UAN Accounting
Refresher Training

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Chapter 1 – Self Help Resources

***Run the training class data file # 1. ***

UAN MANUALS

UAN application manuals contain detail information on each function, including an overview, "How To" step-by-step instructions, and frequently asked questions (FAQ). There are several ways to access:

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

2) **FAQs menu**

If you know what subject you are searching for, the FAQ menu is an even faster method to view instructions than the New Help button. The FAQs menu is available in the lower left hand 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 section will display links to instructions on an Overview (of receipts), How To Add a Receipt, How to Post/Print a Receipt, FAQs (related to receipts).

3) **Adobe PDF file**

The manual can be viewed & printed, and / or copied to a CD to be view on another computer.

STEPS TO ACCESS: Double-click on the UAN Tools icon on the computer's Desktop.   Double-click the Version Documentation icon and then double-click the Manual folder.

4) **On the Web**

The manual can be viewed, printed, or saved to file from any computer with internet access.

STEPS TO ACCESS: On a computer with internet access, go to the uanlink webpage: https://uanlink.ohioauditor.gov/

Click the link Training, then the Accounting. On the right, click UAN Accounting Manual.

SCREENCASTS

Screencasts are audio visual tutorials that can be played from within the UAN. Examples of screencasts available include purchase orders, payments, receipts and the utilities associated with these transactions. All screencasts will be accessible from within the application under the FAQ menu when the area related to the screencast is in view. The FAQs menu is available in the lower left corner of the UAN 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.	Quit	Click [Quit] to exit the UAN Application.
2.	UAN Tools	Double-click on the UAN Tools icon on the computer's 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].
   o The most recently used training data *may or may not* be the most current live data depending on your last activity in UAN and in Training mode.

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

UAN LINK WEBSITE

Software manuals, training course booklets, communications, and much more can be viewed by typing the UAN website address into your web browser: https://uanlink.ohioauditor.gov/

A shortcut to this website is built into 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 RECORDINGS

Recordings of UAN online training sessions are available on our website and can be viewed at your convenience. We have divided the courses into small, defined sections so you have the ability to quickly find and watch only the areas you need. To view recordings and print course materials, go to https://uanlink.ohioauditor.gov/ and click on 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 the YouTube website where you can view the video.

Note: Inexperienced fiscal officers are strongly encouraged to view the *UAN Accounting Prerequisite* training series 101-103 which are 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 UAN 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 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 & Manuals, the scroll to the Manuals section. Ohio Township Handbook – note Appendix II: Township Accounting Manual and Village Officers' Handbook – note Chapter 5 Uniform System of Accounting.
- **Ohio Compliance Supplemental Manuals, Best Practices, Technical Bulletins, etc.**

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

Chapter 2 – Important Computer Security Reminders

BACKING UP 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 that 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 backup 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.

STEPS TO ACCESS
General →Maintenance →Backups →UAN Backup

HOW TO COMPLETE A 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.

- **Flash or USB Drive:** These can be small pocket sized drives or the 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 entity's 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 entity's 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

Demonstrate a UAN Backup

KEEPING SECURITY SOFTWARE UP TO DATE

Four security programs are pre-installed on the UAN computer.
- Windows Defender
- Malwarebytes Anti Ransomware
- Malwarebytes Anti Malware
- Malwarebytes Anti-Exploit

These programs will run in the back ground to protect the computer, but to do their job, it is essential that they are kept up to date to protect from the latest internet threats. Type in the web address listed below to access a short video and document that explains how to run the updates. https://uanlink.ohioauditor.gov/training/hardware/default.html

When the website opens, click 'UAN Security Update' to watch a 14 minute video. Click 'UAN Security Update Document' to open and print a 3 page document.

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 you to enter a password. This is an extra layer of security.

Whenever you start up the computer it will automatically log you in the **UANUser** Account which does not require a password. However, the UANUser account, by itself, will not permit you to install anything. Instead, if it detects a program is trying to install or change your computer, it will automatically run it through the **UANInstaller** Account. The UANInstaller account then requires you to enter a password to verify that you intended to do this. If your are downloading something from UAN or updating an approved program, then enter the UANInstaller password: **FiscalOfficer**. But, if you are just browsing the web and get this message – you may need to cancel the download – it could be malicious program attempting to infect your computer – so do not type in the password. If you are unsure about it, call UAN Support.

Chapter 3 – UAN User Basics

UAN USER BASICS

UAN SUPPORT PROFILE INFORMATION

Accurate contact information for the fiscal officer is important because UAN mails approximately two or three application update discs per year and sends email communications providing training opportunities and other vital information throughout the year. 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.

Review your entity UAN Support profile at our website https://uanlink.ohioauditor.gov/ by clicking on Profile Login, your Username is the four digit entity ID, the Password is your Auditor of State customer number that appears on all invoices. Once you are logged in click on Update Entity Information to review what has been submitted to UAN.

- 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.
- You can update the Mailing and Shipping Addresses.
- You can update the telephone numbers.

If you make changes be sure to click Save before exiting the website. The UAN profile will automatically be updated with the changes you make.

The two items that cannot be changed on the website are adding new email addresses and changing the Assistants. Assistants in the UAN profile are other UAN users (Accounting, Payroll, Cemetery, Reports, etc.) at your entity that may need to contact UAN Support for assistance with the software or password resets when you are not available. To make changes to the email address or names of "assistants" you must send official documentation to UAN support specifically requesting the profile changes by one of the two methods below:

1. From your UAN profile email address send an email to UAN_Support@ohioauditor.gov
2. Prepare a 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

PASSWORD RESET

Usernames will be deactivated after *five (5) failed logins*. If you receive the message that the Username or Password is invalid, please check the following items carefully before proceeding:

- Is the Username accurate? Often the problem is not the password its an error in the Username.
- What is the current position of the CAPS Lock and NUM Lock buttons? Make changes if necessary.
- Laptops have a "Sticky Keys" setting that changes the keyboard settings – open a Word document and type your password to verify you have not accidently turned on the Sticky Keys function.

Once you have verified the above items try logging in again. If you just reset your password, the CAPS Lock or NUM Lock buttons may have been in the opposite position – try changing their position. You will be locked out after 5 unsuccessful attempts to log in.

Only UAN Support can reactivate an inactive user upon receiving *a written request from the fiscal officer*. The exceptions to this rule are the fiscal officer and any other user assigned the Administrative Role in UAN. These users can reset the password of any other UAN user at their entity without UAN assistance.

When you require UAN Support to reset your password the UAN Support staff must verify the written request meets the following criteria:

1. Send an email from a **UAN profile email address** to UAN_Support@ohioauditor.gov identifying your entity and requesting password reset and advising how UAN Support staff can reach you. Emails sent from addresses not in the UAN profile will not be accepted.
2. Prepare a letter requesting password reset, on entity letterhead, signed by the current fiscal officer requesting password reset. In the absence of the fiscal officer a documented assistant can request a password reset from UAN support by submitting a signed letter. 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

Upon receipt of the written request UAN Support staff can reset the password of the fiscal officer or documented assistant in the absence of the fiscal officer.

Passwords must be changed every 90 days. When you are changing your password pay special attention to the position of your NUM Lock and CAPS Lock buttons.

UPDATING UAN WITH NEW FISCAL OFFICER INFORMATION

UPDATE ENTITY INFORMATION IN UAN

The entity setup area enables defaults to be set for various options used throughout UAN. For example, modules can be activated or deactivated, the UAN backup can be set to be required at an interval of a set number of days (not to exceed 30 days), and the expiration date on blanket certificates can be defaulted to pull in a preset date (the date can still be modified upon adding the blanket certificate to the batch if needed). **The settings in the entity setup area apply to all users.** Only users assigned to the Administrator Role (usually the fiscal officer) can access entity setup.

STEPS TO ACCESS
General → Maintenance → Entity Setup

Verify the information entered on the Entity Information tab are accurate. The other tabs offer setup and default choices. If you make any changes to the Entity Information or other Tab, Click Save before closing the form.

REVIEW 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 outsiders opinion on what is being done correctly and what can be improved. Two important pages to review are the Findings page and any Management Letters. A copy of the audit can be found on the Auditor of State website. Note: the website will not include any Management Letters since they are not public documents.

REPORTS – KEY SOFTWARE CONCEPTS

REPORT OPTIONS

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 report 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.

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

Sorting tab
This controls the order the information displayed in the report. 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

Most reports can be created in three media formats – paper, display to 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 which will be saved 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.

Chapter 4 – Accounting Module – Maintenance & Reports

WHAT ARE YOUR ENTITY'S 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. Many newly elected fiscal officers have reported that there entity closed accounts at the bank, but the accounts remain open in UAN. If the bank accounts were closed, they should have been closed in UAN.

Just like your home finances, the money for the local government can be kept 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 setup in UAN and compare them to bank statements. The amounts on the statements and in UAN may not be the same due to outstanding items or posting errors; we are only trying to confirm that all bank accounts at the bank are also setup on UAN.

PRINT CHECKING ACCOUNT DETAIL

STEPS TO ACCESS
Accounting →Reports & Statements →Checking Account Reports, select **Checking Account Detail**. Select all items and click Print.

Any checking accounts that were closed at the bank but remain open in UAN and carry a zero balance should be closed in UAN.

STEPS TO ACCESS
Accounting →Maintenance →**Checking Accounts**. Mark the checking account that was closed at the bank and click **Close Item**. Click OK on the "Close selected item?" message. Select a closed date and click **Close Item**. You will receive a confirmation message that the account was closed.

Checking accounts 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.

PRINT INVESTMENT DETAIL

STEPS TO ACCESS
Accounting →Reports & Statements →Investment Reports, Select **Investment Detail**. Select all items and click Print.

Any active investments that were closed at the bank but remain open in UAN and carry a zero balance should be closed.

STEPS TO ACCESS

Accounting → Maintenance →**Investments**. Mark the Investment that was closed at the bank and click **Close Item**, Click OK on the "Close selected item?" message. select a closed date. Click **Close Item**. You will receive a confirmation message that the account was 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.

FUNDS

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.

PRINT FUND STATUS

STEPS TO ACCESS

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

Only Non-Pooled investments are separated from the Pooled Cash balance. Non-Pooled investments are mostly used when investing the non-spendable balance of a permanent or private purpose trust fund. A Non-pooled investment is owned by one fund and restricts the spending in the fund to the pooled balance as long as the primary checking account contains sufficient amount.

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

PRINT INVESTMENT DETAIL

STEPS TO ACCESS

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 setup as Non-pooled. In brief, for an investment to be considered 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 setup 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
The pooled / non-pooled explanation starts about 11 minutes into the video.

PRINT FUND ACTIVITY

The Fund Activity shows the cash flow in a fund.

STEPS TO ACCESS
Accounting →Reports & Statements →Fund Reports, select **Fund Activity**, select the date range. Select one or more funds and click Print.

ADDING A NEW FUND

New funds are often required for a new capital project or to properly isolate, 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 (1-800-345-2519) for assistance selecting the correct fund type and its revenue and appropriation accounts.

STEPS TO ACCESS
Accounting →Maintenance →Funds

CLASS EXERCISE

ADD A NEW CAPITAL PROJECT FUND

In this exercise we will add a new fund: '**2019 Park Capital Project**'.

Click [Add]

Action or Field Name:	Data Entry:
Fund:	4901 Miscellaneous Capital Project
Change Fund Name to:	2019 Park Capital Project

The fund will not receive interest, nor does it have a non-expendable balance. Click Save and Close. We will complete adding the revenue and appropriation accounts to the fund in upcoming exercises.

WHAT ARE REVENUE ACCOUNTS AND WHICH ONES DO WE USE?

Revenue accounts are used 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 funds cash balance will increase when a receipt is posted.	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

STEPS TO ACCESS
Accounting →Reports & Statements →Revenue Reports, **Revenue Chart of Accounts**, Select all items and click Print.

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.

STEPS TO ACCESS
Accounting →Maintenance →**Revenue Accounts**

CLASS EXERCISE

ADD NEW REVENUE ACCOUNTS TO THE 2019 PARK CAPITAL PROJECT FUND

In this exercise we will add a new revenue accounts.

Click [Add]

Action or Field Name:	Data Entry:
Fund:	4901 2019 Park Capital Project
Cost Center:	0000

Mark Revenue Codes:	805 Other Local Grants
	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.

Inactive accounts can be reviewed by changing the Status drop-down box to Inactive. Inactive accounts can be activated by marking the accounts and clicking Activate.

WHAT ARE APPROPRIATION ACCOUNTS AND WHICH ONES DO WE USE?

Appropriation accounts are used 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 funds cash balance will decrease when a payment is posted.	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

STEPS TO ACCESS
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.

STEPS TO ACCESS
Accounting →Maintenance →Appropriation Accounts

CLASS EXERCISE

ADD NEW APPROPRIATION ACCOUNTS TO THE CAPITAL PROJECT FUND

In this exercise we will add new appropriation accounts to the fund: '**2019 Park Capital Project**'.

   Click [Add]

Action or Field Name:	Data Entry:
Fund:	4901 '2019 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. Inactivate accounts can be reviewed by changing the Status drop-down menu to Inactive. Inactive accounts can be activated by marking the accounts and clicking Activate.

REVIEW THE BUDGETARY PROCESS

Everything runs smoother if there is planning involved. Governmental accounting has a budgetary process that is required by law. It is not optional. There are many steps involved:

1. In July most counties require a budget to be created and filed with the county auditor for the next year. If you live in a county that does not require a budget to be filed, we still recommend you complete a budget. This is the only way you will know the financial future of your 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 the entity an Official Certificate.
3. The entity will use the Official Certificate to limit the amount of temporary appropriations that the governing board adopts to take affect January 1.
4. In late December or early January revenue budgets (Official Certificate Taxes and Other Sources) and temporary appropriation budgets are entered into UAN.
5. After your books have been closed for the prior year and your fund balances have been finalized you will file a year end balance certificate with the county auditor.
6. The county auditor will then issue the entity an amended certificate.
7. After receiving the amended certificate, the revenue budget (Amended Certificate Taxes and Other Sources) amounts should be reviewed and updated.
8. On or before April 1, the governing board should use the new certificate to limit the amount of permanent appropriations they adopt for the full year.
9. Permanent appropriations must be entered into UAN before any payments can post in April.
10. In May or early June your entity should start creating your budget for 2020 that will be filed with your county auditor in July. UAN has Budget software that can assist you in creating the July tax budget. Training is offered at the LGOC conference annually and online videos.
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 videos and manuals that cover many fund accounting concepts including budgeting. If you have not already done so, you will find it helpful to view the videos and read the chapters that explain the budgetary process. To access, click the links below or type in the link into your web browser to open the manual or watch the video on YouTube:

UAN Prerequisite Accounting:
- 102 – Chapter 2 video presentation (17 minutes): https://youtu.be/J7CH3KBblVY
  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:
  https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20103%20Manual.pdf#page=3

CURRENT YEAR OPERATING BUDGET

The current year operating budget is made up 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 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.

REVIEW YOUR CURRENT AMENDED CERTIFICATE

Review the current 2019 Amended Certificate. If you cannot find a 2019 Amended Certificate, call the county auditor to request a copy of all 2019 Amended Certificates. If your entity did not file the proper paperwork to generate an Amended Certificate, find out what paperwork your entity needs to file.

CLASS EXAMPLE

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, 2019 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 01/01/2019	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
General (1000)	$796,696.43	$140,300.00	$139,555.00	$1,076,551.43
Total General Fund	**$796,696.43**	**$140,300.00**	**$139,555.00**	**$1,076,551.43**
Special Revenue Funds				
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
Total Governmental Fund Types	**$1,261,174.10**	**$795,175.00**	**$259,105.00**	**$2,315,454.10**
Fiduciary Fund Types				
Private – Purpose Trust Funds				
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
Total Private-Purpose Trust Funds	**$2,832.82**	**$0.00**	**$222.00**	**$3,054.82**
Total Fiduciary Fund Types	**$2,832.82**	**$0.00**	**$222.00**	**$3,054.82**
Total All Funds	**$1,264,006.92**	**$795,175.00**	**$259,327.00**	**$2,318,508.92**

VERIFY REVENUE BUDGETS ENTERED IN UAN

PRINT RESOURCES AVAILABLE FOR APPROPRIATION

STEPS TO ACCESS

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

COMPARE RESOURCES AVAILABLE FOR APPROPRIATION TO THE AMENDED CERTIFICATE OF ESTIMATED RESOURCES

1. Does the Unencumbered Balance 1/1/2019 *from the Amended Certificate* **match** the following calculation *from UAN's* Resources Available for Appropriation report?

UAN Report Calculation	*Amended Certificate*
Fund Balance 12/31 　　*minus* Reserve for Encumbrance 12/31 　　*minus* Reserved for Non-Spendable Balance 12/31 　　*minus* Reserve Balance 12/31 　　*minus* Prior Year Advances not Repaid 12/31 　　*minus* New Reserve Balance	
equals Unencumbered Balance 1/1/2019	Unencumbered Balance 1/1/2019

- If yes, it matches, continue to number 2 below.
- If it <u>does not</u> match, you will need to request a new amended certificate. Create and Print a Year End Budget Certificate from UAN and compare it to the one submitted to the county auditor to determine what changes will need to be requested.

2. Does the total of the Taxes and Other Sources columns *from the Amended Certificate* **match** the Estimated Revenue column *on UAN's* Resources Available for Appropriation report?

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

- If yes, it matches, continue to number 3 below.
- If it <u>does not</u> match, skip to the next page – the section labeled Print Revenue Budget, to review the revenue budget in UAN for errors or omissions.

3. Does the Total Estimated Resources column *on UAN's* the Resources Available for Appropriation report **match** the *Amended Certificate's* Total column?

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

- If you have properly calculated the sections above this column should reconcile. If it matches you have verified your UAN Revenue Budgets and Resources Available balance with the current Amended Certificate.
- If it does not match, revisit the first two section calculations listed above to locate the error and follow instructions to correct the error.

PRINT REVENUE BUDGET

STEPS TO ACCESS
Accounting →Reports & Statements →Revenue Reports, **Revenue Budget**. Select all items and click Print.

Use the Revenue Budget report to determine what accounts to increase or decrease for the affected funds. Make sure to remember to adjust based on the taxes and other sources distribution of the fund. You may need to contact your county auditor to determine what revenue is included in the Taxes column.

REVENUE SUPPLEMENTAL BUDGET CORRECTIONS WHEN NECESSARY

STEPS TO ACCESS
Accounting →Maintenance →Revenue Budgets

Use '☑ Apply as Correction' ONLY when you have made an entry error on your original budget entries. As the year progresses, new certification of revenue requires a supplemental revenue budget to match your new Amended Certificate; new certifications are not corrections.

ADDING A REVENUE SUPPLEMENTAL AS A CORRECTION
Step 1: Checkmark the **Fund** number to enter supplemental revenue budget figures.
Step 2: Click **Supplemental** to open the 'Add Supplemental' form.
Step 3: Enter the necessary supplemental revenue budget amount(s) for the chosen revenue accounts under the **Supplemental (+/-)** column.
Step 4: Select the **Date**.
Step 5: If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or omissions only)** located in the bottom left corner of the Add Supplemental Revenue Budget form. *(The system will display a reminder message stating that the supplemental budget*

*amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click **OK**.)*

Step 6: Click **Save** to add the supplemental revenue budget amount(s).

Step 7: Click **Close** to exit the Add Supplemental Revenue Budget form after the budget amount(s) has been saved.

RE-PRINT RESOURCES AVAILABLE FOR APPROPRIATION

STEPS TO ACCESS

Accounting →Reports & Statements →Budgetary Reports, Select **Resources Available for Appropriation**,

Compare to current Amended Certificate. After making the corrections above this document should match the Amended Certificate.

ADD NEW REVENUE BUDGET FOR 2019 PARK CAPITAL PROJECT FUND

In our training scenario we add a new fund: 2019 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.

STEPS TO ACCESS

Accounting →Maintenance →Revenue Budgets

CLASS EXERCISE

ADD REVENUE BUDGETS TO THE CAPITAL PROJECT FUND

In this exercise we will add the new revenue budgets to the 2019 Park Capital Project fund. The effective date is the date on the Amended Certificate, for class we will use **March 14**.

Click [Add]

Action or Field Name:	Data Entry:
Fund:	4901 2019 Park Capital Project
4901-805-0000	$50,000.00
4901-931-0000	$5,000.00
Total	$55,000.00

PRINT RESOURCES AVAILABLE FOR APPROPRIATION

Anytime you request a new Amended Certificate, after you enter the new or supplemental revenue budgets print the Resources Available for Appropriaton and make sure the total resources match your new Amended Certificate.

STEPS TO ACCESS

Accounting →Reports & Statements →Budgetary Reports, Select **Resources Available for Appropriation**.

Compare to current Amended Certificate.

VERIFY APPROPRIATIONS IN UAN

You should always verify the board has not appropriated more than is certified on the current Amended Certificate. Now that you have verified your UAN resources available balances with your current Amended Certificate you should verify current appropriations are within the limit **and** that Appropriation Budget entries match the board adopted appropriation legislation.

PRINT COMPARISON OF BUDGET AND APPROPRIATED

STEPS TO ACCESS

Accounting →Reports & Statements →Budgetary Reports, from the drop-down list select **Comparison of Budget and Appropriated**. Select all items and click Print.

COMPARE FINAL APPROPRIATION TO TOTAL ESTIMATED RESOURCES

Your governing board may not approropriate more than the Resources Available for Appropriation. This report shows the total Resources Avaiable compared to the Appropriations. The Variance column of the Comparison of Budget and Appropriated report must be greater or equal to zero – confirming your board has **not** appropriated more than the maximum allowed by law. **This number should never be negative**.

- If the variance column amount is positive or zero, continue with the next step listed below. The Variance column indicates the Resources that remain available for supplemental appropriations.
- If the variance column **displays a negative number**, continue with the next step listed below to determine if the error was a data entry error or if your permanent appropriation legislation exceeded the maximum amount allowed by law (if so, additional legislation would be required to reduce appropriations at this time).

VERIFY APPROPRIATION BUDGETS ENTERED IN UAN MATCH THE APPROPRIATION LEGISLATION

Steps to Access: Accounting →Reports & Statements →Appropriation Reports, select **Appropriation Budget**. Select all items and click Print.

COMPARE APPROPRIATION BUDGET TO PERMANENT AND ANY SUPPLEMENTAL APPROPRIATION LEGISLATION

Verify that the permanent appropriations and any supplemental appropriations that have been adopted were entered correctly.

- If the amounts in UAN *match* the total of permanent and supplemental appropriation legislation and you did not have any negative amounts in the variance column in the step

above – congratulations – you have completed the verification of this phase of the budgetary process. Skip to the step labeled Important Budgetary Reminders.

- If the amounts entered in UAN *match* the permanent appropriation and supplemental legislation *but there is a negative amount in the variance column* in the step above, your governing board will need to adopt legislation reducing the appropriations for the affected fund. In UAN, the reduction is entered as a negative supplemental appropriation change.
- If the amounts entered in UAN *does not match* the permanent appropriation legislation, *and the error was a data entry error*, continue with the next step listed below.

APPROPRIATION SUPPLEMENTAL CORRECTIONS WHEN NECESSARY

STEPS TO ACCESS
Accounting →Maintenance →Appropriation Budgets

Use Apply as Correction ONLY when you have made an entry error on your original budget entries. As the year progresses, when the board adopts supplemental appropriations you enter supplemental appropriations but the new appropriations are not corrections.

ADDING AN APPROPRIATION SUPPLEMENTAL AS A CORRECTION

Step 1:   Select the **Fund** number to enter supplemental appropriation budget figures for by clicking on the box to the left of the fund number to place a checkmark in the box.

Step 2:   Click **Supplemental** to open the Add Supplemental Appropriation Budget form.

Step 3:   Enter the necessary supplemental appropriation budget amount(s) for the chosen appropriation accounts under the **Supplemental (+/-)** column. *(Use the minus sign to reduce the appropriation amount in an account.)*

Step 4:   Select the **Date**.

Step 5:   If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or omissions only)** located in the bottom left corner of the Add Supplemental Appropriation Budget form. *(A reminder message will state that the supplemental budget amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click **OK** to proceed.)*

Step 6:   Click **Save** to add the supplemental appropriation budget amount(s).

Step 7:   Click **Close** to exit the Add Supplemental Appropriation Budget form after the budget amount(s) has been saved. *(A message in the bottom left of the Add Appropriation Budget form confirms the appropriation budget for the fund has been saved.)*

Note: If 'Apply as correction' is checkmarked, the supplemental cannot make the original budget amount negative for any appropriation account.

Note: The supplemental date must be on or after the date of the original budget entry.

RE-PRINT THE COMPARISON OF BUDGET AND APPROPRIATED

STEPS TO ACCESS

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

COMPARE FINAL APPROPRIATION TO TOTAL ESTIMATED RESOURCES

The Variance column of the Comparison of Budget and Appropriated report should be greater than or equal to zero after posting the corrections.

RE-PRINT THE APPROPRIATION BUDGET

STEPS TO ACCESS

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

COMPARE APPROPRIATION BUDGET TO PERMANENT AND SUPPLEMENTAL APPROPRIATION LEGISLATION

Now your current appropriations in UAN should match the total permanent and supplemental appropriations adopted in the current year.

ADD NEW APPROPRIATIONS FOR 2019 PARK CAPITAL PROJECT FUND

CLASS EXERCISE

Upon receipt of the Amended Certificate showing the new fund's resources available, your governing board can adopt appropriations for the 2019 Park Capital Project fund. For class purposes our Buckeye Township governing board adopted appropriations at the last meeting. The fiscal officer needs to enter the appropriations in UAN.

STEPS TO ACCESS

Accounting →Maintenance →Appropriation Budgets

The fund will not appear in the list because no appropriations have been entered.

Click [Add] and select Permanent Appropriations

Action or Field Name:	Data Entry:
Fund:	4901 2019 Park Capital Project
4901-760-730-0000	$55,000.00
Effective Date	03/24/2019

Click Save and Close

You may need to send a copy of your appropriation legislation to the county auditor.

ADD SUPPLEMENTAL APPROPRIATIONS

CLASS EXERCISE

When your governing board adopts legislation changing the total appropriation s you mark the fund and click Supplemental.

STEPS TO ACCESS
Accounting →Maintenance →Appropriation Budgets

Mark the 1000 General Fund and click Supplemental

Action or Field Name:	Data Entry:
1000-110-410-0000	$1,000.00
Effective Date	03/24/2019
Resolution #	47-2019

Click Save and Close

You may need to send a copy of your appropriation legislation to the county auditor.

REALLOCATION OF CURRENT YEAR APPROPRIATIONS

CLASS EXERCISE

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.

STEPS TO ACCESS
Accounting →Maintenance →Appropriation Budgets

Mark the General Fund and click the Reallocate button

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
	Change in Total Fund Appropriations	$ 0.00

The fiscal officer must understand the legal level of control and request the governing board adopt legislation approving reallocations outside the legal level of control.

REPORTS

When you enter supplemental appropriations or reallocate appropriations you may want to print reports to verify you have entered the correct amounts or to maintain copies of entries for your files. Suggested reports:

STEPS TO ACCESS
Accounting →Reports & Statements →Appropriation Reports

Appropriation Budget

STEPS TO ACCESS
Accounting →Reports & Statements →Appropriation Supplemental Report

Appropriation Supplemental

STEPS TO ACCESS
Accounting →Reports & Statements →Budgetary Reports

Comparison of Budget and Appropriated

LEGAL LEVEL OF CONTROL

The Legal Level of Control is established by the presentation of appropriations on the Permanent Appropriations legislation each year. The fiscal officer has the authority to reallocate appropriations between appropriation accounts within their legal level of control without board adopted legislation. All reallocations outside the fiscal officer's legal level of control requires board adopted legislation.

The sample Permanent Appropriation legislation below shows the <u>minimum legal level of control required by Ohio Revised Code</u>. Each fund and program is separated into a minimum of two object groups **Salary** and **Other**. Some programs will not require both groups.

ANNUAL APPROPRIATION RESOLUTION

Resolution #**2019-001**   **Adopted March 3, 2019**

The *Board of Trustees* of **Buckeye Township**, in Franklin County

Ohio met in Regular session on the 3rd day of March, 2019, 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, 2019*, 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
General Fund		
Administrative - Salaries	$70,000.00	
Administrative - Other	$158,360.00	
Total Administrative		$228,360.00
Townhalls, Memorial Buildings and Grounds - Salaries	$25,000.00	
Townhalls, Memorial Buildings and Grounds - Other	$41,850.00	
Total Townhalls, Memorial Buildings and Grounds		$66,850.00
Zoning - Salaries	$6,750.00	
Zoning - Other	$7,600.00	
Total Zoning		$14,350.00
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
Total General Fund		**$732,360.00**

Gasoline Tax Fund		
Gasoline Tax Fund		
Highways - Salaries	$83,900.00	
Highways - Other	$163,457.39	
Total Gasoline Tax Fund		**$247,357.39**

Road & Bridge Fund		
Road & Bridge Fund		
Highways - Other	$12,302.04	
Total Road & Bridge Fund		**$12,302.04**

Fund	Object Group	Program Total
Cemetery Levy Fund		
Cemeteries - Salaries	$81,000.00	
Cemeteries - Other	$74,168.89	
Total Cemeteries		$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
Total Cemetery Levy Fund		**$187,668.89**
Park Levy Fund		
Parks & Recreation - Salaries	$15,000.00	
Parks & Recreation - Other	$54,829.00	
Total Parks & Recreation		$69,829.00
Capital Outlay - Other	$50,000.00	$50,000.00
Total Park Levy Fund		**$119,829.00**
Fire & EMS Levy Fund		
Fire Protection - Salaries	$135,000.00	
Fire Protection - Other	$165,750.00	
Total Fire Protection		$300,750.00
Emergency Medical Services - Other	$50,000.00	$50,000.00
Capital Outlay - Other	$60,000.00	$60,000.00
Total Park Levy Fund		**$400,750.00**
Buckeye Monument Trust Fund		
Cemeteries - Other	$381.94	$381.94
Total Buckeye Monument Trust Fund		**$381.94**
Buckeye Cemetery Festival Trust Fund		
Cemeteries - Other	$2,500.00	$2,500.00
Total Cemetery Festival Trust Fund		**$2,500.00**

The appropriations are entered at a more detailed account level in UAN than appears on the appropriation legislation. Fiscal officers with Microsoft Excel experience learn to use the **Appropriation Export report** to create worksheets at the account code level that total to the appropriation legislation level. Below is such an example we created to illustrate how the fiscal officer creates a worksheet to allocate the permanent appropriations to appropriation accounts. In addition this spreadsheet will help the fiscal officer keep track of the appropriation accounts within their legal level of control.

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	
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
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
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
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
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	
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	
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

			$119,829.00

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
			$410,750.00
9751-410-490-0000	Other - Supplies and Materials	$381.94	$381.94
			$381.94
9752-410-490-0000	Other - Supplies and Materials	$2,500.00	$2,500.00
			$2,500.00

IMPORTANT BUDGETARY REMINDERS

The budget is a plan for estimated revenue and spending; the budget does not put money (cash) into the entities primary checking account.

-The amended certificate is the entity's estimated resources available and does not represent the actual cash balance or the availability of appropriations.

-Legislated appropriations give the entity the authority to spend and do not represent the actual cash balance.

Fund balances represent the current cash available for expenditures.

Chapter 5 – Transactions

PURCHASE ORDERS – KEY SOFTWARE CONCEPTS

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

SAVED TO BATCH – PURCHASE ORDERS

Button: [Save]: Appears on the [Add] and [Edit] forms.
Terms/Phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:
In UAN, a PO/BC in batch is one or more purchase order transactions that have been saved in the software database, but have not posted as an encumbrance on appropriations and 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
- It is assigned 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 the transaction is posted.

POSTING PURCHASE ORDERS:

Button: [Post/Print]

What happens when a purchase order is posted?

Appropriations are encumbered 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 are updated.
The transaction is recorded (or the effect of the transaction) on all applicable reports.

Purchase Order or Blanket Certificate prints

Note: Posted purchase orders cannot be voided. Instead, they can be closed or adjusted 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 have the ability to 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 be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:
Appropriations on the purchase order are encumbered on this date.   It is the calendar day that the [Post/Print] button is clicked to post the purchase order.   It is not listed on the Add or Edit Purchase Order form, but it appears as the Transaction date on 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 entered on the Add Purchase Order form will print as the certified date on the PO/BC and on the reports such as PO Detail report.

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

BACK-DATING PURCHASE ORDERS:

Definition: When the Issue Date entered is <u>before</u> the calendar date when the [Post/Print] button is clicked.

- Purchase orders should only be back-dated <u>on rare occasions</u> <u>when issue and certification occurred on official purchase order documents other than through UAN</u>.
- You must be able to justify the back-dating. If the PO/BC authorization was not issued and certified before the payment(s), then it should be recorded as a PO Then & Now.
- The issue date can be back-dated as long as it is within the current year.
- Purchase Orders that are back-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

FORWARD-DATING PURCHASE ORDERS:

(Also referred to as "post-dating" or "advance-dating")

Definition: When the Issue Date entered is <u>after</u> the calendar date when the [Post/Print] button is clicked.

- The issue date and certification date can be forward-dated up to 30 days in advance of the calendar date that it is posted.
  - Purchase Orders that are forward-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
  - The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

CHECKBOX: "REMEMBER DATES UNTIL FORM CLOSES"

This checkbox is available when the [Add] or [Edit] form is open for Purchase Orders, Payments, and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

WHAT AUTHORIZES YOU TO MAKE A PURCHASE?

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".

A purchase order or blanket certificate is used to certify or "encumber" appropriations for a specific purpose and gives the government the authority to purchase.

When a fiscal officers 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 amount of available appropriations. Encumbrances do **not** affect cash balance or fund balance but rather the amount of appropriations still available for other expenditures.

WHAT IS A PURCHASE ORDER?

Purchase Orders are used for the certification of available appropriations 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 is in fact appropriations still available in the appropriation code where the purchase will be charged for said order or purchase. Each government determines procedures necessary to obtain a purchase order/blanket certificate from the fiscal officer and who will authorize (approve) the purchase. Fiscal officers are not authorized to **approve** purchases, only to **certify** availability of appropriations. Note that a purchase order is different than a requisition. A requisition is a method of "requesting" supplies or services by any government official or employee. Requisitions are best used by employees who do not have authority to initiate a purchase order/blanket certificate.

1. **Regular Purchase Order:**
   - is used for specific item(s) and is issued prior to purchase
   - uses a specific vendor (there can be multiple PO's open at the same time to the same vendor) *Note: the vendor cannot be changed after the PO is issued.*
   - there is no limit on the amount of a purchase order; but is limited by available appropriations
   - can have multiple appropriation accounts on it
   - can carry over into the new fiscal year
   - amount cannot be increased after the PO has been issued-would need to issue an additional PO

2. **Then and Now Purchase Order:**
   - is used when prior certification for a purchase was not obtained
   - certifies that there were available appropriation amounts in the appropriation accounts to be charged at the time of the purchase (then) and are also currently available (now).

- uses a specific vendor (there can be multiple PO's open at the same time to the same vendor) *Note: the vendor cannot be changed after the PO is issued*
- there is no limit on the amount of the then and now purchase order; but is limited by available appropriations
- amount cannot be increased after the then and now purchase order is issued-would need to issue an additional then and now purchase order
- if the total amount of a then and now purchase order is less than $3,000.00 the Fiscal Officer may certify that appropriations were available for the expenditure
- if the total amount of a then and now purchase order is more than $3,000.00, the legislative board must pass a Resolution within 30 days of the issue date of the then and now purchase order to authorize the expenditure (purchase)
- can have multiple appropriation accounts on it
- can carry over into the new fiscal year

Note: **then and now purchase order's should be used rarely, only in emergency situations**

3. **Regular Blanket Certificate:**
   - A regular blanket certificate is used 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 account.
   - Issued prior to purchases
   - Allows only one appropriation account on it
   - can carry over to the new year but can only be used on payments for items or services initiated in the prior year
   - Only one blanket certificate may be open at a time from any appropriation account
   - Purchases may be made from a variety of vendors or a specific vendor can be assigned

   Note: **The legislative board should approve a Resolution that sets dollar amount limits and date limitations pertaining to all regular blank certificates**

4. **Super Blanket Certificate:**
   - 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**.
   - can carry over to the new year but can only be used on payments for items or services initiated in the prior year
   - more than one super blanket certificate may be open at a time from any appropriation account
   - purchases may be made from a variety of vendors or a specific vendor can be assigned
   - there is no dollar amount limit; but is limited by available appropriations

WHAT PURCHASE ORDERS ARE IN PLACE FOR FUTURE PURCHASES?

PURCHASE ORDER STATUS

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

REVIEW THE REPORT

- Are any of the purchase orders expired? If they are, they may need to be replaced with a new one. The expired blanket certificate can be used to pay outstanding bills but cannot be used to authorize new purchases after their expiration date. Use the report to determine if a new blanket certificate has been opened in the same account code.
- Do any of the purchase orders have a low current balance? If so, they may need to be replaced with a new one. To determine if a new one will need to be opened you will need to find out if it was for a one-time expense or purchase or a recurring bill. The purpose field of the report may help you in making this determination. If the purpose field is blank, see the Print Purchase Order Detail step below.
    - o If you found any expired or low balance purchase orders that you need to replace, continue with the step listed below.
    - o If you did not find any expired or low balance purchase orders that you need to replace, skip to the step labeled Cash Transactions – Key Software Concepts

OPENING PURCHASE ORDERS

STEPS TO ACCESS
Accounting →Transactions →Purchase Orders, Click on the Add button and select the PO type from the list

CLASS EXERCISE

ADD A PURCHASE ORDER FOR RECURRING BILL PAID FROM 1 ACCOUNT

Click [Add] and select PO Regular and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Treasurer of State
Location:	UAN & Audit Fees
Issue:	Today's training class fake date
Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	3 QTRS. UAN Lease
Unit Price:	$2,295.00

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	1000-110-313-0000
Amount:	$2,295.00

Checkmark "☑ Remember Dates until form closes."
Click Save, but do not close.

ADD A PURCHASE ORDER FOR A RECURRING BILL WITH MULTIPLE ACCOUNTS

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

Action or Field Name:	Data Entry:
Vendor:	Sparkly Electric
Location:	Administrative Office
Issue:	Today's training class fake date
Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Electricity
Unit Price:	$9,000.00

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-120-351-0000 $900.00
Account and amount:	2021-330-351-0000 $2,400.00
Account and amount:	2041-410-351-0000 $2,400.00
Account and amount:	2171-610-351-0000 $900.00

Account and amount:	2191-220-351-0000 $2,400.00
Click the Additional tab	
Purpose:	Electricity

Click Save, but <u>do not</u> close.

ADD A PURCHASE ORDER FOR EMPLOYER SHARE OF EMPLOYEE BENEFITS

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

Action or Field Name:	Data Entry:
Vendor:	Great Insurance Company
Location:	Invoice Address (Defaults when only one address exists for selected vendor)
Issue:	Today's training class fake date
Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Employer Share Medical/Life
Unit Price:	$91,660.00

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-110-221-0000 $20,000.00
Account and amount:	2021-330-221-0000 $15,500.00
Account and amount:	2041-410-221-0000 $14,000.00
Account and amount:	2171-610-221-0000 $14,000.00
Account and amount:	2191-220-221-0000 $28,160.00

Click Save, but <u>do not</u> 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. _25-2019___	
Any County, Ohio			Appropriation	
125 Main Street, My Town, Ohio 12345 Date 03/30/2019			Account Number	Amount
To: Center for Training Excellence, Inc.			2191-220-318-0000	$1,250.00
3 Flaming Lane Buckeye, OH 44444				
Phone Number: 614-555-1212				
Deliver to: 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: Fire Department Name of person requesting: Chief Smith_____ Signature of person requesting: _John Smith_____			Approved By __Raymond Wilson_____ Date Approved: _04/01/2019_____	

Click Save and Close to close the form.
Click the ☑ heading checkbox to select all of the purchase orders and click Post/Print.

ADD BLANKET CERTIFICATES 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.

Click [Add] and select BC Regular and the Add Purchase Order form will open.

Enter the fiscal officer and other administrative staff BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Issue:	Today's training class fake date
Expires:	06/30/2019 (the expires date is set by your local legislation-defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC0
Unit Price:	$750.00 (the maximum amount of a BC is set by your local legislation)

Distribution section:

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

Checkmark "☑ Remember Dates until form closes."
Click Save, but <u>do not</u> close.

Enter the fire department BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2019 (the expires date is set by your local legislation- defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC0
Unit Price:	$500.00 (the maximum amount of a BC is set by your local legislation)

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	2191-220-410-0000 $500.00

Click Save, but <u>do not</u> close.

ADD BLANKET CERTIFICATES 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.

Enter the cemetery sexton BC:

Action or Field Name:	Data Entry:
Vendor:	Blank **(typically this field is left blank on a BC)**
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2019 **(the expires date is set by your local legislation-defaults can be set on the Entity setup screen to match local legislation)**
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank
Unit Price:	$2,500.00 (the maximum amount of a BC is set by your local legislation)

Distribution section:

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

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

Enter the fire department BC:

Action or Field Name:	Data Entry:
Vendor:	Blank
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2019

Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank
Unit Price:	$2,500.00

Distribution section:

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

Click Save and Close.
Click the ☑ header checkbox to select all of the purchase orders listed and click **Post/Print**.

OPEN 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 line items we will not be able to open another regular BC so we will show you how to open a BC Super (***Important: this exercise assumes the purpose meets the legal criteria for a Super BC to be opened - which may not be the case in your situation***). The Expires date for a Super BC is the end of the year so the chief will be able to set aside appropriations to pay for fuel for the rest of the year so it does not get spent on other supplies.

Click [Add] and select BC Super and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	12/31/2019
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1

Description:	Gas
Unit Price:	$5,000.00

Distribution section:

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

Click Save and Close.
Click the ☑ heading checkbox to select all of the purchase orders listed and click **Post/Print.**

CASH TRANSACTIONS – KEY SOFTWARE CONCEPTS

Run training class data file #2

This section is intended as post-class reference material. In training class 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: concepts for non-cash transactions – Purchase Orders and Bank Reconciliations – are discussed at the beginning of their corresponding chapters.

SAVE TO BATCH – RECEIPTS & PAYMENTS

Currently, only the following cash transactions can be saved to batch 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 batch is a transaction that has been saved in the software database, but has not 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.
- It can be deleted before there is a permanent record on the financial reports.
- Edits can be made before posting.
- It is assigned 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 when the transaction is posted.

POSTING CASH TRANSACTIONS (POSTING-TO-CASH)

STEPS TO ACCESS

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 is a transaction posted to cash?
By clicking the [Post] or [Post/Print] button corresponding to that transaction.

When is a transaction posted to cash?
On the calendar date the [Post] or [Post/Print] button is clicked cash will increase or decrease. This may be different than the Post Date that appears on the ledgers (see "Post Date" in the Dates section below).

What happens when a transaction is posted to cash?
Cash is affected immediately:
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 are updated:
The transaction is recorded (or the effect of the transaction) on all applicable reports and becomes part of the permanent financial records.

Prints the transaction document
For example: 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 be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:
Cash balances are increased or decreased (when applicable) on this date. It is the calendar day when the [Post] or [Post/Print] button is clicked to post the transaction. It is not listed on the Add or Edit form, but it appears as the Transaction date on reports.

Post Date:
UAN reports will list the Post Date of the transaction based on the date that was selected 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 2 additional dates. See the receipts chapter for more information.

BACK-DATING:
(Sometimes referred to as "pre-dating")

Definition: When the Post Date entered is before the calendar day when the [Post] button is clicked.

- 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, **with the exception of printed warrant payments**.
- You should be sure to follow current Ohio Law for all transactions – for example, receipts are required to be deposited within 24 hours.
- Cash transactions that are back-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was 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 when the [Post] button is clicked.
- Cash transactions that are forward-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was selected in the "Date" or "Post Date" field on the applicable transaction form.
- The posting date cannot be more that 30 days after the calendar date.

CHECKBOX: "REMEMBER DATES UNTIL FORM CLOSES"

This checkbox is available when the [Add] or [Edit] form is open for Payments, Purchase Orders and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

WHAT SHOULD I DO WHEN MONEY IS RECEIVED?

You received money in the form of a cash or check. What should you do now? You will need to receipt the money into UAN and take the deposit to the bank. Government revenues should be deposited daily if the receipt total is more than $1,000.00. Amounts of less than $1,000.00 can be deposited the next business day. The board may also approve a policy, by legislation, to allow up to three days from the receipt of money to the deposit of the money if the amount is less than $1,000.00 *and* the money can be safeguarded until the deposit.

WHAT IS A RECEIPT?

Receipts increase cash balance (fund(s) and bank account) and decrease the revenue budget balance (revenue budget – received).

> **Types of Receipts**
> 1. Standard: Typical receipts from any source
> 2. Memo: Receipts from which fees were subtracted from the gross amount
> 3. Interest: Interest earned on checking accounts and investments

WHAT ACCOUNT CODE SHOULD I USE ON THE RECEIPT?

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 what accounts were used. If you are not following after a good fiscal officer, call Local Government Services (1-800-345-2519) for advice on the proper revenue code.

STEPS TO ACCESS
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.

RECEIPTS

STEPS TO ACCESS
Accounting →Transactions →Receipts

CLASS EXERCISE

WHEN THE FISCAL OFFICER DOES ALL THE BANKING

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

RECEIPT

Date 04/05/2019   No. 50016

Received From Sunset Riding School   **Amount** $ 150.00

Amount One hundred fifty XX/100   Dollars

For Payment of Shelter House Rental

Paid by   [X] Cash
                       Check
           [ ] No. _____
           [ ] Money Order

Received By Sally Bay

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

Far Away Township
PO Box 12
Far Away, Ohio 43031

2548

Date: 3/28/2019

Pay to the Order of Buckeye Township   **Amount** $ 2,638.00

Two Thousand Six Hundred Thirty-Eight and NO/100 ----------- Dollars

For Fire Contract   Signed by fiscal officer

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

45871

Date: _3/25/2019_

Pay
to the
Order
of   Buckeye Township   **Amount** | $ 351,108.40

Three Hundred Fifty-One Thousand One Hundred Eight and 40/100 ---   Dollars

For 1st Tax Settlement   Signed by county auditor

Real Estate Tax 1st Half 2019 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
Total	$353,925.00	$2,816.60	$351,108.40

Create a Deposit Ticket and take the money to the bank on the same day that it is received.

DEPOSIT TICKET				DOLLARS	CENTS
			12		
Buckeye Township					
125 Main St					
Buckeye, Ohio 43031					
DATE	04/05/2019				
	CURRENCY			150	-
	COIN			-	-
	TOTAL CASH			**150**	**-**
	CHECKS	1	2548 Far Away Twp	2,638	-
		2	45871 My County Auditor	351,108	40
		3			
		4			
		4			
		#			
		#			
		#			
	TOTA			353,896	40
			TOTAL	$353896.40	

Now you will need to post the revenue as receipts in UAN.

Click [Add] and select Standard and the Add Receipt form will open.

Post the following receipt for the shelter house rental:

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

Receipt Distribution section:

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

Checkmark "☑ Remember Dates until form closes."
Click Save, but <u>do not</u> close.

Post the following receipt for the fire contract check:

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

Receipt Distribution section:

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

Click Save and Close.

Click [Add] and select Memo and the Add Receipt form will open.

Post the following receipt for the tax settlement. Never post the net amount of the receipt. Always show gross revenue minus the expenses like shown below:

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

Receipt Distribution section:

Field:	Data Entry:
Account Code:	1000-101-0000
Amount:	$ 91,000.00
Account Code:	2031-101-0000
Amount:	$ 7,020.00
Account Code:	2041-101-0000
Amount:	$75,205.00
Account Code:	2171-101-0000
Amount:	$37,050.00
Account Code:	2191-101-0000
Amount:	$143,650.00

Memo Charges section:

Field:	Data Entry:
Type:	Direct
Account Code:	1000-110-314-0000
Amount:	$500.50
Type:	Direct
Account Code:	2031-330-314-0000
Amount:	$38.61
Type:	Direct
Account Code:	2041-410-314-0000
Amount:	$413.63
Type:	Direct
Account Code:	2171-610-314-0000
Amount:	$203.78
Type:	Direct
Account Code:	2191-220-314-0000
Amount:	$790.08
Type:	BC 36-2019
Account Code:	1000-110-370-0000
Amount:	$870.00

Click Save and Close.
Click the ☑ heading checkbox to select all of the receipts and click **Post/Print.**

Note: UAN will display as separate printer utility message for each type of receipt selected (Standard, Interest, and Memo). Click Print on each printer utility message.

WHEN SOMEONE OTHER THAN THE FISCAL OFFICER DOES THE BANKING

You receive the following documentation from the cemetery sexton. He has already deposited the money at the bank.

Buckeye Township

125 Main St

Buckeye, Ohio 43031

DATE 04\04\2019

	DOLLARS	CENTS
CURRENCY	800	
COIN		
TOTAL CASH		
CHECKS		
2356 Roger Williams	350	
1278 Ron Donelly	1150	
TOTAL	2,300	00

$2300.00

TOTAL

RECEIPT

Date	04/04/2019	No.	60275

Received From Jane Smith   **Amount** $800.00

Amount   Eight hundred 00/100   Dollars

For Payment of   Sale of Cemetery Lot A123

Paid by [X] Cash
[ ] Check No. _____
[ ] Money Order

Received By   Barry D Ceased

RECEIPT

Date   04/04/2019   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
          [X]   No.   2356
          [ ]   Money Order

Received By   Barry D Ceased

RECEIPT

Date   04/04/2019   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
          [X]   Check No.   1278
          [ ]   Money Order

Received By   Barry D Ceased

Click [Add] and select Standard and the Add Receipt form will open.

Post the following 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 received from Barry:

Field:	Data Entry:
Source:	Barry D Ceased, Cemetery Sexton (Select from drop down)
Purpose:	Sale of lots and Open/Close fees receipt # 60275, 60276, 60277
Receipt, Deposit, & Post Dates:	04/04/2019

Deposit Ticket #	Not needed because we are only posting one receipt for everything on deposit ticket.

Receipt Distribution section:

Field:	Data Entry:
Account Code	2041-804-0000
Amount:	$1,600.00
Account Code	2041-302-0000
Amount:	$700.00

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

DIRECT DEPOSIT

While reviewing the bank activity online you notice **a deposit was posted from the state on 04/01/2019**.

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 an old Liberty Township's distribution amount in our receipt example.

COUNTY NUMBER	COUNTY NAME	AMOUNT FROM 22-CENT PER GALLON TAX	H.B. 87 REVENUE	TOTAL 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

Post the following receipt:

Field:	Data Entry:
Source:	Treasurer of State
Purpose:	Gas Tax Revenue – direct deposit
Receipt, Deposit, & Post Dates:	04/01/2019
Deposit Ticket #	blank

Receipt Distribution section:

Field:	Data Entry:
Account Code	2021-537-0000
Amount:	$4,610.22

Click Save and Close.
Click the ☑ heading checkbox to select all of the receipts and click **Post/Print.**

WHAT SHOULD I DO WHEN I RECEIVE AN INVOICE?

You received an invoice. What should you do now? When goods are received, what was received should be compared with the original order and the packing slip. When an invoice is received for payment, the invoice should be compared to what was received (packing slip). Once the invoice has been compared to what was received you are able to enter a payment into UAN according to your entity's payment schedule. Review the general payment restrictions below before proceeding.

- Payments can only be made from funds for purposes for which the fund is established.
- Any officer, employee, or other person who unlawfully expends or authorizes 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.

WHAT IS A PAYMENT?

Payments decrease cash balance, (fund(s) and bank account(s), and decreases the amount left on a PO/BC or unencumbered balance if charged directly.

Types of Payments
Warrant (printed):

- A warrant should contain the date, payee name, the amount of the warrant (numerical and written), and required signatures. For a Township required signatures are the Fiscal Officer and two Trustees. For a municipality (city or village) required signatures are the Fiscal Officer and the Mayor.
- All warrants should be pre-numbered and the supply of unused warrants safeguarded in a locked location with controls to prevent theft or unauthorized use.

  Manual (handwritten):
  - A manual payment is a handwritten warrant entered at a later date into the accounting software program, whereas regular warrants are directly printed from the program.
  - A manual payment (warrant) should contain the same information as the regular warrant above and have the same required signatures on it.

Electronic (Charge):

- An electronic payment is used to record payment amounts that are directly deducted (charged) to the government's primary checking account. This can be for bank charges, deducted amounts for warrants (checks) provided by the bank to the government, or even for payments to certain companies for goods or services authorized by the government to be directly deducted from the primary checking account.

WHAT ACCOUNT CODE SHOULD I USE ON THE PAYMENT?

PRINT PAYMENT REGISTER DETAIL

If you have taken office after a very good fiscal officer you can review prior payments for the same purpose and type to see what appropriation accounts were used. If you are not following after a good fiscal officer always contact Local Government Services (1-800-345-2519) for advice on the proper appropriation accounts.

STEPS TO ACCESS
Accounting →Reports & Statements →Payment Reports, select Payment Register Detail from the drop down list. If you want to review payments from a prior year, click the year drop down list and select the prior year. 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.

PAYMENTS

STEPS TO ACCESS
Accounting →Transactions →Payments

CLASS EXERCISE

We are preparing all our payments for our meeting on April 7, 2019

UTILITY PAYMENTS

Most local governments will receive multiple electric, natural gas, telephone and other utility bills. The bills will represent various buildings, street lights, 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 create a spreadsheet that will allow you to combine all the bills and determine expenditure allocation of current month's bills. Our class example is for the March electric bills.

Electric Bills received by meeting of: 04/07/2019

Total Dept.			Dept.	Address
$ 37.50	**Park**	$ 37.50	Park	77897 Park Road
$ 66.02	**Townhall**	$ 66.02	Townhall	199 N. High St
$303.98	**Fire house**	$303.98	Fire	2635 S Main St
$ 89.98	**Road**	$ 18.35	Road	Traffic Signal – Bunny Road
		$ 8.92	Road	Security Light Road Garage
		$ 62.71	Road	Road Garage
$ 78.44	**Cemetery**	$ 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
$ 575.92	**Total Electric Bill Payment**			

Click [Add] and select Warrant and the Add Payment form will open.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Sparkly Electric
Location:	Administrative Office
Date:	04/07/2019
Select Import Purchase Order	The import button is best used for PO's it will allow you to import multiple account codes and detail information.

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Regular 12-2019 (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:	Click the ☑ header checkbox to select all detail line items
Distribution:	Click the ☑ header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import
Unit Price:	$575.92

Distribution section:

Edit the Following Accounts:	Edit the Amounts:
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 <u>do not</u> close.

AUTO FUEL BILL

Most local governments will receive one fuel bill and you will have to use labeled receipts to determine 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		
$ -	$ 331.01	$ 346.42	$ 101.41	$ 778.84

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Corner Gas Mart
Location:	Defaults
Date:	04/07/2019

Detail section:

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

Distribution section:

Action or Field Name:	Data Entry:
Type:	BC
PO/BC #:	16-2019
Account Code:	Defaults
Amount:	$331.01
Type:	BC
PO/BC #:	20-2019
Account Code:	Defaults
Amount:	$346.42

Type:	BC
PO/BC #:	19-2019
Account Code:	Defaults
Amount:	$101.41

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

MISCELLANEOUS INVOICES

Received the following invoice in the mail:

Lion, Cheetum & Billum

PO Box 12	**Phone:**	(413) 555-0190
125 High Street	**Fax:**	(413) 555-0191
Anytown, Ohio 43216	**E-mail:**	someone@example.com

Statement

Statement #:	8543	**Bill To:**	Fiscal Officer
Date:	March 26, 2019		Buckeye Township
Customer ID:	BT 78123		168 Township Road 6
			Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
3/3/2019		Mar 62587	Preparation of Legislation	$ 100.00		$ 100.00
					Total	$ 100.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Lion, Cheetum & Billum
Location:	Home Office (default)
Date:	04/07/2019
Select Import Purchase Order	

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Regular 1-2019
Detail:	Click the ☑ header checkbox to select all detail line items
Distribution:	Select 1000-110-311-0000
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Change to Preparation of Legislation
Unit Price:	$100.00

Distribution section:

Edit the Following Accounts	Edit the Amounts:
1000-110-311-0000	$100.00

Click Save, but <u>do not</u> close.

Received the following invoice in the mail:

Gravel Pit

	Phone: (413) 555-0190
480 Township Road 651	**Fax:** (413) 555-0191
Anytown, Ohio 43216	**E-mail:** someone@example.com

Statement

Statement #: 9865	**Bill To:**	Fiscal Officer
Date: March 17, 2019		Buckeye Township
Customer ID: 7278123		168 Township Road 6
		Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
3/12/2019		45A235	45 Tons of Salt	$ 325.00		$ 325.00
					Total	$ 325.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Gravel Pit
Location:	Accounts Payable (default)
Date:	04/07/2019
Select Import Purchase Order	

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Regular 3-2019
Detail:	Click the ☑ header checkbox to select all detail line items
Distribution:	Click the ☑ header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import
Unit Price:	$325.00

Distribution section:

Edit the Following Accounts	Edit the Amounts:
2021-330-420-0000	$325.00

Click Save and Close.

WHAT SHOULD YOU DO WHEN YOU RECEIVE AN INVOICE AND DO NOT HAVE A PO/BC IN UAN TO PAY IT?

Received the following invoice in the mail:

Honest Ab

	Phone: (413) 555-0190
1250 Township Road 651	Fax: (413) 555-0191
Anytown, Ohio 43216	E-mail: someone@example.com

Statement

		Bill To:	Fiscal Officer
Statement #:	4746		Buckeye Township
Date:	April 2, 2019		168 Township Road 6
Customer ID:	3571489		Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
4/1/2019		92451	Snow Plow Repair	$1,675.00		$ 1,675.00
					Total	$ 1,675.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

When you try to post the payment in UAN, you realize no PO or BC exists in the system 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 the system. You will need to add the new vendor.

CLASS EXERCISE

ADD THE VENDOR/PAYEE

STEPS TO ACCESS

General →Maintenance →Vendors / Payees

Before adding a vendor to the software you need to collect a W-9. If you add the vendor without one you will not be able to properly fill out the form and if you pay the vendor you lose your leverage to collect the necessary tax information.

Action or Field Name:	Data Entry:
Name:	Honest Ab
Available In:	Select Accounting Purchases & Payments
1099 Information:	Select 1099 Required
Tax ID:	32-4789254
Select the Add button	
Select Ok on the save now?	
Description:	Billing Address
Line 1:	PO Box 1254
City:	Anytown
State:	Ohio
Zip:	43216
Select Save then Select Close	

Click Save.

ADD THE PO THEN AND NOW

STEPS TO ACCESS

Accounting →Transactions →Purchase Orders

Click [Add] and select PO then and Now and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Honest Ab
Location:	Billing Address
Issue:	Today's training class fake date
Expires:	Leave blank

Certified:	Today's training class fake date
Then:	Enter April 1st (date the repair was made)

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Snow plow repair
Unit Price:	$1,675.00

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	2021-330-323-0000
Amount:	$1,675.00

Click Save and Close.
Click the ☑ header checkbox to select all of the purchases listed and click **Post/Print**.

ADD THE PAYMENT

STEPS TO ACCESS

Accounting →Transactions →Payments

Click [Add] and select Warrant and the Add Payment form will open.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Honest Ab
Location:	Billing Address (default)
Date:	04/07/2019
Select Import Purchase Order	

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Then & Now
Detail:	Click the ☑ header checkbox to select all detail line items
Distribution:	Click the ☑ header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import
Unit Price:	$1,675.00

Distribution section:

Action or Field Name:	Data Entry:
2021-330-323-0000	$1,675.00

Click Save and Close.
Click the ☑ header checkbox to select all of the receipts listed and click **Post/Print.**

FIX A PAYMENT POSTED FOR THE WRONG AMOUNT

When you were reviewing the checks printed and comparing them to the invoices you notice that the payment for fuel was for too much money, it did not match the invoice. You need to void the current payment then add and post it for the correct amount.

CLASS EXERCISE

VOID THE PAYMENT

STEPS TO ACCESS
Accounting →Utilities →Payment Utility

CLASS EXERCISE

Void the payment to Corner Gas Mart dated 04/07/2019.

Use a void date of 04/07/2019. When possible always use the post date of the item as the void date.

Chapter 6 – Finalize the Month

Run training class data file #3 or 3b as guided by instructor

Bank Reconciliation Reminders:
- Review the bank statements. Post any items that have not been posted to UAN. The most common items are below:

| Interest, Direct Deposits | Accounting→Transactions →Receipts |
| Bank Fees, Online Payments | Accounting →Transactions →Payments |

- Add the bank reconciliation
- Input the bank balances off the bank statements.
- Clear receipts on the Primary – Receipts tab that are listed on the bank statements. In some cases you may need to clear receipts that are not on your bank statement such as grants that are just being run through your books or receipts posted to correct OAF from previous bank reconciliations.
- Clear warrants and electronic payments on the Primary – Payments tab that are listed on the bank statements. In some cases you need to clear electronic payments that are not on your bank statement such as grant or loan distribution made directly to the vendor by a third party that you are running through your books or payments posted to correct OAF from previous bank reconciliations.
  o Review the list of outstanding warrants for old warrant dates. Warrants should be researched and dealt with in a timely manner.
- Clear all items on the Primary – Adjustments tab each month.
- Clear investment activity on the Secondaries & Investments tab that list on the bank statements.
- It may be necessary to clear Other Adjusting Factors from a previous month that were corrected in the current month.
- We never recommend inputting an amount on the Other Adjusting Factors tab unless it is something that is outside your control and cannot be corrected in UAN prior to posting the bank reconciliation. A good example of this would be credit card payments received from water customer near the end of the month that have been receipted in the software but have not been posted to the bank by the credit card processing company.

- If you have items that you need to post or correct in UAN, we recommend saving your progress on the bank reconciliation, close the form and post those items. Then edit the bank reconciliation to clear the newly posted items.
  Common items are in the list that follows:

Receipts (Direct Deposited)	Accounting→Transactions →Receipts
Electronic Payments (Online or Automatic Payments	Accounting →Transactions →Payments
Receipt Posting Correction	Accounting →Utilities →Receipt Utility
Payment Posting Correction	Accounting →Utilities →Payment Utility

- Review the Reconciliation & Post tab.
  - If a red x is displayed, you will need to continue looking until the error can be identified. Remember that the dollar amout of the transaction (or transaction error) that you expect to find could be a combination of different transaction amounts both positive and negative.
    - Verify the information on each tab for accuracy.
    - Try using the Bank Rec Worksheet guide. You can access it when you have the bank reconciliation area open by looking in the FAQs menu located in the bottom left corner.
    - A green checkmark on the Reconciliation & Post tab means the bank reconciliation is complete and ready to post. But be careful! Continue with next step in this booklet (printing and evaluating key reports) before you post the bank reconciliation.

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

CLASS EXERCISE

Use the following bank statements to reconcile April. Post any missing interest receipts or electronic payments. When you have a green checkmark on the Reconciliation and Post tab stop do not post the bank reconciliation.

CHECKING ACCOUNT STATEMENT EXAMPLE:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444
Interest bearing checking   Account 0123456

Statement Activity from: April 1, 2019 – April 29, 2019	**Beginning Balance**	**$174,474.92**
	Credits (+)	375,006.43
	Debits (-)	65,209.32
	Fees (-)	57.75
	Ending Balance	**$484,214.28**

Deposit/Credit Activity (+)

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			

*Check Activity (-) (In check numbered order) *indicates next warrant number skipped*

CK #	Date Paid	Amount	CK #	Date Paid	Amount
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

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Electronic Payment Activity (-)

Date Paid	Amount	Date Paid	Amount
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		

INVESTMENT STATEMENT EXAMPLE 1:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

StarOhio   Account 101371-973

Statement Activity from: April 1, 2019 – April 29, 2019	**Beginning Balance**	**$575,000.00**
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	**$575,000.00**

Interest earned during statement period

4/29   **Paid to checking** 0123456 $265.06

INVESTMENT STATEMENT EXAMPLE 2:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Certificate of Deposit   Account 151-1931

Statement Activity from: April 1, 2019 – April 29, 2019	**Beginning Balance**	**$25,000.00**
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	**$25,000.00**

Interest earned during statement period

4/29   Paid to checking 0123456   14.30

INVESTMENT STATEMENT EXAMPLE 3:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Money Market Checking   Account 115801

Statement Activity from:	**Beginning Balance**	**$407,354.58**
April 1, 2019 – April 29, 2019	Credits (+)	140.01
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	**$407,494.59**

Interest earned during statement period

4/29   Interest   140.01

INVESTMENT STATEMENT EXAMPLE 4:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

No-Interest Checking   Account 123412341235

Statement Activity from:	**Beginning Balance**	**$18,000.00**
April 1, 2019 – April 29, 2019	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	**$18,000.00**

No activity to report

WHAT SHOULD I REVIEW BEFORE POSTING BANK RECONCILIATION AND CLOSING THE MONTH?

INVESTMENT ACTIVITY

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

Column Descriptions:
- Post Date – The date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Fund – Fund number
- Investment Detail – Description of transaction
- Interest Receipt – 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

PRINT INVESTMENT ACTIVITY

STEPS TO ACCESS
Accounting →Reports & Statements →Investment Reports, select **Investment Detail** from the drop down list. Review the items. Compare the amount in the Current Value column to the current bank balance of the investment. If it matches the current statement balance you have not made an error in posting to this investment.

If an investment value doesn't match the current statement balance select the Investment Activity report from the drop-down list. Select the month you are finalizing. Mark the investment and click Display or Print.

REVIEW THE FOLLOWING ITEMS ON THE INVESTMENT ACTIVITY

- Verify interest receipt posting
  - Review the interest receipts column and the reinvested interest receipt column for correct posting of the interest receipt. If the receipt was not posted correctly use the Receipt Utility screen to void it. Accounting →Utilities →Receipt Utility. If the receipt was not posted use the Receipt screen to post the receipt. Accounting →Transactions →Receipts.
- Verify that current investment balance.

o   Review the investment balance column to determine if the current balance of the investment matches the bank statement.

Correct your error using a date within the current bank reconciliation. Generate the Investment Activity report again and verify the balance now matches the statement balance. Go back to your bank reconciliation and clear any new item that was posted. Always verify your investment balances match the statement balance before posting the bank reconciliation.

REVENUE LEDGER

The **Revenue Ledger** is used to review all revenue account activity posted during a selected time period.

Column Descriptions:
- Post Date – The post date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Source – The source selected on the receipt.
- Purpose – Purpose or reason given for transaction.
- Process ID – Internal system tracking number.
- Receipt # - The receipt number assigned by the system when the receipt was posted.
- Revenue – This represents the amount of cash received and a decrease to the budgetary balance.
- Debit – Increases to the budgetary balance.
- Credit – Decreases to the budgetary balance.
- Budget Balance – Allows the government to compare the amount of estimated revenue (revenue budget) and actual receipts.   A positive revenue budget balance indicates the entity has not yet received more revenue than estimated in the revenue budget. A negative revenue budget balance indicates the entity has received to date more revenue than estimated in the revenue budget.

PRINT REVENUE LEDGER

STEPS TO ACCESS
Accounting →Reports & Statements →Revenue Reports, select Revenue Ledger from the drop down list. Select the month you are finalizing. Select all items and click Print or Display.

REVIEW THE FOLLOWING ITEMS ON THE REVENUE LEDGER

- Revenue posted to the wrong account code.
  - Review the receipts posted in the revenue column of the report to verify that the receipt has been accurately posted to the correct fund and account number. If a posting error has occurred, a receipt reallocation can be posted on the Receipt Utility screen. Accounting →Utilities →Receipt Utility.
- Verify that the budget balance is on track for where you are in the year.

- o Review the budget balance compared to the final budget amount listed by account code. Are you receiving the amount of revenue you were anticipating?
  - If you are receiving more revenue than you were anticipating, it may indicate that you need to send for an amended certificate if you are receiving more money than anticipated for the entire fund.
  - If you are receiving less revenue than you were anticipating, it may indicate that you need to plan to cut spending and reduce appropriations if you are receiving less money than anticipated for the entire fund.

Important: Do not make budgetary changes based on one accounts information 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 they balance each other out. It is possible for an account to look like it may receive more money than anticipated but in reality it only receives one or two receipts per year. Review reports monthly and if a trend develops financial decisions can then be addressed. Call UAN if you have additional questions on this concept.

PURCHASE ORDER STATUS

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

Column Descriptions:
- Purchase Order # - The Purchase Order number assigned by the system when the PO Or BC was posted.
- Type – BC Super, BC Regular, PO Regular or PO Then and Now
- Issue Date – The issue date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Vendor - The vendor that was input on the transaction.
- Status – Open, Closed or Batch
- Account Code – Appropriation Account Code
- Account Name – Object code description for account code
- Amount Encumbered – The opening amount or carry forward balance of the PO
- Amount Charged – The amount that was spent against the PO
- Amount Adjusted – The amount that the PO was either adjusted (decrease only) or closed
- Amount Overspent – The amount that the PO was overspent
- Available Balance – The current amount left on the PO

PRINT PURCHASE ORDER STATUS

STEPS TO ACCESS
Accounting →Reports & Statements →Purchase Order Reports, select Purchase Order Status from the drop-down list. Select all items and click Print.

REVIEW THE FOLLOWING ITEMS ON THE PURCHASE ORDER STATUS

- PO's that you have finished posting payments against.
    - Review the PO's listed on the report. Identify any PO's that you are done posting payments against. Use the Purchase Order Utility screen to close the PO's. Accounting →Utilities →Purchase Order Utility.
- Verify that the amount remaining on a PO or BC will cover future expenditures.
    - Review the available balance column to determine if the remaining balance of the PO will cover future expenditures. If you identify PO's that will not cover future expenditures a new PO will need to be opened on the Purchase Orders screen. Accounting →Transactions →Purchase Orders.

CLASS EXERCISE

We are ready to close the BCs that expired on 04/30/2019. This will free up those appropriations for use on other PO's and BC's. We have one invoice for the fire department for office supplies that was ordered on 03/31/2019 for $25.00 that we have not paid the bill for yet.

STEPS TO ACCESS
Accounting →Utilities →Purchase Order Utility

CLOSE EXPIRED BC

We are going to close all expired BCs except 12-2019.

Change the Status filter to expired.
Click the ☑ header checkbox to select all of the BC's.
Uncheck BC 12-2019.
Click on the Close Item button.
Use 06/30/2019.
Click Ok.

ADJUST BC

We are going to reduce expired BC 12-2019 to the $25.00 that we need to pay a future bill.

Select BC 12-2019.
Click Adjust.

Action or Field Name:	Data Entry:
Purpose:	To reduce down to amount needed to pay a future bill
Date:	06/30/2019

Adjustment (-)	-125.00
Select Post	
Print Adjustment Report:	No

CLOSE ZERO BALANCE PO

We are going to close all zero balance POs.

Change the Status filter to Zero Balance.
Click the ☑ header checkbox to select all of the PO's.
Click on the Close Item button.
Use 06/30/2019.
Click Ok.

APPROPRIATION LEDGER

The **Appropriation Ledger** is used to review all appropriation account activity posted during a selected time period.

Column Descriptions:
- Post Date – The post date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Process ID – Internal system tracking number.
- Vendor/Payee – The vendor/payee selected on the transaction screen.
- Purpose – Purpose or reason given for transaction.
- PO/BC - The purchase order number used in recording the transaction.
- Payment/Receipt # – The Payment or Receipt number assigned by the system when the transaction was posted.
- Expenditure - This represents the amount of cash spent and a reduction to the PO balance (if one was used).
- Debit – Decreases the unencumbered balance.
- Credit – Increases the unencumbered balance.
- Unencumbered Balance – This represents the remaining amount of the appropriation. The amount that has not already been spent or promised to be paid through the issuance of a PO or BC.

PRINT APPROPRIATION LEDGER

STEPS TO ACCESS
Accounting →Reports & Statements →Appropriation Reports, select Appropriation Ledger from the drop-down list. Select the month you are finalizing. Select all items and click Print or Display.

REVIEW THE FOLLOWING ITEMS ON THE APPROPRIATION LEDGER

- Payments posted to the wrong account code.
  - Review the payments posted in the expenditure column of the report to verify that the payment has been accurately posted to the correct fund and account number. If a posting error has occurred a payment reallocation can be posted on the Payment Utility screen. Accounting →Utilities →Payment Utility.
- Payments posted to the wrong PO or BC.
  - Review the payments posted in the PO/BC column of the report to verify that the payment has been accurately posted to the PO or BC. If a posting error has occurred a payment reallocation can be posted on the Payment Utility screen. Accounting →Utilities →Payment Utility.
- Verify that the unencumbered balance is on track for where you are in the year.
  - Review the unencumbered balance compared to the final appropriation amount listed by account code. Do you have enough appropriations left to meet future financial obligations that are not already included on an open PO?
    - If you are not going to have enough appropriations to meet future financial obligations, you need to look at other accounts to find out where you may have more appropriations than you are going to need within the same fund.
      - If you can find another account in the same fund that has additional appropriations, follow the steps below to determine what approval is necessary and post supplemental appropriation budgets.
        - If you identify an account code that you can increase and decrease that is within the same legal level of control use the Appropriation Budget screen to post a reallocation. Accounting →Maintenance →Appropriation Budget.
        - If you identify an account code that you can increase and decrease but it is not within the same legal level of control you will need to pass legislation at your next meeting to make the change then use the   Appropriation Budget screen to post a reallocation.   Accounting →Maintenance →Appropriation Budget.
        - If you cannot identify an account that you can decrease you will need to determine if appropriations can be increased within the fund or if spending will need to be cut. Call UAN Support for additional guidance.

IF EVERYTHING IS CORRECT, WHAT IS THE NEXT STEP?

POST THE BANK RECONCILIATION

- Select the bank reconciliation then Edit.
- Clear any adjustments that you made when reviewing reports.
- Review the Reconciliation & Post tab. If a green checkmark is displayed – congratulations you have reconciled and it is time to click Post/Print.

Chapter 7 – Prepare Financial Information for Meeting

WHAT SHOULD I PRINT FOR MY MEETING?

FUND SUMMARY

The **Fund Summary** report summarizes the fund balances at the start and end of the specified month by fund.

Column Descriptions:
- Fund # – Fund number
- Fund Name – Fund Description
- Starting Fund Balance – Fund balance at the start of the selected month.
- Month To Date Revenue – Revenue posted for fund for the selected month.
- Year To Date Revenue – Revenue posted for the fund, year to date through the selected month end.
- Month To Date Expenditures – Expenditures posted for fund for the selected month.
- Year To Date Expenditures – Expenditures posted for the fund, year to date through the selected month end.
- Ending Fund Balance – Fund balance at the end of the selected month.
- Current Reserve for Encumbrance – Unspent balances of open PO's for the selected month end.
- Unencumbered Fund Balance – Ending fund balance minus the current reserve for encumbrance for the selected month.

PRINT FUND SUMMARY

STEPS TO ACCESS
Accounting →Reports & Statements →Management Reports, select Fund Summary from the drop down list. Select the month you are reporting. Select all items and click Print.

REVENUE SUMMARY

The **Revenue Summary** report summarizes the revenue account codes for each fund by revenue type.

Column Descriptions:
- Final Budget – Amount entered as the revenue budget.
- Month To Date Revenue – Revenue posted for the selected month.
- Year To Date Revenue – Revenue posted year to date through the selected month end.
- Budget Variance – Year to Date Revenue - Final Budget
- YTD % Received - % of the revenue budget that has been received.

PRINT REVENUE SUMMARY

STEPS TO ACCESS

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

APPROPRIATION SUMMARY

The **Appropriation Summary** report summarizes appropriation account codes for each fund by program type.

Column Descriptions:
- Reserved for Encumbrance 12/31 Less Adjustments – Carry over encumbrances minus the outstanding balance at the time they were closed.
- Final Appropriation – Amount entered as the appropriation budget.
- Total Appropriations – Reserve for Encumbrance 12/31 Less Adjustments – Final Appropriations
- Month To Date Expenditures – Expenditures posted for the selected month.
- Year To Date Expenditures – Expenditures posted year to date through the selected month end.
- Current Reserve for Encumbrance – Unspent balances of open PO's for the selected month end.
- Unencumbered Balance – Amount of the final appropriation balance that has not been spent or reserved.
- YTD % Expenditures - % of the total appropriations that has been spent.

PRINT APPROPRIATION SUMMARY

STEPS TO ACCESS

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

PAYMENT LISTING

The **Payment Listing** presents all selected payments in a list format and includes the warrant number, post date, transaction date, payment type, vendor/payee, amount and status.

The Payment Listing does not contain purchase order or account code distribution. The **Payment Register Detail** contains the same information as the Payment Listing as well as the detail entries, purchase order and distribution of the payment.

PRINT PAYMENT LISTING

STEPS TO ACCESS

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. Select the items and click Print.

BANK RECONCILIATION SUMMARY

The **Bank Reconciliation Summary** comprises all of the same information as the Bank Reconciliation Report and includes the corresponding Fund Status for selected bank reconciliation.

PRINT BANK RECONCILIATION SUMMARY

STEPS TO ACCESS

Accounting →Reports & Statements →Bank Reconciliation Reports, from the drop down list select Bank Reconciliation Summary. Select the last month reconciled and click Print.

WAGE WITHHOLDING DETAIL

The **Wage Withholdings Detail** report lists the wage and withholding information for each selected employee. The report displays each employee payment separately by employee name for the time period chosen.

PRINT WAGE WITHHOLDING DETAIL

STEPS TO ACCESS

Accounting →Reports & Statements →Wage Reports, from the drop down list select Wage Withholdings Detail, select the month to report. Select all items and click Print.

SIGNATURE PAGE

PRINT SIGNATURE PAGE

STEPS TO ACCESS

Accounting →Reports & Statements →Signature Page, enter the date of your meeting. Click Print.

Chapter 8 – Less Common Transactions

HOW DO I POST INVESTMENT TRANSACTIONS?

CLOSING AN INVESTMENT

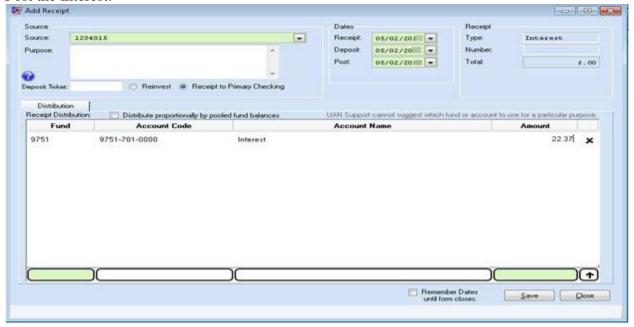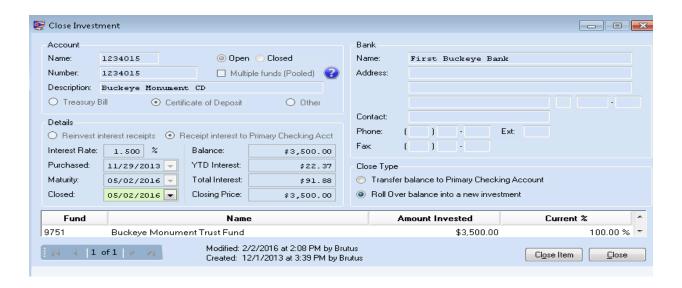#### STEPS TO ACCESS

Accounting → Maintenance → Investments

CLASS EXERCISE

The buckeye Monument CD matured on 05/02/2019. At the last meeting the trustees decided to roll the CD over. You will need to let the bank know to roll over the CD and then post the following transaction in UAN.
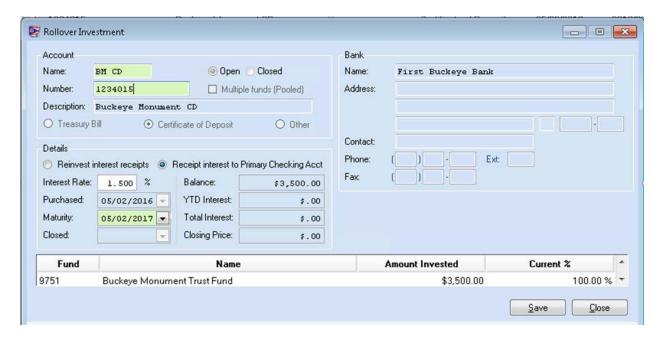
Post the Interest:

Select a close date and the option to roll the investment

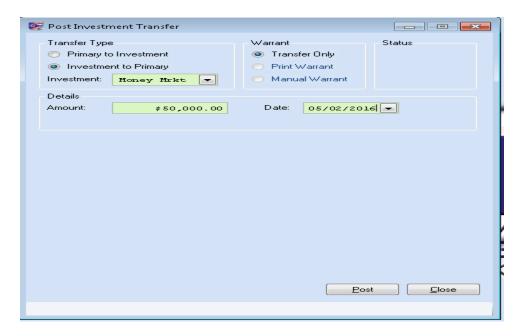Give the CD a new name and update account number and interest rate and maturity date if necessary.

INCREASING OR DECREASING AN INVESTMENT

STEPS TO ACCESS
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 plus our operating costs so we are going to move $50,000.00 from our Money Market to our primary checking account. You will need to go to the bank and post the transaction either by talking to someone at the bank or posting the transaction online. Then post the following in UAN.

REPLACING A LOST OR DAMAGED CHECK

STEPS TO ACCESS

Accounting → Utilities → Payment Utility

Reissue preserves the purchase order and details from the original outstanding payment and prints these items on a new check while voiding the original. Reissue is used to replace a lost, stale-dated or damaged check during the same fiscal year.

CLASS EXERCISE

You received a call from the Corner Gas Mart they received their April payment and it was damaged in the mail and cannot be deposited. We need to "Reissue".

Mark the payment and click on the Reissue button.
Click OK to confirm you want to void and reissue 1 selected item.
Verify the next check number is accurate or enter the correct next check number
Enter the new post date, do not back-date, it should be "today" or a future date.
Click OK
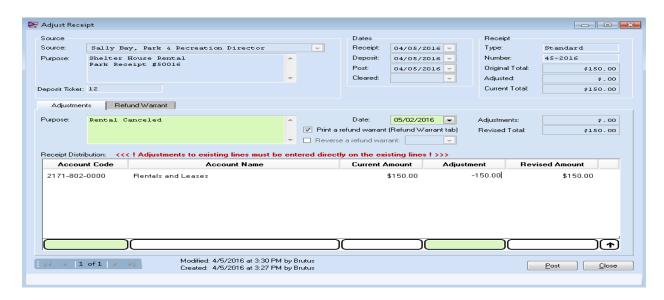Place Check in printer (always respond to printer LED screen message)
Click Print

REFUNDING A PORTION OF A RECEIPT (WHEN NECESSARY)

STEPS TO ACCESS

Accounting → Utilities → Receipt Utility

CLASS EXERCISE

The park manager called and told us that we need to refund the shelter house rental receipt # 45-2019 because the party was cancelled. The refund check should be written to Sunset Riding School.

WHEN YOU RECEIVE MONEY THAT HAS NOT BEEN BUDGETED

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

ADD A NEW REVENUE ACCOUNT

STEPS TO ACCESS

Accounting → Maintenance → Revenue Accounts

CLASS EXERCISE

Add the new revenue account in the Fire & EMS Levy fund. (This is a example, do not use UAN training to determine what fund, revenue or appropriation accounts to use for your situations.)

POST THE RECEIPT

CLASS EXERCISE

Deposit the money at the bank andpPost the receipt in UAN.

REQUEST AN AMENDED CERTIFICATE

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

ENTER SUPPLEMENTAL REVENUE BUDGET

BOARD MUST ADOPT SUPPLEMENTAL APPROPRIATIONS

Have the board adopt Supplemental Appropriations. You may need to send a copy of the legislation to your county auditor.

ENTER SUPPLEMENTAL APPROPRIATIONS

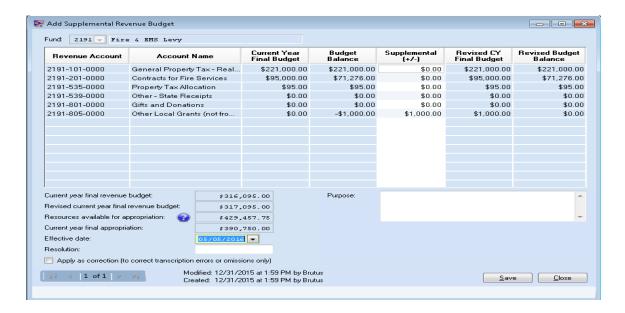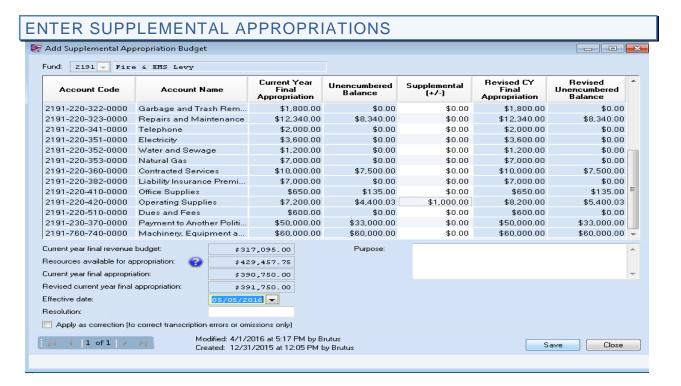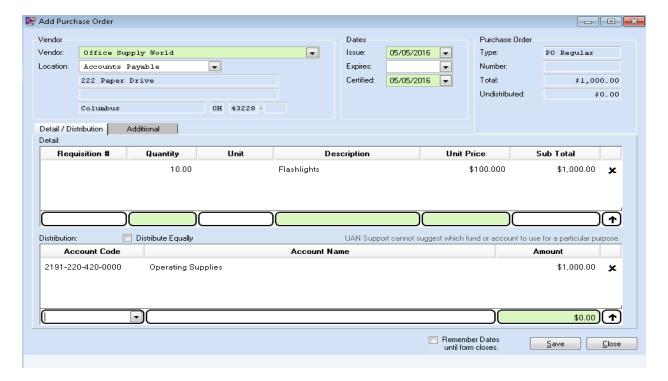| Account Code	Account Name	Current Year Final Appropriation	Unencumbered Balance	Supplemental (+/-)	Revised CY Final Appropriation	Revised Unencumbered Balance
2191-220-322-0000	Garbage and Trash Rem...	$1,800.00	$0.00	$0.00	$1,800.00	$0.00
2191-220-323-0000	Repairs and Maintenance	$12,340.00	$8,340.00	$0.00	$12,340.00	$8,340.00
2191-220-341-0000	Telephone	$2,000.00	$0.00	$0.00	$2,000.00	$0.00
2191-220-351-0000	Electricity	$3,600.00	$0.00	$0.00	$3,600.00	$0.00
2191-220-352-0000	Water and Sewage	$1,200.00	$0.00	$0.00	$1,200.00	$0.00
2191-220-353-0000	Natural Gas	$7,000.00	$0.00	$0.00	$7,000.00	$0.00
2191-220-360-0000	Contracted Services	$10,000.00	$7,500.00	$0.00	$10,000.00	$7,500.00
2191-220-382-0000	Liability Insurance Premi...	$7,000.00	$0.00	$0.00	$7,000.00	$0.00
2191-220-410-0000	Office Supplies	$650.00	$135.00	$0.00	$650.00	$135.00
2191-220-420-0000	Operating Supplies	$7,200.00	$4,400.03	$1,000.00	$8,200.00	$5,400.03
2191-220-510-0000	Dues and Fees	$600.00	$0.00	$0.00	$600.00	$0.00
2191-230-370-0000	Payment to Another Politi...	$50,000.00	$33,000.00	$0.00	$50,000.00	$33,000.00
2191-760-740-0000	Machinery, Equipment a...	$60,000.00	$60,000.00	$0.00	$60,000.00	$60,000.00

Fund: 2191 Fire & EMS Levy

Current year final revenue budget: $317,095.00
Resources available for appropriation: $429,457.75
Current year final appropriation: $390,750.00
Revised current year final appropriation: $391,750.00
Effective date: 05/05/2016
Resolution:
☐ Apply as correction (to correct transcription errors or omissions only)

Purpose:

1 of 1

Modified: 4/1/2016 at 5:17 PM by Brutus
Created: 12/31/2015 at 12:05 PM by Brutus

Save   Close

ADD NEW PURCHASE ORDER TO SPEND GRANT

Now the Fire Chief can place the order for the new flashlights.