

2018 Year End Procedures

Version 2019.1

UAN

UNIFORM
ACCOUNTING
NETWORK



Dave Yost • Auditor of State

IMPORTANT! – READ THIS FIRST!

UAN has provided two primary guides for the year end closing process - it is important that you understand the scope and purpose of each before proceeding:

1. The **Year End Checklist** – A form built into the application that provides brief instructions on the **minimum technical requirements** for closing the year in UAN.
2. The **Year End Procedures** booklet – A detailed guide to application tasks for closing the fiscal year. Before beginning, it is essential to understand the organization of this booklet.

The Year End Procedures booklet will be available after installing the year end update disc:
From the Windows desktop, click *UAN Tools* → *Version Documentation* → *2019.1*

All UAN users should read the core instructions of the booklet covered in pages 1-34.

The arrangement of the Year End Procedures booklet is *not* in a standardized ‘one-size-fits-all’ chronological order as one might typically expect. Instead, due to the variety of circumstances in local governments and the flexibility of UAN, the order for completing the activities is adaptable to your particular entity. The core instructions also branch off into two separate sections depending on which type of annual financial reports you choose to file (Regulatory or OCBOA). The core instructions reference the many appendices throughout, but the topics covered in the appendices may or may not be relevant to your entity.

UAN highly recommends that you review the Table of Contents of this booklet for an overview of what will be required for closing the year, particularly to prepare for processing W-2s (if necessary) and to prepare for the new fiscal year.

In addition, we recommend reviewing our ‘**Housekeeping**’ videos if you have not done so previously. To access, click the Accounting or Payroll link below (or enter into your web browser) and then scroll to Housekeeping section:

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

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

IMPORTANT! – READ THIS FIRST!

Year End Frequently Asked Questions

FAQ #1	<p>I understand that some year end reporting requires manual type-in or add-in documents created outside of UAN (e.g. <i>Notes to the Annual Financial Statements, Hinkle System demographic and debt data, manually inputted reports, etc.</i>).</p> <p>Question: When I send the year end audit submission by internet (or disc), is it necessary to include this data in the submission file or am I permitted to send it later?</p>
Answer:	<p>All items applicable to the entity are required to be included in your final year end audit submission before the deadline set by the Auditor of State - financial penalties may be assessed for late filings. Please see the Important Note on page 20.</p>
FAQ #2	<p>Can UAN transmit checkbook-level transactions to OhioCheckbook.com for 2018?</p>
Answer:	<p>Yes, it's quick, easy, and convenient, but you must <u>specifically authorize it</u> for each fiscal year after you submit the Annual Financial Reporting file successfully to UAN. Please see page 34 for more information.</p>
FAQ #3	<p>How do I print the Annual Financial Reports and December 31st YTD reports?</p>
Answer:	<p>Refer to step '4C - Annual Financial Reports' in the Year End Procedures starting on page 12. Then refer to 'Appendix 2: Year End Reports' starting on page 57.</p>
FAQ #4	<p>Where can I find the complete set of Version 2019.1 documentation?</p>
Answer:	<p>After installing Version 2019.1, it will be available on your desktop in: <i>UAN Tools → Version Documentation → 2019.1</i></p>
FAQ #5	<p>Where can I get instructions and answers to questions about Temporary Mode?</p>
Answer:	<p>Refer to Appendix 1: Temporary Mode, starting on page 53 and 'Step 3: Open Temporary Mode' starting on page 4 of the Year End Procedures.</p>
FAQ #6	<p>Where can I find the Year End Balances Certificate in UAN?</p>
Answer:	<p>Refer to 'Appendix 6: Year End Balances Certificates' in the Year End Procedures booklet starting on page 116.</p>
FAQ #7	<p>The calendar date is January. I cannot print a warrant with a December post date. Why?</p>
Answer:	<p>You can never <i>backdate</i> printed warrants in UAN; therefore, you cannot print warrants with a 2018 post date after the calendar date has passed December 31, 2018. For more information, see Appendix 1: Temporary Mode starting on page 53.</p>

IMPORTANT! READ THIS FIRST!

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OVERVIEW

Entities using UAN are required to complete various procedures to close 2018 and advance to 2019. This booklet will guide you through those procedures. You complete the actual year-closing process via a “to-do list” incorporated into the application – the Year End Checklist.

STEPS TO ACCESS:

General → Maintenance → Year End → Year End Checklist, then click [**Current Year**]

IMPORTANT

The Year End Checklist provides brief instructions on the **MINIMUM** technical requirements for closing the year in UAN, while this booklet includes additional detail and other important steps and considerations. The Table of Contents provides a ‘big picture’ of the material in this booklet. It is great as a quick reference guide to keep on hand while completing year end.

All UAN users should read the core instructions of the booklet covered in pages 1-34.

However, due to the variety of circumstances in local governments and the flexibility of UAN, the order for completing the activities is adaptable to your particular entity. Some topics covered in the remainder of the booklet (primarily the appendices) may not apply to your entity. The core instructions reference the appendices when applicable.

Example of an incomplete Year End Checklist:

The screenshot shows the 'Year End Checklist' application window. At the top, there are input fields for 'Year', 'Version', and 'Date', along with a legend: a green checkmark for 'Complete', a yellow triangle for 'Caution!', and a red X for 'Incomplete'. Below the legend, a sidebar on the left lists tasks with their status icons. The main area displays a list of tasks with detailed instructions and status icons.

Task	Status	Instructions
Overview	Incomplete (Red X)	Complete all steps below in the order listed, then close the year on the Finish (Close The Year) tab. After completing step 4, entering any new activity into UAN may require starting over from step 4.
4A - Batch Transactions	Complete (Green Checkmark)	
4B - AFR Demographics & Debt	Incomplete (Red X)	
4C - Annual Financial Reports	Incomplete (Red X)	
4D - Entity & Fiscal Officer	Incomplete (Red X)	
4E - Hardware & Mailing	Incomplete (Red X)	
4F - Next Year FO & Details	Complete (Green Checkmark)	
4G - Carryover Purchase Orders	Incomplete (Red X)	
4H - Carryover Withholdings	Incomplete (Red X)	
Finish (Close The Year)	Incomplete (Red X)	
1 - UAN Version #	Complete (Green Checkmark)	UAN software version must be: 20.1 or higher The year end version is typically released: late Q4
2 - Computer Date	Complete (Green Checkmark)	Computer date must be in or after: December 20
3 - Temporary Mode	Incomplete (Red X)	UAN must be operating in Temporary Mode.* General > Maintenance > Year End > Open Temporary Mode
4 - Year End Checklist	Incomplete (Red X)	Complete checklist tabs A - F and review tabs G - H. Tabs A - H must be
5 - Bank Reconciliation	Incomplete (Red X)	A bank reconciliation must be posted as of: 12/31/20 Note: computer date must be on or after the "as of" date.
6 - Computer Date	Incomplete (Red X)	Computer date must be in or after: January 20

* Temporary Mode opens the new year while the current year is still open so that work may be completed in both. Although working in the new year is optional, Temporary Mode must be opened before closing the current year.

Click [Save] to refresh status icons. Save Close

USING THE CHECKLIST

You can access the 2018 year end checklist only while logged into working year 2018. The tab pages operate similarly to the UAN bank reconciliation:

- Click [Save] and then [Close] if you need to exit the Year End Checklist. You can save the checklist even when it is incomplete and revisit it later.
- It is recommended (but not essential) to complete the steps in the order listed. You may work on some steps and then revisit them later in the process.
- You can view any of the steps at any time to see what remains left to complete and how to complete it.

Icons used within the checklist:



= **Complete** - This green  icon next to a step means that step is complete.



= **Incomplete** - This red  icon next to a step means at least one portion is incomplete.



= **Click Tip** - These small blue icons *are* clickable and will display helpful popup messages related to any area of the checklist in which they are located.



= **Caution!** - This icon applies to steps 4G & 4H. It does not necessarily indicate a problem but is there to draw your attention to important information to consider before closing. ***Carefully review the information in these steps!***



= Year End Checklist is NOT complete (*red flag*). Some steps are incomplete. Review the checklist for steps marked  and complete them.



= Year End Checklist is complete (*green flag*). You have met the minimum requirements to close the year in UAN.

For your convenience, some of the  or  icons, when clicked on, will open a UAN menu or form applicable to completing the step or sub-step. For example, clicking on the red icon next to step '5-Bank Reconciliation' will open Bank Reconciliation area.

CHECKLIST SUMMARY

- 1) UAN version 2019.1 or higher must be installed before the Year End Checklist will be accessible.
- 2) The UAN computer / calendar date must be in or after December 2018.
- 3) Temporary Mode must be open (see important notes in that section).
- 4) Year End Checklist: complete A-H:
 - A. All current batch transactions must be posted or deleted.
 - B. Select a Demographics & Debt submission type and enter values (*when applicable*).
 - C. Select the desired annual financial report type
(Complete all steps related to the type selected).
 - D. Enter contact information and verify entity information.
 - E. Enter state-owned hardware tag numbers and entity addresses.
 - F. Enter the new year's fiscal officer details and acknowledge important notices (*if any*).
 - G. Review open purchase orders (if any) and acknowledge their effect on the 2019 budget if you allow them to carryover.
 - H. Review unpaid payroll withholdings (if any) and acknowledge their effect on the 2019 budget if you allow them to carryover.
- 5) Post the bank reconciliation for December 31.
- 6) The UAN computer / calendar date must be in or after January 2019.

Finish—close the year. The closing process will create three backups:

1. 12/31/2018 UAN backup 2018 year end (to be retained by the entity)
2. 01/01/2019 UAN backup 2019 year begin (to be retained by the entity)
3. AFR- AOS backup (for submission to the Auditor of State)

YEAR END REPORTS

You may print year end reports before or after closing 2018. Read a thorough explanation of year end printing in Appendix 2: Year End Reports starting on page 57.

TIP: USE 'PAGE-JUMP' LINKS IN THE PDF VERSION OF THE BOOKLET

UAN incorporates cross-reference links into the Adobe PDF file of the Year End Procedures. This means wherever you see a reference to a page number or section of the booklet, you can click it to jump to that page. This applies to the Table of Contents or any section and page number reference throughout the booklet. For example, click on 'Appendix 2: Year End Reports' to jump to that section or click on '53' to jump to page 53 (which is Appendix 1: Temporary Mode).

STEP 1: INSTALL VERSION 2019.1

You must install UAN version 2019.1 (*the year end update*). Please note that installing it does **not** automatically open Temporary Mode or advance the application to 2019. If you require any prior update discs, contact UAN Support at 1-800-833-8261.

STEP 2: COMPUTER DATE

The UAN computer date (i.e. calendar date) must be in December 2018 *or later*.

STEP 3: OPEN TEMPORARY MODE

Temporary Mode includes **both** Accounting and Payroll. You must manually initiate the opening of Temporary Mode, but it will close automatically when you close the fiscal year 2018.

This step will verify that Temporary Mode is open. Temporary Mode allows you to work in both fiscal years 2018 and 2019 **before** closing the fiscal year 2018. Please note:

- **Opening** Temporary Mode **is required** as part of the year end process.
- **Working in 2019** before closing 2018, (i.e. using Temporary Mode) is **OPTIONAL**.

Entities choosing not to use Temporary Mode may prefer to complete the rest of the Year End Checklist before “Step 3 - Open Temporary Mode”, and then immediately close fiscal year 2018. However, UAN highly recommends using this outstanding feature. A list of its many advantages and detailed information is located in Appendix 1: Temporary Mode, starting on page 53. Please review that appendix before continuing with this step.

Report Year

During **and after** temporary mode, you can produce reports for **either** 2018 **or** 2019 regardless of the computer date **and** regardless of the work year selected at login. The reporting year (listed at the top left of most report areas) will default to the current work year but can be changed as desired.

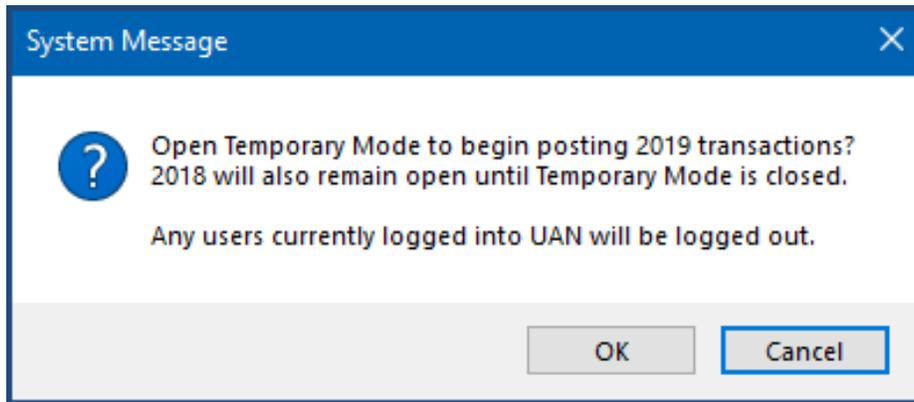
OPENING TEMPORARY MODE:

STEPS TO ACCESS

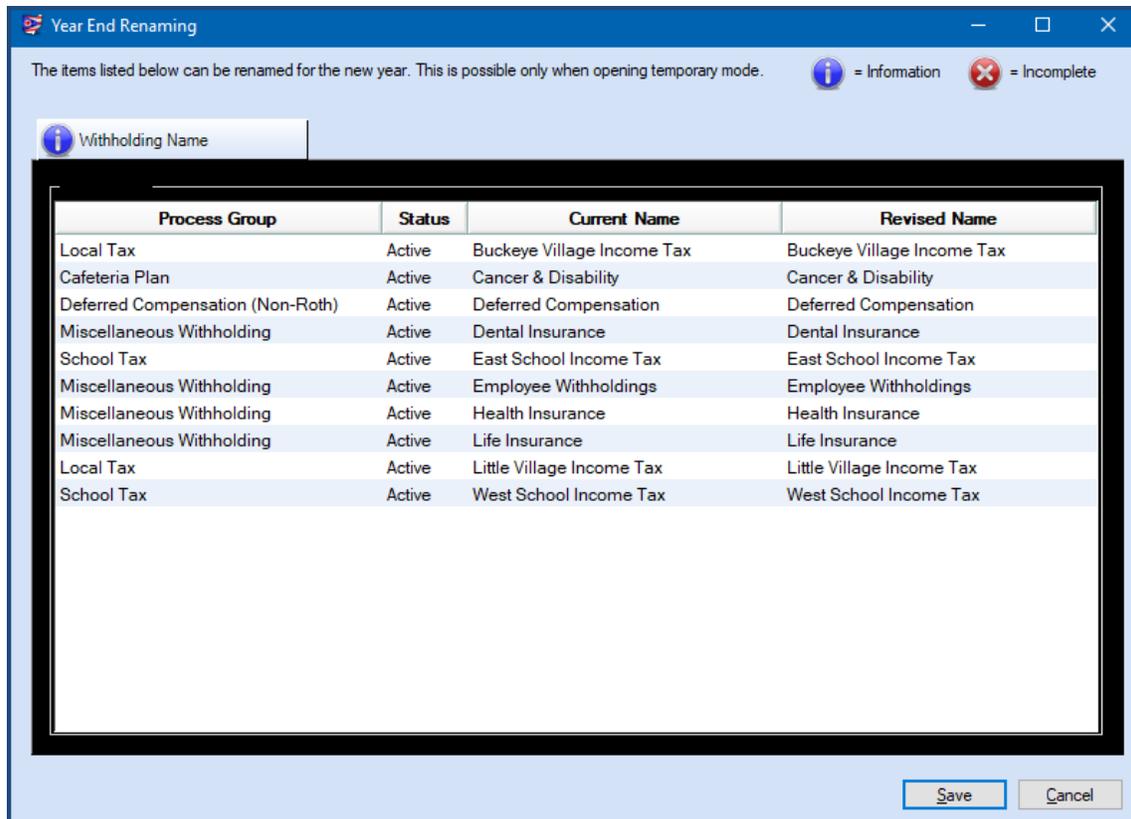
General → Maintenance → Year End → Open Temporary Mode

When you click Open Temporary Mode, UAN will display a message: *Verifying database integrity, please wait...* Please be patient while the application takes a few minutes to verify that

your financial data is internally consistent. If UAN detects any problems, it will display a message with directions. If it does not detect any errors, the following message will appear:



To continue, click [OK] and UAN will open a Year End Renaming form. The following picture is an example of the form with sample withholding names.

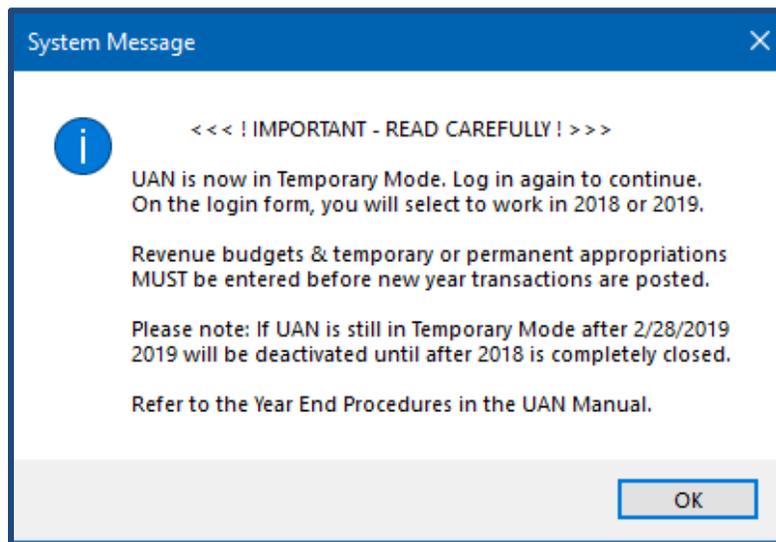


On this form, you can rename withholdings not specifically pre-set by UAN for fiscal year 2019. **IMPORTANT:** This renaming is only possible when opening Temporary Mode - you cannot change existing withholding names at any other time during the year.

If you need more time to consider withholding name changes, click [Cancel] to stop the Temporary Mode opening process. If instead, you are ready to continue, enter the desired changes (*if any!*) under the “Revised Name” column. When you are finished, click [Save].

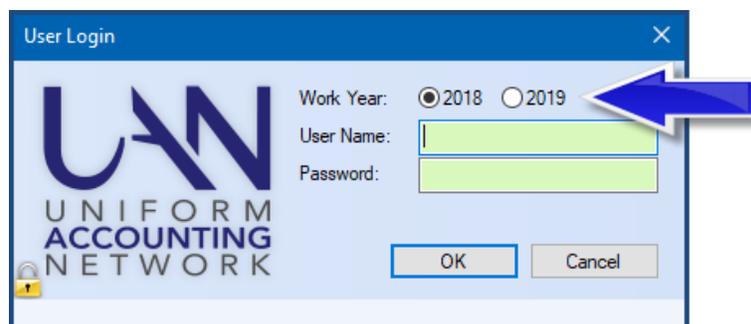
Please be patient: The application will begin creating the data records required for the new year. Processing time for small to mid-size entities could be less than 1 minute – however, the processing time for *large* entities may be up to 10 minutes or more.

After the processing is complete, a message will display:



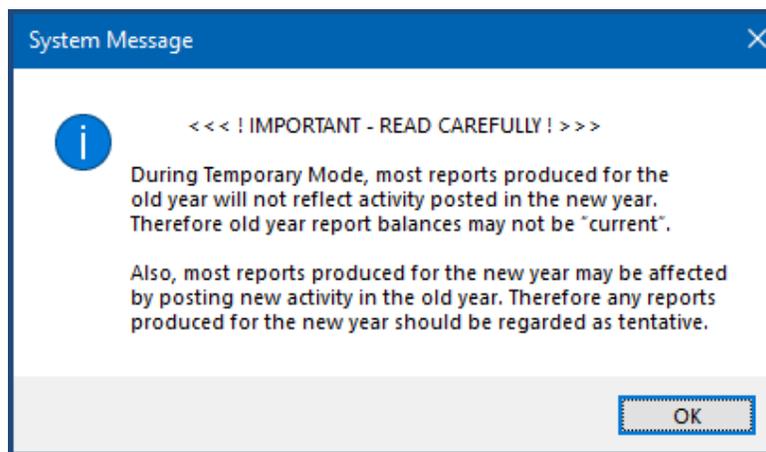
Read the message carefully and click [OK] to continue. UAN will automatically close.

Double-click on the UAN icon  to reopen the application. Now that UAN is operating in Temporary Mode, you may select the work year upon login (as seen below):



Notice the radio buttons above the User Name: “**Work Year:** 2018 2019”. Each time the User Login form opens in Temporary Mode, the work year will default to 2018. Select the year

that you would like to work in and then enter your user name and password. Click [OK] to log in, and a message will display:



Read the message carefully and click [OK] to continue. When UAN opens, notice that the top right of the main menu displays a Temporary Mode notification:



The work year that you selected on the User Login form will be displayed, as well as the date upon which 2019 will become unavailable on the login form (if 2018 has not yet been closed).

Reminder: Temporary Mode will close automatically when you close the fiscal year 2018.

STEP 4: YEAR END CHECKLIST

IF NEEDED, REOPEN THE YEAR END CHECKLIST:

General → Maintenance → Year End → Year End Checklist, then click [**Current Year**]

Complete checklist tabs A-H. **Reminder:** You do *not* have to complete these requirements in a particular order or in a single sitting.

4A - BATCH TRANSACTIONS

Before closing the year, you must post or delete all **2018** batch transactions. This section lists the number of remaining batch transactions and menu paths to each batch area beside the transaction type.

Accounting-Only clients – batch EFT, Wages, Withholding Payments and Withholding Adjustments are not applicable to you.

EFT– If the EFT batch is Incomplete and you use the EFT Data Entry method, then you cannot close the year until you mimic the process of creating the batch files. For instructions, review EFT Steps 2 & 4 in the Payroll EFT Handbook. To access, click the link that follows or enter it into a web browser:

<https://uanlink.ohioauditor.gov/training/payroll/moduletraining/Payroll%20EFT%20Handbook.pdf#page=20>

Important Reminders

All cash transactions (like posting interest revenue for the primary checking account) and related utility functions needed for the fiscal year should be posted **before** completing the annual financial report utilities (Step 4C) and **before** posting the 12/31 bank reconciliation (Step 5), to prevent having to repeat these steps.

Investment and/or secondary checking account balances in UAN should match the corresponding bank statement balances. You must enter all transactions before closing the fiscal year, including interest or fees posted at the bank on December 31.

4B - AFR DEMOGRAPHICS & DEBT

Select the Hinkle System submission type:

☉ **Submit through UAN with AFR filing (recommended)**

Select this type when you wish to submit FINAL Hinkle System information using UAN. This is recommended for **the majority of UAN users**, as you will NOT be required to use the online Hinkle System after UAN receives the year end submission.

☉ **Complete these requirements online (GAAP/FASB)**

Only select this type if you will be filing *true* GAAP statements. This means you will not be using one of the AFR filing options facilitated through UAN (Regulatory or OCBOA – GAAP ‘look-alike’) as your final submission to the Auditor of State, but will prepare true GAAP statements instead. UAN does *not* recommend this for any other circumstance. With this option, you MUST use the **online** Hinkle System to submit these figures within the deadline set by the Auditor of State’s Office. For guidance, contact the AOS Center for Audit Excellence at 1-800-282-0370.

If you submitted true GAAP statements in the previous year end reporting, then you will be able to make the selection and continue with the next step. Otherwise, UAN will require you to enter an Override Password before you can continue. Contact UAN if prompted for an Override Password when you intend to submit true GAAP statements.

WHEN USING THE ‘AFR DEMOGRAPHICS & DEBT’ LIST GRID

SPECIAL DISTRICTS ONLY:

The grid list is intentionally blank since special districts, (e.g. fire, water & sewer, park, etc.) are required to choose a submission type, but are *not* required to enter additional data.

TOWNSHIPS, VILLAGES, AND LIBRARIES:

To meet the minimum technical requirement for completion of this section, townships and villages must enter a value in the ‘Population’ field while libraries must enter the ‘Number of Patrons’.

You are required to enter all values applicable to the entity here for your final year end audit submission before the deadline set by the Auditor of State - financial penalties may be assessed for late filings.

Recommendation: By using Temporary Mode, you might gain some extra time to complete these items before closing the fiscal year.

Many values may not be available until after the end of the year. UAN recommends gathering information such as population, tax rate, assessed property tax valuation and debt (*only the items applicable to your entity*) as soon as possible so you are prepared to enter those values in UAN.

For your convenience, the AFR Demographics & Debt items applicable to each entity type are in the table lists below (*as they will appear on the Year End Checklist 4B tab*).

Please Note:

- Debt information must not include any premiums / discounts on debt insurance, nor any gains / losses on debt refunding or long-term compensated absences, claims, or pension liabilities. For guidance, contact the AOS Center for Audit Excellence at 1-800-282-0370.
- If you wish to verify the ‘**Calculated**’ amounts that automatically populate the grid, view two reports in Accounting → Reports and Statements. Review the ‘Final Appropriation Total’ for all funds on the ‘Appropriation Status’ report and the ‘Unencumbered Fund Balance’ for the General fund on the ‘Fund Summary’ report.

TOWNSHIPS
Population
Total Annual Final Appropriations for All Funds for the Reporting Year (Calculated)
Full Tax Rate Per \$1,000 of Assessed Valuation – Inside Millage
Full Tax Rate Per \$1,000 of Assessed Valuation – Outside (Voted) Millage
Total Assessed Property Tax Valuation
Unrestricted General Fund Carryover Cash Balance at Year End (Calculated)
Governmental Funds - General Obligation Bonds
Governmental Funds - Special Assessment Bonds
Governmental Funds - Notes Payable
Governmental Funds - Loans Payable
Governmental Funds - Capital Leases
Governmental Funds - Revenue Bonds
Governmental Funds - Miscellaneous Long Term Bonds

Continue to the next page for the Village and Library tables.

VILLAGES
Population
Total Annual Final Appropriations for All Funds for the Reporting Year (Calculated)
Average Number of Utility Customers
Full Tax Rate Per \$1,000 of Assessed Valuation – Inside Millage
Full Tax Rate Per \$1,000 of Assessed Valuation – Outside (Voted) Millage
Total Assessed Property Tax Valuation
Unrestricted General Fund Carryover Cash Balance at Year End (Calculated)
Governmental Funds - General Obligation Bonds
Governmental Funds - Special Assessment Bonds
Governmental Funds - Notes Payable
Governmental Funds - Loans Payable
Governmental Funds - Capital Leases
Governmental Funds - Revenue Bonds
Governmental Funds - Miscellaneous Long Term Bonds
Proprietary Funds - General Obligation Bonds
Proprietary Funds - Special Assessment Bonds
Proprietary Funds - Notes Payable
Proprietary Funds - Loans Payable
Proprietary Funds - Capital Leases
Proprietary Funds - Revenue Bonds
Proprietary Funds - Miscellaneous Long Term Bonds

LIBRARIES
Number of Patrons
Yearly Circulation
Full Tax Rate Per \$1,000 of Assessed Valuation – Inside Millage (<i>if applicable</i>)
Full Tax Rate Per \$1,000 of Assessed Valuation – Outside (Voted) Millage (<i>if applicable</i>)
Total Assessed Property Tax Valuation (<i>if applicable</i>)
Unrestricted General Fund Carryover Cash Balance at Year End (Calculated)
Governmental Funds - General Obligation Bonds
Governmental Funds - Notes Payable
Governmental Funds - Loans Payable
Governmental Funds - Capital Leases
Governmental Funds - Miscellaneous Long Term Bonds

4C - ANNUAL FINANCIAL REPORTS

The Auditor of State recommends **but does not require**, submission of GAAP ‘look-alike’ statements – referred to as OCBOA statements (*Other Comprehensive Basis of Accounting*). Select the Annual Financial Report (AFR) Filing Type that you would like to include with the audit submission when the year is closed:

☉ OCBOA Modified Cash Basis

Select this option if you will be filing GAAP ‘look-alike’ statements and the entity has at least one non-pooled investment.

☉ OCBOA Cash Basis

Select this option if you will be filing GAAP ‘look-alike’ statements’ and the entity has zero non-pooled investments.

☉ Regulatory

Select this option if you elect not to present GAAP ‘look-alike’ statements.

The status icons refer to sections in the AFR – Fund Utility and AFR-Notes & Documents explained later in this booklet. It also lists the number of remaining items to complete in each section next to each status icon.

Governmental Fund Classification

The status sections labeled OCBOA only apply to OCBOA filing – note that they are hidden if Regulatory is selected. Conversely, **all entities are required** to complete the Governmental Fund Classification (GASB 54) page of the AFR – Fund Utility, explained below.

GASB 54

In February 2009, The Governmental Accounting Standards Board (GASB) released Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, to enhance uniformity and understanding of what constitutes ‘net’ fund balances and any restrictions placed on them. Paragraph 5 of the Statement reads:

“The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints (restrictions or limitations) on the specific purposes for which amounts in the fund can be spent. Fund balance amounts are to be classified according to GASB 54 requirements and can be classified in one of five components: **Non-Spendable, Restricted, Committed, Assigned and Unassigned.**”

UAN can provide technical guidance for using the AFR – Fund Utility, but **cannot** provide advice about your selections or entries. For information regarding classifications, please read AOS Bulletin 2011-004 (issued September 29, 2011) located on the AOS website:

<https://ohioauditor.gov/publications/bulletins/2011/2011-004.pdf>

In addition, Local Government Services has provided UAN with a Fund Purposes guide. The complete versions of both the AOS Bulletin 2011-004 and the Fund Purposes guide are included with the UAN version 2019.1 documentation.

If you have **any** questions about fund classifications after reading the bulletin, please contact Local Government Services at 1-800-345-2519. UAN Support **cannot** answer such questions.

GASB 54 in UAN

ALL entities must complete the Government Fund Classification page of the AFR – Fund Utility, regardless of whether you are filing OCBOA **or** Regulatory. Skip to the instructions applicable to your filing type, and then return to this point to continue.

- **If filing OCBOA statements, see *Option #1* starting on page **36**.**
This includes instructions for GASB 54 *and* GASB 34 GAAP ‘look-alike’ statements.
- **If filing Regulatory statements, see *Option #2* starting on page **49**.**
This includes instructions for GASB 54 requirements only.

Note: if any cash transactions post *after* completing the AFR-Fund Utility, the sections applicable to those transactions may change to an incomplete  status.

If you closed the Year End Checklist while completing the AFR – Fund Utility, reopen it:

STEPS TO ACCESS:

General → Maintenance → Year End → Year End Checklist, then click [**Current Year**]

REVIEW STEP 4C – NOTES & DOCUMENTS SECTION

The Notes & Documents section of Step 4C will list the number of files currently added into UAN. UAN does not generate certain AFR documents (whether required or optional) when there is nothing in the day-to-day software activities that would produce them. Instead, you can prepare these documents outside of UAN and then add them into the application.

All entities are required to add-in the Notes to the Annual Financial Statements. You can include other documents when audit requires or requests them and/or other supporting documents that you choose to submit. Step 4C and the Notes & Documents section's status will display incomplete  until one or more files are included under General → Reports & Statements → Year End → AFR – Notes & Documents, Year 2018. For more information, review the instructions in Appendix 2: Year End Reports starting on page 63.

4D - ENTITY & FISCAL OFFICER

Enter your contact information and verify the fiscal officer name(s) and entity information.

If you need to edit fiscal officer names or entity tax IDs:

STEPS TO ACCESS:

General → Maintenance → Entity Setup

4E - HARDWARE & MAILING

UAN Hardware Tags

Enter tag numbers from the state-owned hardware listed. Click the  icons for tag location descriptions and photos. UAN will check for accurate numbers during the closing process.

UAN Hardware Address:

Enter your hardware shipping address. This must be a physical location. Do not enter a PO Box.

Mailing Address:

Enter your mailing address – the location UAN should mail physical correspondence to you.

4F - NEXT YEAR FO & DETAILS

Select 2019's fiscal officer status and enter details if there are any know changes.

New Year's Fiscal Officer:

Same as current fiscal officer

Select this button if the current fiscal officer will be the new year's fiscal officer.

Newly elected/appointed fiscal officer

Select this button if the fiscal officer in the new year is newly elected or newly appointed.
Then fill in the 'as of' date, name, address, phone, and email address.

4G - CARRYOVER PURCHASE ORDERS

This section lists all purchase orders that are currently open. This is useful information to review so that you can close any that are no longer necessary, or reduce any with balances in excess of what will be necessary for 2019 payments.

Reminder: There are four purchase order types: PO Regular, PO Then & Now, BC Regular, and BC Super. *The instructions below refer to all types as purchase orders.*

CLOSE PURCHASE ORDERS

Purchase orders that have a zero available balance will automatically close when you close the year. **All others will carry forward if you do not close them.** Be sure to post all 2018 payments against them before closing. If necessary, you may carry any purchase order into the new year.

STEPS TO ACCESS

Accounting → Utilities → Purchase Order Utility. A five-minute video demonstration is available on the UAN website. To view, click or enter the following link and scroll to the 'Housekeeping' and then 'Purchase Order' section.

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

IMPORTANT

After a purchase order is carried over to fiscal year 2019 (*i.e. it is left open when you close year 2018*), it cannot be reduced and closing it in 2019 will **not** increase the unencumbered balance available for appropriations in 2019. See the explanation below for details.

Carryover purchase orders reduce the unencumbered balances presented to the county auditor for purposes of calculating total resources available for appropriation. Therefore, closing unused purchase orders after they carry over into the next year will **NOT** increase the total resources available for appropriation until the fiscal year **AFTER** they are closed.

This rule prevents claiming inflated encumbrance amounts when filing for the Official Certificate of Estimate Resources. To avoid mistakenly restricting the entity's 2019 resources for the entire fiscal year, you should only allow encumbrances sufficient for meeting true outstanding obligations to carry over across years.

ADJUST (OR REDUCE) PURCHASE ORDERS AS NEEDED

Reduce purchase orders as needed. To avoid unnecessary carryover encumbrances, you can reduce purchase orders with an available balance in excess of what was or will be necessary for 2019.

STEPS TO ACCESS

Accounting → Utilities → Purchase Order Utility, a five-minute video demonstration is available on the UAN website. To view, click or enter the following link and scroll to the 'Housekeeping' and then 'Purchase Order' section.

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

ACKNOWLEDGE THE EFFECT OF ANY CARRYOVER PURCHASE ORDERS

After thoroughly reviewing the list and adjusting and/or closing purchases (if necessary), and when you are ready to close the year, then mark the checkbox: "Open Purchase Orders: I acknowledge the effect that any carryover items will have on the 2019 budget." This will change the tab icon from  incomplete to  complete.

The checkbox resets to unmarked whenever you close the form because later activity could change the carryover encumbrance. So you can wait until you are about to close 2018 to mark it.

4H - CARRYOVER WITHHOLDINGS

Current unpaid withholdings display in this section for your review. *This step is not applicable to Accounting-Only UAN clients.* This is useful information to review so that you can:

- Confirm unpaid withholdings that **should carry over** for payment in 2019.
- Identify unpaid withholdings that **you should pay** in 2018.
- Identify unpaid withholdings that **you should clear** from the Payroll software in 2018 because they have been (*or will be*) paid through the Accounting software.

All withholdings left unpaid when closing 2018 will carry over to pay in 2019. Resources available for appropriations in 2019 will be reduced by the carryover unpaid employee and fringe benefit withholdings.

IMPORTANT

Clearing an unpaid withholding after it is carried over to fiscal year 2019 will NOT increase the new year's available resources (just like Purchase Orders, discussed above).

Carryover payroll encumbrances (unpaid employee share or fringe benefit withholdings, if applicable) reduce the unencumbered balances presented to the county auditor for purposes of calculating total resources available for appropriation. Therefore, clearing unpaid withholdings after they carry over into the next year will NOT increase the total resources available for appropriation until the fiscal year AFTER they are closed.

This rule prevents claiming inflated encumbrance amounts when filing for the Official Certificate of Estimate Resources. To avoid mistakenly restricting the entity's 2019 resources for the entire fiscal year, you should only allow payroll encumbrances sufficient for meeting true outstanding obligations to carry over across years.

Note: Carryover balances calculate when closing 2018, *not* when opening Temporary Mode. You CAN still pay or clear carryover withholdings during Temporary Mode.

If you have identified items that you think probably should be paid or cleared in 2018, you should investigate further so that you can complete those steps (if necessary) before you close 2018. UAN recommends reviewing the short video 'Evaluate Unpaid Withholdings'. Click or enter the link below and scroll to 'Housekeeping'.

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

ACKNOWLEDGE THE EFFECT OF ANY CARRYOVER PAYROLL ITEMS

After thoroughly reviewing the list and clearing any unpaid withholdings that you determine should not carry over (if applicable), when you are ready to close the year, then mark the checkbox: "Unpaid Withholdings: I acknowledge the effect that any carryover items will have on the 2019 budget." This will change the tab icon from  incomplete to  complete.

The checkbox resets to unmarked whenever you close the form because later activity could change the carryover encumbrance. So you can wait until you are about to close 2018 to mark it.

STEP 5: BANK RECONCILIATION

Important Reminders

You cannot forward-date bank reconciliations, thus you cannot add the December 31 bank reconciliation until the computer date (calendar date) is **on or after** 12/31/2018. Please review the *Important Reminders* listed on page 8 of this booklet before posting this bank reconciliation.

POST THE DECEMBER 31ST (YEAR END) BANK RECONCILIATION

You must post the December 31 (*year-end*) bank reconciliation before closing the year. The steps to add and post it are just like any other bank reconciliation.

STEPS TO ACCESS

Accounting → Transactions → Bank Reconciliation, then click the [Need Help] button or FAQs menu links for more information.

IMPORTANT: The year end bank reconciliation MUST be dated **12/31**.

VOIDING THE YEAR END BANK RECONCILIATION (IF NEEDED)

If the December 31 bank reconciliation is in batch (saved but not posted), it is available to edit or delete like any other bank reconciliation in Accounting → Transactions → Bank Reconciliation.

When necessary, you can void a posted December 31 bank reconciliation. Voiding the bank reconciliation changes the status of all items marked cleared and/or voided on that reconciliation back to 'outstanding' and deletes the reconciliation.

STEPS TO ACCESS

Accounting → Utilities → Bank Reconciliation Utility

Place a checkmark beside the 12/31 bank reconciliation and click [Void]. A voided bank reconciliation will no longer appear in the list.

STEP 6: COMPUTER DATE

The computer/calendar date must be on January 1, 2019, or later before you can close 2018.



FINISH: CLOSE THE YEAR

FINAL REVIEW

Review all tabs in the year end checklist for accuracy and address any that have the incomplete status icon . After you have completed the minimum technical requirements to close the year, the Finish flag icon will change from red to green indicating the checklist is complete.

VERIFY W-2 EMPLOYEE SETUP & WITHHOLDING INFORMATION

Edits to the following employee and withholding areas will not automatically update 2018 W-2 forms if done in work year 2019 and more time-consuming manual edits will be necessary.

- Employee names, social security numbers, and addresses.
- Local tax abbreviations and school district numbers

Save time by verifying and entering any needed corrections *before closing fiscal year 2018*. See instructions on the first two pages of Appendix 3: W-2 & W-3 Forms starting on page 77.

PRINT YEAR END REPORTS & TAX FORMS BEFORE CLOSING (RECOMMENDED)

You may print year end reports **before or after** closing the year, but UAN recommends printing them before closing the year so that you can focus on the new year's activities afterward. Detailed instructions are included in Appendix 2: Year End Reports starting on page 57.

Important: Some year-end reporting requires manual input into UAN or external add-in documents. You **cannot** submit separate document files. You must complete the manual input and add-in steps that apply to your entity, for UAN to compress it into the AFR-AOS Backup – which is a single file created during the year-end closing that you choose to submit automatically by internet or write to a disc for mailing. You are required to complete all steps prior to the final year-end audit submission (AFR-AOS Backup) and UAN must receive it *before the deadline* set by the Auditor of State - financial penalties may be assessed for late filings.

For more information, review the following:

- AFR Requiring Manual Input (page 59)
- AFR - Notes & Documents (page 63)
- 4B - AFR Demographics & Debt (page 9) i.e. the Hinkle System data entry

Recommendation: By using Temporary Mode, you might gain some extra time to complete the items above prior to closing the fiscal year.

CLOSE THE YEAR

If you exited the Year End Checklist while completing the requirements above, reopen it:

STEPS TO ACCESS:

General → Maintenance → Year End → Year End Checklist, then click [Current Year].

ACKNOWLEDGE THE EFFECT OF ANY CARRYOVER PURCHASE ORDERS

Select 4G-Carryover Purchase Orders. Review the list one more time and when you are ready to close the year, mark the checkbox: “Open Purchase Orders: I acknowledge the effect that any carryover items will have on the 2019 budget.” This will change the tab icon from  incomplete to  complete.

ACKNOWLEDGE THE EFFECT OF ANY CARRYOVER PAYROLL ITEMS

Select 4H-Carryover Withholdings. Review the list one more time and if you are ready, mark the checkbox: “Unpaid Withholdings: I acknowledge the effect that any carryover items will have on the 2019 budget.” This will change the tab icon from  incomplete to  complete.

SELECT THE FINISH (CLOSE THE YEAR) TAB

The flag should be  green, meaning the minimum technical requirements are complete and the [Close 2018] button should be accessible (but do not click it yet! Continue with the instructions).

Note: If the button is shaded gray (i.e. *if you click it, nothing happens*), that means that some steps on the year end checklist are incomplete. Review the tabs with the incomplete status icon  and complete what is required. After addressing these issues, the Finish flag icon will change from red to green.

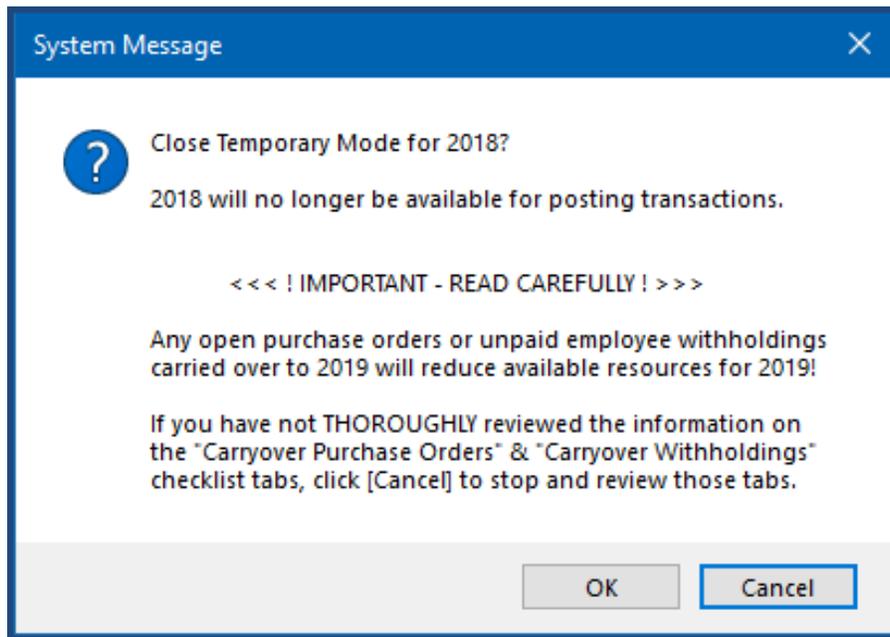
CERTIFY THE AFR SUBMISSION AND THE ENTITY’S RESPONSIBILITIES

Carefully read the  Finish (Close the Year) tab page. When you are ready to certify the accuracy and completeness of the AFR submission and the entity’s responsibilities, checkmark the acknowledgment statement. ‘ I affirm ...’

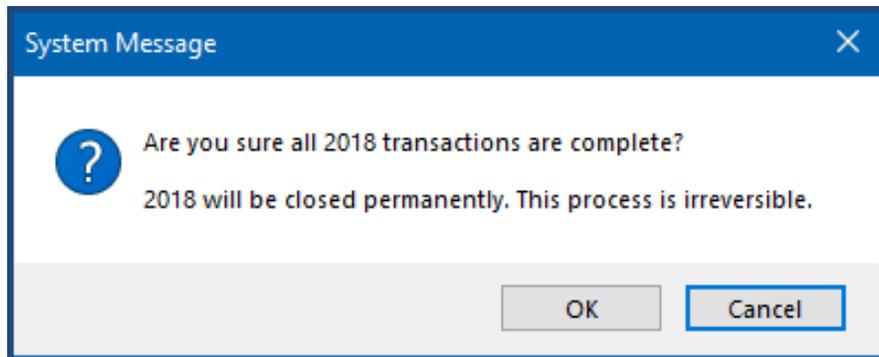
CLICK THE CLOSE 2018 BUTTON

Click **Close 2018** to begin the process.

After a moment of processing (*verifying database integrity*), you should receive this message:

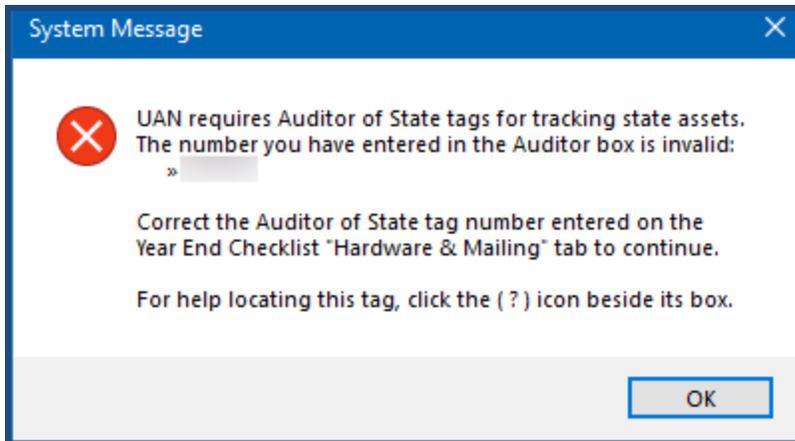


Click [OK] if you wish to continue and you will receive this message:

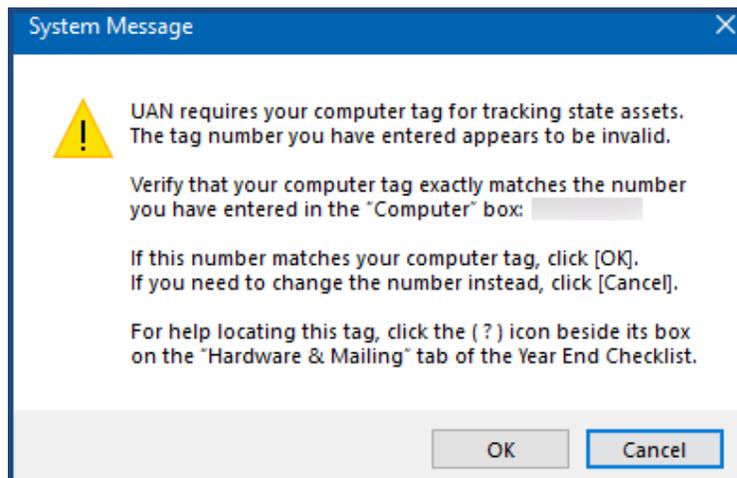


Click [OK] if you wish to continue. If UAN does not detect hardware tag errors, the application will guide you through creating backups and you can skip to the directions starting on page 24.

Potential error messages: UAN confirms whether the Auditor of State tag number entered in 'Step 4E – Hardware & Mailing' is valid. If it is not valid, the following message will open:



Click OK. Now UAN will check the Computer tag number entered in ‘Step 4E – Hardware & Mailing’. If it appears to be invalid, the following message will open:



Follow the directions in the message. If needed, correct the Auditor and/or Computer tag numbers entered on tab 4E - Hardware & Mailing. Then click the  Finish (Close The Year) tab again and click [Close 2018] to repeat the above steps to close the year.

After you resolve hardware tab errors (*if needed*), the application will guide you through creating three backups described in the directions starting on page 24.

1 - UAN BACKUP – 2018 YEAR END

The entire year's activity must be backed-up before fiscal year 2018 will close. After following the steps on the previous page, a message will appear. Read the message carefully and click [OK]. The first of the three backup forms will open '*UAN Backup – Year End 2018 – Backup 1 of 3*'.

This form operates exactly as any other UAN Backup required throughout the year. Choose the backup destination, insert the desired media (*CD, DVD, flash drive, network drive or other*) and click [Start]. UAN strongly recommends that you use a blank CD or DVD and that you do not reuse it later for any other purpose.

Reminder: If needed, detailed instructions for UAN Backups are located in the Accounting & General Manual under the General → Maintenance → Backup section.

When this backup is complete, the fiscal year 2018 closes in UAN and a message will open with information about the next backup. If the backup destination was a CD or DVD, then you should immediately remove the disc and label it so that it is clearly distinguished from other discs.

Suggested label:

2018 Year End Backup
Your Entity Name
Your County Name
Your UAN Entity ID Number

Do NOT send this backup to UAN as your 2018 audit submission.

This backup is not valid for audit submission (i.e. AFR – AOS backup) and does not satisfy your legal filing deadline! Instead, the entity should retain it and keep it separate from your backup rotation cycle. The backup media should be stored in a secure place, preferably off-site.

2 - UAN BACKUP – 2019 YEAR BEGIN

As noted on the previous page, after the first backup is complete a message will open with instructions for completing the second backup. Read the message carefully and click [OK]. The second of the three backup forms will open '*UAN Backup – Year Begin 2019 – Backup 2 of 3*'.

This form also operates exactly like any other UAN Backup. Choose the backup destination, insert the desired media (*CD, DVD, flash drive, network drive or other*) and click [Start].

When the backup is complete, the backup form will close and a message will open with information about the next backup. If the backup destination was CD or DVD, then you should immediately remove the disc and label it so that it is clearly distinguished from other discs.

Suggested label:

2019 Year Begin Backup
Your Entity Name
Your County Name
Your UAN Entity ID Number

Do NOT send this backup to UAN as your 2018 audit submission.

This backup is not valid for audit submission (i.e. AFR – AOS backup) and does not satisfy your legal filing deadline!

3 - AFR – AOS BACKUP FOR THE 2018 AUDIT SUBMISSION

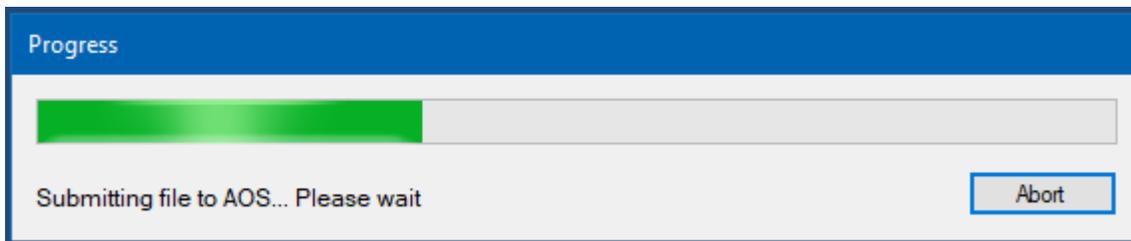
As noted on the previous page, after the second backup is complete a message will open with instructions for completing the third backup. Read the message carefully and click [OK]. The last of the three backup forms will open '*AFR – AOS Backup – Year End 2018– Backup 3 of 3*'.

You must choose a backup destination, either Internet Submission (instructions start below) or Postal Submission (instructions start on page 28). UAN recommends internet submission for entities that have access to a good high-speed internet connection.

INTERNET SUBMISSION

Make sure the computer has an internet connection. Select ' Internet Submission – Active Connection Required.'

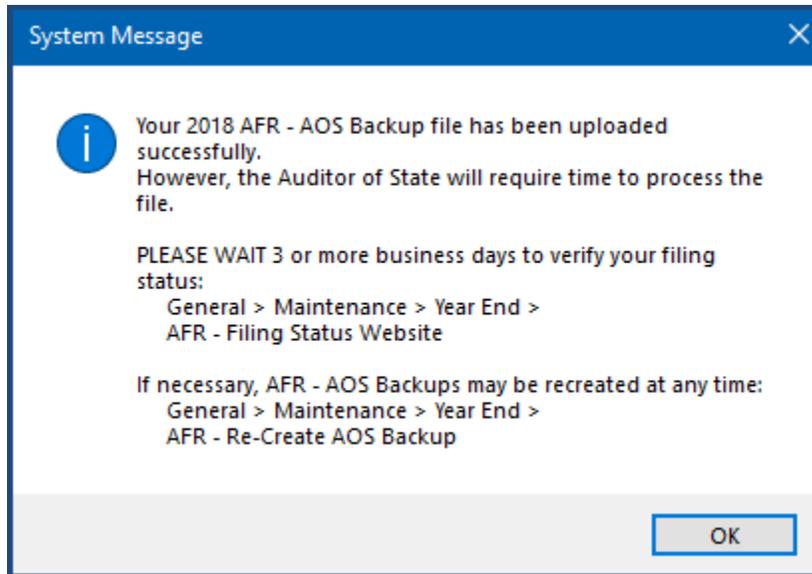
Then click [Start] and the backup form will begin the process. After it prepares the backup for internet upload, a file-submission progress message will open as follows:



UAN will automatically upload the file to the AOS Hinkle System i.e. there is no need to login to a website or search for a file for upload. Please be patient. The amount of time it will take to upload the file can vary significantly depending on your internet speed and the size of the file. Entities with high-speed internet service can expect uploading the file to take 1-5 minutes for a file under 50MB, 5-10 minutes for 50-100MB files, or 10-30 minutes for files over 100MB. For entities that use the very slow 'dial-up' internet (i.e. not a high-speed internet service), UAN recommends mailing the file on a disc (see option #2).

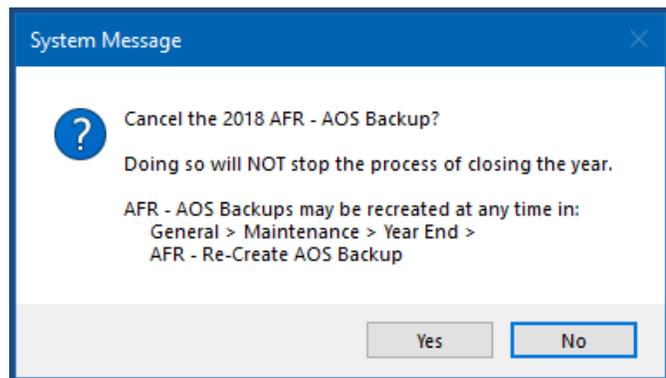
Please note: When you browse websites, you are “downloading” information, but when you transmit a file off the computer to AOS, you are “uploading” information. Internet upload speeds are typically 1/10th as fast as download speeds, so even though you may have a “high-speed internet” service that does not necessarily mean you have “high-speed uploads” as well.

When the upload is complete, the following message will open:

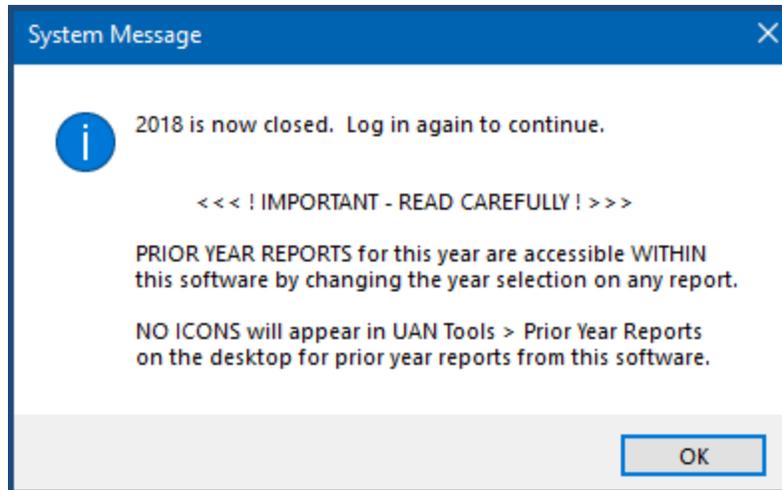


Carefully read the message and click OK.

Note: If the backup fails to upload, a status message will appear in the backup form “Backup Failed. Please try again or contact UAN for assistance.” Confirm or establish an internet connection and click [Start] to try again. If the upload continues to fail, you can either change the type to ‘Postal Submission’ to create a disc for mailing or close the form and try again after establishing a good internet connection. When closing the form after a failed attempt, the following will open:



A ‘2018 is now closed’ confirmation message will display:



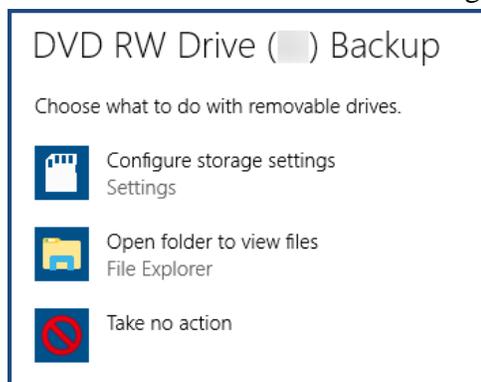
Carefully read the message and click OK – the application will log out.

Be sure to read “Meeting Annual Reporting Requirements for the Auditor of State” starting on page 32 concerning the deadline requirements and steps to confirm the status of your submission. However, you should first confirm that the UAN application is operating in the new year and that the correct fund balances have carried forward – continue to page 31 for details.

POSTAL SUBMISSION

If the UAN computer is a laptop, connect the external CD/DVD drive and insert a blank disc in the CD/DVD tray.

Note: Windows may automatically open a File Explorer window – please close the window. Alternatively, Windows may prompt with a message to choose what to do with the disc drive – similar to the message below.

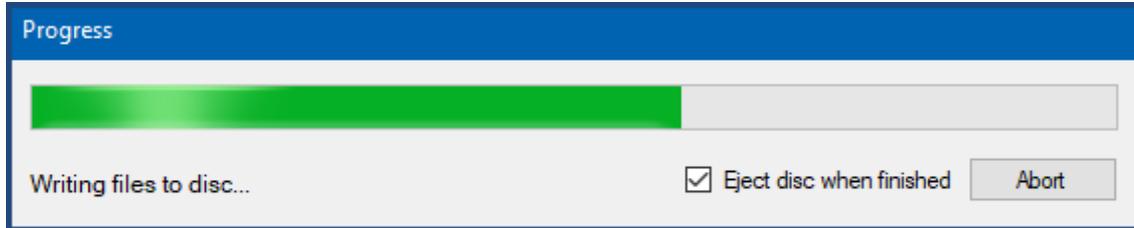


If there is an option to cancel, then select it. Otherwise, you may choose either ‘take no action’ or open the folder and then close folder immediately.

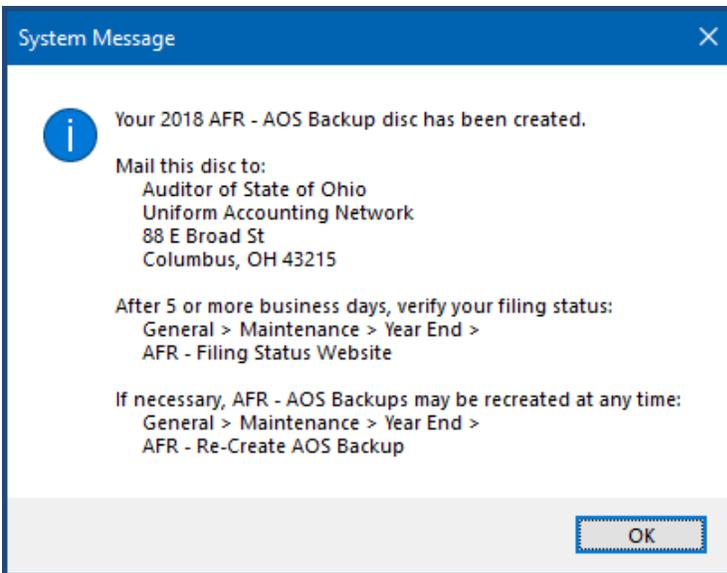
Select ‘ Postal Submission – CD or DVD’

If needed, click the Browse button to open a ‘DriveSelect’ form that lists the current disc drive letter that Windows has assigned to the disc drive. Select the drive and click OK to close the DriveSelect form.

Click [Start] to begin the backup process. When the backup completes, a disc writing progress message will open as follows:



When it finishes, the following message will open and the disc will eject.



Immediately label the AFR – AOS Backup disc for audit submission as follows:

2018 AFR

Your Entity Name

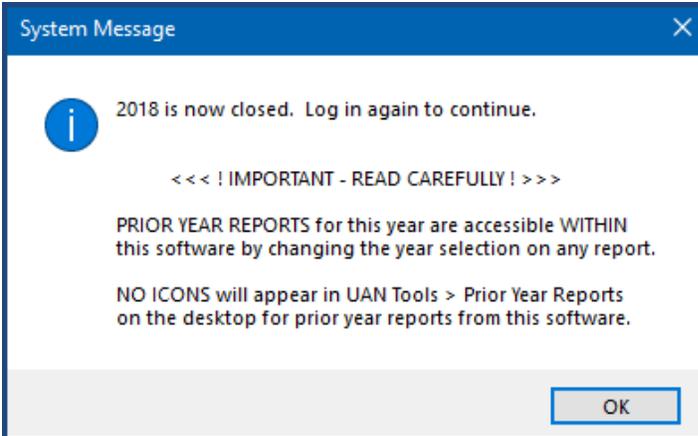
Your County Name

Your UAN Entity ID 4-digit Number

Please mail the disc to:

**Auditor of State of Ohio
Uniform Accounting Network
88 E. Broad St.
Columbus, Ohio 43215**

A '2018 is now closed' confirmation message will display:



Carefully read the message and click OK – the application will log out.

Be sure to read "Meeting Annual Reporting Requirements for the Auditor of State" starting on page 32 concerning the deadline requirements and steps to confirm the status of your submission. However, you should first confirm that the UAN application is operating in the new year and that the correct fund balances have carried forward – continue to page 31 for details.

STEPS AFTER CLOSING THE FISCAL YEAR

You have completed the year-end closing process, but do not forget these important steps.

CONFIRM THE UAN APPLICATION IS IN THE NEW YEAR

Log into UAN – the Log in form should no longer have a ‘Work Year’ option. Confirm that there is no longer a Temporary Mode notification in the top right corner and that **Year: 2019** displays in the status bar in the bottom right corner of UAN (*to the left of the current date*).

If 2018 displays in the status bar instead of 2019, then you have *not* successfully closed the year. Carefully repeat the closing process outlined in this booklet, starting on page 21. For further assistance, contact UAN Support at uan_support@ohioauditor.gov or 1-800-833-8261.

CONFIRM FUND BALANCES CARRIED FORWARD

Print the Cash Summary by Fund for December 2018 and for January 2019 to confirm the fund balances carried forward correctly. Compare the ‘Fund Balance 1/1/2019’ column on January 2019’s report to the ‘Fund Balance 12/31/2018’ column on December 2018’s report.

STEPS TO ACCESS

Accounting → Reports & Statements → Fund Reports, click the drop-down menu to select Cash Summary by Fund. From the drop-down menus, select the year and the month.

YEAR END BALANCE CERTIFICATE

You can use the Budget software provided by UAN to create the Year End Balances Certificate for submission to the county auditor – see page 116 for details. Using UAN Budget to prepare this certificate is optional.

MEETING ANNUAL REPORTING REQUIREMENTS FOR THE AUDITOR OF STATE

Each local government is required to submit their Annual Financial Report to the Auditor of State within **sixty (60) days of the end of the fiscal year**. Meeting this requirement for UAN members occurs when the 2018 AFR internet upload (or disc) containing the end of year filing data of the government is received by UAN.

Reminder: the final 2018 AFR-AOS Backup internet (or disc) submission must include *all that is applicable for your entity*: Hinkle System data entry for Demographics & Debt, other manually input reports and compressed add-in documents. See the important note on page 20 for details. Financial penalties may be assessed for late filings.

CONFIRMING THE STATUS OF YOUR SUBMISSION

Whether your submission was by internet or mail, you should confirm the filing status on the Hinkle System through the Auditor of State's Customer eServices website. Please allow **5** business days with postal or **3** business days with internet for the Hinkle System to process the file. For your convenience, there are two menu shortcuts built into the application that will take you directly to the eServices website. Connect your computer to the internet (if needed), then click one of the menu shortcuts listed:

STEPS TO ACCESS

General → Maintenance → Year End → AFR – Filing Status **OR**

General → Reports & Statements → Year End → AFR – Filing Status

Either option will open the AOS eServices 'Customer Log-in' page. To access the website from a different computer, connect to the internet and type the following into the web browser:

<https://eservices.ohioauditor.gov>

The Customer Number that you need to enter is the same as the Auditor of State (AOS) account number located on any AOS invoice for your entity. It is five characters long and follows the format: two numbers, one letter, and two numbers. The Customer Email Address that you need to enter is the email address your entity has on file with AOS Fiscal Department. If you have trouble logging into your eServices account, please send an email to eServices@OhioAuditor.gov

After logging into the eServices account, the following steps will allow you to view the annual financial statements and notes. Reminder: this is for viewing only; your entity does not complete any additional steps on the website to file with the Hinkle System.

Step 1: On the Eservices home screen, select 'Hinkle System'.

Step 2: On the Hinkle System page, there will be a table. Within the table are the year end filings that have submitted to the Hinkle System. To review the 2018 year end filing, select 2018 in the blue font. The Financial Data Viewer page will display.

Step 3: On the Financial Data Viewer page, select 'View All Details'. The Filing Details page will display.

Step 4: On the Filing Details page, select the PDF document icon  located to the right of 'Uploaded Document' to open it. Note: If the document does not open right away, look for a message on the screen asking if you want to Open, Save, or Cancel the document. Click Open to display the document.

Step 5: The PDF document will contain annual financial report statements listed first, followed by the notes to the financial statements at the end. Scroll to the end of the document to confirm that all of the notes pages that you prepared are included in the PDF.

Important: If the notes on the AOS eServices website are missing, incorrect or incomplete, then first confirm that you have the final version of the notes that you prepared on the UAN computer. Next, repeat any of the steps that may be necessary for 'AFR - Notes & Documents', starting on page 63. Then follow 'Appendix 8: Recreate AFR – AOS Backup If Needed' starting on page 121 to recreate and resubmit the AFR - AOS Backup within the AOS deadline, as listed on page 32.

PUBLICATION REQUIREMENTS

Each local government is required to publish a notice in the local newspaper that the Annual Financial Report is complete and that the report is available at the office of the fiscal officer. The notice needs to be published at the time the UAN member files their Annual Financial Report with the Auditor of State, which is accomplished by submitting the 2018 AFR – AOS backup by internet (or disc) submission to the Auditor of State.

OHIO CHECKBOOK AUTHORIZATION

Through a partnership between the Ohio Treasurer and the Auditor of State, *local governments using UAN can choose to have UAN transmit their checkbook-level transactions to OhioCheckbook.com in a quick, easy and convenient process.* When authorized by the fiscal officer, the 2018 Annual Financial Report (AFR) data submitted to the Auditor of State (through UAN online or by disc) will be used to submit the data to the Ohio Checkbook.

Rest assured, UAN *will not* submit any data to Ohio Checkbook without your specific authorization for each fiscal year (previous fiscal years may also be authorized). You can authorize fiscal year 2018 through UAN *only after* the closing the fiscal year, submitting the AFR data to UAN, and confirming the submission is successful by reviewing the filing status on the Auditor of State's Customer eServices website. For more information and step-by-step directions on how to authorize, click or type the address that follows into your internet browser.

<https://uanlink.ohioauditor.gov/communications/pdf/UAN%20User%20Notes%20Ohio%20Checkbook.pdf>

Note: this is not a UAN requirement; those entities that choose to submit financial information to the Ohio Treasurer can take advantage of this convenient option.

PRINT YEAR END REPORTS & TAX FORMS (IF NOT YET COMPLETE)

If, before closing, you did not print the year-end reports and applicable tax forms (W-2s, etc.). Instructions start on page 57, Appendix 2: Year End Reports.

OTHER CONSIDERATIONS FOR THE NEW YEAR

For suggestions on beginning the year, see *Appendix 4: New Year Accounting Procedures* and *Appendix 5: New Year Payroll Procedures* starting on page 103. *Reminder:* Revenue and appropriation budgets are set to zero when the year is closed. However, if you logged into the work year 2019 during Temporary Mode and entered your 2019 Revenue Budgets and/or Temporary appropriations, those will remain in place after you close 2018.

2018 Year End Procedures - OCBOA Reporting -



OPTION #1 FOR STEP 4C OCBOA REPORTING

As noted previously, please read AOS Bulletin 2011-004 for questions regarding GASB 54. For guidance specific to OCBOA statement preparation, please review AOS Bulletin 2005-002, issue April 13, 2005. You can access the bulletin online by typing this address into your web browser:
<https://ohioauditor.gov/publications/bulletins/2005/2005-002.pdf>

If you have any further questions about either, please contact Local Government Services at 1-800-345-2519. UAN provides technical guidance in this document for using the AFR Utilities, but **cannot** suggest selections or entries to make.

Reminder: OCBOA statements do not include fund numbers, so it is especially important that funds names are descriptive of the fund purpose and not the system defaults. For example, you should not name an enterprise fund 'Enterprise' or other miscellaneous capital fund as 'Other Misc Capital', etc. To edit fund names:

STEPS TO ACCESS:

Accounting → Maintenance → Funds, Click the [Need Help] button for more information.

AFR - FUND UTILITY

The fund utility form includes at least 1 tabbed page and a 'mapping' section for each fund. Those filing OCBOA AFRs are required to complete all tabbed pages that are listed for each individual fund and – if applicable – the Mapping section.

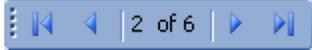
STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Fund Utility

All funds – whether active or inactive – will be in the list. Mark (fill-in) the checkbox next to the fund or funds you would like to edit first. Click the [Edit] button and the following drop-down menu will open:



Click OCBOA and the Edit AFR – Fund Utility form will open. When editing multiple funds at the same time, use the navigation arrows in the bottom left corner of the form.

For example, six funds were selected here: . Click the arrows to advance back and forth between funds or move to the first or the last fund selected.

Mapping

The Mapping section is for miscategorized or ancillary (subsidiary) funds only. The default setting is ‘Not Mapped.’ Most UAN entities will have no need to map any of their funds. When a fund is ‘mapped to’ another fund, it means the current fund’s balance will be considered part of the selected fund’s balance for the purpose of annual financial statements. If you think this is a possibility for some of your funds, please read page 120 – *Appendix 7: Mapping Funds*.

Reset button

If needed, the reset button will reset all selected funds back to the UAN defaults in the AFR-Fund Utility. To use it, mark the checkbox next to the desired funds to reset and click [Reset].

Disclosures: if disclosures are required to explain your entity’s classification policies and procedures, add them into UAN using the AFR - Notes & Documents area described on page 63.

1 - GOVERNMENTAL FUND CLASSIFICATION TAB

The governmental fund classification tab is only available and required for Governmental funds:

General, Special Revenue, Debt Service, Capital Projects and Permanent

Note: If you completed the AFR – Fund Utility last year, any governmental fund classifications and purposes of funds for which you selected a **SINGLE** fund classification and purpose will carry forward into the 2018 Governmental Fund Classification screen.

However, any fund classifications and purposes of funds for which you selected **MULTIPLE** classifications and/or purposes will NOT carry forward with their cash balances distributed in the 2018 Governmental Fund Classification screen. The reason for this is that fund classifications apply to ending fund *balances*, not to the *funds* themselves. In other words, as ending fund balances change from year to year, any funds with multiple classifications must be redistributed (*i.e. reclassified*) accordingly each year.

At least one classification should be assigned to the fund balance and a purpose must be stated for the balance (in the ‘For’ field). If the entire fund cash balance will fall under one classification,

then click 'Single'. If the fund cash balance is split between several classifications, then click 'Multiple'. See the examples below:

☉ **Single:**

This tab must be completed for all governmental funds in order to file Regulatory or OBCOA annual financial statements.

Single: For: Select existing or enter new.

Multiple: Undistributed:

Classification	For	Amount

Click the drop-down menu to the right to select the classification. Example 1a:

Single:

Classification	Default
Nonspendable	Default
Restricted	
Committed	Default
Assigned	Default
Unassigned	Default

Then in the 'For' field, either click the drop-down menu to select an existing purpose **or** type a new one directly into the field and then click [Save]. Example 1b:

This tab must be completed for all governmental funds in order to file Regulatory or OBCOA annual financial statements.

Single: **Committed** For: Select existing or enter new.

Multiple: Undistributed:

Select or type in a purpose

Purpose	Default
Compensated Absences	Default
Garbage and Waste Disposal	
Police Operations	
Road and Bridge Maintenance and Improv...	
Recreation Programs	
Underground Storage Tanks	Default

The classifications labeled 'Default' in the Classification menu are those identified by LGS as the most likely classifications based on the use of the resources/revenues. Some funds may have several defaults depending on the range of possibilities for the particular fund. The pre-set purpose options listed in the 'For' drop-down menu were provided by LGS as typical, and those labeled 'Default' were identified as the most likely. However, you may type in a different purpose as needed. **Note:** The application will add any custom purposes to the drop-down menu so that they are available to pick quickly for other funds (when applicable).

☉ Multiple:

If you select multiple, the 'Undistributed' field lists the fund balance. In the Classification list below, click the drop-down menu in the data entry line and select the classification type for the first cash amount to be classified. Then under the 'For' column, click the drop-down menu in the data entry line to select an existing purpose or type a new one directly into the field. Next, enter the amount to be classified. Click the insert row arrow to push that line up to the list. Continue the steps listed above until the fund cash balance is fully distributed and then click [Save]. Repeat the process for all governmental fund types.

The fund in the example below has a fund balance of \$5,310.22 and so far \$5,000.00 has been classified. The remaining \$310.22 undistributed balance must be classified. Example 2:



Classification	For	Amount
Nonspendable	Cemetery Endowment	\$5,000.00
		\$0.00

Classification	Default
Nonspendable	
Restricted	
Committed	
Assigned	

2 - OCBOA – FUND INFORMATION TAB

FUND RESTRICTION

For OCBOA reporting, each fund's balance must be designated either restricted or unrestricted. If the fund balance or a portion of fund balance is restricted, then it must be further designated as capital, debt, or other type of restriction. UAN will display a default restriction type based on how the fund type is normally defined by Local Government Services, but this can be changed based on the entity's specific use of the fund.

Note: If you completed the AFR – Fund Utility last year, any restriction selections of funds for which you selected a **SINGLE** restriction type have been carried forward to the 2018 OCBOA – Fund Information screen.

However, any restriction selections of funds for which you selected **MULTIPLE** restriction types will NOT carry forward to the 2018 OCBOA – Fund Information screen. This is because restriction

types apply to ending fund *balances*, not to the *funds* themselves. In other words, as ending fund balances change from year to year, any funds with multiple restriction types must be redistributed accordingly each year.

☉ Single:

Select this button when the entire fund balance should be designated as unrestricted or restricted (capital, debt, or other). Then click the drop-down menu to the right to select the type. The default type will list in the drop-down menu.

☉ Multiple:

Select this button if the fund balance is split between several types. The calculated column will include the fund balance in the default type. Enter amounts in the override column to distribute the fund balance between the different types until the total fund balance in the calculated and override columns are equal.

FAQ: When should a fund balance be designated restricted vs. unrestricted?

Funds should be designated as restricted when constraints placed on the assets use are either imposed through external creditors or imposed by law through constitutional provisions or enabling legislation. Funds should be designated as unrestricted when they do not meet the criteria of a restricted fund. For further information, review AOS Bulletin 2005-002 (see page 36 for the website address).

Exceptions: Permanent and Fiduciary Funds

These fund types are automatically identified as restricted and the fund balance must be distributed into non-expendable and expendable portions. To confirm or override the calculated amounts, enter the non-expendable and expendable amounts in the override column. The Total Fund Balance in the override column must equal the amount in the calculated column.

Note: The non-expendable amounts in the calculated column for Permanent & Private-Purpose Trust funds are pulled from information entered in Accounting. Changing amounts in the override column will only update OCBOA reports; it will not change the fund information in the software. To change the non-expendable balance in the funds, follow the steps below:

STEPS TO ACCESS

Accounting → Maintenance → Funds. Mark the checkbox next to the fund and click [Edit].
Type in the non-expendable amount of the fund in the 'Non-Exp. Balance' field and click [Save].

FUND DETAILS

Governmental and enterprise funds must be marked as major or non-major for OCBOA financial statements. On several of the OCBOA statements, the funds marked as major will be displayed in individual columns, while the non-major funds will be combined into an ‘other funds’ column.

Major Fund: Yes, or No?

First, note the system default in the calculated column. You must confirm or change the setting by clicking the drop-down menu in the override column and selecting either Yes (it is a major fund) or No (it is not a major fund). The general fund is the exception – it will always be marked as a major fund and you cannot change the setting. Note that you do not need to designate fiduciary funds and internal service funds as major or non-major, as they report separately.

FAQ 1: How do I determine whether a fund is a major fund?

The default for the fund (the Yes or No in the calculated column) is computed from the fund information and activity inputted throughout the year (see FAQ 2 below). In some cases, you might choose to override the default if you have information that is classified incorrectly and/or not reflected in the software. A fund can also be marked as major if government officials believe it is an important fund even though the calculation identifies it as non-major.

FAQ 2: How does UAN calculate the default?

The Major Fund Analysis report illustrates the calculation. Print the report and then review the definition in the paragraph that follows.

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select Major Fund Analysis and the system year from the drop-down menus.

A fund is considered major if any element of the fund (receipts, disbursements, or assets) comprise 10 percent or more of that element’s total for all funds of the fund’s type (either governmental or enterprise), and the same element also comprises 5 percent or more of that element’s total for all governmental and enterprise funds combined. The same element must meet both the 10 percent and 5 percent criteria.

FUND ASSETS

This section displays fund assets in terms of how cash & cash equivalents and non-pooled investments are separated for OCBOA statements. The UAN system separates fund assets into two general categories: Equity in Pooled Cash and Cash Equivalents and Investments (non-pooled). Most funds will only consist of these two categories of fund assets. The amounts are calculated based on your transaction and utility input in the normal course of the year and can be easily viewed on the Fund Status report located in Accounting → Maintenance → Fund Reports.

Review to confirm that this is an accurate breakdown of the entity's fund balance and if needed, make corrections in Accounting. For example, perhaps interest earned on a non-pooled investment was supposed to be reinvested but was posted to the checking account in error. This error would inflate the Equity in Pooled Cash & Cash Equivalents and deflate the Investments (non-pooled) balance and can be corrected with Accounting transactions or utilities.

OCBOA statements may break down fund assets with two additional categories:

- Cash and Cash Equivalents in Segregated Accounts
 - Example: Mayor's court at a village – which is kept in a separate account
- Cash and Cash Equivalents with Fiscal/Escrow Agents
 - Example: Monies held and then distributed by another entity on behalf of your entity, such as the county.

Note: Most funds will not have balances made up of these two categories and many UAN entities do not have any funds that consist of these. However, when applicable, entering amounts in either of the above categories will automatically reduce (distribute) the balance of the fund's Equity in Pooled Cash and Cash Equivalents for OCBOA purposes.

FUND PURPOSE

Permanent & Fiduciary fund types must be assigned a purpose for OCBOA financial statements. Type a purpose for the fund directly into the Fund Purpose field/drop down menu.

Note: The application will add the description you entered to the drop-down menu so that it is available to pick quickly for other funds (when applicable).

OVERVIEW

You must classify revenues as either program or general receipts for the Statement of Activities report for all governmental and proprietary funds:

- General
- Special Revenue
- Debt Service
- Capital Projects
- Permanent
- Enterprise
- Internal Service

Note: If you completed AFR – Fund Utility for OCBOA before closing last year, then the program/general receipt type and revenue type selections for the funds you had last year have been carried forward to the 2018 OCBOA – Revenue Programs screen.

Program Receipts

Revenues are to be classified as program receipts if they come from:

- Purchasers, users, or direct beneficiaries of the goods or services of the entity’s programs
- Parties outside the reporting government’s citizenry if the revenue is restricted to a specific program

If classified as program receipts, revenues must be further separated into revenue types:

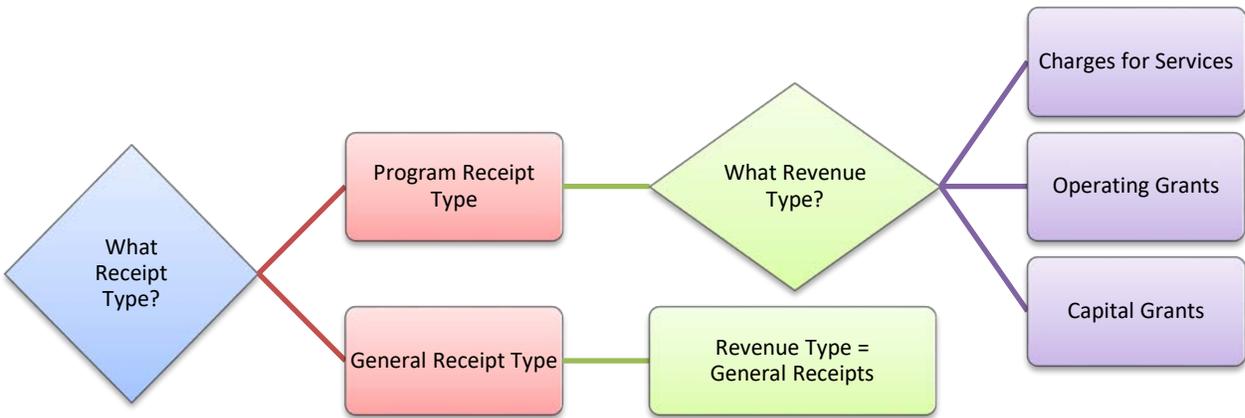
1. Charges for services and sales
2. Operating grants/contributions
3. Capital grants/contributions

General Receipts

All revenues are classified as general receipts unless they are required to be reported as program receipts. Put specifically, revenues are classified as general receipts if they come from:

- Parties outside the reporting government’s citizenry if the revenue is unrestricted
- The reporting government’s taxpayers
- The governmental institution itself

The decision diagram below illustrates possible classifications for each account code:



It will be helpful to view a draft of the Statement of Activities before using the utility. The list of receipt types is taken directly from this report and the Chart of Accounts.

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select the system year and Activities statement from the drop-down menu.

For questions concerning these classifications, please contact Local Government Services at 1-800-345-2519.

USING THE UTILITY

The revenue list will include all revenue accounts in the fund – both active and inactive codes. You can skip revenue codes with a zero Amount Received balance. The application will automatically assign a default classification for most revenues. When a default is selected it will be highlighted in blue font. The defaults may not be correct for every entity, so you should review and make corrections when necessary. Then assign the proper classification for revenues that do not have an automatic default (if any).

Program / General Receipt Type

To assign or change, hover the mouse pointer over the field until a drop-down arrow appears and click to view the list of options.

Revenue Type

It is best to pick the program or general receipt type first before completing this field to avoid inadvertently resetting the revenue type. To assign or change, hover the mouse pointer over the field until a drop-down arrow appears and click to view the list of options.

*****Skip this section if your entity does not use fiduciary funds*****

Private-purpose trust and investment trust funds must have revenues and appropriations classified using this utility. The account lists on this screen will include all accounts in the fund – both active and inactive. You can skip accounts with a zero balance in the total column.

Revenue Account List

Each revenue account balance must be classified as contributions, interest, or a combination of both. To set the classification, hover the mouse pointer over the Receipts field until a drop-down arrow appears and click to view a list of options.

- Selecting Contributions or Interest will fill in the total amount under the corresponding column and make the Interest and Contribution fields ‘read-only’.
- Selecting ‘Both’ will enable you to enter amounts in the Interest and Contributions fields for that account. The sum of the two must equal the amount in the Total column.

Appropriation Account List

Each appropriation account balance must be classified as Payments in Accordance with Trust Agreements, Other, or a combination of both. To set the classification, hover the mouse pointer over the Disbursements field until a drop-down arrow appears and click to view a list of options.

- Selecting Payments in Accordance with Trust Agreements or Other will fill in the total amount under the corresponding column and set the Other and Payments fields ‘read-only’.
- Selecting ‘Both’ will enable you to enter amounts in the Other and Payments fields for that account. The sum of the two must equal the amount in the Total column.

*****Skip this section if your entity does not use internal service funds*****

Currently, very few entities on UAN use internal service funds. Information about internal service funds is available under Accounting → Maintenance → Funds, then click [Need Help] and scroll to FAQ #10.

This tab enables you to associate receipts in the Internal Service Fund to their related expenditures in other governmental funds. Doing so will eliminate double-posting to minimize the grossing up effect on the OCBOA government-wide statements (Statement of Activities). The reduction of receipts in the internal service fund must equal the reduction in expenditures in other governmental funds. Reductions are inputted using the following grid lists:

Governmental Activity list

This grid will list the disbursements for all funds for the year grouped by appropriation programs. The disbursements column is read-only. Expenditures are reduced by entering positive amount(s) in the Adjustment column for the relevant program expenses.

Revenue Account list

This grid will list all of the revenue accounts in the internal service fund. The receipts column is read-only. Receipts are reduced in the internal service fund by entering positive amount(s) in the Adjustment column for the relevant revenue accounts.

AFR - COMPONENT UNITS

*****Skip this section if your entity does not have component units*****

Component units usually maintain their own financial information and are generally audited separately from the primary government. UAN entities VERY RARELY have component units. If you are unfamiliar with component units, it is unlikely that it applies to your entity and you can probably skip this step. Before adding a component unit here, contact the State Auditor's Local Government Services division at 1-800-345-2519 so that they can review the documentation creating a potential Component Unit.

Any component unit must be a legally separate organization with 1) its own legal name, 2) the ability to sue or be sued in its name, and 3) the ability to hold property in its name, with some type of ongoing financial accountability to the primary government entity. GASB Statement 39 and Auditor of State Bulletin 2004-001 both address issues related to component units in detail. You can access the AOS bulletin online by typing this address into your web browser:

<https://ohioauditor.gov/publications/bulletins/2004/2004-001.pdf>

The AFR – Component Unit utility provides you with a way to add to your OCBOA statements.

STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Component Units, then click on the [Add] button to open the form.

Enter the Name of the component unit and complete the form. The information should come from the annual financial report of the affiliated organization. **Note:** the amounts must be entered in whole dollar figures i.e. you cannot enter cents. This information is used in the Statement of Net Position and the Statement of Activities reports.

2018 Year End Procedures

- Regulatory Reporting -



OPTION #2 FOR STEP 4C REGULATORY REPORTING

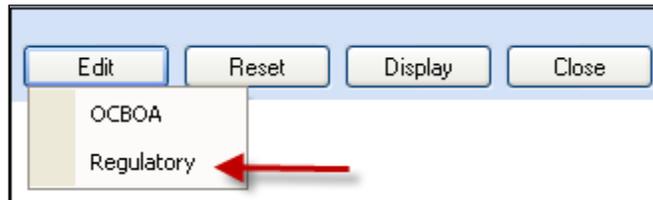
****If filing OCBOA statements, you have completed this utility – return to page 13****

AFR - FUND UTILITY

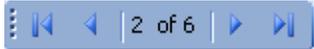
STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Fund Utility

All funds – whether active or inactive – will be in the list. Mark (fill-in) the checkbox next to the fund or funds you would like to edit first. Click the [Edit] button and the following drop-down menu will open:



Click Regulatory and the Edit AFR – Fund Utility form will open. When editing multiple funds at the same time, use the navigation arrows in the bottom left corner of the form.

For example, six funds were selected here: . Click the arrows to advance back and forth between funds or move to the first or the last fund selected.

Mapping:

The Mapping section is for miscategorized or ancillary (subsidiary) funds only. The default setting is 'Not Mapped.' Most UAN entities will have no need to map any of their funds. When a fund is 'mapped to' another fund, it means the current fund's balance will be considered part of the selected fund's balance for the purpose of annual financial statements. If you think this is a possibility for some of your funds, please read page 120 – *Appendix 7: Mapping Funds*.

Reset button

If needed, the reset button will reset all selected funds back to the UAN defaults in the AFR-Fund Utility. To use it, mark the checkbox next to the desired funds to reset and click [Reset].

Disclosures: if disclosures are required to explain your entity's classification policies and procedures, add them into UAN using the AFR - Notes & Documents area described on page 63.

GOVERNMENTAL FUND CLASSIFICATION TAB

The governmental fund classification tab is only available and required for Governmental funds:

General, Special Revenue, Debt Service, Capital Projects and Permanent

Note: If you completed the AFR – Fund Utility last year, any governmental fund classifications and purposes of funds for which you selected a **SINGLE** fund classification and purpose will carry forward into the 2018 Governmental Fund Classification screen.

However, any fund classifications and purposes of funds for which you selected **MULTIPLE** classifications and/or purposes will NOT carry forward with their cash balances distributed in the 2018 Governmental Fund Classification screen. The reason for this is that fund classifications apply to ending fund *balances*, not to the *funds* themselves. In other words, as ending fund balances change from year to year, any funds with multiple classifications must be redistributed (*i.e. reclassified*) accordingly each year.

At least one classification should be assigned to the fund balance and a purpose must be stated for the balance (in the ‘For’ field). If the entire fund cash balance will fall under one classification, then click ‘Single’. If the fund cash balance is split between several classifications, then click ‘Multiple’. See the examples below:

☉ Single:

Classification	For	Amount
----------------	-----	--------

Click the drop-down menu to the right to select the classification. [Example 1a:](#)

Classification	Default
Nonspendable	Default
Restricted	
Committed	Default
Assigned	Default
Unassigned	Default

Then in the ‘For’ field, either click the drop-down menu to select an existing purpose or type a new one directly into the field and then click [Save]. [Example 1b:](#)

This tab must be completed for all governmental funds in order to file Regulatory or OBCOA annual financial statements.

Single: **Committed** For: Select existing or enter new.

Multiple: Undistributed:

Classification	Purpose	Default	Amount
	Compensated Absences	Default	
	Garbage and Waste Disposal		
	Police Operations		
	Road and Bridge Maintenance and Improv...		
	Recreation Programs		
	Underground Storage Tanks	Default	

The classifications labeled 'Default' in the Classification menu are those identified by LGS as the most likely classifications based on the use of the resources/revenues. Some funds may have several defaults depending on the range of possibilities for the particular fund. The pre-set purpose options listed in the 'For' drop-down menu were provided by LGS as typical, and those labeled 'Default' were identified as the most likely. However, you may type in a different purpose as needed. **Note:** The application will add any custom purposes to the drop-down menu so that they are available to pick quickly for other funds (when applicable).

Ⓒ Multiple:

If you select multiple, the 'Undistributed' field lists the fund balance. In the Classification list below, click the drop-down menu in the data-entry line and select the classification type for the first cash amount to be classified. Then under the 'For' column, click the drop-down menu in the data entry line to select an existing purpose or type a new one directly into the field. Next, enter the amount to be classified. Click the insert row arrow to push that line up to the list. Continue the steps listed above until the fund cash balance is fully distributed and then click [Save]. Repeat the process for all governmental fund types.

The fund in the example below has a fund balance of \$5,310.22 and so far \$5,000.00 has been classified. The remaining \$310.22 undistributed balance must be classified. Example 2:

Single: For: Select existing or enter new.

Multiple: Undistributed:

Classification	For	Amount
Nonspendable	Cemetery Endowment	\$5,000.00 ✕
		\$0.00 ↑

Classification	Default
Nonspendable	
Restricted	
Committed	
Assigned	

Click [Save] to refresh status icons.

2018 Year End Procedures

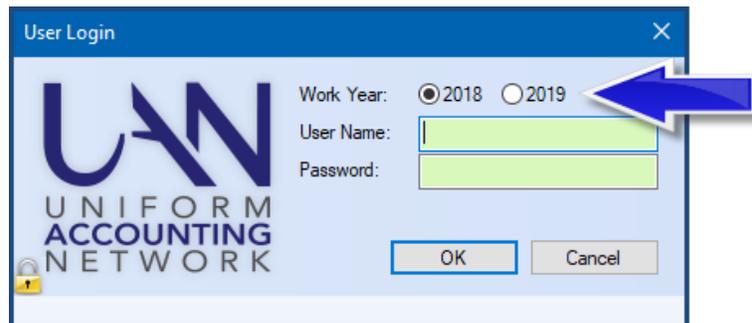
- Appendices -



APPENDIX 1: TEMPORARY MODE

UAN version 2019.1 (*the year end update*) includes Temporary Mode. In order to prepare for the use of this feature, please carefully review all of the important information provided in this appendix.

Temporary Mode allows you to work in both fiscal years 2018 and 2019 *before* closing fiscal year 2018, which provides many potential advantages. Opening Temporary Mode is a *required* step in the year end process, but working in 2019 before closing 2018 is *completely optional*. During Temporary Mode, you may select the work year upon login. See below:



This appendix is organized into four parts:

- Part A** - Advantages of Temporary Mode
- Part B** - Dating Rules in Temporary Mode
- Part C** - Accounting in Temporary Mode
- Part D** - Payroll in Temporary Mode

Important definitions:

- Fiscal year** - The fund accounting budgetary year
- Calendar year** - The year of the actual live date / computer date
- Work year** - The fiscal year you have selected to work in (see picture above)

Please install 2019.1 as soon as you receive it. Note that installing it does not *automatically* open Temporary Mode or advance the application to 2019.

PART A - ADVANTAGES OF TEMPORARY MODE

Temporary Mode is available for sixty days after December 31, 2018 and includes both the accounting and payroll modules. You must manually initiate the opening of Temporary Mode, but it will close automatically when you close 2018.

While the calendar year is still 2018, not only can you continue with your typical day-to-day work for December 2018, you may *also* log into work year 2019 where you can enter:

- Revenue budgets for fiscal year 2019
- Temporary appropriations for fiscal year 2019

- Purchase Orders that apply to the fiscal year 2019 appropriations
- Payroll maintenance changes (*employee setup or withholding rates*) that will apply to the first wages posted in January 2019

While the calendar year is 2019, you will be able to perform your typical day-to-day work for 2019, **and** also log into work year 2018 where you can enter:

- Final 2018 interest receipts from checking accounts or investments
- Any electronic payments made before the end of the calendar year 2018
- *Most utility adjustments or other corrections that should apply to fiscal year 2018*
- The December 31st bank reconciliation (*after receiving your final bank statement*)

PART B – DATING RULES IN TEMPORARY MODE

The rules that have governed post dates throughout 2018 still apply during Temporary Mode:

- Just as before, you can never **backdate** printed warrants in UAN; therefore, you cannot print warrants with a 2018 post date after the calendar date has passed December 31, 2018. However, remember that receipts and electronic payments **may** be backdated to reflect the actual calendar date that online (or phone) transactions were made, in order to be cleared on the correct bank reconciliation.
- Also just as before, you can **forward** date any payments up to thirty days beyond the calendar date **within the work year**. Consequently, in order to post transactions in fiscal year 2019, you must be logged into work year 2019.

The only dating restriction specific to Temporary Mode is that 2019 transactions cannot be dated beyond the Temporary Mode period (i.e. sixty days after December 31, 2018). In other words, in order to post transactions dated March 1, 2019 or later, you must first close fiscal year 2018.

Warning! All online or phone payments that you make in calendar year 2019 must be posted in work year 2019; do not improperly backdate such 2019 payments into fiscal year 2018.

PART C - ACCOUNTING IN TEMPORARY MODE

1. Temporary Appropriations

Be prepared! Your governing board should adopt 2019 temporary appropriations by December 31, 2018 in order to authorize encumbrances and expenditures on and after January 1, 2019. Temporary appropriations should include all expenses you may incur throughout the **first** quarter of the year. In Temporary Mode, you may enter temporary appropriations for fiscal year 2019 prior to closing fiscal year 2018.

2. Permanent Appropriations

UAN Temporary Mode does not change the proper legal procedures for adopting permanent appropriations. This means that your governing board should adopt permanent appropriations only **after**:

- A. Fiscal year 2018 has been reconciled *and closed*
- B. Fund balances and carryover encumbrances have been certified to the county auditor
- C. The Amended Official Certificate of Estimated Resources has been received

After you add your revenue budgets into UAN (*verifying that they balance, by fund, with the sum of the Taxes and Other Sources columns on your Amended Certificate*), then you can add your permanent appropriations into the software. You must enter revenue budgets before entering the permanent appropriations - otherwise, your appropriations will be limited to your unencumbered January 1, 2019 fund balances.

Warning! Do **NOT** enter permanent appropriations for fiscal year 2019 prematurely, i.e. prior to reconciling and closing fiscal year 2018 (*since you would not yet be able to accurately certify your fund balances and carryover encumbrances*). If you ***do*** enter appropriations prematurely, and subsequently post new payments in fiscal year 2018, you could potentially reduce the resources available for fiscal year 2019 below what you had appropriated. ***This is a violation of the Ohio Revised Code.***

PART D - PAYROLL IN TEMPORARY MODE

1. 2019 Wage Appropriations

As mentioned previously, you **MUST** enter 2019 appropriations before you will be able to post any 2019 payments (*wages, withholding, or accounting payments*). Therefore, your governing board must adopt temporary appropriations if you will need to post a 2019 payroll prior to the adoption of permanent appropriations.

2. Payroll Maintenance

Payroll setup changes that are entered while logged into work year 2018 **WILL ALSO** update the 2019 setup. For example, if you add a new school tax while logged into work year 2018, that withholding will also be available when you log into work year 2019. However, an important distinction is that maintenance changes entered while logged into work year 2019 **WILL NOT** apply backward to 2018. **Warning!** As always, when updating any employee, be mindful of the effective date of the change; i.e. do not prematurely edit your employee setup. Also, be mindful of any changes in tax rates that will apply to the first wages posted in fiscal year 2019 (regardless of the pay period).

3. Calendar Year 2018

If you open Temporary Mode while the calendar date is still in 2018, you can continue to work in fiscal year 2018 to post wages and withholding payments due to be paid that year. You may also log into work year 2019 to make any necessary changes to employee earnings or withholdings applicable to the first payments to be posted in fiscal year 2019 (and, if required for your payroll schedule, begin posting the first 2019 payments).

4. Calendar Year 2019

After the calendar date is January 1, 2019 or later, any remaining unpaid 2018 withholdings will carry over for payment in fiscal year 2019. However, you will still be able to log into work year 2018 to post any electronic payments that you paid during the calendar year 2018

but neglected to post in UAN at that time. Such items must be posted in work year 2018 in order to be cleared on your December 31 bank reconciliation. **Warning!** All online or phone payments that you make in the calendar year 2019 must be posted in work year 2019; do not improperly backdate such 2019 payments into fiscal year 2018.

5. Withholding Liabilities and Reporting (Reminder)

OPERS and OP&FPF reporting and remittance months for wages are determined by *pay period end dates*, while Federal, State, School and Local tax liabilities are instead determined by *paycheck post dates*. Example: Wages with December 2018 pay period end dates posted in January 2019 will be included on the OPERS and/or OP&FPF reports for December 2018, but also correctly recognized as 1st quarter 2019 Federal, State, School & Local tax liabilities.

6. You cannot do the following in Temporary Mode in Payroll:

- a. Remove or Delete any payroll items in either work year.
- b. Post Wage Reallocations or Wage Adjustments in work year 2019.
- c. Clear Unpaid Withholdings in work year 2019.
- d. Use the Withholding Overpayment utility in work year 2019.

After fiscal year 2018 is closed, these actions will be available again for fiscal year 2019.

APPENDIX 2: YEAR END REPORTS

OVERVIEW

You may print year-end reports **before or after** closing the year. If you choose to print them before closing the year, make sure you have completed all transactions, utility adjustments, and post your final December 31 bank reconciliation. Otherwise – if you complete any of those activities *after* printing the year-end reports, many of those reports will need to be re-printed.

Important Note: Some year-end reporting requires manual input into UAN or external add-in documents. You cannot submit separate document files. You must complete the manual input and add-in steps that apply to your entity, for UAN to compress it into the AFR-AOS Backup. You are required to complete all steps prior to the final year-end audit submission (AFR-AOS Backup) and UAN must receive it before the deadline set by the Auditor of State - financial penalties may be assessed for late filings. These include the two items with asterisks “*” below and 4B - AFR Demographics & Debt (page 9).

Summary of year end reports:

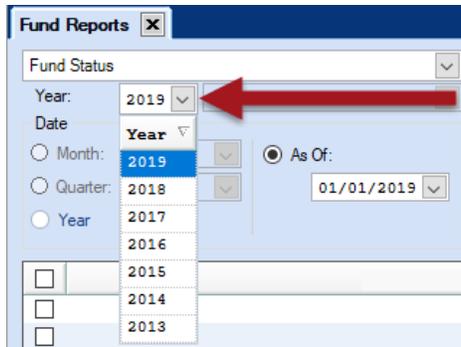
This list includes ***all possible*** year end report requirements

1. [*AFR Requiring Manual Input](#) (Schedule of Debt Service,...etc.) pg. 59
2. [*AFR - Notes & Documents](#) (Notes, MD&A) pg. 63
3. [AFR - OCBOA Statements](#) (Net Position, Activities,...etc.) pg. 67
4. [AFR - Regulatory Statements](#) (Combined & Combining,...etc.) pg. 69
5. [December 31st Year-To-Date Reports](#) (ledgers, cash journal,...etc.) pg. 71
6. [Payroll Specific Year End Reports](#) pg. 72
7. [1099-Misc & 1096 Forms](#) pg. 73
8. [1095 & 1094 Forms](#) pg. 75
9. [944 Federal Annual Tax Return](#) pg. 76
10. [Appendix 3: W-2 & W-3 Forms](#) pg. 77

Entities filing Regulatory annual financial reports can ***skip*** ‘[AFR - OCBOA Statements.](#)’ Entities filing OCBOA annual financial reports can ***skip*** ‘[AFR - Regulatory Statements.](#)’

Printing 2018 reports after closing the year or while in Temporary Mode work year 2019

You do not have to log into working year 2018 to print 2018 reports. To print from a prior year, open the report area and click on the ‘Year’ drop-down menu in the upper left corner and select the fiscal year of the report you would like to print. As seen in the following example:

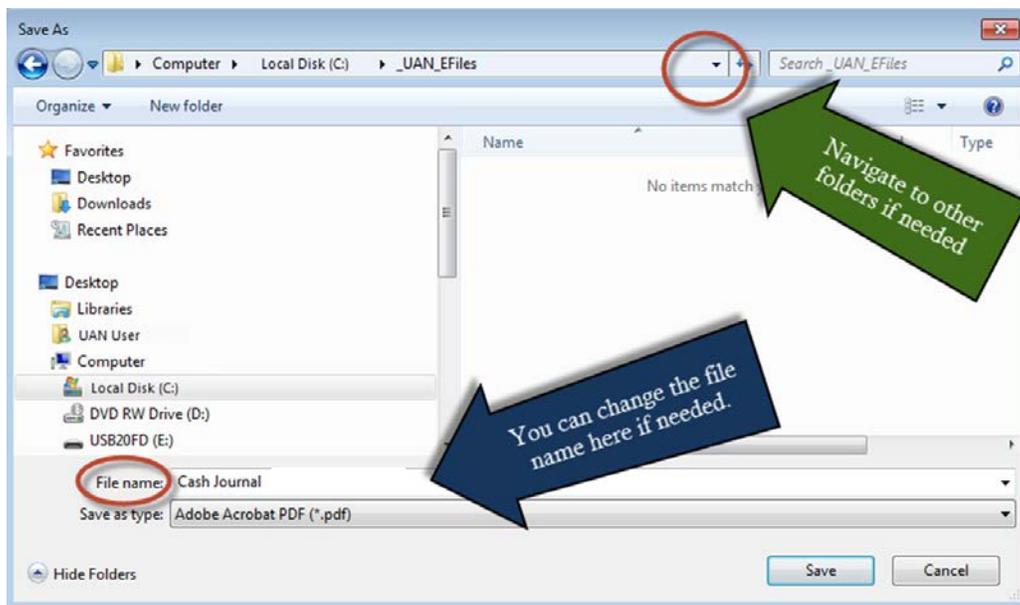


Saving reports in Adobe PDF file format

Year end reports (*except for 1099/1096, W-2 and W-3 forms*) can be saved as a file in Adobe PDF file format (*PDF*). To save a report as a PDF file, follow all of the normal steps to print except instead of clicking the [Print] button, click the [**Save PDF**] button located in the lower right corner of the report area. This will open a 'Save As' window, enabling you to save the file in any directory (i.e. folder). The default directory is C:_UAN_Efiles.

Other 'Save As' Window Options

To save the file to a different folder, click the shortcuts listed in the left pane of the window. Based on your selection on the left, sub-folders will display in the right pane of the window. If needed, continue to open the folders on the right (double-clicking) until you have navigated to the folder of your choice. Another option is to click the arrow to the right of the folder path located at the top of the 'Save As' window to open a drop-down menu where you can navigate to recently used folders. To change the file name, type it in the 'File name' field:



AFR REQUIRING MANUAL INPUT

Some annual reports require financial data that you would not input in the normal course of the year, but you should input annually. These may include:

- Cash/Other Assets Not Recorded
- Cash Reconciliation
- Schedule of Debt Service
- Schedule of Outstanding Debt

It is possible that *none* of these reports is applicable to your entity. *Skip any that do not apply.* However, *all applicable reports* are required to be included in your final year end audit submission before the deadline set by the Auditor of State - financial penalties may be assessed for late filings.

Recommendation: By using Temporary Mode, you might gain some extra time to complete these items before closing the fiscal year.

STEPS TO ACCESS

General → Reports & Statements → Year End → **All four reports** list in the menu and each will have options to Print, Display or Save PDF once you input data.

CASH/OTHER ASSETS NOT RECORDED

Does the entity have any cash or other assets that belong to the entity that is not on its books? Some examples of cash not recorded that you might enter on this report:

- Money with a financial institution for servicing debt
- Money held in escrow for construction
- Money held by a third party administrator servicing claims for a self-insurance program
- Money held in a deferred compensation program under – 26 USC § 457
- Money held in segregated accounts by other government officials
- Money held by a trustee to satisfy the covenants of a bond indenture
- Money in a payroll clearing account

If necessary, click [Add] to open the form. Enter the account number, institution name, description, and the asset amount. Click [Save] and repeat these steps for all accounts.

CASH RECONCILIATION

This statement compiles information regarding depository balances (checking accounts) and investment information (treasury bonds, certificates of deposit, other investments). You are only required to enter data for this statement if your entity has a bond and coupon clearance account and/or a payroll clearance account not included in the depository balances. Once printed, compare the Fund Status report to the Cash Reconciliation portion of the Annual Financial Report. If there are any differences, contact UAN for assistance in locating the discrepancy.

SCHEDULE OF DEBT SERVICE

This schedule shows the combined outstanding principal and interest of all debt for the years following December 31, 2018. Each year that you enter should show the combined principal and combined interest for all scheduled debt payments in that year. However, you must retain the detailed information with your records for all debt service to maturity, since this information is subject to review during your audit. You should be able to obtain the information required for this debt schedule from your files or from the lender.

Click [Add] and starting with 2019, enter the combined principal and combined interest for all outstanding notes and bonds for that year. Click [Save], enter 2020, and then enter the combined principal and combined interest for all outstanding notes and bonds for that year. Continue this format for the first five years. After the first five years, group the remaining years in five-year sets of principal and interest. Repeat this process for all five-year sets until all debt maturity is reached. Make note that this is also the same format used in the Notes to the Annual Financial Statements. Please review the example that follows:

EXAMPLE*: Debt outstanding as of December 31, 2018:

**The principal and interest payments are stated as non-fluctuating amounts in this example to make it simple to understand.*

	Outstanding Principal	Principal Payment Per Year	Interest Payment Per Year	Term
OPWC Loan #1	\$150,000.00	\$10,000.00	\$2,000.00	Fifteen years
Truck Loan #2	20,000.00	5,000.00	100.00	Four years

Schedule for debt outstanding as of December 31, 2018:

Year	<u>2019</u>	
Principal	\$15,000.00	(#1 + #2)
Interest	2,100.00	(#1 + #2)
Year	<u>2020</u>	
Principal	\$15,000.00	(#1 + #2)
Interest	2,100.00	(#1 + #2)
Year	<u>2021</u>	
Principal	\$15,000.00	(#1 + #2)
Interest	2,100.00	(#1 + #2)
Year	<u>2022</u>	
Principal	\$15,000.00	(#1 + #2)
Interest	2,100.00	(#1 + #2)
Year	<u>2023</u>	
Principal	\$10,000.00	(#1)
Interest	2,000.00	(#1)
Year	<u>2028</u>	<i>Combine 2024 through 2028</i>
Principal	\$50,000.00	(#1)
Interest	10,000.00	(#1)
Year	<u>2033</u>	<i>Combine 2029 through 2033</i>
Principal	\$50,000.00	(#1)
Interest	10,000.00	(#1)

FAQ: Can I enter the same data from the Schedule of Debt Service for 2017's year end reports?

No, you cannot because the first year on the 2017 Schedule of Debt Service is not reported on the 2018 Schedule of Debt Service. Each year you must report the remaining debt payments until maturity starting with the next fiscal year. If you have more than five years until all debt is paid the five-year sets from last year are not the same; every year, the grouped years are different. In addition, you may have issued more debt that must be added to the compiled information.

SCHEDULE OF OUTSTANDING DEBT

You must describe all debt activity for 2018 on this schedule with each note or bond described as a separate item. You must retain detailed information in your records for each outstanding debt pertaining to 2018, as this information is subject to review during your audit. If necessary, you

should be able to obtain the information required for this schedule from your files or from the lender. Click [Add] to start with the first note or bond to enter. Please review the example that follows:

Schedule of Outstanding Debt – Examples:

Example A: In 2017 the government had a \$25,000 note issued for a truck. In 2018, the government paid \$5,000.00 of principal on this note. Enter the data like this:

Field Name	Data Entered:	Explanation:
Year Issued:	2017	
Description:	Purchase of truck (Zoning)	
Interest Rate:	1.9%	
Balance Jan 1:	\$25,000.00	Balance of the note as of 1/1/2018
Issued:	\$ 0.00	No additional amount was issued in 2018, so it is zero.
Retired	\$5,000.00	Principal paid on note in 2018
Balance Dec 31:	\$20,000.00 (Calculated field)	Note balance as of 12/31/2018

Example B: In 2018, the same government accepted an OPWC loan of \$150,000.00 for a stormwater improvement project. Enter the data like this:

Field Name	Data Entered:	Explanation:
Year Issued:	2018	
Description:	Stormwater improvements	
Interest Rate:	3.9%	
Balance Jan 1:	\$ 0.00	The note was issued in 2018, so the 1/1/2018 balance was zero.
Issued:	\$150,000.00	Amount issued in 2018
Retired	\$0.00	Amount paid on note in 2018
Balance Dec 31:	\$150,000.00 (Calculated field)	Note balance as of 12/31/2018

End of section AFR Requiring Manual Input

UAN does not generate certain AFR documents (whether required or optional) when there is nothing in the day-to-day software activities that would produce them. Instead, you can prepare these documents outside of UAN and then add them into the application.

You **cannot** submit separate files. You are required to add all external documents applicable to the entity into UAN in order for UAN to compress* them into the AFR-AOS Backup – which is a single file created during the year-end closing that you choose to either submit automatically by internet or write to a disc for mailing. You are required to complete all steps prior to the final year-end audit submission (AFR-AOS Backup) and UAN must receive it **before the deadline** set by the Auditor of State - financial penalties may be assessed for late filings.

*File Compression is a technology that enables you to submit just **one file** (the AFR-AOS Backup) that will contain all your annual financial statements – including all add-in documents. A compressed file contains one or more files that are smaller than their original file sizes. This makes internet uploading faster and easier, and when applicable, it allows more data to be stored on a disc. So, as long as you follow the steps to add the files into UAN *before* closing the fiscal year, the files will compress into the AFR-AOS Backup.

Recommendation: By using Temporary Mode, you might gain some extra time to complete these items before closing the fiscal year.

Regulatory – Required and Optional add-in documents:

- **Required:** Notes to the Annual Financial Statements
- Supporting documents that you choose to submit or that audit requests (when applicable).

OCBOA – Required and Optional add-in documents:

- **Required:** Notes to the Annual Financial Statements
- **Optional:** Management’s Discussion and Analysis
- **Rarely required:** Required Supplementary Information – it has been very uncommon for UAN clients to be required to submit RSI documents. Use for those rare instances or for entities that simply choose to file RSI.
- Supporting documents that you choose to submit or that audit requests (when applicable).

Additional Resources:

- Please refer to AOS Bulletin 2015-007 for more information on the submission of Notes. To view the bulletin, type the following address into your web browser:
<https://ohioauditor.gov/publications/bulletins/2015/007.pdf>

- Local Government Services provides a ‘shell’ (i.e. guide/sample) of each type of MD&A and Notes on the AOS website. To access, type the address that follows into your web browser:

For OCBOA shells:

<https://ohioauditor.gov/references/shells/gasb34ocboa.html>

For Regulatory shells:

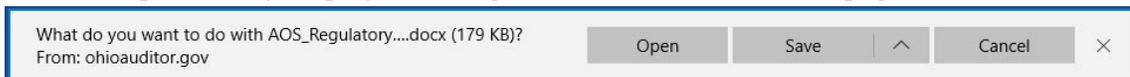
<https://ohioauditor.gov/references/shells/regulatory.html>

Instructions for saving and opening the AOS shells:

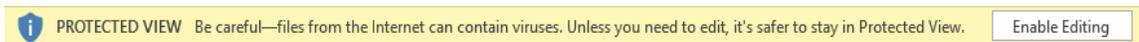
After opening the applicable web page, scroll to the line listing your entity type and click ‘Notes’. On some computers you will be prompted with a message to either: ‘Open, Save, or Save As’ the file or this message will appear at the top or bottom of the screen. To save your own copy to a computer directory of your choice, click ‘Save As’ and navigate to a directory (e.g. Documents folder). Make note of the default file name or modify it to include your entity name.

For example, currently, the default file name for the township notes shell is ‘AOS_Regulatory_Basis_Township_Footnote_Shell_Dec2017.docx’

Some computers may display a message at the bottom of the web page similar to this one:



Click ‘Open’ or if a message does not display, then use the computer’s file browser to browse to the file to open it. Upon opening it, some computers may display a message at the top or bottom of the screen similar to the one below:



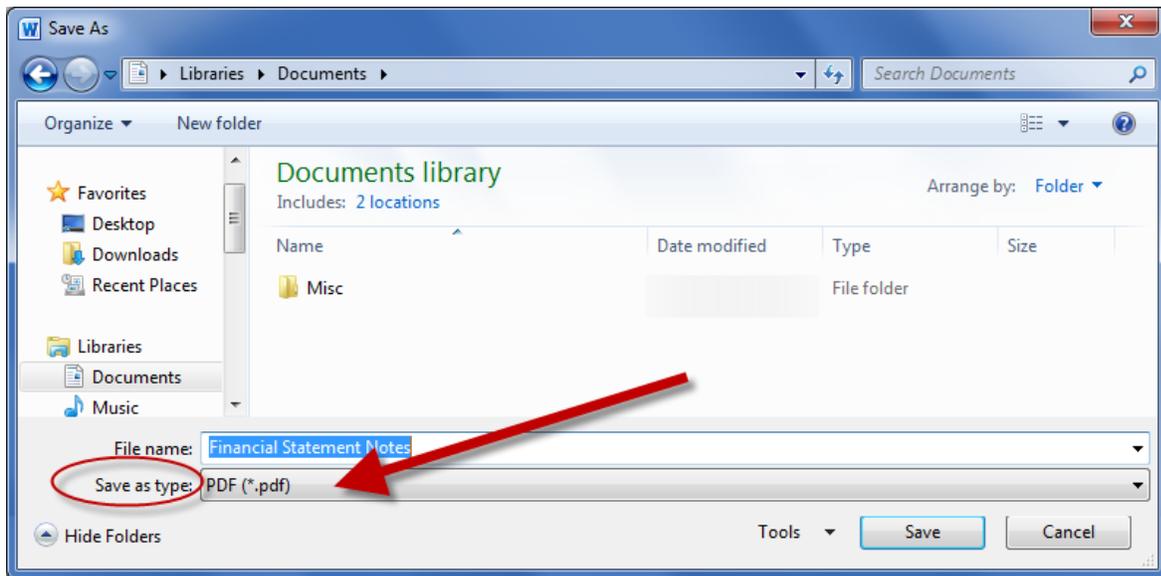
Click the ‘Enable Editing’ button and then save the file.

If you are unsure of which notes to the annual financial statements are applicable for your entity type or have questions about the content of the note shells, please review all applicable information provided on the AOS website, and then if needed, contact Local Government Services at 1-800-345-2519.

STEPS TO SAVE WORD / EXCEL FILES TO ADOBE PDF FORMAT:

Add-in documents are restricted to files formatted in Adobe PDF. The Auditor of State’s Office requires this so that all add-in files will be a uniform file type. *Reminder: all 2018 add-in files will compress into one AOS submission file (the AFR-AOS Backup) when you close the fiscal year.*

The following steps explain how to save Microsoft Word or Excel files to the Adobe PDF format: Open the Word or Excel document. Click the ‘File’ menu and click the ‘Save As’ button and a ‘Save As’ window will open (see an example that follows).



If needed, use the browsing pane on the left to browse to the file folder location in which you would like to save the file (for example, the Documents folder). Confirm or edit the 'File name' field. Click the 'Save as type' drop-down menu and select 'PDF'. Then click the 'Save' button and a PDF file version of your Word / Excel document will be saved to that location. Depending on the computer's Microsoft default options, it may or may not automatically open the PDF after processing. If it does not, click the Window's start button, type 'Windows Explorer' to open the Window's Explorer file browser and browse to the location that you saved the file to view and confirm it saved correctly.

USING THE AFR – NOTES & DOCUMENTS AREA

STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Notes & Documents

Confirm the '**Year:**' drop-down menu (located to the right of the Add button) is set to **2018**. If not, click to change it to 2018 before continuing.

[Add] Click to open the 'Add AFR Document' form.

Click [Browse] to open a browsing window to pick the file. If needed, click the 'Look in' drop-down menu to look through the computer folders for the location of the file. Select the file, and then click [Open] to return to the 'Add AFR Document' form. Clicking [Save] will add the file to the AFR – Notes & Documents area, indicating it will be included in the next AOS submission file/disc.

[Delete]

Use to delete documents added in error or that revised documents will replace.

[Display]

Display will open the selected PDF file.

IMPORTANT:

Make sure that you use the display button to verify that the correct information added-in successfully to the AFR – Notes & Documents area.

- If you find that the wrong file was added, delete the file in the AFR – Notes & Documents area. Use Window's File Explorer to identify the location of the correct PDF file. Then return to the AFR – Notes & Documents area and repeat the 'Add' steps to browse to the correct file location and add the file.
- If you find that, the file that you added needs to be modified, then delete the file in the AFR – Notes & Documents area. Open the file in the application in which it was originally created (e.g. MS Word) and complete any necessary changes. Save the revised copy in the original application and then save it as a PDF file. Return to the AFR – Notes & Documents area and repeat the 'Add' steps to add the revised file.

AFR - OCBOA STATEMENTS

*****Those filing the Regulatory annual financial report type should SKIP this section.
It is not required for Regulatory filing *****

It is **not** necessary to send a paper copy of the AFR to the Auditor of State's Office. The entity's annual financial report information will be submitted as part of the 'AFR – AOS Backup' internet (or disc) submission when you close the year. However, entities should maintain at least one printed copy of the annual financial reports for public record purposes. UAN also recommends that you save the reports as PDF files for future public records requests.

All OCBOA statements are accessible in the following area:

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select the year and statement name from the drop-down menus.

Note: by default, all amounts listed on AFR statements round to the nearest whole dollar as required by the Auditor of State's Office. If you would like to print the statements for internal use with amounts rounded to the nearest penny for precise comparison with non-AFR reports, click the "Options" tab and remove the checkmark next to ' Round to whole dollars'.

Print the following OCBOA statements:

Abbreviated List Name	Full Statement Name
Net Position	Statement of Net Position
Activities	Statement of Activities
Governmental – Fund Balances	Statement of Assets and Fund Balances – Governmental Funds
Governmental – Changes	Statement of Receipts, Disbursements and Changes in Fund Balances – Governmental Funds
Budgetary	Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis

Additional OCBOA statements for entities with proprietary and/or fiduciary funds:

Abbreviated List Name	Full Statement Name
Proprietary – Net Position	Statement of Fund Net Position – Proprietary Funds
Proprietary – Changes	Statement of Receipts, Disbursements and Changes in Fund Net Position – Proprietary Funds
Proprietary – Cash Flow	Statement of Cash Flows – Proprietary Funds
Fiduciary – Net Position	Statement of Fiduciary Net Position – Fiduciary Funds
Fiduciary – Changes	Statement of Changes in Fiduciary Net Position – Fiduciary Funds

AFR - REGULATORY STATEMENTS

*****Those filing the OCBOA annual financial reports should SKIP this section.
It is not required for OCBOA filing *****

It is not necessary to send a paper copy of the AFR to the Auditor of State's Office. The entity's annual financial report information will be submitted as part of the 'AFR – AOS Backup' internet (or disc) submission when you close the year. However, entities should maintain one printed copy of the annual financial reports for public record purposes. UAN also recommends saving the reports as PDF files in case of public records requests.

STEPS TO ACCESS

All Regulatory statements are accessible in the following area: General → Reports & Statements → Year End → AFR – Regulatory Statements, then select the year and statement name from the drop-down menus.

Note: by default, all amounts listed on AFR statements round to the nearest whole dollar as required by the Auditor of State's Office. If you would like to print the statements for internal use with amounts rounded to the nearest penny for precise comparison with non-AFR reports, click the "Options" tab and remove the checkmark next to ' Round to whole dollars'.

Print the following Regulatory statements:

Abbreviated List Name	Full Statement Name
Combining Statement – Governmental	Combining Statement of Receipts, Disbursements and Changes in Fund Balances – All Governmental Fund Types
Combined Statement – Governmental	Combined Statement of Receipts, Disbursements and Changes in Fund Balances – All Governmental Fund Types
Comparison of Budgeted and Actual Receipts	Comparison of Budgeted and Actual Receipts
Comparison of Disbursements and Encumbrances	Comparison of Disbursements and Encumbrances with Expenditure Authority
Reconciliation of Interfund Transactions	Reconciliation of Interfund Transactions

Additional Regulatory statements for entities with proprietary and/or fiduciary funds:

Abbreviated List Name	Full Statement Name
Combining Statement – Proprietary and Fiduciary	Combining Statement of Receipts, Disbursements and Changes in Fund Balances – All Proprietary and Fiduciary Fund Types
Combined Statement – Proprietary and Fiduciary	Combining Statement of Receipts, Disbursements and Changes in Fund Balances – All Proprietary and Fiduciary Fund Types

DECEMBER 31ST YEAR-TO-DATE REPORTS

Print reports that include a record of all entity activity from January 1, 2018 – December 31, 2018. In addition, (optionally) save each report as a PDF file. The AOS audit division recommends that entities retain year-to-date reports. Monthly reports are acceptable only if you have printed a final monthly report each and every month.

Suggested reports are in the list below. Select the report from the drop-down menu and then 2018. Depending on the report, the date range must be set to either ‘Year’ or ‘As of’ 12/31/2018.

	Report	Steps to Access
<input type="checkbox"/>	Appropriation Ledger	Accounting → Reports & Statements →
<input type="checkbox"/>	Appropriation Status	Appropriation Reports
<input type="checkbox"/>	Bank Reconciliation Report	Accounting → Reports & Statements → Bank Reconciliation Reports
<input type="checkbox"/>	Cash Journal	Accounting → Reports & Statements → Cash Reports
<input type="checkbox"/>	Fund Balance Adjustment Listing	Accounting → Reports & Statements → Fund Balance Adjustment Reports
<input type="checkbox"/>	Cash Summary by Fund	Accounting → Reports & Statements →
<input type="checkbox"/>	Fund Status	Fund Reports
<input type="checkbox"/>	Interfund Advance Listing	Accounting → Reports & Statements → Interfund Advance Reports
<input type="checkbox"/>	Interfund Transfer Listing	Accounting → Reports & Statements → Interfund Transfer Reports
<input type="checkbox"/>	Investment Journal	Accounting → Reports & Statements → Investment Reports
<input type="checkbox"/>	Purchase Order Status -Print open and closed PO records. (<i>default view only lists Open POs</i>)	Accounting → Reports & Statements → Purchase Order Reports, select the report and click the Filters tab to select the Status ‘All’
<input type="checkbox"/>	Receipt Listing - Print after sorting by deposit ticket number, then receipt number. This report is useful if you entered deposit ticket numbers in your receipts. If not, it can be skipped.	Accounting → Reports & Statements → Receipt Reports, select the report and click the Sorting tab, and select ‘Deposit Ticket then Receipt Number’.
<input type="checkbox"/>	Revenue Ledger	Accounting → Reports & Statements →
<input type="checkbox"/>	Revenue Status	Revenue Reports
<input type="checkbox"/>	Vendor / Payee Receipt Register	General → Reports & Statements →
<input type="checkbox"/>	Vendor / Payee Payment Register	Vendor / Payee Reports

PAYROLL SPECIFIC YEAR END REPORTS

UAN does not provide a list of payroll reports to print at year end, although you may want to select some reports to Print or PDF for the year. The payroll reports you will have to present at your next audit include the forms W-2 and W-3, all monthly and/or quarterly tax and retirement reports you have filed, and the payments corresponding to these reports. You should have physical copies of these reports for your next audit. If you did not keep physical copies of reports filed, gather that information now. Note that UAN will generate reports that indicate what you *should* have reported, but it may not reflect what you *actually* filed.

Often the December and/or 4th Quarter reports are forgotten in the busy rush of closing the year. Remember that you must file the December OPERS/OP&FPF Retirement reports after you have posted the final wages for pay periods ending in December. You must also file Federal, State and Local tax reports for the month and/or quarter, **and** the 4th quarter ODJFS (Ohio Department of Job & Family Services) Wage Detail after you have posted all wages with December post dates. You must print the W-2 and W-3 forms, and submit them per IRS instructions to the employees and the Social Security Administration.

State, School, and Local taxes many times require you to file an annual report that compiles all wages and withholdings for the year to submit with or in addition to the forms W-2. It is your responsibility to contact these agencies to determine the forms you need and the deadlines to file. Reports you may want to print to complete these reports:

Steps To Access: Payroll → Reports & Statements → Tax Reports – Other (select Ohio Tax Report, School Tax Report and/or Local Tax Report). Mark “Year”, select all items, and Print.

STEPS TO ACCESS

General → Reports & Statements → Year End → 1099-Misc & 1096 Forms to open the area. If needed, change the year to 2018 in the Year drop-down menu.

[Add] Click to add vendors to the list of those for whom you will print forms 1099-Misc. Read the message and click [OK] to open the Add form. If needed, filter the vendors by Vendor Type or Payment Total (see below). Then mark the checkboxes next to the vendors to include. Click [Save] to add them to the 1099-Misc & 1096 Forms list. **Note:** You may add only one 1099-Misc form per vendor, per selected year. Existing forms are available to edit or delete.

Vendor Type section of the Add form

1099 Required is the default. When selected the vendors in the list below it will include only those that are marked as '1099 Required' on the Vendor/Payee form. If a required vendor is missing from this list, you can edit the Vendor/Payee information for it at General → Maintenance → Vendors/Payees, then click [Need Help] for instructions. Please note: You do not need to close the Add 1099-Misc form while editing the vendor. Once you have saved the vendor changes, click [Update Grid] to update this form.

All Vendors: Select this option to list ALL vendors, regardless of whether they are marked '1099 Required' on the Vendors/Payees form.

Payment Total section of the Add form

At Least: You can filter the vendor list by the total dollar amount of payments per vendor that year. Select this button and then type in the dollar amount. Then click [Update Grid].

Any Amount (Default): This will display all vendors based on the Vendor Type filter selected (see above). After making any filter changes, click [Update Grid] to update the list.

[Edit] Use to override any default vendor information relevant to the 1099-Misc form.

Descriptions of each section of the 'Edit 1099-Misc' form are as follows:

Vendor Section of the Edit form

Location drop-down menu: If the vendor has multiple addresses, you can change the address that will print on the 1099 form by selecting it from the Location drop-down menu.

Print Name & Address: Saved (default). This setting brings data into the form from General → Maintenance → Vendor / Payees.

Print Name & Address: Override - use when needed to override the data.

Other section of the Edit form

Mark as Corrected and Mark as 2nd TIN not. Marking either of these checkboxes will fill in the corresponding box on the 1099-Misc.

ID & Account # section of the Edit form

Print ID & Account #: Saved (default). This setting brings data into the form from General → Maintenance → Vendor / Payees.

Print ID & Account #: Override - use when needed to override the data.

Note: edits will update the 1099-Misc form, but will not update the Vendor/Payee information permanently. When possible, it is better to make an edit in the area that the data is being pulled from (such as General → Maintenance → Vendor/Payees), delete the 1099-Misc form and then add it again. However, you can only make some edits on the form itself. For example, you cannot edit vendor names in the Vendor/Payees area after a purchase order or payment posted to the vendor. In addition, if you discover a payment error after the close of the fiscal year in which it posted, the correction will not update in that fiscal year's reports, but you can fix it on the 1099-Misc form.

Amounts section of the Edit form

Print Amounts: Calculated (default). Box 7 is the only field listed that will pull in calculated data from the software. It will include the amount of all payments posted to the vendor in UAN for the year. All other boxes are blank by default.

Print Amounts: Override - use when it is necessary to override Box 7 and/or to enter amounts in other boxes. UAN cannot advise on whether it is applicable for your entity to enter amounts the other boxes or the amount to distribute. Please review IRS instructions <https://www.irs.gov/pub/irs-pdf/i1099msc.pdf> or if needed, contact the IRS or a tax advisor.

Other buttons below the 1099-Misc & 1096 Forms area:

[Delete] Click to delete vendors that were added to the list in error or that will be replaced.

[Print 1099] Click to print the marked vendors. Make sure to load blank 1099-Misc forms.

[Print 1096] Click to print the marked vendors. Make sure to load a blank 1096 form.

1095 & 1094 FORMS

The majority of UAN clients may not be required by the IRS to complete the 1095 or 1094 forms, but it is very important that you determine any requirement for your particular entity and comply if necessary. UAN Support can ONLY provide technical software assistance for using the 1095 & 1094 area, but CANNOT provide instructions or advice on whether the form is applicable to your entity or the content entered on the form.

Per the IRS, only Applicable Large Employers (ALEs) and Self-Insured Coverage (SIC) providers must file 1095 and 1094 forms. ALEs are entities with 50 or more full-time employees – including *full-time-equivalent* (as determined by IRS guidelines) employees. A SIC provider healthcare plan is where the entity is responsible for paying the claims of the healthcare provided to the individuals enrolled in the plan. This **does not** include plans where the entity pays an insurance company the premiums for the healthcare coverage (i.e. the entity is not responsible for paying for the claims of the individuals enrolled in the plan).

Again, UAN Support CANNOT determine if your entity fits these requirements. For guidance, call the Internal Revenue Service or visit www.irs.gov. You may find the following specific IRS web pages helpful. The first is a special IRS webpage set up to help employers comply with the Affordable Care Act reporting requirements <https://www.irs.gov/Affordable-Care-Act/Employers>

Below are IRS instructions for the specific forms:

1095 & 1094 Form B Instructions: <https://www.irs.gov/pub/irs-pdf/i109495b.pdf>

1095 & 1094 Form C Instructions: <https://www.irs.gov/pub/irs-pdf/i109495c.pdf>

As you review the above IRS publications, consider the following questions:

- Is your entity an Applicable Large Employer (ALE)? If you are not sure, do you have 50 or more employees? If you do not have 50 or more employees, your entity is not ALE. If you have 50 or more employees, you will need to use the calculation provided on the IRS website to determine whether your entity is an ALE. The IRS calculation website is: <https://www.irs.gov/Affordable-Care-Act/Employers/Determining-if-an-Employer-is-an-Applicable-Large-Employer>
- Is the insurance your entity offers considered a self-insured plan?

Skip the 1095 & 1094 forms **ONLY IF** you are confident that – based on the IRS guidance – the entity is not an ALE **and** does not offer insurance that the IRS considers a self-insured plan.

STEPS TO ACCESS

Payroll → Reports & Statements → External Forms → 1095 & 1094 Forms to open the area. If needed, change the year to 2018 in the Year drop-down menu.

USING THE 1095 & 1094 FORMS AREA

Because it is likely that only a minority of UAN clients will be required to complete the 1095 & 1094 forms, instructions for using this area are not included in this booklet. Instead, UAN provides a video and handout for guidance. You can access both online by clicking the link that follows or by typing it into your web browser address field and then scrolling to 1095 / 1094 Forms section of the web page.

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

944 FEDERAL ANNUAL TAX RETURN

UAN no longer produces the rarely used Form 944 Federal Annual Tax Return.

You must file annual Form 944 *instead of* filing quarterly Forms 941 *only if the IRS notified you in writing*. Form 944 is designed so the smallest employers will file and pay federal taxes only once a year instead of every quarter. For all questions about which forms your entity should file, contact the IRS or visit <https://www.irs.gov>.

Information for completing a 944 form is available on the 2 federal tax reports listed below* (using the “Year” date selection) in Payroll → Reports & Statements → Tax Reports – Federal. The “YTD Total” rows show the corresponding totals for the 944.

944 Form	* Federal Tax Report
Wages, tips, other compensation	Wages Subject to Federal / State / School Tax YTD
Taxable social security wages (Column 1)	Wages Subject to Social Security Tax YTD
Taxable Medicare wages & tips (Column 1)	Wages Subject to Medicare Tax YTD

944 Form	* 941 Schedule B
Federal income tax withheld...	Federal YTD + Federal Supplemental YTD
Monthly tax liability (only if required)	Total for each month in Total column

Everything else on the 944 form calculates from these figures. Total deposits for the year are available on the Vendor Payment Register: General → Reports & Statements → Vendor / Payee Reports (for the federal payee).

APPENDIX 3: W-2 & W-3 FORMS

This Appendix includes the following topics:

Preparation & Review, starting on page 77

- Verify W-2 employee setup & withholding information
- Confirm entity contact and tax ID information
- Online or disc submission registration (when applicable)
- Timing: determining when to print W-2 & W-3 forms
- Recommended review (for all clients) prior to processing W-2 forms
- Situations Requiring In-Depth Analysis

Processing W-2 Forms, starting on page 87

- Add W-2 forms
- Edit W-2 forms
- W-2 Editor (for box 12-14)
- Print W-2 forms overview
- Print W-2 forms
- Print the required 'Notice to Employee'

Processing W-3 Forms, starting on page 95

- Print W-3 forms
- Optional: create W-2 & W-3 electronic files

Special Note For Clients That Converted To UAN Payroll Mid-Year, starting on page 102.

Read these notes first if your entity converted to UAN Payroll mid-year.

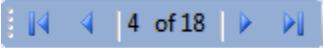
PREPARATION & REVIEW

VERIFY W-2 EMPLOYEE SETUP & WITHHOLDING INFORMATION

Edits to the following employee and withholding areas will not automatically update 2018 W-2 forms if done in work year 2019 and more time-consuming manual edits will be necessary. Save time by verifying and entering any needed corrections *before closing fiscal year 2018*.

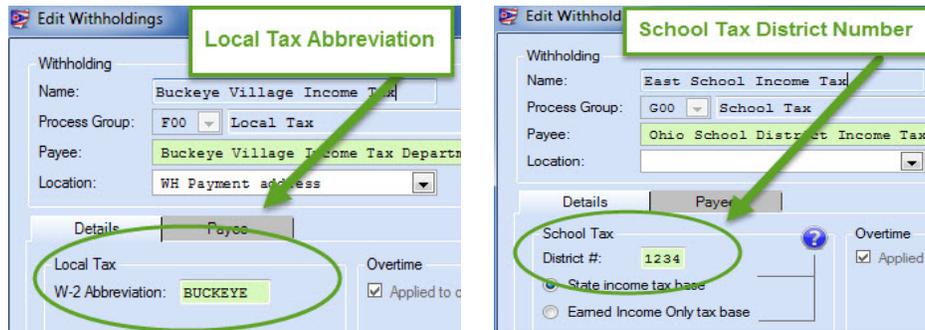
Employee Information:

Steps To Access: Payroll → Maintenance → Employees, select all employees, click Edit and Advanced. On the Employee Information Tab, verify the name, address, and Social Security

number. Most common changes are due to employees moving or name changes during the year. Clicking Save after a change will advance the form to the next employee record. When no changes are necessary, use the navigation arrows in the bottom left corner of the form to advance to the next record e.g. .

Local Tax W-2 Abbreviations and School District numbers:

Steps To Access: Payroll → Maintenance → Withholdings, select all Local and School tax withholdings, and click Edit. Verify that the W-2 Abbreviation is correct for all Local Taxes and the School District # is correct for all school district income taxes.



CONFIRM ENTITY CONTACT AND TAX ID INFORMATION

Entity Information:

Steps To Access: General → Maintenance → Entity Setup. Verify or correct the Federal and State Tax IDs and the entity address listed. Unlike the Employee & Withholding information, you can edit these fields *before or after* closing fiscal year 2018 and the information will be included on each employee's W-2 form without manually editing.

ONLINE OR DISC SUBMISSION REGISTRATION (WHEN APPLICABLE)

If you are considering electronic file upload with the Social Security Administration (SSA) and / or intend to submit a CD to the Ohio Department of Taxation regarding W-2 / W-3 data, then review the requirements by those agencies as early as possible. For more information on how to use UAN in this process, see page 97 and following.

TIMING: DETERMINING WHEN TO PRINT W-2 & W-3 FORMS

It is technically possible to add, edit and print 2018 W-2 forms regardless of the login work year or whether the fiscal year is closed i.e. you can complete these tasks while logged into either 2018 or 2019 and complete them either before or after closing 2018. However, to ensure accuracy, please review the recommendations below.

RECOMMENDED REVIEW (FOR ALL CLIENTS) PRIOR TO PROCESSING W-2 FORMS

Before printing W-2s, ensure that year-to-date tax reports balance with the totals that will report on the W-2 forms by completing the steps that follow. **Note:** the only entities that will be able to produce accurate W-2 forms before closing the fiscal year 2018 are those that have no unresolved payroll issues and have a payroll schedule permitting the completion of the final wages, tax payments, and external withholding reports in December. Therefore, it is likely that you will need to close the fiscal year before completing the steps below.

- 1) Research, identify and resolve all 2018* unpaid withholdings and/or withholding overpayments that would affect the 2018 monthly/quarterly tax reports and W-2s.

Unpaid withholdings and withholding overpayments carried forward **from years prior to 2018 will not affect the 2018 W-2 forms but will affect your 2019 budget.*

If there are any unresolved issues, UAN recommends reviewing the short video ‘Evaluate Unpaid Withholdings’. Click or enter the link below and scroll to ‘Housekeeping’.

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

- 2) Finish posting all 2018 Wages.
- 3) Prepare December and/or 4th Quarter tax reports.
- 4) Pay 2018 tax liabilities (either in 2018 or in 2019, if carried over).
- 5) Complete the December bank reconciliation – it may reveal the need for correcting entries that could affect payments, external tax reports, and W-2s.

SITUATIONS REQUIRING IN-DEPTH ANALYSIS

You may SKIP to page 87 ‘Processing W-2 Forms’ in situations where:

- **You have prepared W-2 forms using UAN in the past and feel comfortable with the process. AND**
- **The entity does not have any special payroll complications this year.**

Otherwise, review the steps below to determine if you are ready to begin processing W-2 forms:

1) REVIEW WITHHOLDING SUMMARY REPORT OPTIONS

The Withholding Summary is a key report for evaluating the status of the entity’s withholding liabilities. To use it effectively, it is important to get a firm grasp of the many options available for rendering the report data. Depending on the situation, the report may need re-printed several times with various option adjustments in order to review all the withholdings accurately.

Understanding the Withholding Summary report:

Steps To Access: Payroll → Reports & Statements → Withholding Reports and select the **Withholding Summary** if needed from the drop-down menu. The report area **default** settings are as follows:

- The 'year' menu will default to the fiscal year of the most recent login*.
*When in temporary mode, you must select the 'work year' upon login.
 - The 'date type' menu will default to the 'Original Post Date' of the withholdings.
 - Only unpaid withholdings will appear in the list grid.
- Note: if a message opens that states there is 'no data to report', it means there are no unpaid withholdings within the range and date type selected.

Year menu:

The unpaid withholdings listed are considered unpaid *as of the end of the fiscal year* in the 'year' menu. The year selected is critical to interpreting the report, particularly when there are withholding liabilities that are unpaid at year end that are carried forward for payment in the following year. An example is federal taxes withheld from the final wages posted in December 2018, but not paid to the IRS until January 2019 i.e. they are 'carried over' into the new fiscal year. In this example, when the Withholding Summary (unpaid) is printed for 2018, the federal tax liability for December will always be considered unpaid since it was unpaid *as of the end of the fiscal year* 2018. Conversely, when you print the (unpaid) report for 2019 the liability will appear as a prior year unpaid amount *until* you post the payment in 2019.

Date type menu options:

'**Original Post Date**' will report the unpaid withholdings grouped by month based on the post dates of the wage payments (warrant or EFT) from which they were deducted. Choose this when analyzing tax liabilities.

'**Pay Period End Date**' will report the unpaid withholdings grouped by month based on the pay period end dates of the wage payments from which they were deducted.

The 'date type' distinction is significant for several reasons:

- State retirement agencies determine the employee's withholding liability reporting and payment deadlines based on the pay period the employee earned the wages in which the money was withheld (specifically, the pay period *end* date)
- Tax collection and other agencies determine the employee's withholding liability reporting and payment deadlines based on the wage payment (post) date in which the money was withheld.
- A wage pay period end date may often be in a *different month* than the post date.
- At year end/begin; a wage pay period end date may be in a *different year* than the post date.

For all of the above reasons, you should always select state retirement withholdings (OPERS or OP&FPF) separately from all other withholdings when the purpose is to determine the unpaid withholding liability by month. To report state retirement, select the year, then Pay Period End Date, and then only select OPERS and/or OP&FPF. **To report all other withholdings**, select the year, then **Original Post Date**, and then select all the other withholdings *without selecting* state retirement.

2) CONFIRM THAT THE ENTITY HAS PAID ALL 2018 TAX LIABILITIES.

You should not print W-2 forms until all 2018 tax reports are processed and you post the final payments for the year.

Analyze Tax Withholdings Status Using the Withholding Summary Report

Please note that W-2 forms will report withheld amounts for all wages with payment dates within the fiscal year *regardless* of whether they have yet to be remitted to the withholding agencies. The following analysis is not only to determine that the entity has paid taxes but also to reveal any related complications that might affect the W-2 forms.

Steps To Access: Payroll → Reports & Statements → Withholding Reports and select the Withholding Summary report. Use the grid that follows as a guide to select and print all Withholding Summary reports *applicable to your entity*:

YEAR	WITHHOLDINGS TO SELECT:	DATE TYPE
2018	All withholdings listed except OPERS & OP&FPF	Original Post Date
2019	All withholdings listed except OPERS & OP&FPF	Original Post Date

Reminder: the year selected for the report is critical to its interpretation – any withholdings carried over and paid in 2019 will always be considered unpaid on the 2018 report.

Review the ‘Prior Year Withholdings’ column on the 2018 report.

If there are any amounts listed, then that is a problem you should research and resolve before closing fiscal year 2018. Warning! Old carryover amounts of this type will have a negative impact on the 2019 budget if they are not resolved before closing 2018.

Review the ‘January – December withholding columns on the 2018 report.

Are there any unpaid tax withholdings? If yes – did you pay them in the new year? Confirm this by reviewing the 2019 report as follows.

Review the ‘Prior Year Withholdings’ column on the 2019 report.

Note: the ‘Prior Year Withholdings’ column on the 2019 reports is the only relevant column for this analysis i.e. any unpaid withholdings listed in January 2019 result from wages posted in January– liabilities not relevant for taxes reported on the 2018 W-2 forms.

Does that column include unpaid tax withholdings that carried over from 2019?

If yes, identify the reason. Depending on the answer, you may need to do one or more of the following:

- Amend tax reports and issue another payment
- Clear the unpaid withholding because it was already paid in Accounting and/or
- Edit the W-2 to manually resolve a problem that you did not correct before closing the fiscal year 2018.

3) CONFIRM THE W-2 REPORT TOTALS MATCH WHAT WAS REPORTED

Make sure that the withholdings that will report on the W-2 forms will match what was reported to the various withholding agencies when the monthly or quarterly reports are totaled. Complete the steps that follow to be sure of this.

A) PRINT THE W-2 REPORT

Steps To Access: Payroll → Reports & Statements → Tax Reports – Federal. From the drop-down list, select the **W-2 Report**. Select all employees listed and click Print.

The W-2 Report includes a ‘Report Totals’ section at the end of the report. This section will include the annual totals of all of the following taxes withheld (when applicable) from wages:

Federal Income Tax, Medicare, Social Security, Ohio Income Tax, School, and Local

B) RETRIEVE COPIES OF THE TAX REPORTS ORIGINALLY SUBMITTED

The fiscal officer should have retained paper copies of the monthly and/or quarterly tax reports filed throughout the year (to provide at the next audit). For the purpose of this comparison, it will be no benefit at this time to reprint the monthly or quarterly tax reports from UAN since it would generate the same data reported on the UAN W-2 Report! You will need copies of the reports originally filed or if needed, check the taxing district website to see if they have an option for online access to the filed reports and a list of the payments.

C) COMPARE THE W-2 REPORT TOTALS TO AGENCY REPORTING

Compare each withholding type separately to the corresponding W-2 Report Total. Using the file copies of the submitted reports, add the monthly (or quarterly) report amounts together to arrive at the total reported and paid to each district / agency for 2018. Compare these to the W-2 Report 'Report Totals'. When there are no withholding problems, the calculated annual total of individual withholdings as reported to the tax agencies (monthly or quarterly) should equal the W-2 report totals (after minor rounding issues are taken into account – such as the 941 'fraction of cents'). Please see the specific considerations below:

To calculate Medicare and Social Security, multiply the W-2 Report Total by two.

The 941 Quarterly reports submitted to the IRS include the combined employee and employer share while the W-2 Report includes only the employee share for Social Security and Medicare. To compare these withholdings to the 941 accurately, multiply the W-2 Report total for each by two. When there are no problems, the compared amounts should equal or differences accounted for by small 'fraction of cents' adjustments (if any) included on the 941 reports.

Compare Local/School Tax districts separately

Using the entity file copies, add the monthly (or quarterly) report amounts together to arrive at the total reported and *paid to each district* for 2018. Compare these to the W-2 report – report totals.

Do you have more than one local or school tax? If yes, please note:

The W-2 Report – Report Totals section does not list the individual local or school tax districts, but instead totals them by type. It may help to see the district breakdown by printing the applicable local or school tax report by selecting the entire year as the date range. This is not a means of verification – just a way to review a greater level of detail than reported on the W-2 Report. Verify by comparing the reports currently generated by UAN to the actual reports filed.

Steps To Access: Payroll → Reports & Statements → Tax Reports – Other. Select the Year, the report name (**Local Tax or School Tax**), the Year radio button, click the Options tab and select 'Include payment detail'. Checkmark the tax districts listed and click Print.

4) INVESTIGATE DISCREPANCIES (IF ANY) BETWEEN THE W-2 REPORT TOTALS AND WHAT WAS ACTUALLY REPORTED

A) Check for discrepancies due to payroll errors that were corrected in the Payroll software, but not on agency reports.

You may discover discrepancies if there were some payroll errors during the year. For example, improperly voiding or *not voiding* payroll checks in the software and then correcting the error later, but only after printing external reports. Identify any errors like this (corrected in software, but not

corrected on external reports) and when appropriate, make amendments to the external reports so that they will balance with the W-2 forms.

B) Check for discrepancies due to improperly reporting and paying taxes by the ‘pay period end’ date.

UAN correctly identifies *tax liabilities* for payments and reports to tax agencies *based on the wage post date*. In the event that you (or another user) manipulated the default date range settings *to pay taxes based (improperly) on the payroll pay period date* and then manually prepared the tax reports in this manner, it can result in reporting errors. Such reporting errors could cause the W-2 forms not to balance with the year to date tax reports. To fix errors such as this, you must first identify the specific reporting errors and then amend reports so they balance with the 2018 wages that will report on the 2018 W-2 forms.

Caution! The W-2 is a tax report –*NOT* a retirement report – so do not compound a mistake by editing the W-2 amount to make it equal to the sum of all contributions for an employee as reported on the monthly OPERS (or OP&FPF) contribution reports. Tax reports *very rarely* correlate to state retirement reports. The reason for this is:

- Tax reports reflect withholdings based on wage post date (regardless of the pay period).
- OPERS / OP&FPF contribution reports reflect withholdings based on pay periods end dates (regardless of wage post date).

Therefore, it is normal *and correct* for retirement withholding amounts on the W-2 to be different from the sum of the monthly OPERS (or OP&FPF) contribution reports. For example, wages that were posted in January **2018** for pay periods that ended in December **2017** would have been reported to OPERS (or OP&FPF) for December 2017, but would NOT have been reported on the 2017 W-2 – instead, they will be reported on the 2018 W-2. Likewise, wages that will be posted in January **2019** for pay periods ending in December **2018** will be reported to OPERS (or OP&FPF) for December 2018, but will NOT be reported on the 2018 W-2 – instead, they will be reported on the 2019 W-2.

To identify suspected errors, print and analyze the following two reports with the specific settings:

Steps To Access: Payroll → Reports & Statements → Wage Reports, select **Wage Withholdings Detail**, select ☉ year and leave the default date type as ‘Original Post Date’. Use this to review the wages and withholdings that will report on the W-2 listed by wage payment and totaled for each employee.

Steps To Access: Payroll → Reports & Statements → **Wage Withholdings Summary** and change the default date type from ‘Original Post Date’ to ‘Pay Period End Date’. Print each month separately so that you can compare the data to copies of the reports that were actually filed with OPERS or OP&FPF.

C) Check for discrepancies due to previous error-correcting adjustments from switching between Social Security & OPERS (or OP&FPF).

Under various circumstances, sometimes fiscal officers incorrectly withhold Social Security from an employee's wage when state retirement (OPERS / OP&FPF) should have been withheld or vice versa. If this particular error DID NOT occur at the entity for at least one employee in 2018, then SKIP TO THE NEXT SECTION. Note: changes to *prior year* earnings and withholdings that were swapped between retirement types are not applicable; they do not affect 2018 W-2s.

UAN Support receives calls about this throughout the year. Depending on the situation and the fiscal officer's preferences, **the typical solutions are summarized** below:

1. UAN guided solution that involves two types of wage adjustments. This does not require editing the 941report or W-2 form.
2. UAN guided solution involves one type of wage adjustment and plus manual edits to 941 report(s) and W-2 forms.
3. The fiscal officer may have chosen to correct the problem using accounting transactions and report edits. Manual edits to the 941 report(s) and W-2 forms are necessary.

First, confirm how the problem was resolved at your entity by reviewing the following reports and utility list:

Login to **work year 2018** (if you are in Temporary Mode)

Steps To Access: Payroll → Reports & Statements → Wage Reports, select **Wage Withholding Detail**, select the Year radio button and the employees affected to print and review.

Steps To Access: Payroll → Reports & Statements → Tax Reports - Federal, select **Federal Tax Report**, select the Year radio button and the employees affected to print and review.

Steps To Access: Payroll → Utilities → **Wage Adjustments**

If adjustments are listed, then select all and click Display. The Display form enables you to view the many details of the adjustment without accidentally changing data. **Caution:** you may have wage adjustments listed that are unrelated to this subject – carefully review the records to identify only the relevant adjustments.

Review the W-2 Solution notes that follow and analyze using this wage adjustment Display form, reports previously mentioned above, and copies of submitted 941 reports. Note: if the wage adjustment list is blank, then skip to W-2 Solution #3.

W-2 Solution #1 – Withholding & Earning Swap in the same quarter as Earning

A 'Withholdings Swap' between Social Security and a state retirement requires a corresponding 'Earning Swap' for the W-2 form to be accurate without manual edits. In situations where the post date of the earning(s) and the post date of the swap adjustments are dated in the same quarter, there is no need to edit the 941 reports or W-2 form.

W-2 Solution #2 – Withholding Swap in a different quarter than Earning

Sometimes the post date of the wage adjustments must be in a different quarter than the post date of wage-earning(s) that caused the problem. Posting the corresponding 'Earning Swap' would result in corrupting the current quarter's 941 report without fixing the 941 quarter(s) in which the problem occurred. In cases like this, a UAN representative may not recommend posting an Earning Swap that corresponds to the Withholding Swap. Instead, they may advise editing the 941(s) in the quarters originally affected and later editing the W-2 form. The only edit the W-2 related to this scenario should be to the Social Security *wages*. Social Security *tax withheld* and Box 14 (OPERS or OP&FPF) should have been corrected by the Withholding Swap.

W-2 Solution #3 – No swap; Accounting transactions & manual report edits

The fiscal officer may have chosen to correct the problem by posting payments using the Accounting software and manually editing 941 report(s) instead of using the Wage Adjustment utility. If you need to confirm that solution was used, review the reports described previously, the wage adjustment utility – to confirm there were no related adjustments, and the Payment Listing (Accounting → Reports & Statements → Payment Reports) to confirm the corrective payments in accounting. If yes, then manually edit the W-2 form to correct Social Security wages, the Social Security tax withheld, and the state retirement in Box 14. **Note:** UAN staff cannot advise on how to arrive at the correct amounts. You must determine the correct amounts and areas that must be manually edited on the W-2 forms to match your edits to the tax and retirement reports.

D) Check for incorrect application of withholdings

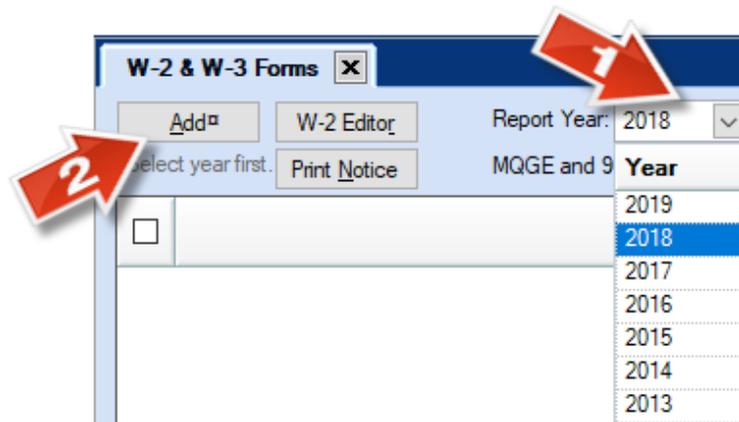
Review the *Employee* pages of the **W-2 Report** (printed earlier). If you didn't have any housekeeping problems or OPERS and SS swap issues, but you are having difficulty reconciling the Base Wages on the W-2 Report (or on the W-2 Boxes 1, 3 and 5), you may not be taking into consideration the correct taxing and reporting of Cafeteria Plans, Deferred Compensation (Non-Roth), fringe benefits, and/or salary reduction plans. You must understand the rules that govern these items to reconcile properly. Review the Payroll information on withholding tax calculations. An explanation can be access through a shortcut in the Withholding Editor screen. Got to Payroll → Maintenance → Withholding Editor. When the form opens, click the  icon in the bottom right corner to open a message that explains how a withholding 'wage base' is calculated for different withholding types.

Warning: UAN Payroll properly applies the laws that govern taxes and retirement to calculate the taxes for wages, generate the tax reports, payments, and W-2s. If you have *manually edited tax related withholdings on wages* (Payroll → Transactions → Wages, Edit) and / or have erroneously (over or under) corrected items *contrary to tax rates and laws* then you may need to hire a tax consultant for advice. In such cases, UAN support staff will not assist in determining how to amend your reports, payments, and/or W-2 forms.

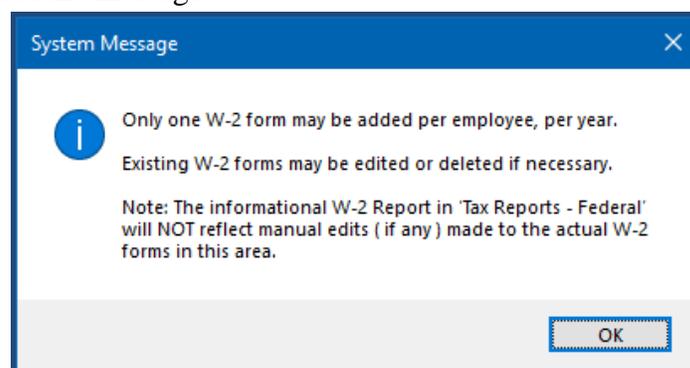
PROCESSING W-2 FORMS

ADD W-2 FORMS

Steps To Access: Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms. Read the message and click OK. The W-2 & W-3 Forms tab will open to an empty list (*unless employees were previously added*). Please review the illustrated screen that follows:

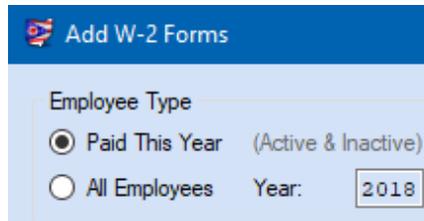


1. **Select the Report Year.** It is important to select the Report Year to the correct W-2 fiscal year *before clicking the Add button*. If you are working in fiscal year 2018 the year 2018 will default in the box. If you are working in fiscal year 2019, and you have posted wages in 2019, the year 2019 will default in the box. To select the correct fiscal year, click the drop-down arrow and select the year.
2. **Click Add** and read the message:



As noted in the message, you *will* be able to manually edit W-2s or delete them to start over. However, the W-2 *report* will not reflect manual edits – it will continue to report the data from the actual payroll postings.

3. **Click OK** to continue. The Add W-2 Form opens and the upper left corner defaults to (active and inactive) employees “Paid This Year” for fiscal year 2018 as seen in the screen that follows.



Special Note for entities that joined UAN in 2018: even if there are no posted wages in UAN it is still possible to use the software to create and edit W-2s – as long the employees have been added under Payroll → Maintenance. If this is the case, select All Employees.

4. **Select employees** that you would like to add to the W-2 Forms list at this time and **click Save**. A confirmation message will appear in the lower left corner of the form. **Click Close** and the list will update.

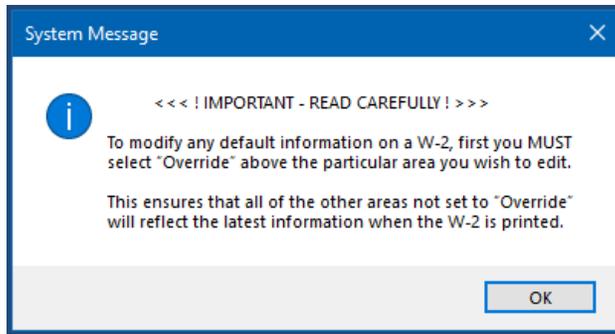
EDIT W-2 FORMS

Important Note: the **W-2 report** will not reflect manual edits to the W-2 forms – it will continue to report the data from the actual payroll postings. Only the W-2 forms and the corresponding W-3 forms will reflect the edits. When edits are necessary, UAN recommends verifying that 941 reports and state, local and school tax report totals balance with the corresponding W-3 report before issuing W-2 forms to employees. The taxing districts will compare your W-2 forms with the reports filed and payments made for 2018. If there is a discrepancy, they will require you to reconcile the items; therefore, UAN recommends that you reconcile and correct any errors before issuing the W-2 forms.

Steps to Edit W-2 forms:

After employee data has been added to the list, W-2 forms can be edited when necessary.

1. **Select the employee(s) name and click Edit.** A message will open:



2. **Read and click OK.** Note: the message is explained in greater detail later in this booklet. The Edit W-2 Form will open as seen in the illustrated screen that follows.
3. **Edit** only when absolutely necessary. In most circumstances – when Payroll maintenance and transactions have been entered correctly throughout the year – there is no need to edit the W-2. Review the Edit W-2 Form Guide that follows a detailed explanation of form options.
4. **Click Save** after all edits are complete. If multiple employees were selected, the form will advance to the next employee. After all employees selected are complete, **click Close**.

Edit W-2 Form Guide:

Review the illustrated screen that follows to familiarize yourself with the form layout.

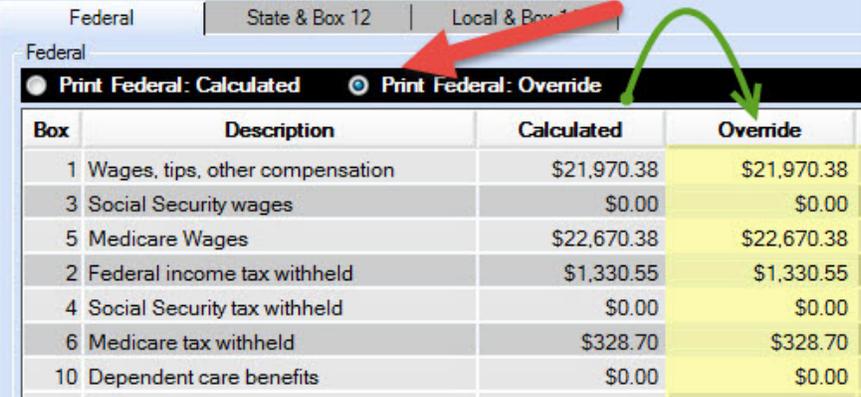
First double check the Employer address and Federal Tax ID in the bottom center of the form. As previously mentioned, the Employer information listed cannot be edited on the form itself. If any

employer information is incorrect, review the instructions under the ‘Confirm entity contact and tax ID information’ notes starting on page 78 and then edit the W-2.

All **employee specific** contact information can be overridden on the Edit W-2 Form **only after the fiscal year 2018 is closed**. Ideally, it is better to discover discrepancies prior to closing the fiscal year 2018 by completing the steps in ‘Preparation & Review’ (starting on page 77) so that you only have to enter updates one time – at the source – under Payroll → Maintenance → Employees.

The Edit W-2 Form is designed so that you can change employee information that will print on the W-2 while still being able to view the latest data that was created (calculated or saved) in fiscal year 2018. The form is separated into sections and tabbed pages. Notice the employee sections in view when the form is first opened: Name, Details, Box 13 and Federal under the Federal tab. Each section includes either a ‘Saved’ or ‘Calculated’ area and an Override button that will enable edits. To make changes in any section, select the corresponding Override button and edit the items you wish to change in the override area; the original data cannot be changed, but when the Override button is selected, only the data in the override area will print on the W-2. All sections that do not have Override selected will print the latest data that was created (calculated or saved) in fiscal year 2018.

For example, in the screen that follows, notice that the Federal section defaults to ‘Print Federal Calculated’, but it can be changed to ‘Print Federal Override’. Selecting the ‘Print Federal Override’ button will duplicate the amounts listed in the ‘Print Federal Calculated’ column. Type over any amounts in the override column that need to change and those amounts will be printed on the W-2 instead of the calculated amounts.



Box	Description	Calculated	Override
1	Wages, tips, other compensation	\$21,970.38	\$21,970.38
3	Social Security wages	\$0.00	\$0.00
5	Medicare Wages	\$22,670.38	\$22,670.38
2	Federal income tax withheld	\$1,330.55	\$1,330.55
4	Social Security tax withheld	\$0.00	\$0.00
6	Medicare tax withheld	\$328.70	\$328.70
10	Dependent care benefits	\$0.00	\$0.00

The State & Box 12 tab and the Local & Box 14 tab includes sections for the UAN calculated data and areas to override that data **when necessary**. Review the illustrated screens that follow.

State & Box 12 tab is selected in this screen.

Federal | **State & Box 12** | Local & Box 14

State

Print State: **Calculated**

State	Employer's State ID #	State wages	State tax
OH		\$21,970.38	\$553.10

Print State: Override

State	Employer's State ID #	State wages	State tax
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Box 12

Print Box 12: **Calculated**

Code	Year	Amount
G		\$700.00

Print Box 12: Override

Code	Year	Amount
------	------	--------

Normally use Calculated data. Click Override ONLY when necessary.

Local & Box 14 Tab is selected in this screen.

Federal | State & Box 12 | **Local & Box 14**

Local

Print Local: **Calculated**

Abbreviation	Locality name	Local wages	Local tax
BUCKEYE	Buckeye Village Income Tax	\$22,670.38	\$226.69

Print Local: Override

Abbreviation	Locality name	Local wages	Local tax
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Box 14

Print Box 14: **Calculated**

Item	Amount
OPERS-R	\$2,271.09

Print Box 14: Override

Item	Amount
------	--------

Normally use Calculated data. Click Override ONLY when necessary.

When selecting Override, the original data is duplicated into the override area. You can **edit** the existing override lines, **delete** lines by clicking an X next to the row or use a data entry line to **add** new lines. Clicking Save will advance the screen to the next employee. Continue until you have

completed reviewing and (when necessary) editing other W-2s. Click Close to exit the form. Keep the W-2 & W-3 Forms area open when you are ready to print.

W-2 EDITOR

The W-2 Editor is an optional tool for quickly adding or editing data in W-2 boxes 12, 13, and 14 for multiple employees at a time. Instructions are included in the UAN Payroll Manual. To access the W-2 Editor instructions go to Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms. Read the message and click OK. In the bottom left corner, under the FAQs menu, click the ‘W-2 Editor’ link and the manual will open to the instructions.

PRINT W-2 FORMS OVERVIEW

UAN will ONLY print W-2 & W-3 forms on plain blank paper. When printed from UAN, the forms meet the Social Security Administration’s (SSA) 2018 plain paper requirements. In addition to saving money, plain paper printing prevents various printer alignment issues that are often encountered with pre-printed forms.

W-2 print options available in UAN:

	EMPLOYER		EMPLOYEE	
2 P A R T	2 employees per page		2 employees per page	
	<input type="radio"/> Copy A	Federal (SSA)	<input type="radio"/> Copy B	Federal (IRS)
	<input type="radio"/> Copy D	Employer Records	<input type="radio"/> Copy C	Employee Records
	<input type="radio"/> Copy 1	State / City / Local	<input type="radio"/> Copy 2	State / City / Local
4 P A R T	4 employees per page		1 employee per page	
	<input type="radio"/> Copy D	Employer Records	<input type="radio"/> Copy B + C + 2 + 2	
	<input type="radio"/> Copy 1	State / City / Local		

Optional: *perforated* plain blank paper purchased from third-party vendors may be used. The styles compliant with UAN software are the 2-Part (2-up) sheets with one horizontal perforation (*2 per sheet*), and the 4-Part (4-up) sheets with three horizontal perforations (*4 per sheet*).

Steps To Access: Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms. Read the message and click OK. Select 2018 from the Report Year menu. Select all of the employees from the list and click the Print W-2 button and the Print W-2 Form will open.

Form Options:

- W-2 Copy buttons: select to print *one copy type at a time* i.e. print one set of W-2 copies for the selected group of employees before moving on to the next set of W-2 copies.
- There is no required order for printing the W-2 copy types. For example, all Copy D forms could be printed before printing Copy A forms or visa versa.
- Order by: Name or SSN: At the bottom of the form, you may select to sort the W-2 copies by employee name or by social security number. You do not have to use the same setting for all W-2 copy types.
- Important: blank paper printing of W-2 forms requires printing a separate ‘Notice to Employee’ page to include with each employee W-2 form. Instructions start on page 95.
- For any employees whose withholding information cannot fit onto a single W-2, extra copies will print automatically (omitting certain redundant information, as specified by the form instructions).

Copy A – Social Security Administration (SSA) Requirements:

- SSA Electronic filing options: Entities that have registered with the SSA to upload an electronic W-2 and W-3 file do not need to print the Employer Copy A: Federal (SSA).
 - Instructions to create the electronic file start on page 97.
- SSA Paper Reporting Requirements: the SSA requires that Copy A of the forms W-2 (and the W-3) be separated into MQGE and 941/944 batches for paper reporting.
 - MQGE employees are defined as those with Medicare + OPERS / OP&FPF deductions and 941 / 944 employees as everyone else.
 - The software will automatically print Copy A in separate batches.
 - Be prepared to pair each W-3 with its corresponding W-2 batch for mailing.

Copy 1: State / City / Local – Special Considerations:

Employers are required to submit Copy 1 for State Tax withholdings and (when applicable) any withholdings for school tax or local tax agencies. A separate Copy 1 must be printed to submit to each tax district as required by those agencies. Entities that are required to file a monthly or quarterly report for school or local taxes will also be required to submit an annual reporting form along with Copy 1. UAN staff cannot provide any further guidance on specific tax district filing requirements – contact the tax district for instructions and obtain their annual forms.

PRINT W-2 FORMS

Important: read the Print W-2 Forms Overview (if you have not already) before continuing.

Time-Saving Tip: if possible, print all W-2 Copy sets before exiting the Print W-2 form.

Explanation: the first group of W-2 forms sent to the printer takes longer because it triggers temporary calculation that will be used for all W-2 copies that will be printed while the Print W-2

form is open. If the Print W-2 form is closed and reopened, the software will have to repeat the temporary calculation when the next group is selected for printing.

Printing Instructions for W-2 Forms – Copy B, C, D and Copy 2:

1. Select a W-2 Form Copy type to print.
2. Confirm or change the sort ‘Order by’ button selected i.e. order employees by name or SSN.
3. Verify that you have the correct paper in the printer tray.
4. Click OK and then click Print when the printer message opens.
5. Repeat the steps above until all Employee and Employer sets needed of these copy types.

Printing Instructions for W-2 Forms – Copy A:

1. Select W-2 Form Copy A type to print.
2. Confirm or change the sort ‘Order by’ button selected i.e. order employees by name or SSN.
3. Verify that you have the correct paper in the printer tray.
4. Click OK to print.

The steps that follow (a. or b.) will depend on the group of employees selected:

- a. When the employees selected include **only one type** (MQGE **or** 941/944), then the software will automatically send the W-2 forms in one batch to be printed.
 - i. Click Print when the printer message opens.
- b. When the employees selected include **both types** (MQGE **and** 941/944), then the software will automatically print the W-2 forms in two separate batches.
 - i. Read the first message (also explained in the Print W-2 Forms Overview) and click OK and a second message will open.
 - ii. Read the second message and decide ‘Should UAN pause printing between each group of Copy A forms?’ Decide and click [Yes] or [No].
 - If No was selected, UAN will print both groups without pausing.
 - Click Print when the printer message opens.
 - If Yes was selected, then you will have to click OK to resume printing after the first group prints.
 - Click Print when the printer message opens. The first group of Copy A forms will print and a message will appear.
 - After you remove and set aside the first group of Copy A forms, click OK to print the second group of Copy A forms.

Printing Instructions for W-2 Forms – Copy 1:

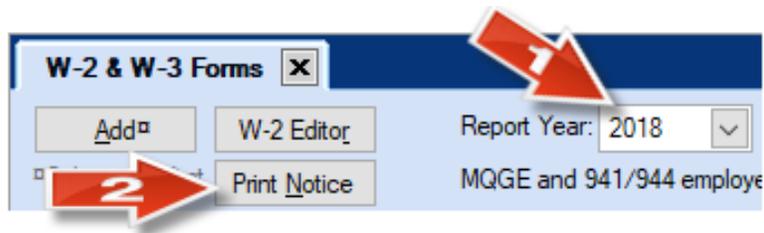
1. Select a W-2 Form Copy 1 type to print (2 part or 4 part employer). A vendor drop-down list menu will open below the button. It will only include options for the state, school, and local tax agencies that apply to the group of employees selected for printing.
2. Select one tax agency from the drop-down menu.
3. Confirm or change the sort ‘Order by’ button selected i.e. order employees by name or SSN.
4. Verify that you have the correct paper in the printer tray.

5. Click OK and then click Print when the printer message opens.
6. Repeat the steps above to print Copy 1 forms for each tax district as required by those agencies.

PRINT THE REQUIRED 'NOTICE TO EMPLOYEE'

All W-2s issued on blank paper must be accompanied by a Notice to Employee. You can print the Notice to Employee from the W-2 & W-3 Forms page.

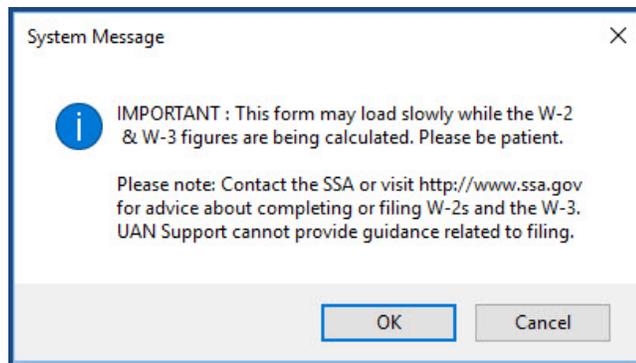
Steps To Access: Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms, the W-2 & W-3 Forms tab will open. Read the message and click OK. Select 2018 from the Report Year menu. Click the Print Notice button (*as seen below*) and the Print form will open. On the Print form, select the number of copies you need, and click Print.



PROCESSING W-3 FORMS

PRINT W-3 FORMS

Steps To Access: Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms. Read the message and click OK. Make sure 2018 is in the Report Year box. Select all of the employees from the list and click the Print W-3 button. A message will open:



Read the message and click OK. The Print W-3 form will open.

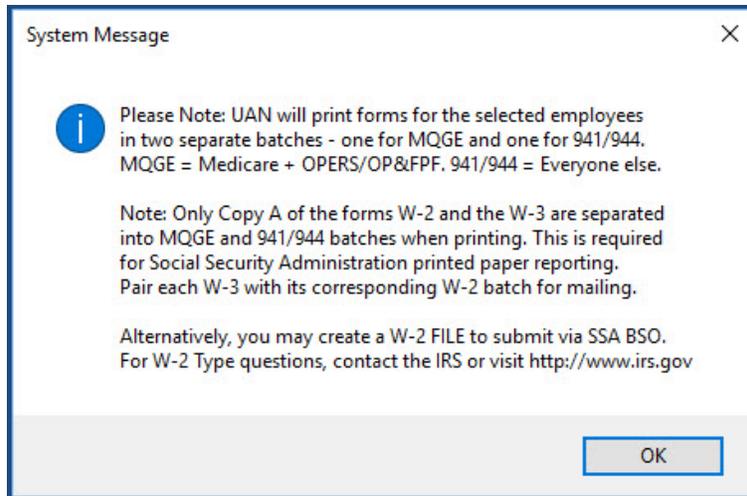
Most of the information on the W-3 form is automatically generated based on the W-2 totals of the employees selected and therefore cannot be directly edited on the W-3. The exceptions include the list of items that follow. Note: the UAN default (amount or setting) of the items listed below should be carefully reviewed and changed when necessary.

- 1) **Kind of Payer** federal tax report type: 941 Quarterly or 944 Annual (if available).
Select the type applicable to your entity.
- 2) **Kind of Employer: State/local non-501c or State/local 501c.**
Select the type applicable to your entity. Click the blue question mark  for more information. If necessary, contact the IRS for assistance; UAN staff cannot answer questions about the selection.
- 3) **Total number of forms W-2 (Override) – only use if necessary.**
The total number of W-2 forms for the W-3 will automatically calculate. Some employees may generate more than one W-2 Form. Only edit this field when necessary.
- 4) **Box 14: Income tax withheld by payer of third-party sick leave – when applicable.**
If the entity has income tax withheld by a payer of third-party sick pay, enter the total in this field. UAN staff cannot answer questions about third-party sick pay.
- 5) **Employer Information & State Tax ID:** confirm the fields are accurate. If needed, close the form and go to General → Maintenance → Entity Setup to enter corrections. Save and close and then return to the Print W-3 Form where the Employer Information will be updated.

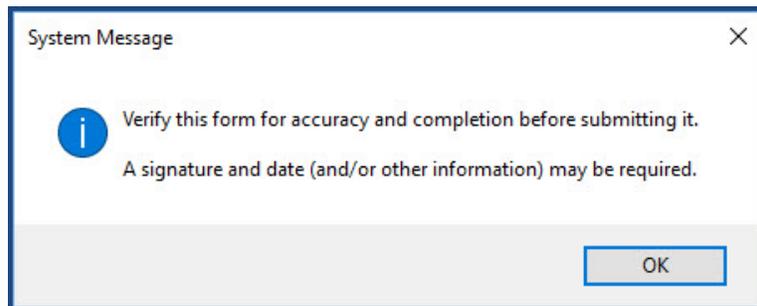
Note: Per IRS rules, boxes 16 and 18 are totals of all boxes 16 and 18 from the compiled W-2s. For example, if you have just one employee with \$50,000 of wages subject to a city tax and the same \$50,000 also subject to a school tax, they are reported separately on the W-2 (two lines for box 18 of \$50,000 each), but are combined on the W-3 (one line for box 18 totaled to \$100,000).

After confirming all items on the form are accurate, click OK to print.

When the selected employees include both types (MQGE and 941/944 types), then the software will open the message that follows. Otherwise, it will skip to a print form.



When applicable, read the message and click OK to continue. A print form will open. Select the printer and click Print. The following message will open while the W-3 form(s) print:



Read the message. **Important:** this is something that only you can confirm. The tax districts will use your year-to-date tax deposits and/or reports to compare the W-2 forms for accuracy. This final review is especially important when you have edited wages, withholdings or other items on any W-2 form. Make sure the W-3 generated by the W-2 forms balance with year to date tax report totals. If they do not balance with the reports and taxes that have been paid then the respective tax agencies will contact you for an explanation of the discrepancy.

Click OK to close the message.

OPTIONAL: CREATE W-2 & W-3 ELECTRONIC FILES

UAN can create the following electronic files for submission:

- **Social Security Administration (SSA): W-2 & W-3 Federal Tax Filing:** Create a file containing W-2 & W-3 data that you can upload through the SSA website for the entity's federal tax filing i.e. in place of mailing W-2 Copy A and W-3 forms to the SSA. The entity

must first register for electronic file upload with the Social Security Administration (SSA) before you can use this feature in UAN. Note: UAN Staff cannot assist with the registration.

- **Ohio Department of Taxation: W-2 Ohio & School District Tax Filing.** Create a file containing W-2 data for submission of Ohio and (if applicable) school district tax reporting i.e. in place of mailing W-2 Copy 1 form(s).
 - The Ohio Department of Taxation will accept this data file on CD-ROM only – referred to as ‘Magnetic Media Reporting’.
 - Online filing is NOT currently available for W-2 forms (as of this booklet print date).
 - UAN staff can only answer questions applicable to creating the file for saving on a CD (see the instructions that follow). Please contact the Ohio Department of Taxation regarding all other questions about Magnetic Media Reporting submissions.

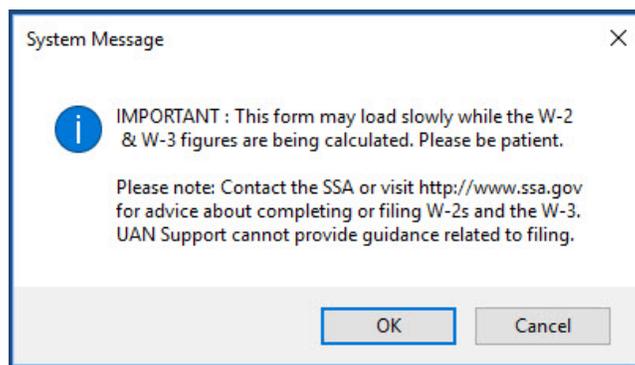
Note: UAN **cannot** create electronic files in place of W-2 Copy 1 forms for local or city tax reporting requirements.

Recommendation: print the applicable W-2 & the W-3 forms for in-office use even though it is not necessary for the SSA or the Ohio Department of Taxation when an electronic file is used. Complete the electronic file steps only after you have verified the accuracy of the printed forms.

Special Note for entities with school tax withholdings: school tax withholdings must be set up using the proper UAN processing group code to be included in the Ohio + Schools W-2 upload file. Before proceeding, verify that all relevant school taxes are set up as process group “G00 – School Tax” in Payroll → Maintenance → Withholdings (under the Process Group column). If any school withholdings were set to an incorrect process group, contact UAN Support for assistance to correct the problem before creating the Ohio + Schools upload file.

Steps To Access: Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms, the **W-2 & W-3 Forms** tab will open. Select Report Year 2018. Select all of the employees in the list and click **File**.

You will receive the following message:



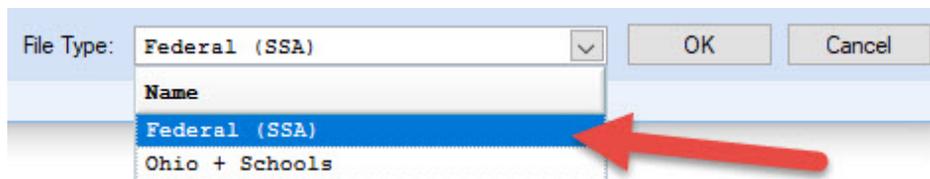
Read the message and **click OK**. The File W-2 and W-3 form opens.

Most of the information on the File W-2 and W-3 form is automatically generated based on the W-2 totals of the employees selected and therefore cannot be directly edited in this form. The exceptions include the list of items that follow. Note: the UAN default (amount or setting) of the items listed below should be carefully reviewed and changed when necessary.

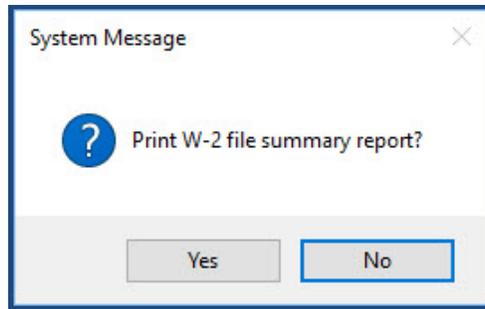
- 1) **Kind of Employer: State/local non-501c or State/local 501c.**
Select the type applicable to your entity. Click the blue question mark  for more information. If necessary, contact the IRS for assistance; UAN staff cannot answer questions about the selection.
- 2) **BSO User ID:** Enter the ID assigned by SSA. The entity must be registered with the SSA to file electronically. Contact the SSA if you have any questions about this.
- 3) **Employer Information:** The entity email address and telephone number are required to create the electronic file; you can enter or edit these items on the form.
- 4) **Kind of Payer** federal tax report type: 941 Quarterly or 944 Annual (if available).
Select the type applicable to your entity.
- 5) **Box 14: Income tax withheld by payer of third-party sick leave – when applicable.**
If the entity has income tax withheld by a payer of third-party sick pay, enter the total in this field. UAN staff cannot answer questions about third-party sick pay.
- 6) **Employer Information & State Tax ID:** confirm the fields are accurate. Except for the Federal & State Tax IDs, this data can be edited in the form solely for filing purposes. To make permanent corrections or to correct the tax IDs, cancel the form and go to General → Maintenance → Entity Setup. Save, close and then return to the Print W-3 Form where those fields will be updated with the corrections.

Note: Per IRS rules, boxes 16 and 18 are totals of all boxes 16 and 18 from the compiled W-2s. For example, if you have just one employee with \$50,000 of wages subject to a city tax and the same \$50,000 also subject to a school tax, they are reported separately on the W-2 (two lines for box 18 of \$50,000 each), but are combined on the W-3 (one line for box 18 totaled to \$100,000).

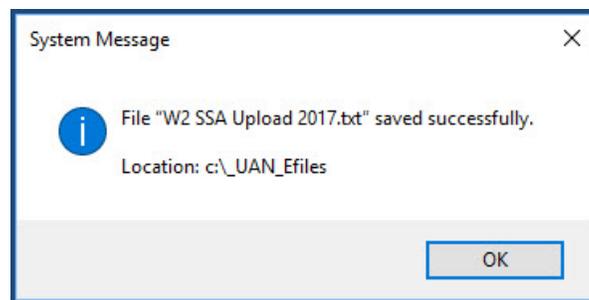
After completing the necessary entries, select the '**Federal (SSA)**' from the drop-down menu:



Click **OK**. The following message will open:

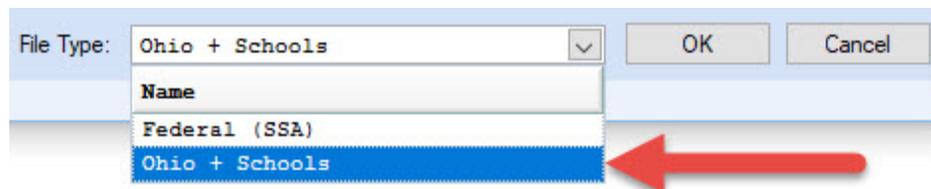


Recommended: click **Yes** and then click **OK** when the Print form opens to print the report. Whether selecting Yes or No, the message that follows will open.

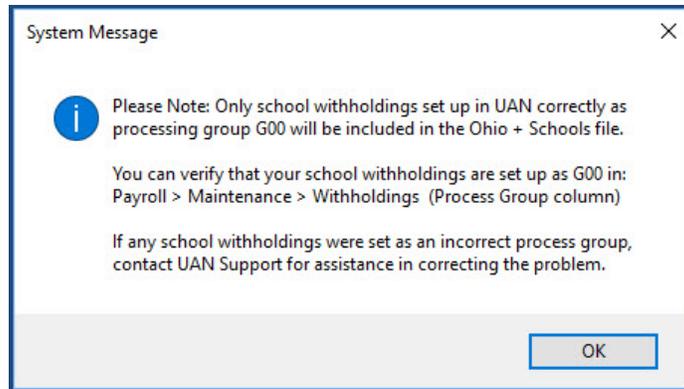


The electronic file is ready for upload to the SSA. **Reminder:** mailing forms W-2 and W-3 to the SSA is not necessary when you have chosen to upload the electronic file. Contact SSA if you need assistance with the upload process.

Click **OK** and select the '**Ohio + Schools**' from the drop-down menu:

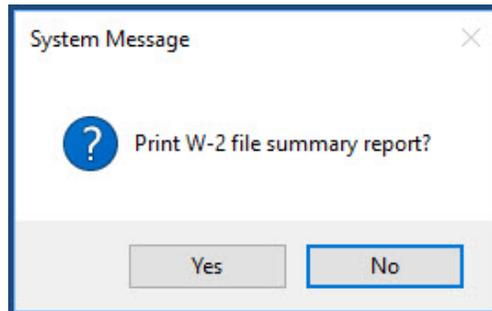


Click **OK** and the following message will open:

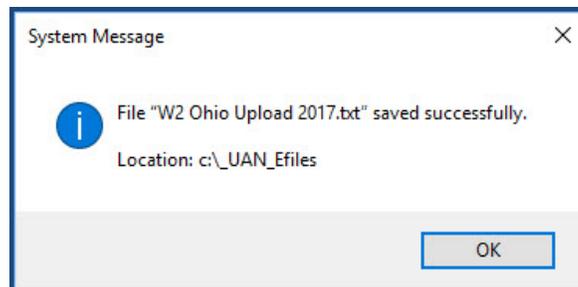


Read the message. If the entity has school tax withholdings and you have not confirmed this information yet, then follow the instructions to verify before proceeding with a file upload.

Click **OK** and the following message will open:



Recommended: click **Yes** and then click **OK** when the Print form opens to print the report. Whether selecting Yes or No, the message that follows will open.



Click **OK**. The electronic file is ready for upload to the Ohio Department of Taxation. **Reminder:** mailing form W-2 Copy 1 for Ohio and School Taxes is not necessary when you have chosen to upload the electronic file. Contact the Ohio Department of Taxation if you need assistance with the upload process.

After confirming that the 'W2 SSA Upload 2018' and 'W2 Ohio Upload 2018' files transmit successfully, delete them under C:_UAN_EFiles and then empty them from your computer's Recycle Bin.

Important: the ‘W2 SSA Upload 2018’ and ‘W2 Ohio Upload 2018’ contain sensitive employee data for uploading. The **information inside these files cannot be encrypted** and is therefore not secured in cases of unauthorized computer access, virus or malware infection. As a preventive measure, you can preset UAN to delete sensitive unsecured files automatically in the event you accidentally leave one undeleted. For more information on this important topic, in the UAN application go to General → Maintenance → Entity Setup and click the System tab. Then click the  icon in the top right corner of that screen in the ‘Sensitive Unsecured UAN Efiles’ section.

SPECIAL NOTE FOR CLIENTS THAT CONVERTED TO UAN PAYROLL MID-YEAR 2018

Entities that began using UAN Payroll during fiscal year 2018 had multiple choices to convert their previously posted 2018 payroll data into UAN. Prior to the close of 2018, you still have time to add employees and post conversion wages in order to bring your prior payroll ledger balance into UAN for W-2 printing. Review the following items to determine how to prepare for the 2018 W-2s:

- If you added all employees that were paid in fiscal year 2018 and posted all the conversion wages to bring the year-to-date ledger balance into Payroll, you can print forms W-2 and W-3 as normal.
- If you added all of your 2018 employees to Payroll and began posting wages, but did not post a conversion wage you have the following three options:
 - A. **Prior to closing 2018**, you can post conversion wages to bring your prior payroll ledger balance into UAN, and then print the forms W-2 and W-3 as normal.
 - B. Add a W-2 for the employees and edit the figures to report the combined total of the wages paid from your prior payroll ledger and the UAN posted Payroll, and then print the forms W-2 and W-3 as normal.
 - C. Manually prepare your forms W-2 and W-3, combining the UAN posted payroll data and old payroll ledger balance.
- If you do not add all of your 2018 paid employees into Payroll and post conversion wages for them before fiscal year 2018 is closed:
 - Manually prepare your forms W-2 and W-3, combining the UAN posted payroll data and old payroll ledger balance.
- If you added all of your employees to UAN Payroll but did not post a conversion wage or any live wages in the software, **then before fiscal year 2018 is closed:**
 - Post conversion wages for all employees from your payroll ledger and print the W-2 and W-3 reports.
 - Manually prepare your forms W-2 and W-3 (i.e. outside of the UAN Payroll).
- Note: The W-3 form will compile the data from the selected W-2s in the software, including any edits you have made to the W-2s, but the W-3 cannot be edited to include any manually prepared W-2s.

APPENDIX 4: NEW YEAR ACCOUNTING PROCEDURES

The lists below contain brief instructions on how to complete the prescribed steps. For detailed information, follow the UAN Menu Path listed to open a particular area, and then click the [Need Help?] button on the main menu for screen-specific information. In addition, some areas include links to helpful screencast video tutorials located under the FAQs menu in the lower left corner of the UAN screen.

REMOVE OR DEACTIVATE ITEMS NO LONGER NEEDED

The beginning of the year can be a good time to ‘clean house’ in the software to easily remove or deactivate items that will not be needed in the future. Some items may not be removable, but you can deactivate them. For example, you cannot remove appropriation accounts used on carryover purchase orders even though they will not be necessary for future activity after you post the final payment in the new year. If desired, you can deactivate them so that they will not display in transaction drop-down menus and certain reports. Deactivating an item will not affect transactions posted *prior* to deactivating. For example, deactivating an account used on a carryover purchase order will not prohibit you from making a payment using that purchase order, but *will* prevent you from selecting that account when creating a *new* purchase order.

Recommendation: Using filters in the areas below can save time. In the maintenance areas, click the ‘Status’ drop-down menu. In the reports areas, click the ‘Filters’ tab.

Remove or deactivate funds, revenue, and appropriation accounts

When the year is closed, the revenue and appropriation budgets are set to zero while the revenue and appropriation accounts carry to the new year. Note: the order below is important because you cannot remove funds until after removing all revenue and appropriation accounts in that fund.

	Actions	UAN Menu Path
<input type="checkbox"/>	Remove or deactivate unneeded revenue accounts	Accounting → Maintenance → Revenue Accounts
<input type="checkbox"/>	To review the account list, print the Revenue Chart of Accounts	Accounting → Reports & Statements → Revenue Reports
<input type="checkbox"/>	Remove or deactivate unneeded appropriation accounts	Accounting → Maintenance → Appropriation Accounts
<input type="checkbox"/>	To review the account list, print the Appropriation Chart of Accounts	Accounting → Reports & Statements → Appropriation Reports
<input type="checkbox"/>	Remove or deactivate unneeded funds	Accounting → Maintenance → Funds

<input type="checkbox"/>	To review the account list, print the Fund Chart of Accounts	Accounting → Reports & Statements → Fund Reports
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Delete or deactivate Vendors / Payees

You can only delete a vendor if there have never been any cash transactions with the vendor and there are no current encumbrances using the vendor. You can deactivate all other vendors that will not be necessary for future transactions.

	Actions	UAN Menu Path
<input type="checkbox"/>	Remove or deactivate unneeded Vendors / Payees	General → Maintenance → Vendors / Payees
<input type="checkbox"/>	To review the vendor list, print the Vendor / Payee Listing	General → Reports & Statements → Vendor / Payee Reports

ADD NEW MAINTENANCE ITEMS

ADD NEW ACCOUNT CODES AND VENDORS

Add new items (if needed) to be used in 2019.

Note: If you make use of cost centers (optional), you should add them before adding revenue and appropriation accounts.

Add new funds, revenue, appropriation accounts, and vendor / payees.

	Actions	UAN Menu Path
<input type="checkbox"/>	Add new funds	Accounting → Maintenance → Funds
<input type="checkbox"/>	Add new cost centers (if used)	Accounting → Maintenance → Cost Centers
<input type="checkbox"/>	Add new revenue accounts	Accounting → Maintenance → Revenue Accounts
<input type="checkbox"/>	Add new appropriation accounts	Accounting → Maintenance → Appropriation Accounts
<input type="checkbox"/>	Add new vendors / payees	General → Maintenance → Vendors / Payees

ADD REVENUE BUDGETS

Add 2019 revenue budgets for each fund. The entity will not be able to appropriate more than the January 1 cash balance in each fund until after entering the revenue budget. Another reason this needs to be accurately completed is so that 2019 annual financial reports will be correct.

The revenue budget is an estimate of an entity's anticipated revenue from taxes and other sources during the year. The total per fund of each revenue budget should equal the tax revenue and other sources on the Certificate of Estimated Resources provided by the County Budget Commission.

	Actions	UAN Menu Path
<input type="checkbox"/>	Add revenue budgets	Accounting → Maintenance → Revenue Budgets, then click [Add]
<input type="checkbox"/>	Print the Resources Available for Appropriation	Accounting → Reports & Statement → Budgetary Reports
<input type="checkbox"/>	Confirm the Estimated Revenue column for each fund matches total of the 'Taxes' and 'Other Sources' columns for each fund on the most recent 2019 Amended Certificate of Estimated Resources from the budget commission.	
<input type="checkbox"/>	Print the Revenue Status to confirm you entered individual amounts correctly.	Accounting → Reports & Statement → Revenue Reports

ADD APPROPRIATION BUDGETS

Add 2019 appropriation budgets for each fund. You cannot record new purchase orders and payments until after entering appropriation budgets.

An appropriation budget is an amount that the entity expects to spend on each appropriation account (line item) for the year. If needed, a temporary appropriation ordinance to control expenditures may be adopted on or about January 1 of each year, for the period January 1 to March 31. The temporary appropriation budget amounts can be an estimate of what will be spent for up to the first three months. An annual appropriation ordinance must be adopted by April 1 of each year, for the period January 1 to December 31. The permanent appropriation budget amounts must be an estimate of what will be spent for the entire year.

	Actions	UAN Menu Path
<input type="checkbox"/>	Add appropriation budgets	Accounting → Maintenance → Appropriation Budgets, then click [Add]
<input type="checkbox"/>	Print the Appropriation Status to confirm individual amounts were entered correctly	Accounting → Reports & Statement → Appropriation Reports
<input type="checkbox"/>	Print the Comparison of Budget and Appropriation	Accounting → Reports & Statement → Budgetary Reports
<input type="checkbox"/>	<p>Confirm the Final Appropriation amount for each fund equals the fund subtotals on the appropriation ordinance. The Variance column should be zero or positive for each fund.</p> <p><u>If the variance amount listed is negative</u>, then your Final Appropriation budget in UAN exceeds the amount of Total Estimated Resources for that fund. <u>Double check for data entry errors</u> by reviewing the Appropriation Status and Revenue Status reports. If there are no data entry errors in the revenues or appropriations inputted in UAN, then it appears your entity is stating on the Appropriation Ordinance / Resolution that it is planning to spend more than the total available resources for that fund as stated on the latest Amended Certificate of Estimated Resources.</p> <p>This situation should be resolved – consult with the board/council to discuss a resolution and/or consult with the county auditor.</p>	

ADD NEW INVESTMENTS

Add any new investments for the year.

Actions
<input type="checkbox"/> Add new investment account information under Accounting → Maintenance → Investments and click [Add]. Click [Save] when finished and repeat for each investment.
<input type="checkbox"/> Upon closing the investment form, you will be prompted print a new investment report. Click [Yes] to print.
<input type="checkbox"/> Then UAN prompts you to open the Investment Transfer form. Click [Yes] or to open it later go to Accounting → Transaction → Investment Transfer.
<input type="checkbox"/> Upon closing the investment transfer form, you will be prompted to print an investment transfer report. Click [Yes] to print.

ADD NEW PURCHASE ORDERS

To make payments using appropriations in the new year's budget you will need purchase orders detailing the authorization and commitment to purchase goods or services.

	Actions	UAN Menu Path
<input type="checkbox"/>	Click [Add] and select the type of purchase order	Accounting → Transactions → Purchase Orders
<input type="checkbox"/>	Print the Purchase Order Status	Accounting → Reports & Statement → Purchase Order Reports

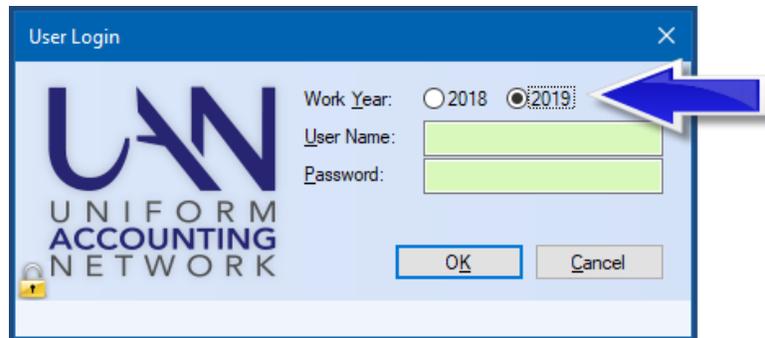
BEGIN 2019 TRANSACTIONS

You can now begin posting 2019 accounting transactions.

Note: If you had recorded any 2019 transactions manually (*not using the UAN application*) before you opened Temporary Mode or closed the year, then enter those transactions in UAN in the exact sequence, date-by-date until all are recorded. Then begin new transactions.

APPENDIX 5: NEW YEAR PAYROLL PROCEDURES

When you open Temporary Mode in 2018 you will be able to log into work year 2019. Temporary Mode allows you to work in both fiscal years 2018 and 2019 before closing fiscal year 2018, which provides many potential advantages. Opening Temporary Mode is a required step in the year end process, but working in 2019 before closing 2018 is completely optional. During Temporary Mode, you may select the work year upon login. See below:



Although you will be able to log into work year 2019 to begin your new year payroll procedures, you must pay particular attention to the effective date of the changes.

For example, local and school tax rates become effective January 1. Therefore, a new withholding for the local or school tax must be added and then added to each employee before the first wages are posted in the new year. A change to the rate of an existing local or school tax must be edited to the new rate and the employees updated (*using the Withholding Editor*) before the first wages are posted in the new year.

Likewise, you may have employees that receive pay increases or leave balance adjustments that take effect January 1. Before you update the employees in work year 2019 make sure you will be posting a pay period that includes the effective date of these local policy items.

Caution! Leave balance adjustments in Temporary Mode: UAN recommends you post all final wages in work year 2018 before making any leave balance adjustments in work year 2019. Wages posted in 2018 may impact the amount you should adjust in 2019, so wait until all 2018 wages are posted before adjusting leave for the new year as required by your policy.

Reminder: Enter leave balance corrections or changes under Payroll → Utilities → Leave Balance Adjustment, NOT under Payroll → Maintenance → Employees.

If you choose to close fiscal year 2018 before accessing fiscal year 2019 you will begin the new year procedures once the 2018 close is completed. You will still need to pay particular attention to the effective date of the changes.

The lists below contain brief instructions on how to complete the prescribed steps. For detailed information, follow the UAN Menu Path listed to open a particular area and then click the [Need Help?] button on the main menu for screen-specific information. In addition, some areas include links to helpful screencast video tutorials located under the FAQs menu in the lower left corner of the UAN screen.

UPDATE MAINTENANCE ITEMS

	Actions	UAN Menu Path
<input type="checkbox"/>	Add new Additional Information items (Use of additional information is optional)	Payroll → Maintenance → Additional Information, click [Add] <ul style="list-style-type: none"> • Enter the name of the new item • Enter the description • Set the display order • Mark desired sensitivity level • Click Save and Close
<input type="checkbox"/>	Add New Earning or Leave to be attached to employees	Payroll → Maintenance → Earnings and Leave, click [Add] <ul style="list-style-type: none"> • Enter a new Earning/Leave Name (must be different than existing items) • Select the Type • OP&FPF Type (OP&FPF Employers only) • Save & Close Go to the Employees list to edit and add the new earning to an employee.
<input type="checkbox"/>	Add New Withholding to be attached to employees	If new Vendor/Payee needs to be added, first go to General → Maintenance → Vendor/Payee Click Add <ul style="list-style-type: none"> • Enter Name of the Vendor • Mark ☉ Payroll Withholding • Enter account #1 • Add location if necessary • Save & Close Add Location form • Save & Close Add Vendor/Payee form If the Vendor/Payee already exists go to Payroll → Maintenance → Withholdings, Click Add <ul style="list-style-type: none"> • The Withholding Name must be different than existing items • Select the Process Group

	<p>< Continued from the previous page > Add New Withholding to be attached to employees</p>	<ul style="list-style-type: none"> • Select Payee • Complete required items on the Details tab for the amount or rate of the withholding. • Save* and Close. *Note: if the withholding Process Group you enter is an A00 or B00 type, UAN will provide a series of messages to help you determine if that type is the correct selection. <p>Go to the Employees list to edit and add the new withholding to an employee.</p>
<input type="checkbox"/>	Edit existing Withholding to change to the new rate	Payroll → Maintenance → Withholdings <ul style="list-style-type: none"> • Mark Withholding • Click Edit • Update the rate or amount to the new rate • Save and Close
<input type="checkbox"/>	Update all employees to new Withholding rate at once using the Withholding Editor	Payroll → Maintenance → Withholdings Editor <ul style="list-style-type: none"> • Select Withholding from the drop-down list • Mark all employees to be updated to the new rate • Enter the new rate in the correct box in the lower portion of the Withholding Editor. • Click Save. • Verify Employees in the list have been updated to the correct rate. Close.
<input type="checkbox"/>	Add and Apply Skip Calendars (when applicable) using the Skip Calendars Editor	Payroll → Maintenance → Skip Calendars Editor <ul style="list-style-type: none"> • This is a very convenient option when an employee withholding for multiple employees should be set to skip (<i>not be deducted on</i>) certain pay periods. • Note: employee specific maintenance items may need to be updated before adding/applying skip calendars. To access a detailed description of this feature, click the ‘Overview’ link in the lower left corner under the FAQs menu when this area is open.

UPDATE EMPLOYEE-SPECIFIC MAINTENANCE ITEMS

	Actions	UAN Menu Path
<input type="checkbox"/>	Update Employee Information (Such as Address, Contact Information, Pay Status, and Tax Exemptions)	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • On the Employee Information tab, update information as needed. • Save and Close
<input type="checkbox"/>	Edit Employee and update Additional Information (Use of additional information is optional, many entities do not use these items)	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Additional Info Tab • Enter information as needed. • Save and Close
<input type="checkbox"/>	Edit Employee Earning	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Earnings Tab • Mark the Earning • Click Edit • Make changes to earning such as pay rate, attached Overtime, Non-Cash, Leaves, and Withholdings • Click Save and Close
<input type="checkbox"/>	Add New Employee Earning	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Earnings Tab • Click Add (The Add Earning form opens) (Do not click save until you have completed all steps below) • Complete all items on the top left and right of the form for the new earning • Click on the Withholdings Tab and attach the withholdings that should be applied to the earning. • Click on the Accounts Tab and select the split method and add all accounts that will pay the earning • If necessary, click on the Overtime and Non-Cash tabs to attach new items to this earning. • Click Save and Close
<input type="checkbox"/>	Deactivate Employee Earning	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Earnings Tab • Mark the Earning

		<ul style="list-style-type: none"> • Click Deactivate • Click Save and Close
<input type="checkbox"/>	Edit Employee Overtime	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Overtime Tab • Mark the Overtime • Click Edit • Make necessary changes to Overtime such as base pay rate, overtime rate, or attached Earning • Click Save and Close
<input type="checkbox"/>	Add New Employee Overtime	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Overtime Tab • Click Add (The Add Overtime form opens) (Do not click save until you have completed all steps below) • Click the drop-down menu to select an Overtime type. • Edit the Description field when necessary. • Enter base pay rate and overtime rate • Click on the Earnings tab and attach to one earning. • Click on the Accounts Tab, select the split method, and add all accounts that will pay the overtime. • Click Save and Close
<input type="checkbox"/>	Deactivate Employee Overtime	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Overtime Tab • Mark the Overtime • Click Deactivate • Click Save and Close
<input type="checkbox"/>	Edit Employee Non-Cash Benefit	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Non-Cash Tab • Mark the Non-Cash Benefit • Click Edit • Make changes such as rate • Click the Earning tab to change attached Earning. • Click Save and Close

<input type="checkbox"/>	Add New Employee Non-Cash Benefit	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Non-Cash Tab • Click Add (The Add Non-Cash Benefit form opens) (Do not click save until you have completed all the steps below) • Select the Non-Cash benefit from the drop-down list. (Item must have a different description than any existing Non-Cash Benefit – change description if necessary) • Enter the pay amount (can be 0.00 but not blank) • Click on the Earnings Tab and attach to one Earning • Click Save and Close
<input type="checkbox"/>	Deactivate Employee Non-Cash Benefit	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Non-Cash Tab • Mark the Non-Cash Benefit • Click Deactivate • Click Save and Close
<input type="checkbox"/>	Edit Employee Leave	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Leaves Tab • Mark the Leave • Click Edit • Make changes such as rate or accrual rate • Click on the Earning tab to change Earning attachment or the WH Earning attachment • Click on the Accounts tab to change the split method or accounts that will pay this leave. • Click Save and Close
<input type="checkbox"/>	Add New Employee Leave	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Leaves Tab • Click Add (The Add Employee Leave form opens) (Do not click save until you have completed all the steps below) • Select the Leave from the drop-down list. (Item must have a different description than any existing Leave – change description if necessary)

		<ul style="list-style-type: none"> • Enter the pay amount and the correct setting for hourly or salary employee • Click on the Earnings Tab and attach the Leave to all earnings that should be associated with the leave accrual AND attach the leave to one Earning as the WH earning (WH-will use this earning's withholdings) • Click on the Appropriation Accounts tab, select the split method, and add accounts that will pay this leave. • Click Save and Close
<input type="checkbox"/>	Deactivate Employee Leave	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Leaves Tab • Mark the Leave • Click Deactivate • Click Save and Close
<input type="checkbox"/>	Edit Employee Withholding	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Withholding Tab • Mark the Withholding • Click Edit • Make changes such as rate or amount • Click on the Earnings tab to view or change the earnings attached to this withholding • If this withholding has an Employer Share, click on the Appropriations Accounts (Employer Share) tab and select the split method and the appropriation accounts that will pay the employer share • If this is a withholding that has a fringe benefit option, click on the Fringe Benefits tab and select the split method and appropriation accounts that will pay the fringe benefit. • Click Save and Close
<input type="checkbox"/>	Add New Employee Withholding	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Withholdings Tab

		<ul style="list-style-type: none"> • Click Add (The Add Employee Withholding form opens) (Do not click save until you have completed all the steps below) • Select the Withholding from the drop-down list. (Item must have a different description than any existing Withholding – change description if necessary) • Make changes such as rate or amount • Click on the Earnings tab and you MUST mark the earnings to be attached to this withholding • If this withholding has an Employer Share Click on the Appropriations Accounts (Employer Share) tab and select the split method and appropriation accounts that will pay the employer share • If this is a withholding that has a fringe benefit option, click on the Fringe Benefits tab and select the split method and appropriation accounts that will pay the fringe benefit. • Click Save and Close
<input type="checkbox"/>	Deactivate Employee Withholding	Payroll → Maintenance → Employees <ul style="list-style-type: none"> • Mark the employee, Click Edit and Advanced • Click on the Withholdings Tab • Mark the Withholding • Click Deactivate • Click Save and Close

If you need to adjust leave balances in the new year, pay particular attention to the date you are paying wages, the pay period of the wages, and the date the leave changes are effective pursuant to your policy and then adjust them at the proper time.

Steps To Access: Payroll → Utilities → Leave Balance Adjustment. You will always receive a message advising that you should retain supporting documentation for all leave balance adjustments; audit will closely scrutinize them. Click OK.

On the Post Leave Balance Adjustment Form, you can select to adjust **By Employee** to adjust one employee at a time or select **By Leave** to adjust all employees with the same leave at once. Make adjustments as positive or negative numbers in the adjustment column. Enter the reason for the adjustment (i.e. 2019 Leave Granted or 2018 Unused leave lost per policy). Enter the effective date of the leave adjustment and click Post. You can print leave reports to verify correct balances: *Steps To Access:* Payroll → Reports & Statements → Leave Reports, select the desired report from the drop-down list, select the employees, and then click Print.

APPENDIX 6: YEAR END BALANCES CERTIFICATES

UAN provides a template for the ‘Certificate Of The Total Amount From All Sources Available For Expenditures, And Balances’, also referred to as the Year End Balances Certificate. The area for creating this is located in the Budget module:

STEPS TO ACCESS

Budget → Transactions → Year End Balances Certificates

IMPORTANT: You should add the year end certificate *only after* posting *ALL* fiscal year 2018 transactions, utility adjustments, and the 12/31/2018 bank reconciliation. To add a year end balances certificate with balances as of 12/31/2018, log into UAN either by selecting Work Year © 2019 when Temporary Mode is open *OR* in 2019 after the fiscal year 2018 is closed. Go to Budget → Transactions → Year End Balances Certificates and confirm the default year - 2019 - is selected from the Year drop-down menu. Then click the Add button to open an Add Year End Balances Certificates form with “Balances as of 12/31/2018”.

Note: If you attempt to add the certificate while working in fiscal year 2018 (with 2018 selected in the Year drop-down menu) the Add Year End Balances Certificates form will open, but it will pull in “Balances as of 12/31/2017”.

[ADD]

You must specify a certificate name when adding a year end balances certificate. All funds from the current and prior year display and all amounts are available to edit.

The Add form has two tabs: The Funds tab shows all funds and allows for edits to the data. The Display-Summary tab is read-only; displaying the data (*including edits*) from the Funds tab. The Display-Summary tab shows totals summed by fund type (*General, Special Revenue...etc.*) with totals for Governmental, Proprietary, and Fiduciary funds and a total for all funds.

[EDIT]

When there are edits to a certificate, any amounts saved to the worksheet that differs from the amounts calculated by UAN will list in a popup form ‘Update Year End Balances’. Optionally, any of the differing amounts on the certificate can be automatically updated to the amount calculated by UAN by selecting the amount on the pop-up form to import. (See the Edit and Delete restrictions notes below).

[DELETE]

Use to delete year end balances certificates. (See Edit and Delete restrictions note below).

Edit and Delete restrictions for prior years

Year end certificates that may have been added in previous years cannot be edited or deleted after closing the fiscal year. For example, any 2017 year end balances certificate that was added by the user while logged into 2018 (*whether before or after opening Temporary Mode*) will be unavailable to edit or delete after closing fiscal year 2018.

[\[PRINT\]](#) / [\[DISPLAY\]](#) / [\[SAVE PDF\]](#)

A summary page will be produced along with a listing of all the funds on the certificate.

[\[PRINT BLANK\]](#) – located next to the add button

If needed, a blank copy of the certificate may be printed.

EXPLANATIONS OF COLUMN HEADINGS – YEAR END BALANCE CERT.

Note: The following information assumes a year end balances certificate is being added for balances as of 12/31/2018 while logged into UAN either by selecting Work Year 2019 when Temporary Mode is open **OR** in 2019 after the fiscal year 2018 is closed.

1. Cash Balances as of 12/31/2018

Definition: Cash balances per the cash book of the governmental entity as of December 31.

Location in UAN: Prior year report, as of 12/31/2018

The ‘Fund Balance as of 12/31/2018’ on the Cash Summary by Fund. Menu path: Accounting → Reports and Statements → Fund Reports, select Cash Summary by Fund and select 2018 from the Year drop-down menu.

2. Reserved for Encumbrance as of 12/31/2018

Definition: All outstanding unliquidated encumbrances as of December 31, obligations in the form of purchase orders or contracts which were charged to a prior year’s appropriation and for which a part of that appropriation is reserved (carryover purchase orders and withholdings).

Location in UAN: Prior year report, as of 12/31/2018

The ‘Current Reserve for Encumbrance’ on the Fund Summary. Menu path: Accounting → Reports and Statements → Management Reports, select Fund Summary and select 2018 from the Year drop-down menu.

3. Reserved for Non-Spendable Balance as of 12/31/2018

Definition: Reserve for funds that require non-expendable balances such as permanent funds and some private purpose trust funds. The non-expendable balances are set in Accounting → Maintenance → Funds.

Location in UAN: Prior year report, as of 12/31/2018

The 'Reserved for Non-Spendable Balance 12/31' column on the Resources Available for Appropriation. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and 2018 from the Year drop-down menu.

4. Reserve Balance Accounts

Definition: Reserve Balance Accounts as per sections 5705.13(A)(1) and/or 5705.132 of the Ohio Revised Code (ORC).

Location in UAN: Prior year report, as of 12/31/2018

The 'Reserve Balance (5705.13(A)(1) & 5705.132) 12/31' column on the Resources Available for Appropriation. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and 2018 from the Year drop-down menu.

5. Advances Not Repaid

Definition: Advances not repaid as of December 31---this amount should be added to the fund that made the advance and subtracted from the fund that will be making the reimbursement.

Location in UAN: Current year report, as of 1/1/2019

The 'Prior Year Advances Not Repaid 12/31' column on the Resources Available for Appropriation. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and 2019 from the Year drop-down menu.

6. Carryover Balances Available for Appropriations

Calculation: Columns 1 – 2 – 3 – 4 + 5 = Column 6

Cash Balance 12/31 (column #1) minus Reserved for Encumbrance 12/31 (column #2) minus Reserved for Non-Spendable Balance 12/31 (column #3) minus Reserve Balance Accounts (column #4) plus Advances not Repaid (column #5)

7. Total Amount from All Sources Available for Expenditures

Definition: The total amount from all sources the governmental unit expects to receive during the forthcoming fiscal year, which is available for expenditures.

Location in UAN: Current year report, as of 1/1/2019

Accounting → Reports & Statements → Revenue Reports, then select Revenue Budget and 2019 from the Year drop-down menu. Locate the amount for each fund sub-total in the Final Budget column. Note: The total per fund of each revenue budget should equal the tax revenue and other sources on the Certificate of Estimated Resources provided by the County Budget Commission.

8. Total Amount Available plus Balances

Calculation: Columns 6 + 7 = Column 8

Carryover Balance Available for Appropriations (column #6) plus Total Amount from all Sources Available for Expenditures (column #7)

APPENDIX 7: MAPPING FUNDS

The mapping section of the AFR – Fund Utility is for miscategorized or ancillary (subsidiary) funds only. Many UAN entities will have no need to map any of their funds. The default setting is ‘Not Mapped.’ When a fund is ‘mapped to’ another fund, it means the current fund’s balance will be considered part of the selected fund’s balance for annual financial statement purposes.

Clicking ‘Map To’ requires you to pick another fund that the current fund will be ‘mapped to’. When a fund is mapped to another fund:

- The cash balance of that fund will be included in the ‘Map To’ fund for the purpose of annual financial statements only.
- The mapped fund takes on all characteristics of the fund it is mapped to.
- If the characteristics of a fund that it is mapped to are changed, the mapped fund is updated to match.
- The mapping information will not carry over to the next year. The proper fund will need to be added once the entity is in the new year.
- You can map several funds to one fund, but a fund cannot be mapped to a fund that is also mapped to another fund.
- The General Fund is not allowed to be mapped to another fund.

A typical example is if the fiscal officer determines money was miscategorized in 2018, but it will not be corrected until the beginning of 2019. Mapping will allow the fund to be categorized correctly for the purposes of the 2018 annual financial reports. After 2018 is closed, the balance of the fund should be moved to the fund to which it was mapped. Similarly, if this option is used to map a fund to a completely new fund, the original fund balance should be moved to the new fund after closing the year. Another example is the possibility that an Unclaimed Monies fund balance might need to be reported in the fund that will eventually receive the money (usually the General fund). This can be achieved by mapping.

For questions regarding whether or not a fund should be mapped to another, please contact Local Government Services at 1-800-345-2519.

If you map a fund in the AFR – Fund Utility, you can view the impact it has on the fund it is ‘mapped to’ with the Mapping report.

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select Mapping and the year from the drop-down menus.

Note: You can print this report even if you file Regulatory AFR.

APPENDIX 8: RECREATE AFR – AOS BACKUP IF NEEDED

Follow these steps if for any reason you need to re-create the 2018 AFR-AOS Backup (Year End Backup 3 of 3) after the fiscal year has closed or for any previous fiscal year that the entity submitted the AFR through UAN. For example, you might need to do this if you close the year successfully – which occurs after the Year End (Backup 1 of 3) completes, but accidentally cancel the AFR-AOS (Backup 3 of 3) before it completes successfully.

IMPORTANT: Resubmitting your AFR – AOS Backup will update your annual financial report filing date with the Hinkle System. This resubmission date must still fall within the legal deadline for submitting your AFR for the year - financial penalties may be assessed for late filings. Each local government is required to submit their Annual Financial Report to the Auditor of State within **sixty (60) days of the end of the fiscal year**. Meeting this requirement for UAN members occurs when UAN receives the 2018 AFR – AOS backup internet (or disc) submission containing the end of year filing data of the government.

STEPS TO ACCESS

General → Maintenance → Year End → **AFR – Re-Create AOS Backup**. Read the message carefully and click OK.

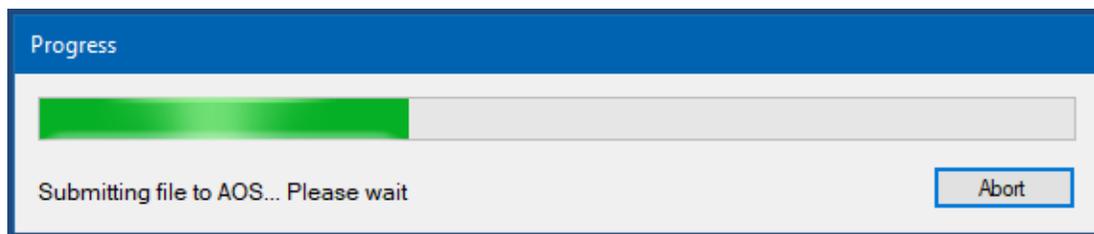
You must choose a backup destination, either Internet Submission (instructions start on page 122) or Postal Submission (instructions start on page 124). UAN recommends internet submission for entities that have access to a good high-speed internet connection.

INTERNET SUBMISSION (RE-CREATE AFR-AOS BACKUP)

Make sure the computer has an internet connection and follow the ‘Steps To Access’ on page 121.

On the **AFR-Re-create AOS Backup** form:

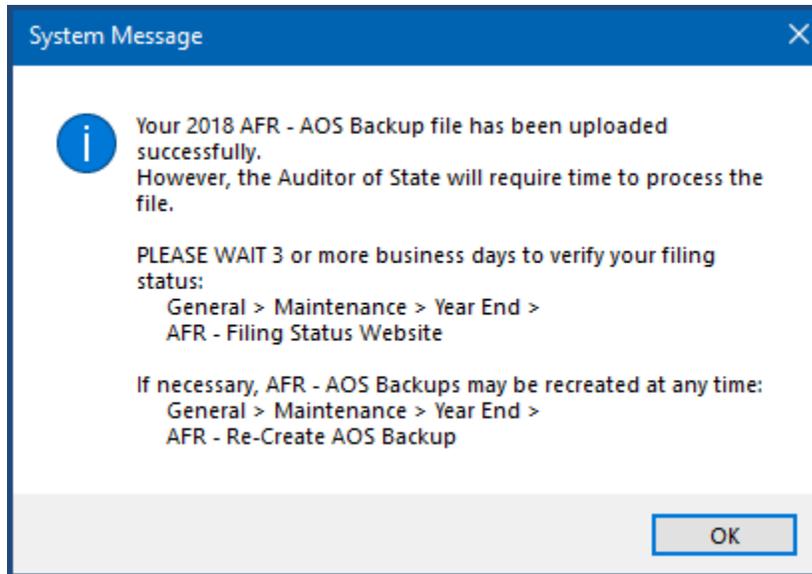
- Select ‘ **Internet Submission – Active Connection Required.**’
- Click **Start**. An **AFR-Re-create AOS Backup Options** form will open; it will list all the year(s) that your entity closed the fiscal year using UAN.
 - Read all the information on the form carefully.
 - Do not change the default Purpose:
‘ Re-submitting years selected below to Hinkle System’.
 - Checkmark the year(s) that you will resubmit.
 - Checkmark the acknowledgment statement when you are ready to certify the accuracy and completeness of the AFR submission and the entity’s responsibilities.
‘ I affirm ...’
 - Click **Save**. The options form will close and the backup form will begin the process. After it prepares the backup for upload, a file-submission progress message will open as follows:



UAN will automatically upload the file to the AOS Hinkle System i.e. there is no need to login to a website or search for a file for upload. Please be patient. The amount of time it will take to upload the file can vary significantly depending on your internet speed and the size of the file. Entities with high-speed internet service can expect uploading the file to take 1-5 minutes for a file under 50MB, 5-10 minutes for 50-100MB files, or 10-30 minutes for files over 100MB. For entities that use the very slow ‘dial-up’ internet (i.e. not a high-speed internet service), UAN recommends mailing the file on a disc (see page 124 if needed).

Please note: When you browse websites, you are “downloading” information, but when you transmit a file off the computer to AOS, you are “uploading” information. Internet upload speeds are typically 1/10th as fast as download speeds, so even though you may have a “high-speed internet” service that does not necessarily mean you have “high-speed uploads” as well.

When the upload is complete, the following message will open:



Carefully read the message and click OK.

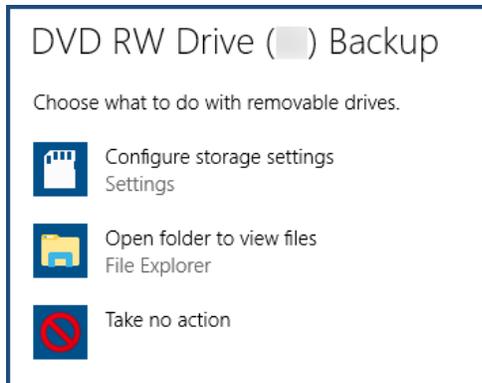
Note: If the backup fails to upload, a status message will appear in the backup form “Backup Failed. Please try again or contact UAN for assistance.” Confirm or establish an internet connection and click [Start] to try again. If the upload continues to fail, you can either change the type to ‘Postal Submission’ to create a disc for mailing or close the form and try again after establishing a good internet connection.

Be sure to read “Meeting Annual Reporting Requirements for the Auditor of State” starting on page 32 concerning the deadline requirements and steps to confirm the status of your submission.

POSTAL SUBMISSION (AFR RE-CREATE AOS BACKUP)

If the UAN computer is a laptop, connect the external CD/DVD drive and insert a blank disc in the CD/DVD tray.

Note: The computer may automatically open a File Explorer window – please close the window. Alternatively, the computer *might* prompt you with a message to choose what to do with the disc drive – similar to the message below.

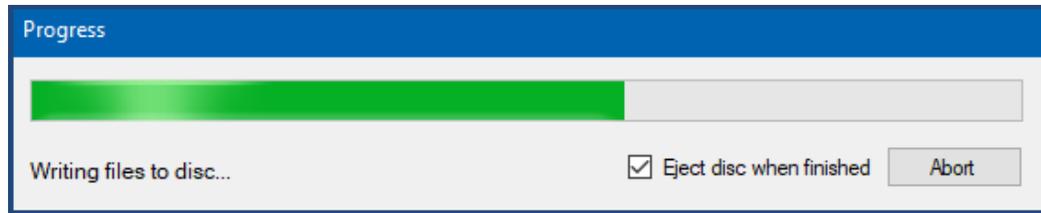


If there is an option to cancel, then select it. Otherwise, you may choose either ‘take no action’ or ‘open the folder to view files’ and then close folder immediately.

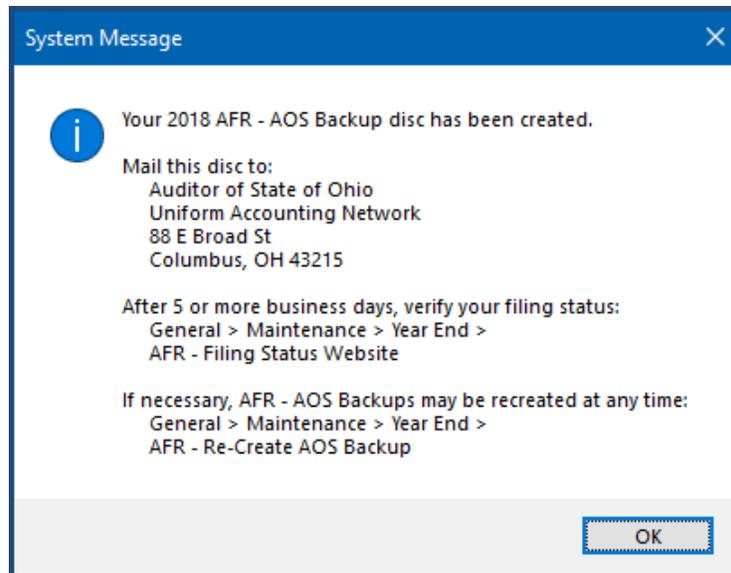
Then follow the ‘Steps To Access’ on page 121.

On the **AFR-Re-create AOS Backup** form:

- Select ‘ **Postal Submission – CD or DVD**’.
If needed, click ‘Browse’ to open a ‘DriveSelect’ form that lists the current disc drive letter that Windows has assigned to the disc drive. Select the drive and click OK to close the DriveSelect form.
- Click **Start**. An **AFR-Re-create AOS Backup Options** form will open; it will list all the year(s) that your entity closed the fiscal year using UAN.
 - Read all the information on the form carefully.
 - Do not change the default Purpose:
‘ Re-submitting years selected below to Hinkle System’.
 - Checkmark the year(s) that you will resubmit.
 - Checkmark the acknowledgment statement when you are ready to certify the accuracy and completeness of the AFR submission and the entity’s responsibilities.
‘ I affirm ...’
 - Click **Save**. The options form will close and the backup form will begin the process. After it prepares the backup for writing, a disc writing progress message will open as follows:



When it finishes, the following message will open and the disc will eject:



Immediately label the AFR – AOS Backup disc for audit submission as follows:

2018 AFR

Your Entity Name

Your County Name

Your UAN Entity ID 4-digit Number

Please mail the disc to:

Auditor of State of Ohio

Uniform Accounting Network

88 E. Broad St.

Columbus, Ohio 43215

Be sure to read “Meeting Annual Reporting Requirements for the Auditor of State” starting on page 32 concerning the deadline requirements and steps to confirm the status of your submission.