

OHIO AUDITOR OF STATE
KEITH FABER

UAN Reports for Entity Management
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Overview

What is the purpose of this session?
Your UAN Accounting System can provide fiscal and budgetary reports about your entity that can assist in its regular management.

This session reviews a “Base Set” of reports that can assist clerks and fiscal officers with determining what reports to present to those charged with managing an entity such as Trustees, Councilmembers, Mayors, Administrators, Department Heads, Board Members, and Police, Fire, & EMS Chiefs.

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Overview

What will this session NOT be about?

- A session teaching UAN
- A session teaching Accounting
- A session teaching Budgeting
- A session teaching Year End Financial Reporting

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Report Access

Multiuser – Multi-role Functionality

- What does this mean?
- If desired, entity management can have access to UAN and be limited to only view reports.
 - The Fiscal Officer can set up separate users with separate roles such as ‘Reports Only’ so that others can have access on an as-needed basis.
 - Requires access to the UAN Computer (local) or high-speed internet access for the UAN Computer (for access through other computers).
 - All transactions are tracked in UAN and to individual users.

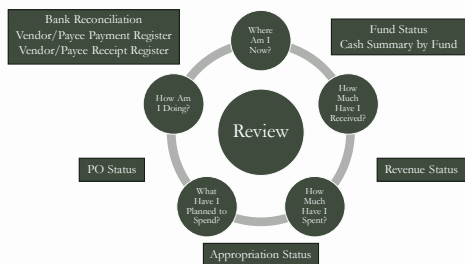
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Questions for Entity Management

- Fund Cash – “Big Picture” Position
 - Where am I now?
- Revenue – Receipt Position
 - How much have I received?
- Appropriation – Expenditure Position
 - How much have I spent?
- Planning – Organizing Position
 - What have I planned (budgeted) to spend?
- Managing – Controlling Position
 - How am I doing as of right now? For the future?

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Questions Answered



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The “Base 8” UAN Reports

- These reports can be requested or accessed on a regular basis as part of the review cycle such as before the first meeting each month.
- Be consistent in any comparison (e.g. month to month, quarter to quarter, year to year, or within period context)
- Review for both expected and unexpected. Plan for future “what if” events
 - Expected Events: Events already planned, such as the monthly insurance payment, a property tax receipt from the county, paying employees, etc.
 - Unexpected Events: Running out of road salt, repairing a flat tire on a police cruiser, fire in the bathroom, etc.
 - Future Events: “What If” we got a new tractor or fire truck, expanded a building, etc.

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Fund Status
Where Am I Now?

The report shows the basic cash position

- Funds – Numbers and Descriptions
- Fund percentages of total pooled
- Overall fund balance per fund
- Amount in non-pooled investments (CD’s, STAR Ohio, etc.)
- Amount in checking and pooled investments
- Subtracts pooled investments
- Subtracts secondary accounts
- Available primary checking balance

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Cash Summary by Fund
Where am I Now?

The report shows how much actual business the entity has done so far.

- What you have actually received
- What you have actually spent
- Any cash advances or cash transfers
- Current cash and investment position
- Any Fund Balance Adjustments made
- This report is very close to a Summary-Level Income Statement.

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Revenue Status
How Much Have I Received?

The report shows a snapshot of receipt information

- Amount planned as Final Budget for each code - Revenue
- Amount of money collected so far - Receipts
- Amount left to potentially receive, and percentage received
- Amount actually received by revenue type
 - Same report in an alternative format lets you see how entity money is being received. (Report by Revenue then Fund)

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Appropriation Status
How Much Have I Spent?

The report shows how much was spent “at a glance”.

- The carry-forward encumbrance for prior year and adjustments
- Amount authorized and planned in the budget to spend
- Amount currently in encumbrances (PO/BC's + already spent)
- Amount actually spent by appropriation type
 - Same report in an alternative format lets you see how entity money is being spent. (Report by Fund, Program, and Object Code)
- Unencumbered Balance and YTD Percentage of Expenditures
- Why is there a cash balance on the page? (top left of report)
 - To compare BUDGETARY/Fund level to FISCAL/Cash position!

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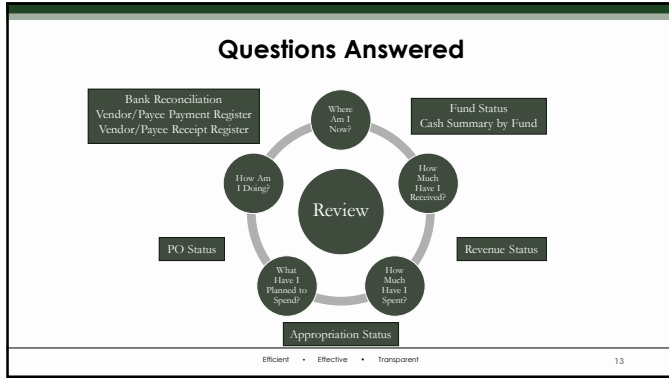
PO/BC Status
What Have I Planned to Spend?

The report provides the current status of planned spending.

- Spending authorized by created Purchase Orders and Blanket Certificates (PO/BC)
 - PO/BC #, Type, Issue and Transaction Date
 - Vendor, PO Status Code, Appropriation Account Codes, Account Description
 - Amount encumbered
 - Amount already charged against the appropriation account
 - Amount adjusted and amount overspent
 - Remaining authorized amount available to create a payment
- Purchase Order Listing is the same report, but without Account Code information

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Bank Reconciliation How Am I Doing?

The report shows how the transactions posted in the system within a month match (reconcile) what has happened at the bank within the same month.

UAN Side

- Prior UAN Cash Balance
- + Receipts
- Payments
- + Adjustments
- + Other Adjusting Factors (OAF)

Items that affect the reconciliation temporarily, usually due to timing differences or recording errors, but SHOULD BE KNOWN AND RECONCILABLE

= Adjusted UAN Balance

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Bank Reconciliation - 2 How Am I Doing?

BANK SIDE

Bank Balance as of Statement Ending Date

- + Receipts that are Deposits in Transit
- Warrants(Checks) that are still outstanding payments
- + Adjustments in UAN that haven't affected the Bank yet.

Example: OPERS Withholding Payment

- + Other Adjusting Factors (OAF)

SHOULD BE KNOWN AND RECONCILABLE

= Adjusted Bank Balance

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Bank Reconciliation - 3
How Am I Doing?

NOTES

- Review for comments regarding Other Adjusting Factors (OAF)

OUTSTANDING ITEMS

- Payments, Receipts, and/or Adjustments as necessary.

Why is Reviewing the Bank Reconciliation Report Important?
Certification of Funds & Proper Internal Controls

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Vendor/Payee Reports
How Am I Doing?

Vendor/Payee Payment Register

- The report show how much paid out, to who, and when paid by the date posted.
 - The amount charged to a specific account code
 - Will also show any adjustments

Vendor/Payee Receipt Register

- The report shows how much was received, from who, and when received by date posted.
 - The amount received against a specific account code
 - Will also show any adjustments

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Tying UAN Fund Managing Reports (Budgetary) to UAN Year End Financial Reports (Fiscal)

Appropriation Status

- Amount sorted as appropriated and spent by Fund, Program, and Object codes. (Salaries, Supplies and Materials, Contractual Services, etc.)

Revenue Status

- Amount sorted as budgeted and received by revenue type and then fund. (Property tax, intergovernmental, charges for services, etc.)

Management Reports

- Fund, Appropriation, and Revenue Summary

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Questions Answered by UAN Reporting

- Fund Cash – “Big Picture” Position
 - Where am I now? – Fund Status, Cash Summary by Fund
- Revenue-Receipt Position
 - How much have I received? – Revenue Status
- Appropriation-Expenditure Position
 - How much have I spent? – Appropriation Status
- Planning-Organizing Position
 - What have I planned to spend? – Purchase Order Status
- Managing-Controlling Position
 - How am I doing? Bank Reconciliation, Payment Register, Receipt Register

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Where to Find the UAN Reports

Fund Status & Cash Summary by Fund
Accounting > Reports and Statements > Fund Reports


Revenue Status & Revenue Status by Rev Type
Accounting > Reports and Statements > Revenue Reports

Appropriation Status & Appropriation Status by FPO
Accounting > Reports and Statements > Appropriation Reports

Purchase Order Status & Purchase Order Listing
Accounting > Reports and Statements > Purchase Order Listing

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