



UAN User Notes – Libraries Only  
August 2023

## ELIMINATION OF LIBRARY 100 & 200 PROGRAM CODES

Library fiscal officers are facing a more difficult year end in 2023 due to the elimination of the 100 and 200 appropriation program codes. Libraries were notified in July of 2022 and all library fiscal officers across the state have had the opportunity to attend or watch recorded trainings on the subject during 2022 and 2023.

**If you are using the 100 and 200 appropriation program codes in your current account code structure, do not underestimate the time it will take you to make the required changes in your accounting and payroll software.**

Please review the information below, determine how far along you are in the process, and do as much advance work in preparation for the new year as possible. If you map out (on paper, Word, or Excel) the account codes, budgets, purchase orders, and employee payroll structure changes by September 30<sup>th</sup> (suggested deadline) you will move into the year end season prepared.

If you are using UAN Payroll, review the payroll and training mode sections below to understand that temporary mode will not be available to you while any employee contains a 100 or 200 appropriation account. You will need to review the tips on payroll account code changes outlined below. **Payroll editing to the new accounts is far more complex than accounting software changes.**

**Entities that have access to UAN payroll but have outsourced their payroll to a 3<sup>rd</sup> party or use other payroll software outside of UAN, please call UAN Support and we will help you confirm you have no issues in payroll that will hinder your year end processes.**

**Pro-Tip:** Take advantage of slower call volume time to ask questions about how to add new accounts and restructure payroll! UAN Support call volume slows down after July and before October 31st. In contrast, the end of December and during January we receive over 200 calls a day. **So, call UAN soon!**

## LIBRARIES THAT FILED A 2024 TAX BUDGET WITH THE NEW ACCOUNTS

**Group #1:** The library fiscal officers that file a tax budget should have added the new appropriation accounts and used them in the budget preparation. They have completed **half** of the work associated with a new account code structure.

Those of you in this group will also need to plan the new year temporary appropriations and purchase orders (for temporary and later permanent appropriations) on the new accounts. If you are not prepared with this information, we recommend you use September 30<sup>th</sup> as your internal deadline to get the temporary appropriations and new year PO/BCs mapped out on paper.

If you are a UAN payroll user, read the payroll section below. It's time consuming to change all 100 & 200 appropriation accounts to the new account code structure!

## LIBRARIES THAT DID NOT FILE A TAX BUDGET WITH THE NEW ACCOUNTS.

**Group #2:** Some library fiscal officers in counties that no longer require a tax budget or those required file an alternative budget later in the year, have not done any preparation for the elimination of the 100 and 200 appropriation program codes. This group may include fiscal officers that had to file their tax budget before Local Government Services released the final program code definitions (libraries associated with a school district), so they did not budget 2024 on the new account codes.

If you are in this group, you should consider September 30<sup>th</sup> your internal deadline to get your plan on paper long before December.

If you have not already done so, watch the Library Detailed Expenditure Codes video on our website at: [UANlink.ohioauditor.gov](http://UANlink.ohioauditor.gov) select Training – Accounting then scroll down to the lower area on the page to the section entitled For Libraries Only – Detailed Expenditure Codes. In that section you will find two handouts and the UAN Library Training video. It is recommended that you print the handouts before watching the video.

## LIBRARIES USING UAN PAYROLL – GUIDANCE FOR CLEAN UP NOW AND EDITING EMPLOYEES TO THE NEW ACCOUNT CODES AT YEAR END.

### **CAUTION! There are 2 major complications:**

1. Temporary mode will **not** open if **ANY EMPLOYEE** (active or inactive) contains an account code with a 100 or 200 appropriation account code in its structure.
2. **In addition, you will not be able to update active earnings and employer share withholdings until you have posted the last paychecks in 2023.** If you have employees with different pay frequencies, you will be able to edit some employees before others.

To update each employee, after their last paycheck in 2023 is posted, you will have to replace the 100 or 200 program code accounts with the new salary and employer share related appropriation

accounts. Those that haven't already added the new appropriation account codes, in 2023 you will have to add all the salary and employer share accounts before the employees can be updated.

Inactive employees returning next year and active employees with deactivated items that won't be paid again until next year, can be updated to the new accounts as soon as their last 2023 paycheck is posted. Once you complete those, you will only have active employees with active earnings and withholding employer share accounts to update after their last paycheck dated in 2023.

UAN developers searched library prior year annual financial data, and it shows there were over 13,700 active earnings that will require account code changes. The data also showed over 8,000 removeable employees that contain the 100 or 200 program codes. Most libraries need to remove many of the inactive and removeable items rather than taking the time to edit. If they will never be paid again – remove them!

You do not have to wait until year end to access this information.

Go to Payroll – Reports & Statements – Employee reports,

- From the drop-down list select Employee Information Export,
- On the Filters tab change the Status in the drop-down list to All,
- Select all employees and click Export.
- The Save report form will open and you can change the name and save location or accept the default name and save location. The default save location is your C:/\_UAN\_Efiles folder.
- Click the Save button.
- Open the Excel spreadsheet. There are only three tabs that are relevant to the account code changes required at year end:
  - Employee Information tab: All active and inactive employees are listed.
    - Remove all employees that left employment prior to 2023 and will not be coming back to work.
  - Earning Accounts tab. Lists all employees and their active and inactive earnings, overtime and leave are listed with the account codes. You may see several years of old earnings that were deactivated but never removed and will never be used again.
    - Remove all items that were not paid in 2023 and will not be paid again.
  - Withholding Accounts Tab: You will see on the withholdings tab there is an employee and employer share such as Medicare and OPERS. Each of these items have two columns that need to be reviewed: Employer share and Fringe Benefit. *A fringe benefit is when the library pays a portion of the employee share in addition to the employer share and so the employee has less withheld.* Most libraries don't pay any fringe benefit. The withholding set up requires the same account code on both tabs if the employer does not pay fringe. Even if a library pays a fringe benefit, the employer account can be the same on both tabs. In such

cases we do not recommend using a cost center to separate the employer share from the fringe, they can both be paid from the same account.

- Many of you may see inactive Medicare and OPERS duplicates leftover from the old software (pre-2013) such as Medicare-01, Medicare-02, Medicare-03. The current payroll software version does not require multiple Medicare or OPERS withholdings. Remove all the inactive duplicate withholdings.

Once you have completed all removals and edits to inactive items needed next year, produce a new Employee Information Export. Now you will see only the items you will have to update after the last paychecks are posted in 2023. This advance clean-up work will ensure that you will only have to edit required items at year end and will save you hours of time at the busiest time of year.

UAN is preparing a video: **Library Detailed Expenditure Codes - Edit Employees and Accounts**. It will be placed on our website as soon as possible. All UAN libraries will be notified when it is available. Call UAN Support (800-833-8261) for assistance to get started.

**Pro-Tip:** UAN software should not be used as a personnel file for former employees. When an employee terminates and will not be returning to work, adjust all leave balances to zero (put the leave adjustment report in their personnel file and deactivate them in UAN payroll. When you roll into the next fiscal year they can be removed. Many fiscal officers forget to go back and remove these employees the year after their last paycheck, and they will have to deal with those inactive employees before they can open temporary mode! Please remove them **NOW!**

**Caution! Pre-2023 former employees that have a leave balance are not removeable in 2023.**

- 1. Leave balances must be adjusted to zero.**
- 2. Then the employee must be edited to remove all the 100 or 200 appropriation accounts in the structure. Call UAN Support (800-833-8261) for assistance eliminating everything that may cause a delay at year end.**

**Pro-Tip:** If you were using cost centers on the salary or employer share accounts on the old appropriation account codes, we **highly recommend you do not use cost centers on the new account code structure**. Cost centers on salary accounts over-complicate your payroll setup.

A better option is to give the earnings unique names to create the separation that used to be made by cost centers. If the old cost center represented branch locations, such as Main and Buckeye, then the hourly wages associated with the branch could be named, for instance Main Hourly Wages and Buckeye Hourly Wages. They can both use the same account code if the work performed at each branch should be paid from the same account, but the local taxes can be attached properly and the Wage Earning report can be used to show the cost of wages for each branch.

Another option, if none of the branches has a different local tax, use Departments to separate earnings for the different branches. On the other hand, if the different branches have different

local taxes separate earnings are required, but the same account code can be used in multiple earnings as noted above.

**More cost center warnings:** Never use cost centers to separate regular wage, overtime, or leaves. UAN has a Wages & Overtime report that shows details for these items. In addition, the Wage Earning report can be sorted by earnings. Cost centers on salary accounts to separate part-time from full time is also not a good idea. The misuse of cost centers on payroll related accounts will over-complicate your transition to the new appropriation accounts.

## USE UAN TRAINING MODE TO PRACTICE EDITING EMPLOYEES

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Have you evaluated the time it will take to restructure the payroll employees to the new accounts? **Many of our library fiscal officers are practicing now so they understand the process.**

**Pro-Tip:** Use **UAN Training Mode now** to practice your changes so you understand the time involved in updating the simple and complicated employee account changes. If you have performed the employee clean-up, you will take the steps below *after* the last posted paycheck in 2023.

**Simple-setup employees: work on those first.** A part-time employee that was paid from one old account code, that will also be paid from one new account code and has no overtime, non-cash benefits or leaves, is a good example of one. Yet, this example still requires edits to multiple areas:

- Payroll – Maintenance – Employees, select employee and click Edit, then Advanced
- Earnings tab: edit the earning, change the appropriation account.
- Withholdings tab: edit Medicare and OPERS to change the employer accounts and fringe benefits tabs to the new account(s). If you don't have fringe benefits, both tabs should have the same new account. If you have fringe benefits, the fringe tab would only be different if you pay fringe from a different account than the employer share. It is not necessary or recommended to use a cost center to separate employer share from employer share fringe.

**Complex-setup employees require significant time to edit.** A full-time employee with multiple earnings paid from different appropriation accounts, that also has overtime, non-cash, and leaves, will take significantly more time to update to the new account code structure. Items like non-cash do not have an account code assigned to them, but they must be attached to an earning with the new account code. This tab will have to be reviewed for attachment accuracy. More time will be necessary to make the changes on all required tabs:

- Payroll – Maintenance – Employees, select employee and click Edit, then Advanced
- Earnings tab: edit the earning, change the appropriation account.

- Overtime tab: edit all overtime, evaluate if the earning attachment is accurate, and update the appropriation account.
- Non-Cash tab: edit all non-cash items, evaluate if the earning attachment is accurate, and update if necessary.
- Leaves tab: edit all leaves, evaluate if the earning attachment is accurate for both accrual and WH settings (only 1 earning can be the WH earning) and update the appropriation account.
- Withholdings tab: edit Medicare and OPERS to change the employer accounts and fringe benefits tabs to the new employer account associated with the new earning account. If you don't have fringe benefits, both tabs should have the same setting. If you do have fringe benefits, the fringe tab would only be different if you pay fringe from a different account than the employer share. Again, it is not necessary or recommended to use a cost center to separate employer share from employer share fringe.

## UAN PAYROLL USERS – OLD UNPAID WITHHOLDINGS

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**CAUTION!** You will not be able to close 2023 with Unpaid withholdings using a 100 or 200 program code account. If your entity has old unpaid withholdings from prior to 2023, or an earlier period this year that should have been paid by now, you need to research and resolve those items.

Perform the review below. Remember that current period unpaid taxes or retirement are not a problem. The purpose is to verify that you have no prior year or prior months in 2023 with unpaid items that should have been paid before now and will cause issues if not resolved before year end.

1. Go to Payroll – Reports & Statements – Withholding Reports, the ‘Withholding Summary’ is the default report (set to show unpaid withholdings).
2. If a message opens ‘No data is available for this report’, you do not need to follow the review steps below – although this message will rarely occur! It just means you do not have any prior year or current year unpaid withholdings of any type – that is unusual.
3. If you see a list of withholdings instead, that is common. It may be only the normal current period taxes and retirement that are not due yet. Most fiscal officers will see a list of some withholdings. OPERS is based on pay period end date and all other withholdings are based on original post date. You must view this report with the correct setting for each type.
  - a. Use the default setting Original Post Date
  - b. Select all withholdings in the list **except OPERS** and click print or display.
    - i. If there are all zeros in the Prior year Column, that confirms you have no prior year unpaid withholdings that will cause issues at year end.
    - ii. If you have prior year withholdings, you **MUST** research why they would still be unpaid at this time and resolve those issues.
  - c. Now review **all 2023 months**
    - i. If your only unpaid items are not due yet, you have completed your review of regular type withholdings and have no issues in earlier months this year. Proceed to the OPERS review beginning in Step 4 below.

- ii. If you have unpaid withholdings from an earlier month or quarter that should have been paid by now, you **MUST** research and correct any unpaid items from the earlier period!
- 4. If OPERS was not in the selection list, you are finished verifying unpaid withholdings.
- 5. If OPERS is in the selection list, using the drop-down list change the Original Post date setting to **Pay Period End Date**.
  - a. Select only OPERS in the list of withholdings and click Print or Display
    - i. If there are all zeros in the Prior year Column, that confirms you have no prior year unpaid withholdings that will cause issues at year end.
    - ii. If you have prior year OPERS withholdings, you **MUST** research why they would still be unpaid at this time and resolve those issues.
  - b. Now review **all 2023 months!**
    - i. If your only unpaid OPERS are in a month that is not due yet, you have completed your review of OPERS unpaid withholdings and have no OPERS issues in earlier months this year.
    - ii. If you have unpaid OPERS withholdings from an earlier month that should have been paid reported and paid by now, you **MUST** research and correct any unpaid items from an earlier period!

If you have found old unpaid prior year or earlier period 2023 items and you need assistance with the research and resolution, call UAN Support (800-833-8261) for assistance investigating and clearing any old unpaid withholdings before year end.

All library fiscal officers should check one other report for items which might be hidden on the Withholding Summary report. The Withholding Adjustments – Unpaid report will show any tax or retirement credits, or new amounts created through the Wage Adjustment process in 2023. Since wage adjustment items are never carried forward to the new year, they can only be from 2023 wage adjustments.

**Check for hidden wage adjustment-related items that might cause issues:**

- 1. Go to Payroll – Reports & Statements – Withholding Reports.
  - a. From the drop-down list select Withholding Adjustments Unpaid
    - i. If nothing appears listed on the form, you have completed the review and found no issues that will delay your year end process.
    - ii. If any items are listed, they **MAY** cause issues at year end if they are not paid or cleared as required.

If you have found items on the Withholding Adjustments Unpaid report and you need assistance with the research and resolution of these items, call UAN Support (800-833-8261) for assistance investigating, paying or clearing these items as your situation requires before year end.