

# **UAN Accounting**

## **Refresher Course for New UAN Users**

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**UAN**

U N I F O R M  
**ACCOUNTING**  
N E T W O R K

OHIO AUDITOR OF STATE  
**KEITH FABER**



# UAN Accounting Refresher Course For New Users

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## UAN Accounting Refresher Course For New Users

### CHAPTER 1 RESOURCE OVERVIEW

\*\*\*Run the training class file # 1\*\*\*

#### CLASS TRAINING

#### FUND ACCOUNTING & UAN

Fund accounting training is beyond the scope of this course. A firm understanding of government fund accounting principles is essential for the effective use of the UAN application. To aid inexperienced fiscal officers, UAN has developed a series of fund accounting courses that start at an introductory level and progress to a more advanced level. Even those with years of fund accounting experience will benefit from reviewing these videos to confirm and reinforce their understanding of the concepts required when using UAN.

To view the *UAN Accounting Prerequisite* training series 101-103, enter the following address into your web browser: <https://uanlink.ohioauditor.gov/>, which will open the UAN home page. Click 'Training' from the main menu and choose 'Transition'. Then scroll to 'Phase 2 UAN Prerequisite Training'. When you click one of the recording links, your internet browser will open the YouTube website where you can view the video.

Additional fund accounting resources are available on the Auditor of State's website. Go to <https://ohioauditor.gov/> to review publications and training/conference information.

#### USING THIS HANDBOOK

The purpose of the handbook is primarily as an in-class supplement to class lectures, discussions, and guided exercises. You should use the Accounting & General Manual as your primary reference after class (see the Self-Training section of this chapter for more information on accessing the manual).

# UAN Accounting Refresher Course For New Users

## SELF HELP RESOURCES

### UAN MANUALS

UAN manuals include detailed information about each function, including an overview, “How To” instructions, and frequently asked questions (FAQ). There are several ways to access it:

- 1) **Need Help?** Clicking ‘Need Help?’ on the main menu will open screen-specific information in the manual, including instructions for adding transactions in the ‘How To’ section of each subject.



- 2) **FAQs menu**

When you are searching for a particular subject, the FAQ menu is an even faster method to view instructions than Need Help. The FAQs menu is available in the lower-left corner of the UAN screen. It will list quick links to sections in the manual relevant to the last area in view. For example, if the Receipts area is open, the FAQ menu will display links to an Overview, How To Add a Receipt, How to Post/Print a Receipt, FAQs (frequently asked questions specifically about receipts).

- 3) **Adobe PDF file**

Access the manual directly if you would like to copy it for use on another computer or to send it through email.



*Computer File Path:* Open the UAN Tools icon  on the computer Desktop. Open the Version Documentation folder and then the Manual folder.

- 4) **On the Web**

Access the manual from any computer connected to the internet.

*Internet Path:* On a computer with internet access, go to the UAN webpage:  
<https://uanlink.ohioauditor.gov/>

On the webpage, click Training ▾ and select Accounting from the menu. Select the UAN Accounting Manual on the right side of the page.

## UAN Accounting Refresher Course For New Users




### SCREENCASTS

Screencasts are video tutorials you can open within UAN that do not require an internet connection. Once you open a form or list area, a link to a tutorial about that subject is accessible under the FAQ menu located in the lower-left corner of the screen. For example, if the Payments area is open, the FAQ section will include a link titled “Payment Screencast Tutorial”.

### TRAINING SOFTWARE

Training Mode allows you to practice UAN activity using a copy of your most recent entity data without affecting any of the data in the actual UAN application.

#### To access the UAN Training application:

1.		Click ‘Quit’ to exit the UAN Application.
2.		Double-click on the UAN Tools icon on the computer Desktop.
3.	 UAN Training Shortcut 2 KB	Double-click on the UAN Training icon.

Message:

Synchronize the training software with the current live UAN data? Click Yes or No.

- To work with a duplicate of your current live data, click Yes.
- To work with the most recently used training data, click No.
  - The most recently used training data *may or may not* be the most current live data depending on your last activity in UAN and Training mode.

Note: You will not see this message on your first entry into UAN Training, but will every time thereafter.

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### UAN WEBSITE

Software manuals, training course booklets, communications, and much more is accessible by typing the UAN website address into your web browser: <https://uanlink.ohioauditor.gov/>



A shortcut to it is also within UAN. Just click on the Seal of the Auditor of State located in the top left corner of the window and the website will open.

### UAN ONLINE TRAINING VIDEOS

Recordings of UAN online training sessions are available on our website to view at your convenience. We have divided the courses into small, defined sections so you can quickly find and watch only the areas you need. To view recordings and print course materials, go to <https://uanlink.ohioauditor.gov/>, click the *Training* menu and choose a category such as 'Accounting' to browse the sessions. When you click one of the recording links, your internet browser will open a YouTube website with the video.

**Note:** Inexperienced fiscal officers are strongly encouraged to watch the *UAN Accounting Prerequisite* training series 101-103 designed to acquaint newer fiscal officers with foundational fund accounting concepts. To access, click the *Training* menu, choose *Transition* and then scroll to 'Phase 2 UAN Prerequisite Training'.

### AUDITOR OF STATE WEBSITE

Type the Ohio Auditor of State web address <https://ohioauditor.gov/> into your web browser or use the shortcut built into the UAN application by clicking on the Auditor of State in the top right corner of the screen and the web page will open. This website is an excellent resource. We recommend reviewing all of the menu options on the website to become familiar with what is available. Below are just a few examples:

- **LGOC conference**

Currently located under the menus: Local Government → Training & Conferences. Then scroll to the Post Conference Materials section and click the year of the Local Government Officials Conference. Speaker Handouts from the conference are available to view/print. For

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example, recent years include sessions on Fund Accounting, Basic Accounting, Chart of Accounts for New Township Fiscal Officers, Budgetary Law, etc.

- **Ohio Township handbook / Village Officer's Handbook, etc.**

Currently located under the menus: Resources → Publications, scroll to the 'Guidance, Best Practices, and Manuals' section. Click to open the Ohio Township Handbook to review 'Appendix II: Township Accounting Manual'. Or click to open the Village Officers' Handbook to review 'Chapter 5 Uniform System of Accounting'.

- **Ohio Compliance Supplemental Manuals, Best Practices, Technical Bulletins, etc.**

Currently located under the menus: Resources → Publications. These are available in searchable documents.

## CHAPTER 2 – FIRST DAY ON THE JOB

### GET ACCESS TO UAN

#### SEND UAN SUPPORT YOUR INFORMATION

Accurate contact information for the fiscal officer is important because UAN sends emails with important training opportunities, version update notices, and other announcements. Further, if the UAN profile does not include names for other UAN users at your entity, we cannot provide software assistance to these individuals until we receive official documentation.

**Prepare the letter** for UAN Support. The letter must be:

- On entity letterhead.
- **Signed** by the Trustees or Village Mayor.
- Contain the following:
  - Your full name
  - The official date you took (or will take) office.
  - Mailing address
  - Hardware shipping address (cannot be a PO Box)
  - Telephone number (at least one contact number)
  - Email address
  - If you need assistance accessing UAN, please also include a sentence in the letter requesting UAN Support to contact you to provide assistance accessing UAN, and when applicable, the Cemetery software.

**Send the letter** to UAN Support by one of the methods below:

- UAN Support Fax: (877) 727-0088
- Scan it and attach it to an email. Send by email to [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov)

#### UAN LOGIN – NO USER NAME IS PROVIDED

If the previous Fiscal Officer did NOT provide you with a user name, then you will need to contact UAN Support for assistance after sending your information in the letter described above.  
UAN Support: 1-800-833-8261 or [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov)

## UAN Accounting Refresher Course For New Users

### UAN LOGIN – PROVIDED THE PREVIOUS FISCAL OFFICER’S USER NAME

Unfortunately, sometimes outgoing-Fiscal Officers will incorrectly provide their own user name and password. It is inappropriate to use their user name when you take office and so you should establish your own immediately and then deactivate the previous one.

A UAN ‘User’ is a person granted access to the application and if assigned to the ‘Role’ of ‘Administrator’, they will have access to all the features in UAN. If someone gave you the previous Fiscal Officer’s user name and password, then first log in and follow the steps below to add your unique user name:

#### UAN MENU: GENERAL → MAINTENANCE → USERS

- Click **Add** to open the Add User form.
- Enter a unique user name.
- Click the Role drop-down menu and select Administrator.
- Click Save and a message will open confirming the User Name and providing the temporary password which is: **uan**
- Click OK to close the message and the Add User form will reset. Click Close.
- Click Quit in the top-right corner to exit UAN.
- Follow the steps in the next section to log in and change the default password to a secure password.

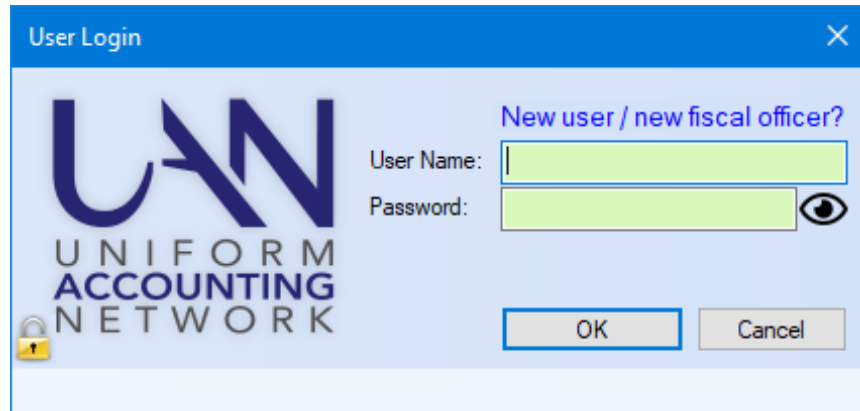
### UAN LOGIN – PROVIDED YOUR OWN USER NAME

To login to UAN, you must first establish a user name and password. Ideally, the previous Fiscal Officer will provide you with a *unique user name and the default UAN password* to use on your first day. If not, then you should first follow the previous sections to establish a unique user name and then continue with the steps that follow:



Double-click the UAN icon on the Window’s Desktop to open the User Login form:

## UAN Accounting Refresher Course For New Users

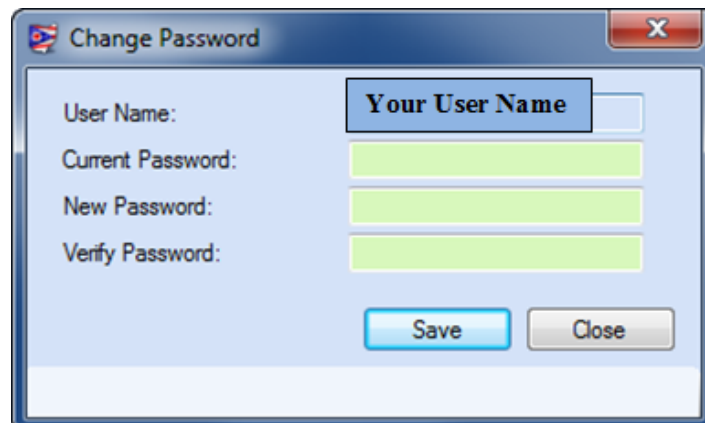


The image shows a 'User Login' dialog box with a blue header and a light blue background. On the left is the UAN logo (Uniform Accounting Network) with a padlock icon below it. On the right, there is a text label 'New user / new fiscal officer?' in blue. Below this are two input fields: 'User Name:' and 'Password:'. The 'Password:' field has an eye icon to its right. At the bottom right are 'OK' and 'Cancel' buttons.

Type in your User Name and enter **uan** in the password field.

Click OK

This will open the Change Password form:



The image shows a 'Change Password' dialog box with a blue header and a light blue background. It contains four input fields: 'User Name:' (with a dropdown menu showing 'Your User Name'), 'Current Password:', 'New Password:', and 'Verify Password:'. At the bottom are 'Save' and 'Close' buttons.

- Enter the Current Password: **uan**
- Enter a unique password of your choice in the New Password field.
- Confirm the password by re-entering it in the Verify Password field.
- Click Save and Close.

### ***Password requirements:***

Passwords must contain at least eight characters, must not begin or end with a blank space, and must include characters from at least two of the following four categories:

- 1) Lowercase letters (abcdefghijklmnopqrstuvwxyz)
- 2) Uppercase letters (ABCDEFGHIJKLMNOPQRSTUVWXYZ)
- 3) Digits (0123456789)
- 4) Special characters ( `~!@#\$%^&\*()\_+=[\];',./{}|:”<>? )

## UAN Accounting Refresher Course For New Users

### DEACTIVATE THE PREVIOUS FISCAL OFFICER'S USER NAME

Now that you have a unique user name, you can deactivate the previous Fiscal Officer's user name:

*UAN Menu:* General → Maintenance → Users

- Checkmark the previous Fiscal Officer's user name.
- Click Deactivate and the user name will no longer be on the active list.

### IF YOU FORGET YOUR PASSWORD, FOLLOW THESE STEPS

UAN will deactivate a User Name after **five (5) failed logins**. Only UAN Support can reactivate an inactive User Name upon receiving either:

1. An email message to [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov) identifying your entity, requesting a password reset, and advising UAN staff whether to reach you by email or a specific phone number. UAN Support will only accept messages for password resets sent from email accounts previously authorized by the Fiscal Officer\* in a signed document.

**OR**

2. A letter printed on entity letterhead and signed by the Fiscal Officer\* requesting a password reset, and identifying the phone number or email account in which UAN staff should contact. Send the letter by fax or by email attachment.

\* In the absence of the Fiscal Officer, an assistant authorized by the Fiscal Officer in a previously signed document can submit the request using either of the above formats.

\* To view a list of authorized assistants and/or email accounts, go online to <https://uanlink.ohioauditor.gov/> and click 'Profile Login' to login and then select 'Update Entity Information'.

**Exception:** it is not necessary to contact UAN Support if the entity has an additional person with a User Name set to the Administrator role that is able to login successfully. In that case, the second person could log in and reset the other User's password under General → Maintenance → Users.

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### PASSWORD EXPIRES AFTER 90 DAYS

You must change your password every 90 days or less. If the password expires, upon login, UAN will require you to complete the Change Password form before you can access the application.

*UAN Menu:* General → Maintenance → Change Password

### CONFIRM THE PROFILE INFORMATION ON THE UAN WEBSITE

Within a few days after UAN Support receives the contact information letter described earlier, the UAN website should be up to date. Review the information for accuracy at <https://uanlink.ohioauditor.gov>

Click 'Profile Login'.

The entity's profile Username is the four-digit entity ID

The Password is the Auditor of State customer number that appears on all invoices.

Once you are on the profile 'Home' page, click [Update Entity Information](#) to review your entity contact information.

- You can update the telephone numbers.
- You can update the Mailing and Shipping Addresses.
- You can delete any email addresses that no longer apply. You cannot add new email addresses on the website. See below to add a new email address to the profile.

If you make changes, be sure to click Save before exiting the website. You cannot add new email addresses or change Assistants on the website. Assistants that list in the UAN profile are other UAN users (Accounting, Payroll, Cemetery, Reports, etc.) at your entity that may need to contact UAN Support for help with the application or with a password reset when you are not available. To make changes to the email address or names of assistants, you must send an official request to UAN Support by one of the two methods that follow:

1. Send the request by email, from an email address in your UAN Profile to [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov)
2. Prepare a request letter, on entity letterhead, signed by the current fiscal officer. Fax the signed letter to UAN Support: (877) 727-0088 or scan the signed letter, attach it to an email and send it to [UAN\\_Support@ohioauditor.gov](mailto:UAN_Support@ohioauditor.gov)

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### UPDATE OR CONFIRM KEY INFORMATION IN UAN

Sending a letter to UAN **will not** automatically update your contact information and other important settings in the UAN application itself. The previous Fiscal Officer might have completed some of this for you. You should review key information to confirm it is up to date or revise as necessary.

*UAN Menu:* General → Maintenance → Entity Setup

### Entity Information Tab

The screenshot shows the 'Entity Setup' window with the 'Entity Information' tab selected. The form contains the following fields:

- Entity Name: BUCKEYE
- Entity Type: Township
- County: Franklin
- UAN Entity ID: [Redacted]
- Ohio Tax ID: [Redacted]
- Federal Tax ID: [Redacted]
- Entity Contact Information:
  - Address: [Redacted]
  - City: [Redacted] State: OH ZIP: [Redacted]
  - Phone: ( ) - - Ext: [Redacted]
  - Fax: ( ) - -
  - Email: [Redacted]
- Fiscal Officer:
  - Name: [Redacted]
  - Assistant 1: [Redacted]
  - Assistant 2: [Redacted]

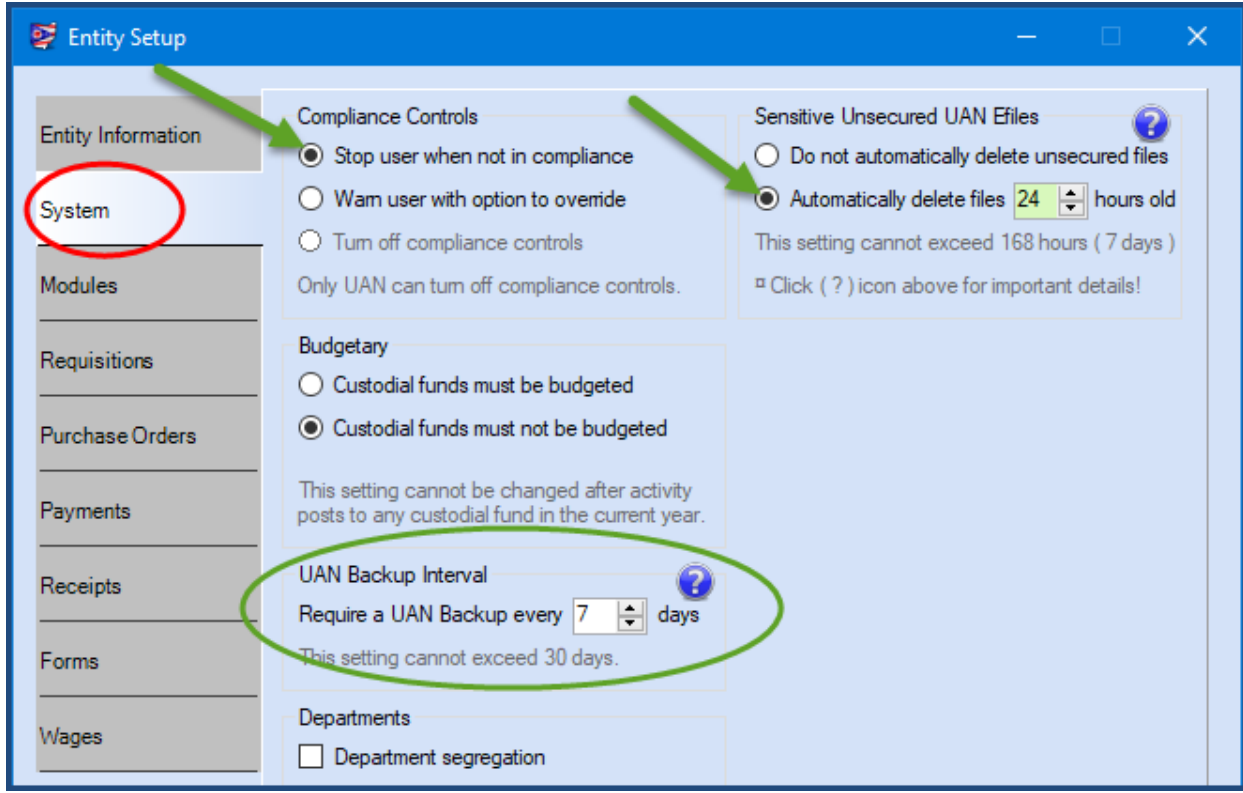
Buttons: Save, Close

This form contains several tab pages. First verify or update the data in the Entity Information tab is accurate.

Make note of your UAN Entity ID – you should refer to this four-digit number every time you contact UAN Support by phone or email. Confirm the Federal and Ohio Tax IDs are accurate – UAN will use these numbers on relevant reports. UAN uses the address as the default address on purchase order Ship To and Bill To address (we will discuss how to set up a different ship to and bill to address later in the training class). The Fiscal Officer name that lists on this tab is **the name that will print on Purchase Orders and Receipts**. Click Save if you enter any changes.

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### System Tab



The System tab settings may be different from those shown in the image above. UAN Support **recommends** (but does not require) the following:

- Compliance Controls – set to ‘Stop user when not in compliance’ to prevent accidental violations of ORC and clearly defined good accounting practices.
- Sensitive Unsecured UAN Efiles set to ‘Automatically delete files 24 hours old’. Click the ‘?’ icon for more information about this setting.
- UAN Backup Interval set to ‘Require a UAN Backup’ every 7 days (or less). Click the ‘?’ icon for more information about this setting.

The other settings on this tab may vary and so you should wait until you get more familiar with the entity before entering other changes here.

### Electronic Signature setting in the Entity Setup tabs

If the entity has chosen to use the electronic signature option in the past, you will need to disable those options until you are ready to update the signatures in UAN. Several tabs on the Entity Setup form contain settings to customize items that can include electronic signatures. Click on each of the tab pages to see if any items are set to ‘Use custom layout’.

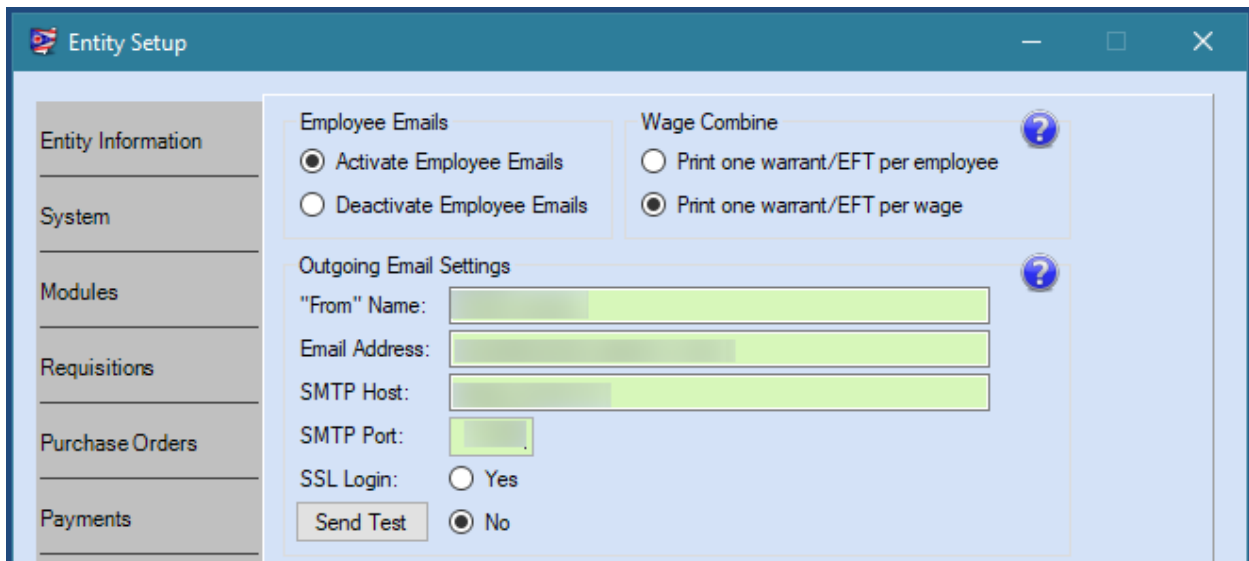
If all the items are set to ‘Use standard layout’ then you do not need to change any of the settings for now. If any are marked ‘Use custom layout’, then make note of them and temporarily change the setting to ‘Use standard layout’ and look into your entity’s policies about electronic signatures.

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If your entity uses an electronic signature option for any item, you will need to use the standard layout until you can confirm or update the signatures. Guidance on the use of signatures is available by going to General → Maintenance → Entity Setup and then clicking the 'Electronic Signatures' link under the FAQs menu.

Note: 'use custom layout' might be set up for unrelated purposes such as rearranging the address location on checks so that it lines up with particular window envelopes. You will not lose these custom settings by temporarily changing to 'use standard layout'. If you find that signatures are not a concern, then you can change it back.

### Wages Tab



The screenshot shows the 'Entity Setup' window with the 'Wages' tab selected. The left sidebar contains a navigation menu with the following items: Entity Information, System, Modules, Requisitions, Purchase Orders, and Payments. The main content area is divided into three sections:

- Employee Emails:** Contains two radio buttons: 'Activate Employee Emails' (which is selected) and 'Deactivate Employee Emails'.
- Wage Combine:** Contains two radio buttons: 'Print one warrant/EFT per employee' and 'Print one warrant/EFT per wage' (which is selected). A blue question mark icon is located to the right of this section.
- Outgoing Email Settings:** Contains four text input fields: 'From Name', 'Email Address', 'SMTP Host', and 'SMTP Port'. Below these fields are two radio buttons for 'SSL Login': 'Yes' and 'No' (which is selected). A 'Send Test' button is located to the left of the 'No' radio button. A blue question mark icon is located to the right of this section.

Click on the Wages tab in the Entity Setup form. The Employee Emails section is only relevant for entities that have adopted legislation authorizing Payroll EFT (direct deposit of wages) and polices to email the EFT pay stubs to employees.

- If currently set to Deactivate Employee Emails, then leave this setting and skip to the next step in this booklet (until you are more familiar with UAN).
- If currently set to 'Activate Employee Emails' then
  - Confirm the 'From Name' is not the name of an individual such as the previous fiscal officer. If it is, then click the '?' icon to the right of it for more information.
  - In the event that the email address is set to the previous fiscal officer's personal email account and is no longer accessible by your entity, then contact UAN Support for additional guidance.
  - Otherwise, there should be no need to change any of these settings.

COMPUTER SECURITY

BACKUP THE UAN DATA

UAN Backup enables you to store your entity's UAN application data in a safe, off-site location so that it is not lost or unusable due to hardware failure or disaster. For example, if a fire destroys the computer, UAN technical support could use your latest backup to restore your UAN data on a replacement computer.

**Required every 30 days:** a UAN Backup is required at least every 30 days and before advancing at year-end. After the expiration date, you are still able to log in, but you will need to complete a UAN Backup before it will permit any posting activity such as a transaction or a utility adjustment.

*Recommendations:*

- Backup frequently, more often than the minimum 30 days.
- Develop and maintain a rotation schedule for the UAN Backup media.

**UAN Backups ONLY safeguard UAN application data:**

A UAN Backup only contains data from the UAN application and does not back up the contents of any other files or applications.

*Recommendation:*

Maintain an additional backup system to protect non-UAN data files that you may have saved on the computer such as minutes, spreadsheets, etc. We recommend your entity establish a backup method, rotation schedule, and retention policy if one is not already in place. Backup methods for non-UAN files could consist of using third-party applications or simply copying important files to external media such as a CD or DVD.

HOW TO COMPLETE A UAN BACKUP

---

*UAN Menu:* General → Maintenance → << Backups → **UAN Backup**

Step 1: **Name:** keep the default file name or re-name it (optional). The default is 'UAN Backup' followed by the UAN version, your UAN Entity ID, date, and time. If you rename, please use a name different from the most recent backups.

Step 2: **Destination:** select the type of media storage device you will be using:

- **CD or DVD:** this is the default selection. If you will be using an external CD/DVD drive, connect it before opening the backup form.

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- **Flash or USB Drive:** These can be small pocket-sized drives or larger external drives that require a USB cable and power adaptor.
- **Network Drive or Other:** This option gives you the ability to store your backup on any drive that is accessible to your computer over a network or any non-USB external hard drive.

Note for entities with UAN enabled on a Multi-User Network: you have the option to backup to a different computer's hard drive as long as the computer you are using is not designated the UAN 'database server' on the network.

Step 3: **Browse:** Click the Browse button to the right of the backup destination to open a 'DriveSelect' form where you can select the drive letter assigned to the media you will be using. The backup files will save to a 'UANBackups' folder unless you select a different one. If a 'UANBackups' folder does not already exist on the media, UAN will create one during the backup process.

**Note:** After the first backup, it may or may not be necessary to browse, depending on changes with the media destination. For example, if you use a USB device and remove it after the backup, then the computer may assign a different drive letter to the USB device the next time you connect it.

Note for entities with UAN enabled on a Multi-User Network: If the network drive is not available in the DriveSelect form, you may need to login to the network. If needed, contact your IT Administrator for assistance.

Step 4: **SQL Server (Advanced):** Do not uncheck 'Use default user credentials' unless instructed by UAN. You will only customize these settings under the guidance of UAN Technical Support if you install UAN on a network server.

**Recommendation:** *If UAN resides on a SQL server, consult with your network administrator for proper policies and procedures before continuing to Step 5.*

Step 5: **Start:** Click to begin the backup progress. Status messages will begin in the lower half of the screen and a progress bar will appear below that. When finished, a confirmation message will display in bold in the status area.

### CLASS DEMONSTRATION

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Demonstration of a UAN Backup.

### RECOMMENDATION: BACKUP NON-UAN FILES

As previously noted, a UAN Backup only contains data from the UAN application and does not back up the contents of any other files or applications. UAN recommends maintaining an additional backup system to protect non-UAN data files that you might save on the computer such as minutes, spreadsheets, etc. We recommend your entity establish a backup method, rotation schedule, and retention policy if one is not already in place.

Backup methods for non-UAN files could consist of using third-party applications or simply copying important files to external media such as a CD, DVD, or flash drive. Investigate whether your entity has a third-party software backup system in place. If not, *at the minimum, UAN recommends consistently backing up non-UAN important files using the Windows method below.*



### DOCUMENTS FOLDER BACKUP (BASIC METHOD USING WINDOWS)

Step 1: Double click on the **Documents** folder. A File Explorer window will open displaying the folder contents.

Step 2: To **select all** of the files in the Documents folder, hold the **Ctrl** key and then press the letter **'A'**



i.e.  + .

Step 3: Once all files are selected, hold the **Ctrl** key and then press the letter **C**

i.e.  + , **or right-click** on the files and select **Copy** from the menu.

Step 4: **Insert** the disc (CD or DVD) or the flash drive that you will use for the Documents backup. This will open a second File Explorer window displaying the drive contents. (If backing up to a disc, and it is a new blank disc, you will also need to select the option, 'Like a USB flash drive', and click 'Next'.)

Step 5: In the window for the drive you are using for the backup, hold the **Ctrl** key and press the letter **V**

i.e.  + , **or right-click** anywhere in the drive window, and select **Paste**.

Step 6: A copy of each file selected should then appear in the disc window or the flash drive window. Sometimes when using a CD or DVD, the files will not automatically copy to ('burn to') the disc drive after clicking Paste or Ctrl + V (Step 5). If they do not, skip to Step 8 to finish burning the copied files to the disc.

## UAN Accounting Refresher Course For New Users

Step 7: If the files were all successfully copied to the disc or flash drive, the backup of the Documents folder is complete. Close the File Explorer windows, and eject the disc or properly remove the flash drive.

Please Note: **only follow** the additional steps below **if copying to disc, and** the files **did not** automatically burn to the disc.

Step 8: **Right-click** in the blank space under the list of *Files Ready to be Written* to the Disc.

Step 9: Select the option **Burn to disc**.

Step 10: On the Burn to Disc window, click '**Next**'.

Step 11: A **progress bar** should appear in the Burn to Disc window that will show the files being pasted to the disc.

Step 12: When complete, a message will state, "You have successfully burned your files to the disc." Select '**Finish**', and the disc will automatically eject.

## UAN Accounting Refresher Course For New Users

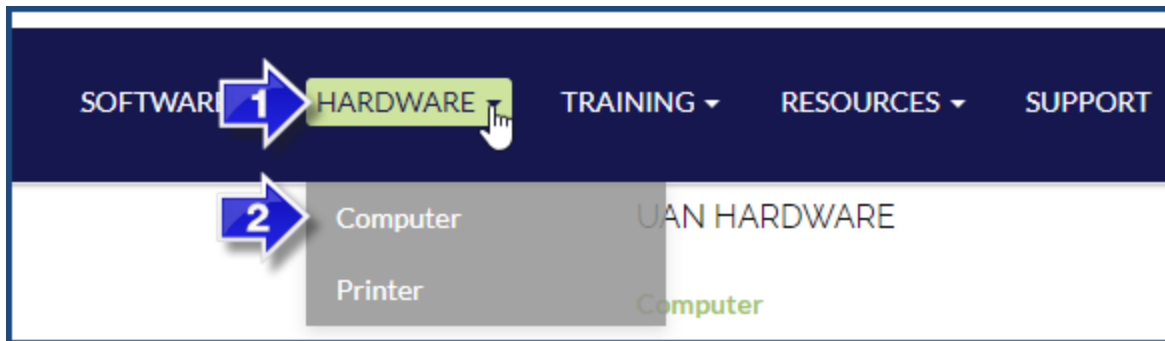
### KEEP SECURITY SOFTWARE UP-TO-DATE

The UAN computer includes four pre-installed security programs:

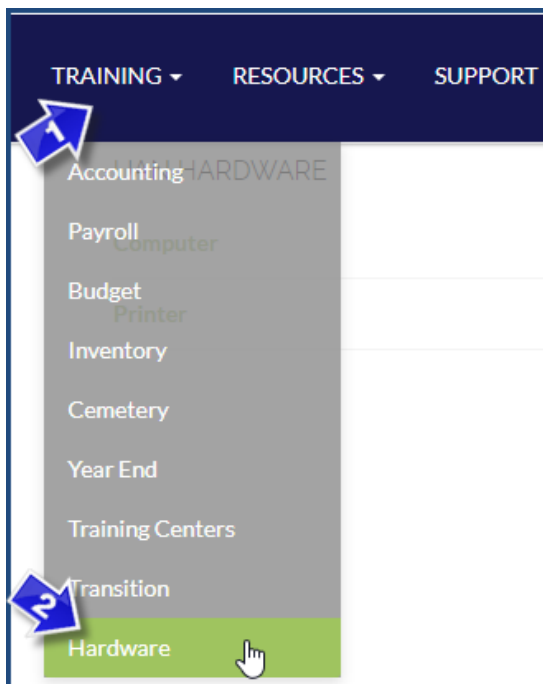
- Windows Defender
- Malwarebytes Anti Ransomware
- Malwarebytes Anti Malware
- Malwarebytes Anti-Exploit

These programs will run in the background to protect the computer, but to do their job, you must keep them up to date to protect the computer from the latest internet threats. Type in or click the UANLink home address <https://uanlink.ohioauditor.gov/>

Then navigate to the menus below for the most current documents or videos about keeping the security programs and Windows operating system up to date:



AND



## UAN Accounting Refresher Course For New Users

### UAN USER ACCOUNT SECURITY

When you attempt to install anything, such as a UAN application patch, you will get a security message that halts the process and requires a password. This is an extra layer of security.

Whenever you start the computer, it will automatically log into the **UANUser** Account, which does not require a password.

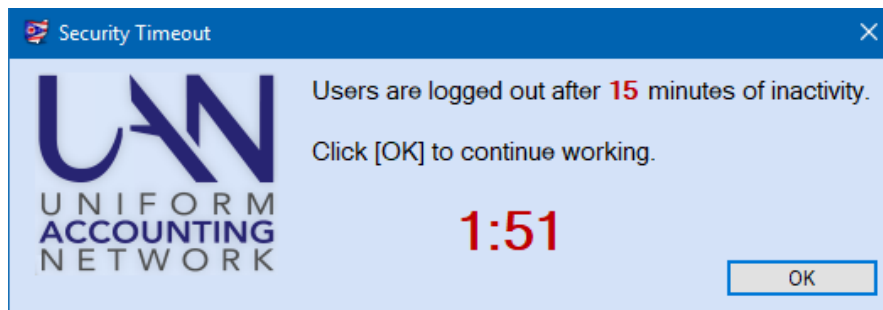
The UANUser account, by itself, will not permit you to install anything. Instead, if it detects a program is trying to install or change the computer, it will automatically run it through the **UANInstaller** Account. The UANInstaller account then requires a password to verify that you intend to install a program. If you are downloading something from UAN or updating an approved program, then enter the UANInstaller password: **FiscalOfficer**. On the other hand, if you are just browsing the web and this message appears – it could be a malicious program attempting to infect your computer – so do not type in the password. If you are unsure about it, call UAN Support.

### UAN SECURITY LOCKOUT

UAN disables access to the application after 15 minutes of user inactivity i.e. if you log in to UAN and later spend 15 minutes without working in the application, it will require you to re-enter your password.

The Security Lockout follows these rules:

After 13 minutes of inactivity, a form will open with a 2-minute count down before locking the application (as seen in the example below).



- If you click OK before the countdown reaches zero, then you can continue to work in the application without this warning until there are another 13 minutes of inactivity.
- If you do not click OK, the application will hide all open UAN forms and a Login form will display like the example below:

## UAN Accounting Refresher Course For New Users



- The User Name will display as 'read-only' and the Password field will be required.
  - Enter your **password** and click **OK**. The same login rules as a normal user login also apply here. Upon successful login, the previous open forms will reappear.
  - Click **Quit** only if you are sure that you saved all activity and are ready to exit UAN.

### Important:

- If you choose to **Quit or if your password attempts fail** (exceeding the normal limit without success), then UAN will close and any activity that you did not save prior to the Security Lockout will be lost.
- After an additional 5 hours of inactivity, a form will open with a 60-minute count down similar to the 2-minute one described above. If there is no UAN activity after 6 hours and 15 minutes in total, then UAN will close and any activity that you did not save prior to the Security Lockout will be lost.

### LOCATE AND REVIEW KEY DOCUMENTS & REPORTS

#### MINUTES

You need information on the current activities of your entity. One way to gain insight is to review the most recent meeting minutes.

#### THE LAST AUDIT

It is important to gain an understanding of the financial health and stability of your local government. Reviewing your last audit gives you an outsider's opinion on what is being done correctly and you can improve upon. Two important pages to review are the Findings page and any Management Letters. You can find a copy of the audit on the Auditor of State website.

Note: the website will not include any Management Letters since they are not public documents.

### NAVIGATING REPORTS – KEY CONCEPTS

#### REPORT OPTIONS

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##### **Report drop-down menu**

Click to display a list of all reports available for the report group selected.

##### **Selection List**

This contains the items available for the report. For example, on the Fund reports the selection list contains the funds that you can choose for the report.

##### **Year drop-down menu**

The year drop-down adjusts the reporting year so that you can access prior year reports.

##### **Date**

If available, this controls the date period of the report. Depending on the type of report, it will enable a  Month,  Quarter,  Year, and an “As of xx/xx/20xx” date menu.

##### **Paper tab**

This controls the size (letter or legal) and orientation (portrait or landscape) of the report.

## UAN Accounting Refresher Course For New Users

### **Filters tab**

The controls in this limit the information available on the selection list. For example, in the Vendor/Payee Payment Register you can filter by types, such as Payroll Withholdings or Accounting Purchases & Payments.

### **Sorting tab**

This controls the order of the information the report displays. For example, in the Appropriation Ledger, you can sort by “Account code then transaction date” or by “Account code then post date.”

### **Departments**

This will be available only for those who have an optional departmentalization enabled.

### **Options tab**

The controls in this section allow for special formatting on the selected report. For example, on the Appropriation Status, you can  Include batch items and  Start each fund on a new page.

## MEDIA OPTIONS

You can create most reports in three media formats – paper, display to the screen, or Adobe PDF. Some report groups have the additional option to create an Excel file.

To create a report,  checkmark each item that you want to include and then click one of the four buttons in the list below:

### **Print**

Prints a paper copy of the report.

### **Display**

Displays a copy of the report in a separate window. The Display window also includes an icon to print a paper copy.

### **Save PDF**

This will save the report in Adobe PDF format to a file directory of your choice. The default directory is C:\\_UAN\_Efiles.

### **Export**

This exports the data to a Microsoft Excel file that will save to a file directory of your choice. The default directory is C:\\_UAN\_Efiles. When the **Export** button is gray, then the feature is not currently available for the report group.

### BANK & FUND CASH BALANCES

#### BANK CASH BALANCES

UAN requires a primary checking account, which represents the entity's main checking account at the bank. UAN also allows for secondary checking accounts and investments. Sometimes new fiscal officers report that the previous fiscal officer closed accounts at the bank, but the accounts remain open in UAN. If the accounts are not open at the bank, they should not be open in UAN.

Just like your home finances, the entity might keep the money for the local government in different accounts at the bank. It is important to know the account details and balances of each account. Print the following Checking and Investment reports to see what bank accounts are set up in UAN and compare them to bank statements. Note: You are only trying to confirm with this review that all bank accounts at the bank are also set up on UAN – the amounts on the statements and in UAN may not be the same due to outstanding items or posting errors

#### PRINT CHECKING ACCOUNT DETAIL

*UAN Menu:* Accounting → Reports & Statements → Checking Account Reports, select **Checking Account Detail**. Select all items and click Print.

If you find any checking accounts closed at the bank, but still open in UAN with a zero balance, you should close them in UAN.

*UAN Menu:* Accounting → Maintenance → **Checking Accounts**. Mark the checking account identified as closed at the bank and click **Close Item**. Click OK on the "Close selected item?" message. Select a close date and click **Close Item**. You will receive a message that the account is now closed.

Checking accounts that are open at the bank and are active in UAN but contain the wrong balance requires very careful consideration. Please contact UAN support to discuss these accounts and to determine the proper method of research and documentation before posting a correction.

#### PRINT INVESTMENT DETAIL

*UAN Menu:* Accounting → Reports & Statements → Investment Reports, Select **Investment Detail**. Select all items and click Print.

If you find any investments closed at the bank but still open in UAN with a zero balance, you should close them in UAN.

## UAN Accounting Refresher Course For New Users

*UAN Menu:* Accounting → Maintenance → **Investments**. Mark the Investment identified as closed at the bank and click **Close Item**, click OK on the “Close selected item?” message. Select a close date. Click **Close Item**. You will receive a message that the account is closed.

Investments that are open at the bank and are active in UAN but contain the wrong balance require very careful consideration. Please contact UAN support to discuss these accounts and to determine the proper method of research and documentation before posting a correction.

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### FUND CASH BALANCES

Local Governments also use funds to separate their money. A fund is a self-contained, self-balancing accounting component used to track revenue and expenditures. Funds separate government money according to legal or purpose restrictions. It is important to know what funds you have and their cash balances.

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### PRINT FUND STATUS

*UAN Menu:* Accounting → Reports & Statements → Fund Reports, select **Fund Status**. Select all items and click Print.

Only Non-Pooled investments are separate from the Pooled Cash balance. Entities primarily use Non-Pooled investments when investing with the non-spendable balance of a permanent or private purpose trust fund. When an investment is Non-pooled, one fund ‘owns’ the investment and the balance restricts the spending to only the fund’s pooled balance – as long as the primary checking account also contains a sufficient amount for the payments.

If there is any amount in the Investment (Non-Pooled) column, review the Investment Detail report to identify the non-pooled investments.

## UAN Accounting Refresher Course For New Users

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### PRINT INVESTMENT DETAIL

*UAN Menu:* Accounting → Reports & Statements → Investment Reports, Select **Investment Detail**. Select all items and click Print.

On the right side of the report, it will list the investment type: ‘Pooled investment’ Yes or No. If the answer is ‘No’ then the investment was set up as Non-pooled. In brief, to consider an investment as Non-pooled, it must meet these criteria:

1. Only a single fund will be invested.
2. That fund is legally permitted to receive its own interest (see the chart of accounts).
3. In the software, you must designate that fund to receive its own interest.

If you are unsure if the investment is properly set up as Pooled or Non-Pooled, read the explanation starting on page 26 of the ‘UAN Prerequisite Accounting 102 Manual, Chapter 3’ or watch the corresponding video.

Click or type in the link to the manual:

<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=27>

Click or type in the link to the video:

<https://youtu.be/cxcVLkqMFjA?t=681>

The pooled / non-pooled explanation starts about 11 minutes into the video.

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### PRINT FUND ACTIVITY

The Fund Activity shows the cash flow in a fund.

*UAN Menu:* Accounting → Reports & Statements → Fund Reports, Select **Fund Activity**, Select the date range. Select one or more funds and click Print.

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### ADDING A NEW FUND

New funds are often required for a new capital project or to isolate properly, classify and restrict newly acquired revenue such as a new levy. The selection of the proper fund type, name, and the ability to retain interest is very important. Please contact the Local Government Services division of the Auditor of State’s office for assistance selecting the correct fund type and its revenue and appropriation accounts at [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov) or 800-345-2519.

## UAN Accounting Refresher Course For New Users

### CLASS EXERCISE

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#### ADD A NEW CAPITAL PROJECT FUND

*UAN Menu:* Accounting → Maintenance → **Funds**

In this exercise, we will add a new fund: **'2022 Park Capital Project'**.

Click **Add**

Action or Field Name:	Data Entry:
Select Fund:	4901 Miscellaneous Capital Project
Change Fund Name to:	2022 Park Capital Project

The fund will not receive interest. Click Save and Close. We will complete adding the revenue and appropriation accounts to the fund in upcoming exercises.

#### REVENUE ACCOUNTS

Use revenue accounts to classify revenues. Revenue account numbers begin with a fund number and have a three-digit revenue code that establishes the revenue report group and the specific type of revenue.

Revenue accounts vary by government type: Township, Village, Library, and Special Districts. For this course, we will be using Township revenue accounts to establish the basic principles.

Fund Number	Revenue Code	Cost Center
XXXX	XXX	XXXX
This fund's cash balance will increase when receipt posts.	This specifies what kind of revenue it is and where to report it on the Annual Financial Reports	Defaults to 0000 but can be modified to track entity unique items such as different library branches

#### PRINT REVENUE CHART OF ACCOUNTS

*UAN Menu:* Accounting → Reports & Statements → Revenue Reports, **Revenue Chart of Accounts**, select all items, and click Print.

## UAN Accounting Refresher Course For New Users

This report will show you the active revenue accounts in UAN. When you receive revenue that requires a different revenue account, you must add the new account in UAN.

### CLASS EXERCISE

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#### ADD NEW REVENUE ACCOUNTS TO THE 2022 PARK CAPITAL PROJECT FUND

*UAN Menu:* Accounting → Maintenance → **Revenue Accounts**

In this exercise, we will add new revenue accounts.

Click **'Add'**

Field Name:	Data Entry:
Fund	4901 '2022 Park Capital Project'
Cost Center	0000
Revenue Codes	<input checked="" type="checkbox"/> 805 Other Local Grants (not from another government)
	<input checked="" type="checkbox"/> 931 Transfers - In

Click Save and Close. Review the list of active accounts to make sure the proper account is active. We will complete adding the appropriation accounts to the fund in an upcoming exercise.

You can review Inactive accounts by changing the Status drop-down box to Inactive. You can activate Inactive accounts by marking the accounts and clicking Activate.

## UAN Accounting Refresher Course For New Users

### APPROPRIATION ACCOUNTS

Use appropriation accounts to classify expenditures. Appropriation account numbers begin with a fund number, have a three-digit Program Code (describing a service area provided by the government), and a three-digit Object Code (describing the purpose of the expenditure).

Appropriation accounts vary by government type: Township, Village, Library, and Special Districts. For this course, we will be using Township appropriation accounts to establish the basic principles.

Fund Number	Program Code	Object Code	Cost Center
XXXX	XXX	XXX	XXXX
This fund's cash balance will decrease when a payment posts.	Program codes represent a service area provided by the government and where to report it on the Annual Financial Reports.	Object codes represent the purpose of the payment.	Defaults to 0000 but can be modified to track entity unique items such as different library branches

### PRINT APPROPRIATION CHART OF ACCOUNTS

*UAN Menu:* Accounting → Reports & Statements → Appropriation Reports, select **Appropriation Chart of Accounts**. Select all items and click Print.

This report will show you the active appropriation accounts in UAN. When your board needs to activate a new appropriation account to allow for the proper classification of expenditures, you must add the new account in UAN.

## UAN Accounting Refresher Course For New Users

### CLASS EXERCISE

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#### ADD NEW APPROPRIATION ACCOUNTS TO THE CAPITAL PROJECT FUND

*UAN Menu:* Accounting → Maintenance → **Appropriation Accounts**

In this exercise, we will add new appropriation accounts to the fund: **'2022 Park Capital Project'**.

Click 'Add'

Field Name:	Data Entry:
Fund:	4901 '2022 Park Capital Project'
Program:	760 Capital Outlay
Cost Center:	0000
Mark Object Code:	730 Improvement of Sites

Click Save and Close.

Review the list of active accounts to make sure you activated the proper account. You can review Inactivate accounts by changing the Status drop-down menu to Inactive. You can activate Inactive accounts by marking the accounts and clicking Activate.

## THE MOST RECENT BANK RECONCILIATION

The next chapter provides an explanation and instructions for posting a bank reconciliation.

**Note: All handbook examples are based upon a new Fiscal Officer start-date of April 1.**

Your concern on day one is to determine the most recent reconciliation. Print a report:

### UAN MENU

Accounting → Reports & Statements → Bank Reconciliation Reports and the drop-down menu opens to the **Bank Reconciliation Report** list. The ‘Year’ menu will default to 2022 as long as that year includes a posted bank reconciliation. If not, it will open to the most current year of the last bank reconciliation.

**Checkmark** the most recent bank reconciliation that lists by date under the ‘As of’ column.

**When did the previous Fiscal Officer last post a bank reconciliation? As of:**

- March 31?  
Online banking and a low number of transactions could enable some Fiscal Officers to reconcile through the end of March, but this is unlikely for most.
- February 28?  
If they reconciled through February, then you will need to prepare for your March reconciliation as soon as you can access the month ending statements through mail delivery or online.
- Prior to February?  
This is bad news, but at least you have discovered this on day one and can begin the process right away. You will need to locate the bank statements and post a bank reconciliation for each missing month.

Even if you find a bank reconciliation posted recently you cannot assume that the prior clerk completed it properly so that it truly balanced. You need to assess the most recent bank reconciliation as soon as possible and that is where our next chapter begins ...

CHAPTER 3 – FIRST MONTH SURVIVAL GUIDE – PART 1

BANK RECONCILIATION STATUS

**What is the purpose of a bank reconciliation?** A bank reconciliation is a process that explains the difference on a specified date between the bank balance shown in an organization's bank statement, as supplied by the bank, and the corresponding amount shown in the organization's accounting records i.e. in UAN.

**How often should you reconcile?**

Post a bank reconciliation monthly. You should never delay completing a bank reconciliation once you have access to all of the latest bank statements by mail or through online banking.

**Multiple bank accounts**

Some government entities have several bank accounts: the primary checking plus investments, and/or secondary checking accounts. Using UAN, you do not reconcile bank accounts individually. Instead, you will reconcile the total of all bank statements with the UAN overall cash balance (adjusted for outstanding items) as of the specific ending date.

EVALUATE THE MOST CURRENT BANK RECONCILIATION

At the end of chapter 2, the first day on the job, you printed the most recent bank reconciliation. Now is the time to evaluate it for accuracy.

**Review the most recent bank reconciliation report:**

1. There are two rows with the label **'Other Adjusting Factors' (OAFs)** on page 1 of the report. Does either row list an amount? **Yes or No**

**No**

Zero OAFs is usually a good thing. You can skip to Question #2.

**Yes**

The presence of OAFs means there are unresolved problems as of the posting date of the bank reconciliation. An OAF is only a temporary means to 'reconcile' *artificially* with the bank statement *until* the fiscal officer posts a correcting transaction or utility adjustment in the following month. Or, sometimes the problem might resolve when the bank corrects their error in the following month. When the reconciliation includes Other Adjusting Factors, the fiscal officer should provide a meaningful explanation in the Reconciliation Notes (in the middle of the page).

## UAN Accounting Refresher Course For New Users

Are there helpful Reconciliation Notes for the OAFs that are on the report?

- If 'Yes', then you should confirm whether resolution occurred in the following month. Bank or UAN corrections normally should post in the month after the OAF. It is very rare that the legitimate use of an OAF would continue for more than one month.
- If 'No', there are no helpful OAF explanations in the Reconciliation Notes, then that amount will need to carry forward each month as an OAF until you can investigate the cause and resolve it through a transaction or utility adjustment.

Any mistakes by the previous fiscal officer are not an excuse to delay the monthly reconciliations. The OAF option enables you to move forward with the current reconciliations while you diligently investigate the errors carried over from activity prior to your taking office. In some cases, you may find that you have inherited a particularly complicated situation and your entity might need to consider contracting with someone for outside assistance to resolve the errors in a timely manner so that you can continue with your day-to-day work.

2. The 'Deposit In Transit' row (page one of the report) will list the total of all receipts entered in UAN that did not appear on bank statements as of the bank reconciliation date. Is there an amount in Deposit In Transit row? **Yes or No**

**No**

It is typical to have no Deposits In Transit. You can skip question #3 below.

**Yes**

Look through the rest of the report to find an 'Outstanding Receipts' page to identify one or more receipts that were in transit.

- Confirm each receipt in the outstanding list appears on the following month's bank statement and is (or will be) marked clear on that month's reconciliation. The most common examples are:
  - Deposits delivered to the bank on the last day or weekend of the month that does not post on the bank statement until the following month.
  - Automatic deposits set to post the last day of the month that do not post on the bank statement until the following month due to the date falling on a bank holiday or weekend.
- Are there any outstanding receipts that do not appear on the following month's bank statement? If yes, then investigate to find out if:
  - The receipt was posted in error and should be void.
  - The receipt was a duplicate post that should be void.
  - The receipt was lost/misplaced and not included in the bank deposit.

## UAN Accounting Refresher Course For New Users

3. The ‘Outstanding Adjustments’ row (page one of the report) will list the total of any UAN adjustments that were previously post using UAN utilities but were not marked on the bank reconciliation. Is there an amount in the Outstanding Adjustments row? **Yes** or **No**

### No

It is normal to have no Outstanding Adjustments. You can skip to the next section.

### Yes

Look through the rest of the report to find an ‘Outstanding Adjustments’ page to identify one or more adjustments.

- If the previous fiscal officer posts an adjustment for good reason and posts it correctly, then normally it should be marked cleared on the ‘Primary Adjustments’ tab of the bank reconciliation.
- If clearing it on the next bank reconciliation causes the bank reconciliation to be out of balance then you will need to research the purpose of the adjustment to confirm that posting it was necessary or if the adjustment was posted with errors.

## POST THE PRIOR MONTH BANK RECONCILIATION (WHEN APPLICABLE)

If in your report evaluation you found that the March bank reconciliation (or earlier) will need complete, then you will need to get started as soon as you can get access to the bank statements.

## BANK RECONCILIATION INSTRUCTIONS

UAN Support highly recommends viewing a short 15-minute video demonstration immediately before beginning your first bank reconciliation. The video is accessible online and in the UAN application itself.

### UAN MENU

Accounting → Transactions → **Bank Reconciliation** to open the bank reconciliation area.

To view the video from within UAN, under the FAQs menu in the bottom left corner, click ‘Simple Bank Rec Screencast Tutorial’ to begin the video.

To view the video online, click or enter the following link into your web browser:

<https://uanlink.ohioauditor.gov/training/accounting/moduletraining/default.html>

Then scroll down the page to the Bank Reconciliation section and click ‘Simple Bank Reconciliation’ to view the video on YouTube.

In addition, you can use the ‘Bank Reconciliation Tips’ starting on page 122 as an after-class reference.

## UAN Accounting Refresher Course For New Users

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### MARCH BANK RECONCILIATION DEMONSTRATION

In our example township, the previous bank reconciliations posted accurately through February. The class instructor will briefly demonstrate a simple reconciliation using the sample bank statements on the following pages.

*UAN Menu:* Accounting → Transactions → **Bank Reconciliation**

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 1 (PRIMARY CHECKING):***

<i>First Buckeye Bank</i>					
Buckeye Township 121725 Democracy Way Buckeye, OH 44444					
Interest-bearing checking			Account 0123456		
Statement Activity from: March 1, 2022 – March 31, 2022			<b>Beginning Balance</b>	<b>\$209,973.69</b>	
			Credits (+)	38,014.87	
			Debits (-)	73,513.64	
			Fees (-)	0.00	
			<b>Ending Balance</b>	<b>\$174,474.92</b>	
<b><i>Deposit/Credit Activity (+)</i></b>					
3/01	Deposit	800.00	3/02	Deposit	8,414.00
3/08	Deposit	350.00	3/21	State of Ohio	20,897.21
3/28	Deposit	7,142.00	3/31	StarOhio	262.12
3/31	Interest 357146	12.79	3/31	Interest 151-1931	14.30
3/31	Interest Checking	122.45			
<b><i>Check Activity (-) (In check numbered order) *indicates next warrant number skipped</i></b>					
<b>CK #</b>	<b>Date Paid</b>	<b>Amount</b>	<b>CK #</b>	<b>Date Paid</b>	<b>Amount</b>
3513*	3/07	31.97	3562	3/07	125.00
3546*	3/07	31.97	3563	3/08	179.87
3551*	3/08	1,791.40	3564	3/08	299.87
3553*	3/07	31.97	3565	3/07	190.00
3555	3/04	1,423.72	3566	3/07	375.00
3556	3/04	1,138.85	3567	3/09	261.25
3557	3/04	1,088.99	3568	3/07	606.19
3558	3/06	17,000.00	3569	3/04	10,891.88
3559*	3/14	425.00	3570	3/22	765.00
3561	3/07	107.00	3571	3/09	652.44
Page 1 of 2					

UAN Accounting Refresher Course For New Users

*Electronic Payment Activity (-)*

<b>Date Paid</b>	<b>Amount</b>	<b>Date Paid</b>	<b>Amount</b>
3/04	188.87	3/11	3,668.50
3/04	634.96	3/11	3,295.42
3/04	100.00	3/25	\$6,492.68
3/04	2,770.02	3/28	11,895.56
3/04	125.54	3/28	521.00
3/11	6,403.72		

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**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 2:***

<i>StarOhio</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
StarOhio	Account 101371-973	
Statement Activity from: March 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$575,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$575,000.00</b>
<b><i>Interest earned during the statement period</i></b>		
3/31	Paid to check account 0123456 \$262.12	

***STATEMENT EXAMPLE 3:***

<i>Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Certificate of Deposit	Account 151-1931	
Statement Activity from: March 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$25,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$25,000.00</b>
<b><i>Interest earned during the statement period</i></b>		
3/31	<b><i>Paid to check account</i></b> 0123456 14.30	

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 4:***

<i>First Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Certificate of Deposit	Account 1234015	
Statement Activity from: January 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$3,500.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$3,500.00</b>
<b><i>Interest earned during the statement period</i></b>		
<i>No interest earned</i>		
<i>*Interest paid upon maturity</i>		

***STATEMENT EXAMPLE 5:***

<i>First Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Certificate of Deposit	Account 357146	
Statement Activity from: January 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$13,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$13,000.00</b>
<b><i>Interest earned during the statement period</i></b>		
<i>3/31</i>	<b><i>Paid to check account 0123456</i></b> 12.79	

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 6:***

<i>Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Money Market Checking	Account 115801	
Statement Activity from: March 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$407,214.61</b>
	Credits (+)	139.97
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$407,354.58</b>
<b><i>Interest earned during the statement period</i></b>		
<i>3/31</i>	<b><i>Interest</i></b>	<b><i>139.97</i></b>

***STATEMENT EXAMPLE 7:***

<i>First Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
No-Interest Checking	Account 123412341235	
Statement Activity from: March 1, 2022 – March 31, 2022	<b>Beginning Balance</b>	<b>\$18,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$18,000.00</b>
No activity to report		

## UAN Accounting Refresher Course For New Users

### BUDGET REVIEW

Everything runs smoother if there is planning involved. Governmental accounting has a budgetary process that is required by law. It is not optional and there are many steps involved. We will use fiscal years 2022 and 2023 to describe the process below:

1. In July 2022, most counties require a Tax Budget filing with the county auditor for 2023. If you live in a county that does not require a budget for filing, UAN still recommends establishing a budget at that time anyway, to project the financial future of the entity. Counties that no longer require the filing of a tax budget have separate procedures for the Official Certificate. Contact your county auditor to find out the procedures you must follow.
2. After the entity meets the Tax Budget filing requirements, your county auditor will send a 2023 Official Certificate of Estimated Resources (Official Certificate).
3. The 2023 Official Certificate limits the total of the Temporary Appropriations that the governing board should adopt to take effect on January 1, 2023.
4. In late December 2022 or early January 2023, the Fiscal Officer enters Revenue Budgets (Official Certificate's 'Taxes' plus 'Other Sources') and Temporary Appropriations into UAN.
5. After closing the books for the 2022 fiscal year (and thus the fund balances are final), you will file a year-end balance certificate with the county auditor.
6. The county auditor will then issue the entity a 2023 Amended Certificate of Estimated Resources (Amended Certificate).
7. After receiving the 2023 Amended Certificate, you should review and update the Revenue Budget (Amended Certificate's Taxes and Other Sources columns) amounts.
8. On or before April 1, 2023, the governing board should use the Amended Certificate to limit the total of Permanent Appropriations they adopt for the full year.
9. You must enter 2023 Permanent Appropriations in UAN before any payments can post in April and thereafter.
10. In May or early June 2023, your entity should start creating the budget for 2024 that you will file with your county auditor in July. UAN provides Budget software that you can use to prepare the tax budget - an online training video about this is available on the UAN website.
11. Throughout the year, you will need to monitor revenue and appropriation budgets. Verify actual amounts received and spent are matching up with the budgetary amounts.

For a more thorough overview, as noted in the Self Help Resources section, UAN provides online resources that cover many fund accounting concepts, including budgeting. If you have not already done so, click (or type-in) one of the links below in your web browser to watch a video on YouTube or to open a manual section covering the budgetary process:

UAN Prerequisite Accounting:

- 102 – Chapter 2 video presentation (17 minutes): <https://youtu.be/J7CH3KBbIVY>  
102 manual, Chapter 2:  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=14>
- 103 - Chapter 1 video presentation (36 minutes): <https://youtu.be/LjFLGosbnEM>  
103 manual, Chapter 1:

## UAN Accounting Refresher Course For New Users

<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20103%20Manual.pdf#page=3>

### ASSESSING THE STATE OF YOUR 2022 BUDGET

Sometimes New Fiscal Officers start the position in less than ideal circumstances. You will need to assess the current state of your entity. To begin, consider the budgetary process restated below with *what should have been* completed for 2022 by April 1:

1. In July 2021, if required, the previous Fiscal Officer should have sent a Tax Budget filing to the county auditor for 2022.
2. If all went well, the county auditor sent a 2022 Official Certificate of Estimated Resources (Official Certificate) to your entity by early autumn.
3. The 2022 Official Certificate put in place the amount limits 2022 Temporary Appropriations that your governing board should have adopted to take effect January 1, 2022.
4. In late December 2021 or early January 2022, the Fiscal Officer should have entered Revenue Budgets (Official Certificate's 'Taxes' plus 'Other Sources') and 2022 Temporary Appropriations into UAN.
5. After closing the books for the 2021 fiscal year (and thus the fund balances were final), they should have filed a year-end balance certificate with the county auditor.
6. The county auditor would have then issued the entity a 2022 Amended Certificate of Estimated Resources (Amended Certificate).
7. After receiving the 2022 Amended Certificate, the Fiscal Officer should have reviewed and updated the Revenue Budget (Amended Certificate's Taxes and Other Sources columns) amounts.
8. On or before April 1, 2022, the governing board should have used the Amended Certificate to limit the total of Permanent Appropriations they adopt for the full year.
9. The Fiscal Officer should have entered 2022 Permanent Appropriations in UAN. Otherwise, no payments can post in April and thereafter until completing this.

### CURRENT YEAR OPERATING BUDGET

The current year operating budget is comprised of two components:

1. Resources Available for Appropriation certified by your county auditor on the Amended Certificate. The Amended Certificate limits the amount your board can appropriate by each fund.
2. Board adopted Appropriation legislation. The Appropriations authorize the spending plan. Expenditures must be made within the cash flow of each fund.

UAN budget entries should always balance with the above paperwork.

## UAN Accounting Refresher Course For New Users

### RESOURCES AVAILABLE VERIFICATION STEPS (CORRESPONDING TO THE FLOWCHART)

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#### STEP 1: LOCATE THE AMENDED CERTIFICATE

Review the most current 2022 Amended Certificate of Estimated Resources. If you cannot find a 2022 Amended Certificate, call the county auditor to request a copy of all 2022 Amended Certificates. If your entity did not file the proper paperwork to generate an Amended Certificate, find out what paperwork you need to file.

#### CLASS EXAMPLE

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#### Amended Official Certificate of Estimated Resources (Rev. Code, Sec. 5705.36)

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2022, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund Types	Unencumbered Balance 01/01/2022	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
<b>General Fund</b>				
General (1000)	\$796,696.43	\$140,300.00	\$139,555.00	\$1,076,551.43
<b>Total General Fund</b>	<b>\$796,696.43</b>	<b>\$140,300.00</b>	<b>\$139,555.00</b>	<b>\$1,076,551.43</b>
<b>Special Revenue Funds</b>				
Gasoline Tax (2021)	\$126,379.37	\$250,000.00	\$650.00	\$377,029.37
Road and Bridge (2031)	\$5,024.89	\$10,890.00	\$0.00	\$15,914.89
Cemetery (2041)	\$109,363.86	\$115,795.00	\$21,500.00	\$246,658.86
Park Levy (2171)	\$111,346.80	\$57,095.00	\$2,400.00	\$170,841.80
Fire & EMS Levy (2191)	\$112,362.75	\$221,095.00	\$95,000.00	\$428,457.75
Total Special Revenue Funds	\$464,477.67	\$654,875.00	\$119,550.00	\$1,238,902.67
<b>Total Governmental Fund Types</b>	<b>\$1,261,174.10</b>	<b>\$795,175.00</b>	<b>\$259,105.00</b>	<b>\$2,315,454.10</b>
<b>Fiduciary Fund Types</b>				
<b>Private – Purpose Trust Funds</b>				
Buckeye Monument Trust (9751)	\$309.94	\$0.00	\$72.00	\$381.94
Buckeye Cemetery Festival (9752)	\$2,522.88	\$0.00	\$150.00	\$2,672.88
<b>Total Private-Purpose Trust Funds</b>	<b>\$2,832.82</b>	<b>\$0.00</b>	<b>\$222.00</b>	<b>\$3,054.82</b>
<b>Total Fiduciary Fund Types</b>	<b>\$2,832.82</b>	<b>\$0.00</b>	<b>\$222.00</b>	<b>\$3,054.82</b>
<b>Total All Funds</b>	<b>\$1,264,006.92</b>	<b>\$795,175.00</b>	<b>\$259,327.00</b>	<b>\$2,318,508.92</b>

## UAN Accounting Refresher Course For New Users

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### STEP 2: PRINT UAN BUDGET REPORTS

Print the **Resources Available for Appropriations** report.

Accounting → Reports & Statements → Budgetary Reports, select Resources Available for Appropriation. Select all items and click Print.

Print the **Revenue Budget** report.

Accounting → Reports & Statements → Revenue Reports, select Revenue Budget. Select all items and click Print.

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### STEP 3: CONFIRM THE LATEST AMENDED CERTIFICATE MATCHES UAN REPORTS

Does the 'Total Estimated Resources' column on UAN's Resources Available for Appropriation report match the Amended Certificate's 'Total' column for each fund?

Total Estimated Resources (from UAN report) *equals* Total (from Amend Cert.)

- If YES, it matches, then you can SKIP to Step 5.
- If NO, it does not match, continue to Step 4A-C.

## UAN Accounting Refresher Course For New Users

### STEP 4: COMPARE THE DETAILS OF THE LATEST AMENDED CERTIFICATE TO UAN REPORTS

**STEP 4A.** Does the Unencumbered Balance 1/1/2022 from the most recent Amended Certificate **match** the following calculation from UAN’s Resources Available for Appropriations?

<b>UAN Resources Available Report Calculation</b>	<i>Amended Certificate</i>
Fund Balance 12/31 <i>minus</i> Reserve for Encumbrance 12/31 <i>minus</i> Reserved for Non-Spendable Balance 12/31 <i>minus</i> Reserve Balance 12/31 <i>minus (or plus) *</i> Prior Year Advances not Repaid 12/31 <i>minus</i> New Reserve Balance	
<i>equals</i> (Calculated) Unencumbered Balance 1/1/2022	Unencumbered Balance 1/1/2022

\*Note: If there are any ‘Prior Year Advances not Repaid 12/31’ it will affect two funds. In the fund that is to receive the payback of the advance, the amount in the ‘Prior Year Advances not Repaid 12/31’ column will be an increase in the ‘Unencumbered Balance 1/1/2022’ calculation. In the fund that will repay the advance, it will be negative in the same amount.

- If **YES**, it matches, you can continue to Step 4B.
- If **NO**, it does not reconcile, **COMPLETE A DETAILED ANALYSIS** as follows:
  1. Locate the 2021 Year End Balance Certificate submission to the county auditor (if you cannot find it, contact your county auditor for a copy).
  2. Go to Accounting → Reports & Statements → Fund Balance Adjustment Reports, **Fund Balance Adjustment Listing**. If needed, set the Year to 2022 and select the full  Year button. Select all adjustments in the list and Print. (If there were no adjustments in 2022, then continue to the comparison in Step 4A, part 3 that follows).

*\*Continue to the next page\**

## UAN Accounting Refresher Course For New Users

*\*Continued from 4A, 'NO' – Complete a Detailed Analysis, Part 2\**

<b>Calculate Adjustments to the submitted 2021 Year End Balance Certificate as follows:</b>
<p>‘Carry Over Balance Available for Appropriations’ Amount <i>per fund</i>. (from the Year End Balance Certificate submission)</p> <p style="text-align: center;"><b>plus</b> positive Fund Balance Adjustments (if any) from the UAN report <b>minus</b> negative Fund Balance Adjustments (if any) from the UAN report</p> <p><b><i>EQUALS:</i></b></p>
‘(Adjusted) Carry Over Balance Available for Appropriations’ i.e. calculated balance factoring in Fund Balance Adjustments posted in UAN.

3. **COMPARE** the Year End Balance Certificate ‘(Adjusted) Cash Balance as of 12/31/2021’ to the UAN Resources Available for Appropriations report ‘(Calculated) Unencumbered Balance 1/1/2022’ amount:

<b>The 2021 Year End Balance Certificate</b>	<b>2022 UAN Resources Available For Appropriations Report</b>
‘(Adjusted) Carry Over Balance Available for Appropriations’	‘(Calculated) Unencumbered Balance 1/1/2022’
How do they compare? The amounts <i>should</i> equal. <b>Are they equal?</b>	

If **YES**, then you have solved the discrepancy and you can, continue to step 4B.

If **NO**, the fiscal officer likely submitted the 2021 Year End Balance Certificate with incorrect information. Errors like this typically happen when:

- The submission is prepared too early – before all final year end activity is accounted on the ledgers.
- It is manually prepared and submitted with typing errors.

In either case, WAIT to contact your county auditor for an Amended Certificate correction until after reviewing revenue in steps 4B & C.

## UAN Accounting Refresher Course For New Users

**STEP 4B:** Does the ‘Taxes’ and ‘Other Sources’ columns from the Amended Certificate match the ‘Estimated Revenue’ column on UAN’s Resources Available for Appropriation for each fund?

Taxes *plus* Other Sources (from Amend Cert.) *equals* Estimated Revenue (from UAN report)

- If YES, it reconciles, you can continue to 4C.
- If NO, it does not reconcile, review the Revenue Budget report to identify any type-in errors. Enter corrections to the Revenue Budget using the Supplemental button (instructions on page 53) and then repeat Steps 2-4B. If, after confirming corrections to all type-in errors, the answer to question 4B is still ‘no’, then continue to 4C.

**STEP 4C:** Does the ‘Total Estimated Resources’ column on UAN’s Resources Available for Appropriation report match the Amended Certificate’s ‘Total’ column for each fund?

Total Estimated Resources (from UAN report) *equals* Total (from Amend Cert.)

- If YES, continue to Step 5.
- If NO, it does not reconcile, consider the following:
  - Refer to Step 4A. Did you find errors in the 2021 Year End Balance Certificate submission? If yes, does it account for all or just part of the problem?
  - Are there any new sources of revenue since the latest Amended Certificate?
  - Are there any other changes to revenue not reflected on the latest Amended Certificate?

If yes to one or more of these questions, then contact your county auditor for instructions on obtaining a new Amended Certificate with the changes. Upon receiving it, repeat the steps from the beginning.

*\*Continue to the next page\**

## UAN Accounting Refresher Course For New Users

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### STEP 5: CONFIRM THE UAN REVENUE BUDGET IS ACCURATE BY ACCOUNT CODE

Review the Revenue Budget again. Reprint if necessary:

*UAN Menu:* Accounting → Reports & Statements → Revenue Reports, select **Revenue Budget**.  
Select all items and click Print.

Is the budget distribution accurate by the account codes?

Even if the revenue totals by a fund are accurate, the budget amounts distributed to individual account codes could be incorrect. If necessary, contact your county auditor to identify the revenue sources that comprise the Taxes column of the Amended Certificate.

Will you need to increase or decrease account code budgets?

If yes, see the instructions on page 53. After entering any changes, make sure the Revenue Budget per fund still matches the Taxes plus Other Sources columns for the fund on the latest Amended Certificate.

### REVENUE CORRECTIONS OR CHANGES WHEN NECESSARY

In the process of reviewing the resources available for appropriations in the preceding steps, you might determine a need for a correction to the original revenue budget or a supplemental change not yet present in UAN. The steps that follow will guide you through using the Supplemental button to complete either task.

**Note:** the Supplemental form will include an ' Apply as Correction' checkbox.

- Use ' Apply as Correction' **ONLY** when correcting a type-in error relevant to the original budget.
- Do not mark the ' Apply as Correction' checkbox for new certifications. As the year progresses, a new certification of revenue requires a supplemental revenue budget change to match your new Amended Certificate; new certifications are not corrections.

### REVENUE SUPPLEMENTAL AS A CORRECTION OR NEW CHANGE

*UAN Menu:* Accounting → Maintenance → **Revenue Budgets**

- Step 1: Checkmark the  fund number.
- Step 2: Click **Supplemental** to open the 'Add Supplemental Revenue Budget' form.
- Step 3: Enter an amount for each applicable budget account change (or correction) under the Supplemental (+/-) column. Reductions should include the minus sign (-).
- Step 4: Select an Effective Date.
- Step 5: Leave the 'Apply as correction' checkbox blank  – **UNLESS** the supplemental is to correct original budget data-entry errors. **Only if** that is the reason, then checkmark ' Apply as correction'. *When marked, a message displays stating that the supplemental amounts will apply to the fund's original budget and will not reflect as supplemental budgets on the display form or the budgetary reports. Click OK.*
- Step 6: Click Save.
- Step 7: Click Close.

### REPEAT RESOURCES AVAILABLE VERIFICATION STEPS

After completing any Supplemental Revenue Budget changes or corrections, repeat the Resources Available for Appropriation Verification steps in this booklet using the flowchart and/or the written steps.

## UAN Accounting Refresher Course For New Users

### REVENUE BUDGET CLASS EXERCISES

In our training scenario, we add a new fund: the 2022 Park Capital Project fund. This fund will receive a \$50,000.00 Grant and \$5,000 Transfer In that is not certified on the current Amended Certificate. We request an Amended Certificate from our county auditor and enter the revenue budget in UAN. Since this fund is new we must add the revenue budgets.

### CLASS EXERCISE

#### ADD REVENUE BUDGETS TO THE CAPITAL PROJECT FUND

In this exercise, we will add the new revenue budgets to the 2022 Park Capital Project fund. The effective date is the date on the Amended Certificate, for class we will use **March 14**.

*UAN Menu:* Accounting → Maintenance → Revenue Budgets

Click 'Add'

Field Name:	Data Entry:
Fund:	4901 '2022 Park Capital Project'
4901-805-0000	\$50,000.00
4901-931-0000	\$5,000.00
Total	\$55,000.00

#### REPEAT RESOURCES AVAILABLE VERIFICATION STEPS

Whenever requesting an Amended Certificate, after adding a new revenue budget, or supplemental change, repeat the Resources Available for Appropriation Verification steps in this booklet using the flowchart and/or the written steps.

## UAN Accounting Refresher Course For New Users

### APPROPRIATIONS VERIFICATION

Now that you have confirmed the UAN resources available for appropriation balances with your current Amended Certificate, verify:

- Permanent Appropriations adopted by the board. (Step 1)
- Supplemental Appropriations (if any) adopted by the board. (Step 2)
- Reallocated Appropriations adopted (if required and if any) by the board (Step 2)
- Final Appropriations do not exceed the limit per fund set by the Amended Certificate (Steps 3-6)
- Ongoing budget and cash assessment. (Step 7)

Review the Appropriation Verification Flowchart for a visual illustration of the process (next four pages) followed by the same seven steps in written form (includes more details).

## UAN Accounting Refresher Course For New Users

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### QUALIFICATION:

The logic of the following steps starts with the assumption that the new Fiscal Officer start-date is April 1 or later. On that basis, Temporary Appropriations are expired and thus no longer relevant. Additionally, you must complete the steps to ensure accurate guidance.

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### STEP 1: CONFIRM PERMANENT APPROPRIATION LEGISLATION

Locate the Permanent Appropriation Resolution (or Ordinance). You should be able to find this in the entity's 2022 board minutes. See an example resolution starting on page 65.

Did the board adopt Permanent Appropriations?

**YES.** Continue to Step 2.

**NO.**

You will need to draft permanent appropriations for the board to adopt at the next board meeting. Look for an existing draft to start, if available. Review the budget training videos and manual references starting on page 40 to gain an understanding of the process. Once permanent appropriations are adopted, skip-to step 3.

---

### STEP 2: CONFIRM ADDITIONAL APPROPRIATIONS LEGISLATION (IF ANY)

Did the board adopt any **supplemental** legislation (an increase or decrease in a fund's total Permanent Appropriations)?

Did the board adopt (when required\*) any measures to **reallocate** appropriations (equal increase/decrease amounts between account code appropriations within one fund)?

\* The 'Legal Level of Control' allocated to the fiscal officer determines whether the board must legislate appropriation relocations – see page 64 for more information.

Review the 2022 board minutes, **make a note** of any resolutions of supplemental appropriations or reallocations **for later reference**, and then continue with step 3.

---

### STEP 3: PRINT UAN BUDGET REPORTS

Print the **Comparison of Budget and Appropriated** report.

Accounting → Reports & Statements → Budgetary Reports, select Comparison of Budget and Appropriated. Select all items and click Print.

## UAN Accounting Refresher Course For New Users

Print the **Appropriation Budget** report grouped by fund, program, and object code.

Accounting → Reports & Statements → Appropriation Reports, select Appropriation Budget. Click the Sorting tab and select Group By 'Fund, Program and Object'. Select all items and click Print.

Print the **Appropriation Supplemental** report filtered by Permanent.

Accounting → Reports & Statements → Appropriation Supplemental Report\*, select Appropriation Supplemental. Click the Filters tab and select Type 'Permanent'. Select the '☉ Year' date range. Select all items and click Print. \*If a message opens 'No data is available for this report' for the year 2022, that means there were no supplemental entries in UAN – continue to Step 4.

---

### STEP 4: CONFIRM UAN FINAL APPROPRIATIONS ARE ACCURATE BY FUND

On the UAN Comparison of Budget and Appropriated report, does the Final Appropriations match the total of Permanent plus / minus other appropriation legislation (if any) per fund?

If **YES**, skip to Step 6.

If **NO**, the amounts entered in UAN *does not match* the final appropriations after all legislation, continue to Step 5 to review the funds with discrepancies in detail.

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### STEP 5: IDENTIFY ANY DATA ENTRY OR OMISSION ERRORS IN UAN FINAL APPROPRIATIONS

Look at the reports from Step 3, reviewing only the funds with discrepancies from Step 4. **Compare** the Appropriation Budget report's Final Appropriation column amounts by group totals, account code entry, and the Supplemental Appropriations\* report to the legislation details of the entity's Permanent Appropriations +/- other appropriation legislation (if any).

Look at the reports from Step 3, reviewing only the funds with discrepancies from Step 4. **Compare** the Appropriation Budget report's Final Appropriation column amounts to the entity's Permanent Appropriations and any additional legislation. The Final Appropriation amount will factor in any increase or decreases due to Supplemental or Reallocation entries in UAN that also listed individually on the Supplemental Appropriations report. This list should reconcile with any additional legislation (Step 2) or other authorized reallocations\*.

## UAN Accounting Refresher Course For New Users

\*If the Fiscal Officer's Legal Level of Control (see page 64) permits some appropriation reallocations *without* separate legislation, these will also appear on the Supplemental Appropriations report even though they may not be in the board minutes. These entries should not cause a discrepancy to a fund's total budget since reallocations in UAN will not post unless a decrease offsets an increase of the same amount.

Identify and correct the UAN data entry errors or omissions. Follow the applicable steps using the instructions for Supplemental Appropriations (page 63) and/or Reallocations (page 74 exercise). **After fixing errors, restart the verification process at 'Step 3: Print UAN Budget Reports'.**

**Important:** If, when attempting to enter a Supplemental as described above, the application displays a 'Compliance Alert': 'Insufficient amount available for appropriation in fund ...', then click Cancel and close the form i.e. do not override this violation warning unless advised by an AOS auditor or Local Government Services representative. Review the previous steps to make sure you did not make any errors. If not, contact your regional audit division or Local Government Services for advice at [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov) or 800-345-2519.

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### STEP 6: COMPARE FINAL APPROPRIATIONS TO RESOURCES AVAILABLE

The governing board may not appropriate more than the Resources Available for Appropriation certified on the most recent Amended Certificate. The UAN **Comparison of Budget and Appropriated** report calculates the total Resources Available for Appropriations and compares it to the Final Appropriations by the fund. The **Variance** column on the report should be *greater or equal to zero* to confirm the board has **not** appropriated more than the maximum allowed by law. **This number should never be negative.**

Do all funds list with either a positive or zero variance?

If **YES**, the variance column amount is **positive or zero**, that is good news! A positive amount in the Variance column identifies the resources that remain available for future supplemental appropriations (when necessary). The minimum verification of the appropriations is complete.

Optionally, you can review the status of revenue and appropriations by continuing to Step 7.

If **NO**, the variance column includes a **negative** amount for at least one fund, this means appropriation legislation exceeds the maximum allowed by law. The governing board will need to adopt legislation reducing the appropriations for the affected funds. Once adopted, enter the reduction using the Supplemental button (see page 63) and then restart the verification process at 'Step 3: Print UAN Budget Reports'.

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### STEP 7: ONGOING BUDGET AND CASH ASSESSMENT

#### BUDGETARY STATUS REPORTS

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The following reports are essential for monitoring revenue budgets vs. actual receipts, appropriations vs. actual expenditures (or commitments to spend), and current fund cash balances.

Print the **Appropriation Status** report grouped by fund, program, and object code.

Accounting → Reports & Statements → Appropriation Reports, select Appropriation Status. Click the Sorting tab and select Group By 'Fund, Program and Object'. Select all items and click Print.

Print the **Revenue Status** report grouped by fund then revenue.

Accounting → Reports & Statements → Revenue Reports, select Revenue Status. Click the Sorting tab and select Group By 'Fund Then Revenue'. Select all items and click Print.

#### BUDGET VS. CASH REMINDERS

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- The Amended Certificate total reports the entity's estimated resources available for appropriations, but it is **not** the legislated appropriations and does **not** represent 'cash on hand'.
- The governing board legislates appropriations that give the entity the authority to spend and, once again, this does **not** represent the actual **cash** balances on hand.
- The Revenue and Appropriation budgets that you enter in UAN are a plan for estimated revenue and spending; the budgets are **not** an actual measurement of 'cash on hand' i.e. they do not represent actual money in the entity's bank accounts.

#### FUND CASH BALANCE REPORTS

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Print the following two reports on a regular basis to keep track of fund cash balances that are currently available for expenditures:

Accounting → Reports & Statements → Fund Reports, select **Fund Status**.

Select all and click Print.

In the same Fund Reports menu, select **Cash Summary by Fund**. Leave the default date range (the most recent month), select all, and click Print.

APPROPRIATION SUPPLEMENTAL CORRECTIONS WHEN NECESSARY

**Note:** the Supplemental form will include an  'Apply as Correction' checkbox. Use this ONLY when you have made an entry error on your original budget entries. As the year progresses, if your board adopts supplemental appropriations, you should add supplemental appropriations without marking the 'Apply as correction' checkbox.

ADDING AN APPROPRIATION SUPPLEMENTAL AS A CORRECTION

UAN Menu: Accounting → Maintenance → **Appropriation Budgets.**

- Step 1: Checkmark the  fund.
- Step 2: Click **Supplemental** to open the 'Add Supplemental Appropriation Budget' form.
- Step 3: Enter the increase or reduction amount under the Supplemental (+/-) column for each account change (or correction). Reductions should include the minus sign (-).
- Step 4: Select an Effective Date.  
Note: the date cannot be before the original appropriations effective date.
- Step 5: Leave the 'Apply as correction' checkbox blank  – **UNLESS** the supplemental is to correct original appropriation data-entry errors. **Only if** that is the reason, then checkmark  'Apply as correction'. *When marked, a message displays stating that the supplemental amounts will apply to the fund's original budget and will not reflect as supplemental budgets on the display form or the budgetary reports. Click OK.*
- Step 6: Click Save.
- Step 7: Click Close.

After fixing all fund errors, restart the appropriation verification process at 'Step 3: Print UAN Budget Reports'.

### LEGAL LEVEL OF CONTROL

The presentation format of the Permanent Appropriations legislation each year *establishes* the ‘Legal Level of Control’ of the Fiscal Officer i.e. It establishes the level of appropriation control the governing board retains under their authority and establishes the level at which appropriations can be managed without adopted legislation. Appropriation legislation documents vary from entity to entity, therefore, the legal level of control varies from entity to entity. The legal level of control does not change your appropriation account structure. It simply means that the level of detail used to present the appropriation amounts by fund, program, and object code, on the permanent appropriation legislation document, sets the legal level of control for the entire year.



#### Authority to Reallocate Appropriations

The explanation above also means the level of appropriation detail on the adopted legislation determines the legal level of control for reallocations for the fiscal year. The fiscal officer has the authority to reallocate appropriations between appropriation accounts *within their legal level of control* without board-adopted legislation. All other reallocations *outside the fiscal officer’s legal level of control* require board-adopted legislation.

Ohio Revised Code (ORC) states that the legislative body of a local government may not delegate its authority to establish appropriations. The board cannot change this for the year once establishing it – not by motion or additional legislation. If the governing board decides the fiscal officer should have more ability to reallocate without legislation, they can establish less control next year by adopting permanent appropriation legislation with the format representing the control they desire. Until then, you are required to manage the appropriations with the current legal level of control established with the adoption of the permanent appropriations in this fiscal year.

#### Minimum Level of Control Example

The Permanent Appropriation legislation that follows is an example of the minimum legal level of control required by the Ohio Revised Code. The resolution separates each fund and program into a minimum of two object groups: **Salary** and **Other**.

Note: Some programs in our example township incur expenses applicable to only one of the two minimum object groups (Salary or Other).

## UAN Accounting Refresher Course For New Users

### ANNUAL APPROPRIATION RESOLUTION CLASS EXAMPLE

## ANNUAL APPROPRIATION RESOLUTION

Resolution #2022-001

Adopted March 3, 2022

The **Board of Trustees** of **Buckeye Township**, in Franklin County Ohio met in Regular Session on the 3rd day of March 2022, at the Buckeye Township Town Hall with the following members present: Carey Trusty, Larry Trusty, and Sherry Trusty. Carey Trusty moved the adoption of the following Resolution:

**BE IT RESOLVED** by the **Board of Trustees** of **Buckeye Township**, in Franklin County that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending **December 31, 2022**, the following sums be and the same are hereby set aside and **appropriated** for the several purposes for which expenditures are to be made for and during said fiscal year, as follows, viz:

Larry Trusty seconded the **Resolution** and the roll being called upon its adoption the vote resulted as follows: Carey Trusty, aye; Larry Trusty, aye; and Sherry Trusty, aye. Appropriations are presented by Fund, Program, and Object group.

Fund	Object Group	Program Total
<b>General Fund</b>		
Administrative - Salaries	\$70,000.00	
Administrative - Other	\$158,360.00	
<b>Total Administrative</b>		<b>\$228,360.00</b>
Townhalls, Memorial Buildings, and Grounds - Salaries	\$25,000.00	
Townhalls, Memorial Buildings, and Grounds - Other	\$41,850.00	
<b>Total Townhalls, Memorial Buildings and Grounds</b>		<b>\$66,850.00</b>
Zoning - Salaries	\$6,750.00	
Zoning - Other	\$7,600.00	
<b>Total Zoning</b>		<b>\$14,350.00</b>
Capital Outlay - Other	\$250,000.00	\$250,000.00
Transfers - Out	\$150,000.00	\$150,000.00
Contingencies	\$21,300.00	\$21,300.00
Other - Other Financing Uses	\$1,500.00	\$1,500.00
<b>Total General Fund</b>		<b>\$732,360.00</b>

<b>Gasoline Tax Fund</b>		
Highways - Salaries	\$83,900.00	
Highways - Other	\$163,457.39	
<b>Total Gasoline Tax Fund</b>		<b>\$247,357.39</b>

<b>Road &amp; Bridge Fund</b>		
Highways - Other	\$12,302.04	
<b>Total Road &amp; Bridge Fund</b>		<b>\$12,302.04</b>

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<b>Fund</b>	<b>Object Group</b>	<b>Program Total</b>
<b>Cemetery Levy Fund</b>		
Cemeteries - Salaries	\$81,000.00	
Cemeteries - Other	\$74,168.89	
<b>Total Cemeteries</b>		\$155,168.89
Capital Outlay - Other	\$20,000.00	\$20,000.00
Note Principal Payment - Other	\$10,000.00	\$10,000.00
Interest - Other	\$2,500.00	\$2,500.00
<b>Total Cemetery Levy Fund</b>		<b>\$187,668.89</b>

<b>Park Levy Fund</b>		
Parks & Recreation - Salaries	\$15,000.00	
Parks & Recreation - Other	\$54,829.00	
<b>Total Parks &amp; Recreation</b>		\$69,829.00
Capital Outlay - Other	\$50,000.00	\$50,000.00
<b>Total Park Levy Fund</b>		<b>\$119,829.00</b>

<b>Fire &amp; EMS Levy Fund</b>		
Fire Protection - Salaries	\$135,000.00	
Fire Protection - Other	\$165,750.00	
<b>Total Fire Protection</b>		\$300,750.00
Emergency Medical Services - Other	\$50,000.00	\$50,000.00
Capital Outlay - Other	\$60,000.00	\$60,000.00
<b>Total Park Levy Fund</b>		<b>\$400,750.00</b>

<b>Buckeye Monument Trust Fund</b>		
Cemeteries - Other	\$381.94	\$381.94
<b>Total Buckeye Monument Trust Fund</b>		<b>\$381.94</b>

<b>Buckeye Cemetery Festival Trust Fund</b>		
Cemeteries - Other	\$2,500.00	\$2,500.00
<b>Total Cemetery Festival Trust Fund</b>		<b>\$2,500.00</b>

## UAN Accounting Refresher Course For New Users

### APPROPRIATION WORKSHEET CLASS EXAMPLE

Typically, the Fiscal Officer enters appropriations at a detailed level in UAN than presented on the appropriation legislation. Those with Microsoft Excel experience can take advantage of the Appropriation Export option that enables you to export the Appropriation Status report to an Excel worksheet to modify and make it easier to draft allocations of the permanent appropriations to appropriation accounts. It also makes it easier to track the appropriation accounts within your legal level of control.

*UAN Menu:* Accounting → Reports & Statements → Appropriation Reports, **Appropriation Export**. Select all and click **Export** to save an Excel file to the directory of your choice.

Using this method, the Buckeye Township fiscal officer put together the spreadsheet of permanent appropriation account allocations that follows:

Account Code	Account Name	Permanent Appropriations	Appropriation Resolution Totals
1000-110-111-0000	Salaries - Trustees	\$40,000.00	
1000-110-121-0000	Salary - Township Fiscal Officer	\$30,000.00	
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$0.00	\$70,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$20,000.00	
1000-110-212-0000	Social Security	\$2,700.00	
1000-110-213-0000	Medicare	\$1,500.00	
1000-110-221-0000	Medical/Hospitalization	\$30,000.00	
1000-110-223-0000	Dental Insurance	\$2,000.00	
1000-110-230-0000	Workers' Compensation	\$10,000.00	
1000-110-240-0000	Unemployment Compensation	\$0.00	
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	
1000-110-312-0000	Auditing Services	\$8,500.00	
1000-110-313-0000	Uniform Accounting Network Fees	\$3,060.00	
1000-110-314-0000	Tax Collection Fees	\$2,105.00	
1000-110-315-0000	Election Expenses	\$0.00	
1000-110-316-0000	Engineering Services	\$4,995.00	
1000-110-322-0000	Garbage and Trash Removal	\$3,500.00	
1000-110-330-0000	Travel and Meeting Expense	\$3,000.00	
1000-110-341-0000	Telephone	\$1,000.00	
1000-110-342-0000	Postage	\$350.00	
1000-110-345-0000	Advertising	\$350.00	
1000-110-351-0000	Electricity	\$7,500.00	

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1000-110-352-0000	Water and Sewage	\$1,000.00	
1000-110-353-0000	Natural Gas	\$9,800.00	
1000-110-360-0000	Contracted Services	\$20,000.00	
1000-110-370-0000	Payment to Another Political Subdivision	\$2,500.00	
1000-110-382-0000	Liability Insurance Premiums	\$7,500.00	
1000-110-383-0000	Fidelity Bond Premiums	\$500.00	
1000-110-410-0000	Office Supplies	\$1,000.00	
1000-110-420-0000	Operating Supplies	\$5,000.00	
1000-110-510-0000	Dues and Fees	\$500.00	\$158,360.00
			\$228,360.00
1000-120-190-0000	Other - Salaries	\$25,000.00	\$25,000.00
1000-120-211-0000	Ohio Public Employees Retirement System	\$3,500.00	
1000-120-213-0000	Medicare	\$1,000.00	
1000-120-230-0000	Workers' Compensation	\$1,000.00	
1000-120-341-0000	Telephone	\$1,000.00	
1000-120-345-0000	Advertising	\$350.00	
1000-120-351-0000	Electricity	\$1,350.00	
1000-120-352-0000	Water and Sewage	\$1,000.00	
1000-120-353-0000	Natural Gas	\$4,800.00	
1000-120-360-0000	Contracted Services	\$17,350.00	
1000-120-420-0000	Operating Supplies	\$10,500.00	\$41,850.00
			\$66,850.00
1000-130-150-0000	Compensation of Board and Commission Members	\$1,750.00	
1000-130-190-0000	Other - Salaries	\$5,000.00	\$6,750.00
1000-130-211-0000	Ohio Public Employees Retirement System	\$750.00	
1000-130-212-0000	Social Security	\$150.00	
1000-130-213-0000	Medicare	\$450.00	
1000-130-311-0000	Accounting and Legal Fees	\$5,000.00	
1000-130-342-0000	Postage	\$250.00	
1000-130-410-0000	Office Supplies	\$500.00	
1000-130-420-0000	Operating Supplies	\$500.00	\$7,600.00
			\$14,350.00
1000-760-730-0000	Improvement of Sites	\$250,000.00	\$250,000.00
1000-910-910-0000	Transfers - Out	\$150,000.00	\$150,000.00

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1000-930-930-0000	Contingencies	\$21,300.00	\$21,300.00
1000-990-990-0000	Other - Other Financing Uses	\$1,500.00	\$1,500.00
			\$732,360.00
			\$732,360.00
2021-330-111-0000	Salaries - Trustees	\$31,400.00	
2021-330-190-0000	Other - Salaries	\$52,500.00	\$83,900.00
2021-330-211-0000	Ohio Public Employees Retirement System	\$15,400.00	
2021-330-212-0000	Social Security	\$1,500.00	
2021-330-213-0000	Medicare	\$1,700.00	
2021-330-221-0000	Medical/Hospitalization	\$23,000.00	
2021-330-223-0000	Dental Insurance	\$400.00	
2021-330-230-0000	Workers' Compensation	\$6,000.00	
2021-330-240-0000	Unemployment Compensation	\$5,000.00	
2021-330-316-0000	Engineering Services	\$5,000.00	
2021-330-323-0000	Repairs and Maintenance	\$6,000.00	
2021-330-341-0000	Telephone	\$700.00	
2021-330-351-0000	Electricity	\$3,600.00	
2021-330-360-0000	Contracted Services	\$80,000.00	
2021-330-382-0000	Liability Insurance Premiums	\$7,500.00	
2021-330-420-0000	Operating Supplies	\$7,657.39	\$163,457.39
			\$247,357.39
2021-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00
			\$247,357.39
			\$247,357.39
2031-330-314-0000	Tax Collection Fees	\$501.25	
2031-330-360-0000	Contracted Services	\$6,000.00	
2031-330-420-0000	Operating Supplies	\$5,800.79	\$12,302.04
			\$12,302.04
			\$12,302.04
2041-410-111-0000	Salaries - Trustees	\$6,000.00	
2041-410-190-0000	Other - Salaries	\$75,000.00	\$81,000.00
2041-410-211-0000	Ohio Public Employees Retirement System	\$15,000.00	

## UAN Accounting Refresher Course For New Users

2041-410-212-0000	Social Security	\$500.00	
2041-410-213-0000	Medicare	\$1,000.00	
2041-410-221-0000	Medical/Hospitalization	\$18,000.00	
2041-410-223-0000	Dental Insurance	\$1,500.00	
2041-410-230-0000	Workers' Compensation	\$3,000.00	
2041-410-240-0000	Unemployment Compensation	\$0.00	
2041-410-314-0000	Tax Collection Fees	\$1,500.00	
2041-410-315-0000	Election Expenses	\$0.00	
2041-410-322-0000	Garbage and Trash Removal	\$1,000.00	
2041-410-341-0000	Telephone	\$700.00	
2041-410-345-0000	Advertising	\$100.00	
2041-410-351-0000	Electricity	\$3,600.00	
2041-410-353-0000	Natural Gas	\$3,000.00	
2041-410-360-0000	Contracted Services	\$14,768.89	
2041-410-382-0000	Liability Insurance Premiums	\$2,400.00	
2041-410-383-0000	Fidelity Bond Premiums	\$300.00	
2041-410-410-0000	Office Supplies	\$300.00	
2041-410-420-0000	Operating Supplies	\$7,500.00	\$74,168.89
			\$155,168.89
2041-760-730-0000	Improvement of Sites	\$20,000.00	
2041-760-740-0000	Machinery, Equipment, and Furniture	\$0.00	\$20,000.00
2041-820-820-0000	Principal Payments - Notes	\$10,000.00	\$10,000.00
2041-830-830-0000	Interest Payments	\$2,500.00	\$2,500.00
			\$187,668.89
2171-610-190-0000	Other - Salaries	\$15,000.00	\$15,000.00
2171-610-211-0000	Ohio Public Employees Retirement System	\$3,000.00	
2171-610-213-0000	Medicare	\$300.00	
2171-610-221-0000	Medical/Hospitalization	\$21,000.00	
2171-610-223-0000	Dental Insurance	\$1,200.00	
2171-610-230-0000	Workers' Compensation	\$3,000.00	
2171-610-240-0000	Unemployment Compensation	\$498.75	
2171-610-314-0000	Tax Collection Fees	\$1,101.25	
2171-610-315-0000	Election Expenses	\$0.00	
2171-610-322-0000	Garbage and Trash Removal	\$1,800.00	
2171-610-345-0000	Advertising	\$129.00	
2171-610-351-0000	Electricity	\$1,600.00	

## UAN Accounting Refresher Course For New Users

2171-610-352-0000	Water and Sewage	\$1,200.00	
2171-610-360-0000	Contracted Services	\$15,000.00	
2171-610-382-0000	Liability Insurance Premiums	\$2,000.00	
2171-610-420-0000	Operating Supplies	\$3,000.00	\$54,829.00
			\$69,829.00
2171-760-730-0000	Improvement of Sites	\$50,000.00	\$50,000.00
			<u>\$119,829.00</u>
			<u><u>\$119,829.00</u></u>
2191-220-190-0000	Other - Salaries	\$135,000.00	\$135,000.00
2191-220-211-0000	Ohio Public Employees Retirement System	\$0.00	
2191-220-213-0000	Medicare	\$2,700.00	
2191-220-215-0000	Ohio Police and Fire Pension Fund	\$33,000.00	
2191-220-221-0000	Medical/Hospitalization	\$43,160.00	
2191-220-223-0000	Dental Insurance	\$3,000.00	
2191-220-230-0000	Workers' Compensation	\$5,000.00	
2191-220-314-0000	Tax Collection Fees	\$1,500.00	
2191-220-315-0000	Election Fees	\$0.00	
2191-220-318-0000	Training Services	\$4,000.00	
2191-220-322-0000	Garbage and Trash Removal	\$1,800.00	
2191-220-323-0000	Repairs and Maintenance	\$12,340.00	
2191-220-341-0000	Telephone	\$2,000.00	
2191-220-351-0000	Electricity	\$3,600.00	
2191-220-352-0000	Water and Sewage	\$1,200.00	
2191-220-353-0000	Natural Gas	\$7,000.00	
2191-220-360-0000	Contracted Services	\$20,000.00	
2191-220-382-0000	Liability Insurance Premiums	\$7,000.00	
2191-220-410-0000	Office Supplies	\$650.00	
2191-220-420-0000	Operating Supplies	\$17,200.00	
2191-220-510-0000	Dues and Fees	\$600.00	\$165,750.00
			\$300,750.00
2191-230-370-0000	Payment to Another Political Subdivision	\$50,000.00	\$50,000.00
2191-760-730-0000	Improvement of Sites	\$0.00	
2191-760-740-0000	Machinery, Equipment, and Furniture	\$60,000.00	\$60,000.00
			<u>\$410,750.00</u>
			<u><u>\$410,750.00</u></u>
9751-410-490-0000	Other - Supplies and Materials	\$381.94	\$381.94

**UAN Accounting Refresher Course For New Users**

			<u>\$381.94</u>
9752-410-490-0000	Other - Supplies and Materials	\$2,500.00	\$2,500.00
			<u>\$2,500.00</u>

APPROPRIATION CLASS EXERCISES

CLASS EXERCISE 1: GENERAL FUND SUPPLEMENTAL INCREASE

This is an example of the governing board adopting legislation that changes the total amount of appropriations in a fund.

UAN Menu: Accounting → Maintenance → **Appropriation Budgets**

Checkmark  1000 and click **Supplemental**.

Field Name:	Data Entry:
1000-110-410-0000	\$1,000.00
Effective Date	03/24/2022
Resolution #	47-2022

Click Save and Close.

CLASS EXERCISE 2: ADD APPROPRIATIONS FOR NEW FUND  
2022 PARK CAPITAL PROJECT FUND APPROPRIATIONS

Upon receipt of the Amended Certificate showing the new fund’s resources available, the governing board can adopt appropriations for the 2022 Park Capital Project fund. For class purposes, at the latest meeting, the Buckeye Township governing board adopts appropriations. The fiscal officer needs to enter the appropriations in UAN.

Note: some county auditors may require that you send them a copy of new appropriation legislation like this.

The fund will not be on the list because previously there were no appropriations.

UAN Menu: Accounting → Maintenance → **Appropriation Budgets**

Click ‘**Add**’ and select ‘**Permanent Appropriations**’

Field Name:	Data Entry:
Fund:	4901 ‘2022 Park Capital Project’
4901-760-730-0000	\$55,000.00
Effective Date	03/24/2022

Click Save and Close.

## UAN Accounting Refresher Course For New Users

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### CLASS EXERCISE 3: REALLOCATION OF APPROPRIATIONS

The needs of an entity may change during the year requiring a reallocation of current unencumbered appropriations from one appropriation account to another within a fund.

*UAN Menu:* Accounting → Maintenance → **Appropriation Budgets**

Checkmark  1000 General Fund and click **Reallocate:**

Account Number	Account Name	Data Entry:
1000-110-122-0000	Salaries – Twp Fiscal Officer Staff	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement	\$ 1,400.00
1000-110-213-0000	Medicare	\$ 145.00
1000-930-930-0000	Contingencies	- \$11,545.00
	<b><i>Change in Total Fund Appropriations</i></b>	<b>\$ 0.00</b>

The fiscal officer must understand their legal level of control and, when necessary, request the governing board adopt legislation approving reallocations.

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### REPORTS

After entering supplemental appropriations or reallocations, UAN suggests printing reports to confirm the amounts are correct and maintain a record. Suggested reports:

#### UAN MENUS

Accounting → Reports & Statements → Appropriation Reports, **Appropriation Budget**

Accounting → Reports & Statements → Appropriation Supplemental Report, **Appropriation Supplemental**

Accounting → Reports & Statements → Budgetary Reports, **Comparison of Budget and Appropriated**

CHAPTER 4 – FIRST MONTH SURVIVAL GUIDE – PART 2

PURCHASE ORDERS – KEY SOFTWARE CONCEPTS

This section is a post-class reference. In training, we will discuss the main points as we work through the guided exercises.

SAVED TO BATCH – PURCHASE ORDERS

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**Button: Save:** Appears on the Add and Edit forms.

**Terms/phrases:** Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:

A ‘PO / BC’ in a batch is one or more purchase order transactions you have saved in UAN, but you have not yet posted – creating an encumbrance on appropriations – and so it is not yet part of the entity’s permanent record on financial reports.

When a Purchase Order is Saved to Batch, but not Posted:

- It has no effect on budgetary items
- It has no effect on appropriations
- It can be deleted before there is a permanent record on the financial reports
- Edits can be made before posting
- UAN assigns it a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned PO/BC number when you post the transaction.

POSTING PURCHASE ORDERS:

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**Button:** Post/Print

**What happens when I post a purchase order?**

Appropriations encumber immediately.

The appropriations on the purchase order are encumbered on the calendar date that the purchase order is Posted (not the issue date). However, they will appear on the ledger reports based on the issue date selected (see “Issue Date” under the Purchase Order Dates section below).

Reports update.

The transaction is recorded (or the effect of the transaction) on all applicable reports.

## UAN Accounting Refresher Course For New Users

### Purchase Order or Blanket Certificate prints

Note: You cannot void posted purchase orders. Instead, you can close or adjust it to a lower amount – but not lower than the unspent balance.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

### **DUPLICATE BUTTON:**

You can copy purchase orders in UAN using the Duplicate button. If you tend to use similar purchase orders from year to year, then in the years to come this should be a real time-saver!

### **PURCHASE ORDER DATES:**

#### **UAN Computer Date / Calendar Date**

The UAN computer date will always automatically advance with the calendar date. It will display when you first log in to the program and on the bottom right side of the main UAN screen. It determines the transaction date (see below).

#### **Transaction Date:**

Appropriations on the purchase order encumber on this date. It is the calendar day that you clicked the Post/Print button to post the purchase order. It does not display on the Add or Edit Purchase Order form but will list as the Transaction date on certain reports.

#### **Issue Date:**

The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

#### **Certified Date:**

The Certified Date you enter on the Add Purchase Order form will print as the certified date on the PO/BC and on the reports such as the Purchase Order Detail report.

#### **Expiration Date:**

(Required for BC Regular & BC Super) the expiration date will appear on blanket certificates and reports such as the PO Detail report and Appropriation Open Purchase Order Register.

## UAN Accounting Refresher Course For New Users

### BACKDATING PURCHASE ORDERS:

---

**Definition:** When the Issue Date entered is before the calendar date of the day that you click the Post/Print button.

- Only backdate purchase orders on rare occasions when issue and certification occurred on official purchase order documents other than through UAN.
- You must be able to justify the backdating. If you did not issue and certify the purchase order authorization before the payment, then you should record it as a PO Then & Now.
- It is possible to backdate the issue date as long as it is within the current year.
- Purchase Orders that you backdate will still encumber appropriations immediately on the calendar date that you click the Post/Print button.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on certain reports.

### FORWARD-DATING PURCHASE ORDERS:

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(Also referred to as “post-dating” or “advance-dating”)

**Definition:** When the Issue Date entered is after the calendar date of the day that you click the Post/Print button.

- The issue date and certification date can be forward-dated up to 30 days in advance of the calendar date of the day you click the Post/Print button.
- Purchase Orders that you forward-date will still have appropriations encumbered immediately on the calendar date of the day you click the Post/Print button.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on certain reports.

### CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSSES”

---

This checkbox is available when the Add or Edit form is open. When filled in, it allows dates to be retained while several transactions are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

### AUTHORITY TO COMMIT MONEY FOR SPENDING

Ohio Revised Code 5705.41, states that no contracts or orders involving the expenditure of money may be made unless the fiscal officer has certified that “... the amount required has been appropriated for such a purpose and that there is cash available now or in process of collection to the credit of the fund free of any prior encumbrances to make the payment”.

Fiscal Officers use purchase orders to certify or “encumber” appropriations for a specific purpose and to give the government the authority to purchase.

When a fiscal officer certifies that an amount has been appropriated they are then encumbering (or setting aside) that amount of appropriations. An encumbrance is a commitment for the expenditure of money and therefore **regarded the same as the actual payment** of money. An encumbrance reduces the dollar amount of available appropriations. Encumbrances do **not** affect cash balance or fund balance but rather the appropriations still available for other expenditures.

### PURCHASE ORDERS

Fiscal officers do not have the authority to **approve** purchases, only to certify the availability of appropriations. They use purchase orders for this *prior to entering into obligations*.

In other words, when issuing purchase orders the Fiscal Officer is verifying – before a government official (or employee) places an order or buys something – that there are, in fact, appropriations still available in the appropriation code where the purchase will be charged for said order or purchase. Each government determines procedures to obtain purchase orders from the Fiscal Officer and who authorizes (approves) the purchases.

Note: these are different from requisitions. A requisition is a method of ‘requesting’ supplies or services by any government official or employee. Employees who do not have the authority to initiate a purchase order might have the use of requisitions.

*UAN Menu:* Accounting → Transactions → **Purchase Orders**

#### THERE ARE 4-TYPES OF PURCHASE ORDERS:

##### 1. Regular Purchase Order (PO Regular):

- Issue prior to purchases.
- Use for specific items.
- Allows multiple appropriation accounts.
- Use for a specific vendor *\*you cannot change the vendor after issuing the PO.*
- There can be several PO Regulars open at the same time to the same vendor.
- There is no limit on the amount except the limit of available appropriations.
- It can carry over into the new fiscal year.
- You cannot increase the amount after issuing it. Alternately, add an additional PO.

## UAN Accounting Refresher Course For New Users

### 2. Regular Blanket Certificate (BC Regular):

- Issue prior to purchases.
- Allows only one appropriation account.
- May use for purchases from a variety of vendors or a specific vendor can be assigned.
- It can carry over to a new year, but you can only use it on payments for items or services initiated in the prior year.
- Only one blanket certificate may be open at a time using any appropriation account.
- Use a regular blanket certificate to charge certain expenditures that are of an ongoing nature. Purchases charged to the blanket certificate can be from any number of vendors but only for the purpose described by the appropriation accounts.

**NOTE:** The legislative board should approve a **Resolution** that sets dollar amount limits and date limitations pertaining to all Regular Blank Certificates.

### 3. Super Blanket Certificate (BC Super):

- Issue prior to purchases.
- Allows only one appropriation account.
- May use for purchases from a variety of vendors or a specific vendor can be assigned.
- It can carry over to a new year, but you can only use it on payments for items or services initiated in the prior year.

#### Differs from a BC Regular:

- More than one BC Super may be open at a time using any appropriation account.
- A Super Blanket Certificate is used so that a government may make expenditures from a specific appropriation account for **any amount** for most **professional services (Accountant, Engineer, Architect, Attorney at Law, Physician, Consultant, and Surveyor), fuel oil, gasoline, utilities, food items, and any specific recurring and reasonably predictable operating expense.**
- There is no limit on the amount except the limit of available appropriations.

### 4. Then and Now Purchase Order (PO Then and Now):

- Use for specific items.
- Allows multiple appropriation accounts.
- Use for a specific vendor *\*you cannot change the vendor after issuing the PO.*
- It can carry over into the new fiscal year.
- There is no limit on the amount except the limit of available appropriations.
- Use when prior certification for purchase was not obtained.
- Certifies that there were available appropriation amounts in the appropriation accounts to charge at the time of the purchase (then) and are currently available (now).
- You cannot increase the amount after issuing it. Alternately, add an additional PO Then and Now.
- If the total of the PO Then and Now is **less than** \$3,000.00, the Fiscal Officer may certify that appropriations were available for the expenditure.

\*Continues on next page\*

## UAN Accounting Refresher Course For New Users

- If the total of the PO Then and Now is *more than* \$3,000.00, the legislative board must pass a Resolution within 30 days of the issue date of the PO Then and Now to authorize the expenditure (purchase).

**NOTE:** Then and Now Purchase Orders should be **used rarely**, only in emergencies.

### FIND PURCHASE ORDERS CURRENTLY OPEN FOR SPENDING

#### PURCHASE ORDER STATUS REVIEW

*UAN Menu:* Accounting → Reports & Statements → Purchase Order Reports, select **Purchase Order Status**. Select all items and click Print.

1. Are any of the purchase orders expired?
  - If yes, you may need to replace them with new ones. You can use an expired blanket certificate to pay outstanding bills but you **cannot** use them to authorize new purchases after their expiration date. Review the report to determine if a new blanket certificate is open with the same account code.
2. Do any of the purchase orders have a low current balance?
  - If yes, you may need to replace them with new ones. You will need to find out if it was for a one-time expense or a reoccurring bill. The 'Purpose' field may help determine an answer. If it is blank, continue to the report below.

If the answer is **NO** to both questions above, then skip to the section 'Cash Transactions – Key Software Concepts' on page 90.

If the answer is **YES** to either question, continue to the report that follows:

#### PURCHASE ORDER DETAIL REVIEW

This report will print one page of detail for each purchase order you select.

*UAN Menu:* Accounting → Reports & Statements → Purchase Order Reports, select **Purchase Order Detail**. Select any Purchase Orders (PO or BC) that you think you might need to replace with a new one or any that you would just like to review more closely. Click Print.

## UAN Accounting Refresher Course For New Users

### CLASS EXERCISES: ADDING NEW PURCHASE ORDERS

**UAN Menu:** Accounting → Transactions → **Purchase Orders**, Click **Add** and select the applicable purchase order type from the list.

#### PO REGULAR FOR RECURRING BILL PAID FROM 1 ACCOUNT

Click **Add** and select **PO Regular**.

Field Name:     **Data Entry:**

Vendor	Treasurer of State
Location	UAN & Audit Fees
Issue	Today's class fake date
Expires	Blank
Certified	Today's class fake date

DETAIL SECTION:

Field Name     **Data Entry**

Quantity	1
Description	3 QTRS. UAN Lease
Unit Price	\$2,295.00

DISTRIBUTION SECTION:

Field Name                     **Data Entry**

Account and amount:	1000-110-313-0000   \$2,295.00
---------------------	--------------------------------

Checkmark ' Remember Dates until form closes.'

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### PO REGULAR FOR A RECURRING BILL WITH MULTIPLE ACCOUNTS

In this exercise, we will add a new purchase order that we will use for the monthly electric bill.

Field Name:     **Data Entry:**

Vendor	Sparkly Electric
Location	Administrative Office
Issue	Today's class fake date
Expires	Blank
Certified	Today's class fake date

#### DETAIL SECTION:

Field Name     **Data Entry**

Quantity	1
Description	Electricity
Unit Price	\$9,000.00

#### DISTRIBUTION SECTION:

Field Name                     **Data Entry**

Accounts and amounts:	1000-120-351-0000	\$900.00
	2021-330-351-0000	\$2,400.00
	2041-410-351-0000	\$2,400.00
	2171-610-351-0000	\$ 900.00
	2191-220-351-0000	\$2,400.00

## UAN Accounting Refresher Course For New Users

Click the **Additional** Tab

Field Name    **Data Entry**

Description	Electricity
-------------	-------------

Click **Save**, but do not close.

---

### PO REGULAR FOR EMPLOYER SHARE OF EMPLOYEE BENEFITS

In this exercise, we will add a new purchase order for the employer's share of the employees' health insurance.

Field Name	Data Entry	Additional Information
Vendor	Great Insurance Company	
Location	Invoice Address (automatic)	Must select from a list. If only there is only one vendor address, then it will default to that address.
Issue	Today's class fake date	
Expires	Blank	
Certified	Today's class fake date	

DETAIL SECTION:

Field Name    **Data Entry**

Quantity	1
Description	Employer Share Medical/Life
Unit Price	\$91,660.00

DISTRIBUTION SECTION:

Field Name                      **Data Entry**

Accounts and amounts:	1000-110-221-0000	\$20,000.00
	2021-330-221-0000	\$15,500.00

## UAN Accounting Refresher Course For New Users

	2041-410-221-0000	\$14,000.00
	2171-610-221-0000	\$14,000.00
	2191-220-221-0000	\$28,160.00

Click **Save**, but do not close.

### ADD A PURCHASE ORDER FROM A REQUISITION

In this exercise, we will add a new purchase order from an approved Requisition submitted by the Fire Chief for a fire-training course.

Requisition				
Office of the Township Fiscal Officer			Requisition No. <u>25-2022</u>	
Any County, Ohio			Appropriation	
125 Main Street, My Town, Ohio 12345		Date 03/30/2022	Account Number Amount	
<b>To:</b> Center for Training Excellence, Inc. 3 Flaming Lane Buckeye, OH 44444 Phone Number: 614-555-1212			2191-220-318-0000	\$1,250.00
<b>Deliver to:</b> Any Township 135 Main Street, My Town, Ohio 12345				
Quantity	Unit	Description	Price per Unit	Amount
5		Employees to attend firemen training	\$250.00	\$1,250.00
Total				\$1,250.00
Department Requesting: <u>Fire Department</u>			Approved By	
Name of person requesting: <u>Chief Smith</u>			<u>Raymond Wilson</u>	
Signature of person requesting: <u>John Smith</u>			Date Approved: <u>04/01/2022</u>	

Click **Save** and **Close**.

Click the  heading checkbox to select all and click Post/Print.

## UAN Accounting Refresher Course For New Users

### BC REGULARS FOR OFFICE SUPPLIES

In this exercise, we will add 2 blanket certificates for office supplies: one for the fiscal officer and other administrative staff, and one for the fire department.

#### BC REGULAR FOR THE FISCAL OFFICER AND OTHER STAFF

Click **Add** and select **BC Regular**.

Field Name:	Data Entry:	Additional Information
Vendor	Blank	It is common to leave the vendor unspecified on a Blanket Certificate.
Issue:	Today's class fake date	
Expires	06/30/2022	Local legislation determines the expiration date. Default dates can be set on the Entity Setup form corresponding to local legislation.
Certified	Today's class fake date	

#### DETAIL SECTION:

Field Name	Data Entry	Additional Information
Quantity	1	
Description	Blank	Typically left blank on a BC Regular.
Unit Price	\$750.00	Local legislation sets the maximum amount.

#### DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount:	1000-110-410-0000 \$750.00

Checkmark ' Remember Dates until form closes.'

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### BC REGULAR FOR THE FIRE DEPARTMENT:

Field Name	Data Entry
Vendor	Blank
Location	Blank
Issue	Today's fake class date
Expires	06/30/2022
Certified	Today's fake class date

### DETAIL SECTION:

Field Name	Data Entry
Quantity	1
Description	Blank
Unit Price	\$500.00

### DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	2191-220-410-0000 \$500.00

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### BC REGULARS FOR OPERATING SUPPLIES

In this exercise, we will add 2 blanket certificates for operating supplies: one for the cemetery sexton and one for the fire department.

#### BC REGULAR FOR THE CEMETERY SEXTON:

Field Name	Data Entry
Vendor	Blank
Location	Blank
Issue	Today's fake class date
Expires	6/30/2022
Certified	Today's fake class date

#### DETAIL SECTION:

Field Name	Data Entry
Quantity	1
Description	Blank
Unit Price	\$2,500.00

#### DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	2041-410-420-0000 \$2,500.00

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### BC REGULAR FOR THE FIRE DEPARTMENT:

Field Name	Data Entry
Vendor	Blank
Location	Blank
Issue	Today's fake class date
Expires	6/30/2022
Certified	Today's fake class date

### DETAIL SECTION:

Field Name	Data Entry
Quantity	1
Description	Blank
Unit Price	\$2,500.00

### DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	2191-220-420-0000 \$2,500.00

Click **Save** and **Close**.

Checkmark the  heading checkbox to select all and click **Post/Print**.

## UAN Accounting Refresher Course For New Users

### BC SUPER (WHEN LEGAL CRITERIA IS MET)

In this exercise, we will add a super blanket certificate for gas for the fire trucks. The fire chief likes the gas to be on a separate BC from other operating supplies. Since a BC regular already exists in the operating supplies account code, we will not be able to open another regular BC. Instead, we will demonstrate opening a BC Super (***Important: this exercise assumes the purpose meets the legal criteria to open a Super BC - which may not be the case in your situation***). The Expires date for a Super BC is the end of the year. This will help ensure that there are appropriations set aside for the chief for fuel payments through year end and help prevent its use on expenditures for unrelated supplies.

Click **Add** and select **BC Super**.

Field Name	Data Entry
Vendor:	Blank
Location:	Blank
Issue:	Today's fake class date
Expires:	12/31/2022
Certified:	Today's fake class date

DETAIL SECTION:

Field Name	Data Entry
Quantity	1
Description	Gas
Unit Price	\$5,000.00

DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount:	2191-220-420-0000 \$5,000.00

Click **Save** and **Close**.

Checkmark  heading checkbox to select all and click **Post/Print**.

### CASH TRANSACTIONS – KEY SOFTWARE CONCEPTS

This section is for post-class reference. In training, we will discuss the main points below as we work through the guided exercises.

**Definition:**

Transactions that will increase or decrease the cash balances in bank accounts (checking or investments) and/or funds in UAN.

**Note:** we review concepts for non-cash transactions – Purchase Orders and Bank Reconciliations – at the beginning of their corresponding chapters.

### SAVE TO BATCH – RECEIPTS & PAYMENTS

You can save to batch the following cash transactions in UAN:

- Receipts
- Payments

**Button: Save:** Appears on the Add or Edit forms of the transactions listed above.

**Terms/phrases:** Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

**Definition:**

In UAN, a receipt or payment in a batch is a transaction that you save in the software, but you have not yet posted as a permanent record on financial reports or Posted-to-Cash (see below).

When a Transaction is Saved to Batch, but not Posted:

- It has no effect on budgetary items or cash balances.
- You can delete it before there is a permanent record on the financial reports.
- You can edit it before posting.
- UAN assigns it a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned number UAN creates when posting the transaction.

### POSTING CASH TRANSACTIONS (POSTING-TO-CASH)

#### UAN MENU

---

Accounting → Transactions →

Accounting → Utilities →

The following transactions in UAN and corresponding Utilities can Post-To-Cash:

- Checking Transfer
- Interfund Advance
- Interfund Transfer
- Payments
- Receipts
- Reserve Balance Designation

#### **Buttons:**

##### **Post**

Available on transaction and utility forms that enable you to post from within the form

##### **Post/Print**

Available in the Receipts and Payments areas

##### **How does a transaction post to cash?**

By clicking the Post or Post/Print corresponding to that transaction.

##### **When does a transaction post to cash?**

On the calendar date that you click the Post or Post/Print button, cash will increase or decrease. This may be different from the Post Date that appears on the ledgers (see “Post Date” in the Dates section below).

##### **What happens when a transaction posts to cash?**

###### **It immediately affects cash:**

On the calendar date that the Post button is clicked, the cash will increase or decrease in the checking and/or investment account(s). When relevant to the transaction type, the cash balance in the funds involved will increase or decrease accordingly.

###### **Reports update:**

The transaction is recorded (or the effect of the transaction) on all applicable reports and becomes part of the permanent financial records.

## UAN Accounting Refresher Course For New Users

Prints the transaction document

For example, a receipt or warrant prints.

**Report terms:** Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

### DATES

#### **UAN Computer Date / Calendar Date**

The UAN computer date will always automatically advance with the calendar date. It will display when you first log in to the program and on the bottom right side of the main UAN screen. It determines the transaction date (see below).

#### **Transaction Date:**

Cash balances increase or decrease (when applicable) on this date. It is the calendar date that you click the Post or Post/Print button to post the transaction. It does not list on the Add or Edit form, but it appears as the Transaction date on certain reports.

#### **Post Date:**

UAN reports will list the Post Date of the transaction based on the date that you select in the “Date” or “Post Date” field on the applicable transaction form. The Post Date will not necessarily be the same as the calendar date of the transaction.

**NOTE:** Receipts require the Post Date and two additional dates. See the receipts chapter for more information.

#### **BACKDATING:**

(Sometimes referred to as “pre-dating”)

**Definition:** When the Post Date entered is before the calendar date of the day that you clicked the Post button.

- All cash transactions can be backdated in UAN as far as one day after the last posted bank reconciliation “As of xx/xx/20xx” date, **except for printed warrant payments.**
- You should be sure to follow current Ohio Law for all transactions – for example, you are required to deposit receipts within 24 hours.

## UAN Accounting Refresher Course For New Users

- Cash transactions that you backdate will still increase or decrease cash balances immediately on the calendar date that you click the Post or Post/Print button.
- The Post Date on reports will be the date that you selected in the “Date” or “Post Date” field on the applicable transaction form.

### **FORWARD DATING:**

(Sometimes referred to as “post-dating”)

**Definition:** When the Post Date entered is after the calendar date of the day that you clicked the Post button.

- Cash transactions that you forward date will still immediately increase or decrease cash balances on the calendar date that you click the Post or Post/Print button.
- The Post Date on reports will be the date that you selected in the “Date” or “Post Date” field on the applicable transaction form.
- The post date cannot be more than 30 days after the calendar date.

### **CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSSES”**

This checkbox is available when the Add or Edit form is open for Payments and Receipts. When filled in, it allows dates to be retained while several transactions are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

### **CHECKBOX: “REMEMBER DEPOSIT TICKET UNTIL FORM CLOSSES”**

This checkbox is available when the Add or Edit form is open for Receipts. When filled-in, it allows a deposit ticket number to be retained while several receipts with the same deposit ticket are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

This is useful because every receipt posted with a particular deposit ticket will group together on the bank reconciliation form. You will be able to match the grouped deposit ticket totals listed on the bank reconciliation to the lump sum deposit amounts listed on your bank statement. If your bank receipt does not provide a deposit number, you can enter any number in the deposit ticket field for grouping receipts in that deposit, such as the deposit date.

## UAN Accounting Refresher Course For New Users

### RECEIVING MONEY

**\*\*\*Run the training class file # 3\*\*\***

You receive money in the form of a cash or check. What should you do now? Deposit the money at the bank and enter a receipt into UAN. You should deposit government revenues daily if the receipt total is more than \$1,000.00. You can deposit amounts of less than \$1,000.00 in the next business day. The board may also approve a policy, by legislation, to allow up to three days from the receipt to the deposit if the amount is less than \$1,000.00 *and* as long as the entity can safeguard the money until the deposit.

### RECEIPTS

A **receipt** is a document acknowledging the acceptance of a specified amount of money from a particular source distributed among one or more revenue accounts.

**UAN Menu:** Accounting → Transactions → **Receipts**

The following receipt types are available:

- **Standard** - Used for typical receipts of money from any source.
- **Memo** - Used for receipts from which memo charges are deducted, such as tax settlements distributed by the county auditor.
- **Interest** - Used for interest on investments and interest-bearing checking accounts.

All receipts must include at least one revenue account, the revenue source, receipt date, deposit date, and post date. In addition, standard and memo receipts require a purpose statement. Receipts increase cash balance (funds and bank account) and decrease the revenue budget balance (revenue budget less amount received).

### RECEIPT ACCOUNT CODES

#### PRINT RECEIPT DETAIL

If you have taken office after a very good fiscal officer, you can review prior receipts of the same purpose and type to see the use of the accounts. If you are not beginning office after a good fiscal officer, call Local Government Services for advice on the proper revenue code at [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov) or 800-345-2519.

**UAN Menu:** Accounting → Reports & Statements → Receipt Reports, select **Receipt Detail**. If you want to review receipts in a prior year, click the Year drop-down and select a previous year.

Select the receipts to include on the report (if you click on the Receipt Source grid header it will sort the source of the receipt into alphabetical order) Click Print.

**UAN Accounting Refresher Course For New Users**

**RECEIPT CLASS EXERCISES**

*UAN Menu:* Accounting → Transactions → **Receipts**, click **Add** and select the applicable receipt type.

**WHEN THE FISCAL OFFICER DOES ALL THE BANKING**

The Park and Recreation manager drop off the following receipt and \$150.00.

<b>RECEIPT</b>		Date <u>04/05/2022</u>	No. <u>50016</u>
<b>Received From</b> <u>Sunset Riding School</u>	<b>Amount</b>	\$ 150.00	
Amount <u>One hundred fifty XX/100</u>		Dollars	
<b>For Payment of</b> <u>Shelter House Rental</u>			
	Paid by	<input checked="" type="checkbox"/> Cash	
		<input type="checkbox"/> Check	
	{42}	<input type="checkbox"/> No.	<u>                    </u>
		<input type="checkbox"/> Money Order	
<b>Received By</b> <u>Sally Bay</u>			

You received the following check in the mail from a neighboring township for the fire contract.

<b>Far Away Township</b> PO Box 12 Far Away, Ohio 43031		<b>2548</b>
	Date:	<u>3/28/2022</u>
<b>Pay to the Order of</b> <u>Buckeye Township</u>	<b>Amount</b>	\$ 2,638.00
Two Thousand Six Hundred Thirty-Eight and NO/100 -----		Dollars
For <u>Fire Contract</u>	<u>Signed by the fiscal officer</u>	

## UAN Accounting Refresher Course For New Users

You received the following check and tax settlement sheet in the mail from your county auditor.

<p><b>My County Auditor</b>  <b>123 Main Street</b>  <b>Anytown, Ohio 43031</b></p>	<b>45871</b>
	Date: <u>3/25/2022</u>
<p>Pay to the Order of <u>Buckeye Township</u></p>	<p><b>Amount</b> <span style="border: 1px solid black; padding: 2px 10px;">\$ 351,108.40</span></p>
<p>Three Hundred Fifty-One Thousand One Hundred Eight and 40/100 --- Dollars</p>	
For <u>1st Tax Settlement</u>	Signed by the county auditor

Real Estate Tax 1 <sup>st</sup> Half 2022 Tax Settlement			
Tax Levy	Gross Amount	County Collection Fees	Net Amount
General Fund Operating Levy	\$91,000.00	\$500.50	
*County Health Dist.		\$870.00	\$89,629.50
Road and Bridge Levy	\$7,020.00	\$38.61	\$6,981.39
Cemetery Levy	\$75,205.00	\$413.63	\$74,791.37
Park Levy	\$37,050.00	\$203.78	\$36,846.22
Fire and EMS Levy	\$143,650.00	\$790.08	\$142,859.92
<b>Total</b>	<b>\$353,925.00</b>	<b>\$2,816.60</b>	<b>\$351,108.40</b>

**UAN Accounting Refresher Course For New Users**

Create a Deposit Ticket and take the money to the bank on the same day of receiving it.

DEPOSIT TICKET 12  
**Buckeye Township**  
 125 Main St  
 Buckeye, Ohio 43031

**DATE** 04/05/2022

		DOLLARS	CENTS
	<b>CURRENCY</b>	150	-
	<b>COIN</b>	-	-
	<b>TOTAL CASH</b>	<b>150</b>	-
	<b>CHECKS</b>		
1	2548 Far Away Twp	2,638	-
2	45871 My County Auditor	351,108	40
3			
4			
4			
##			
##			
##			
	<b>TOTAL</b>	<b>353,896</b>	<b>40</b>
		<b>\$353896.40</b>	

**ADD AND POST THE DEPOSIT AS RECEIPTS IN UAN.**

**UAN Menu:** Accounting → Transactions → **Receipts**, click **Add** and select the applicable type for the exercises that follow:

## UAN Accounting Refresher Course For New Users

### RECEIPT FOR THE SHELTER HOUSE RENTAL:

Click **Add** and select **Standard**.

Field Name	Data Entry
Source	Sally Bay – Park & Rec Manager (select from menu)
Purpose	Shelter House Rental, Park Receipt #50016
Receipt, Deposit, & Post Dates	Today's class fake date
Deposit Ticket #	12

### RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account Code	2171-802-0000
Amount	\$150.00

Checkmark ' Remember Dates until form closes.'

Click **Save**, but do not close.

### RECEIPT FOR THE FIRE CONTRACT CHECK

Field Name	Data Entry
Source	Far Away Township
Purpose	Fire Contract
Receipt, Deposit, & Post Dates	Today's class fake date
Deposit Ticket #	12

## UAN Accounting Refresher Course For New Users

### RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account Code	2191-201-0000
Amount	\$2,638.00

Click **Save** and **Close**.

### RECEIPT FOR THE COUNTY AUDITOR TAX SETTLEMENT DEPOSIT

Click **Add** and select **Memo**.

Enter the following receipt for the tax settlement. Notice that we are not entering a standard receipt for the net amount. A memo receipt will still result in the same cash increase, but it will properly record the actual revenue minus expenditures.

Field Name	Data Entry
Source	County Auditor (select from menu)
Purpose	Property Tax
Receipt, Deposit, & Post Dates	Today's class fake date
Deposit Ticket #	12

### RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	1000-101-0000 \$ 91,000.00
	2031-101-0000 \$ 7,020.00
	2041-101-0000 \$ 75,205.00
	2171-101-0000 \$ 37,050.00
	2191-101-0000 \$143,650.00

\*Continued on the next page\*

## UAN Accounting Refresher Course For New Users

MEMO CHARGES SECTION:

Field Name	Data Entry
Type	Direct
Account and amount	1000-110-314-0000 \$500.50
	Direct
	2031-330-314-0000 \$38.61
	Direct
	2041-410-314-0000 \$413.63
	Direct
	2171-610-314-0000 \$203.78
	Direct
	2191-220-314-0000 \$790.08
Type	BC
PO / BC Number	36-2022
Account and amount	1000-110-370-0000 \$870.00

Click **Save** and **Close**.

Click the  heading checkbox to select all and click **Post/Print**.

**Note:** UAN will open a separate printer message for each type of receipt in the batch selection (Standard, Interest, and Memo). Click **Print** on each printer message.



UAN Accounting Refresher Course For New Users

**RECEIPT**

Date 04/04/2022

No. 60276

Received From Roger Williams

Amount \$350.00

Amount Three hundred and fifty 00/100 Dollars

For Payment of Open\Close Fees Lot B165

Paid by  Cash  
 Check  
{42} No. 2356  
 Money Order

Received By Barry D Ceased

**RECEIPT**

Date 04/04/2022

No. 60277

Received From Ron Donelly

Amount \$1,150.00

Amount One thousand one hundred and fifty 00/100 Dollars

For Payment of Sale of Cemetery Lot D165 \$800.00 and Open\Close Fees \$350.00

Paid by  Cash  
{42}  Check No. 1278  
 Money Order

Received By Barry D Ceased

## UAN Accounting Refresher Course For New Users

### RECEIPT FOR THE CEMETERY DEPOSIT

Since we have a cemetery software package that tracks the details of each of these receipts, we can enter this as a lump sum receipt from Barry:

Click **Add** and select **Standard**

Field Name	Data Entry
Source	Barry D Ceased, Cemetery Sexton (Select from the menu)
Purpose	Sale of lots and Open / Close fees receipt # 60275, 60276, 60277
Receipt, Deposit, & Post Dates	4/4/2022
Deposit Ticket #	Blank. (The Deposit Ticket # is not necessary because we are only posting one receipt for everything on the deposit ticket.)

### RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	2041-804-0000 \$1,600.00
	2041-302-0000 \$ 700.00

Click **Save** but do not close the form.

## UAN Accounting Refresher Course For New Users

### DIRECT DEPOSIT

While reviewing the bank activity online you notice a **deposit posting from the state on 04/01/2022**.

All revenue from the state will be in the form of a direct deposit. You can access the Department of Taxation website to obtain details about the receipt. Note: Some counties also direct deposit tax receipts, they may send the details in the mail while others may require you to look it up online (like the state).

\*Below is a screen capture from the Ohio Department of Taxation’s website that shows the amount of Gasoline Excise Tax distributed by direct deposit. We are using Liberty Township’s distribution amount (*from a previous year just to use a real direct deposit example*).

COUNTY		AMOUNT FROM	H.B. 87	TOTAL
NUMBER	COUNTY NAME	22-CENT PER GALLON TAX	REVENUE	DISTRIBUTION
1	BRATTON	\$1,278.86	\$3,331.36	\$4,610.22
1	BRUSH CREEK	\$1,278.86	\$3,331.36	\$4,610.22
1	FRANKLIN	\$1,278.86	\$3,331.36	\$4,610.22
1	GREEN	\$1,278.86	\$3,331.36	\$4,610.22
1	JEFFERSON	\$1,278.86	\$3,331.36	\$4,610.22
1	LIBERTY	\$1,278.86	\$3,331.36	\$4,610.22
1	MANCHESTER	\$1,278.86	\$3,331.36	\$4,610.22
1	MEIGS	\$1,278.86	\$3,331.36	\$4,610.22
1	MONROE	\$1,278.86	\$3,331.36	\$4,610.22
1	OLIVER	\$1,278.86	\$3,331.36	\$4,610.22
1	SCOTT	\$1,278.86	\$3,331.36	\$4,610.22
1	SPRIGG	\$1,278.86	\$3,331.36	\$4,610.22
1	TIFFIN	\$1,278.86	\$3,331.36	\$4,610.22
1	WAYNE	\$1,278.86	\$3,331.36	\$4,610.22
1	WINCHESTER	\$1,278.86	\$3,331.36	\$4,610.22

### RECEIPT THE STATE DIRECT DEPOSIT IN UAN

Field Name	Data Entry
Source	Treasurer of State
Purpose	Gas Tax Revenue – direct deposit
Receipt, Deposit, & Post Dates	4/1/2022
Deposit Ticket #	Blank

## UAN Accounting Refresher Course For New Users

RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount	2021-537-0000 \$4,610.22

Click **Save** and **Close**.

Checkmark the  heading checkbox to select all and click **Post/Print**.

### INVOICES FOR PAYMENTS DUE

You received an invoice and/or items. What should you do now? When you receive goods, you should compare the packing slip to the original order. When you receive an invoice for payment, you should compare the invoice to the packing slip of the items received. After confirming the items are correct, you are ready to enter a payment according to your entity's payment schedule.

Review the general payment restrictions below before proceeding:

- You can only make a payment from a fund for the purposes of which the fund is established.
- Any officer, employee, or another person who unlawfully expends or authorizes the expenditure of public money shall be *personally* liable for the full amount paid from those funds. The chief legal officer is required to enforce this liability in the name of the government and may be forced to do so by any taxpayer.
- Follow your entity's authorized legislative payment procedures. You may need board approval to make a payment on invoice in-between regularly scheduled board meeting dates.

Payments decrease cash balances (funds and bank accounts), and decrease the unspent balance amount on a purchase order or if charged directly, on the appropriations' unencumbered balance.

### PAYMENTS

A **payment** is an expenditure of money to a vendor. You must distribute the payment expense to one or more appropriation accounts. The following payment types are available:

**UAN MENU:** Accounting → Transactions → **Payments**

- **Warrant** - Use to print warrants from the primary checking account.
  - **Manual** - Use to enter information after the fact from handwritten warrants. Only use in unusual situations, such as after an electrical outage in your region or as part of a detailed conversion from another system.
- **Electronic** - Used to print vouchers for payments not involving a primary checking account warrant. Examples include online payments, bank service fee automatic withdrawals, phone-in payments, and posting records in UAN of warrants written from secondary checking accounts checkbooks (in addition to a checking transfer).

*Note: UAN Accounting software does not originate any electronic payments, but you should use this payment type to enter the information into UAN for a record of online transactions you are completing using third-party services.*

## UAN Accounting Refresher Course For New Users

### PAYMENT ACCOUNT CODES

Review account codes from previous payments.

### PRINT THE PAYMENT REGISTER DETAIL

UAN Menu: Accounting → Reports & Statements → Payment Reports, select **Payment Register Detail**. To review payments from a prior year, select the prior year from the Year drop-down menu. Select the payments to include on the report (if you click on the Payee grid header it will sort the payees into alphabetical order) Click Print.

An advantage of taking over for a good fiscal officer is that you can see the appropriation accounts used on previous payments of the same type and purpose. However, if you are following a fiscal officer that clearly struggled with the position's responsibilities, after studying the chart of accounts, we advise you to contact Local Government Services with any related questions at [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov) or 800-345-2519.

## UAN Accounting Refresher Course For New Users

### PAYMENT CLASS EXERCISES

**UAN MENU:** Accounting → Transactions → **Payments**

**At our sample township, we are preparing all our payments for our meeting on April 7, 2022.**

#### UTILITY PAYMENTS

Most local governments will receive multiple electric, natural gas, telephone, and other utility bills. The bills will represent various buildings, streetlights, and other locations throughout your local government that require utilities.

Most governments allocate the expenditures to the program code that incurred the expense. The easiest way to do this is to create a spreadsheet that will allow you to combine all the bills and determine expenditure allocation of the current month's bills. Our class example is for the March electric bills:

#### **Electric Bills received by the meeting 4/7/2022**

	<b>Bills</b>	<b>Dept Totals</b>	<b>Dept.</b>	<b>Address</b>
<b>Park</b>	\$ 37.50	<b>\$ 37.50</b>	Park	77897 Park Road
<b>Townhall</b>	\$ 66.02	<b>\$ 66.02</b>	Townhall	199 N. High St
<b>Fire house</b>	\$303.98	<b>\$303.98</b>	Fire	2635 S Main St
<b>Road</b>	\$ 18.35		Road	Traffic Signal – Bunny Road
	\$ 8.92		Road	Security Light Road Garage
	\$ 62.71		Road	Road Garage
	<b>Road Total</b>	<b>\$ 89.98</b>	Road Total	
<b>Cemetery</b>	\$ 52.45		Way Cemetery	854 Long Road
			Green Hills Cemetery	150 County Line Road
			Maplewood Cemetery	12541 Miller Road
	\$ 25.99		Eastlawn Cemetery	4483 Jug Road
	<b>Cemetery Total</b>	<b>\$ 78.44</b>		
		<b>\$ 575.92</b>	<b>Total Electric Bill Payment</b>	

## UAN Accounting Refresher Course For New Users

Click **Add** and select **Warrant**

### VENDOR SECTION

Field Name	Data Entry	Additional Information
Vendor:	Sparkly Electric	
Location:	Administrative Office	
Date	4/7/2022	
Import Purchase Order (button)	Click the Import Purchase Order button.	Ideal to use with any PO Regular that will use several account codes.

The 'Import Purchase Order' form will open in front of the Add Payment form.

### 'IMPORT PURCHASE ORDER' FORM:

Field Name	Data Entry	Additional Information
Number	Select PO Regular 12-2022	We are paying the March bill with the PO that was open at that time. We are not using the new one we opened for April – December.
Detail Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all rows in the section.	
Distribution Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all accounts.	
Import button	Click the Import button	

The 'Import Purchase Order' form will **close** and your selections will paste into the corresponding fields in the **Add Payment form**:

## UAN Accounting Refresher Course For New Users

### DETAIL SECTION:

Field Name	Data Entry	Additional Information
Quantity	Copied from Import PO form	
Description	Copied from Import PO form	
Unit Price	Edit to \$575.92	The amount of the current electric bill total.

### DISTRIBUTION SECTION:

Account Codes In The List	Edit The AMOUNT Field
1000-120-351-0000	\$66.02
2021-330-351-0000	\$89.98
2041-410-351-0000	\$78.44
2171-610-351-0000	\$37.50
2191-220-351-0000	\$303.98

Checkmark ' Remember Dates until form closes.'

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### AUTO FUEL BILL

Usually, local governments receive one fuel bill and the fiscal officer has to use labeled receipts to identify the correct department allocation. Our class example is for March fuel purchases.

Cemetery	Street	Fire	Parks	Total
	\$ 67.00	\$ 40.00	\$ 35.01	
	\$ 49.00	\$ 66.40	\$ 66.40	
	\$ 43.00	\$ 40.00		
	\$ 69.00	\$ 65.00		
	\$ 63.00	\$ 30.01		
	\$ 40.01	\$ 30.00		
		\$ 35.00		
		\$ 40.01		
<b>\$ 0.00</b>	<b>\$ 331.01</b>	<b>\$ 346.42</b>	<b>\$ 101.41</b>	<b>\$ 778.84</b>

### ENTER THE FUEL PAYMENT:

#### VENDOR SECTION

Field Name	Data Entry
Vendor:	Corner Gas Mart
Location:	Automatically fills in
Date:	4/7/2022

#### DETAIL SECTION

Field Name	Data Entry
Quantity:	1
Units:	Statement
Description:	Fuel
Unit Price:	\$778.84
Invoice Number:	CGM547892

## UAN Accounting Refresher Course For New Users

### DISTRIBUTION SECTION:

Field Name	Data Entry
Type	BC
PO / BC #	16-2022
Account Code	Auto-fills
Amount	\$331.01
Type	BC
PO / BC #	20-2022
Account Code	Auto-fills
Amount	\$346.42
Type	BC
PO / BC #	19-2022
Account Code	Auto-fills
Amount	\$101.41

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

### MISCELLANEOUS INVOICES

The township receives the following invoice in the mail:

<b>Lion, Cheetum &amp; Billum</b>						
PO Box 12 125 High Street Anytown, Ohio 43216	<b>Phone:</b> (413) 555-0190 <b>Fax:</b> (413) 555-0191 <b>E-mail:</b> someone@example.com					
<b>Statement</b>						
<b>Statement #:</b> 8543 <b>Date:</b> March 26, 2022 <b>Customer ID:</b> BT 78123	<b>Bill To:</b> Fiscal Officer Buckeye Township 168 Township Road 6 Anytown, Ohio 43216					
<b>Date</b>	<b>Type</b>	<b>Invoic e #</b>	<b>Descriptio n</b>	<b>Amount</b>	<b>Paymen t</b>	<b>Balance</b>
3/3/2022		Mar 62587	Preparation of Legislation	\$ 100.00		\$ 100.00
					<b>Total</b>	<b>\$ 100.00</b>
<b>Reminder:</b> Please include the statement number on your check.						
<b>Terms:</b> Balance due in 30 days.						

**ENTER THE LEGAL FEE PAYMENT:**

#### VENDOR SECTION

Field Name	Data Entry
Vendor:	Lion, Cheetum & Billum
Location:	'Home Office' Auto-fills
Date:	4/7/2022
Import Purchase Order (button)	Click the Import Purchase Order button

## UAN Accounting Refresher Course For New Users

The 'Import Purchase Order' form will open in front of the Add Payment form.

### 'IMPORT PURCHASE ORDER' FORM:

Field Name	Data Entry
Number	Select PO Regular 1-2022
Detail Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all rows in the section.
Distribution Section	Select only 1000-110-311-0000
Import button	Click the Import button

The 'Import Purchase Order' form will **close** and your selections will paste into the corresponding fields in the Add Payment form:

### DETAIL SECTION:

Field Name	Data Entry
Quantity	Copied from Import PO form
Description	Edit to 'Preparation of Legislation'
Unit Price	Edit to \$100.00

### DISTRIBUTION SECTION:

Account Codes In The List	Edit The AMOUNT Field
1000-110-311-0000	\$100.00

Click **Save**, but do not close.

## UAN Accounting Refresher Course For New Users

We received the following invoice in the mail:

<b>Gravel Pit</b>						
480 Township Road 651 Anytown, Ohio 43216			<b>Phone:</b> (413) 555-0190 <b>Fax:</b> (413) 555-0191 <b>E-mail:</b> someone@example.com			
<b>Statement</b>						
<b>Statement #:</b> 9865			<b>Bill To:</b> Fiscal Officer			
<b>Date:</b> March 17, 2022			Buckeye Township			
<b>Customer ID:</b> 7278123			168 Township Road 6 Anytown, Ohio 43216			
Date	Type	Invoice #	Description	Amount	Payment	Balance
3/12/2022		45A235	45 Tons of Salt	\$ 325.00		\$ 325.00
					<b>Total</b>	<b>\$ 325.00</b>
<b>Reminder:</b> Please include the statement number on your check.						
<b>Terms:</b> Balance due in 30 days.						

**ENTER THE SALT PAYMENT:**

**VENDOR SECTION**

Field Name	Data Entry
Vendor:	Gravel Pit
Location:	‘Accounts Payable’ Auto-fills
Date:	4/7/2022
Import Purchase Order (button)	Click the Import Purchase Order button

## UAN Accounting Refresher Course For New Users

The 'Import Purchase Order' form will open in front of the Add Payment form.

### 'IMPORT PURCHASE ORDER' FORM:

Field Name	Data Entry
Number	Select PO Regular 3-2022
Detail Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all rows in the section.
Distribution Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all accounts.
Import button	Click the Import button

The 'Import Purchase Order' form will **close** and your selections will paste into the corresponding fields in the Add Payment form:

#### DETAIL SECTION:

Field Name	Data Entry
Quantity	Copied from Import PO form
Description	Copied from Import PO form
Unit Price	Edit to \$325.00

#### DISTRIBUTION SECTION:

Account Codes In The List	Edit The AMOUNT Field
2021-330-420-0000	\$325.00

Click **Save** and **Close**.

## UAN Accounting Refresher Course For New Users

### HANDLING INVOICES WHEN THE PREVIOUS FISCAL OFFICER DID NOT FOLLOW THE PROPER PURCHASE ORDER CERTIFICATION PROCESS

Received the following invoice in the mail:

<b>Honest Ab</b>																						
1250 Township Road 651 Anytown, Ohio 43216	<b>Phone:</b> (413) 555-0190 <b>Fax:</b> (413) 555-0191 <b>E-mail:</b> someone@example.com																					
<b>Statement</b>																						
<b>Statement #:</b> 4746 <b>Date:</b> April 2, 2022 <b>Customer ID:</b> 3571489	<b>Bill To:</b> Fiscal Officer Buckeye Township 168 Township Road 6 Anytown, Ohio 43216																					
<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th style="width: 15%;">Date</th> <th style="width: 15%;">Type</th> <th style="width: 10%;">Invoice #</th> <th style="width: 25%;">Description</th> <th style="width: 15%;">Amount</th> <th style="width: 10%;">Payment</th> <th style="width: 10%;">Balance</th> </tr> </thead> <tbody> <tr> <td>4/1/2022</td> <td></td> <td>92451</td> <td>Snow Plow Repair</td> <td>\$1,675.00</td> <td></td> <td>\$ 1,675.00</td> </tr> <tr> <td colspan="5"></td> <td><b>Total</b></td> <td><b>\$ 1,675.00</b></td> </tr> </tbody> </table>		Date	Type	Invoice #	Description	Amount	Payment	Balance	4/1/2022		92451	Snow Plow Repair	\$1,675.00		\$ 1,675.00						<b>Total</b>	<b>\$ 1,675.00</b>
Date	Type	Invoice #	Description	Amount	Payment	Balance																
4/1/2022		92451	Snow Plow Repair	\$1,675.00		\$ 1,675.00																
					<b>Total</b>	<b>\$ 1,675.00</b>																
<b>Reminder:</b> Please include the statement number on your check. <b>Terms:</b> Balance due in 30 days.																						

When attempting to post the payment, you realize no PO or BC exists in UAN for the repair made to the snowplow. You will need to add a PO Then and Now. When you try to add the PO, you discover that the Vendor is not in UAN. You will need to add the new vendor.

Before adding a vendor in UAN, you need to collect a W-9. If you are adding in the vendor without a W-9, you will not be able to fill out the form properly and if you pay the vendor, you lose your advantage to collect the necessary tax form information.

### ADD THE VENDOR

**UAN Menu:** General → Maintenance → **Vendors / Payees**

## UAN Accounting Refresher Course For New Users

Field Name	Data Entry
Name	Honest Ab
Available In	<input checked="" type="checkbox"/> Accounting Purchases & Payments
1099 Information	<input checked="" type="checkbox"/> 1099 Required
Tax ID	32-4789254
Add button	Click Add

A message opens 'The vendor/payee must be saved before adding locations. Save now?  
Click **OK** and the 'Add Location' form will open:

Field Name	Data Entry
Description	Billing Address
Address Line 1	PO Box 1254
City, State & Zip	Anytown, OH 43211
Save and Close buttons	Click Save and then Close.

On the 'Add Vendor / Payee' form click **Save** and **Close**.

### ADD THE PO THEN AND NOW

**UAN Menu:** Accounting → Transactions → **Purchase Orders**

Click **Add** and select **PO Then and Now**.

Field Name	Data Entry
Vendor:	Honest Ab
Location:	Billing Address
Issue:	Today's class fake date

## UAN Accounting Refresher Course For New Users

Expires:	Blank
Certified:	Today's class fake date
Then	Select April 1 <sup>st</sup> (the date the repair was made)

### DETAIL SECTION:

Field Name	Data Entry
Quantity	1
Description	Snowplow repair
Unit Price	\$1,675.00

### DISTRIBUTION SECTION:

Field Name	Data Entry
Accounts and amounts:	2021-330-323-0000 \$1,675.00

Click **Save** and **Close**.

Checkmark the  heading checkbox to select all and click **Post/Print**.

### ADD THE PAYMENT

**UAN Menu:** Accounting → Transactions → **Payments**

Click **Add** and select **Warrant**.

### VENDOR SECTION

Field Name	Data Entry
Vendor:	Honest Ab
Location:	'Billing Address' Auto-fills
Date	4/7/2022

## UAN Accounting Refresher Course For New Users

<b>Import Purchase Order (button)</b>	Click Import Purchase Order.
---------------------------------------	------------------------------

The 'Import Purchase Order' form will open in front of the Add Payment form.

### 'IMPORT PURCHASE ORDER' FORM:

Field Name	Data Entry
Number	Select PO Then and Now (posted in the previous step)
Detail Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all rows in the section.
Distribution Section	Click the <input checked="" type="checkbox"/> heading checkbox to select all accounts.
Import button	Click the Import

The 'Import Purchase Order' form will **close** and your selections will paste into the corresponding fields in the **Add Payment form**:

### DETAIL SECTION:

Field Name	Data Entry
Quantity	Copied from Import PO form
Description	Copied from Import PO form
Unit Price	Edit to \$1,675.00

### DISTRIBUTION SECTION:

Account Codes In The List	Edit The AMOUNT Field
2021-330-323-0000	\$1,675.00

Click **Save** and **Close**.

Checkmark the  heading checkbox to select all and click **Post/Print**.

## UAN Accounting Refresher Course For New Users

### POSITIVE PAY (IF CURRENTLY IN USE)

**Positive Pay** is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. You can use UAN to create files for Positive Pay systems but this must be set up by your bank first and in UAN.

For a detailed overview and ‘how-to’ steps, open the UAN application and go to Accounting → Maintenance → Positive Pay Setup and then click the links below the FAQs menu located in the lower-left corner.

#### UAN MENU

Accounting → Maintenance → **Positive Pay Setup**

Accounting → Transactions → **Positive Pay**

If your entity is **not** currently using a Positive Pay system, consider waiting until after your first month in the position to give yourself time to familiarize yourself with the job before taking on something new. If your governing board is interested in purchasing a Positive Pay service, *first* contact your bank to inquire about their service options and fees. UAN does not charge any additional fee, but usually, banks charge for this extra service.

**Please Note:** Even though UAN can create files for Positive Pay systems, there is no standardized bank-system file format for Positive Pay and as a result, the file formats in the application are limited to the group of bank formats requested prior to the most recent UAN version update. The list of available formats continues to expand as UAN receives requests. As additional bank file formats are developed and approved, they are available online to download in a software patch.

**CHAPTER 5 – FINALIZE THE MONTH**

**\*\*\*Run the training class file # 4\*\*\***

**RECONCILE, BUT DO NOT POST UNTIL AFTER REVIEWING REPORTS**

**Bank Reconciliation Tips:**

- Review the bank statements before adding the bank reconciliation to identify any items that have no posting in UAN. The most common items are interest, direct deposits, bank fees, and online payments. Where applicable, add and post them, backdating to the date of the transaction.

Omitted transactions often discovered on bank statements:	Transaction UAN Menu:
Interest, Direct Deposits	Accounting → Transactions → Receipts
Bank Fees, Online Payments	Accounting → Transactions → Payments

**Add and edit the bank reconciliation.**

- Input the ending balances from the bank statements.
- Clear receipts that list on the ‘Primary – Receipts’ tab that appear on the bank statements.
- Clear warrants and electronic payments that list on the ‘Primary – Payments’ tab that appear on the bank statements.
  - Review the list of outstanding payments for warrants with old post dates. You should research and properly handle in a timely manner warrant payments that have remained outstanding beyond a reasonable period.
- Clear all items on the Primary – Adjustments tab each month.
- Clear investment activity on the Secondaries & Investments tab that lists on the bank statements.

In some cases, you may need to clear receipts and payments that are not on your bank statement.

Some examples:

- When an outside agency pays a vendor directly on behalf of the entity with grant money allotted for the entity project. In that case, you will clear a receipt in UAN (that does not appear on statements because there was no deposit to your account) and clear an electronic payment (that does not appear on statements because there was no payment in UAN – the outside entity paid it on your behalf).
- A similar example is a loan distribution payment paid directly to a vendor by a third party that you enter as transactions in UAN to account for the activity on your ledgers.


## UAN Accounting Refresher Course For New Users

- Receipts or payment postings in UAN this reconciliation month that previously were accounted as ‘Other Adjusting Factor’ entries in the prior month. Such a transaction accounts for an omission or correction to a previous month's reconciliation and so would not appear on the current month’s bank statements.


**CAUTION:** UAN Support recommends only use the Other Adjusting Factors (OAF) tab when there is no other option – most of the time you can avoid inputting an OAF. On rare occasions, there is something outside of your control and you cannot correct it in UAN until the next bank reconciliation month. An example of this is a credit card payment received from a water customer near the end of the month that has been receipt in UAN but has no posting at the bank by the credit card processing company by the ‘As of’ date bank reconciliation.

- If you discover transaction omissions or utility corrections that you will need to post in UAN, then first save the bank reconciliation, close the form and then post those transactions or utility actions. If possible, make sure to backdate the transaction postings to the date they really occurred or the utility adjustments to a date in the month you are reconciling. Common errors and correction areas are in the table below:

Error or Omission to correct:	UAN area to post the correction:
<b>Receipts (Direct Deposited)</b>	Accounting → Transactions → Receipts
<b>Electronic Payments (Online or Automatic Payments)</b>	Accounting → Transactions → Payments
<b>Receipt Posting Correction</b>	Accounting → Utilities → Receipt Utility
<b>Payment Posting Correction</b>	Accounting → Utilities → Payment Utility

- Once complete, return to the bank reconciliation list, checkmark the bank reconciliation, and click ‘Edit & Post’ to open the bank reconciliation form again. It will open a message noting that transactions have been posted since the last time the form was open. Now you can clear the correction items you just posted.
- Review the ‘Reconciliation & Post’ tab. If it still displays a red , you will need to continue to look for an error.
  - Re-confirm that the information on each tab page is accurate. Remember that the dollar amount of the transaction (or transaction error) that you expect to find could be a combination of different transactions, both positive and negative.
  - If it is still unresolved, try using the ‘Bank Rec Worksheet’ spreadsheet. You can open it from the FAQs menu when the bank reconciliation area is open. Note: after opening the spreadsheet, UAN recommends using the Excel ‘Save as’ option to save it under your Documents folder, labeling it with the month and year of the reconciliation so that you can easily review it later.

## UAN Accounting Refresher Course For New Users

- A green  on the Reconciliation & Post tab means the bank reconciliation is complete and ready to post. Nevertheless, be careful! Continue with the next step in this booklet (printing and evaluating key reports) before posting the bank reconciliation.

Note: If your entity accepts credit cards, you may find they cause issues with the reconciliation process. Please call UAN to discuss your specific situation.

### CLASS EXERCISE

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Use the bank statement samples on the following pages to reconcile April. Post any missing interest receipts or electronic payments. However, once you see the green checkmark on the 'Reconciliation and Post' tab, stop and wait for further instruction.

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 1 (PRIMARY CHECKING):***

<i>First Buckeye Bank</i>					
Buckeye Township 121725 Democracy Way Buckeye, OH 44444					
Interest-bearing checking			Account 0123456		
Statement Activity from: April 1, 2022 – April 29, 2022		<b>Beginning Balance</b>		<b>\$174,474.92</b>	
		Credits (+)		375,006.43	
		Debits (-)		65,209.32	
		Fees (-)		57.75	
		<b>Ending Balance</b>		<b>\$484,214.28</b>	
<b><i>Deposit/Credit Activity (+)</i></b>					
4/01	State of Ohio	4,610.22	4/04	Deposit	2,300.00
4/05	Deposit	353,896.40	4/18	Deposit	800.00
4/18	Deposit	13,018.00	4/29	StarOhio	265.06
4/29	Interest 151-1931	14.30			
4/29	Interest Checking	102.45			
<b><i>Check Activity (-) (In check numbered order) *indicates next warrant number skipped</i></b>					
<b>CK #</b>	<b>Date Paid</b>	<b>Amount</b>	<b>CK #</b>	<b>Date Paid</b>	<b>Amount</b>
3560*	4/01	125.00	3582	4/09	1,088.99
3572*	4/22	778.84	3583	4/09	137.81
3574	4/12	325.00	3584	4/09	287.11
3575	4/12	1,675.00	3585	4/14	190.00
3576	4/12	1,791.40	3586	4/11	375.00
3577	4/12	31.97	3587	4/14	261.25
3578	4/12	31.97	3588	4/12	575.92
3579	4/12	30.64	3589	4/09	682.79
3580	4/14	1,423.72	3590*	4/25	795.00
3581	4/08	1,138.85	3592	4/15	17,000.00
<b><i>Page 1 of 2</i></b>					

UAN Accounting Refresher Course For New Users

*Electronic Payment Activity (-)*

<b>Date Paid</b>	<b>Amount</b>	<b>Date Paid</b>	<b>Amount</b>
4/08	6,403.72	4/08	3,717.17
4/08	192.95	4/08	3,295.44
4/08	634.27	4/22	6,469.71
4/08	100.00	4/29	521.00
4/08	2,766.50	4/29	12,135.06
4/08	125.39	4/27	57.75
4/08	101.85		

*Page 2 of 2*

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 2:***

<i>StarOhio</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
StarOhio	Account 101371-973	
Statement Activity from: April 1, 2022 – April 29, 2022	<b>Beginning Balance</b>	<b>\$575,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$575,000.00</b>
<b><i>Interest earned during the statement period</i></b>		
4/29	<b>Paid to check account 0123456</b>	\$265.06

***STATEMENT EXAMPLE 3:***

<i>Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Certificate of Deposit	Account 151-1931	
Statement Activity from: April 1, 2022 – April 29, 2022	<b>Beginning Balance</b>	<b>\$25,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$25,000.00</b>
<b><i>Interest earned during the statement period</i></b>		
4/29	<b>Paid to check account 0123456</b>	14.30

**UAN Accounting Refresher Course For New Users**

***STATEMENT EXAMPLE 4:***

<i>Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
Money Market Checking	Account 115801	
Statement Activity from: April 1, 2022 – April 29, 2022	<b>Beginning Balance</b>	<b>\$407,354.58</b>
	Credits (+)	140.01
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$407,494.59</b>
<b><i>Interest earned during the statement period</i></b>		
<i>4/29</i>	<b><i>Interest</i></b>	<b><i>140.01</i></b>

***STATEMENT EXAMPLE 5:***

<i>First Buckeye Bank</i>		
Buckeye Township 121725 Democracy Way Buckeye, OH 44444		
No-Interest Checking	Account 123412341235	
Statement Activity from: April 1, 2022 – April 29, 2022	<b>Beginning Balance</b>	<b>\$18,000.00</b>
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	<b>Ending Balance</b>	<b>\$18,000.00</b>
No activity to report		

## UAN Accounting Refresher Course For New Users

### REPORTS TO REVIEW BEFORE POSTING A BANK RECONCILIATION

#### INVESTMENT ACTIVITY

##### FIRST DISPLAY THE INVESTMENT DETAIL LIST

**UAN Menu:** Accounting → Reports & Statements → Investment Reports, select **Investment Detail** from the list. You do not necessarily need to print this report.

From the report listing, compare the amount in the Current Value column to the current bank statement balance of the investment. If it matches the statement, you have confirmed there was no error in posting in UAN and you can continue reviewing the other investments. If the 'Current Value' does not match the statement, print the Investment Activity report as follows.

##### REVIEW THE INVESTMENT ACTIVITY REPORT

The **Investment Activity** report contains all the detailed activity for each investment for a specified period.

**UAN Menu:** Accounting → Reports & Statements → Investment Reports, select **Investment Activity** from the list and select the month. Checkmark and Print.

Column:	Descriptions:
Post Date	The date input on the transaction.
Transaction Date	The actual calendar date of the transaction posting.
Fund	Fund number
Investment Detail	Description of transaction
Interest Receipts	All interest receipts for investments
Other Receipts / Expenditure	Capital gains or capital losses
Reinvested Interest Receipt	Interest receipts that were reinvested and will increase the investment balance
Investment Debit	Increases the investment balance
Investment Credit	Decreases the investment balance
Investment Balance	Running investment balance

## UAN Accounting Refresher Course For New Users

Verify the posting of interest receipts. Review the Interest Receipts column and the Reinvested Interest Receipt column to confirm the correct posting of the interest.

- If you find that the receipt did not post at all (i.e. left in batch or never added in UAN), then post the receipt in Accounting → Transactions → **Receipts**.
- If you find that you did not post the receipt correctly, use the Receipt Utility for corrections. Accounting → Utilities → **Receipt Utility**, click the ‘Type’ filter and select ‘Interest’ to view only interest receipts. In most cases, the easiest way to correct it is to use the Void button to void the receipt and then add/post the transaction again.

If posting an interest receipt to correct the original, you should backdate the Post date to the date it posts on the bank statement. Afterward, re-print the Investment Activity report to verify the balance now matches the statement balance. Edit the bank reconciliation in batch and clear any new postings.

<b>REVENUE LEDGER</b>
-----------------------

Use the **Revenue Ledger** to review all revenue account activity during a select period.

**UAN Menu:** Accounting → Reports & Statements → Revenue Reports, select **Revenue Ledger** from the list. Select the month you are finalizing. Select all and click Print or Display.

Column:	Description:
Post Date	The post date input on the transaction.
Transaction Date	The actual calendar date of the transaction posting.
Source	The source selected on the receipt.
Purpose	Purpose or reason that was given for the transaction.
Process ID	Internal application tracking number.
Receipt #	The receipt number assigned by UAN when the receipt posts.
Revenue	The amount received and decrease to the budget balance.
Debit	Increases to the budget balance.
Credit	Decreases to the budget balance.
Budget Balance	It allows the government to compare the amount of the revenue estimate (revenue budget) and actual receipts. A positive revenue budget balance indicates the entity has not yet received more revenue than the revenue

## UAN Accounting Refresher Course For New Users

budget estimate. A negative revenue budget balance indicates the entity has received to date more revenue than in the revenue budget estimate.
--

Identify any revenue posting to the wrong account code.

Review the receipts in the report to verify that each receipt posts to the correct fund and account code. If you find an account code posting error, you can correct it. Go to Accounting → Utilities → **Receipt Utility**, checkmark the receipt number, and click '**Reallocate**'. Access specific instructions on using this utility under the FAQs menu when the Receipt Utility list is open.

Verify that the budget balance is on track for the time of year.

The 'Final Budget' amount lists across from each account code above the 'Budget Balance' column. Compare the Budget Balance to the Final Budget amount:

Is the entity receiving significantly **more** in that account than anticipated by this time of year?

- If yes, and if that is true for the fund overall, then consider whether submitting for an Amended Certificate will be necessary.

Is the entity receiving significantly **less** in that account than anticipated by this time of year?

- If yes, and if that is true for the entire fund, then consider whether the entity will need to plan to cut spending and reduce appropriations.

**Caution:** Do not make budget changes based on information from just one account or one month of data. All revenue budget decisions are made at a fund level, not at the account code level; one account may be receiving extra revenue and another account falling behind – and so balancing each other out. It is possible for an account to look like it is receiving more money than the estimate but perhaps only because it receives one or two receipts per year. Review reports monthly and if you see a concerning trend developing, then bring it to the board to consider direction.

### PURCHASE ORDER STATUS

The **Purchase Order Status** displays a summary of key information for Purchase Orders.

**UAN Menu:** Accounting → Reports & Statements → Purchase Order Reports, select **Purchase Order Status** from the list. Select all and click Print.

*\*Continued on the next page\**

## UAN Accounting Refresher Course For New Users

Column	Descriptions:
Purchase Order #	The number assigned by UAN when posting.
Type	PO Regular, BC Regular, BC Super, or PO Then and Now
Issue Date	The issue date input on the transaction.
Transaction Date	The actual calendar date when posting the transaction.
Expire Date	Expiration date (if applicable)
Vendor	The vendor (blank if no vendor input for BC Regular or BC Super)
Status	O = Open, C = Closed or B = Batch
Account Code	Appropriation account code or codes
Account Name	Object code description for each account code
Amount Encumbered	The opening amount or carry forward balance
Amount Charged	The amount spent to date using the purchase order
Amount Adjusted	The total amount of negative adjustments (reductions) or, if closed, the unspent balance at the time of closing it.
Amount Overspent	The overspent amount (if any) of a PO Regular.
Available Balance	The current unspent amount available on the purchase order.

Review the report to identify purchase orders that you are certain you will no longer use on future payments. Close them to unencumber the appropriations of the unspent balance.

***UAN Menu:*** Accounting → Utilities → **Purchase Order Utility**, checkmark only the purchase orders you intend to close and click ‘Close Item’ below the list.

Scrutinize the ‘Available Balance’ column to determine if it is enough for future expenditures. If you conclude that some of the purchase orders’ available balances are not sufficient for future payments, then you will need to open new ones to cover the amount of the eventual discrepancies.

***UAN Menu:*** Accounting → Transactions → **Purchase Orders**, click ‘Add’ or ‘Duplicate’, then follow the ‘How To’ steps under the FAQs menu of the Purchase Orders area.

## UAN Accounting Refresher Course For New Users

### CLASS EXERCISES: PURCHASE ORDER UTILITY

The township has blanket certificates that expired 3/31/2022. We can either close these or reduce them to the amount we need to use for the final invoice. This will 'free' unspent appropriations for use on other purchase orders (POs or BCs). We have one invoice for the fire department for office supplies ordered 3/31/2022 with \$25.00 available that we have yet to pay the bill.

**UAN Menu:** Accounting → Utilities → **Purchase Order Utility**

### CLOSE EXPIRED BLANKET CERTIFICATES

Close all expired BCs except 12-2022.

- Click the Status filter and pick '**Expired**' from the list.
- Checkmark the  heading checkbox to select all of the blanket certificates.
- Remove the checkmark on  **12-2022** BC Regular.
- Click **Close Item** and the message displays 'Close selected items?' Click OK.
- Enter the close date: **4/30/2022** and click OK.

### ADJUST (REDUCE) BC REGULAR

We are going to reduce expired BC 12-2022 to the \$25.00 that we need to pay a future bill.

Checkmark  12-2022 BC Regular

Click **Adjust** and the 'Adjust Purchase Order' form will open:

Field Name	Data Entry
Purpose	Reducing to just enough for March 31 order.
Date	3/31/2022
Adjustment (-)	- 125.00
Post button	Click Post

Click **Save** and a message displays 'Print Adjustment Report?' Click Yes and then Print.

## UAN Accounting Refresher Course For New Users

### CLOSE ZERO-BALANCE PURCHASE ORDERS

Close all purchase orders that have an unspent balance of zero.

- Click the Status filter and pick '**Zero Balance**' from the list.
- Checkmark the  heading checkbox to select all.
- Click **Close Item** and a message will appear 'Close selected items?' Click OK.
- Enter the close date: **4/30/2022** and click OK.

### APPROPRIATION LEDGER

Use the **Appropriation Ledger** to review appropriation account activity during a select period.

**UAN Menu:** Accounting → Reports & Statements → Appropriation Reports, select **Appropriation Ledger** from the list. Select the month you are finalizing. Select all and click Print or Display.

Column	Description
Post Date	The post date input on the transaction.
Transaction Date	The actual calendar date of the transaction posting.
Process ID	Internal application tracking number.
Vendor / Payee	The vendor selected for the transaction.
Purpose	Purpose or reason that was given for the transaction.
PO / BC	The number assigned by UAN when a purchase order posts.
Payment / Receipt Number	The Payment or Receipt number assigned by UAN when a transaction posts.
Expenditure	Amount spent and the reduction to purchase order balance (if used).
Debit	Decreases to the unencumbered balance.
Credit	Increases to the unencumbered balance.
Unencumbered Balance	The amount available for additional direct expenses or commitments to spend through the issuing of purchase orders (or by means of wage withholdings through the UAN Payroll).

## UAN Accounting Refresher Course For New Users

Identify any expenses posting to the wrong appropriation account code.

Review the Expenditure column to confirm that each payment posts to the correct Account Code (locate in the left corner above the column headings). If you find a posting error, make a note of it and continue with the instructions below.

Identify any payments posting to the wrong purchase order.

Review the PO/BC column to verify that the payment posts to the correct PO or BC. If you find a posting error, you can correct it.

You can correct expenses that post to the wrong account code or those that post using the wrong purchase order with the 'Reallocate' button. Go to Accounting → Utilities → **Payment Utility**, checkmark the payment, and click **Reallocate**. Access specific instructions on using this utility under the FAQs menu when the Payment Utility list is open.

Verify that the unencumbered balance is on track for the time of year.

The 'Final Appropriation' lists under the Balance column on the right side, above each account ledger column headings. Compare the Unencumbered Balance to the Final Appropriation amount. **Does the entity have enough available appropriations on that account for future obligations this year – that are not already spent or in commitments to spend (e.g. purchase orders)?**

If **YES** – good! Continue to review the next appropriation account.

If **NO**, you should try to identify other appropriation accounts within the same fund that have an unencumbered balance that exceeds the amount that the entity needs for expenses for the remainder of the year.

- If you are able to identify one or more, then you can reallocate the spare appropriations from those appropriation account budgets to the one that will have the deficit, but you must first consider the legal level of control. For more information, review page 64.
  - If you determine appropriation accounts you identified are not within the same legal level of control as the one with the shortage, then your governing board must first adopt legislation to authorize the change. Otherwise, if the accounts are within the same legal level of control, you can continue with the appropriation reallocation:
  - Go to Accounting → Maintenance → **Appropriation Budget**, checkmark the  fund and click **Reallocate**. Access 'How To' steps or a video demonstration under the FAQs menu when the Appropriation Budget list is open.
- If you cannot find appropriation accounts to decrease sufficiently to reallocate to the one that needs to increase, then you should examine whether the entity can increase the fund's appropriations (Supplemental) or if spending can decrease. If necessary, contact UAN Support for initial guidance about this.

## UAN Accounting Refresher Course For New Users

### POST THE BANK RECONCILIATION

- Checkmark the bank reconciliation in the list area and click 'Edit & Post'.
- Clear transactions or adjustments that were posted after reviewing reports (if any).
- Review the Reconciliation & Post tab. If a green checkmark displays – congratulations, you have reconciled and it is time to click 'Post/Print'.

**\*\*\*Run the training class file # 5\*\*\***

**CHAPTER 6 – PREPARE FINANCIAL INFORMATION FOR MEETING**

**SUGGESTED REPORTS FOR BOARD MEETINGS**

**FUND SUMMARY**

The **Fund Summary** lists one line per fund, the start and end balances, and summary transaction activity in the month you select.

*UAN Menu:* Accounting → Reports & Statements → Management Reports, select **Fund Summary** from the list. Select the month you are reporting. Select all items and click Print.

Column	Description
Fund #	Fund number
Fund Name	Fund Description
Starting Fund Balance	The fund balance at the start of the selected month.
Month To Date Revenue	Revenue posts affecting the fund in the report month.
Year To Date Revenue	Revenue posts affecting the fund, year-to-date through the report month.
Month To Date Expenditures	Expenditure posts affecting the fund for the report month.
Year To Date Expenditures	Expenditure posts affecting the fund, year-to-date through the report month.
Ending Fund Balance	Fund balance amount at the end of the report month.
Current Reserve for Encumbrance	The unspent amount available on open purchase orders ( <i>and UAN Payroll unpaid withholdings</i> ) applicable to the fund for the report month.
Unencumbered Fund Balance	Ending fund balance minus the current reserve for encumbrance for the report month.

## UAN Accounting Refresher Course For New Users

### REVENUE SUMMARY

The **Revenue Summary** lists the revenue budget amount for each financial reporting category of the fund, comparing it to the actual receipt of revenue to date in the month you select.

*UAN Menu:* Accounting → Reports & Statements → Management Reports, select **Revenue Summary** from the list. Select the month you are reporting. Select all items and click Print.

Column	Description
Final Budget	Revenue budget amount input in Accounting → Maintenance → Revenue Budgets.
Month To Date Revenue	Revenue postings in the report month.
Year To Date Revenue	Revenue postings year-to-date through the report month.
Budget Variance Favorable (Unfavorable)	Revenue budget compared to the actual receipt of revenue to date. Calculation: 'Year to Date Revenue' <i>minus</i> 'Final Budget'
YTD % Received	Percentage of the Final Budget received year-to-date through the report month. Calculation: 'Year To Date Revenue' <i>divided by</i> 'Final Budget'

## UAN Accounting Refresher Course For New Users

### APPROPRIATION SUMMARY

The **Appropriation Summary** lists the appropriation amount for each financial reporting category in the fund, comparing it to actual expenditures to date and the status of encumbrances in the month you select.

*UAN Menu:* Accounting → Reports & Statements → Management Reports, select **Appropriation Summary** from the list. Select the month you are reporting. Select all items and click Print.

Column	Descriptions:
Reserved for Encumbrance 12/31 Less Adjustments	Carryover encumbrances <i>minus</i> the unspent balance at the time of any ‘adjustment’ i.e. An adjustment could be the closing of any carryover purchase orders ( <i>or clearing adjustments of Payroll carryover withholdings</i> ).
Final Appropriation	Appropriation amount input in Accounting → Maintenance → Appropriation Budgets.
Total Appropriations	Final Appropriations <i>minus</i> Reserve for Encumbrance 12/31 Less Adjustments
Month To Date Expenditures	Expenses in the report month.
Year To Date Expenditures	Expenses year-to-date through the report month.
Current Reserve for Encumbrance	The unspent amount available on open purchase orders ( <i>and UAN Payroll unpaid withholdings</i> ) applicable to the fund for the report month.
Unencumbered Balance	Amount of the total appropriations not spent or reserved for encumbrance for the report month.  Calculation: ‘Total Appropriations’ <i>minus</i> ‘Year To Date Expenditures’ <i>minus</i> ‘Current Reserve for Encumbrance’.
YTD % Expenditures	Percentage of the Total Appropriations spent year-to-date through the report month.  Calculation: ‘Year To Date Expenditures’ <i>divided by</i> ‘Total Appropriations’.

## UAN Accounting Refresher Course For New Users

### PAYMENT LISTING

The Payment Listing is a short report for quickly finding a payment record while the Payment Register Detail, as the name implies, will provide extensive details of each payment.

*UAN Menu:* Accounting → Reports & Statements → Payment Reports, **Payment Listing** or **Payment Register Detail**. Select the month or the range of dates that includes all payments the board will approve at the meeting. Checkmark and click Print.

The **Payment Listing** reports each transaction in a single row (by default), listing the payment advice number (warrant or voucher), post date, transaction date, type abbreviation (such as 'CH' for 'Electronic Payment Advice'), vendor/payee, amount and status abbreviation (such as 'O' for 'Outstanding').

The **Payment Register Detail** reports the same information as the Payment Listing and additional details such as the 'Detail' section of the payment (quantity, description, etc.) and 'Distribution' appropriation code charges whether by purchase order or direct charges.

### BANK RECONCILIATION SUMMARY

The Bank Reconciliation Summary includes three pages: two of the same pages of the bank reconciliation report that prints when posting (the first-page summary and the Bank Balances page), plus the Fund Status report corresponding to the same month-end date.

*UAN Menu:* Accounting → Reports & Statements → Bank Reconciliation Reports, from the list select **Bank Reconciliation Summary**. Checkmark the last month's reconciliation and click Print.

### WAGE WITHHOLDING DETAIL

The Wage Withholdings Detail is a UAN Payroll report that lists the wages with withholding information. Wages payments list, for the period chosen, under each employee with corresponding withholdings and employer share estimates when applicable.

*UAN Menu:* Payroll → Reports & Statements → Wage Reports, select **Wage Withholdings Detail**, and the reporting month. Checkmark all and click Print.

**CHAPTER 7 – LESS COMMON UAN ACTIVITIES**

**INVESTMENT TRANSACTIONS**

**CLOSING AN INVESTMENT**

CLASS DEMONSTRATION / EXERCISE

The Buckeye Monument CD matured this month. At the last meeting, the trustees decided to roll over the CD. We will need to let the bank know to roll over the CD and then post the following transaction in UAN.

Follow the demonstration to save and post the final interest.

**UAN Menu:** Accounting → Transactions → **Receipts**, click **Add**, then **Interest**.

Next, follow the instructions below close and roll over the investment.

**UAN Menu:** Accounting → Maintenance → **Investments**.

**In the Investment list:**

- Checkmark  1234015
- Click ‘**Close Item**’ (not the ‘Close’ button).
- Read the message and click **OK** since we just post the final interest. The ‘Close Investment’ form will open.

**On the Close Investment form:**

Field	Data Entry
<u>Details section:</u>	
Closed:	Today’s Fake Training Date
<u>Close Type section:</u>	
Select the radio button:	<input checked="" type="radio"/> Roll Over balance into new investment

Click **Close Item** and click **OK** on the message that appears.

**On the Rollover Investment form:**

Field	Data Entry
<u>Account section:</u>	
Name:	BuckMonCD

## UAN Accounting Refresher Course For New Users

Number:	1235088
<u>Details section:</u>	
Maturity	5/20/2024
Interest	1.010 %

Click **Save** and **Yes** to print the report.

### INCREASING OR DECREASING AN INVESTMENT BALANCE

An investment transfer either 1) reduces cash from the balance of the primary checking while increasing cash to the balance of an investment (Primary to Investment), or 2) increases cash from the balance of an investment while decreasing cash to the balance of the primary checking (Investment to Primary).

*UAN Menu:* Accounting → Transactions → **Investment Transfer**

### CLASS EXERCISE

We need to make a large purchase later this month and our primary checking account does not have enough money to cover the expense and our operating costs. To resolve that, we are going to move \$50,000.00 from a money market account to our primary checking. We will need to contact (by phone or online) the bank to complete the transfer there first. After that, we should post the transaction in UAN as follows.

### EXERCISE: INVESTMENT TRANSFER FROM A POOLED INVESTMENT

In this exercise, we will demonstrate how to transfer money from a pooled investment to the primary checking account.

Field	Data
Transfer Type	<input checked="" type="radio"/> Investment to Primary
Investment	Money Mrkt
Warrant	<input checked="" type="radio"/> Transfer Only
Amount	\$50,000.00
Date	Today's Fake Class Date

Click **Post** and then **Close**.

### REPLACE A LOST OR DAMAGED CHECK

Use the **Reissue** button for voiding an original payment and printing the exact same information to a different check number.

*UAN Menu:* Accounting → Utilities → **Payment Utility**

The Reissue button, in the Payment Utility, preserves the appropriation encumbrance (usually via purchase order) and all the details from the original outstanding payment and prints these items to a new check, while voiding the original. The best use is for replacing a lost, stale-dated, or damaged check. You can only use it for payments that post in the current fiscal year.

### CLASS EXERCISE

The lawyer's office called. They received the April payment from the township but there was damage during mailing and the bank will not accept the check. They need a replacement.

- Select the 'Status' menu above the Payment Utility list and change it to 'Reissueable'.
- Checkmark the  payment 'Lion, Cheetum & Billum' and click '**Reissue**' and read the message 'Void and Reissue 1 selected item?'
- Click **OK** and a 'Reissue' form opens displaying the next warrant number. Confirm it is correct or enter the correct number.
- Enter the '**Reissue Date**'. It must be the current date or later i.e. you cannot backdate a warrant.
- Click **OK** and a Windows printer message will open. Make sure that the warrant is ready for printing in the actual printer. If needed, respond accurately to any messages on the printer's LED screen. Then on the message, click **Print**.

### RECEIPT REFUNDS (WHEN NECESSARY)

Use the **Adjust** button if you need to refund a portion of a receipt (instead of posting a payment). This ensures a revenue reduction rather than improperly incurring an expense on appropriations.

*UAN Menu:* Accounting → Utilities → **Receipt Utility**

Using the following method to adjust a receipt with the Receipt Utility will enable you to properly reduce revenue when printing the refund check and avoid improperly incurring an expense on appropriations.

*\*Continue to the next page\**

## UAN Accounting Refresher Course For New Users

### CLASS EXERCISE

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The park manager called and inform us that renters canceled the party. We need to refund the entire fee for the shelter house rental. Make out the refund check to Sunset Riding School.

- Checkmark the  receipt # 45-2022 and click '**Adjust**' and the 'Adjust Receipt' form will open and complete the fields below:

Field Name	Data Entry
Purpose	Rental Canceled
Date	Today's Fake Class Date
Adjustment column, row 2171-802-0000	Replace 0.00 with – 150.00

- Checkmark the  'Print a refund warrant (Refund Warrant tab)'
- Click the 'Refund Warrant' tab (Note: it is above the 'Purpose' field).
- Replace the data fields below under the 'Refund Warrant' tab:

Field Name	Data Entry
Payee	Sunset Riding School
Address	123 Main Street Buckeye, OH 43215

- Click Post and a 'Next Warrant Number' form opens displaying the next warrant number. Confirm it is correct or enter the correct number.
- Click **OK** and a Printer message will open. Make sure the warrant is ready for printing in the actual printer. If needed, respond accurately to any messages on the printer's LED screen.
- On the message, click **Print**. The warrant will print and a report message will appear. Click 'Yes' to print the adjustment report and the form will close.

## UAN Accounting Refresher Course For New Users

### CLASS MULTI-STEP EXERCISE: RECEIPT OF MONEY NOT IN THE BUDGET THAT WILL BE SPENT

The fire department applied for and received a grant from the Bright Light Company to purchase new flashlights. The grant is not in the revenue budget or appropriations.

Note: This is only an example, do not use UAN training to determine what fund, revenue, or appropriation accounts to use for your situations.

### ADD A NEW REVENUE ACCOUNT

Add the new revenue account in the Fire & EMS Levy fund.

*UAN Menu:* Accounting → Maintenance → **Revenue Accounts**

- Click 'Add' to open the Add Revenue account form.
- Select the Fund '2191', Cost Center '0000', and checkmark  Object Code '805'.

### POST A RECEIPT

Deposit the money at the bank and Post the receipt in UAN.

*UAN Menu:* Accounting → Transactions → **Receipts**

Click **Add** and select **Standard**.

Field Name	Data Entry
Source	Bright Light Company
Purpose	Grant to purchase flashlights for the fire department.
Receipt, Deposit, & Post Dates	Today's class fake date
Deposit Ticket #	Blank

## UAN Accounting Refresher Course For New Users

### RECEIPT DISTRIBUTION SECTION:

Field Name	Data Entry
Account Code	2191-805-0000
Amount	\$1,000.00

Click Save and Close. Checkmark  the Receipt in batch and click **'Post / Print'**. Click 'OK' on the 'Post 1 Selected Item' message and 'Print' on the printer message.

### REQUEST AN AMENDED CERTIFICATE FROM THE COUNTY AUDITOR

We will need to send a request for an amended certificate to the county auditor to increase our resources available in the Fire & EMS Levy Fund.

### ENTER A REVENUE BUDGET SUPPLEMENTAL IN UAN

*UAN Menu:* Accounting → Maintenance → **Revenue Budget**

- Checkmark  **2191** and click **'Supplemental'** to open the 'Add Supplemental Revenue Budget' form.
- Enter **\$1,000.00** under the Supplemental column in the row **2191-805-0000**.
- Enter an 'Effective date' of today's fake training class date (*this is normally the date of the new Amended Certificate*).

**Important:** leave the 'Apply as correction' checkbox **blank**  since this is a true Supplemental and it is NOT correcting data entry errors on the original budget.

- Click Save and Close.

### GOVERNING BOARD MUST ADOPT SUPPLEMENTAL APPROPRIATIONS

Have the board adopt Supplemental Appropriations. In some counties, you may need to send a copy of the legislation to your county auditor.

## UAN Accounting Refresher Course For New Users

### ENTER SUPPLEMENTAL APPROPRIATIONS IN UAN

*UAN Menu:* Accounting → Maintenance → **Appropriation Budgets**

- Checkmark  **2191** and click ‘**Supplemental**’ to open the ‘Add Supplemental Appropriation Budget’ form.
- Enter **\$1,000.00** under the Supplemental column in the row of **2191-220-420-0000**.
- Enter an ‘Effective date’ of today’s fake training class date (*this is normally the date that the governing board adopts the supplemental legislation*).

**Important:** leave the ‘Apply as correction’ checkbox **blank**  since this is a true Supplemental and it is NOT correcting data entry errors on the original budget.

- Click Save and Close.

### ADD A NEW PURCHASE ORDER WHEN READY TO ENCUMBER

*UAN Menu:* Accounting → Transactions → **Purchase Orders**

Click **Add** and select **PO Regular**.

Field Name:     **Data Entry:**

Vendor	Office Supply World
Location	Accounts Payable
Issue	Today’s class fake date
Expires	Blank
Certified	Today’s class fake date

DETAIL SECTION:

Field Name     **Data Entry**

Quantity	10
Description	Flashlights
Unit Price	\$100.00

## UAN Accounting Refresher Course For New Users

### DISTRIBUTION SECTION:

Field Name	Data Entry
Account and amount:	2191-220-420-0000 \$1,000.00

Click Save and Close. Checkmark  the PO in batch and click **'Post / Print'**. Click 'OK' on the 'Post 1 Selected Item' message and 'Print' on the printer message.

*All done! Now we can inform the Buckeye Fire Chief that he can place the order for the new flashlights.*