

Ohio Auditor of State

UAN For Beginners

Presented by:
Angela Muller and Bob Walter

1

UAN Online Training

<https://uanlink.ohioauditor.gov>

- Prerequisite
- Proficiency
- Accounting
- Payroll
- Budget
- Year End



2



**Fiscal Integrity Act
Self-Reporting Portal**

Access the portal:

<https://www.ohioauditor.gov/fiscalintegrity/default.html>
or
<https://ohioauditor.gov> (look under local government)

Questions or assistance
email: fiscalintegrityact@ohioauditor.gov

UAN Online Training

Transition – Phase 2 Accounting Videos & Books

- UAN Prerequisite Accounting 101 Chapter 1
- UAN Prerequisite Accounting 101 Chapter 2
- UAN Prerequisite Accounting 101 Chapter 3
 - UAN Prerequisite Accounting 101 Manual
- UAN Prerequisite Accounting 102 Chapter 1
- UAN Prerequisite Accounting 102 Chapter 2
- UAN Prerequisite Accounting 102 Chapter 3
- UAN Prerequisite Accounting 102 Chapter 4
 - UAN Prerequisite Accounting 102 Manual
- UAN Prerequisite Accounting 103 Chapter 1
- UAN Prerequisite Accounting 103 Chapter 2
- UAN Prerequisite Accounting 103 Chapter 3
 - UAN Prerequisite Accounting 103 Manual


Budgeting Basics

See Transition – Phase 2 Accounting 102

- UAN Prerequisite Accounting 102 Chapter 1
- UAN Prerequisite Accounting 102 Chapter 2
- UAN Prerequisite Accounting 102 Chapter 3
- UAN Prerequisite Accounting 102 Chapter 4
 - UAN Prerequisite Accounting 102 Manual

2019 Budgeting

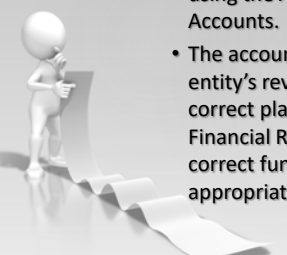
- Revenue and Appropriations rest on the foundation of the AOS Uniform Chart of Accounts. A firm understanding of the accounts is essential for budgeting



7

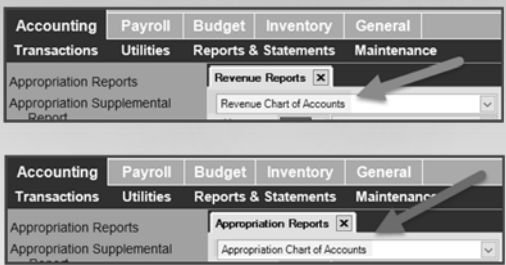
Review Chart of Accounts For Changes or Additions

- Evaluate your entity's chart of accounts using the AOS Uniform Chart of Accounts.
- The accounts codes will direct the entity's revenue and expenditures to the correct place on the 2019 Annual Financial Reports so be careful to use the correct funds, revenue accounts and appropriation accounts.



8

Print Your Entity's Custom Chart of Accounts

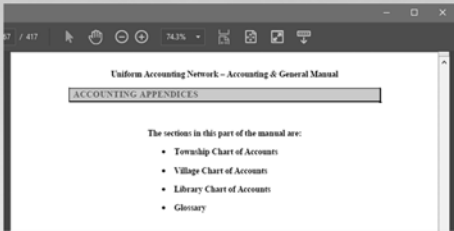


The screenshot shows two identical menu structures. The top one has 'Revenue Reports' selected with a dropdown menu showing 'Revenue Chart of Accounts'. The bottom one has 'Appropriation Reports' selected with a dropdown menu showing 'Appropriation Chart of Accounts'. Arrows point to the dropdown menus.

9

Review The Most Current AOS Uniform Chart of Accounts

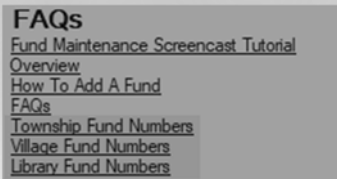
- UAN includes the latest in the Accounting & General Manual Appendices.



10

Review The Most Current AOS Uniform Chart of Accounts

- Easily access the chart of accounts applicable to your entity under the **FAQs** menu:



→ Accounting > Maintenance > Funds

11


Chart of Accounts



- Read the Revenue code & Appropriation Object code **descriptions** to see what should be posted to each account.
- After a thorough review, if you are unsure whether a fund or account is correct, then contact **Local Government Services** at 1-800-345-2519.
- Add any new items in Accounting > Maintenance > Funds, Revenue Accounts or Appropriation Accounts by clicking the add button.

12

Current year budget




- The current year operating budget is made up of two separate components
 - Official or Amended Certificate of Estimated Resources.
 - Board adopted Appropriations.

13

Certificate of Estimated Resources


- Your county auditor/budget commission issues this certificate.
 - It establishes the maximum amount your board is permitted to appropriate.
 - The amount in the following column:



Fund Types	Unencumbered Balance 1/1/	Taxes	Other Sources	Total Resources Available for Appropriation
Governmental Fund Types				
General	\$159,791.56	\$128,000.00	\$58,500.00	\$346,291.56
Special Revenue	\$106,027.74	\$375,000.00	\$141,200.00	\$622,227.74
Debt Service	\$1,523.29		\$100.00	\$1,623.29

14


Resources Available



15

Appropriations

- The board must adopt legislation setting appropriations to authorize operations of the government entity; temporary or permanent.
- Temporary appropriations take effect January 1 until they are replaced by permanent.



Temporary Appropriations

16

Certificate of Estimated Resources

- Your governing board can only adopt appropriation legislation for 100% or less than the total resources available on the most current Official Certificate / Amended Official Certificate.



It establishes the 'ceiling' i.e. the maximum to appropriate by fund.

17

Appropriations

- Temporary appropriations are limited by the Official Certificate.
- Until the Amended Certificate is received.




1st Amended Certificate

18

Appropriations

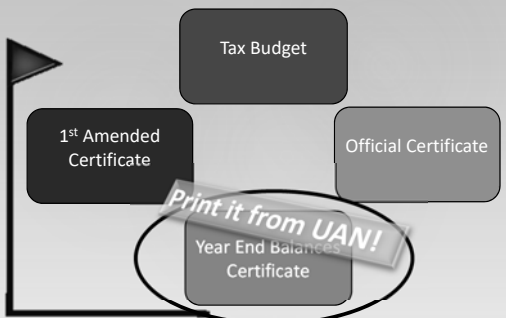
- Temporary appropriations, by law expire March 31st
- Permanent appropriations replace temporary appropriations and are for the full year.
 - Ohio Revised Code and the format of the permanent appropriations sets the legal level of control.



Permanent Appropriations

19

A Note about the Year End Balances Certificate...



20

Year End Balances Certificate

- Instructions in Appendix 6 of the Year End Procedures.
- Budget > Transactions > Year End Balances Certificate.
- Print after closing the fiscal year to insure accuracy.
- UAN will include the estimated revenue if you have keyed in the Revenue Budget.

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES AND BALANCES

Office of BUCKEYE TOWNSHIP
Franklin County, Ohio, December 31, 2018

To the County Auditor of said County Franklin
The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2018.

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2018	Reserved for Encumbrance as of 12/31/2018	Reserved for Res. Accounts as of 12/31/2018	Revenue Balance (775.126/18 \$768,132)	Advances Not Repaid	Carryover Balance Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available from Balances

21

Revenue & Appropriations

- Get the order right! Enter the Revenue Budget before appropriations.

Accounting	Payroll	Budget	Inventory	General
Transactions	Utilities	Reports & Statements	Maintenance	

- Appropriation Accounts
- Appropriation Budgets ← **2**
- Checking Accounts
- Cost Centers
- Funds
- Investments
- Positive Pay Setup
- Reserve Balance Accounts
- Revenue Accounts
- Revenue Budgets ← **1**

22

Revenue Budget

- This is not the total resources from the Official / Amended Certificate.
- Revenue Budget total per fund = Taxes + Other Sources

Fund Types	Unencumbered Balance 1/1/	Total Available for Appropriation	
		Taxes	Other Sources
Governmental Fund Types			
General	\$159,791.56	\$128,000.00	\$58,500.00
Special Revenue	\$106,027.74	\$375,000.00	\$141,200.00
Debt Service	\$1,523.29		\$100.00
Capital Projects			

23


Purchase Orders

- Purchase Orders opened prior to adoption of Permanent Appropriations were limited by the Temporary Appropriation amounts.
- Use the Duplicate button to add purchase orders to the same vendors and/or purposes (when needed) for the remaining months not covered by original purchase order.
 - It is not necessary to close the original POs if there is still an available balance that will be of use.

24

Reports


- How much do I have left on my PO
 - PO Status
- What have I spent from a PO
 - PO Charges
- What if my PO isn't enough
 - Appropriation Status
 - If appropriations are insufficient:
 - ◆ Reallocate appropriations (pay attention to Legal Level of Control)
 - ◆ Or board adopted supplemental appropriations
 - Add new PO for new charges



25

Cash


- Appropriations and Purchase Orders do not provide the cash to make payments!



26

Cash


- Carefully review your fund balances each time you pay bills or post payroll. Will there be enough **cash in the fund** to continue with next payroll or bill payment?
- Keep your governing board informed when the cash balance is running low so action can be taken BEFORE a cash crisis occurs



27

Bank Reconciliation


- Post new items found on the bank statement in UAN **using the date from the statement.**
 - Bank fees
 - PO required
 - Post an electronic payment (backdate to date on the statement amount was withdrawn).
 - Interest receipts
 - Backdate to the deposit date on the statement.
- Using the date that appears on the statement will allow you to clear these items on the bank reconciliation form.



28

Reissue

- An accounting warrant is still outstanding on the bank reconciliation after two months
 - Contact the vendor to determine if they have received the payment
 - If not go to Accounting – Utilities – Payment Utility, mark the payment and click **Reissue**
 - The **Reissue** process voids the original check but preserves the PO/BC used and prints the payment on a new warrant number
- **Discuss with the bank and your board to determine if the original check should have a stop payment issued at the bank**
- Positive Pay may reduce the need to stop payment if the void check and new check information are uploaded to the bank



29

Bank Reconciliation


- Adjusting factor entries on bank reconciliation should not be used to push unresolved errors forward.
 - Correct mistake using the correct date, then clear the items.
 - Refer to Housekeeping Accounting videos
 - Training – Accounting - Housekeeping



30

Receipt Reminder


- Use a Standard receipt when there are no fees to be distributed
- Use Memo receipt when there are fees that have to be distributed



31

Payroll Best Practices


- Prepare payroll as early as possible when time cards are submitted
- Payday should be established by the governing board and should allow at least a week from the pay period end date to payday.
 - > If you do not have a week before payday, your board should establish payday at the very least three business days after the end of the pay period to allow you to do payroll carefully.



32

Payroll Best Practices

- Use Batch Wage reports to verify the accuracy of wages before posting. Recommended report Batch Wage Detail.
- Direct deposits are posted for the payday, but must be uploaded to your bank at least two days prior to payday.



33

Add Wages

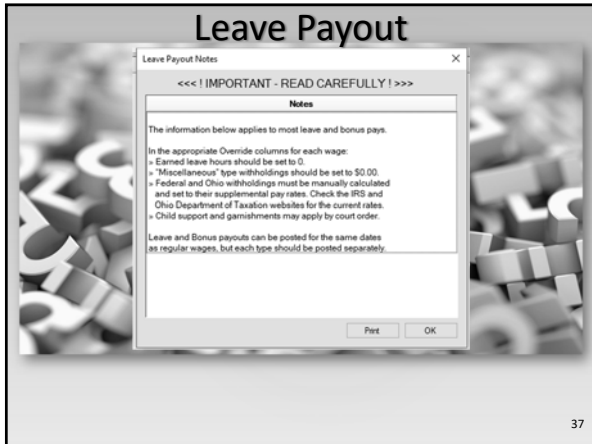
34

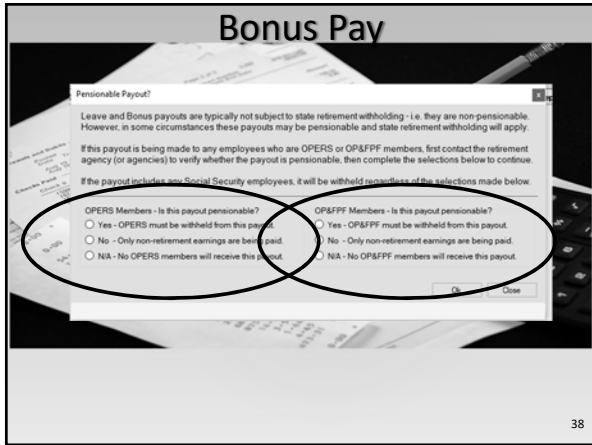
Leave Payout

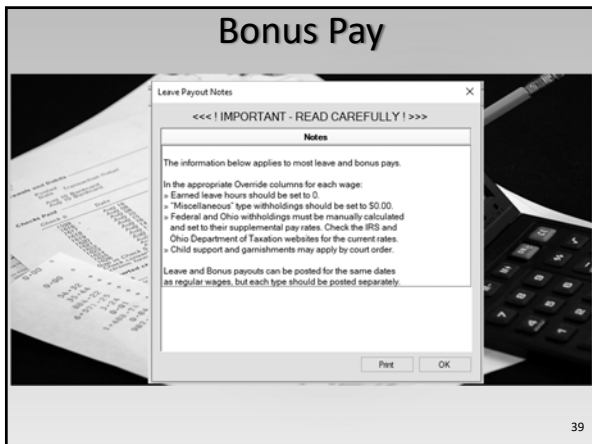
35

Leave Payout

36







Final Pay

40

Retro Pay

41

Payroll Pay Period/Payday

Pay period

The date range wages were earned. Used by state retirement, (OPERS and OP&FPF) to grant the proper amount of retirement credit to an employee from the amount they earned during the reported month

Payday

The date the employees receive their paycheck; the post date of the wage. Used by all taxes and withholdings that are not state retirement to establish the liability date

42

Payroll Pay Period/Payday

- Wage and Withholding reports can be printed by Pay Period or Payday:
 - Original Post Date = Payday (all taxes and withholdings that are not state retirement)
 - Pay Period End Date = Pay Period (OPERS and OP&FPF)

43

Regular Withholdings

- Regular withholding payments (taxes and other withholdings that are not state retirement): **Liability is based on paycheck date, not pay period!**
 - Wait one business day after **payday** before adding and posting withholding payments. If you are a monthly depositor wait until the end of the month or the beginning of the next month to make the monthly payment.



44

Regular Withholdings

- Do not post regular withholding payments (taxes and other regular withholdings) that you do not intend to make for a week or two later – only post when ready to make the payments
- Online payments:
 - Post withholding electronic payment
 - Print accompanying tax report (school or local if required)
 - Go to the website and make the online payment.
 - Always print the online payment confirmation; staple to voucher



45

State Retirement


- **State Retirement** reports and withholding payments (only OPERS and OP&FPF)
Liability is based on pay period end date
 - Wait one business day after the last wages with the pay period end date in the report month to prepare the monthly report



46

State Retirement


- Prepare UAN OPERS report, print internal copy for file, create electronic file
- Upload report to OPERS website
- Make online payment and print payment confirmation report. Check for employer rounding difference
- Add UAN electronic payment, enter employer rounding difference so **UAN voucher exactly matches the online payment.**
- Post and print voucher, staple to online payment confirmation report



47

Reissue Warrant

- An payroll warrant (paycheck or withholding) is still outstanding on the bank reconciliation after two months
 - Contact the employee or vendor to determine if they have received the payment
 - If not go to Payroll – Utilities – Payroll Payment Utility, mark the payment and click **Reissue**
 - The **Reissue** process voids the original check but preserves the taxes and retirement already reported from the original payment and prints the payment on a new warrant number
- **Discuss with the bank and your board to determine if the original check should have a stop payment issued at the bank**
- Positive Pay may reduce the need to stop payment if the void check and new check information are uploaded to the bank



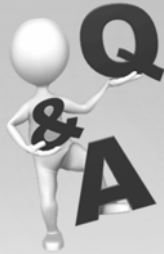
48

Payroll Reports

- Suggested Wage Reports:
 - Wage Detail
 - Wage Withholding Summary/Detail
 - Wage Base Summary/Detail
 - Wage Earnings
- Suggested Withholding Reports:
 - Withholding Summary/Detail
 - Withholding Employee Detail - Unpaid

49

Questions



50



88 East Broad Street, 5th Floor
Columbus, Ohio 43215

Phone: (800) 833-8261
Email: UAN_Support@OhioAuditor.gov
Website: <https://uanlink.ohioauditor.gov/>

51

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370
Email: ContactUs@OhioAuditor.gov
www.ohioauditor.gov

52
