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2011 Uniform Accounting Network Year End Update

December 9, 2011

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Welcome to the 2011 Uniform Accounting Network Year End Update

Webinar Attendees:

Morning session will begin at 9:00 A.M.
Afternoon session will begin at 1:00 P.M.

In case you are disconnect from the presentation, please write down the following procedures so you can rejoin the presentation:

1. Type jointraining.com in your browser address bar.
2. Hit Enter.
3. On the *Join the Training* page, enter the *Training ID* and your *Email Address*.

Accounting Only Training ID number: 987-426-116
Accounting & Payroll Training ID number: 987-354-524
4. Click Continue

Presentation document was emailed on December 6th. If you need a copy of the presentation it is available at:

<http://uanlink.auditor.state.oh.us/training/materials/yearendupdate.htm>

Additional Notes:

- Your microphone has been muted.
- Please ensure the 'Mic & Speakers' option is selected under the Audio settings.
- If you have a question, please select 'Raise Your Hand' icon. The icon is located in the upper right corner of the screen. At the appropriate time a moderator will call upon you. Please make sure that your microphone is turned on (green light should be on).

Expand/Minimize the panel



Full Screen

Raise/Lower Hand

Mute/Un-mute



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Welcome

- Introductions
- Logistics
 - On-line participants: www.jointraining.com
 - Accounting Only: 987-426-116
 - Accounting and Payroll: 987-354-524



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Agenda

- | | | | |
|--|--|---|--|
| <ul style="list-style-type: none"> • Agenda • 8:00 a.m. - 9:00 a.m. • 9:00 a.m. - 9:15 a.m. • 9:15 a.m. - 10:00 a.m. • 10:00 a.m. – 10:15 a.m. • 10:15 a.m. - 10:30 a.m. • 10:30 a.m. - 12:00 p.m. • 12:00 a.m. - 1:00 p.m. | <ul style="list-style-type: none"> • All Attendees Registration Welcome and Introduction Audit Update Auditor Dave Yost Break GASB 54 Lunch | <ul style="list-style-type: none"> • Accounting & Payroll
(Version 15.1) Year End Review-Accounting Break Year End Review-Payroll Questions for UAN Staff | <ul style="list-style-type: none"> • Accounting Only
(Version 2011.3) Year End Review Questions for UAN Staff |
| <ul style="list-style-type: none"> • 1:00 p.m. - 2:30 p.m. • 2:30 p.m. - 2:45 p.m. • 2:45 p.m. - 3:30 p.m. • 3:30 p.m. - 4:00 p.m. | | | |



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UAN Update

- Printer Refresh
 - Two communications have been sent
 - Select by December 18th
- Year End Releases
- Newly Elected Training
- GASB 54



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UAN version 16.0

Classification	Purpose	Amount
Restricted	Debt Service	\$25,000.00



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UAN version 2012.1

Single: For: Select existing or enter new.
 Multiple: Undistributed:

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

Click [Save] to refresh status icons

Classification	Default
Nonspendable	
Restricted	
Committed	
Assigned	



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Common Findings, 2011 Audit Bulletins, & Communicating Audit & Results to Your Board

December 9, 2011

Presented by: Kimberly Blake
Assistant Chief Auditor



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Agenda

- Common Findings
- Auditor of State Audit Bulletins (AOSAB)
- Communication & Survey Results



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Common Citations

- 5705.41d
- 5705.41b
- 5705.39
- 9.38
- 9.24



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Common Recommendations

- Accounting for activity (Issue II, FEMA)
- Prepare/Retain supporting documentation
- Policies
 - Travel
 - Cell Phone
 - Credit Cards
 - Equipment
- Minutes lack specifics
 - Board approval of documents
 - Executive Sessions



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AUDITOR OF STATE 2011 - Audit Bulletins



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AOS AB 2011-002

- **Leverage for Efficiency, Accountability and Performance Fund –**
 - This \$1.5 million fund will advance the costs of a performance audit to state agencies and local governments that might otherwise not be able to afford to have one conducted. Costs will be repaid the following year from the savings reaped from the audit's recommendations and sown again into new performance audits



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AOS AB 2011-002

- **Leverage for Efficiency, Accountability and Performance Fund –**
 - Application Process described in the bulletin



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AOS AB 2011-03

- **AOS Rescinds AOS Stimulus Tracker Reporting Requirements for American Recovery and Reinvestment Act of 2009 (ARRA) – Federal Stimulus Funds**
 - Effective September 30, 2011, with the close of the federal fiscal year, the AOS office is rescinding the AOS Stimulus Tracker reporting requirements for American Recovery and Reinvestment Act of 2009 (ARRA) – Federal Stimulus Funds. **Also effective on this date, the AOS is rescinding Bulletins 2009-005, 2009-007, and 2009-009, which includes guidance on using the AOS Stimulus Tracker.**



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AOS AB 2011-04

- **Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions**
 - GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, introduces five fund balance classifications and clarifies the existing governmental fund type definitions. The fund balance classifications relate to constraints placed upon the use of resources reported in governmental funds. The five classifications are nonspendable, restricted, committed, assigned and unassigned. This bulletin references specific paragraphs from GASB 54.



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AOS AB 2011-06

- **Best Practices for Responding to Public Records Requests – Updated**
 - Public Records
 - Best Practices for Compliance with the Act
 - Putting the Recommendations for Best Practice to Work
 - Putting it All Together



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AOS AB 2011-07

- This bulletin explains the recent legislative changes and the impact of those changes on townships.
- Additionally, the bulletin details, and provides an example of, what is now required of township trustees and fiscal officers under the new law.



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AOS AB 2011-07

- I. Summary of Township Trustee & Fiscal Officer Compensation Law
- II. Recent Legislative Changes
- III. Certification
- IV. Other Township Employees



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COMMUNICATION IS KEY



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Communication

Form impression and interpret ambiguous message

- Words-7%
- Tone of voice-38%
- Nonverbal communication-55%



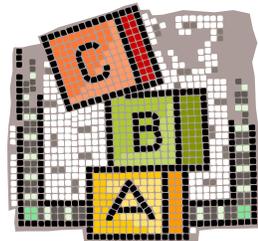
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Acronyms

- AOS
- ARRA
- FFA
- FFR
- GAAP
- GAGAS



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Acronyms

- GASB
- IPA
- OCBOA
- OCS
- RFI
- SOC



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Survey background

- Sent out survey in August 2011
- Various entity types across the state
- 11 question format with room for comments
- 47% response rate



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Question #1

My Board members understand and appreciate the benefits of an audit

True 77%

False 15%

They Don't Care 8%



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Question #2

This many Board members attend meetings with the auditors to hear firsthand what they have to say.

All 23%

Some 62%

None 8%

Don't Know 7%



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Question #3



What have you done to get your Board more involved in the audit and the results of the audit? (more than 1 OK)

- Board active on own 38%**
- Suggest they form committee 38%**
- I ask for advice 38%**
- We discuss negative press 46%**
- I explain their duty is to care 23%**



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Question #4

My Board is interested in the audit results and is directly involved in seeing we implement change to help mitigate any issues.

- True 62%**
- False 23%**
- Some 15%**



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Question #5

My Board asks me questions about the audit results and the progress we are making in addressing them.

True 77%

False 23%



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Question #6

We have an audit committee (or similar committee)

True 54%

False 46%



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Question #7

My auditors explain their results to me so I am able to fully explain any issues to my board at a later date.

True 100%



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Question #8

My Board members seem confused by the auditor's use of acronyms.

True 62%

False 38%



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Question #9

My Board members don't seem to understand GAAP (OCBOA) basis financial statements since they mainly deal with cash reports

True 69% **False 31%**



I feel my Board members are willing to understand GAAP (or OCBOA) basis financial statements since these are presented at the post audit and are posted to AOS's website.

True 31% **False 69%**



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Question #10

My Board members see an audit as one way to help control fraud from happening within the organization.

True 92%

False 8%



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Open Question #11

- Communication is the key
- Have open honest relationship
- Unless my audit is terrible-the Board could care less



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Story Time

- Citation
- Others



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ASK YOUR QUESTIONS?



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Location of AOS Regional Offices

Regional Office Numbers	
Athens	800-441-1389
Canton	800-443-9272
Cincinnati	800-368-7419
Cleveland	800-626-2297
Columbus	800-443-9275
Dayton	800-443-9274
Toledo	800-443-9276
Youngstown	800-443-9271

AUDITOR OF STATE'S OFFICE Audit Regions Map



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Audit Division

Accounting & Auditing Support

88 E. Broad Street
Columbus, Ohio 43215



Kim Blake, CPA

Presenter Phone: (614) 728-7232
E-mail: kgblake@auditor.state.oh.us



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GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions

Applied to OCBOA and Regulatory Basis Financial Statements

December 9, 2011

Presented by: David B. Thompson
Local Government Services



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GASB Statement No. 54

- Issued March 11, 2009
- Effective for periods beginning after June 15, 2010
 - Villages and townships financial statements for the year ending December 31, 2011, completed in 2012, will incorporate these requirements.
 - This GASB will be for both OCBOA and Regulatory Basis filers.



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GASB Statement No. 54

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) imposed upon the use of the resources reported in governmental funds.



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GASB Statement No. 54

- New fund balance classifications are:
 - Non-spendable
 - Restricted
 - Committed
 - Assigned
 - Unassigned



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Non-Spendable Fund Balance

- Legally or Contractually Required to be maintained. Examples include:
 - Principal of Permanent Funds
 - Unclaimed moneys fund
 - Cemetery Endowment

- This classification does not include reserve balance accounts/budget stabilization under Section 5705.13 and 5705.132, Revised Code



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Restricted Fund Balance

Fund balance should be reported as restricted when constraints placed on the use of resources are either:

- Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or

- Imposed by law through constitutional provisions (Charters) or enabling legislation.



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Restricted Fund Balance

- *Enabling legislation*, authorizes a government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a *legally enforceable* requirement that those resources be used only for the specific purposes stipulated in the legislation.
- *Legal enforceability*, means that a government can be compelled by an external party-such as citizens, public interest groups, or the judiciary-to use resources created by enabling legislation only for the purposes specified by the legislation. Legal enforcement exists upon receipt of resources.



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Enabling Legislation

Example

- Village council passes an ordinance that enacts a \$1,000 fee per lot (impact fee) in a new subdivision to be used for the development of parks. There is no State statute that allows for this fee. The Village's legal Counsel stated that "Home Rule" provides the authority to enact this fee.
- The source of the constraint is the enabling legislation.



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Enabling Legislation

Example

- Village council passes legislation that places a proposition on the ballot to install parking meters in village-owned parking lots and utilize the proceeds only for repairing and maintaining those lots. The ballot proposition is approved by a majority vote at a public election.
- The source of the constraint is externally imposed by voter approval. There is no enabling legislation for the local government.



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Enabling Legislation

Example

- A state passes a law allowing local governments to pass legislation placing a special levy before the voters, the proceeds of which can only be used for recreation programs. The local government's voters approve the levy at a general election.
- The local government would have a constraint imposed by state law and voter approval. There is no enabling legislation for the local government.



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Restricted Fund Balance

Examples of Restricted Fund Balance include resources provided from:

- Voted property tax levy not for General Fund operations
- Permissive Motor Vehicle License fees
- Gas taxes and motor vehicle licenses fees
- Most grant proceeds
- Voted income tax levy for a specific purpose (see separate sheet for income tax discussion)



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Restricted Fund Balance

Income Tax Scenarios

Type of Income Tax	Source of Constraint	Type of Constraint	Classification	Fund Type
Up to 1 Percent without voter approval	Section 718.01, ORC	None	Unassigned	General
Up to 1 Percent for a specific purpose without voter approval	Section 718.01, ORC <i>Restriction must be part of the original ordinance</i>	Imposed through enabling legislation	Restricted	Special Revenue or Capital Projects
Voted tax, unrestricted	Section 718.01, ORC	None	Unassigned	General
Voted tax, specific purpose	Section 718.01(C), ORC	Externally imposed by Voters	Restricted	Special Revenue or Capital Projects
Voted or unvoted tax Annual ordinance allocating tax	Section 718.01, ORC Ordinance No. ____	None Imposed by Ordinance	Unassigned Committed	General Special Revenue or Capital Projects



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Committed Fund Balance

- Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action at the government's highest level - council or board of trustees - of decision-making authority
- Constraints are imposed by the government separate from the authorization to raise the revenue
- Committed resources/amounts are not considered to be legally enforceable as with restricted.
- Committed fund balance also includes contractual obligations to the extent that existing resources in the fund have been specifically committed (encumbered) for use in satisfying those contractual requirements.



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Committed Fund Balance

- Constraint can be removed or changed only by taking the same highest level action
- Action to constrain resources should occur prior to end of year, though the exact amount may be determined subsequently
- Ability to transfer resources by court order is not the same action of the governing body that created the constraint.



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Committed Fund Balance

Committed resources are generally unrestricted revenues authorized by state statute, ordinance, or resolution for which the government may commit the use of the revenue for a specific purpose. Examples of committed fund balance/resources include:

- Membership or entrance fees to a swimming pool to be used for swimming pool operations
- Recreation program fees to be used to recreation program expenses
- Cemetery charges for grave openings, burials, foundations, etc. To be used for cemetery operations.



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Committed Fund Balance

Court fines, forfeitures, and costs cannot be committed by governing board as those revenues are directed to specific funds or the general fund by State statute.



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Assigned Fund Balance

- Amounts intended to be used for specific purposes
- Intent is expressed by
 - Governing body, or
 - High-level body or individual authorized by the governing body (Service Director - Cemeteries)
- Lowest classification for all governmental funds, except general fund and funds with deficits
- Funds created under Section 5705.13(C), R.C.
- Ordinance creating the fund but there is not a constraint on the revenue received



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Unassigned Fund Balance

- Unassigned fund balance is the residual classification for the general fund
- General fund should be the only fund that reports a positive unassigned fund balance
- Negative fund balances in other governmental funds are report as negative unassigned fund balance



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Can I have more than one Classification?

- Can there be more than one fund balance classification in a fund other than general fund?
 - For example:
 - Charges for services in SCM&R fund.
- Same question as above, but consider Section 5705.10(H), Revised Code, which states "Money paid into any fund shall be used only for the purposes for which such fund is established".



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Steps to determining the fund balance classification

- What is the main revenue source of the fund?
- Is there an external restriction?
 - Examples:
 - Grant Agreements
 - ORC
 - Ballot Language
- Does State law allow me to assess the fee?
- Has the governing body passed an ordinance/resolution placing a constraint on the revenue?
 - Ordinance/Resolution Language



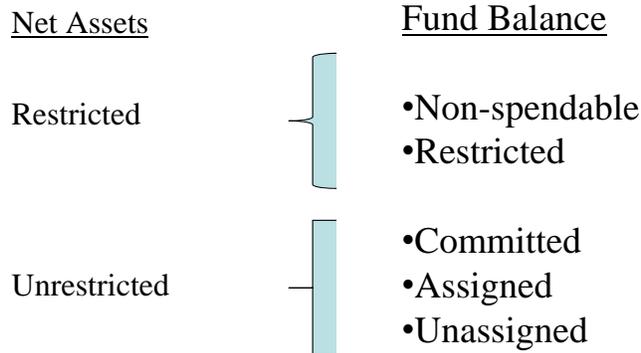
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Relationship of Net Assets to Fund Balance

Net assets reported on the statement of net assets modified cash basis (GAAP Lookalikes)



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Fund Definitions

General Fund

- NCGA Statement No. 1
 - General Fund - to account for all financial resources except those required to be accounted for in another fund.
- GASB Statement No. 54
 - General fund should be used to account for and report all financial resources not accounted for and reported in another fund.



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Fund Definitions

Special Revenue Funds

- NCGA Statement No. 1

– To account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are *legally restricted* to expenditure for *specified purposes*.

- GASB Statement No. 54

– Special revenue funds are used to account for and report the proceeds of specific revenue sources that are *restricted or committed to expenditures* for specified purposes other than debt service or capital projects. *The term “proceeds of specific revenue sources” establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund.*



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Fund Definitions

- Special revenue funds must have a specific restricted or committed revenue source which comprises a **substantial** portion of fund's resources on an **ongoing** basis

– Fund also may include other revenue resources but the main thing to keep in mind is what is the most substantial revenue source.

Discontinue reporting the fund as SR when the restricted or committed resource is not longer expected to be the substantial portion of the inflows to the fund.

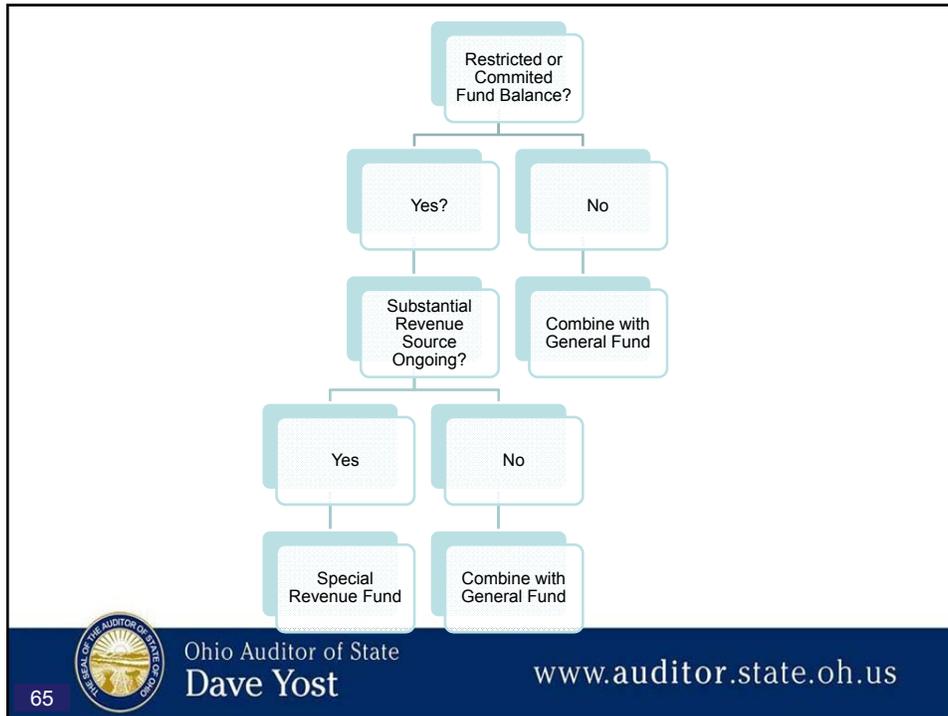
- Combine with general fund with the appropriate fund balance classification.



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Fund Definitions

Debt Service Funds

- NCGA Statement No. 1
 - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- GASB Statement No. 54
 - Debt service funds are used to account for and report financial resources that are *restricted, committed, or assigned* to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds.

Fund Definitions

Capital Projects Funds

- NCGA Statement No. 1
 - Capital Projects Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds .)
- GASB Statement No. 54
 - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure *for capital outlays*, including the acquisition or construction of capital facilities *and other capital assets*. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.



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Fund Definitions

Permanent Funds

- Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.
- Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the government is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.
 - Permanent funds should have fund balances that are non-spendable and restricted.



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Fund Definitions

- GASB 54 is only for governmental funds
 - Does not effect enterprise, internal service or trust funds.



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Budget Stabilization Arrangements

Stabilization amounts should be reported in the general fund as restricted or committed if:

- they meet the criteria set forth restricted or committed based on the source of the constraint on their use.
- Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed should be reported as *unassigned* in the general fund.
- A stabilization arrangement would satisfy the criteria to be reported as a separate special revenue fund only if the resources derived are from a specific restricted or committed *revenue* source.



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Ohio's Local Government Budget Stabilization

- Authorized by Section 5705.13(A), Revised Code
- Budget reserve is created from the unencumbered fund balance – no specific revenue source
- Limit is 5 percent of the prior year revenue
- May exist in other operating funds
- Ohio's budget stabilization should be reported as unassigned fund balance in the general fund and NO budget stabilization should be reported in other funds.



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Encumbrances

- Encumbrances are now part of your restricted, committed, and assigned categories. They no longer have their own line item.
- Capital projects funds with an assigned balance
 - Look for Council/Trustee action approving the contract that generated the purchase order.
 - If so, move the encumbrance to committed fund balance.
 - If not, leave in assigned fund balance.
- General Fund
 - Look for Council/Trustee action approving the contract that generated the purchase order.
 - If so, move the encumbrance to committed fund balance.
 - If not, move the encumbrance to assigned fund balance.



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Note Disclosures

Governments should disclose the following about their fund balance classification policies and procedures:

- For *committed* fund balance:
 - the government's highest level of decision-making authority and
 - the formal action that is required to be taken to establish (and modify or rescind) a fund balance commitment
- For *assigned* fund balance:
 - the body or official authorized to assign amounts to a specific purpose and
 - the policy established by the governing body pursuant to which that authorization is given



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Note Disclosures

Government's policy regarding order of spending for:

- Restricted and unrestricted fund balance
 - Should be consistent with net asset policy
- Committed, assigned, and unassigned fund balance (new)
- Presentation in the notes of the detailed constraints within the classifications of fund balance



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Effective Date and Transition

- Periods beginning after June 15, 2010
- Fund balance classifications should be applied retroactively by restating fund balance for all prior periods presented



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AOS Bulletin – 2011-004

- Fund Balance Classifications
 - Nonspendable
 - Restricted
 - Committed
 - Assigned
 - Unassigned



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AOS Bulletin – 2011-004

- Nonspendable Fund Balance
 - Amounts that cannot be spent due to constraints
 - Examples:
 - Townships
 - » Unclaimed Monies Fund
 - » Endowments Fund
 - Villages
 - » Unclaimed Monies Fund
 - » Endowments Fund



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AOS Bulletin – 2011-004

- Restricted Fund Balance
 - Amounts externally imposed or imposed by enabling legislation
 - Examples:
 - Townships
 - » Gasoline Tax Fund
 - » Fire District Fund
 - Villages
 - » Police and Fire Pension Fund
 - » Drug Law Enforcement Fund



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AOS Bulletin – 2011-004

- Committed Fund Balance
 - Amounts constrained through legislative action (resolution or ordinance constraining revenue)
 - Examples:
 - Townships
 - » Compensated Absences Fund
 - » Underground Storage Tanks Fund
 - Villages
 - » Compensated Absences Fund
 - » Underground Storage Tanks Fund



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AOS Bulletin – 2011-004

- Assigned Fund Balance
 - Amounts constrained by intent (fund established to track activity)
 - Examples
 - Townships
 - » Funds generated with General Fund transfers
 - Villages
 - » Funds generated with General Fund transfers



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AOS Bulletin – 2011-004

- Unassigned Fund Balance
 - General fund
 - Any fund with a deficit balance



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AOS Bulletin – 2011-004

- Cemetery Fund – Villages
 - Sale of cemetery lots under ORC Section 759.13 are a special revenue fund with a restricted fund balance
 - Revenue received under ORC Sections 759.12 and 759.15 for the care of the lots are either permanent (can't spend principal) or private purpose trust funds(no principal constraint)
 - Donation revenue depends on the nature of the donation.
 - Care of the grounds is special revenue with restricted or committed fund balance
 - Enlargement or improvement of the grounds is capital projects with restricted or committed fund balance.
 - Enlargement or care of a particular lot is private purpose trust.
 - Principal cannot be spent and the earnings are used for governmental programs is a permanent fund with a non-spendable or restricted fund balance.



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AOS Bulletin – 2011-004

- Cemetery Fund – Townships
 - Fund established under ORC Sections 517.07 and 517.08 are a special revenue fund with a restricted fund balance
 - Sale of lots, gifts for maintaining the cemetery and transfers from the general fund are the typical revenue sources.
 - Fund established under ORC Section 517.15 are either a private purpose trust or a permanent fund.
 - If the township does an added charge for maintaining the cemetery this is a permanent fund with a non-spendable fund balance.
 - Individual purchasing a lot chooses to give additional monies for the maintenance of that lot is a private purpose trust fund.
 - Individual gifts for maintaining the cemetery is a private purpose trust fund.



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AOS Bulletin – 2011-004

- Governmental Fund Types
 - General
 - Special Revenue
 - Capital Projects
 - Debt Service
 - Permanent



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AOS Bulletin – 2011-004

- General
 - Used to account for and report all financial resources not accounted for and reported in another fund.
 - No change for GASB 54



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AOS Bulletin – 2011-004

- Special Revenue
 - Report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.



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AOS Bulletin – 2011-004

- Special Revenue
 - Fund is required to include substantial restricted or committed revenues that are ongoing.
 - Assigned revenues, transfers-in or other financing sources cannot be the substantial revenue for a special revenue fund.



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AOS Bulletin – 2011-004

- Capital Projects
 - Account for expenditures for capital outlays
 - Governing Body has not identified a purpose, fund balance is assigned
 - Transfers in as its sole revenue and the governing body has identified a specific purpose by ordinance or resolution, fund balance is restricted or committed.



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AOS Bulletin – 2011-004

- Debt Service
 - Accounts for the accumulation of revenues for and payment of principal and interest on debt.
 - Governing Body has not identified a purpose, fund balance is assigned
 - Transfers in as its sole revenue and the governing body has identified a specific purpose by ordinance or resolution, fund balance is restricted or committed.



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AOS Bulletin – 2011-004

- Transfers – are an inflow of resources to a fund—Not a revenue source
- Special Revenue Funds
 - Reported the same as the main revenue source
- Capital Projects & Debt Service Funds
 - If ordinance/resolution identifies a specific purpose, restricted fund balance
 - If no specific purpose is identified, assigned fund balance



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AOS Bulletin – 2011-004

- Income Tax
 - Unvoted or Voted
 - General operations – Unassigned General fund
 - Purpose identified – Restricted fund balance
 - Debt Service, Capital Projects or Special Revenue
 - Allocations
 - Committed Fund Balance
 - Debt Service, Capital Projects or Special Revenue



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AOS Bulletin – 2011-004

- Charges for Services
 - External constraints classified as restricted
 - No external constraints but constraints are generated by the governing body classified as committed.



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AOS Bulletin – 2011-004

- Donations
 - External constraints classified as restricted
 - Implied external constraints by the person donating the revenues classified as committed.
 - No constraints would be recorded in the general fund



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AOS Bulletin – 2011-004

- Unclaimed monies
 - Nonspendable fund balance for the five year holding period.



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AOS Bulletin – 2011-004

- Change in Fund Classification
 - Funds maintained for day-to-day accounting purposes may no longer meet the fund type criteria for reporting in the year-end external financial statements.
- Applies to governments preparing regulatory and OCBOA (GAAP look-a-like) statement



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AOS Bulletin – 2011-004

- GASB 54 Fund Balance Classification Analysis Charts
 - Common funds and foundation (substantial) revenue sources
 - May have more than one fund balance classification identified.



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Last Bit of Helpful Advice

- Document all conclusions!!



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Local Government Services

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Columbus, Ohio 43215

Presenter Phone: (800) 345-2519

Presenter Fax: (614) 728-8027

E-mail: contactus@auditor.state.oh.us



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UAN version 16.0

Year End Review

December 9, 2011

Presented by: Carlzo Cardwell
Kim Kelley

UAN Support



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Completing GASB 54

- Auditor of State of Ohio Bulletin 2011-04 GASB released Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions will be included in the Year End Procedures Update along with a Fund Purpose spreadsheet.
- According to GASB 54 requirements, fund balance amounts are to be broken down and classified based on five possible components: Non-Spendable, Restricted, Committed, Assigned and Unassigned. Those balance amounts will be also be assigned a purpose which can be added as necessary by the user if the purposes available are not suitable.
- You should “do your homework” before hand to reference necessary minutes and reference material. UAN can walk you through the completion of the screen and not the selection of choices of classifications or purposes or allocations.



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Completing GASB 54

- Whether filing Regulatory or GASB 34 OCBOA Statements, you will be required to complete the Fund Classification Utility to be in compliance with GASB 54.
- For Regulatory Filers this will be the ONLY GASB Utility you will need unless you want to complete the optional areas- Mapping Funds in the Fund Utility, Importing Notes or Original Budget input.

Select **Accounting** → **Reports and Statements** → **Annual Financial** → **GASB** → **Utilities** → **Fund Classification Utility**



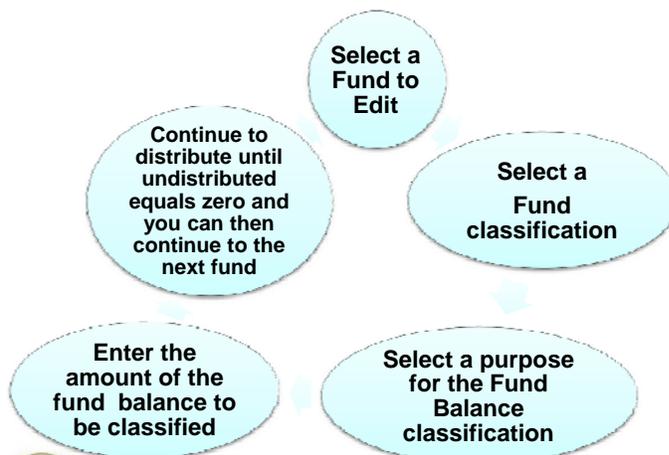
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Completing GASB 54

UAN Fund Balance Classification Process



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Completing GASB 54

- **Step 1.** Select the fund that will be classified into its component balances. Select the grey box with the three dots next to the fund to get started.



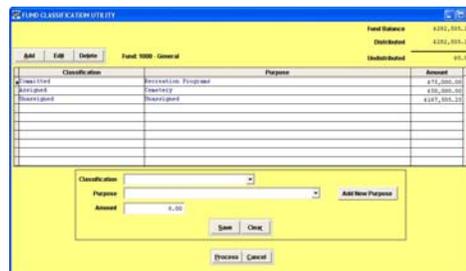
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Completing GASB 54

- **Step 2.** Edit the Classifications for the Fund. Click Add to begin the distribution process and a dialog box which will allow you to select one of the fund balance component types will appear. Only options available for that type of fund will be shown. You will complete the distribution of the fund balance into its components until Undistributed equals zero.



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Completing GASB 54

Search:	
Class Name	Default String
Nonspendable	
Restricted	
Committed	
Assigned	

Select (Enter) Close

Classification	Committed	
Purpose	Recreation Programs	Add New Purpose
Amount	75,000.00	
Save Clear		



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Completing GASB 54

- **Step 3.** Once you have selected the balance classification, you will then select the purpose for that classification by selecting the drop down arrow. A list will be displayed of already established or created purposes according to most program and/or activity selections.
- You can also select **ADD PURPOSE** to create a purpose for the desired classification if the currently available selections are not applicable.



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Completing GASB 54

Search:

Purpose	Default String
Cemetery	
Debt Service	
Drug and Alcohol Education and Enforcement	
Emergency Medical Services	
Fire Operations	
Garbage and Waste Disposal	
Issue II Projects	

Select (Enter) Close

Detail

Classification: Restricted

Purpose
Cemetery
Debt Service
Drug and Alcohol Education and Enforcement
Emergency Medical Services
Fire Operations

Purpose: _____

Save Cancel



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Completing GASB 54

- **Step 4.** Enter the Amount which comprises that balance classification and purpose designation and then save.
- **Step 5.** Repeat as necessary until the balance shown as Undistributed equals zero.

FUND CLASSIFICATION UTILITY

Fund Balance: 4,087,500.00
Distributed: 4,087,500.00
Undistributed: 0.00

Classification	Purpose	Amount
Recreation Program		675,000.00
Cemetery		450,000.00
Recreation		4,000,000.00

Classification: _____
Amount: 0.00

Save Cancel

Process Cancel



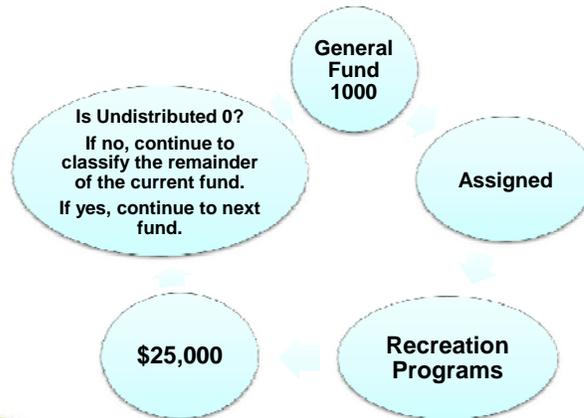
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Completing GASB 54 UAN Fund Balance Classification Process

EXAMPLE: You have set aside \$25,000 of the remaining General Fund 1000 balance to be used next year for Recreation Programs for baseball and soccer and a motion was passed to do so.



Completing GASB 54

Reports to Review

<p><u>Regulatory</u> Combined Report</p> <p>Combining Report</p>	<p><u>GASB 34 OCBOA</u> Statement of Net Activities, Governmental</p>
---	---

Completing GASB 54

Questions?



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Year End Review - Payroll

*Carlzo Cardwell &
Kim Kelley
UAN Project Accountants*



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Payroll Prep Work

- Install UAN Version 16.0.
- YE Procedures document revised so it is now also the checklist.
- Full Close versus Temporary Payroll?
- COMPLETE ALL 2011 PAYROLL TRANSACTIONS
- Have you purchased your tax forms?
 - Reminder: You don't need to purchase W2 and W3 forms ONLY 1099s and 1096s



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Payroll Prep Work

(continued)

- Any withholding increases (e.g. health care premiums) that take effect in January?
- Employees' need to update their W-4 (e.g. marital status exemptions, add a supplemental withholding...etc)?
- Any employees who earn a lump sum leave at the beginning of January?



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Payroll Prep Work

(continued)

- Payroll files that have been deleted or do not have an active checkmark will be removed.
- Unpaid withholdings will be carried forward.
- Process and issue all payroll warrants, EFT's and withholding warrants that will be paid within 2011.



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Payroll Prep Work

(continued)

- Verify Federal and Ohio Tax ID numbers in Address Maintenance
- Verify School District code for all School withholdings
- Verify W-2 Abbreviation for all Local withholdings
- Verify all employee information and earning records. Any name changes?



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Payroll Prep Work

(continued)

- Revise as necessary account codes and fund changes in Accounting for Payroll.
- Any vacation leave/sick leave cash-outs?
 - Are the leave cash outs subject to OPERS/OP&FPF withholdings?
- Any cost of living adjustments/raises (e.g. union contracts) that take affect in January?



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Payroll Prep Work

(continued)

- The 2006 year end reports will no longer be available after rolling into 2012.
 - UAN suggests that you print and/or make electronic copies of the following 2006 reports:



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Suggested 2006 Payroll Reports

- **GENERAL PAYROLL REPORTS**
 - Payroll Register – Detail
 - Payroll Register/Adjustment
 - Wages and Overtime
 - Withholding Monthly (Unpaid)
- **TAX REPORTS**
 - Federal Tax
 - 941 Schedule B
- **Quarterly Reports**
 - 941 Quarterly Reports
- **Yearly Standard Report**
 - W-2 Report
 - Print W-2 and W-3 Forms
 - 944 (if applicable)



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2006 Payroll Reports

- You should print or have electronic copies (PDF) of the following reports for Year to Date (YTD) information and printed after completing the final December bank reconciliation.
- Regardless of what reports have been printed at the close of each month, the Audit staff recommends that you have YTD reports printed or saved and in your possession. Month to Date (MTD) reports are acceptable only if you are sure you have printed or saved them each and every month.
- **To save the reports electronically as PDF's**
 - While on the report screen and after you click process, a dialog box will appear allowing you to choose between print, display and File, Choose File, select PDF, and give it a name identifying the entity number, report type and year For example "0000 2011 EmpLeave" For Entity Number 0000, Year 2011, Employee Leave Report. You have approximately 20 characters to use in naming the file.



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2 Paths for Payroll Users to Advancing to 2012

1. TEMPORARY PAYROLL

Advance payroll to 2012 and begin processing 2012 payroll while accounting remains in 2011.

Or

2. FULL CLOSE

Close payroll & accounting at same time.



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Close Payroll

- Check for Batch Wages, Batch Withholdings or Earmarked transactions.
 - Summary Wages Report
 - Withholding Payments Report
 - Earmarked Report



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Close Payroll

(continued)

- Verify Unpaid Withholdings.
 - Unpaid Withholding Monthly
 - Once withholdings are carried forward to the next year, clearing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over withholdings.



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Close Payroll

(continued)

- Overview of payroll process:
 - Gross amount is encumbered against the appropriations when payroll warrant is printed.
 - Net amount is subtracted from cash when the payroll warrants post to accounting.
 - Employer's share is encumbered when the withholding warrant is printed.
 - Employers' and Employees' share is subtracted from cash when the withholding warrant posts to accounting.



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Close Payroll

(continued)

- Adjust Withholdings (if necessary)
 - Current Year
 - Prior Year
- Verify Unpaid Withholdings
 - Unpaid Withholding Monthly

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Payroll Year End Processing

- System Checks:
 - Processing Date in December?
 - Correct Version?
 - Payroll has not already been advanced.
 - Wages/Withholdings in batch?
 - Wages/Withholdings that have not posted to Accounting?
 - Unbatched EFT's?
- Employee ID Conversion
- Withholding Description Conversion

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Temporary Payroll Mode

- Payroll warrants, EFT's and withholding warrants may only be dated in January.
- Temporary appropriations are set to \$999,999,999.99 and then adjusted to equal actual expenditures created while in Temporary Payroll when Accounting is advanced to 2012.



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Temporary Payroll Mode

(continued)

- Most payroll reports are available for 2011 and 2012
- W-2's and ODJFS available for 2011 only
- December OPERS and OP&FPF reports available in 2011 and 2012
 - If pay periods that end in December are paid in January, the OPERS and OP&FPF reports must be printed from 2012.



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New Year Payroll

- Delete Unused Employee or Entity Records
- Record New Employee or Entity Records
- Edit Existing Employee or Entity Records
 - Employee History
 - Information
 - Job
 - Earning
 - Withholding
 - Skip Deduction
 - Entity File
 - Pay Frequencies



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ODJFS/Social Security

- The Ohio Department of Job and Family Services wage limit remains unchanged for 2012
 - Verify the Wage Limit in the Entity File in Payroll Maintenance for ODJFS.
 - Limit is \$9,000.00.
 - Reminder when Total Gross Wages Paid exceed the limit, the Total Gross Wages Paid will NOT agree with the Total Taxable Wages Paid.
- The Social Security wage limitation base of \$110,100 is an increase for 2012



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Leave Balances

- 2011 leave balances are carried forward
- For annualized leave: Enter a positive or a negative number to the existing balance to establish the 01/01/2012 leave balance
- Track earned and used holiday leave in Edit Wages per occurrence



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Ready to Process 2012 Payroll

- Record Wages
 - Edit Wages
 - Batch Payroll Reports
 - Post Wages
- Record Withholdings
 - Print/Screen Batch Payroll Report
 - Post Withholdings



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Reporting W-2 Information

- Available anytime during the Year End process
 - Complete 2011 before Payroll has been advanced to 2012
 - While in Temporary Payroll Mode
 - Located in Prior Year 2011 after Accounting has been advanced to 2012
- W-2 Information may be submitted electronically to the Social Security Administration.

<http://www.ssa.gov/bsowelcome.htm>



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Reporting W-2 Information

(continued)

- Print W-2 Report
- Collect W-2 Data
- Edit W-2 Data
- Print W-2's and W-3 (Laser Form Printer)
 - 2 employee types
 - Medicare Qualified Government Employees (MQGE)
 - 941/944



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Reporting W-2 Information

(continued)

- Forms to Print
 - W-2's (only) for selected employees
 - W-2's and W-3 for selected employees
 - W-3 (only) for selected employees



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Reporting W-2 Information

(continued)

- W-3 Form Types
 - Preprinted forms
 - Blank paper
- 941 or 944
 - Employers are required to choose 941 or 944 when the 'Kind of Payer' is All Other Employees (941/944)



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Reporting W-2 Information

(continued)

- W-2 Form Types
 - 2 Part Vertical forms
 - Preprinted forms
 - Blank paper
 - 4 Part Vertical forms (1 employee per page)
 - 4 Part Vertical forms (4 employees per page)
- Generate File for Data Transfer
 - File located at c:_uan_efiles
 - <http://www.ssa.gov/bsowelcome.htm>



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Common Support Calls & Reminders: Withholdings

- Withholding was paid from accounting side. How to clear the encumbrance in payroll?
 - Payroll --> Transactions --> Payroll Utilities --> Adjust --> Withholdings
- I have already rolled over to 2012. Can I pay my 2011 withholdings?
 - Payroll --> Transactions --> Withholdings, choose “Selected Date Period”



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Common Support Calls & Reminders: Withholding Warrants

- When recording withholding warrants, use 'Month', 'Quarter' or 'Year'. Remember clicking on the word 'Month' or 'Quarter' activates a search window. From the search window the appropriate month/quarter can be selected.
- Suggestion: Federal withholding warrant for the 3rd month of the quarter should not be dated for the following month. For example: October, November and December = 4st Quarter. Date the December Federal withholding warrant no later than December 31, 2011.
 - This will assist with tying the 941 report's deposits for the 4th quarter



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Common Support Calls & Reminders: Federal EFT

- Most Federal deposits for 2012 require direct deposit payment.
 - Go to Payroll --> Maintenance --> Entity File --> Payee, Edit and Select #1 Federal. Edit the payee to "US Treasury" or "IRS"
 - When generating the withholding payment, be sure to select "voucher" instead of "warrant."
 - Keep in mind, when recording payment as a "voucher", an Other Adjusting Factor (OAF) may be required on the bank reconciliation. For example, a payment is posted to cash November 30th but the payment doesn't hit the bank until December 1st.
 - Most have already converted to the process, filing electronically is a "Win/Win."



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Common Support Calls & Reminders: New Tax Tables

- Tax tables are revised to current Federal standards.
 - If any revisions, the tax tables will be updated as soon as possible.
- Medicare reduction is no longer in effect.



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Common Support Calls & Reminders: Elected Official Compensation

- Ohio Township Association's December Grassroots Clippings
 - See the following OTA web link for more:
 - <http://www.cpmra.muohio.edu/otaohio/Publications/Newsletter.html>
- Villages, Libraries, and Special Districts consult your County Prosecutor's office
- Auditor of State Bulletin 2011-07 [Ohio Revised Code §§ 505.24, 507.09](#)
 - governing the way township fiscal officers and trustees report for salary compensation.



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Common Support Calls & Reminders: How to delete an employee

1. Remove active check mark from employee's information during the carry forward process.
2. Leave balance must be zeroed out.
3. No unpaid withholding(s).
4. No December OPERS or OP&FPF earnings can exist.



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Common Support Calls & Reminders: Cash Out Not Subject to Retirement

1. Payroll --> Maintenance --> Entity File --> Earnings --> Record, Select "Non-State Retirement Earnings/3rd Party Sick"
2. Payroll --> Maintenance --> Employee Setup --> Record --> Earnings
3. Record Wage
4. Edit Wage Record (enter the used leave)



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Common Support Calls & Reminders: How to Adjust Maximum Leave Balance(s)

- Select: Payroll --> Maintenance --> Employee History --> Edit --> Earnings

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Common Support Calls & Reminders: How to Manually Adjust Leave Balance

- Payroll --> Transactions --> Adjust --> Leave Balances

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16.0 UAN Payroll

Questions?



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Year End Review - Accounting



Carlzo Cardwell & Kim Kelley
UAN Project Accountants



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Prep Work

- Install Version 16.0
- Any troubles balancing your bank reconciliation?
- Any purchase orders necessary to carry forward into the new year?
 - Example an item is purchased in 2011 but you will not receive the invoice until 2012



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Prep Work

(continued)

- Considering revamping your account code structure e.g. adding cost centers, summary account code, etc?
- Have you begin to work on your Certificate of The Total Amount From All Available For Expenditures, And Balances?



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Prep Work

(continued)

- Will you need temporary appropriations?
If so, which accounts and what amounts?
 - Good topic to discuss at next board meeting
- Does everyone know their part with their board approving appropriations according to the Legal Level of Control?



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Prep Work

(continued)

- Will you have enough cash on hand to cover your beginning of the year expenditures? For example your property tax settlement doesn't arrive until March/April timeframe.



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Prep Work

(continued)

- The 2006 year end reports will no longer be available after rolling into 2012
 - UAN suggest that you print and/or make electronic PDF copies of the following 2006 reports:



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Suggested 2006 Accounting Reports:

- **GENERAL ACCOUNTING REPORTS**
 - Cash Journal
 - Cash Summary By Fund
 - Appropriation Ledger
 - Investment Journal
 - Revenue Ledger



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Suggested 2006 Accounting Reports:

(continued)

- **INFORMATION & STATUS REPORTS** (Accounting)
 - Primary Bank Reconciliation (Cash Management)
 - Appropriation Status
 - Fund Status
 - Fund Balance Adjustments
 - Revenue Status
 - Receipt Register
 - Payment Register Vendor
 - PO Status
 - BC Status
 - Advances
 - Transfers
 - 1099 and 1096 Forms



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Close Accounting

- Complete ALL December Accounting Transactions
 - Close all PO's and/or BC's that **should not** be carried forward to 2012
 - Once PO's and/or BC's are carried forward to the next year, closing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over PO's and /or BC's



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Close Accounting

(continued)

- Post interest on investments and checking accounts
- Complete December 31st bank reconciliation
 - There should not be any *unidentified* 'Other Adjusting Factors' posted to the bank reconciliation



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Close Accounting

(continued)

- Print all Year End Accounting reports
 - Print YTD (MTD accepted if have all months)
 - Can print from Prior Year reports after advancing to 2012
 - Report List available in the Year End Procedures



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Annual Financial Report (AFR)

- Reminder: All 2011 transactions must be complete before preparing Annual Financial Report
- Complete Annual Financial Reports
 - Regulatory Reports
 - GASB Cash Basis
 - GASB Modified Cash Basis Statements



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Annual Financial Report (AFR)

(continued)

- Print 2 copies of AFR
- Create Electronic Copies (PDF)
- AOS Filing Requirements & Publication Requirements



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Advancing to 2012

- Fund balances carried forward
- Open PO's & BC's carried forward
- Appropriations & budget amounts will be set to zero unless you have processed a payroll in Temporary Payroll Mode when you advance accounting to 2012



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Advancing to 2012

(continued)

- Perform accounting year end processing
(Accounting, Maintenance, Month/Year End Processing)-
Cannot access from drop down menu
- Print/Screen Combined and Combining Statement
- Complete EOY (year end) backup
- Create AOS EOY data
- Check AOS EOY data
- Upload file to UAN or send in the CD
- Verify filing status at: <http://uanlink.auditor.state.oh.us/>
 - Under Resources, Year End, Filing Status
 - Allow until the next business day for status to update



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Advancing to 2012

(continued)

- Go into the Accounting software to advance to 2012 (Accounting, Maintenance, Month/Year End Processing)
- Change Password
- Complete a Quarterly Backup (label as '2012 Beginning of Year Backup')
- Go into the Accounting software
- Print or Screen the Transaction Log to verify 2012 transaction dates



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Begin New Year Accounting Procedures

- Print the 01/01/12 Fund Status report and compare to 12/31/11 Fund Status report to verify fund balances
 - *Note the 01/01/12 Fund Status is equal to the ending balance of 2011*
- Submit Certificate of the Total Amount from All Sources Available for Expenditures and Balances to your County Auditor
 - Located in My Documents\County Auditor Templates\Year End Balances



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Begin New Year Accounting Procedures (continued)

- Delete, Edit or Record funds, revenue accounts & appropriation accounts
- Delete, Edit or Record vendors & address files
- Print status reports to verify



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Begin New Year Accounting Procedures (continued)

- Record revenue budget amounts
- Record appropriation amounts (temporary or permanent)
- Print status reports to verify
 - Revenue Status
 - Appropriation Status



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Begin New Year Accounting Procedures (continued)

- Establish new investments
- Record 2011 PO's & BC's
- Print status reports to verify
 - PO Status
 - BC Status



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Common Support Calls & Reminders: How to print/screen the Combined and Combining Report

- All entities are required to print or screen the Annual Financial Combined and Combining Statements prior to initiating the carry forward process.
 - This means proceeding to the reports, selecting "Print" or "Screen" after selecting "Process".
- You will complete this procedure for at least the first pages of each of the two reports that result from each of the Combined and Combining Statement reports.
- This has to be the last thing done before beginning the Accounting Close Process.



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Common Support Calls & Reminders: Void Prior Year Warrant

- Accounting--> Transactions--> Accounting Utilities--> Funds--> Prior Year Warrant Adjustment
 - Enter a positive (+) amount
 - Enter the correct warrant number (as it appears on the Payment Register report)
- On the Primary Bank Reconciliation's Warrant tab, select 'Void'



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Common Support Calls & Reminders: Reissue Prior Year Warrant

- Following the procedures for voiding a prior year warrant
- Record & Post an accounting warrant
 - Use the same procedures to reissue a prior year payroll warrant. Use the net earnings.



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Common Support Calls & Reminders: Audit Adjustments

- Accounting --> Transactions --> Accounting Utilities --> Funds --> Audit Adjustment
 - To decrease the fund balance, enter a negative (-) amount
 - Verify adjustments were obtained using the Fund Balance Adjustment report located at: Accounting --> Reports and Statements --> Information & Status --> Accounting Utilities



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Common Support Calls & Reminders: Primary Bank Reconciliation

- Other Adjusting Factors (OAF)
 - Should not be an unknown / plugged figure
 - Unknown / plugged figure should not be carried forward from month to month
 - OAF does not replace posting an actual transaction

e.g. - Checking account interest posted on primary bank reconciliation as an OAF will also eventually require recording an actual interest receipt posted in Accounting --> Transactions --> Receipts



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Common Support Calls & Reminders: Primary Bank Reconciliation

When can I close 2011 and roll into 2012 with an Other Adjusting Factor (OAF) in my bank reconciliation?

Yes, as long as you can explain the need for the OAF as a known item and the figure is not a "plug" figure (an amount "plugged" in so you can balance.)

Example: Entities are now required to pay their Federal Tax deposit electronically through the Electronic Federal Tax Payment System (EFTPS). The payment should be recorded within the month of the withholdings, such as the December Federal withholdings payment recorded on 12/31/2011. The payment will not hit the bank statement until January 2012 when it clears the bank.

16.0 UAN users -- will record these as Payroll Vouchers which automatically clear against the bank reconciliation in the month it occurs. This will be a known OAF since it will hit the December bank reconciliation and not clear against the bank statement until January. Known OAFs are acceptable within the bank reconciliation. The OAF is typically recorded as a negative on the bank reconciliation OAF tab as "Posting Error (check under posted, receipt over posted) at bank."

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Common Support Calls & Reminders: 1099

- How can I have a vendor get a 1099?
 - Accounting --> maintenance --> Vendor Maintenance, Edit, select "1099" checkbox.
 - If you are in doubt about if someone should get a 1099:

<http://www.irs.gov/pub/irs-pdf/i1099gi.pdf>

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16.0 UAN Accounting

Questions?



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Common Support Calls & Reminders: Certificate of The Total Amount From All Available For Expenditures, And Balances

- My Documents > County Auditor Templates > Year End Balances > Year End Balances Certificate Revised October 3, 2007.xls
 - This spreadsheet is provided as a template
 - Copy, rename, and make edits with the current year's data
 - The yellow fields calculate based on the input you enter in the white fields below



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Common Support Calls & Reminders: Certificate of The Total Amount From All Available For Expenditures, And Balances

FUND TYPE/CLASSIFICATIONS	1	2	3	4	5	6	7
	Cash Balance as of 12/31/___	Encumbrances as of 12/31/___	Reserve Balance Accounts (Twp Only)	Advances not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
YELLOW CELLS WILL AUTOFILL FROM PAGES 2 & 3. NO NEED TO FILL THEM IN.							
GOVERNMENTAL FUND TYPE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Revenue Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Permanent Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL GOVERNMENTAL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROPRIETARY FUND TYPE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Enterprise Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PROPRIETARY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FIDUCIARY FUND TYPE:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Agency Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investment Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Private Purpose Trust Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FIDUCIARY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ALL FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
YELLOW CELLS WILL AUTOFILL FROM PAGES 2 & 3. NO NEED TO FILL THEM IN.							



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Common Support Calls & Reminders: How to allocate the Amended Certificate of Estimated Resources

1. Fund Summary Report's Ending Cash Balance as of 12/31/XX. Steps to access: Accounting --> Reports and Statements --> Management --> Summary --> Fund Summary Report
 - The amount entered should be positive.
 - All cash transactions must be posted for the year.



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Common Support Calls & Reminders: How to allocate the Amended Certificate of Estimated Resources

2. Fund Summary Report's Outstanding Encumbrances as of 12/31/XX. Steps to access: Accounting --> Reports and Statements --> Management --> Summary --> Fund Summary Report
 - The amount entered should be negative.
 - Close any necessary purchase orders and/or blanket certificates.

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Common Support Calls & Reminders: How to allocate the Amended Certificate of Estimated Resources

3. Cash Summary by Fund's Reserved Balance Accounts. Steps to access: Accounting --> Reports and Statements --> General Accounting --> Cash Summary by Fund.
 - The amount entered should be positive.

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Common Support Calls & Reminders: How to allocate the Amended Certificate of Estimated Resources

4. Advances not Repaid: This amount in column four can be verified by selecting: Accounting --> Reports and Statements --> General Accounting --> Cash Summary by Fund.

– The amount entered should be a negative amount.

Calculation: Cash Balance as of 12/31/XX (column #1)
minus Encumbrances as of 12/31XX (column #2)
minus Reserve Balance Accounts (column #3)
minus Advances not Repaid (column #4)

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