



# Dave Yost • Auditor of State

## Agenda 2013 UAN Year End Update

8:00 a.m. - 9:00 a.m.	Registration
9:00 a.m. - 9:15 a.m.	Welcome and Introduction
9:15 a.m. - 10:15 a.m.	Year End Review - Accounting
10:15 a.m. - 10:30 a.m.	Break
10:30 a.m. - 11:30 a.m.	Year End Review - Accounting (Continued)
11:30 p.m. - 12:00 p.m.	Questions for UAN Staff
12:00 p.m. - 1:00 p.m.	Lunch will be provided (December 12th at the Fawcett Center)
1:00 p.m. - 2:30 p.m.	Year End Review - Payroll
2:30 p.m. - 3:00 p.m.	Questions for UAN Staff

## Year End Review – Accounting



*Bob Walter*  
*UAN Project Accountant*



Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Agenda

- Housekeeping – PO Close / Adjust
- Year End Procedures Overview  
-- 15 minute break --
- Year End Procedures Overview
- Temporary Mode Review
- Frequently Asked Questions
- Question & Answer Session



Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## 2013 Housekeeping

- Review purchase orders:
  - Are there any that will be unnecessary in 2014 that you can close now?
  - Are there any that you might need to carry over to 2014, but the balance is more than is needed? You might reduce it with an adjustment.



Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2013 Housekeeping

- Make a note to re-evaluate the status of purchase orders before closing fiscal year 2013.
- **See Step 4F of the Year End Checklist in the Year End Procedures booklet for more information and examples.**



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Version 2014.1 (The Year End Update)

- Please install 2014.1 as soon as you receive it in late December.
  - As emphasized in prior communications, you **must** complete the hardware transfer process prior to installing this update.
  - Note that installing it does not **automatically** open Temporary Mode or advance your software to 2014.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Year End Procedures

- Entities using the UAN system are required to complete a number of year end procedures when closing fiscal year 2013.
- The Year End Procedures booklet (*included with version 2014.1*) will guide you through completion of those steps.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Year End Procedures

- Please *do not use* the handouts of this slideshow as your primary guide when closing the year.
- The slide handouts are intended only as a supplement to conference lecture on specific aspects the year end process.
- **Use the Year End Procedures booklet** for complete step-by-step instructions.



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

## The Year End Checklist

- The actual process of closing the year will be done using a to-do list incorporated into the software – the Year End Checklist.
- Steps to Access:  
General → Maintenance → Year End → Year End Checklist, then click [Current Year]



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

## Year End Procedures Overview

- Please turn to page one of the Year End Procedures (*draft*) in the conference booklet.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode

- UAN version 2014.1 has been enhanced with a new Temporary Mode that includes **both** the Accounting and Payroll.
  - Note: You must manually initiate the opening of Temporary Mode, but it will close automatically when you close the fiscal year 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode

- **BEFORE YOU OPEN TEMPORARY MODE please carefully review all the important information in Appendix 9.**
  - The UAN User Notes detailing Temporary Mode was emailed to customers on November 18 2013 and a copy is included in Appendix 9 of the Year End Procedures. These PowerPoint slides are only a very limited summary of that email.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Important Definitions

- **Fiscal year** - The fund accounting budgetary year.
- **Calendar year** - The year of the actual live date / computer date.
- **Work year** - The year you have selected to work in (while in Temporary Mode).



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode

- Temporary Mode allows you to work in both fiscal years 2013 and 2014 **before** closing fiscal year 2013, which provides many potential advantages.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode

- **Opening** Temporary Mode is a **required** step in the year end process.
- **Working** in 2014 **before closing** 2013 is **OPTIONAL**.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode

**WARNING!**

- All reallocations or adjustments to 2013 wages must be made **PRIOR** to opening Temporary Mode. The utilities include:
  - The Wage Reallocation Utility (*new in version 2013.4*)
  - The Wage Adjustment Utility (*included in version 2014.1*)



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### Temporary Mode

**WARNING!**

- The Wage Reallocation Utility and the Wage Adjustment Utility **WILL NOT** be accessible during Temporary Mode
- You **CANNOT** “undo” Temporary Mode after it has been opened.



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### Opening Temporary Mode

- Steps To Access: General → Maintenance → Year End → Open Temporary Mode
- The software will open a Year End Renaming form. On this form withholdings that are not specifically pre-set by UAN can be renamed for 2014.



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

## Opening Temporary Mode

- You **cannot** revise withholding names at any other time during the year – only at this point in the process of opening Temporary Mode.
- See the Year End Procedures booklet for more detailed information on this step.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode Login

- Once you are in Temporary Mode, the UAN Login Screen will look like this:



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode Login

- You will select the Work Year. The default will be 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Working In Temporary Mode

When the software opens it will display a notification like the one below, including the working year you selected at Login:



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

## Temporary Mode Advantages

- Temporary Mode in the old UAN software was only available for payroll, and only for 30 days of the new year.
- In the new software, Temporary Mode is available for 60 days after December 31 2013 and includes both the accounting and payroll modules.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

## Temporary Mode Advantages

- ***While the calendar year is still 2013,*** not only can you continue with your typical day-to-day work for December 2013, you may ***also*** log into work year 2014 where you can enter:
  - Revenue budgets for fiscal year 2014
  - Temporary appropriations for fiscal year 2014



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

## Temporary Mode Advantages

*(List continued from previous slide)*

- Purchase Orders that apply to the fiscal year 2014 appropriations
- Payroll maintenance changes (*employee setup or withholding rates*) that do not apply until January 2014



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode Advantages

- **While the calendar year is 2014**, you will be able to perform your typical day-to-day work for 2014, **and** also log into work year 2013 where you can enter:
  - Final 2013 interest receipts from checking accounts or investments
  - Any electronic payments made before the end of calendar year 2013



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode Advantages

*(List continued from previous slide)*

- \*Most utility adjustments or other corrections that should apply to fiscal year 2013\*
  - \*Except for the Wage Adjustment Utility and Wage Reallocation Utility as noted previously.
- The December 31, 2013 bank reconciliation (*after receiving your final bank statement*)



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- **Be prepared!**  
Your governing board should adopt 2014 temporary appropriations by December 31, 2013 in order to authorize encumbrances and expenditures on and after January 1, 2014.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- You **MUST** enter 2014 appropriations before you will be able to post any 2014 payments (*wages, withholding, or accounting payments*).



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- While the old UAN software provided **artificial** temporary appropriations for posting new year wages and withholdings during Temporary Payroll Mode, this is **NOT** the case in the new software.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- Therefore your governing board must adopt temporary appropriations if you will need to post a 2014 payroll prior to the adoption of permanent appropriations.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- 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 2014 prior to closing fiscal year 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Appropriations

- **Warning!** Do **NOT** enter permanent appropriations for fiscal year 2014 prematurely, i.e. prior to reconciling and closing fiscal year 2013 (*since you would not yet be able to accurately certify your fund balances and carry-over encumbrances*).



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode & Appropriations

- **Warning!** (*Continued*)

If you **do** enter permanent appropriations prematurely, and subsequently post new payments in fiscal year 2013, you could potentially reduce the resources available for fiscal year 2014 below what you had appropriated. ***This is a violation of the Ohio Revised Code.***



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode & Payroll

- Discussed in detail in the Payroll session. Please save payroll related questions for this afternoon's Payroll session.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Temporary Mode & Post Dates

- Temporary Mode is available for 60 days after 12/31/2013.
  - The only dating restriction ***specific to Temporary Mode*** is that 2014 transactions cannot be dated beyond the Temporary Mode period (i.e. 60 days after 12/31/2013). In other words, in order to post transactions dated 3/1/2014 or later, you must first close fiscal year 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Post Dates

- The rules that have governed post dates throughout 2013 still apply during Temporary Mode.
  - Just as before, you can **forward** date any payments up to thirty days beyond the calendar date **within the work year**.
  - Also, just as before, you can never **backdate** printed warrants in the UAN software.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Temporary Mode & Post Dates

- **Warning!** All online or phone payments that you make in calendar year 2014 must be posted in work year 2014; do not improperly backdate such 2014 payments into fiscal year 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

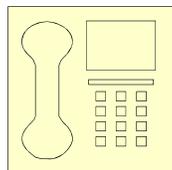
---

---

---

---

### Frequently Asked Questions ...



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### When Do I Complete & Post the December 31, 2013 Bank Reconciliation?

- After **ALL** fiscal year 2013 transactions and utility adjustments have been posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### When Do I Print The Annual Financial Reports?

- After **ALL** fiscal year 2013 transactions, utility adjustments, and the 12/31/2013 bank reconciliation have been posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### When Do I Print December 31, 2013 Year-To-Date Reports?

- After **ALL** fiscal year 2013 transactions, utility adjustments, and the 12/31/2013 bank reconciliation have been posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### When Do I Print 1099 Forms?

- After **ALL** fiscal year 2013 transactions, utility adjustments, and the 12/31/2013 bank reconciliation have been posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Got the idea?

- You can print them all **before or after** closing fiscal year 2013; just **make sure the preconditions are completed first.**
  - i.e. Although UAN recommends printing the AFRs, Year-To-Date reports, and 1099 forms **before** closing the fiscal year 2013 so that afterwards you can focus on the new year's activities, printing before closing the year is not required.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Where Can I Find Instructions For Printing Year End Reports?

- Accounting year end report instructions are located in Appendix 2 of the Year End Procedures booklet. These include:
  - Annual Financial Report (AFR) Statements
  - December 31, 2013 Year-To-Date reports
  - 1099-Misc & 1096 Forms
  - AFR Requiring Manual Input
  - AFR Documents Import



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Can I Create A Year End Balance Certificate In UAN?

- Yes! A year end balance certificate to submit to the county auditor can be added using the UAN Budget module:
  - Go to Budget → Transactions → Year End Balance Certificates
- Instructions are located Appendix 6 of the Year End Procedures.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### When should I Add / Print the Year End Balance Certificate?

- After **ALL** fiscal year 2013 transactions, utility adjustments, and the 12/31/2013 bank reconciliation have been posted.
  - It can be added and printed while logged into UAN either by selecting Work Year 2014 when Temporary Mode is open OR in 2014 after the fiscal year 2013 is closed.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### How Can I Correct Vendors With Mis-spelled or Revised Names?

- The vendor name can be edited under General → Maintenance → Vendors / Payees **ONLY IF** purchase orders or payments **have NOT been posted using that vendor.**
- Why? To prevent potential fraud, the AOS Audit Division does not permit edits to a vendor name after any purchase order or payment has been posted for the vendor.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### How Can I Correct Vendors With Mis-spelled Or Revised Names?

- ***If purchases orders or payments have been posted for the vendor then:***
  - If possible, do not carry over any purchase orders into 2014 that use the incorrect vendor name.
  - Deactivate the vendor with the incorrect name and add a new vendor with the correct name under General → Maintenance → Vendors/Payees.
  - If needed, add a new purchase order using the vendor with the corrected name.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### How Can I Correct Vendors With Mis-spelled Or Revised Names?

- The vendor name and or the non-employee compensation fields can be overridden as needed on the 1099-Misc.
  - See Appendix 2 of the Year End Procedures booklet for instructions on adding/editing vendors for the 1099-Misc form.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### When Should I Enter My 2014 Permanent Appropriations?

- After the revenue budget has been entered and your governing board has approved the Permanent Appropriations.
  - Please carefully review the warnings in Appendix 9 in the Year End Procedures booklet if you will be working in 2014 while in Temporary Mode.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### When Will I Receive The 2014 Federal & State Tax Tables?

- IRS and State of Ohio tax tables applicable for 2014 wages will be included in the version 2014.1 (*Year End Update*) installation disk.
- You can install version 2014.1 **before or after** posting the last payroll for 2013. Regardless of when the version is installed, the 2014 tax tables **will not** be applied to 2013 wages.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Is It Possible To Void 2013 Payments While Temporary Mode Is Open?

- Yes – using the **Payment Utility in the Work Year 2013**.
- At the UAN login screen choose the default Work Year:  2013.
- Go to Accounting → Utilities → Payment Utility. For step-by-step instructions, click the link “How to void a payment” below the FAQs menu.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Is It Possible To Void Payments From 2012 (Or Older) In Temporary Mode?

- Yes – using the **Fund Balance Adjustment Utility in the Work Year 2013**.
- At the UAN login screen choose the default Work Year:  2013.
- Go to Accounting → Utilities → Fund Balance Adjustment Utility. For step-by-step instructions, click the link “How to Post A Fund Balance Adjustment” below the FAQs menu.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Is It Possible To Void Payments From 2013 (Or Older) After 2013 Is Closed?

- Yes. If you have closed the fiscal year 2013, use the **Fund Balance Adjustment Utility** if you need to void payments from prior years.
- Go to Accounting → Utilities → Fund Balance Adjustment Utility. For step-by-step instructions, click the link "How to Post A Fund Balance Adjustment" below the FAQs menu.



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### What Is GASB 68?

- OPERS sent a communication to its participants regarding the Governmental Accounting Standards Board (GASB) 68.
  - The statement details new standards that will change the financial reporting requirements of the employers participating in the OPERS cost sharing plan. *Source:* <https://www.opers.org/finance/historicaldocuments.shtml>



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### How Is GASB 68 Applied In UAN?

- GASB 68 is not effective for 2013. It will be effective for reporting periods beginning after June 15, 2014.



Ohio Auditor of State  
Dave Yost

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

**Questions?**



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**Year End Review - Payroll**

*Trina Martin*  
UAN Project Accountant




Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**Agenda**

- Housekeeping
- Overview of Temporary Mode
- Temporary Mode work year 2013
- Temporary Mode work year 2014
- Year End Checklist Payroll Items 4A, 4G, 4H



Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**Agenda**  
*continued*

- December and Year End Reports
- Beginning of Year Procedures
- Non-Pensionable Bonus / Leave Payout
- OP&FPF Annual Frequency payments
- Question & Answer Session



Ohio Auditor of State  
**Dave Yost**

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2013 HOUSEKEEPING

- Federal, State, School, & Local Tax IDs & Employee address
- Review payroll and determine if there are outstanding problems that need to be addressed before year end.
- Unresolved problems will carryover into 2014 and will affect your budget.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### HOUSEKEEPING Before Opening Temporary Mode

Make sure you have completed use of the Wage Reallocation Utility before opening Temporary Mode!

2013 wages posted to the incorrect appropriation accounts can **ONLY** be reallocated **before** Opening Temporary Mode!



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### HOUSEKEEPING Before Opening Temporary Mode

Make sure you have completed use of the Wage Adjustment Utility before opening Temporary Mode!

- e.g. The swap of OPERS to SS on wages paid in 2013



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**HOUSEKEEPING**  
**Prior Year Unpaid withholdings**

- Prior year unpaid withholdings carried over to 2013 need to be investigated and handled.
- Review prior year reports. Was the unpaid withholding already paid in accounting or do you need to amend reports and pay now?
- Address the matter accordingly so it doesn't roll over to the new year.



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**HOUSEKEEPING**  
**2013 Unpaid Withholdings**

- 4th Qtr or December unpaid withholdings can be paid in 2013 up to December 31, 2013 or carried over to 2014 and paid in the new year.
- Unpaid withholdings from earlier 2013 months and quarters need to be investigated and handled!



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**HOUSEKEEPING**  
**Reissue or Void Payments**

- Review the payroll outstanding payments and determine if any should be reissued or voided
- Lost checks must be Reissued - **Reissue preserves tax/retirement associations!!!**
- Checks that need to be voided must be voided.
- W-2s and withholding reports are incorrect if wages that should be voided are left outstanding.



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**HOUSEKEEPING**  
**Withholding Overpayments**

- Current year - and prior year carried over to 2013 - overpaid withholdings, need to be investigated and handled!
- Verify that the associated wages were corrected on reports and the withholding credit was applied or refunded.

 Ohio Auditor of State  
**Dave Yost** [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**HOUSEKEEPING**  
**2008 Payroll Reports**

Unpaid or Overpaid Withholdings 2008:

- 2008 Prior year reports will be removed in 2014 with the installation of 2014.2.
- Investigate and correct any items carried forward from 2008 (and other years) while you have access to reports.

 Ohio Auditor of State  
**Dave Yost** [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Overview**

- The Year End Release 2014.1 scheduled to be mailed December 20, 2014
- Temporary Mode will be available for sixty days after December 31, 2013

 Ohio Auditor of State  
**Dave Yost** [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## TEMPORARY MODE Purpose

- Temporary Mode allows you to work in both fiscal years 2013 and 2014 **before** closing fiscal year 2013, which provides many potential advantages.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## TEMPORARY MODE Required

- **Opening** Temporary Mode **is required** in the year end process.
- **Working** in 2014 **before closing** 2013 is **OPTIONAL**.
  - You can choose to open Temporary Mode right before completing the year end process.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## TEMPORARY MODE Major Change

- Major Change from Previous Year End Payroll Temp Mode: **NO ARTIFICIAL TEMPORARY APPROPRIATIONS**
- **Be Prepared!** Your governing board should adopt Temporary Appropriations before December 31, 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### TEMPORARY MODE Editing Employee Setup & WH

- What you change in 2013 will be reflected in 2014.
- What you change in 2014 will **NOT** change 2013.
- Provides access to the new year without adversely affecting the current year.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### TEMPORARY MODE Backdating Rules Apply

- You can never **backdate** printed warrants
- 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.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### TEMPORARY MODE Forward Dating Rules Apply

- You can **forward** date any payments up to thirty days beyond the calendar date **within the work year**.
- The only dating restriction specific to Temporary Mode is that 2014 transactions cannot be dated beyond the Temporary Mode period – 60 days after 12/31/13



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Select the Correct Work Year**

Should I post items in 2013 or 2014?

- Your payday policy and the calendar date will determine the work year
- **DO NOT** force items into one fiscal year when they belong in the other!



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Work Year 2013**

Actual Calendar date is in 2013:

- **Can:** Post Wages that require 2013 payday.
- **Can:** Post 2013 Withholding payments.
- **Cannot:** Post wages for a 2014 payday
- **Don't:** Force the January payday wages into 2013.



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Work Year 2013**

Actual Calendar date is in 2014:

- **Can:** Post electronic payments actually paid online (or phone) in December
- **Cannot:** Print warrants
- **Don't:** Post 2014 electronic withholding payments in 2013 when they were actually made in calendar year 2014



Ohio Auditor of State  
**Dave Yost**      [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Work Year 2014**

Actual Calendar date is in 2013:

- **Can:** Update Withholding Rates and Employee set up, Post 2014 wages
- **Cannot:** Post with a 2013 date
- **Don't:** Post electronic withholding payments in 2014 that were made in calendar year 2013



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**TEMPORARY MODE**  
**Work Year 2014**

Actual Calendar date is in 2014:

- **Can:** Post Wages with 2014 post date
- **Can:** Post Withholding payments for 2013 or 2014 withholdings with a 2014 post date
- **Cannot:** Post items with 2013 post date
- **Don't:** Post 2013 electronic withholding payments in 2014 that were made in calendar year 2013



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**WITHHOLDING LIABILITIES**  
**& REPORTING REMINDER**

- OPERS and OP&FPF reporting and remittance months for wages are determined by **pay period end dates**, while Federal, State and Local tax liabilities are instead determined by the **paycheck post date**.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### WITHHOLDING LIABILITIES & REPORTING REMINDER

- For example: wages with December 2013 pay period end dates posted in January of work year 2014 will be included on the OPERS and/or OP&FPF reports for December, but also correctly recognized as 2014 Federal, State, and Local tax liabilities.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2013 YEAR END PAYROLL

Once final 2013 wages are posted:

- Follow correct tax payment and reporting schedule for December and 4<sup>th</sup> Quarter withholdings.
- OPERS/OP&FPF Reports are only completed after the final December ending pay period is posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### YEAR END CHECKLIST 4A Batch Transactions

- Tab 4A Payroll items in batch for: Wages, Withholding Payments, EFT Batch, and/or Withholding Adjustments
- Batch items that should be dated 2014 should be deleted and entered in 2014.
- Batch items that reflect 2013 transactions should be posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**YEAR END CHECKLIST**  
**4G Carryover Withholdings**

- Review the list and verify the items are actually unpaid withholdings that **should** carryover to 2014.
- Items that were paid in the accounting module should be cleared from payroll before closing the year.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**YEAR END CHECKLIST**  
**Step 4H Removable Employees**

- **Only** mark the employees you want to be permanently removed.
- Be safe not sorry: You do not have to select any employees in this step.
  - You will still be able to remove employees in 2014 once you close 2013.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

**SOME EMPLOYEES**  
**are not Removable**

Items that will keep an employee from being removable:

- Outstanding paycheck
- An unpaid and/or overpayment of withholding that involves the employee
- Leave Balance



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### YEAR END Payroll Reports

- No Required Payroll Year End Reports but you may want to Print/PDF some reports for quick reference.
- You must produce at Audit the Monthly, Quarterly and Annual tax and retirement reports and payments along with timecards and records of leave granted and used per policies.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### Before Starting 2013 W-2

- All 2013 dated paychecks are posted
- Complete 2013 December & 4<sup>th</sup> Qtr tax reports & payments (even if carried over)
- Complete final 2013 bank reconciliation
  - Up to that point you could still make changes to payroll 2013 items that would change the W-2 and require amendment to the tax reports.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

### Before Starting 2013 W-2

- Compare the W-2 Report with totals from the monthly and quarterly tax reports you have filed year to date; verify you have reported/paid the same amount as reflected on W-2 report.
- If you can't reconcile the reports, you may need to hire a tax consultant!



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

---

---

## 2013 W-2 Affordable Care Act

- Employer Sponsored Health Coverage reporting on the W-2 is **Optional** if you have fewer than 250 W-2 forms to file.
- If you choose to report this information on the W-2, contact the IRS for instructions.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## BEGINNING OF YEAR PROCEDURES



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## When Should I Start?

- Temporary Mode - work year 2014
- After you close 2013 and are in 2014



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2014 Tax Tables

- Federal and State tax tables were released early and have been included in the 2014.1 Year End Release.
- 2014 wages will automatically utilize the correct tax tables.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Update Withholdings

- Changes to an Employee Supplemental Federal or Supplemental State
- Insurance withholding changes
- Local or School tax rate changes effective January 1, 2014
- New Local or School taxes effective January 1, 2014



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2014 OPERS-L Rate Change

Retirement contribution rates that will become effective for **all pay periods ending on or after Jan. 1, 2014.**

- New Employee withholding rate 13.00%
- Edit the Withholding to change rate
- Use Withholding Editor to update all employees to the new rate



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Employee Pay Increases

New Year employee increases should be updated for the effective date in the legislation.

- Edit the Employee and update their pay rate only when you are paying wages that include the date the raise is effective.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## OPERS Eliminates Quarterly Frequency

Most entities are legislating the change to monthly pay.

- Edit Existing Employee Earning:
  - Change the pay rate to the monthly rate
  - Change the Frequency to Monthly
- No need to add another earning!



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

## Leave Balance Adjustments

- Many entities adjust leave balances at the beginning of the year.
- Again, the pay period end date is a determining factor in when to adjust.
- UAN does not recommend adjusting leave balances in work year 2014 until **all work year 2013 wages** are posted.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### 2014 Extra Medicare Affordable Care Act

- 0.9% Additional Medicare Tax applies to:
- \$250,000 married taxpayers/file jointly
  - \$125,000 married taxpayers/file separately
  - \$200,000 for all other taxpayers
  - Employers are responsible for withholding the Additional Medicare Tax from wages or compensation paid to an employee only in excess of \$200,000 in the calendar year.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Editing Employees To The New Software Enhancements

- Continue to use the Edit Employee Checklist provided in the new software conversion manual.
- Changes to the 2014 budget structure may allow you to take advantage of the employer share object split setting.



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### Bonus or Payout of Leave

- Verify with OPERS/OP&FPF if the item is pensionable or non-pensionable
- Pensionable bonus: Add bonus earning
- Non-pensionable leave or bonus: Add Non-Pensionable Earnings
- Leave payout: Adjust leave balance by Non-Pensionable leave hours paid



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

### OP&FPF Annual Frequency

- OP&FPF now determines **rate periods** according to pay period beginning dates (rather than pay period end dates) as required by 2012 Ohio Senate Bill 340.
- Monthly reports still use pay period end date to determine reporting month.



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### OP&FPF Annual Frequency Steps to Accomplish

1. Edit Withholding to Old OP&FPF rate
2. Withholding Editor – Employees to old rate
3. Pay Annual Earning – Separate payment
4. Edit Withholding to Current OP&FPF rate
5. Withholding Editor – Employees to current rate



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

### OPERS Longevity Effective Immediately!

OPERS requires you to:

- Separate longevity payments from regular earnings.
- Submit longevity payments on a supplemental report with the reason of *Longevity/Additional Payment*.
- Provide documentation of the longevity policy including how it is administered.



Ohio Auditor of State  
**Dave Yost**

www.auditor.state.oh.us

---

---

---

---

---

---

---

---

**Questions?**



Ohio Auditor of State  
Dave Yost

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

---

---

---

---

---

---

---

---

# 2013 Year End Procedures

## Version 2014.1 DRAFT

---



Dave Yost • Auditor of State

**Uniform Accounting Network – Year End Procedures DRAFT**

**TABLE OF CONTENTS**

<b>Table of Contents</b> .....	1
<b>Overview</b> .....	4
<b>Step 1: Install Version 2014.1</b> .....	7
<b>Step 2: Computer Date</b> .....	7
<b>Step 3: Open Temporary Mode</b> .....	8
<b>Step 4: Year End Checklist</b> .....	13
4A - Batch Transactions.....	13
4B - Annual Financial Reports .....	14
4C - Entity & Fiscal Officer.....	15
4D - Hardware & Mailing.....	15
4E - Next Year FO & Notices.....	16
4F - Carryover Purchase Orders .....	16
Close Purchase Orders .....	16
Adjust (Reduce) Purchase Orders.....	17
P.O. Frequently Asked Questions.....	17
4G - Carryover Withholdings .....	18
4H - Removable Items .....	19
Revenue / Appropriation Tab.....	19
Employees tab.....	19
<b>Step 5: Bank Reconciliation</b> .....	20
Post The December 31 <sup>st</sup> (Year End) Bank Reconciliation.....	20
Voiding The Year End Bank Reconciliation (If Needed).....	20
<b>Step 6: Computer Date</b> .....	20

**Uniform Accounting Network – Year End Procedures DRAFT**



**Finish: Close The Year** ..... 21

    Print 2008 Prior Year Reports..... 21

    Final Review ..... 21

    Print Year End Reports Before Closing (Recommended) ..... 22

    Close The Year ..... 22

        1 - UAN Backup 2013 Year End ..... 23

        2 - UAN Backup 2014 Year Begin ..... 24

        3 - AFR – AOS Backup For The 2013 Audit Submission..... 25

    Confirm The Software Is In The New Year..... 26

    Confirm Fund Balances Carried Forward..... 26

    Important First Steps After Closing The Year:..... 26

        Meeting Annual Reporting Requirements For The Auditor Of State..... 27

        Publication Requirements ..... 28

    Other Considerations For The New Year ..... 28

**OPTION #1 For Step 4B OCBOA Reporting** ..... 29

    AFR - Fund Utility..... 29

        1 - Governmental Fund Classification Tab..... 30

        2 – OCBOA – Fund Information Tab ..... 32

        3 - OCBOA – Revenue Programs Tab..... 35

        4 - OCBOA – Fiduciary Accounts Tab..... 37

        5 - OCBOA – Internal Service Adjustments Tab ..... 38

    AFR - Component Units ..... 39

**OPTION #2 For Step 4B Regulatory Reporting**..... 40

    AFR - Fund Utility..... 40

        Governmental Fund Classification Tab ..... 41

**Uniform Accounting Network – Year End Procedures DRAFT**

<b>Appendix 1: Payroll 2013 Pre-Close Housekeeping .....</b>	<b>44</b>
<b>Appendix 2 Year End Reports.....</b>	<b>58</b>
Overview.....	58
AFR - OCBOA Statements.....	61
AFR - Documents Import .....	63
AFR - Regulatory Statements .....	65
December 31 <sup>st</sup> Year-To-Date Reports .....	66
AFR Requiring Manual Input.....	68
1099 - Misc & 1096 Forms.....	72
Payroll End of Year Reports.....	74
W2 & W3 Forms.....	75
<b>Appendix 3: New Year Accounting Procedures.....</b>	<b>94</b>
Remove Or Deactivate Items No Longer Needed .....	94
Add New Items .....	95
Add Revenue Budgets.....	96
Add Appropriation Budgets.....	96
Add New Investments.....	97
Add New Purchase Orders.....	98
Begin 2014 Transactions.....	98
<b>Appendix 4: New Year Payroll Procedures.....</b>	<b>99</b>
<b>Appendix 5: Special Considerations: Non-Primary Accounts.....</b>	<b>107</b>
<b>Appendix 6: Year End Balance Certificate .....</b>	<b>110</b>
<b>Appendix 7: Recreate AFR – AOS Backup File (Or Disk) If Needed .....</b>	<b>114</b>
<b>Appendix 8: Mapping Funds .....</b>	<b>115</b>
<b>Appendix 9: Temporary Mode – UAN User Notes Letter .....</b>	<b>116</b>

# Uniform Accounting Network – Year End Procedures DRAFT

## OVERVIEW

Entities using the UAN system are required to complete a number of year end procedures when closing 2013 and advancing to 2014. This booklet will guide you through completion of those steps. The actual process of closing the year will be done using a to-do list incorporated into the software – the Year End Checklist.

### STEPS TO ACCESS:

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

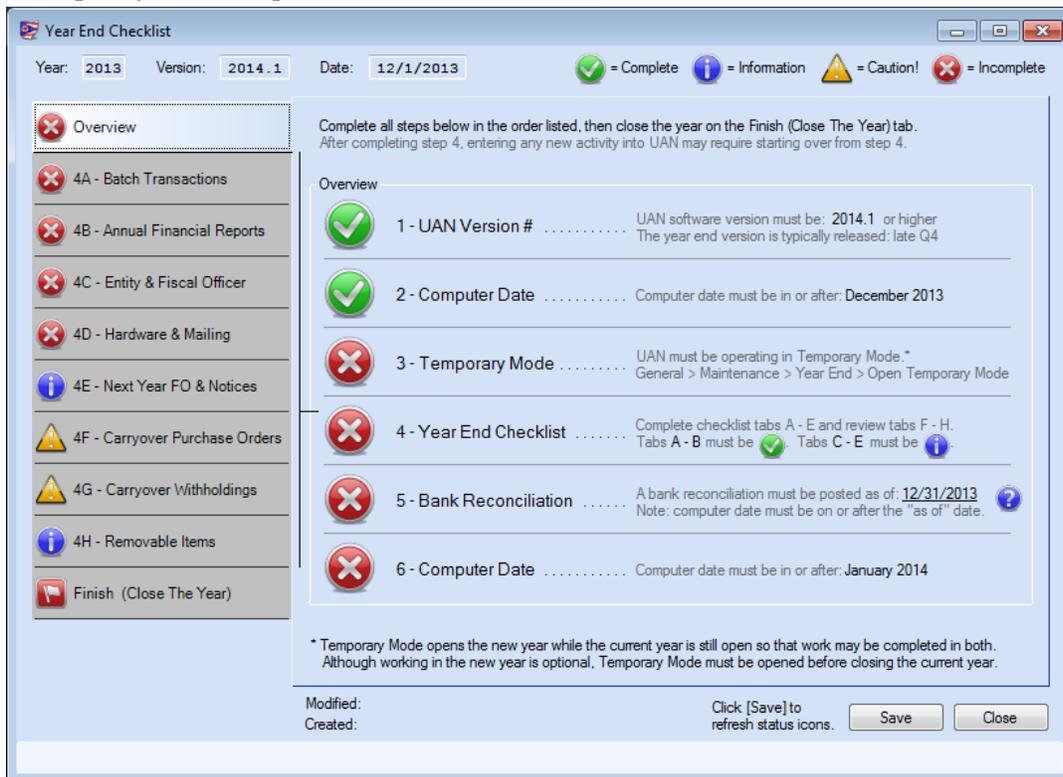
#### IMPORTANT:

The Year End Checklist provides brief instructions on the MINIMUM system requirements that must be completed before closing the year. The instructions in this booklet include other very important steps and considerations. It is highly recommended that you read through all of the detailed instructions in this booklet.

#### Suggestion:

Use the table of contents as an overall checklist for all of the material covered in this booklet.

### Example of an incomplete Year End Checklist:



## USING THE CHECKLIST

The tab pages on the Year End Checklist operate very similar to the way in which the UAN bank reconciliation operates:

- The checklist can be saved while still incomplete and revisited as needed.
- Click [Save] and then [Close] when you need to exit the Year End Checklist.
- For best results it is recommended, but not absolutely necessary, to complete the steps in the order listed. For example, entities that choose not to work in Temporary Mode (working in 2014 before closing 2013), might choose to skip “Step 3 - Open Temporary Mode” until right before closing fiscal year 2013.
- You can view any of the steps at any time to see what is left to do and how to complete it. The icons in the overview and within steps are read-only status icons – clicking on them will not initiate any action. The status icons are defined below:



= Complete

This green checkmark icon next to the step means it is complete.



= Incomplete

This red X icon next to the step means at least a portion of the step is incomplete.



= Information

Step 4, tabs C, D, E, & H must have the blue  icon before the year can be closed, but it does not ensure that the information is accurate or preferred by the entity. For example, step 4C requires that a contact phone number is entered. *The icon will change from  to  after required information has been entered whether that information is accurate or not.*



= Caution!

This yellow icon applies to steps 4F & 4G. The  icon does not necessarily mean that anything is wrong and it will not prevent you from closing the year. It has been included as an important reminder. ***It is highly recommended that you review the information in these steps and, if needed, take action in the software.***

For example, tab ‘4F – Carryover Purchase Orders’ will always display the  icon, whether or not the fiscal officer desires to carryover the purchase orders listed (if any). So make sure to carefully review all steps marked with this status.

## Uniform Accounting Network – Year End Procedures DRAFT



= Year End Checklist is NOT complete (*the flag will be red*)

Some steps are incomplete. You must review the checklist for steps marked  and complete those items before you can close the year.



= Year End Checklist is complete (*the flag will be green*)

The green flag means you have met the minimum requirement to close the year.

## Uniform Accounting Network – Year End Procedures DRAFT

### CHECKLIST SUMMARY:

- 1) The UAN software version 2014.1 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 2013.
- 3) Temporary Mode must be opened (see important cautionary notes in that section).
- 4) Year End Checklist: complete A-E and review tabs F-H:
  - A. All current batch transactions must be posted or deleted.
  - B. Select the desired annual financial report type (complete all utilities related to the type selected).
  - C. Enter contact information and verify entity information.
  - D. Enter state-owned hardware tag numbers and addresses.
  - E. Enter new year's fiscal officer details and acknowledge important notices.
  - F. Review open purchases orders that will carryover.
  - G. Review unpaid payroll withholdings that will carryover
  - H. Checkmark items to be removed when closing the year.
- 5) Post the bank reconciliation for December 31<sup>st</sup>.
- 6) The UAN computer / calendar date must be in or after January 2014.

Finish–close the year. Three backups will be created during the closing process:

1. 12/31/2013 UAN backup 2013 year end (to be retained with the entity)
2. 1/1/2014 UAN backup 2014 year begin (to be retained with the entity)
3. AFR- AOS backup (for submission to the Auditor of State)

### STEP 1: INSTALL VERSION 2014.1

You must install UAN version 2014.1 (*the year end update*). As emphasized in prior communications, you **must** complete the hardware transfer process prior to installing this update. Please note that installing it does not **automatically** open Temporary Mode (*described below*) or advance your software to 2014.

### STEP 2: COMPUTER DATE

The UAN computer / calendar date must be in December 2013 or later.

### STEP 3: OPEN TEMPORARY MODE

Temporary Mode allows you to work in both fiscal years 2013 and 2014 *before* closing fiscal year 2013, which provides many potential advantages. Please note:

- **Opening** Temporary Mode *is required* to complete the year end process.
- **Working** in 2014 *before closing* 2013 (i.e. using Temporary Mode) is **OPTIONAL**.

It is recommended that entities that choose not to work in Temporary Mode before closing 2013 wait until right before closing the year to open Temporary Mode to avoid accidentally working in the wrong year.

#### **\*!WARNING!\***

All reallocations or adjustments to 2013 wages must be made **PRIOR** to opening Temporary Mode. The Wage Reallocation Utility (*new in version 2013.4*) and the Wage Adjustment Utility (*included in version 2014.1*) **WILL NOT** be accessible during Temporary Mode, and you **CANNOT** “undo” Temporary Mode after it has been opened.

This step will verify whether or not Temporary Mode has been opened. UAN version 2014.1 has been enhanced with a new Temporary Mode that includes *both* the Accounting and Payroll modules (*Note that installing version 2014.1 does not automatically open Temporary Mode or advance your software to 2014*). You must manually initiate the opening of Temporary Mode, but it will close automatically when you close the fiscal year 2013.

**BEFORE YOU OPEN TEMPORARY MODE** please *carefully review all the important information in “Appendix 9: Temporary Mode – UAN User Notes Letter”*. The UAN User Notes detailing Temporary Mode was emailed to customers November 18 2013 and a copy is included in the appendix beginning on page 116.

**Reminder:** Temporary Mode is available for sixty days after December 31, 2013. The only dating restriction specific to Temporary Mode is that 2014 transactions cannot be dated beyond the Temporary Mode period (i.e. sixty days after December 31, 2013). In other words, in order to post transactions dated March 1, 2014 or later, you must first close fiscal year 2013.

#### **Note: Payroll module users:**

While in Temporary Mode in the Payroll module you will not be able to do the following:

- a. Remove or Delete any items in 2013 or 2014
- b. Wage Reallocation Utility or Wage Adjustment Utility in 2013 or 2014
- c. Unpaid Withholding Clear Utility in 2014 (available in work year 2013)
- d. Withholding Overpayment Utility in 2014 (available in work year 2013)

Once fiscal year 2013 is closed the above actions and utilities will be available in fiscal year 2014.

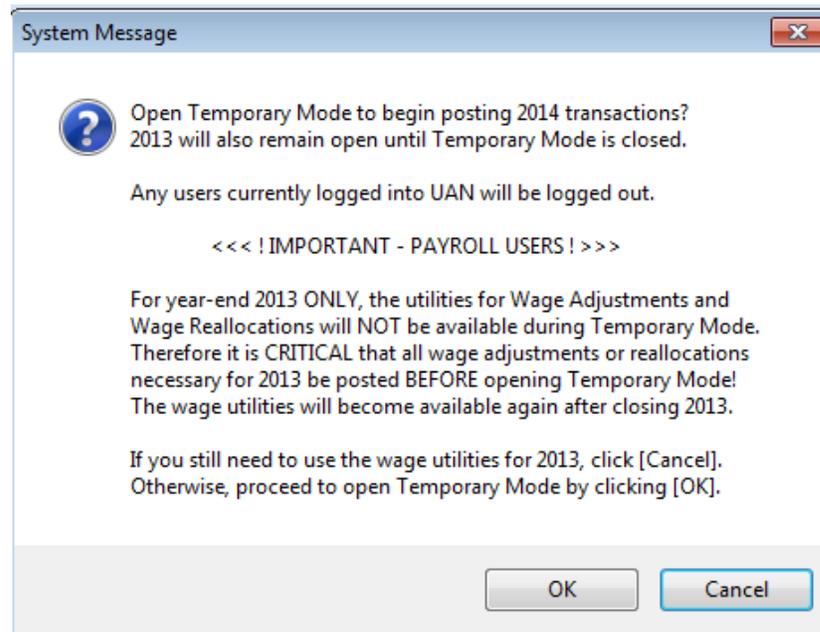
## Uniform Accounting Network – Year End Procedures DRAFT

### OPENING TEMPORARY MODE:

#### STEPS TO ACCESS:

General → Maintenance → Year End → Open Temporary Mode

When you click Open Temporary Mode the software will display a message “Verify database integrity, please wait ....” Please be patient while the software takes a few minutes to run some system checks. If the software detects any problem, it will display a message with directions. If no errors are detected, it will display the following system message:



When you click [OK] to continue the software will open a Year End Renaming form (*see an example of the form on the following page*).

## Uniform Accounting Network – Year End Procedures DRAFT

Process Group	Status	Current Name	Revised Name
Miscellaneous/Union Withholding	Active	Child Support	Child Support
Miscellaneous/Union Withholding	Active	Dental Insurance	Dental Insurance
Miscellaneous/Union Withholding	Active	Garnishment	Garnishment
School Tax	Active	Green School Tax	Green School Tax
Miscellaneous/Union Withholding	Active	Health Insurance	Health Insurance
Local Tax	Active	Local Earnings Tax	Local Earnings Tax
School Tax	Active	New School District	New School District
School Tax	Active	Newer School Tax	Newer School Tax

At the bottom right of the window are two buttons: 'Save' and 'Cancel'.

On this form, withholdings that are not specifically pre-set by UAN can be renamed for 2014.

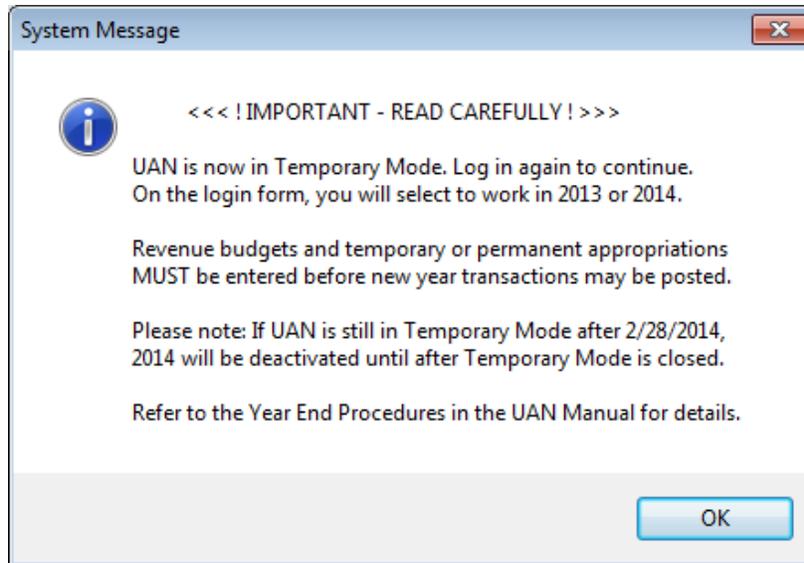
**IMPORTANT NOTE:** *This is only possible when opening *Temporary Mode* - you cannot revise the withholding name at any other time during the year.*

If you need more time to consider potential withholding name changes, click [Cancel] to stop opening Temporary Mode and it will remain unopened. If you are ready to continue, enter any changes to the withholding names that you would like to revise under the “Revised Name” column. Once you have complete all name changes (if any), click [Save].

***Please be patient:*** the software will now run some important changes in the background. The processing time for small to mid-size entities is only about 5 minutes. However, large entities processing time may take up to 60 minutes to complete. UAN program developers are continually working to improve software performance and such measures will minimize the processing time when opening Temporary Mode in future year end releases (*i.e. next year’s version 2015.1 update*).

After the processing is complete, a system message will be displayed:

## Uniform Accounting Network – Year End Procedures DRAFT

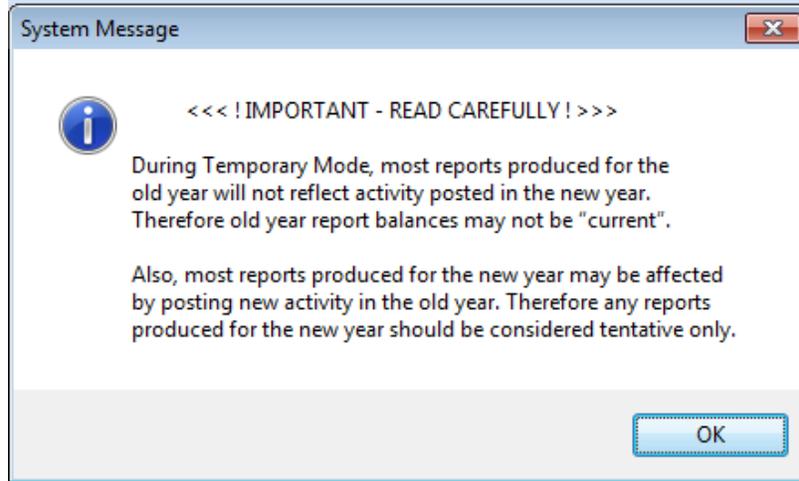


Read the message and click [OK] to continue. The software will automatically close. Double-click on the UAN icon to reopen the software. During Temporary Mode, you may select the work year upon login. See below:



Notice the radio buttons above the User Name: “**Work Year:**  2013  2014”. Each time the User Login screen is opened while in Temporary Mode the work year will default to  2013. Change the work year when needed, enter your User Name, Password and then click [OK]. A system message will be displayed:

## Uniform Accounting Network – Year End Procedures DRAFT



Read the message and click [OK] to continue. Notice that when the software opens the main menu will display the Temporary Mode notification in the top right-hand corner:



The work year that you selected on the User Login form will be displayed.

**Reminder:** As stated above, you **CANNOT** “undo” Temporary Mode after it has been opened. Temporary Mode will close automatically when you close the fiscal year 2013.

**Recommendation:** entities that use the payroll module should review Appendix 1: Payroll 2013 Pre-Close Housekeeping prior to December 31.

## STEP 4: YEAR END CHECKLIST

Complete checklist tabs A-E and review tabs F-H. **Reminder:** These requirements do not have to be completed in a particular order or in a single sitting.

### 4A - BATCH TRANSACTIONS

All 2013 batch transactions must be posted or deleted before closing the year. Batch transactions are listed in the area displayed in this section. The menu paths are listed to the right of the transaction type.

**Note:**

**Accounting-Only customers** - the software will automatically mark Wages, Withholding Payments and EFT as complete since these is not applicable for you.

**Accounting & Payroll customers** - for payroll batch items please refer to Appendix 1: Payroll 2013 Pre-Close Housekeeping starting on page 44 for more detail.

**Important Reminders:**

- All cash transactions (like posting interest revenue for the primary checking account) and related accounting utility functions needed for the fiscal year should be posted before completing the annual financial report utilities (Step 4B) and 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. All transactions need to be entered for the accounts before closing the year, including interest or fees posted at the bank as of December 31<sup>st</sup>. For a detailed discussion of this, please see the Appendix 5: Special Considerations: Non-Primary Accounts on page 107.

## 4B - ANNUAL FINANCIAL REPORTS

The Auditor of State recommends, but does not require submission of GAAP ‘look-alike’ statements – also called OCBOA (Other Comprehensive Basis of Accounting) statements. 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 when the entity will be filing GAAP ‘look-alike’ and the entity has at least one non-pooled investment.

### ☉ OCBOA Cash Basis

Select when the entity will be filing GAAP ‘look-alike’ and the entity has only pooled investments or no investments.

### ☉ Regulatory

Select when the entity elects not to present GAAP ‘look alike’ statements.

The status icons refer to sections in the AFR – Fund Utility which is discussed in detail in this booklet. The numbers next to the status icons reflect any remaining items in those areas that must to be completed before closing the year. If any cash transactions are posted after completing the fund utility, the funds involved in those transactions will be marked incomplete.

### Governmental Fund Classification:

The status sections labeled OCBOA only apply to OCBOA filing – note that they are hidden when Regulatory is selected. Conversely, all entities are required to complete the Governmental Fund Classification page of the AFR – Fund Utility. Please read the explanation 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 actually makes up the ‘net’ fund balance and any restrictions placed on it. 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 provides technical guidance for using the AFR – Fund Utility, but cannot suggest selections or entries to make. For questions regarding classifications, please read AOS Bulletin 2011-004, issue September 29, 2011 located on the AOS website [www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## Uniform Accounting Network – Year End Procedures DRAFT

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 2014.1 documentation.

If you have any further questions about classification, please contact Local Government Services at 1-800-345-2519.

### Application of the GASB 54 statement in UAN:

The government fund classification page of the AFR – Fund Utility must be completed by all entities whether filing OCBOA or Regulatory annual financial reports.

- To file OCBOA statements, complete ‘option #1’ beginning on page 29. This includes utilities to use for GASB 54 requirements and GASB 34 GAAP ‘look- alike’ statements.
- To file Regulatory statements, complete ‘option #2’ beginning on page 40. This includes utilities to use for GASB 54 requirements only.

---

*If you exited the year end checklist form while completing the above AFR statement utility requirements, reopen it at:*

---

### STEPS TO ACCESS:

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

Next review and/or edit the year end checklist tabs listed below:

#### 4C - ENTITY & FISCAL OFFICER

Enter your contact information and verify the fiscal officer name, assistant names (if any), and entity information.

If you need to edit Fiscal officer names and entity tax IDs:

### STEPS TO ACCESS:

General → Maintenance → Entity Setup

#### 4D - HARDWARE & MAILING

### UAN Hardware Tags

Enter the tag numbers from the state-owned hardware listed. Click  for tag location descriptions and photos.

## Uniform Accounting Network – Year End Procedures DRAFT

### UAN Hardware Address:

Enter your hardware shipping – this should be a physical location. Do not enter a PO Box.

### Mailing Address:

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

## 4E - NEXT YEAR FO & NOTICES

Enter next year's fiscal officer details (if known) and indicate your acknowledgment of the important notices listed.

### 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.

**Notices:** Not Applicable this fiscal year.

## 4F - CARRYOVER PURCHASE ORDERS

All purchase orders that are currently open will be listed here. This is useful information to review so that you can close those that are unneeded or reduce those with balances in excess of what will be needed in the new year.

**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 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 2013 payments against them before closing. When necessary, you may carry forward some purchase orders to the new year.

### STEPS TO ACCESS

Accounting → Utilities → Purchase Order Utility; Click the [Need Help] button or FAQs menu links for more information on closing.

**IMPORTANT:** Once a purchase order is carried over to the new year, closing it – then – will not increase the available appropriations in 2014 (see the FAQs below for details).

## Uniform Accounting Network – Year End Procedures DRAFT

---

### ADJUST (REDUCE) PURCHASE ORDERS

Reduce carryover purchase orders as needed. Purchase orders with an available balance in excess of what will be necessary for the new year can be reduced.

#### STEPS TO ACCESS

Accounting → Utilities → Purchase Order Utility; Click the [Need Help] button or FAQs menu links for more information on adjusting.

---

### P.O. FREQUENTLY ASKED QUESTIONS

#### **When should I carry forward purchase orders?**

Purchase orders encumbered in 2013 for commitments not yet paid or not completely paid by December 31, 2013 may be carried forward to 2014.

*Reminder:* Regular Blanket Certificates and Super Blanket Certificates expire at year end and the authority to purchase against the blanket certificates expires at that time; however, the authority to make payments against it legally continues until all outstanding commitments are paid.

#### **How does a purchase order opened in 2013 get carried forward to 2014?**

Purchase orders that were opened in 2013 (or before) – and continue to be open with an unspent balance at the time the year is closed – will automatically ‘carryover’ to the new year.

#### **What affect will the carryover purchase orders have on my 2014 budget?**

Resources available for appropriation in the new year’s budget will be reduced by the unspent balance of the carryover purchase orders. Closing a carryover purchase order will not increase the new year’s resources available for appropriations; therefore, closing it does not result in an increase the unencumbered appropriations in new year’s budget. After it is closed, any remaining unspent balance will not be available for appropriation until the following year.

#### **Example:**

PO 5-2013 was opened in 2013 for \$10,000.00 using an appropriation account in the General fund. By December 31<sup>st</sup>, \$8,000.00 in payments had been charged against it (an available balance of \$2,000.00 remains). The General fund had an end of year cash balance of \$100,000.00.

Scenario #1: Assume the PO is closed in 2013:

- The resources available for appropriations for 2014 will include the entire \$100,000.00 January 1<sup>st</sup> fund cash balance plus estimated resources i.e. the revenue budget.

Budget Calculation:

$\$100,000.00 + \text{Revenue Budget} = \text{Resources Available for Appropriation}$

## Uniform Accounting Network – Year End Procedures DRAFT

Scenario #2: Assume the PO is carried forward, a final payment of \$800 is posted in 2014, and then it is closed:

- The resources available for appropriations in 2014 will not include the entire January 1<sup>st</sup> fund cash balance of \$100,000.00. Instead, the budget will be reduced by the \$2,000.00 unspent balance of the carryover PO.

Budget Calculation:

\$98,000.00 (\$100,000.00 - \$2,000.00) + Revenue Budget = Resources Available for Appropriation

- Closing the carryover purchase order WILL NOT increase the resources available for appropriation. Also note that the \$800.00 payment has no effect on the 2014 budget – because it was spent against the 2013 appropriations.
- If the fiscal officer knows ahead of time that the final payment on the PO in January will not exceed \$800.00, then he/she should reduce the PO by -\$1,200.00 (using the Purchase Order Utility) before it is carried forward so that the additional \$1,200.00 will be included in the new year's resources available for appropriations.

### 4G - CARRYOVER WITHHOLDINGS

Current unpaid withholdings are displayed in this section for your review. *This step is automatically completed for Accounting-Only UAN customers since it is not applicable to them.*

This is useful information to review so that you can:

- Confirm unpaid withholdings that **should be carried over** to be paid in 2014.
- Identify unpaid withholdings that **should be paid** in 2013.
- Identify unpaid withholdings that **should be cleared** from the Payroll module in 2013 because they have been (*or will be*) paid through the Accounting module.

All withholdings left unpaid when closing 2013 will carry over to be paid in 2014. Resources available for appropriations in 2014 will be reduced by the unpaid employee and fringe benefit withholdings. **Warning!** Clearing an unpaid withholding after it is carried over will NOT increase the new year's available resources.

If you have identified items that should be paid or cleared in 2013 you should investigate further so they can be paid or cleared before you close 2013. Appendix 1: Payroll 2013 Pre-Close Housekeeping (*starting on page 44*) is provided for those who would like more detailed instructions how to identify and resolve unpaid withholdings, overpaid withholdings and other payroll housekeeping items. It is recommended all Payroll users review Appendix 1: Payroll 2013 Pre-Close Housekeeping prior to December 31, 2013.

## Uniform Accounting Network – Year End Procedures DRAFT

### 4H - REMOVABLE ITEMS

Review the lists in each tab for items that will no longer be needed in the new year. Check marked items will automatically be removed when the year is closed.

This section only includes items that are currently ‘Removable’ or that will be considered removable after closing the year. **Completing this screen is optional.** Once the year is closed, as long as a particular item has no activity affecting its removable status, it can still be removed using the [Remove] button in its respective maintenance area.

Please Note:

- If you checkmark an item and then later use or modify it before closing the year, it might not be removed. For example, if you checkmark an appropriation code to be removed, but later use that code to create a purchase order that will be carried over to the new year, then it will not be removed.
- An item’s status (active / inactive) has no bearing on whether it will be removed.

### REVENUE / APPROPRIATION TAB

Place a checkmark next to the revenue and/or appropriation accounts that will no longer be needed in the new year.

### EMPLOYEES TAB

This step is optional; you are not required to remove any employees in this step. You will be able to remove employees in fiscal year 2014 once you close fiscal year 2013.

To remove an employee that will no longer be needed in the new year, place a checkmark in the box next to the employee. **Marked employees will be permanently removed when you close the year.**

## Uniform Accounting Network – Year End Procedures DRAFT

### STEP 5: BANK RECONCILIATION

#### *Important Reminders:*

You cannot forward-date bank reconciliations, so thus you cannot add the December 31<sup>st</sup> bank reconciliation until the calendar/computer date is **on or after** 12/31/2013. Please also review the important reminders listed on page 13 of this booklet before posting the bank reconciliation.

### POST THE DECEMBER 31<sup>ST</sup> (YEAR END) BANK RECONCILIATION

The December 31<sup>st</sup> (year-end) bank reconciliation must be posted before closing the year. The year end bank reconciliation is added and posted just like other bank reconciliations:

#### STEPS TO ACCESS

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

### VOIDING THE YEAR END BANK RECONCILIATION (IF NEEDED)

If the December 31<sup>st</sup> bank reconciliation is in batch (Saved, but not Posted), then it can be edited or deleted like any other bank reconciliation in Accounting → Transactions → Bank Reconciliation.

Additionally, the December 31<sup>st</sup> bank reconciliation can be voided after it has posted. 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 December 31<sup>st</sup> bank reconciliation and click the [Void] button. A bank reconciliation that has been voided will no longer appear in the list form to select.

### STEP 6: COMPUTER DATE

The UAN computer/calendar date must be in January 1, 2014 or later before the year can be closed.

## Uniform Accounting Network – Year End Procedures DRAFT



### FINISH: CLOSE THE YEAR

#### PRINT 2008 PRIOR YEAR REPORTS

**2008 prior year reports will be removed** with the next software release. A maximum of 5 years prior year reports are kept in the UAN Software. We recommend printing any 2008 reports needed before closing the year since this will not be possible after the next software release. These reports can be opened and viewed by following the steps below:

1.		Double-click on the UAN Tools icon on your computer's Desktop
2.	 Prior Year Reports	Double-click on the Prior Year Reports icon
3.		Double-click on the 2008 icon

#### FINAL REVIEW

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

## Uniform Accounting Network – Year End Procedures DRAFT

### PRINT YEAR END REPORTS BEFORE CLOSING (RECOMMENDED)

Year end reports may be printed **before or after** closing the year. UAN recommends printing the year end reports before closing the year so that afterwards you can focus on the new year's activities, but this order is not required. Make note of the year end reports relevant to your entity and be sure to complete them before or after closing the year. Detailed instructions are included in Appendix 2 Year End Reports, starting on page 58.

#### ***Important Note:***

There are a few reporting procedures requiring manual input that should be completed before closing the year if they are to be included in the file (or disk) created for AOS submission during the closing process. These reports may or may not be applicable to your entity and when applicable, submission is only required before the next audit – not by the year end submission deadline. For more information, review the following:

- AFR Requiring Manual Input (page 68)
- AFR - Documents Import (page 63)

If these are completed after closing the year, they can be submitted later by recreating the audit submission file or disk (page 114) so that the annual financial reports will be up to date before the next audit.

### CLOSE THE YEAR

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

#### STEPS TO ACCESS:

General → Maintenance → Year End → Year End Checklist, mark the checklist and click Edit. Then click on the  Finish [Close The Year] tab.

Click [Close 2013] to close the year. If the button is shaded gray (you click it and nothing happens), that means that some steps on the year end checklist are incomplete. These must be completed before you can continue. Review the tabs with incomplete status icon  and complete what is required. After addressing these issues, the Finish flag icon  will change from red to green indicating the checklist is complete. Click [Close 2013] to begin the process. After a moment of processing you will receive a system message: “Close 2013 and begin working in 2014? 2013 will no longer be available for posting transactions.” Click [OK] if you wish to continue. Then the system message: “Are you sure all 2013 transactions are complete? 2013 will be closed permanently. This process is irreversible.” Click [OK] if you wish to continue.

The system will check the Auditor of State and Computer tag numbers you entered in ‘Step 4D - Hardware & Mailing’ to confirm they are valid numbers. If potential errors are detected, the

## Uniform Accounting Network – Year End Procedures DRAFT

system will display a message encouraging you to double check the numbers. If the actual tag number(s) do not match those entered in the checklist, click [Cancel] and re-enter the number(s) before closing the year. If the tag number(s) match those entered, then click [OK] to continue.

If the system does not detect any other problems, in a moment it will guide you through creating three backups: Year End, Year Begin, and AFR – AOS.

---

### 1 - UAN BACKUP 2013 YEAR END

---

The entire year's activity must be backed up before the year will close. A system message will open. Read it and click [OK]. The first of the three backup forms will open: 'UAN Backup – Year End 2013 Backup'. This form operates exactly like any other UAN Backup that is required throughout the year. Rename the backup file name (optional), choose the backup destination, insert the media i.e. CD, DVD, or flash drive, 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 the backup is complete, the backup form will close and a system message will open with information about the next backup. If the backup destination was a CD or DVD, then you should immediately remove the disk and label it so that it is clearly distinguished from other disks.

*Suggested label:*

**12/31/2013 Year End Backup**  
Your Entity Name/Your County Name  
Your UAN Entity Id Number

This backup file is to be retained by the entity. Do NOT send the backup to UAN in place of the 2013 audit submission (i.e. AFR – AOS backup). It will not be considered a valid submission. Instead, the backup file should be set aside and not included in your backup rotation cycle. The backup media should be stored in a secure place, preferably off-site.

## Uniform Accounting Network – Year End Procedures DRAFT

---

### 2 - UAN BACKUP 2014 YEAR BEGIN

---

Read the system message and click [OK]. The second of the three backup forms will open: 'UAN Backup – Year Begin 2014 Backup'. This form also operates exactly like any other UAN Backup. Rename the backup file name (optional), choose the backup destination, insert the media (i.e. CD, DVD or flash drive) and click [Start].

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

*Suggested label:*

**1/1/2014 Year Begin Backup**  
Your Entity Name/Your County Name  
Your UAN Entity Id Number

Do NOT send the beginning year backup to UAN in place of the 2013 audit submission (i.e. AFR – AOS backup). It will not be considered a valid submission. The beginning year backup file is to be retained by the entity.

## Uniform Accounting Network – Year End Procedures DRAFT

### 3 - AFR – AOS BACKUP FOR THE 2013 AUDIT SUBMISSION

Read the system message and click [OK]. The last of the three backup forms will open: ‘AFR – AOS Backup – Year End 2013 Backup.’ Unlike the other backups, the backup file name cannot be edited. You can either create a file to submit online (Option #1) or create a disk to mail (Option #2). UAN recommends submitting the file online for entities that have access to a high speed internet connection.

#### **Option 1: Create a file to submit online:**

Select the backup destination: ‘ Internet Submission – E-Files Directory.’ Then click [Start].

When the backup is complete, the backup form will close and a system message will appear: ‘2013 is now closed. Log in again to continue.’ Please read the additional reminders in the message and then click [OK] and the software will exit. The audit submission file will be saved under the C:\\_UAN\_Efiles directory. The file will be named ‘xxxx\_2013\_AFR.uan’ except that instead of ‘xxxx’ it will contain the entity’s four digit UAN entity ID number. You will be prompted to select this file name in this directory at the time that you submit the file online.

#### **Option 2: Create a disk to mail:**

Select the backup destination: ‘ Postal Submission – CD or DVD.’ Insert a blank disk in the CD/DVD tray and close it. Then click [Start].

When the backup is complete, the backup form will close and a system message will appear: ‘2013 is now closed. Log in again to continue.’ Please read the additional reminders in the message and then click [OK] and the software will exit. The disk will be ejected. Immediately label the disk. The AFR – AOS backup for audit submission disk should be labeled in the following manner:

**2013 AFR**  
Your Entity Name/Your County Name  
Your UAN Entity Id Number

Specific steps for submitting the file (or disk) to meet the AFR requirements for the Auditor of State are outlined starting on page 27, but first confirm the following.

## Uniform Accounting Network – Year End Procedures DRAFT

### CONFIRM THE SOFTWARE IS IN THE NEW YEAR

Log in the UAN software and confirm that the new year **Year: 2014** is listed in the status bar in the bottom right hand corner of the UAN screen (to the left of the date).

If 2013 is listed in this status bar instead of 2014, then you have not successfully closed the year. Carefully repeat the closing process outlined in this booklet, starting on page 22.

If further assistance is needed, call the UAN Support line at 1-800-833-8261 or email [uan\\_support@auditor.state.oh.us](mailto:uan_support@auditor.state.oh.us)

### CONFIRM FUND BALANCES CARRIED FORWARD

Compare the 1/1/2014 Fund Status report to the 12/31/2013 Fund Status report to be certain that the fund balances were carried forward correctly.

#### STEPS TO ACCESS

Accounting → Reports & Statements → Fund Reports, then select the system year and the ‘As of’ date.

There may be a normal discrepancy between the two fund balances if you posted any transactions on 1/1/2014 prior to printing this report. If there are differences, confirm this by printing the Cash Journal or Fund Ledger reports to indentify the amounts. If there is still a discrepancy between the balances even after taking this into account, then contact UAN Support immediately before continuing with other transactions.

### IMPORTANT FIRST STEPS AFTER CLOSING THE YEAR:

#### **Congratulations!**

You have completed the year end closing process, but don’t forget these two important steps:

- 1) Submit the AFR – AOS submission file (or disk) to UAN to meet the annual financial reporting requirements for the Auditor of State. See instructions on the next 2 pages.

**Note:** If needed, you can recreate the AFR – AOS submission file (or disk). See the appendix on page 114 for instructions.

- 2) Complete the publication requirements for annual financial reports (see page 28).

## Uniform Accounting Network – Year End Procedures DRAFT

---

### 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 2013 AFR file (or disk) containing the end of year filing data of the government is received by UAN. Penalties are assessed for late filings.

#### **Option #1: Submitting the file electronically:**

If you chose the ‘E-files Directory’ to send the file electronically, first connect to the internet. Then go to the UANLink website at <http://uanlink.auditor.state.oh.us/> OR just use a shortcut that is built in the UAN software: click on the Seal of the Auditor of State  located in the top left corner of the screen and the website will open. Then click on ‘Profile Login’ located on the right corner of the page. You will be required to enter your user name (your UAN Entity ID) and a password (your 5-character AOS invoice billing code) to Login. Click on ‘Upload Your Year End File’ and follow the on-screen directions.

Entities with high speed internet service can expect uploading their End of Year file to take less than 1 minute. Entities with dial up internet service (e.g. ROVA) can expect the uploading process to take approximately 5 to 15 minutes for a small file, 15 to 30 minutes for a medium file, and 1 to 2 hours with a large file. We recommend that entities with a large file only send the file electronically if they have high speed internet service.

#### **Option #2: Mailing the file on a disk:**

If you selected ‘Postage Submission CD or DVD’ to mail the file on a disk, remove the disk from the CD/DVD drive and prepare it for mailing.

As previously noted, the audit submission disk should be labeled in the following manner:

**2013 AFR**  
**Your Entity Name/Your County Name**  
**Your Entity Id Number**

Please mail the disk to:

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

## Uniform Accounting Network – Year End Procedures DRAFT

### Confirming the status of your submission:

Whether submitted by electronic file or disk, confirm the status on the UAN Link website. Please allow 5 business days (postal submissions) and 3 business days (internet submissions) for UAN to receive and process the file. For your convenience, there are 2 menu shortcuts built into the software which will take you directly to the status page. First make sure that your computer is connected to the internet and then click one of the menu shortcuts listed below:

#### STEPS TO ACCESS

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

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

Either option will open the Filing Status page. If you are checking from a different computer: First connect to the internet, open the computer's web browser and type in the following address.  
<http://uanlink.auditor.state.oh.us/resources/YearEnd/Default.aspx>

The page should list the 2013 Filing Status for all entities (if it lists a different year, click on the 2013 link). Enter your four digit UAN entity ID number in the Entity ID field and then click [Search] to highlight your entity's status.

#### 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 2013 AFR file (or disk) to the Auditor of State.

#### OTHER CONSIDERATIONS FOR THE NEW YEAR

Where do you go from here? After taking a hard earned break ☺, consider the following:

- If you did not already print the year end reports before closing, please see detailed instructions on doing this – starting on page 58, Appendix 2 Year End Reports.
- You can use the Budget software provided by UAN to create the Year End Balance Certificate for submission to the county auditor – see page 110 for details. Using UAN software to prepare this certificate is optional.
- For suggestions on beginning the year, see page 94 Appendix 3: New Year Accounting Procedures. *Reminder:* Revenue and appropriation budgets are set to zero when the year is closed. However, if you logged into work year 2014 during Temporary Mode and entered your 2014 Revenue Budgets and/or Temporary appropriations they will remain in place when you close 2013.

## Uniform Accounting Network – Year End Procedures DRAFT

### OPTION #1 FOR STEP 4B OCBOA REPORTING

As noted above, 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 in your web browser: <http://www.auditor.state.oh.us/services/lgs/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, an enterprise fund should not be named 'Enterprise', other misc capital should not be named 'Other Misc Capital'. To edit fund names:

#### STEPS TO ACCESS:

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

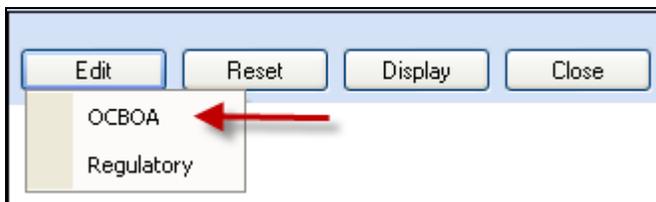
### AFR - FUND UTILITY

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 – when applicable – the Mapping section.

#### STEPS TO ACCESS:

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

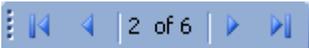
All funds – whether active or inactive – will be listed. Mark (fill-in) the checkbox next to the fund or funds you would like to edit first. Click the [Edit] button and the following drop down menu will open:



Click OCBOA and the Edit AFR – Fund Utility form will open.

## Uniform Accounting Network – Year End Procedures DRAFT

If multiple funds are selected, the navigation arrows at in the bottom left hand corner of the form can be used.

For example, here six funds were selected: . 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 funds only. The default setting is ‘Not Mapped.’ Many 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 115 – Appendix 8: Mapping Funds.

---

## 1 - GOVERNMENTAL FUND CLASSIFICATION TAB

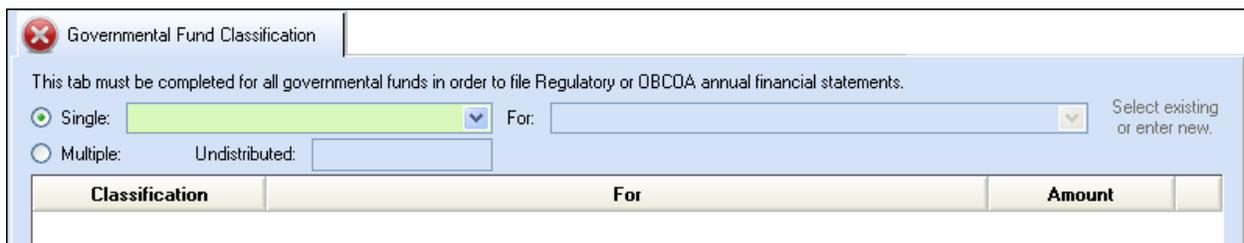
---

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

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

At the minimum, at least one classification should be assigned to the fund balance and a purpose must be stated for that 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’.

### ☉ Single:



The screenshot shows a web form titled "Governmental Fund Classification". It includes a red "X" icon in the top left corner. Below the title, there is a text instruction: "This tab must be completed for all governmental funds in order to file Regulatory or OBCOA annual financial statements." The form has two radio buttons: "Single:" (which is selected) and "Multiple:". To the right of the "Single:" radio button is a dropdown menu. Below the "Multiple:" radio button is a text field labeled "Undistributed:". To the right of the "Single:" dropdown menu is a text field labeled "For:" followed by another dropdown menu. To the right of the "For:" dropdown menu is a text field with the placeholder text "Select existing or enter new." Below these fields is a table with three columns: "Classification", "For", and "Amount". The table is currently empty.

## Uniform Accounting Network – Year End Procedures DRAFT

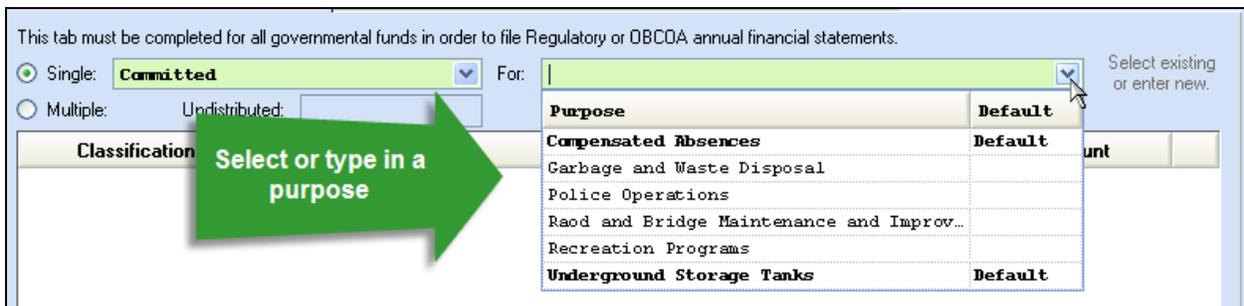
Click the drop down menu to the right to select the classification. [Example 1a:](#)



The screenshot shows a software interface with a 'Single:' radio button selected and a dropdown menu. Below it, a 'Multiple:' radio button is unselected. A table lists classification options with their default status.

Classification	Default
<b>Nonspendable</b>	<b>Default</b>
Restricted	
<b>Committed</b>	<b>Default</b>
<b>Assigned</b>	<b>Default</b>
<b>Unassigned</b>	<b>Default</b>

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:](#)



The screenshot shows a software interface with a 'Single:' radio button selected and a dropdown menu set to 'Committed'. Below it, a 'Multiple:' radio button is unselected. A table lists purpose options with their default status. A green arrow points to the 'For' field dropdown menu.

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

Single: **Committed** For: [Dropdown Menu] Select existing or enter new.

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

**Select or type in a purpose**

**Note:** The classifications labeled 'Default' in the Classification drop down menu are those identified by LGS as the most likely classification based on the use of the resources/revenues. Some funds may have several defaults and some less depending on range of possibilities for the particular fund. Also, you are not limited to the pre-set purpose options listed in the 'For' drop down menu. These were provided by LGS as typical and those labeled 'Default' were identified as the most likely purpose. But again, you have the option to type in a different purpose. For your convenience, the software will remember your entries and include them in the list thereafter.

### ☉ Multiple:

When 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.

## Uniform Accounting Network – Year End Procedures DRAFT

**Example 2:** 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.

The screenshot shows the AFR-Fund Utility interface. At the top, there are radio buttons for 'Single:' and 'Multiple:'. The 'Multiple:' option is selected, and the 'Undistributed:' amount is \$310.22. Below this is a table with columns 'Classification', 'For', and 'Amount'. The first row shows 'Nonspendable' for 'Cemetery Endowment' with an amount of \$5,000.00. Below the table is a green bar with a checkbox, a text input field, and a '\$0.00' amount field with an up arrow button. At the bottom left, there is a list of classification types: 'Nonspendable', 'Restricted', 'Committed', and 'Assigned'. At the bottom right, there are buttons for 'Save' and 'Close', and a note: 'Click [Save] to refresh status icons.'

Click [Close] to exit the AFR-Fund Utility.

### Reset button

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

**Note:** If you completed the AFR – Fund Utility for OCBOA or Regulatory before closing last year, then the governmental fund classification and classification purpose selections for the funds you had last year have been carried forward to the 2013 Governmental Fund Classification screen.

**Note:** If note disclosures are required to explain your entity’s classification policies and procedures, the notes can be imported using the AFR – Document Import utility described on page 37.

---

## 2 – OCBOA – FUND INFORMATION TAB

---

### STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Fund Utility, mark the fund(s) and click the Edit button. Click the tabbed page ‘OCBOA Fund Information’.

### FUND RESTRICTION

For OCBOA reporting, entities are required to identify each fund’s balance as either restricted or unrestricted. If the fund balance or a portion of fund balance is restricted, then it must be further defined as a 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.

## Uniform Accounting Network – Year End Procedures DRAFT

### ☉ 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 be listed in the drop down menu.

**Note:** If you completed the AFR – Fund Utility for OCBOA before closing last year, then the Single fund restriction selections for the funds you had last year have been carried forward to the 2013 OCBOA – Fund Information screen.

### ☉ 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 29 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 the Accounting module. Changing amounts in the override column will only update OCBOA reports, not the fund information in Accounting. To change the non-expendable balance in the Accounting module, follow the steps below:

#### STEPS TO ACCESS

---

Accounting → Maintenance → Funds; mark the checkbox next to the fund and click the Edit button. Type in the non-expendable amount of the fund in the ‘Non-Exp. Balance’ field and click [Save].

#### FUND DETAILS

---

The fund must be identified as either a major or non-major fund for OCBOA financial statements. On several of the OCBOA statements, the funds marked as major will be displayed

## Uniform Accounting Network – Year End Procedures DRAFT

in a separate column while the non-major funds will be combined for reporting purposes in an ‘other funds’ column.

### Major Fund: Yes or No?

First, note of 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 the setting cannot be changed. Also, fiduciary funds and internal service funds do not need to be designated as major or non-major because they are reported separately.

### FAQ 1: How do I determine whether or not 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 the system calculate the default?

The calculation is illustrated in the Major Fund Analysis report. To print the report:

#### 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.

On this report, three elements of the fund are analyzed (receipts, disbursements, and assets) and the funds are separated into two types (governmental and enterprise).

For a fund to default as a major fund, the individual fund must meet both criteria below:

1. At least one element total (assets, revenues, or expenditures) of that individual fund must be at least 10 percent for the corresponding element total for all funds of that fund’s type (governmental or enterprise).
2. The same element that met the 10 percent criterion above must be at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

(i.e. One element must meet both the 10 percent and 5 percent criteria to be considered major.)

#### 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

## Uniform Accounting Network – Year End Procedures DRAFT

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 the Accounting module. 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. It can be corrected by using the Accounting module utilities and/or transactions.

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 the 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 reporting purposes.

### FUND PURPOSE

---

Permanent & Fiduciary fund types must be assigned a purpose. Type a description of the purpose of the fund directly into the Fund Purpose field/drop down menu.

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

---

## 3 - OCBOA – REVENUE PROGRAMS TAB

---

### OVERVIEW

---

All governmental and proprietary funds must have revenues classified as either program or general receipts for the Statement of Activities report:

- General
- Special Revenue
- Debt Service

## Uniform Accounting Network – Year End Procedures DRAFT

- Capital Projects
- Permanent
- Enterprise
- Internal Service

### Program Receipts

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

- Those who purchase, use, or directly benefit from 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

When classified as program receipts, the revenue must be further separated into following revenue types:

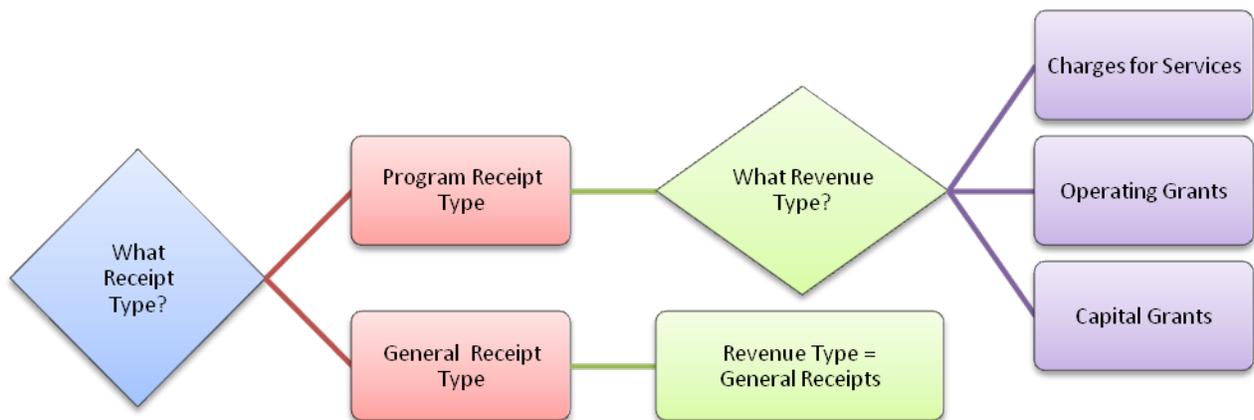
1. Charges for services and sales
2. Operating grants/contributions
3. Capital grants/contributions

### 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 statement from the drop down menus

## Uniform Accounting Network – Year End Procedures DRAFT

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. Revenue codes with a zero Amount Received balance can be skipped. The software 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.

**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 2013 OCBOA – Revenue Programs screen.

---

### 4 - OCBOA – FIDUCIARY ACCOUNTS TAB

---

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. Accounts with a zero balance in the total column can be skipped.

#### **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.

## Uniform Accounting Network – Year End Procedures DRAFT

### 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 make 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.

---

### 5 - OCBOA – INTERNAL SERVICE ADJUSTMENTS TAB

---

**\*\*\*Skip this section if your government entity does not use an internal service fund\*\*\***

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.

## Uniform Accounting Network – Year End Procedures DRAFT

### AFR - COMPONENT UNITS

Most entities using the UAN system do not 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.

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 in your web browser: <http://www.auditor.state.oh.us/services/lgs/bulletins/2004/2004-001.pdf>.

If you have any further questions after reviewing this bulletin, please contact Local Government Services at 1-800-345-2519.

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 of your choice and complete the form. The information should come from the annual financial report of the affiliated organization. This information is used on the Statement of Net Assets and the Statement of Activities reports.

#### NOTE: UTILITIES NO LONGER REQUIRED FOR OCBOA YEAR END

If you filed GASB 34 / OCBOA Statements in past years using UAN, you will notice that a few utilities are not included in this version:

- 1) **The Original Budget amounts** for the ‘Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis’ no longer have to be keyed in separate utility. Due to the design of the Accounting module, the Permanent/Original budget that you saved earlier in the year will automatically be included in this report.
- 2) **Governmental vs. Business Activity designations** are now determined for you based on the entity’s fund information and criteria set by Local Government Services.

**OPTION #2 FOR STEP 4B  
REGULATORY REPORTING**

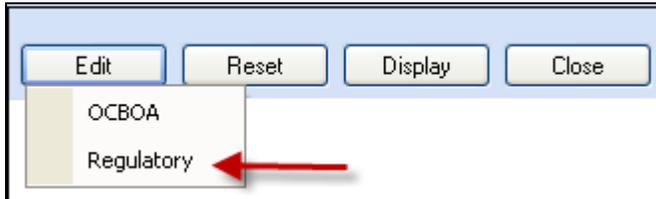
**\*\*Those filing OCBOA statements have already completed this utility  
and can return to page 15\*\***

**AFR - FUND UTILITY**

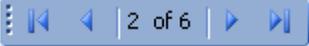
**STEPS TO ACCESS:**

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

All funds – whether active or inactive – will be listed. 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. If multiple funds are selected, the navigation arrows at in the bottom left hand corner of the form can be used.

For example, here six funds were selected: . 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 funds only. The default setting is ‘Not Mapped.’ Many 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 115 – Appendix 8: Mapping Funds.

# Uniform Accounting Network – Year End Procedures DRAFT

## GOVERNMENTAL FUND CLASSIFICATION TAB

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

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

At the minimum, at least one classification should be assigned to the fund balance and a purpose must be stated for that 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'.

### ☉ Single:

Governmental Fund Classification

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:   ▼

Multiple:

Classification	Default
<b>Nonspendable</b>	<b>Default</b>
Restricted	
<b>Committed</b>	<b>Default</b>
<b>Assigned</b>	<b>Default</b>
<b>Unassigned</b>	<b>Default</b>

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	For	Amount
----------------	-----	--------

**Select or type in a purpose**

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

## Uniform Accounting Network – Year End Procedures DRAFT

**Note:** The classifications labeled ‘Default’ in the Classification drop down menu are those identified by LGS as the most likely classification based on the use of the resources/revenues. Some funds may have several defaults and some less depending on range of possibilities for the particular fund. Also, you are not limited to the pre set purpose options listed in the ‘For’ drop down menu. These were provided by LGS as typical and those labeled ‘Default’ were identified as the most likely purpose. But again, you have the option to type in a different purpose. For your convenience, the software will remember your entries and include them in the list thereafter.

### ☉ Multiple:

When 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.

**Example 2:** 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.

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

Classification	Default
Nonspendable	<input checked="" type="checkbox"/>
Restricted	<input type="checkbox"/>
Committed	<input type="checkbox"/>
Assigned	<input type="checkbox"/>

Click [Close] to exit the AFR-Fund Utility.

### Reset button

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

**Note:** If you completed the AFR – Fund Utility for OCBOA or Regulatory before closing last year, then the governmental fund classification and classification purpose selections for the funds you had last year have been carried forward to the 2013 Governmental Fund Classification screen.

## **Uniform Accounting Network – Year End Procedures DRAFT**

**Note:** If note disclosures are required to explain your entity's classification policies and procedures, the note can be imported using the AFR - Documents Import utility described on page 63.

**APPENDIX 1: PAYROLL 2013 PRE-CLOSE HOUSEKEEPING**

Unresolved problems in payroll can result in incorrect W-2s, penalties and interest levied for unpaid withholding reports or payments and will adversely affect your accounting budget when carried into the new year.

**Before the calendar date advances past December 31, 2013** you can identify, research and resolve these problems so they will not carry forward into the new year! Depending on the problems you have, once the calendar date has advanced past December 31, your choices for resolution will be more limited. **UAN urges you to research and resolve all of these items prior to December 31, 2013.** You may not understand the impact of leaving these items unresolved. Please review this section carefully and follow the instructions to insure the accuracy of your 2013 payroll and the resolution of prior year problems so they no longer affect your account budget.

Outstanding Batch items will not allow you to close fiscal year 2013. You will want to review this section to determine how to remove items from the batch lists.

Outstanding Payroll paychecks and withholding payments should be reviewed to identify checks that should be voided or reissued. Current year paychecks posted in error will be included on the W-2s and may have been incorrectly included on tax and retirement reports and payments.

Unpaid withholdings and withholding overpayments left unresolved in payroll 2013 will affect the accuracy of your tax, retirement and W-2 reports, and withholding payments, and must be identified and resolved prior to closing 2013 or printing the W-2s.

Also, unpaid withholdings and withholding overpayments carried forward from prior years (2012 or earlier) will continue to negatively impact the accounting budget until they are resolved.

The UAN software has reminded you each time you have prepared a withholding payment associated with unpaid and overpaid withholdings, via a System Message when you add a new withholding payment. In addition, the withholding payments always default to the oldest unpaid withholding. These are supposed to serve as reminders so you can investigate and resolve the problems as soon as you receive the message.

---

**PAYROLL BATCH ITEMS**

Step 4A of the Year End Checklist contains items that are payroll related. You cannot close 2013 until all items are removed from the batch; either posted or deleted as required. Review the items below to understand how to remove the items from batch.

**Wages:** If the calendar date is 2014 these items should have a 2014 post date. Delete them from the 2013 batch. Add the wages in fiscal year 2014 to post on the correct calendar date.

**Steps to Access:** Payroll → Transactions → Wages; select all, click Delete.

## Uniform Accounting Network – Year End Procedures DRAFT

**Withholdings:** Only Electronic Withholding payments for Regular or State Retirement can be backdated in fiscal year 2013 to post on the actual calendar date the payment was made online or by phone. Post the electronic withholding payments that should be dated in 2013. If the items were actually paid online or by phone in calendar year 2014, delete them from the 2013 batch and add the withholding payments in fiscal year 2014 to post on the correct actual date.

**Steps to Access:** Payroll → Transactions → Withholding Payments, select items, click Post to post the 2013 items or Delete to delete the items from the 2013 batch that should be added and posted in 2014.

**EFT:** If you post wages as EFT (direct deposit) but you do not upload the electronic file to your bank you may have left the EFT batch items unprocessed. You must process the outstanding EFT batches in order to remove the items from the Checklist and close 2013.

**Steps to Access:** Payroll → Transactions → EFT. The date defaults to the oldest unprocessed EFT batch with all items selected. Click File, you will receive a system message cautioning you the deposit date is not the typically required two day advance date banks require for EFT. Click OK, you receive a System Message with the name of the electronic file that has saved successfully and the location in the C:\\_UAN\_EFiles folder. Click OK to close the message. You may or may not want to print the report. Repeat these steps until all EFT batches have been processed. Once you have processed all the EFT batch items, you should go to the C:\\_UAN\_EFiles folder and delete these files from your computer. Moving forward, if you process the EFT batch items on a regular basis you won't have to do it at year end.

**Wage Adjustment:** If you used the Wage Adjustment utility to refund a withholding or swap withholdings you must complete the process by either incorporating the created credit and/or payments into your next payment to the withholding payee prior to December 31, 2013 or if you don't have any more payments to make in calendar year 2013 – you've made them all or are going to roll them over to the new year to pay – you must clear these items and remember to manually incorporate them into your final 2013 payment. You can print a report of these items to review:

**Steps To Access:** Payroll → Reports & Statements → Withholding Reports, from the drop down list select Withholding Adjustments Unpaid. Select the items listed and click Print. Use the report to determine the exact amounts that should be cleared using the Unpaid Withholding Clear Utility.

**Steps To Access:** Payroll → Utilities → Unpaid Withholding Clear Utility, be careful to select only the year, month, withholding and employees represented on the Withholding Adjustments Unpaid report. Other unpaid withholdings you may see listed are addressed later in this section.

## Uniform Accounting Network – Year End Procedures DRAFT

**Note:** Prior year wage adjustments performed in the old software that have not been cleared will not show on the Year End Checklist 4A Batch Transactions page but they **will** stop you from closing 2013. If you have zero items in all batch areas and you receive the message a batch item exists you will need to investigate the prior year reports Wage Adjustments in order to identify the problem. The 2013 Wage Adjustment reports will only report adjustments posted in the current year.

---

### OUTSTANDING PAYROLL PAYMENTS

Review the payroll outstanding payments and determine if any should be reissued or voided. *UAN cannot advise you if you should officially “stop payment” on a lost check with your bank; discuss the matter with your bank and your governing board.*

- W-2s and withholding reports will be incorrect if 2013 paychecks that should be voided are left outstanding.
- 2013 Lost paychecks can be easily reissued prior to December 31, 2013.

**Steps To Access:** Payroll → Utilities → Payroll Payment Utility: Change the Status to Outstanding; review the list for items below

- Outstanding payroll checks from early in 2013 should have been cashed by now. **Make contact with the employee to determine if the check was lost.** If lost you can easily **Reissue** the payment in the software prior to December 31, 2013. **Reissue preserves tax/retirement associations** with the original payment and will not report them again for the new check. To reissue, select the payment and click Reissue, the system message appears, you are about to void and reissue 1 item, click OK. On the print form select the check post date, verify the correct next check number is in the printer and click Print.
- Outstanding payroll checks in 2013 that were posted in error and were not given to the employee **must** be voided or they will be included on the W-2. To void, select the payment and click Void, the system messages appears, you are about to void 1 item, click OK. Note: If you have accidentally paid withholdings on this paycheck you will receive a system message that you will create withholding overpayments. Print the report to see the overpaid withholdings. The software requires you to have an active account 1000-990-990-0000 with available appropriations to cover the overpayments. **You should follow the steps to void the payment and create the overpayments in order to correct these payroll errors!** Once you have voided the payments you can amend your tax and/or retirement reports for the period to receive a refund or credit for the overpayments.
- Outstanding **prior year** paychecks should be voided using the Accounting Fund Balance Adjustment Utility before December 31, 2013 so they can be cleared from the final December bank reconciliation for fiscal year 2013. Outstanding checks in prior years

## Uniform Accounting Network – Year End Procedures DRAFT

would have been included on the W-2 unless manually edited out by the fiscal officer. Review the prior year payroll reports and the prior year W-2 to determine if the check was reported and/or if the check was posted i and was not issued to the employee. Do not issue another payment to the employee unless you are sure this was a lost paycheck they are entitled to receive. If the paycheck was posted in error, was not given to the employee and should have been voided, then it should not have been included on the W-2 and the employee is **not** entitled to the money. If the paycheck belongs to the employee you can issue an accounting payment for the net amount (taxes and retirement have already been reported and paid in the prior year). Keep documentation for the Fund Balance Adjustment and any accounting payment issued in replacement of the lost paycheck for your next Audit.

- Outstanding 2013 withholding payments that should have cleared the bank (items from early in the year). Review the accounting payment register to see if a duplicate accounting payment was made for this withholding.
  - 1) If the outstanding withholding payment was not received but should have been paid:
    - A. Void the payroll withholding payment **Steps To Access:** Payroll → Utilities → Payroll Payment Utility select the payment and click Void, Void 1 selected item, click OK, select the void date, click OK, **and**
    - B. Add a new withholding payment for this period. **Steps To Access:** Payroll → Transactions → Withholding Payments, Click Add and prepare the payment and post.
  - 2) If the outstanding withholding payment is a duplicate of an accounting payment you need to:
    - A. Void the payroll withholding payment **Steps To Access:** Payroll → Utilities → Payroll Payment Utility select the Outstanding payment and click Void, Void 1 selected item, click OK, select the void date, click OK, **and**
    - B. Clear the unpaid withholding using the Payroll Unpaid Withholding Clear Utility. **Steps To Access:** Payroll → Utilities → Unpaid Withholding Clear Utility) Use the report printed in Step 1 to complete the screen areas for the date, withholding and employees to be cleared. You do **NOT** need to create an accounting payment. *If you fail to clear the unpaid withholding it will carry over into the new year!*
- Outstanding withholding payments from prior years should have cleared the bank. Review the accounting payments in the prior year and each subsequent year to determine if the withholding was paid in the accounting software.
  - 1) If the withholding was paid in accounting:

## Uniform Accounting Network – Year End Procedures DRAFT

- A. Void the outstanding prior year withholding payment, in work year 2013 using the Accounting Fund Balance Adjustment Utility before December 31, 2013 so it can be cleared from the final December bank reconciliation for fiscal year 2013. Keep documentation for the Fund Balance Adjustment and any accounting payment issued in replacement of the lost paycheck for your next Audit, **and**
  - B. Clear the unpaid withholding using the Payroll Unpaid Withholding Clear Utility. **Steps To Access:** Payroll → Utilities → Unpaid Withholding Clear Utility) Use the report printed in Step 1 to complete the screen areas for the date, withholding and employees to be cleared. You do **NOT** need to create an accounting payment. *If you fail to clear the unpaid withholding it will carry over into the new year!*
- 2) If the payment was not received by the payee but should have been paid (Contact the withholding payee to determine if prior year reports must be amended and additional payments should be made)
- A. Void the outstanding prior year withholding payment, in work year 2013 using the Accounting Fund Balance Adjustment Utility before December 31, 2013 so it can be cleared from the final December bank reconciliation for fiscal year 2013. Keep documentation for the Fund Balance Adjustment and any accounting payment issued in replacement of the lost paycheck for your next Audit, **and**
  - B. Clear the unpaid withholding using the Payroll Unpaid Withholding Clear Utility. **Steps To Access:** Payroll → Utilities → Unpaid Withholding Clear Utility) Use the report printed in Step 1 to complete the screen areas for the date, withholding and employees to be cleared. You can create an accounting payment at the end of this utility or create an accounting payment separate from the utility. *If you fail to clear the unpaid withholding it will carry over into the new year!*

---

### UNPAID WITHHOLDINGS

#### **FAQ: How do you determine if there are unpaid withholdings that should be cleared?**

Payroll withholdings paid through the Accounting module should be cleared out of the payroll module. This only applies to entities that – under unusual circumstances – paid payroll checks in the Payroll module (which result in withholding deductions from those checks), but paid the withholding agencies using the accounting module instead of the payroll module. Under this type of circumstance, an adjustment needs to be posted in the payroll module to remove duplicate payroll encumbrances so that an unnecessary encumbrance is not carried over to the new year and accurate financial information is reported at year end.

## Uniform Accounting Network – Year End Procedures DRAFT

**IMPORTANT NOTE:** If you cannot demonstrate through entity records that withholding deductions have been paid through either through the Accounting or Payroll modules, then you should not clear the withholdings. In such a case, you should first investigate to determine if perhaps the withholdings are still owed to the agency and should be paid or if there is some other explanation.

Print the 2013 Withholding Summary (unpaid is the default for the report)

**Steps To Access:** Payroll → Reports & Statements → Withholding Reports → Withholding Summary is the default report and Year is the default selection.

The withholdings listed are unpaid. If you see both State Retirement (OPERS/OP&FPF) and Regular (all withholdings that are not OPERS/OP&FPF), you need to print the report with two different settings. The report defaults using the Original Post Date which is useful in determining tax liability periods for Regular withholdings, but the setting must be changed to Pay Period End Date to view withholdings for State Retirement. Use the setting below for each type; you will use these reports in another step:

- a. Regular withholdings (everything except OPERS and OP&FPF) need to be reported with the Original Post Date setting. Select only the Regular withholdings from the list (no State Retirement OPERS/OP&FPF), click Print.
- b. State Retirement withholdings, OPERS and OP&FPF need to be reported with the Pay Period End Date Setting. Select only the OPERS and OP&FPF withholdings from the list then click Print.

The Withholding Summary – Unpaid shows all unpaid (positive) and overpaid (negative) withholdings listed by withholding name and the month (see Withholding Overpayments below for a more complete understanding). If there are amounts listed under Prior Year Withholdings you have problems to resolve that will continue to affect your accounting budget if they are carried forward to the new year.

If there are only zeros listed under the Prior Year Withholdings column, **and** the only 2013 unpaid withholdings amounts are zeros **or** the 4<sup>th</sup> Quarter and/or December taxes and retirement that will be paid before December 31, 2013 **or** will be carried over and paid in 2014, you do not have any unpaid withholding problems. You can skip to the next section Withholding Overpayments.

If there are items listed in the 2013 months that should had been paid, **they must be corrected prior to closing 2013 or printing the W-2s**. Review these items closely to determine if you need to make amendments to your 2013 reports and payments. If you already made the payment from the accounting module, you need to clear the unpaid withholding from payroll.

Examples of why withholdings remain unpaid

- You made the withholding payment from accounting but failed to clear the unpaid withholding from payroll.

## Uniform Accounting Network – Year End Procedures DRAFT

- If you can verify the withholding was paid in accounting, you need to clear the unpaid withholding from payroll using the Clear Unpaid Withholding Utility.
- An employee's paycheck was incorrect and was turned back into the fiscal officer and a new paycheck was generated, the first check was not voided and is still outstanding. However, the tax and retirement reports and payments were already submitted with information from the first paycheck. Or an employee turned in their timecard and was issued a paycheck after all wages and taxes for the period had already been reported and paid.
  - In both examples the reports and payments for the period were required to be corrected. You must review the wages paid and reports submitted for the time period in question in order to determine if you need to file amended reports and issue the payment. **Errors of this type generate penalties and interest until they are corrected.**
- A paycheck has not cleared the bank **because it was not given to the employee**; 1) the withholdings were never reported or paid and the check should have been voided at the time or 2) the withholdings were included in the tax and retirement reports.
  - If the paycheck was issued in 2013, it should be voided (Payroll – Utilities – Payroll Payment Utility) prior to closing 2013 and printing the W-2.
  - If the paycheck was posted in a prior year, it should be voided. Prior year warrants are voided in the current year as a Fund Balance Adjustment (Accounting – Utilities – Fund Balance Adjustment Utility). The prior year W-2 generated by UAN included the wages and withholdings, however; the fiscal officer may have manually edited the amounts out of the W-2. You may be required to amend the prior year tax or retirement reports for the period and/or issue a W-2c to the employee. Contact the IRS, the tax districts and/or OPERS/OP&FPF for instructions.
    - **Note:** If other withholdings were paid from this paycheck, voiding the check may reveal overpayments in other taxes or retirement withholdings, but you should still void the payment, correct the reports and resolve the overpayments (see below for withholding overpayments)

The 2013 Withholding Summary lists prior year unpaid withholdings that have carried over to the current year but does not reveal the posting date of the withholdings that you will need to investigate to correct these issues. **\*See below for a shortcut using the 2013 software to reveal the paycheck details of prior year unpaid withholdings.**

### Clear Unpaid Withholdings When Necessary

If you find that the entity has paid some withholdings through the accounting module, they can be cleared in payroll:

[Steps To Access](#): Payroll → Utilities → Unpaid Withholding Clear

## Uniform Accounting Network – Year End Procedures DRAFT

Once you open the utility, you will be able to access instructions under the FAQs section in the lower left-hand corner of the main UAN screen. Under FAQs, click “How to clear unpaid withholdings” to view step by step instructions in the Payroll Manual or to watch video instructions click “Unpaid withholdings clear screencast tutorial”. After clearing, the Withholding Clear Detail can be printed to retain with your records:

**Steps To Access:** Payroll → Reports & Statements → Withholding Reports, then select Withholding Clear Detail

---

### WITHHOLDING OVERPAYMENTS

Print the 2013 Withholding Overpayments Report

**Steps To Access:** Payroll → Reports & Statements → Withholding Reports, select Withholding Overpayments from the drop down list. Year is the default selection. Select all withholdings listed and click Print. The 2013 report will show you the Employee, payment number, employee and employer share, total overpayment and the overpayment date. Once the Overpayments have been resolved with a credit or a refund the details of corrections will appear on the report for the auditor to review.

Prior year overpayments will not appear on the 2013 Withholding Overpayment Report but the amounts are included as negative amounts on the Withholding Summary (unpaid) report (See Unpaid Withholdings above for instructions how to print the reports). If you had prior year unpaid withholdings and overpayments you must log into prior year reports to review the overpayment details by year. **\*See below for a shortcut using the 2013 software to reveal the paycheck details of prior year withholding overpayments.**

Example of withholding overpayments

- When a paycheck is voided after withholdings are paid, it creates a withholding overpayment. The wage and associated taxes were reported and paid in error. The payroll software retains the overpayment history until it is resolved. The overpayments **should** be handled within the fiscal year so your monthly and quarterly reports balance with the W-2s. Unresolved withholding overpayments carry forward to the new year and automatically generate a revenue budget figure that must be incorporated into the Amended Official Certificate. This indicates there is money due to the entity.
  - The fiscal officer is responsible for correcting the tax or retirement reports in order to generate a refund or credit.
  - If you have already received a credit and applied it to a current year payment or received a refund and posted a receipt in accounting, you need to use the Payroll Overpayment Utility to post each resolution of the Withholding Overpayments.

All 2013 withholding overpayments **must be resolved prior to closing 2013 and issuing W-2s** or the W-2s. Review these items to determine if you need to make amendments to your 2013 reports and payments and to resolve the overpayment by applying the credit or refund.

## **Uniform Accounting Network – Year End Procedures DRAFT**

Prior year withholding overpayments must be investigated in the year they occurred, and then resolved in the current year software. Log into prior year reports to find the initial payments so you can investigate the overpayment. **\*See below for a tip to use the 2013 software to reveal the paycheck details of items carried forward from prior years.**

## Uniform Accounting Network – Year End Procedures DRAFT

### SHORTCUT – REVEAL PRIOR YEAR UNPAID/OVERPAYMENT DETAILS

The 2013 software will allow you to generate a report with the paycheck details of these prior year items, making it much easier to locate the dates of the errors, if you first create a batch payment for the prior year unpaid withholdings and overpayments. **You must delete the batch payments once the report is printed.** Follow the steps below to reveal the paycheck details on unpaid and overpaid prior year items:

- 1) On the Withholding Summary reports (printing instructions above in the Unpaid Withholdings section) highlight the Taxes (Regular) or State Retirement withholdings that have an amount listed in the Prior Year Withholdings column. These items will appear in withholding payments as Regular (anything that isn't a State Retirement) by Original Post Date or State Retirement (OPERS & OP&FPF) by Pay Period End Date. They must be printed correctly for these steps to work properly.
- 2) Go to Payroll → Transactions → Withholding Payments, Click Add. If you have Regular items highlighted in Step 1 select "Regular – Electronic". If you don't have any Regular items highlighted on the Withholding Summary skip to Step 6
- 3) On the Add Withholding Payment form select today as the post date. Click the drop down arrow for Payee. Review the Oldest Unpaid column and select the first withholding that contains a **prior year** oldest unpaid date.
- 4) The Year and Month will automatically default to the oldest unpaid for this payee, you **must** mark  Selected Period, leave the Start date as it defaulted and change the end date to 12/31/2012. Mark all of the employees in the list. Click Save
- 5) Repeat Step 3 and 4 until the Regular payments for all payees with oldest unpaid withholdings dates prior to 12/31/12 have been added. Click Close.
- 6) If you have State Retirement items highlighted on the Withholding Summary, Click Add and select "State Retirement – Electronic". (If you don't have State Retirement items skip to Step 9)
- 7) On the Add Withholding Payment form select today as the post date. Click the drop down list for Payee. Select the first withholding from the drop down list that contains a **prior year** oldest unpaid date.
- 8) The Year and Month will automatically default to the oldest unpaid for this payee, you must mark  Selected Period, leave the Start date as it defaulted and change the end date to 12/31/2012. The employee list populates with unpaid withholdings. Mark all employees Click Save
- 9) Repeat Steps 7 and 8 until you have created State Retirement payments for all payees with oldest unpaid withholdings dates prior to 12/31/12. Click Close
- 10) The batch items **WILL NOT BE POSTED!** Verify that the batch list contains all of the items that you highlighted on the Withholding Summary Reports. Click Close.
- 11) Go to Payroll → Reports & Statements → Batch Reports – Withholdings. Select all of the withholding batch items listed and click Print. Click Close.
- 12) Go to Payroll → Transactions → Withholding Payments; select all the items in the batch list and **CLICK DELETE!** **Do NOT post the batch payments! Do NOT skip this step!**

## Uniform Accounting Network – Year End Procedures DRAFT

The reports you printed in Step 11 reveal the Employee name, Payment Date, Pay Period Dates Withholding Name, Gross Wages, Employee and Employer Amounts and various totals. On the last page of the report there is a Report Total for Selected Payments. This amount should match the Withholding Summary prior year withholdings column (combine Regular and State Retirement reports). You now have a list of all unpaid and overpaid withholdings from prior years. Overpayments appear as negative numbers showing that the paycheck was voided after the withholding was paid. The batch report will show you the month, year and withholdings you need to review.

### REVIEW PRIOR YEAR REPORTS

You must log into prior year reports to determine where these items should have been reported and paid and if the overpayment credits or refunds were received. Prior year reports can be accessed by exiting the UAN software and following the steps below:

1.		Double-click on the UAN Tools icon on your computer's Desktop
2.	 Prior Year Reports	Double-click on the Prior Year Reports icon
3.		Double-click on the prior year icon for the year you need

Now that you have the dates of the unresolved issues you need to compare the actual monthly and/or quarterly reports that were filed and payments made for the period against the wages that were posted and should have been reported and paid. For example, if the unpaid withholding is OPERS from March 2012, review the March 2012 OPERS report and verify that all the employee wages and withholdings were reported; or if the difference is the gross wage and employee and employer share that are associated with the unpaid withholding. You may need to request assistance from the tax district and/or OPERS/OP&FPF. \*See below for some recommended reports and the path to access:

#### **Payroll – Reports - General Payroll Reports**

- Withholding – Unpaid - Withholding Detail
- Wages - Payroll Register – Detail and/or Summary

#### **Payroll – Reports - Information & Status Reports**

- Tax Reports – Ohio State Tax
- Tax Reports – School Tax
- Tax Reports – Local Tax
- Monthly Reports – OPERS-G/OPERS-L
- Monthly Reports – OP&FPF
- Quarterly Reports – 941

## **Uniform Accounting Network – Year End Procedures DRAFT**

Also review accounting payment reports to see if a withholding was paid in accounting and accounting receipts reports to determine if a refund of an overpayment was received. Keep in mind items may have been paid or received in accounting in the next fiscal year. In addition, credit received for an overpayment may have been applied to a payment in that year. Review monthly/quarterly reports and payments to see if a credit was applied to the next payment.

\*Recommended accounting reports and path to access:

### **Accounting - Reports & Statements - Information & Status Reports**

- Payments/Charges – Payments - Payment Register Vendor (Mark the Report for the year) Review the list of vendors carefully, looking for the name of the taxing district or retirement system names. Keep in mind there may be multiple vendor names for an item (e.g. OPERS, and Ohio Public Employees Retirement System or State of Ohio and Treasurer State of Ohio). Review the entire list and mark all the vendors from the list of unpaid withholdings. You may have to find the physical copy of the payments to determine if they represent the unpaid withholdings.

- Receipt Register (Mark the report for the year) Review the list of receipts to see if a refund was received for the overpayment.

\*The lists above are not a complete list of all the reports you may need. While you are logged into the prior year you may need to print Wage reports, generate the OPERS/OP&FPF, the Withholding Overpayment/Underpayment reports or tax reports for the period to determine if the report that was filed was completed before all wages were paid or after a wage was voided for the period. Use the Payroll Report Crosswalk and Accounting Report Crosswalk on UANLink for a more extensive list of reports you may need in the old software.

[http://uanlink.auditor.state.oh.us/uan\\_win\\_software/release\\_documentation.htm](http://uanlink.auditor.state.oh.us/uan_win_software/release_documentation.htm)

Select Accounting then Accounting Report Crosswalk,  
Select Payroll and Payroll Report Crosswalk

If the correct employee wages and withholdings were reported to the taxing district and the payment can be proven to have been made in Accounting, then prior to closing 2013 you can clear the unpaid withholding or apply the overpayment credit/refund. Keep the printed reports and documentation for your next audit.

UAN Support cannot assist you in determining if an item should be cleared or paid, however if you do the research and find the answer UAN Support can assist you with the correct use of the software utilities. The research outlined above will have to be done to determine how to correct the prior year items. You may need to hire a tax consultant to review the prior year wages and withholding payments and liaison with the tax districts and retirement systems to resolve these issues. These items will remain a negative impact on the budget until they are resolved.

## Uniform Accounting Network – Year End Procedures DRAFT

**Remember:** Prior year 2008 will only be available in until the UAN software is updated with release 2014.2.

---

### EXPLANATION OF WITHHOLDING ENCUMBRANCES

Please first read the notes on section 4G of the Year End Checklist. This section is not required year end reading. It is provided for those who would like a detailed explanation of the background process behind payroll withholding encumbrances in UAN.

When wages are posted and printed, the gross amount of the payroll warrant is encumbered. However, when the accounting files are updated to encompass payroll payment information, only the net amount of the check will be subtracted from your cash balance. When the withholding payments are written, only the employer's share is encumbered since any employee shares were previously encumbered. When the accounting files are updated to encompass withholding payment information, the employees' and employers' withholding amounts are subtracted from your cash balance.

#### **Example – Typical Operations:**

The following is an example of the system process under normal circumstances:

Joe Smith is paid \$1,000 gross salary each pay period. Of that \$1,000, \$250 is deducted in various withholdings, so Joe cashes his net check amount at \$750. Later, the \$250 plus any applicable employ~~ER~~ share contributions are paid to the various payees through separate withholding payments.

#### This is what happens in the background:

When Joe's paycheck is posted, the entire \$1,000 is encumbered, but the entity's cash balance will only be reduced by \$750 at that time. Later, when the separate withholding payees are paid in the payroll module, the previously encumbered employ~~EE~~ amount (\$250 total) will reduce the entity's cash balance at that time. In addition, the employ~~ER~~ share (if any) will now be encumbered and also reduce the entity's cash balance. For example, assume \$100 of Joe's total \$250 deductions were for OPERS-G Regular. His employee share of \$100 was encumbered at the time his paycheck was posted, but it did not reduce cash by \$100. Since OPERS-G Regular currently requires an employer matching share of 14%, the payroll system keeps track of an additional \$140, but that amount is not encumbered or spent until later. When the OPERS withholding is posted in the payroll module, the additional \$140 will be encumbered at that time and the entire \$240 (\$100 + \$140) will reduce the entity's cash balance.

#### **Example – An Atypical Situation:**

Assume every detail as in the previous example except that, for unusual reasons, the fiscal officer posted one or more of the withholding payments corresponding to Joe's paycheck deductions *using the Accounting module*. This means that the employ~~EE~~ share would be encumbered twice – first when the payroll paycheck was posted and then later when the withholding payment(s) were paid out of Accounting.

## **Uniform Accounting Network – Year End Procedures DRAFT**

This additional encumbrance would need to be removed from the payroll module because it was already paid out of accounting and because if it is not removed, the encumbrance will carry over to the new year. Remember that carry-over encumbrances reduce the available resources that can be appropriated in the new year – even if they are cleared through an adjustment in that year. So it is best to clear them, if possible, before advancing to a new year.

## APPENDIX 2 YEAR END REPORTS

### OVERVIEW

Year end reports may be printed **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 posted your final December 31<sup>st</sup> bank reconciliation. Otherwise – if any of the activities listed above are completed *after* year end reports have been printed – many of the year end reports will need to be re-printed.

#### **Reminder:**

If the ‘AFR Requiring Manual Input’ (page 68) and ‘AFR - Documents Import’ (page 63) procedures are not completed until after closing the year, then that information will not be included in the file (or disk) created for AOS submission during the closing process.

#### **Summary of year end reports:**

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

1. [AFR - OCBOA Statements](#) (Net Assets, Activities,...etc.)
2. [AFR - Documents Import](#) (Notes, MD&A)
3. [AFR - Regulatory Statements](#) (Combined & Combining,...etc.)
4. [December 31st Year-To-Date Reports](#) (ledgers, cash journal,...etc.)
5. [AFR Requiring Manual Input](#) (Schedule of Debt Service,...etc.)
6. [1099 - Misc & 1096 Forms](#)

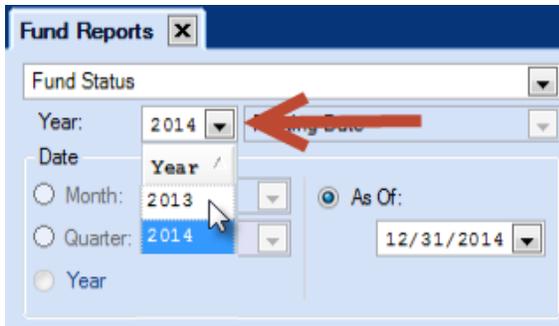
Entities filing Regulatory annual financial reports can *skip* ‘[AFR - OCBOA Statements](#).’

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

#### **Printing prior year reports without exiting the software:**

Beginning in 2014, fiscal year 2013 reports can be printed without exiting the UAN software for entities that use the Accounting & Payroll modules (*Accounting-ONLY entities have had this ability for fiscal year 2011 and thereafter*). This is possible either when logged into Temporary Mode work year 2014 and after closing fiscal year 2013. To print a report from a prior year, open the report area and click on the ‘Year’ drop-down menu – *all prior years that can be printed from within the current software version* will be listed. See the Fund Status example below:

## Uniform Accounting Network – Year End Procedures DRAFT

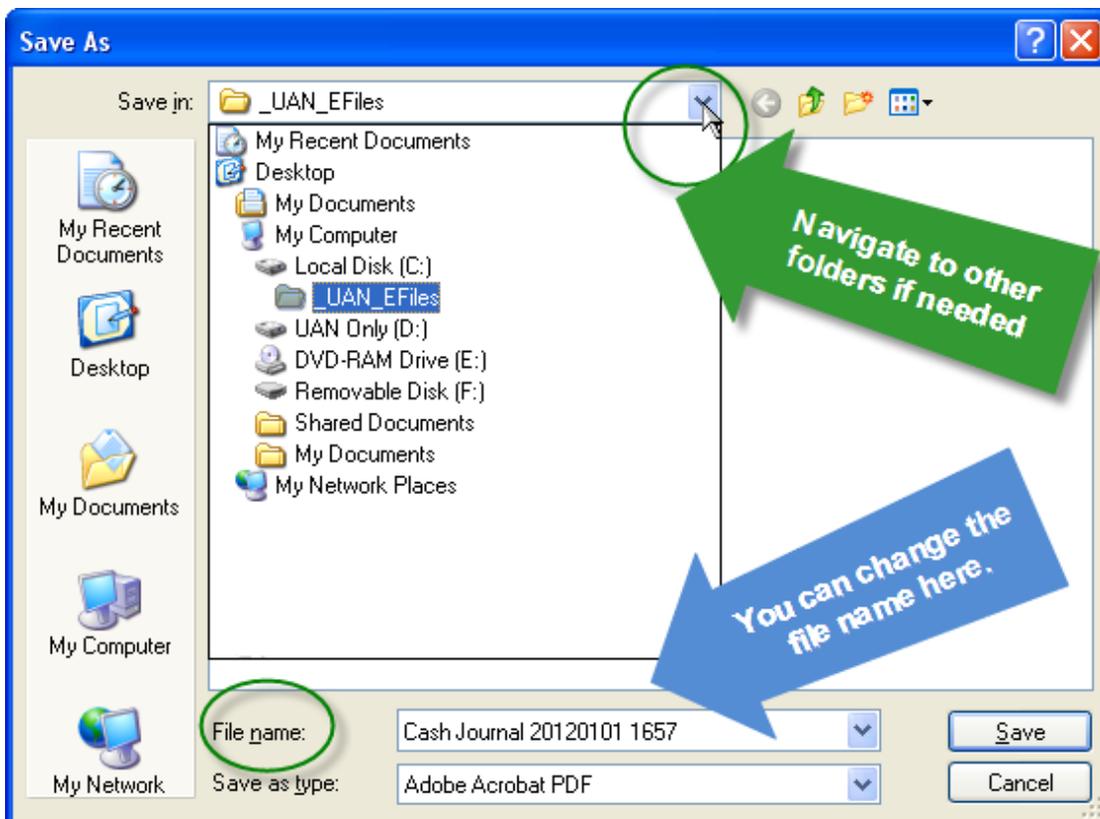


### Saving reports in Adobe PDF file format:

All year end reports (*except for 1099/1096 forms*) can be printed to paper or 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 the report except instead of clicking the [Print] button, click the [**Save PDF**] button located in the lower right hand corner of the report area being used. This option will open a 'Save As' window, enabling you to save the file in the file directory (folder) of your choice. The default directory is C:\\_UAN\_Efiles.

### Other 'Save As' Window Options:

To save the file to a different directory, click the 'Save in' drop down menu and select the location. To change the file name, type over it in the 'File name' field. See example below:



## Uniform Accounting Network – Year End Procedures DRAFT

### *Special Note for government entities that joined UAN in the year 2013:*

Entities that joined UAN in 2013 and chose the Mid-Year Conversion method to convert from non-UAN records to UAN will have to prepare the annual financial reports manually. You cannot file this year's records using the UAN software because parts of your yearly records are incomplete within UAN software. In order to prepare the AFR reports you will need to print the UAN reports and consolidate the information with the manual records of the partial year that was recorded manually or by non-UAN software. If you have not received a copy of the manual financial report forms from AOS, contact the Graphics Division of the Auditor of States' office at 1-800-282-0370. **Important:** This does not apply to those entities that chose Detailed or Lump-Sum conversions.

## Uniform Accounting Network – Year End Procedures DRAFT

### 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' file (or disk) created for submission when you close the year. However, entities should maintain one printed copy of the annual financial reports for public record purposes. It is also recommended that the reports are saved as PDF files in case of public records requests.

All OCBOA statements can be accessed 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.

**Print the following OCBOA statements:**

<b>Abbreviated List Name</b>	<b>Full Statement Name</b>
Net Assets	Statement of Net Assets
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

*(Continued on the next page)*

**Uniform Accounting Network – Year End Procedures DRAFT**

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

<b>Abbreviated List Name</b>	<b>Full Statement Name</b>
Proprietary - Net Assets	Statement of Fund Net Assets - Proprietary Funds
Proprietary - Changes	Statement of Receipts, Disbursements and Changes in Fund Net Assets - Proprietary Funds
Proprietary - Cash Flow	Statement of Cash Flows –Proprietary Funds
Fiduciary - Net Assets	Statement of Fiduciary Net Assets - Fiduciary Funds
Fiduciary - Changes	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds

## Uniform Accounting Network – Year End Procedures DRAFT

### AFR - DOCUMENTS IMPORT

Some annual financial documents are not created in the UAN software, but can be imported and sent to UAN with the audit submission file (or disk) using this utility.

**Entities filing OCBOA** are required to submit these additional documents:

- MD&A – Management’s Discussion and Analysis
- Notes – Notes to the Basic Financial Statements

Local Government Services provides samples of MD&A and Notes on the AOS website. You can access these by typing the following address into your web browser:

<http://www.auditor.state.oh.us/services/lgs/AICPAInterpretation/default.htm> .

OCBOA filing could potentially require the following:

- RSI – Required Supplementary Information – It has been very uncommon for UAN clients to be required to submit RSI documents. UAN provides the import option for those rare instances or for entities that simply choose to create RSI documents.

**Entities filing Regulatory** might also use this utility if note disclosures are required to explain your government’s fund balance classification policies and procedures. If you are unsure if you need to prepare the notes to the financial statements, please contact Local Government Services at 1-800-345-2519.

**Note:** You are not required to include these documents with the year end audit submission. You can import them after the year end and then create another audit submission file (or disk) to upload (or mail) so that your annual financial reports will be up to date before the next audit. See the appendix on page 114 for details on recreating the media.

- Other – UAN has included an ‘Other’ type for any miscellaneous supporting documents that you choose to submit or for any other documents that might be requested by audit.

### USING THE UTILITY

---

#### STEPS TO ACCESS:

---

General → Reports & Statements → Year End → AFR – Document Import

[Add] Click to open the import form.

#### Type:

Click one of the radio buttons  to select the AFR Type to import.

Note: When the ‘Other’ type is selected, a description must be entered.

#### File:

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.

## **Uniform Accounting Network – Year End Procedures DRAFT**

Select the file, then click [Open] to return to the import form. Clicking [Save] will add the file to the AFR – Documents import area, indicating it will be included in the next AOS submission file/disk.

### **[Edit]**

This can be used to edit the AFR Type after the document has been imported.

### **[Delete]**

Use to delete documents imported in error or that will be replaced by revised documents.

### **[Display]**

Display will open the selected document using the computer's default program for the file type. (e.g. It will open Microsoft Word documents (extension .docx) using MS Word.)

### **IMPORTANT:**

The purpose of the display button is to verify that the correct information was successfully imported – not to modify the file. To modify the file, you should:

- 1) Save the revised copy using the software it was created in.
- 2) Delete the original imported file in the AFR – Documents Import screen.
- 3) Import the revised copy.

## Uniform Accounting Network – Year End Procedures DRAFT

### 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' file (or disk) created for submission when you close the year. However, entities should maintain one printed copy of the annual financial reports for public record purposes. It is also recommended that the reports are saved as PDF files in case of public records requests.

#### STEPS TO ACCESS

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

**Print the following Regulatory statements:**

<b>Abbreviated list name followed by the full statement name:</b>
<u>Combining Statement - Governmental</u> Combining Statement of Receipts, Disbursements and Changes in Fund Balances – All Governmental Fund Types
<u>Combined Statement - Governmental</u> Combined Statement of Receipts, Disbursements and Changes in Fund Balances – All Governmental Fund Types
<u>Comparison of Budgeted and Actual Receipts</u> Comparison of Budgeted and Actual Receipts
<u>Comparison of Disbursements and Encumbrances</u> Comparison of Disbursements and Encumbrances with Expenditure Authority
<u>Reconciliation of Interfund Transactions</u> Reconciliation of Interfund Transactions

**Uniform Accounting Network – Year End Procedures DRAFT**

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

<b>Abbreviated list name followed by the full statement name:</b>
<u>Combining Statement – Proprietary and Fiduciary</u> Combining Statement of Receipts, Disbursements and Changes in Fund Balances – All Proprietary and Fiduciary Fund Types
<u>Combined Statement - Proprietary and Fiduciary</u> Combined Statement of Receipts, Disbursements and Changes in Fund Balances – All Proprietary and Fiduciary Fund Types

**DECEMBER 31<sup>ST</sup> YEAR-TO-DATE REPORTS**

Print paper and/or save PDF files of the reports listed below that include the entire year’s activity (i.e. January 1, 2013 – December 31, 2013). Regardless of what reports have been printed at the close of each month, the AOS audit division recommends that you have in your possession either paper or PDF files of the year-to-date reports. Month-to-date reports are acceptable only if you are sure that you have printed or saved them each and every month.

Follow the ‘Steps to Access’ below. Select the report from the drop down menu and then the system year. The report date range must be set to either ‘Year’ or ‘As of’ 12/31/2013 depending on the report type.

	<b>Reports</b>	<b>Steps to Access</b>
<input type="checkbox"/>	Appropriation Ledger	Accounting → Reports & Statements → Appropriation Reports
<input type="checkbox"/>	Appropriation Status	
<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 → Fund Reports
<input type="checkbox"/>	Fund Status	

**Uniform Accounting Network – Year End Procedures DRAFT**

<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	Accounting → Reports & Statements → Purchase Order Reports
<input type="checkbox"/>	<p>Receipt Listing – <u>sorted by deposit ticket number, then receipt number</u>                      - This report is a helpful addition if you entered deposit ticket numbers (which is optional) with receipts. Otherwise, the Receipt Listing report can be skipped.</p>	<p>Accounting → Reports &amp; Statements → Receipt Reports                      After selecting Receipt Listing report, click on the tab. Click the ‘Sort By’ drop down menu and select ‘Deposit Ticket then Receipt Number’.</p>
<input type="checkbox"/>	Revenue Ledger	Accounting → Reports & Statements → Revenue Reports
<input type="checkbox"/>	Revenue Status	
<input type="checkbox"/>	Vendor / Payee Receipt Register	General → Reports & Statements → Vendor / Payee Reports
<input type="checkbox"/>	Vendor / Payee Payment Register	

## Uniform Accounting Network – Year End Procedures DRAFT

### AFR REQUIRING MANUAL INPUT

Some annual reports require financial information that is not inputted in the normal course of the year, but must be inputted annually. These reports 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 are applicable to your entity. Skip those that do not apply.

You are not required to include these documents with the year end audit submission file (or disk), but they should be sent before the next audit. If you import them after the year end, then create another audit submission file (or disk) to upload (or mail) so that your annual financial reports will be up to date before the next audit. See the appendix on page 114 for details on re-creating the media.

#### STEPS TO ACCESS

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

#### CASH/OTHER ASSETS NOT RECORDED

Does the entity have any cash or other assets that belong to the entity that are not recorded on its books? Some examples of cash not recorded that would be put on this report.

- Money with a financial institution for servicing debt
- Money held in escrow for construction
- Money held by a third party administrator providing claims servicing for a self-insurance program
- Money held in a deferred compensation program under Section 457 of the Internal Revenue Code
- 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 needed, click [Add] to open the form. Enter the account number, institution name, and description and then enter the amount. Click [Save] and repeat these steps for all accounts.

## Uniform Accounting Network – Year End Procedures DRAFT

### 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 an entity has a bond and coupon clearance account and/or a payroll clearance account – which are 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, 2013. Each year that you enter should show the combined principal and combined interest for all debt to be redeemed in that year. However, you must retain the detailed information with your records for all debt service to maturity, since this information is reviewed during your audit. If necessary, you should be able to obtain the information required for this schedule from the ordinance (or resolution) authorizing the issuance of debt, bond counsel or your bank.

Click [Add] and start with 2014, entering the combined principal and combined interest for all outstanding notes and bonds to be redeemed for that year. Click [Save], enter 2014, and then enter the combined principal and combined interest for all outstanding notes and bonds for that year. Repeat this process for five years (or until the maturity of particular debts have been reached) and then repeat every five years thereafter (when applicable). See the example that follows.

**EXAMPLE:** Debt outstanding as of December 31, 2013:

	Outstanding Principal	Principal Payment Per Year	Interest Payment Per Year	Term
Bond # 1	\$10,000.00	\$1,000.00	\$ 50.00	Ten years
Note # 1	2,000.00	1,000.00	100.00	Two years
Note # 2	1,000.00	1,000.00	25.00	One year

Schedule for debt outstanding as of December 31, 2013:

Year	2014	
Principal	\$3,000.00	(Bond #1 + Note #1 + Note #2)
Interest	175.00	(Bond #1 + Note #1 + Note #2)

## Uniform Accounting Network – Year End Procedures DRAFT

Year	<u>2015</u>	
Principal	\$2,000.00	(Bond #1 + Note #1)
Interest	150.00	(Bond #1 + Note #1)

Year	<u>2016</u>	
Principal	\$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	<u>2017</u>	
Principal	\$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	<u>2018</u>	
Principal	\$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	<u>2023</u>	
Principal	\$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

### **FAQ: Can I enter the same data that I entered on the schedule for 2012's year end reports?**

No, normally you cannot because the amounts will change from year to year. The reason is that on the reporting year that the schedule is filled out, the amounts for each projected year are based on the outstanding debt 'As of' 12/31/xx (the AFR reporting year). For example, assume at the year end as of 12/31/2012, the combined interest amount scheduled for 2014 was \$125 – it is likely at the year end as of 12/31/2013 that amount will be different.

### **SCHEDULE OF OUTSTANDING DEBT**

---

All outstanding debt activity for 2013 must be described on this schedule. Each note or bond must be described as a separate item on this schedule. You must retain detailed information with your records for each outstanding debt issue pertaining to 2013 since this information is reviewed during your audit. If necessary, you should be able to obtain the information required for this schedule from the ordinance or resolution authorizing the issuance of debt, bond counsel or your bank.

Click [Add] and start with the first note or bond to be entered. Please see the examples that follow.

**Uniform Accounting Network – Year End Procedures DRAFT**

**Example A:** The government had a note issued in 2012 of \$6,000.00 issued for a truck. In 2013, the government paid \$2,000.00 of debt service on this note. Here is the data that was entered:

<b>Field Name</b>	<b>Data Entered:</b>	<b>Explanation:</b>
Year Issued:	2012	
Description:	Note issued in 2012 for purchase of truck.	
Interest Rate:	5%	
Balance Jan 1:	\$6,000.00	The balance of the note as of 1/1/2013
Issued:	\$ 0.00	No additional amount was issued in 2013, so it is zero.
Retired	\$2,000.00	Amount paid on note in 2013
Balance Dec 31:	\$4,000.00 (Calculated field)	Note balance as of 12/31/2013

**Example B:** In 2013, the same government entity issued a note of \$50,000.00 for the construction of a building and made a \$10,000.00 payment on that note. Here is the data that was entered:

<b>Field Name</b>	<b>Data Entered:</b>	<b>Explanation:</b>
Year Issued:	2013	
Description:	Note issued in 2013 for construction of a building.	
Interest Rate:	5.5%	
Balance Jan 1:	\$ 0.00	The note was issued in 2013, so the 1/1/2013 balance was zero.
Issued:	\$50,000.00	Amount issued in 2013
Retired	\$10,000.00	Amount retired in 2013
Balance Dec 31:	\$40,000.00 (Calculated field)	Note balance as of 12/31/2013

## Uniform Accounting Network – Year End Procedures DRAFT

### 1099 - MISC & 1096 FORMS

You can print vendor payment data to 1099-Misc and 1096 forms using this report utility.

#### STEPS TO ACCESS

General → Reports & Statements → 1099-Misc & 1096 Forms to open the area. If needed, change the year to 2013 in the Year drop down menu.

**[Add]** Click to add vendors to a list of those you will print 1099-Misc forms. Read the system 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 checkbox next to all the vendors to include. Click [Save] when you are ready to add them to the 1099-Misc & 1096 Forms area where they can be edited, deleted, printed or displayed.

**Note:** Only one 1099-Misc form may be added per vendor, per selected year. Existing 1099-Misc forms may be edited or deleted.

#### Filter Options:

##### Vendor Type filter

1099 Required (Default)

When this button is 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 them at:

#### STEPS TO ACCESS

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 button to list ALL vendors, regardless of whether they are marked '1099 Required' on the Vendors/Payees form.

##### Payment Total filter

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)

## Uniform Accounting Network – Year End Procedures DRAFT

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

After you have added the vendors to the 1099-Misc & 1096 Forms list, you can use the following edit, delete, print, or display buttons when needed: **[Edit]** Use to override some or all of the vendor information relevant to the 1099-Misc form.

### Vendor

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.

### 1099-Misc & 1096 Printing

Print Calculated Data

This is the default setting and signifies that the address and compensation/Id information listed in the Calculated section of this form will print on the 1099.

Print Override Data

Clicking this button will enable you to make edits in the Override section below.

Corrected

Marking this checkbox will fill in the corresponding checkbox on the 1099-Misc form.

2<sup>nd</sup> TIN not.

Marking this checkbox will fill in the corresponding checkbox on the 1099-Misc form.

### Calculated

This section is read-only and pulls in data from General → Maintenance → Vendor / Payees.

### Override

When the  Print Override Data button above is selected, then you will be able to make edits here. Edits on this form will not update the Vendor/Payee information permanently, only on the 1099-Misc & 1096 forms. Therefore, when possible, it is better to make the edit in the General → Maintenance → Vendor/Payees area, then delete the 1099 Misc form and add it again with the updated the information. Still, there are some edits that can only be made here. For example, vendor names cannot be edited in the Vendor/Payees form once a payment has been made to the vendor. Also, if a payment recording error is discovered after the year is closed, the correction will not be reflected in the prior year data, but it can be fixed on the 1099-Misc form.

**[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 the blank 1099-Misc forms.

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

**[Display]** Click to display a read only view of the form.

## Uniform Accounting Network – Year End Procedures DRAFT

PAYROLL END OF YEAR 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 W-2s and W-3s, all of the monthly and/or quarterly tax and retirement reports you have filed and the payments that correspond to these reports. You should have kept physical copies of these reports for your next audit. If you didn't keep physical copies of reports filed you should gather that information. The UAN software will generate reports that indicate what you should have reported but it does not reflect what you actually filed.

Often the December and/or 4<sup>th</sup> Quarter reports are forgotten in the busy rush of closing 2013. Remember that you must file the December OPERS/OP&FPF Retirement reports after you have posted the final December ending pay period. You must also file the Federal, State and Local tax reports for the month and/or quarter **and** the 4<sup>th</sup> quarter ODJFS (Ohio Department of Job & Family Services) Wage Detail. You must print the W-2 and W-3 reports and submit them per the IRS instructions to the employees and the federal government.

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 W-2s. 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 in the list and Print.

**UAN no longer produces the rarely-used Form 944 Federal Annual Tax Return.** Form 944 is designed so the smallest employers will file and pay federal taxes only once a year instead of every quarter. You can **ONLY** file the 944 if the IRS notified you in writing that you must file annual Form 944 *instead of* filing quarterly Forms 941. For all questions about which forms your entity should file, contact the IRS or visit <http://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

**Uniform Accounting Network – Year End Procedures DRAFT**

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

Everything else on the 944 form is calculated 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).

**W2 & W3 FORMS**

**2013 W-2 VERIFY TAX IDS & EMPLOYEE ADDRESSES**

Before December 31, 2013 you should verify the basic information that will print on the W-2s. The edits made in 2013 will also update the employee information in 2014. On the other hand, edits made to employees in 2014, such as an address, will not appear on 2013 W-2s, requiring you to also edit the address on the W-2 forms.

**Employee Information:**

**Steps To Access:** Payroll → Maintenance → Employees, select the employees and click Edit and Advanced. On the Employee Information Tab you can verify the name, address and Social Security number. If your employees have moved or changed a name during the year these updates should be made before you close 2013 in order for the W-2 to be correct. Make the changes and click Save and Close.

**Withholding W-2 Local Tax Abbreviations and School District numbers:**

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

Local Tax	School Tax
W-2 Abbreviation: <input type="text" value="BUCKEYE"/>	District #: <input type="text" value="2904"/>

## Uniform Accounting Network – Year End Procedures DRAFT

### Entity Information:

Steps To Access: General → Maintenance → Entity Setup, verify or correct Federal and State Tax IDs and the entity address.

Ohio Tax ID: 51 - 987654  
Federal Tax ID: 31 - 1234567

Entity Contact Information

Address: P O Box 2

City: Buckeye Village State: OH ZIP: 44444 -

### CLIENTS THAT CONVERTED TO UAN PAYROLL MID-YEAR

Entities that began using the UAN Payroll software during fiscal year 2013 had multiple choices to convert their previously posted 2013 payroll data into UAN. Prior to the close of 2013 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 2013 W-2s:

- If you added all employees that were paid in fiscal year 2013 and posted all the conversion wages to bring the year-to-date ledger balance into the UAN software, you can print W-2s and W-3s.
- If you added all of your 2013 employees to the software and began posting wages, but did not post a conversion wage you have the following options:
  - **Prior to closing 2013** you can post conversion wages to bring your prior payroll ledger balance into UAN, and then print the W-2s and W-3s.
  - 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 posed Payroll, and then print the W-s and W-3s.
  - Manually prepare your W-2s and W-3s, combining the UAN posted payroll data and old payroll ledger balance.
- If you did not add all of your 2013 paid employees into the UAN software and post conversion wages for them before fiscal year 2013 is closed:
  - Manually prepare your W-2s and W-3s combining the UAN posted payroll data and old payroll ledger balance.
- If you added all of your employees to the software but did not post a conversion wage or any live wages in the payroll software, **then before fiscal year 2013 is closed:**
  - Post conversion wages for all employees from your payroll ledger and print the W-2 and W-3 reports.
  - manually prepare your W-2 and W-3
- Note: The W-3 form will compile the data from the selected W-2s and cannot be edited to include any manually generated W-2s.

## Uniform Accounting Network – Year End Procedures DRAFT

---

### WHEN SHOULD I PRINT MY W-2S?

Before printing the W-2s it is recommended you complete the five items below in order to ensure your year to date tax reports balance with the W-2s. It is likely you will close fiscal year 2013 before you are ready. Entities that have no housekeeping items to resolve and have a payroll schedule that will allow them to complete their payroll posting, tax payments and reports in December will be able to generate the W-2s before 2013 is closed.

- 1) Researched, identified and resolved all 2013\* unpaid withholdings and/or withholding overpayments that would affect the 2013 monthly/quarterly tax reports and W-2s. \*Unpaid withholdings and withholding overpayments carried forward from 2012 or earlier years will not affect the 2013 W-2s but will affect your 2014 budget.
- 2) Posted all of your 2013 Wages.
- 3) Prepared your December and/or 4<sup>th</sup> Quarter tax reports.
- 4) Paid your 2013 tax liabilities (either in 2013 or in 2014 if carried over).
- 5) It is recommended, **but not required**, to wait until you have completed your December Bank reconciliation. Until you have posted the final bank reconciliation you could make changes that would affect the monthly and/or quarterly tax reports, payments and W-2s.

---

### PAYROLL PRE-W-2 REVIEW

Follow the steps below to determine **when you are ready** to begin the W-2 preparation and printing:

- 1) Confirm that you have paid all of your 2013 taxes. Print and Review the **Withholding Summary** for 2013, and if you had any 2013 carryover withholdings that were paid in 2014 print the report for 2014.

**Steps To Access:** Payroll → Reports & Statements → Withholding Report, the **Withholding Summary** defaults as the first report on the drop down list. *If you have opened Temporary Mode you can select the year from the drop down box; you no longer have to exit the software and log into a different year.* If you don't have any unpaid withholdings you will receive a system message stating there is no data to report. If you have both types of withholdings, Regular and State Retirement, remember to print the report with the proper setting. Select Original Post Date for Regular withholdings and select Pay Period End Date for State Retirement withholdings. These two items cannot be viewed properly with the same setting.

You may have January 2014 unpaid withholdings if you have posted wages in 2014 but they are **not** relevant to the taxes reported on the 2013 W-2s. Only the Prior Year Withholdings column on the 2014 report will be relevant to confirm your 2013 taxes have been paid.

*If you have carryover withholding from 2012 or earlier years you should return to the 2013 Payroll Pre-close section to research and resolve those items prior to closing fiscal year 2013. Carryover items of this type will negatively impact your new year budget. You will have to determine if the 2014 Prior Year Withholdings column contains any 2013 unpaid withholdings.*

## Uniform Accounting Network – Year End Procedures DRAFT

If there are unpaid withholdings from wages posted in fiscal year 2013 on either the Withholding Summary for fiscal year 2013 (January thru December columns) or fiscal year 2014 (only the Prior Year Withholdings column) you will need to identify why those haven't been paid to determine if you have to:

- amend your 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 wasn't corrected before fiscal year 2013 was closed.

2) Print the W-2 report and compare the Report Totals to your file copies of the 2013 tax reports for Federal, State, School and Local taxes to confirm that you have reported and paid the amounts that will be reported on the W-2s

**Steps To Access:** Payroll → Reports & Statements → Tax Reports Federal, from the drop down list choose the W-2 Report. Select all of the employees listed and click Print. Use the last page(s) that contain Report Totals to compare with the tax reports you have filed with Federal, State, School and Local taxing districts for the year. Use the employee pages for review in 3) below.

Compare each tax district/type separately; add the monthly or quarterly reports for 2013 together to arrive at the total you have reported and paid to each district in 2013. You should not print the report from UAN; reports printed from the UAN software at this time will generate the same amounts used on the W-2. Review copies of the reports you filed during the year; you should have paper copies or if you report online you may be able to go to the taxing district website and print copies of the reports you filed and the list of payments you made. (You should have retained copies of these reports for your next audit.)

- If you have multiple local and school taxes you may find it helpful to print the UAN Local Tax and School Tax reports for the year as they will break down the totals by tax district so you can understand the total Local and School taxes on the W-2 Report. Do **not** use these UAN printed reports to verify the W-2 report is correct; they use the same data and will match exactly. Compare the UAN reports to the actual reports filed and payments made for each tax district.

**Steps To Access:** Payroll → Reports & Statements → Tax Reports – Other, from the drop down list select the report you need, Local tax and/or School tax, mark the report for the year and print. Repeat for each report you need on the drop down list

If you haven't had any payroll issues in 2013 you will be able to easily confirm that the amount reported and paid for 2013, balances with the total you will report on the W-2s.

You may discover discrepancies if you have had issues with your payroll, such as posting wages with the incorrect Social Security rate, posting wages with the incorrect retirement (Social Security, OPERS and/or OP&FPF) and improperly voided and/or outstanding payroll checks that should be voided. If you corrected these items in the software but failed to amend your reports

## Uniform Accounting Network – Year End Procedures DRAFT

and payments you will need to identify the errors and make the proper amendments so your reports will balance with your W-2s.

The UAN software correctly identifies tax liabilities for reporting and payment by the paycheck post date. If you have improperly reported and paid your taxes by the payroll pay period date and you manually prepared the tax reports in this manner, you may find that you have made errors and the W-2s do not balance with your year to date tax reports. You need to find your reporting errors and amend the reports so they balance with the 2013 paid wages that will report on the 2013 W-2.

- **Important!** – It is normal *and correct* for the OPERS/OP&FPF amounts reported on the W-2 to differ from the totals reported to OPERS or OP&FPF for the year. The W-2 is a tax report, *NOT* a retirement report! Tax reports *very rarely* correlate to state retirement reports, as tax reports reflect withholdings by paycheck date (*regardless of pay period*) while OPERS and OP&FPF reports are based on pay periods. In other words, do not edit the W-2 amounts to match your OPERS/OP&FPF reports!

For example: wages that were posted in January **2013** for pay periods that ended in December **2012** would have been reported to OPERS/OP&FPF for December 2012, but would *NOT* have been reported on the 2012 W-2 – instead, they will be reported on the 2013 W-2. Likewise, wages that will be posted in January **2014** for pay periods ending in December **2013** will be reported to OPERS/OP&FPF for December 2013, but will *NOT* be reported on the 2013 W-2 – instead, they will be reported on the 2014 W-2.

To view the employee wages with OPERS/OP&FPF withholdings that are included on the W-2, view the Wage Withholdings Detail.

**Steps To Access:** Payroll → Reports & Statements → Wage Reports, select Wage Withholdings Detail, select ☉ year and mark the employees. You will be able to review, by employee, the wages and withholdings from all the 2013 paychecks as they will be reported on the W-2.

If you have had difficulty with OPERS/OP&FPF reports and payments throughout the year, you may want to review the Wage Withholding Summary using the Pay period End Date setting.

**Steps To Access:** Payroll → Reports & Statements → Wage Withholding Summary, change the Original Post Date setting to Pay Period End Date, select each month and mark the employees and compare the data to the reports you have filed with OPERS/OP&FPF.

**Note:** The W-2 report only reflects the employee share of Medicare and Social Security, not the combined employee and employer share that you report on the 941. To compare Medicare and Social Security from the W-2 report to the total on the 941 quarterly reports take the Report Total of each item from the W-2 Report and multiply by two to arrive at the combined total

## Uniform Accounting Network – Year End Procedures DRAFT

amount that should have been reported on the 941 quarterly reports. If you had fractions of cents adjustments, those amounts should bring the items into balance with the W-2 report.

**Note:** If you did not withhold the correct amount of Social Security at the beginning of 2013 and you edited the employees withholding amount to collect the shortage, you need to verify you collected all that was required. Some employees did not receive another paycheck. Those employees may have paid the amount they owe (receipted into Accounting) or they may still owe. If you corrected the 941 Quarterly reports to reflect the amount that should have been reported and paid but the employee portion was not fully collected, **the W-2 for those employees will have to be manually edited to the full amount of the employee share that was due so the W-2s will be correct and balance with the 941s.** UAN issued instructions to edit the 941 to correct the Social Security amount and pay the full amount due so your tax deposits and reports would be correct. If you followed these instructions your 941 total will be correct (barring any other errors or housekeeping items that were not addressed). If you did not follow the UAN instructions how to correct your 941 report and tax payments you will need to file Amended 941 reports and pay the outstanding amount. *If you cannot reconcile these items you may need to hire a tax consultant to review your payroll reports, tax reports and W-2s to reconcile them to the correct amounts.*

- To confirm you amended the employee Social Security withholding correctly, print the Wage Withholding Summary for the year to determine if there is a discrepancy between the employee and employer share of Social Security. The employer share **should not** have been edited; if you incorrectly adjusted the employer share this comparison will not reflect the correct amounts.

**Steps To Access:** Payroll → Reports & Statements → Wage Reports, from the drop down list select Wage Withholding Summary. Mark the report for the year and click Print.

The Social Security employee share total should be the same as the Social Security employer share total. If they are not the same you should see a shortage in the employee share indicating you did not adjust the Social Security Withholding to the full amount.

If the employee share is larger than the employer share, you have made incorrect edits to the employee wages and withheld too much. You must view the Wage Detail reports to determine where you made the error and how to edit the 941 **and/or** W-2 so they are both correct.

**Steps To Access:** Payroll → Reports & Statements → Wage Reports, select Wage Detail Mark the report for ☉Year and select only the employees that had discrepancies on the Wage Withholding Summary. Print or Display the reports to review, and when you find the errors, print the pages that reveal the mistake. Once you understand the errors you made you will be able to edit the 941s and/or W-2s to the correct amounts.

- In addition, review corrections you made to switch OPERS for per item wages to Social Security in 2013 (earlier years will not impact the 2013 W-2). Review the individual employee W-2 Reports to verify you correctly used the Wage Adjustment Utility to

## Uniform Accounting Network – Year End Procedures DRAFT

“swap” OPERS for Social Security. The withholding amounts should appear in the Social Security Withholding box, but you **MUST** add the gross wages that were originally paid as OPERS wages to the Social Security Wages.

- If you did not use the Wage Adjustment Utility to correct the allocation of wages from OPERS to Social Security you must manually edit the W-2 and add the gross wages that were originally paid as OPERS wages to the Social Security Wages, add the withholding amounts in the Social Security Withholding box and remove OPERS as State Retirement from the W-2. Instructions how to edit the W-2 in the UAN software are contained in the Edit W-2 section below; however UAN will not tell you how to arrive at the correct amounts. You need to determine how much must be edited out of areas that contain OPERS and how much should be edited into gross wages and social security withholding amounts.

**Note:** When you manually edit the W-2s the W-2 Report will not reflect the changes. Only the W-2s and the corresponding W-3 will reflect the manual edits. If you had to edit the W-2s, it is recommended verifying that the quarterly 941 reports and your state and local tax reports totals balance with the corresponding W-3 report before issuing W-2s to employees.

The taxing districts will compare your W-2 with the reports you have filed and payments you have made for 2013. If there is a discrepancy, they will require you to reconcile the items; it is recommended you reconcile and correct errors before issuing the W-2s.

### 3) Review the Employee pages of the W-2 report (printed earlier in 2).

- If you didn't have any housekeeping problems, incorrect social security rates 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 your Cafeteria Plan insurance, Deferred Compensation, fringe benefits and/or salary reduction. You must understand the rules that govern these items, to properly reconcile. The portion of total earnings against which a withholding is calculated (its “wage base”) varies by withholding type. Withholding wage bases may exclude specific earnings or be reduced by other withholdings. If your question is “Is my Cafeteria Plan Pre-Tax or Post Tax?” There isn't one answer. You need to review the tax selections below:
  - a. Medicare, Social Security, and Local Income Tax Wage Base:  
**Excludes:** Fringe benefit OPERS and OP&FPF  
**Reduced:** By Cafeteria plans
  - b. Federal and Ohio Income Tax Wage Base  
**Excludes:** Non-tax earnings, Fringe benefit OPERS and OP&FPF  
**Reduced:** By Salary reductions, Cafeteria plans, Deferred compensation\*  
\*Also reduced: by personal tax exemptions

## Uniform Accounting Network – Year End Procedures DRAFT

- c. School Income Tax Wage Base: "State income tax wage base" school districts:  
**Identical to Federal and Ohio Tax Wage Base (explained above)**
- d. School Income Tax Wage Base: "Earned income only" school districts:  
**Identical to Federal and Ohio Tax Wage Base (explained above)\***  
\*but is not reduced by personal tax exemptions
- e. OPERS, OP&FPF, and Miscellaneous Withholding Wage Base:  
**Excludes:** Non-retirement earnings, Non-cash benefits, Fringe Medicare, Social Security, OPERS and OP&FPF

**Warning:** The UAN software properly applies the laws that govern tax and retirement to calculate the taxes for wages, generate the tax reports, payments and W-2s. **If you have used the override box to adjust wage withholdings, or have over or under corrected items contrary to tax rates and laws you may need to hire a tax consultant to advise you how to amend your tax reports, payments and W-2s. UAN support will not be able to assist you in determining how to amend your reports, payments and/or W-2s.**

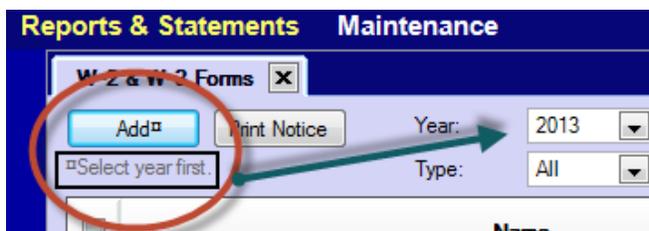
Entities that did not experience any of the problems outlined above will be able to verify that the W-2s balance with the various tax district reports filed and payments made for fiscal year 2013. Once these items are verified it is time to print the W-2 and W-3 forms.

---

### ADD & EDIT W-2 FORMS

You can Add, Edit and Print the 2013 W-2s while you are logged into 2013 or 2014, before you close 2013 or after you close 2013. You no longer have to exit the software to access prior year (2013) reports. Follow the steps to access then select 2013 from the year drop down list. Note that you must start the processAdd

**Steps To Access:** Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms, the W-2 & W-3 Forms tab will open. *(Once you have added the Employees, they will appear and remain in the list for you to select.)* The upper part of the form requires you to make choices before you click Add; see below:

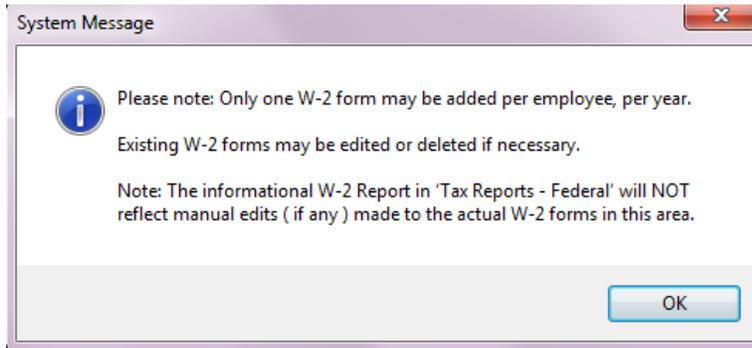


It is important to set the year to the correct W-2 fiscal year prior to clicking the Add button. Notice the symbol to the right of the word Add on the button and the instructions below indicating you must select the year before clicking Add. If you are in fiscal year 2013 the year 2013 will default in the box. If you are in fiscal year 2014, and you have posted wages in 2014,

## Uniform Accounting Network – Year End Procedures DRAFT

the year 2014 will default in the box. To select the correct fiscal year click the drop down arrow and click on the year, it will appear in the box as you see above.

The type will default to All and it is recommended you add all the W-2s at once (Type will be used in the printing process). Click the Add button. You will receive the following system message:



The message is informative and self-explanatory. Once you Add a W-2 for an employee you must delete that W-2 if you wish to start over and Add a new W-2 for the same employee. You will be able to manually edit the W-2s. However, the W-2 report will not reflect manual edits, rather it will continue to report the data from the posted payroll. Click OK to continue.

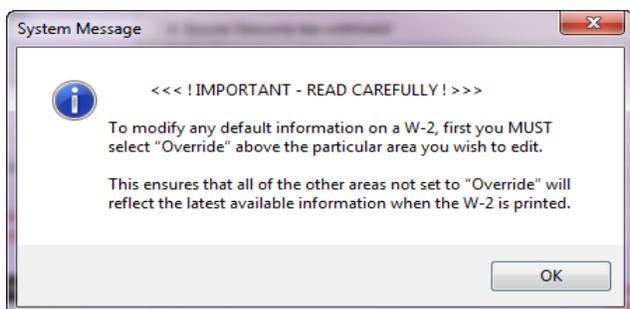
The Add W-2 Form opens and the upper left corner defaults to prepare W-2s for Employees Paid this year (Any Status) as you see below. W-2s will be prepared for all Active and Inactive status employees that were paid in fiscal year 2013. The default setting is recommended as you do not need a W-2 for employees that were not paid in fiscal year 2013. *(2013 new UAN clients that have added all of their employees to the payroll software but did not post wages for all employees in the software, may want to select All Employees so you will have a W-2 to edit. Even if they don't have any posted payments in the payroll software you can use the software to prepare a W-2)*



Select all of the employees by clicking the header check box or select only the employees you choose to prepare at this time. If you select them individually, do not forget to go back and Add the others (the software will not warn you if you have forgotten someone). When you have selected the employees click Save. In the lower left corner the software will show you how many items were saved. Click Close.

## Uniform Accounting Network – Year End Procedures DRAFT

The batch will populate with the list of employee W-2s that you have added. To Edit the employee form select the employee(s) and click Edit. You will receive the following System Message:



Once you read the system message click OK and the Edit W-2 Form will open. See the picture below to familiarize yourself with the form areas and tabbed pages.

At the top left of the form you see the W2 Year and the Employee ID.

Areas of the form that cannot be edited have instructions that will display the path to edit the item. These areas are emphasized in the picture below with a circle but will be emphasized with red letters on the actual form on your screen. Areas that may require you to update the information elsewhere in the software are:

- The employee's Social Security Number and Address must be edited in Payroll → Maintenance → Employees
- The Employer Name, Address and Federal Tax ID must be edited in General → Maintenance → Entity Setup

If you need to make changes to these areas, (save the form if you made changes thus far) close the W-2 form and follow the path to make the necessary changes. the next time you open the W-2 Edit form the updated information will appear.

Each area of the form that can be edited contains a radio button for Override. In the picture below, you see the areas that have an override option: Print Name, Box 13 and Print Federal. To make changes in these areas select the Override radio button and enter the items you wish to change in the override area; the calculated data remains unchanged so you can see what originally appeared on the form. When selecting Override on the Federal tab the software will duplicate the calculated amounts into the override box. Type over the default amount in the Override column to make changes.

## Uniform Accounting Network – Year End Procedures DRAFT

On the State & Box 12 tabbed page there is a Print State: Override and Print Box 12 Override. When selecting Override on this tab the original data is duplicated into the override area, you can edit the override data on the existing line or delete the line by clicking X and use the data entry line to add new data.

## Uniform Accounting Network – Year End Procedures DRAFT

On the Local & Box 14 tabbed page there is a Print Local: Override and Print Box 14 Override. When selecting Override on this tab the original data is duplicated into the override area then you can edit the override data on the existing line or delete the default line by clicking X and use the data entry line to add new data.

The screenshot shows a software interface with three tabs: 'Federal', 'State & Box 12', and 'Local & Box 14'. The 'Local & Box 14' tab is active. It is divided into two main sections: 'Local' and 'Box 14'.

**Local Section:**

- Print Local: Calculated:** A table with columns: Local wages, tips, etc. (\$4,038.45), Local income tax (\$40.38), W-2 Abbreviation (BUCKEYE), and Locality name (Local Earnings Tax).
- Print Local: Override:** A table with columns: Local wages, tips, etc., Local income tax, W-2 Abbreviation, and Locality name. This table is currently empty. A green arrow points from the 'Print Local: Override' section to the 'Print Box 14: Override' section.

**Box 14 Section:**

- Print Box 14: Calculated:** A table with columns: Item (OPERS-R) and Amount (\$403.86).
- Print Box 14: Override:** A table with columns: Item and Amount. This table is currently empty.

Click Save when you have finished editing. Click Close to close the Edit W-2 form. When you have completed the review of all W-2s remain on the W-2 and W-3 forms to print. If you have edited wages and/or withholdings or other items, be sure to perform a final check to make sure the W-3 generated by the edited W-2s balance with your year to date tax report totals.

### PRINT W-2 & W-3 FORMS

You must print all copies of the W-2 to blank paper. You have some choices available to you in the way the forms will print. The Copy A Federal form can only be printed 2 employees per page. You can select how you want to file all other copies of the Employer (1 or 4 employees per page) and Employee (2 or 1 employees per page). If you desire to print your W-2's and W-3's on perforated paper, most vendors who sell the preprinted tax forms also sell blank perforated paper. The perforated paper styles compliant with the UAN application are the 2-up sheet with one center perforation (print 2 forms per sheet), and 4-up sheet with 3 horizontal perforations (print 4 forms per sheet).

## Uniform Accounting Network – Year End Procedures DRAFT

### SELECT TYPE

**Steps To Access:** Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms  
Make sure 2013 is in the Year box. Employers with both social security and OPERS or OP&FPF employees, must print forms W-2 and the corresponding W-3s in two batches; one batch for the social security (941/944) employees and another batch for the OPERS and/or OP&FPF (MQGE) employees.

Name	Type
Barton, Bobby S.	941 / 944
Buckeye, Brutus B.	MQGE

See above the upper left portion of the W-2 and W-3 form for the Type drop down list, indicated by the arrow. Set the Type filter to ‘MQGE’ or ‘941/944’ before selecting employees to print for the W-2 and W-3. Once you make your type selection the list populates with all the employees of that type. Select all the employees from the list and click Print W-2. The Print W-2 form opens. See picture below. At the top of the Print W-2 Form note the “Important” message reminding you not to forget to print the Employee Notice (instructions to print Notice found later in this section) See picture below.

*Entities that have registered with the IRS to upload an electronic W-2 and W-3 file must follow these instructions to print the State and Local Employer and all Employee forms, but do not need to print the Federal Employer copy. You may want to print the W-3 from the UAN software so you will have a copy. Instructions to create the electronic W-2 and W-3 file is outlined in detail at the end of the W-2 and W-3 printing instructions.*

You should remain on the Print W-2 page until all copies for this group of employees has been printed. The first group of W-2s to be sent to the printer will take longer to process because the software is creating the calculations that all the Employer and Employee forms use for printing this group. As long as you remain on this page the calculations will remain available throughout the printing process making the printing of the other selections much quicker. If you exit the form before completing the printing of all the forms, the software will recalculate each time you open the form, again slowing down the the first print selection.

For any employees whose withholding information cannot fit onto a single W-2, extra copies will print automatically (omitting certain redundant information).

At the bottom of the form you have the opportunity to print the W-2s in order by Name or SSN. You do not have to use the same setting for all selections.

If you have State, School and/or multiple local taxes you will need to print a Copy 1 to submit to each tax district as required by your withholdings. If you file a monthly or quarterly report for school or local taxes then you will be required to submit an annual reporting form (you must contact the tax districts to obtain their forms) with Copy 1. UAN will not instruct you further on

## Uniform Accounting Network – Year End Procedures DRAFT

this matter, you must contact the tax districts to understand their filing requirements and obtain their annual forms to accompany the W-2.

**W-2 & W-3 Forms** [X]

Add [ ] **Print Notice** Year: 2013 [v]  
Select year first. Type: 941 / 944 [v]

Name	ID
Calahan	
Conner	
Crisco	
Crumple	
Evert, D	
Halie, J	
Hawkins	
Lewis, C	
Sloan, P	
Taggart	
Wallston	

**Print W-2** [X]

Important: Providing a blank paper W-2 to an employee requires including a 'Notice to Employee'. To print this notice, click the [ Print Notice ] button at the top left of the W-2 & W-3 Forms area.

Print Type ( Select One ) - Blank Paper Only

	EMPLOYER	EMPLOYEE
<b>2 PART</b>	<b>2 employees per page</b> <input checked="" type="radio"/> Copy A : Federal <input type="radio"/> Copy D : Employer Records <input type="radio"/> Copy 1 : State / City / Local	<b>2 employees per page</b> <input type="radio"/> Copy B : Federal <input type="radio"/> Copy C : Employee Records <input type="radio"/> Copy 2 : State / City / Local
<b>4 PART</b>	<b>1 employee per page</b> <input type="radio"/> Copies D / 1 <b>4 employees per page</b> <input type="radio"/> Copies D / 1	<b>1 employee per page</b> <input type="radio"/> Copy B + C + 2 + 2

Printing may be slow while the W-2 figures are calculated. Please be patient. This form will remain open for printing additional copies until you click [Close].

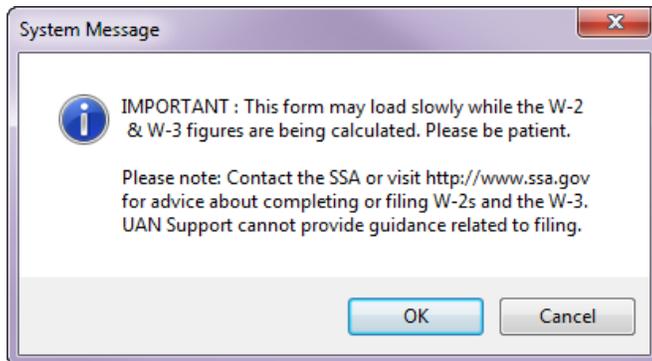
For any employee whose withholding information cannot fit onto a single W-2, extra copies will print automatically ( omitting certain redundant information ).

Order by:  Name  SSN [OK] [Close]

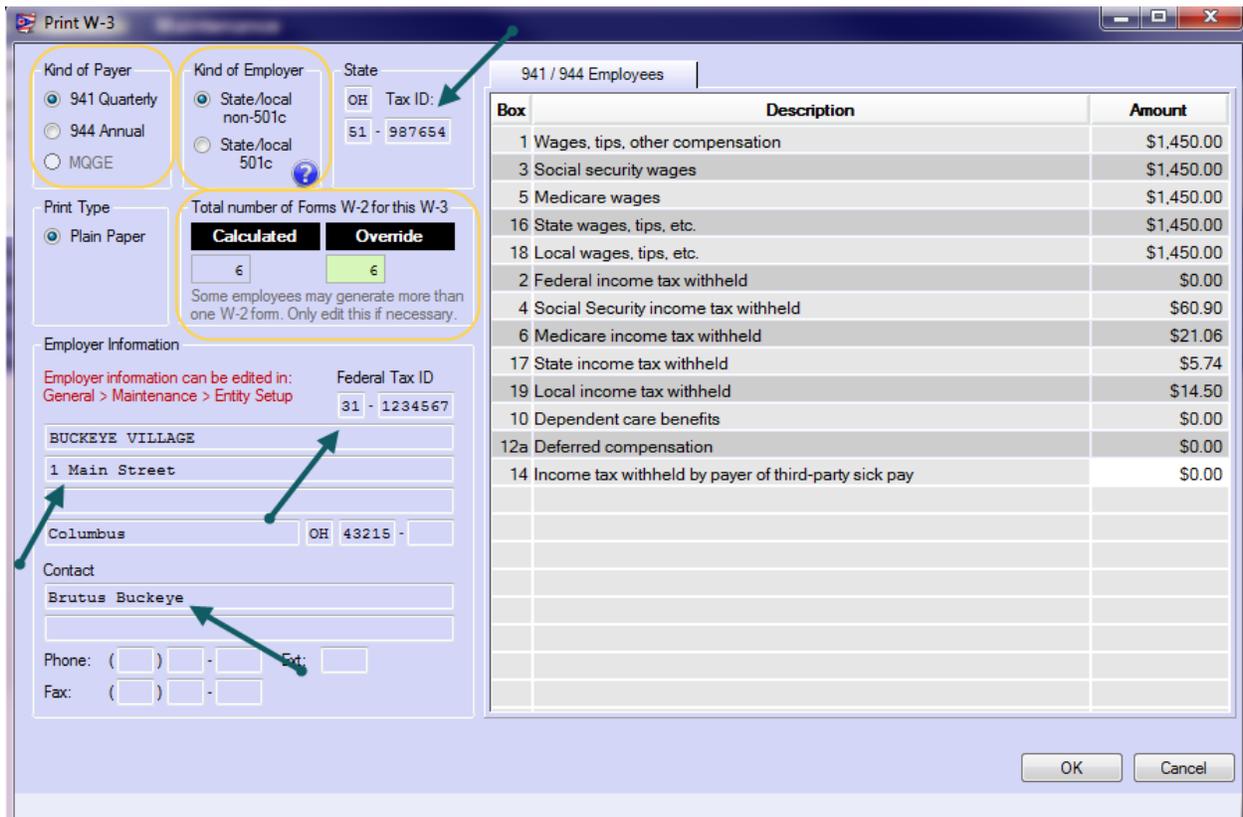
- 1) Make your first selection by clicking the radio button next to your choice, select your choice for order by Name or SSN, verify you have the correct paper in the tray, and click OK.
- 2) When a selection has fully printed make your next selection, select your choice for order by Name or SSN, verify you have the correct paper in the tray, and click OK. Repeat these steps until you have printed all the Employer and Employee sets you need, click Close

## Uniform Accounting Network – Year End Procedures DRAFT

- 3) W-3: It is recommended you print the corresponding W-3 form for the first group of employees before printing W-2s for the next group. Select all the employees in the list without changing the Type and click Print W-3. You will receive a System Message.



Read the message and click OK. The Print W-3 form opens. Areas emphasized below with an arrow below appear on the form as entered in Entity Setup. Verify these items are correct. If you need to correct these items, click close. **Steps To Access:** General → Maintenance → Entity Setup. Correct the data, save and close and return to the Print W-3 Form **Steps To Access:** Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms. Set the Type to the same type for W-2s you printed, select the employees and click Print W-3.



The screenshot shows the "Print W-3" form. On the left, there are several sections: "Kind of Payer" with radio buttons for "941 Quarterly" (selected), "944 Annual", and "MQGE"; "Kind of Employer" with radio buttons for "State/local non-501c" (selected) and "State/local 501c"; "Print Type" with a radio button for "Plain Paper"; "Employer Information" with fields for "BUCKEYE VILLAGE", "1 Main Street", "Columbus", "OH 43215", "Contact: Brutus Buckeye", and phone/fax numbers; and "Total number of Forms W-2 for this W-3" with "Calculated" and "Override" buttons. The "State" and "Tax ID" fields are also visible. On the right, there is a table with columns "Box", "Description", and "Amount". The table contains the following data:

Box	Description	Amount
1	Wages, tips, other compensation	\$1,450.00
3	Social security wages	\$1,450.00
5	Medicare wages	\$1,450.00
16	State wages, tips, etc.	\$1,450.00
18	Local wages, tips, etc.	\$1,450.00
2	Federal income tax withheld	\$0.00
4	Social Security income tax withheld	\$60.90
6	Medicare income tax withheld	\$21.06
17	State income tax withheld	\$5.74
19	Local income tax withheld	\$14.50
10	Dependent care benefits	\$0.00
12a	Deferred compensation	\$0.00
14	Income tax withheld by payer of third-party sick pay	\$0.00

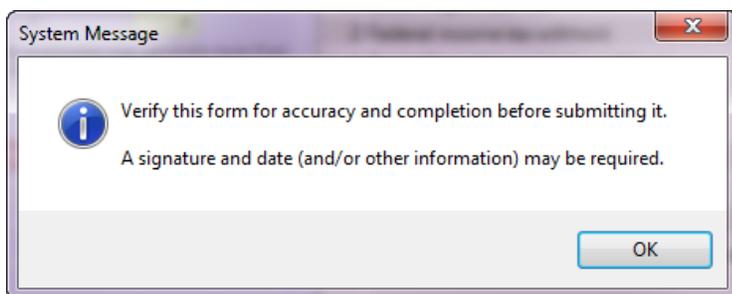
At the bottom right of the form are "OK" and "Cancel" buttons. Green arrows point to the "State" and "Tax ID" fields, the "Calculated" button, and the "BUCKEYE VILLAGE" and "1 Main Street" fields.

## Uniform Accounting Network – Year End Procedures DRAFT

Areas that must be completed by you are circled above and listed below:

- 1) Select your Federal Tax Report type: 941 Quarterly or 944 Annual
- 2) Select your Kind of Employer State/local non-501c or State/local 501c. Click the large blue question mark for more information. UAN cannot help you with this selection, if you don't know the answer you must contact the IRS for assistance.
- 3) The total number of W-2 forms for this W-3 will automatically calculate. Some employees may generate more than one W-2 Form. Only edit this if necessary, using the override box.
- 4) In the 941/944 Employees tabbed area the only box you can change is box 14. If you have Income tax withheld by a payer of third-arty sick pay enter the total in box. (*UAN Support cannot answer questions about third-party sick pay*)

When you have completed the above selections click OK. The print form opens, select the printer and click Print. You will receive the following system message:



Read the message. Only you will know if you completed the verifications or made necessary corrections as outlined above. The tax districts will use your year to date tax deposits and/or reports to compare the W-2s for accuracy. If the W-2 doesn't balance with the reports and taxes you have paid you will be contacted to explain the discrepancy.

Click OK. You will return to the Print W-3 form. Click Cancel to return to the W-2 & W-3 Forms main page. Follow the steps starting on page 87 to print the W-2 forms for the second Type (941/944 or MQGE) of W-2 and the corresponding W-3 form. Afterward, remain on the W-2 & W-3 form to print the Notice to Employees.

---

### PRINT NOTICE TO EMPLOYEES - REQUIRED

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. Click the Print Notice button (*as seen below*) and the Print form will open. On the Print form set the number of copies if you want and click Print.

## Uniform Accounting Network – Year End Procedures DRAFT

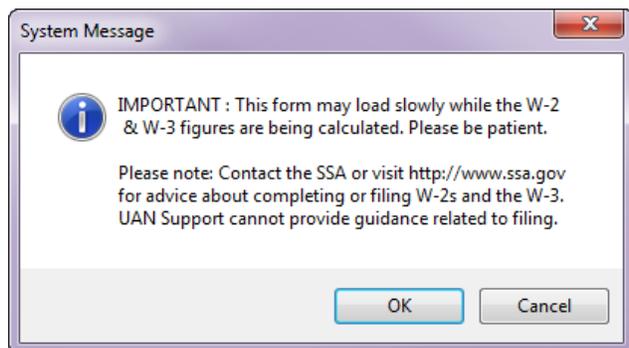


### CREATE ELECTRONIC FILE FOR UPLOAD TO IRS

If you have registered with the IRS to upload your W-2s and W-3s as electronic files you will be ready to complete this once you have printed the W-2s and W-3s and verified their accuracy.

**Steps To Access:** Payroll → Reports & Statements → External Forms → W-2 and W-3 Forms, the W-2 & W-3 Forms tab will open. Select Year 2013 and Select Type All.

Select all of the employees in the list and click File. You will receive the following System Message:



Read the message and click OK. The File W-2 and W-3 form opens. You must complete the areas outlined below:

- 1) Select your Federal Tax Report type: 941 Quarterly or 944 Annual
- 2) Select your Kind of Employer State/local non-501c or State/local 501c. Click the large blue question mark for more information. UAN cannot help you with this selection, if you don't know the answer you must contact the IRS for assistance.
- 3) You must enter your BSO User ID in the box (*emphasized below with a circle and an arrow*). UAN cannot assist you with this number; you must register with the IRS in order to file electronically. Contact the IRS if you have questions.
- 4) The entity email address and telephone number are required to create the electronic file; you can enter or edit these items on the form.
- 5) In the 941/944 Employees tabbed area the only box you can change is box 14. If you have Income tax withheld by a payer of third-arty sick pay enter the total in box. (*UAN Support cannot answer questions about third-party sick pay*)

## Uniform Accounting Network – Year End Procedures DRAFT

- 6) In the MQGE Employees tabbed area the only box you can change is box 14. If you have Income tax withheld by a payer of third-arty sick pay enter the total in box. (*UAN Support cannot answer questions about third-party sick pay*)

**File W-2 and W-3**

Kind of Payer:  941 Quarterly  944 Annual

Kind of Employer:  State/local non-501c  State/local 501c

State: OH Tax ID: 51 - 987654

Filing: BSO User ID:  Resubmit:  WFID:

Employer Information: Employer information can be edited in: General > Maintenance > Entity Setup

Federal Tax ID: 31 - 1234567

BUCKEYE VILLAGE

Location (Suite, Room, etc):

1 MAIN STREET Delivery (Street or PO Box)

COLUMBUS OH 43215 -

Contact: BRUIUS BUCKEYE

Email:

Phone: ( ) - Ext:

Fax: ( ) -

Box	Description	Amount
1	Wages, tips, other compensation	\$1,450.00
3	Social security wages	\$1,450.00
5	Medicare wages	\$1,450.00
16	State wages, tips, etc.	\$1,450.00
18	Local wages, tips, etc.	\$1,450.00
2	Federal income tax withheld	\$0.00
4	Social Security income tax withheld	\$60.90
6	Medicare income tax withheld	\$21.06
17	State income tax withheld	\$5.74
19	Local income tax withheld	\$14.50
10	Dependent care benefits	\$0.00
12a	Deferred compensation	\$0.00
14	Income tax withheld by payer of third-party sick pay	\$0.00

OK Cancel



## Uniform Accounting Network – Year End Procedures DRAFT

### APPENDIX 3: NEW YEAR ACCOUNTING PROCEDURES

The lists below contain brief instructions on how to complete the prescribed steps. For more detailed information, follow the UAN Menu Path listed to open a particular area, then click the [Need Help?] button on the main menu for screen-specific information. Also, some areas include links to helpful screencast video tutorials located under the FAQs menu in the lower left hand 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 can be deactivated. For example, appropriation accounts used on carryover purchase orders cannot be removed, but they will not be needed for future activity once the final payment is made. If desired, these can be deactivated so that they are not displayed in drop down menus and certain reports. Deactivating an item will not affect transactions 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 accidentally selecting that account when adding 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, revenue and appropriation budgets are set to zero, but the account codes are retained unless they were marked to be removed in the year end checklist. The order below is important because funds cannot be removed until all revenue and appropriation accounts in that fund are removed.

	<b>Actions</b>	<b>UAN Menu Path</b>
<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

**Uniform Accounting Network – Year End Procedures DRAFT**

<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

**Delete or deactivate Vendors / Payees**

Vendors that will never be used can be deleted. A vendor can be deleted only if there have never been any cash transactions with that vendor and there are no current encumbrances using the vendor. All other vendors that will not be needed in the future can be deactivated.

<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 ITEMS**

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

**Note:** If you make use of cost centers (optional), they should be added before revenue and appropriation accounts.

**Add new funds, revenue and appropriation accounts**

	<b>Actions</b>	<b>UAN Menu Path</b>
<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 appropriation accounts	Accounting → Maintenance → Appropriation

**Uniform Accounting Network – Year End Procedures DRAFT**

		Accounts
<input type="checkbox"/>	Add new vendors / payees	General → Maintenance → Vendors / Payees

**ADD REVENUE BUDGETS**

Add 2014 revenue budgets for each fund. The entity will not be able to appropriate more than the January 1<sup>st</sup> cash balance in each fund until the revenue budget is entered. Another reason this needs to be completed accurately is so that 2014 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.

	<b>Actions</b>	<b>UAN Menu Path</b>
<input type="checkbox"/>	Add revenue budgets	Accounting → Maintenance → Revenue Budgets, then click [Add]
<input type="checkbox"/>	Print the Resources Available for Appropriation report at 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 Official / Amended Certificate of Estimated Resources from the budget commission.	
<input type="checkbox"/>	Print the Revenue Status to confirm individual amounts were entered correctly.	Accounting → Reports & Statement → Revenue Reports

**ADD APPROPRIATION BUDGETS**

Add 2014 appropriation budgets for each fund. New purchase orders and payments cannot be recorded until appropriation budgets are entered.

An appropriation budget is the 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 passed on or about January 1 of each year, for the period January 1 to

**Uniform Accounting Network – Year End Procedures DRAFT**

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 passed 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.

	<b>Actions</b>	<b>UAN Menu Path</b>
<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 report at 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. Check the Variance column – it should be zero or positive for each fund.</p> <p>If the variance amount listed is negative, then your Final Appropriation budget in UAN exceeds the amount Total Estimated Resources for that fund. Double check for data entry errors by reviewing the Appropriation Status and Revenue Status reports. If there are no data entry errors in the revenues or appropriations inputted in the UAN system, 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. 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.

<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.

## Uniform Accounting Network – Year End Procedures DRAFT

<input type="checkbox"/>	Then the system prompts 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 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"/>	Add purchase orders Click [Add] and select the type of purchase order.	Accounting → Transactions → Purchase Orders
<input type="checkbox"/>	Print the Purchase Order Status report.	Accounting → Reports & Statement → Purchase Order Reports

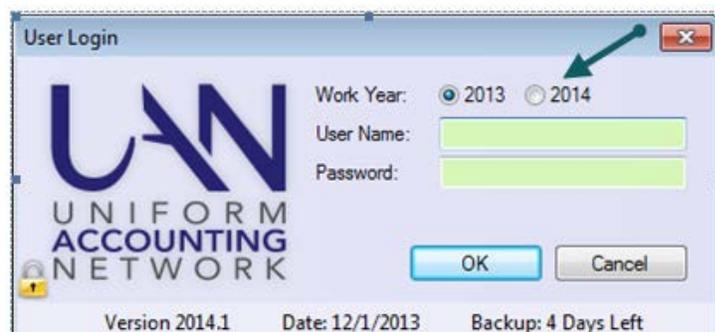
### BEGIN 2014 TRANSACTIONS

You can now begin posting 2014 accounting transactions.

**Note:** If you had recorded any 2014 transactions manually (*not using the UAN software*) 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 4: NEW YEAR PAYROLL PROCEDURES

When you open Temporary Mode in 2013 you will be able to log into work year 2014. Temporary Mode allows you to work in both fiscal years 2013 and 2014 before closing fiscal year 2013, which provides many potential advantages. Opening Temporary Mode is a required step in the year end process, but working in 2014 before closing 2013 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 2014 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.

On the other hand, the OPERS-L withholding rate change doesn't take effect until you are posting a pay period that includes January 1. Make sure you have posted the final December ending pay period before you update the OPERS-L withholding rate and employees 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 2014 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 2013 before making any leave balance adjustments in work year 2014. Wages posted in 2013 may impact the amount you should adjust in 2014, therefore wait until all work year 2013 wages are posted before adjusting leave for the new year as required by your policy.

## Uniform Accounting Network – Year End Procedures DRAFT

If you choose to close fiscal year 2013 before accessing fiscal year 2014 you will begin the new year procedures once the 2013 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 more detailed information, follow the UAN Menu Path listed to open a particular area then click the [Need Help?] button on the main menu for screen-specific information. Also, some areas include links to helpful screencast video tutorials located under the FAQs menu in the lower left hand corner of the UAN screen.

	<b>Actions</b>	<b>UAN Menu Path</b>
<input type="checkbox"/>	Add new Additional Information items (Use of additional information is optional, many entities do not use these items)	Payroll → Maintenance → Additional Information, click Add <ul style="list-style-type: none"> <li>• Enter the name of the new item</li> <li>• Enter the description</li> <li>• Set the display order</li> <li>• Mark desired sensitivity level</li> <li>• Click Save and Close</li> </ul>
<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"> <li>• Enter a new Earning/Leave Name (must be different than existing items)</li> <li>• Select the Type</li> <li>• OP&amp;FPF Type (OP&amp;FPF Employers only)</li> <li>• Save &amp; Close</li> </ul> Edit employee to add 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"> <li>• Enter Name of the Vendor</li> <li>• Mark <input type="radio"/> Payroll Withholding</li> <li>• Enter account #1</li> <li>• Add location if necessary</li> <li>• Save &amp; Close Add Location form</li> <li>• Save &amp; Close Add Vendor/Payee form</li> </ul> If the Vendor/Payee already exists go to Payroll → Maintenance → Withholdings, Click Add <ul style="list-style-type: none"> <li>• The Withholding Name must be different than existing items</li> <li>• Select the Process Group</li> </ul>

**Uniform Accounting Network – Year End Procedures DRAFT**

		<ul style="list-style-type: none"> <li>• Select Payee</li> <li>• Complete required items on the Details tab for the amount or rate of the withholding.</li> <li>• Save and Close.</li> </ul> <p>Edit employee to add new Withholding to an employee</p>
<input type="checkbox"/>	Edit existing Withholding to change to new rate	<p>Payroll → Maintenance → Withholdings</p> <ul style="list-style-type: none"> <li>• Mark Withholding</li> <li>• Click Edit</li> <li>• Update the rate or amount to the new rate</li> <li>• Save and Close</li> </ul>
<input type="checkbox"/>	Update all employees to new Withholding rate at once using the Withholding Editor	<p>Payroll → Maintenance → Withholdings Editor</p> <ul style="list-style-type: none"> <li>• Select Withholding from the drop down list</li> <li>• Mark all employees to be updated to the new rate</li> <li>• Enter the new rate in the correct box in the lower portion of the Withholding Editor.</li> <li>• Click Save.</li> <li>• Verify Employees in the list have been updated to the correct rate. Close.</li> </ul>
<input type="checkbox"/>	Update Employee Information (Items such as Address, Contact Information, Status and Tax Exemptions)	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• On the Employee Information tab update information as needed.</li> <li>• Save and Close</li> </ul>
<input type="checkbox"/>	Edit Employee and update Additional Information items (Use of additional information is optional, many entities do not use these items)	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Additional Info Tab</li> <li>• Enter information as needed.</li> <li>• Save and Close</li> </ul>
<input type="checkbox"/>	Edit Employee Earning	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Earnings Tab</li> <li>• Mark the Earning</li> <li>• Click Edit</li> <li>• Make changes to earning such as pay rate, attached Overtime, Non-Cash, Leave and Withholdings</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Add New Employee Earning	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Earnings Tab</li> </ul>

**Uniform Accounting Network – Year End Procedures DRAFT**

		<ul style="list-style-type: none"> <li>• Click Add (The Add Earning form opens) (Do not click save until you have completed all the steps below)</li> <li>• Complete all items on the top left and right of the form for the new earning</li> <li>• Click on the Withholdings Tab and attach the withholdings that should be applied to the earning.</li> <li>• Click on the Accounts Tab and select the split method and add all accounts that will pay the earning</li> <li>• If necessary click on the Overtime and Non-Cash tab to attach new items to this earning.</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Deactivate Employee Earning	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Earnings Tab</li> <li>• Mark the Earning</li> <li>• Click Deactivate</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Edit Employee Overtime	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Overtime Tab</li> <li>• Mark the Overtime</li> <li>• Click Edit</li> <li>• Make necessary changes to Overtime such as base pay rate, overtime rate or Earning attached</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Add New Employee Overtime	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Overtime Tab</li> <li>• Click Add (The Add Overtime form opens) (Do not click save until you have completed all the steps below)</li> <li>• Enter base pay rate and overtime rate</li> <li>• Click on the Earnings tab and attach overtime to one earning.</li> <li>• Click on the Accounts Tab and select the split method and add all accounts that will pay the overtime.</li> <li>• Click Save and Close</li> </ul>

**Uniform Accounting Network – Year End Procedures DRAFT**

<input type="checkbox"/>	Deactivate Employee Overtime	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Overtime Tab</li> <li>• Mark the Overtime</li> <li>• Click Deactivate</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Edit Employee Non-Cash Benefit	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Non-Cash Tab</li> <li>• Mark the Non-Cash Benefit</li> <li>• Click Edit</li> <li>• Make changes such as rate</li> <li>• Click on the Earning tab to change Earning attachment,</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Add New Employee Non-Cash Benefit	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Non-Cash Tab</li> <li>• Click Add (The Add Non-Cash Benefit form opens) (Do not click save until you have completed all the steps below)</li> <li>• 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)</li> <li>• Enter the pay amount (default can be 0.00 but it can't be blank)</li> <li>• Click on the Earnings Tab and attach to one Earning</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Deactivate Employee Non-Cash Benefit	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Non-Cash Tab</li> <li>• Mark the Non-Cash Benefit</li> <li>• Click Deactivate</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	Edit Employee Leave	Payroll → Maintenance → Employees <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Leaves Tab</li> <li>• Mark the Leave</li> </ul>

**Uniform Accounting Network – Year End Procedures DRAFT**

		<ul style="list-style-type: none"> <li>• Click Edit</li> <li>• Make changes such as rate or accrual rate</li> <li>• Click on the Earning tab to change Earning attachment, or the WH Earning attachment</li> <li>• Click on the Accounts tab to change the split method or accounts that will pay this leave.</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	<p>Add New Employee Leave</p>	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Leaves Tab</li> <li>• Click Add (The Add Employee Leave form opens) (Do not click save until you have completed all the steps below)</li> <li>• Select the Leave from the drop down list. (Item must have a different description than any existing Leave – change description if necessary)</li> <li>• Enter the pay amount and the correcting setting for hourly or salary employee</li> <li>• Click on the Earnings Tab and attach the Leave to all earnings that should be associated with the leave accrual <b>AND</b> attach the leave to one Earning as the WH earning (WH-will use this earnings withholdings)</li> <li>• Click on the Appropriation Accounts tab and select the split method and add all accounts that will pay this leave.</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	<p>Deactivate Employee Leave</p>	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Leaevs Tab</li> <li>• Mark the Leave</li> <li>• Click Deactivate</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	<p>Edit Employee Withholding</p>	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Withholding Tab</li> <li>• Mark the Withholding</li> <li>• Click Edit</li> <li>• Make changes such as rate or amount</li> <li>• Click on the Earnings tab to view or change the</li> </ul>

**Uniform Accounting Network – Year End Procedures DRAFT**

		<p>earnings attached to this withholding</p> <ul style="list-style-type: none"> <li>• 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</li> <li>• 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.</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	<p>Add New Employee Withholding</p>	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Withholdings Tab</li> <li>• Click Add (The Add Employee Withholding form opens) (Do not click save until you have completed all the steps below)</li> <li>• Select the Withholding from the drop down list. (Item must have a different description than any existing Withholding – change description if necessary)</li> <li>• Make changes such as rate or amount</li> <li>• Click on the Earnings tab and you <b>MUST</b> mark the earnings to be attached to this withholding</li> <li>• 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</li> <li>• 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.</li> <li>• Click Save and Close</li> </ul>
<input type="checkbox"/>	<p>Deactivate Employee Withholding</p>	<p>Payroll → Maintenance → Employees</p> <ul style="list-style-type: none"> <li>• Mark the employee, Click Edit and Advanced</li> <li>• Click on the Withholdings Tab</li> <li>• Mark the Withholding</li> <li>• Click Deactivate</li> <li>• Click Save and Close</li> </ul>

## **Uniform Accounting Network – Year End Procedures DRAFT**

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

**Steps To Access:** Payroll → Utilities → Leave Balance Adjustment. You will always receive a system message advising you that supporting documentation should be retained for all leave balance adjustments; they are closely scrutinized at audit. 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. 2014 Leave Granted or 2013 Unused leave lost per policy). Enter the effective date of the leave adjustment and click Post. Leave reports can be printed 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 click Print.

**APPENDIX 5: SPECIAL CONSIDERATIONS: NON-PRIMARY ACCOUNTS**

The following applies to all Non-Primary accounts that may be setup in UAN including investments and secondary checking accounts. The issues discussed are more common with bank accounts setup as investments so the focus will be on these. Examples of accounts typically setup as investments in UAN include certificates of deposits (CDs), Star Ohio accounts, treasury bills, some saving accounts, some money market accounts,...etc.

**\*\*\*If you do not have any investments or secondary checking accounts, then SKIP this appendix\*\*\***

At year end, investment balances in UAN should match the investment statement balances.

After all transactions are complete, compare the investment account balances in UAN to the year end investment statements to make sure they match. The Investment Listing and/or Investment Detail report will be useful for this purpose and are located at Accounting → Reports & Statements → Investment Reports and select report from the drop down menu.

**If the investment's current value does not match the statement's year end value, it is typically off due to 1 of 3 errors:**

- 1. Interest earned in 2013 was not posted in UAN.

Print the Investment Activity report to confirm that all interest was posted.

STEPS TO ACCESS:

Accounting → Reports & Statements → Investment Reports, and select the report from the drop down menu.

Interest earned on certificates of deposit and other investments that have been received or credited to the bank account(s) or investment account(s) need to be posted prior to closing the year. If a certificate of deposit matures December 31<sup>st</sup>, the year must be kept open until the associated interest is posted for the certificate of deposit. The interest must be applied before the investment can be closed or rolled over. Contact the bank to determine the amount of interest credited through December 31<sup>st</sup> to the bank or investment account before closing the year.

## Uniform Accounting Network – Year End Procedures DRAFT

- 2. Charges and Fees not posted against the investment account.

All charges and fees against investment accounts need to be recorded. This is accomplished in 2 steps:

- a) Posting an Investment Transfer from investment to primary in the amount of the charges and/or fees.

### STEPS TO ACCESS:

Accounting → Transactions → Investment Transfer, a separate form will appear.

For more information on this type of transaction, click the [Need Help] button on the UAN main menu immediately after the Investment Transfer form appears.

- b) Posting a payment for the charges and/or fees against a PO or BC.

### STEPS TO ACCESS:

Accounting → Transactions → Payments

For more information on payments, click the [Need Help] button on the UAN main menu or the links in the FAQ menu on the left.

- 3. Investment balance was incorrect as of the beginning of 2013.

Check the Investment Activity report to review the investment beginning balance.

### STEPS TO ACCESS:

Accounting → Reports & Statements → Investment Reports, and select the report from the drop down menu.

If the balance was incorrect as of the beginning of 2013, a Fund Balance Correction/Adjustment (FBA) may need to be posted using the Fund Balance Adjustment Utility.

### STEPS TO ACCESS:

Accounting → Utilities → Fund Balance Adjustment Utility. Click Add to record a FBA. The Adjustment Type should be 'Fund balance correction / adjustment'.

For more information on this utility, click the [Need Help] button on the UAN main menu or the links in the FAQ menu on the left.

## **Uniform Accounting Network – Year End Procedures DRAFT**

- Increase the appropriate fund(s) if the investment balance in UAN is less than the investment balance shown on the statement.
- Decrease the appropriate fund(s) if the investment balance in UAN is more than the investment balance shown on the statement accordingly.

## APPENDIX 6: YEAR END BALANCE CERTIFICATE

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 Balance Certificate. The area for creating this is located in the Budget module:

### STEPS TO ACCESS

---

Budget → Transactions → Year End Balance Certificates

**IMPORTANT: The year end certificate should only be added after ALL fiscal year 2013 transactions, utility adjustments, and the 12/31/2013 bank reconciliation have been posted.**

To add a year end balance certificate with balances as of 12/31/2013, log into UAN either by selecting Work Year  2014 when Temporary Mode is open **OR** in 2014 after the fiscal year 2013 is closed. Go to Budget → Transactions → Year End Balance Certificates and confirm the default year - 2014 - is selected from the Year drop-down menu. Then click the Add button to open an Add Year End Balance Certificates form with “Balances as of 12/31/2013”.

**Note:** If you attempt to add the certificate while working in fiscal year 2013 (with 2013 selected in the Year drop-down menu) the Add Year End Balance Certificates form will open, but it will pull in “Balances as of 12/31/2012”.

### [ADD]

---

A certificate name must be specified when adding a year end balances certificate. All funds from the current and prior year are displayed and all amounts can be edited.

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 a certificate is edited, any amounts saved to the worksheet that differ from the amounts calculated by UAN will be listed 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 amount on the pop-up form to import.  
(See Edit and Delete restrictions note below).

### [DELETE]

---

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

## Uniform Accounting Network – Year End Procedures DRAFT

### ***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 2012 year end balance certificate that was added by the user while logged into 2013 (*whether before or after opening Temporary Mode*) will be unavailable to edit or delete after closing fiscal year 2013.

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

---

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 balance certificate is being add for balances as of 12/31/2013 while logged into UAN either by selecting Work Year  2014 when Temporary Mode is open **OR** in 2014 after the fiscal year 2013 is closed.

#### **1. Cash Balances as of 12/31/20xx**

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

**Location in UAN:** Prior year report, as of 12/31/20xx

The ‘Fund Balance as of 12/31/xx’ on the Cash Summary by Fund report. Menu path: Accounting → Reports and Statements → Fund Reports, select Cash Summary by Fund and select the year from the drop down menus.

#### **2. Reserved for Encumbrance as of 12/31/20xx**

**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).

**Location in UAN:** Prior year report, as of 12/31/20xx

The ‘Current Reserve for Encumbrance’ on the Fund Summary report. Menu path: Accounting → Reports and Statements → Management Reports, select Fund Summary and select the year from the drop down menus.

#### **3. Reserved for Non-Spendable Balance as of 12/31/20xx**

## Uniform Accounting Network – Year End Procedures DRAFT

**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 Accounting → Maintenance → Funds.

**Location in UAN:** Prior year report, as of 12/31/20xx

The ‘Reserved for Non-Spendable Balance 12/31’ column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop down menus.

### 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 12/31/20xx

The ‘Reserve Balance (5705.13(A)(1) & 5705.132) 12/31’ column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop down menus.

### 5. Advances Not Repaid

**Definition:** Advances not repaid as of December 31<sup>st</sup> ---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 1/1/20xx

The ‘Prior Year Advances Not Repaid 12/31’ column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the current year from the drop down menus.

### 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 1/1/20xx

## **Uniform Accounting Network – Year End Procedures DRAFT**

Accounting → Reports & Statements → Revenue Reports, then select Revenue Budget and the year from the 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)

## Uniform Accounting Network – Year End Procedures DRAFT

### APPENDIX 7: RECREATE AFR – AOS BACKUP FILE (OR DISK) IF NEEDED

There are a few reasons you might recreate the audit submission file (or disk):

1. It is possible to successfully close the year, but accidentally cancel the AFR-AOS Backup form before the audit submission file (or disk) is created.
2. You may have filed successfully, but choose to later refile with additional imported documents (e.g. MD&A or Notes not included in the original submission).

#### STEPS TO ACCESS

---

General → Maintenance → Year End → AFR – AOS Backups

Unlike other UAN backups, the backup file name cannot be edited. You can either create a file to submit online (Option #1) or create a disk to mail (Option #2). UAN recommends submitting the file online for entities that have access to a high speed internet connection.

#### **Option 1: Create a file to submit online:**

Select the backup destination: ‘ Internet Submission – E-Files Directory.’ Then click [Start].

When the backup is complete, the audit submission file will be saved under the C:\\_UAN\_Efiles directory. The file will be named ‘xxxx\_2013\_AFR.uan’ except that instead of ‘xxxx’ it will contain the entity’s four digit UAN entity ID number. You will be prompted to select this file name in this directory at the time that you submit the file online.

#### **Option 2: Create a disk to mail:**

Select the backup destination: ‘ Postal Submission – CD or DVD.’ Insert a blank disk in the CD/DVD tray and close it. Then click [Start].

When the backup is complete, the disk will be ejected.

The AFR – AOS backup for audit submission disk should be labeled in the following manner:

**2013 AFR**  
Your Entity Name/Your County Name  
Your UAN Entity Id Number

Specific steps for submitting the file (or disk) to meet the AFR requirements for the Auditor of State are outlined in this booklet, starting on page 27.

## Uniform Accounting Network – Year End Procedures DRAFT

### APPENDIX 8: MAPPING FUNDS

The mapping section of the AFR – Fund Utility is for miscategorized or ancillary 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 the purpose of annual financial statements.

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 fund it is ‘Map To’ 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 be carried 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 a fund was miscategorized this year and will be eliminated at the beginning of the new year and categorized differently. Mapping will allow the fund to be categorized correctly on the current year’s annual financial reports. After the year is closed, the balance of the fund should be moved to the fund in 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 the 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 system year from the drop down menus.

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

**Uniform Accounting Network – Year End Procedures DRAFT**

**APPENDIX 9: TEMPORARY MODE – UAN USER NOTES LETTER**

UAN User Notes detailing Temporary Mode was emailed to all UAN customers November 18, 2013 and is included on the following pages for reference. Please carefully review all of the important information provided in the letter before opening Temporary Mode.

---



## 2013 Year End User Notes

UAN is pleased to announce that version 2014.1 (*the year end update*) has been enhanced with a new Temporary Mode that includes **both** the Accounting and Payroll modules. In order to prepare for this significant improvement, please carefully review all of the important information provided in this document.

Temporary Mode allows you to work in both fiscal years 2013 and 2014 **before** closing fiscal year 2013, which provides many potential advantages. Opening Temporary Mode is a **required** step in the year end process, but working in 2014 before closing 2013 is **completely optional**. During Temporary Mode, you may select the work year upon login. See below:



This document 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 2014.1 as soon as you receive it in late December. Note that installing it does not **automatically** open Temporary Mode or advance your software to 2014. As emphasized in prior communications, you **must** complete the hardware transfer process prior to installing this update.

## PART A - ADVANTAGES OF TEMPORARY MODE

Temporary Mode in the old UAN software was only available for payroll, and only for thirty days of the new year. In the new software, Temporary Mode is available for sixty days after December 31, 2013 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 2013.

While the calendar year is still 2013, not only can you continue with your typical day-to-day work for December 2013, you may *also* log into work year 2014 where you can enter:

- Revenue budgets for fiscal year 2014
- Temporary appropriations for fiscal year 2014
- Purchase Orders that apply to the fiscal year 2014 appropriations
- Payroll maintenance changes (*employee setup or withholding rates*) that do not apply until January 2014

While the calendar year is 2014, you will be able to perform your typical day-to-day work for 2014, *and* also log into work year 2013 where you can enter:

- Final 2013 interest receipts from checking accounts or investments
- Any electronic payments made before the end of calendar year 2013
- \*Most utility adjustments or other corrections that should apply to fiscal year 2013\*
- The December 31<sup>st</sup> bank reconciliation (*after receiving your final bank statement*)

### **\*!WARNING!\***

All reallocations or adjustments to 2013 wages must be made **PRIOR** to opening Temporary Mode. The Wage Reallocation Utility (*new in version 2013.4*) and the Wage Adjustment Utility (*included in version 2014.1*) **WILL NOT** be accessible during Temporary Mode, and you **CANNOT** “undo” Temporary Mode after it has been opened.

## PART B - DATING RULES IN TEMPORARY MODE

The rules that have governed post dates throughout 2013 still apply during Temporary Mode:

- Just as before, you can never *backdate* printed warrants in the UAN software; therefore you cannot print warrants with a 2013 post date after the calendar date has passed December 31, 2013. 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 2014, you must be logged into work year 2014.

The only dating restriction specific to Temporary Mode is that 2014 transactions cannot be dated beyond the Temporary Mode period (i.e. sixty days after December 31, 2013). In other words, in order to post transactions dated March 1, 2014 or later, you must first close fiscal year 2013.

**Warning!** All online or phone payments that you make in calendar year 2014 must be posted in work year 2014; do not improperly backdate such 2014 payments into fiscal year 2013.

## PART C - ACCOUNTING IN TEMPORARY MODE

### 1. Temporary Appropriations

***Be prepared!*** Your governing board should adopt 2014 temporary appropriations by December 31, 2013 in order to authorize encumbrances and expenditures on and after January 1, 2014. 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 2014 prior to closing fiscal year 2013.

### 2. Permanent Appropriations

The new Temporary Mode functionality 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 2013 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, 2014 fund balances.

**Warning!** Do **NOT** enter permanent appropriations for fiscal year 2014 prematurely, i.e. prior to reconciling and closing fiscal year 2013 (*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 2013, you could potentially reduce the resources available for fiscal year 2014 below what you had appropriated. ***This is a violation of the Ohio Revised Code.***

## PART D - PAYROLL IN TEMPORARY MODE

### 1. Wage Utility Access

**Warning!** All reallocations or adjustments to 2013 wages must be made **PRIOR** to opening Temporary Mode. The Wage Reallocation Utility (*new in version 2013.4*) and the Wage Adjustment Utility (*included in version 2014.1*) **WILL NOT** be accessible during Temporary Mode, and you **CANNOT** “undo” Temporary Mode after it has been opened. Note: these utilities will become accessible for 2014 wages after fiscal year 2013 is closed.

### 2. 2014 Wage Appropriations

As mentioned previously, you **MUST** enter 2014 appropriations before you will be able to post any 2014 payments (*wages, withholding, or accounting payments*). While the old UAN software provided artificial temporary appropriations for posting new year wages and withholdings during Temporary Payroll Mode, this is **NOT** the case in the new software. Therefore your governing board must adopt temporary appropriations if you will need to post a 2014 payroll prior to the adoption of permanent appropriations.

### 3. Payroll Maintenance

Payroll setup changes that are entered while logged into work year 2013 **WILL ALSO** update the 2014 setup. For example: if you add a new school tax while logged into work year 2013, that withholding will also be available when you log into work year 2014. However, an important distinction is that maintenance changes entered while logged into work year 2014 **WILL NOT** apply backwards to 2013. **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 2014 (regardless of the pay period).

### 4. Calendar Year 2013

If you open Temporary Mode while the calendar date is still in 2013, you can continue to work in fiscal year 2013 to post wages and withholding payments due to be paid that year. You may also log into work year 2014 to make any necessary changes to employee earnings or withholdings applicable to the first payments to be posted in fiscal year 2014 (and, if required for your payroll schedule, begin posting the first 2014 payments).

### 5. Calendar Year 2014

After the calendar date is January 1, 2014 or later, any remaining unpaid 2013 withholdings will carry over for payment in fiscal year 2014. However, you will still be able to log into work year 2013 to post any electronic payments that you paid during calendar year 2013 but neglected to post in UAN at that time. Such items must be posted in work year 2013 in order

to be cleared on your December 31 bank reconciliation. **Warning!** All online or phone payments that you make in calendar year 2014 must be posted in work year 2014; do not improperly backdate such 2014 payments into fiscal year 2013.

**6. 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 and Local tax liabilities are instead determined by the *paycheck post date*. For example: wages with December 2013 pay period end dates posted in January of work year 2014 will be included on the OPERS and/or OP&FPF reports for December, but also correctly recognized as 2014 Federal, State, and Local tax liabilities.

**GASB 54 CHARTS FROM AOS BULLETIN 2011-004  
AND FUND PURPOSE GUIDE FROM LGS**

As noted in the year end procedures (*draft*) booklet, UAN provides technical guidance for using the AFR – Fund Utility to complete the GASB 54 requirements, but cannot suggest selections or entries to make. For questions regarding classifications, please read AOS Bulletin 2011-004, issue September 29, 2011 located on the AOS website [www.auditor.state.oh.us](http://www.auditor.state.oh.us). In addition, Local Government Services has provided UAN with a Fund Purposes guide.

The following section includes the supplemental crosswalk guides for townships, villages, and libraries (*taken from the AOS Bulletin 2011-004*) followed by each corresponding Fund Purposes guide. The entire AOS Bulletin 2011-004 and the Fund Purposes guide will be included with the UAN version 2014.1 documentation.

## Townships

### GASB 54 Fund Balance Classification Analysis

GASB 54 Fund Balance Classification Analysis						
GASB 54 Fund Classification	Prior Fund Classification	Fund Name	Revenue Source Foundation Revenue (SR only)/ Inflow	Source of Constraint	Type of Constraint	Fund Balance Classification
General	General	General (1000)	Various sources	None	None	Unassigned
General	SR	Compensated Absences	Transfers +	ORC Section 5705.13(B) Cash transferred from other funds	Township's intent--payment of sick/vacation/comp-time at termination	Committed
General	SR	Underground Storage Tank ( 2291 - 2339)	Transfers +	AOS Bulletin 94-04	Remediation deductible; however, no specific source, transfers	Committed
General	General	Unclaimed Monies Fund	Various unclaimed funds	ORC Section 9.39	Externally imposed by State Statute	Nonspendable
General	SR	Zoning	None	ORC Chapter 519	None	Unassigned
General	SR	Various	Charges for Services	No resolution establishing funding source	Resolution establishing intent of fund	Assigned
General	General	General	Hotel/Motel Tax - 50% for general fund	ORC Section 5739.09(B)	None	Unassigned
SR	SR	Motor Vehicle License Tax Fund (2011)	Motor Vehicle License Fees	ORC Chapter 4503	Externally imposed by State Statute	Restricted
SR	SR	Gasoline Tax Fund (2021)	Gas Tax	ORC Section 5728.06 & Chapter 5735	Externally imposed by State Statute	Restricted
SR	SR	Road and Bridge Fund (2031)	Property Taxes	ORC Section 5705.19 (G)	Externally Imposed by State Statute	Restricted
SR	SR	Road and Bridge Fund (2031)	Property Taxes--inside millage	ORC Section 5705.06 (F)	Internally Imposed by Trustees	Committed
SR	SR	Cemetery (2041 -2069)	Property Taxes	ORC Sections 517.03 & 5705.19 (T)	Externally Imposed by State Statute	Restricted
SR	SR	Cemetery (2041 -2069)	Charges for Services	ORC Section 517.15 A, C	Externally Imposed by State Statute	Restricted
SR	SR	Cemetery (2041 -2069)	Charges for Services	ORC Sections 517.07 & 517.08	Externally Imposed by State Statute	Restricted
SR	SR	Garbage and Waste Disposal District (2071 - 2079)	Property Taxes--inside millage	ORC Section 505.29,	Internally Imposed by Trustees	Committed
SR	SR	Garbage and Waste Disposal District (2071 - 2079)	Property Taxes	ORC Section 5705.19 (V)	Externally Imposed by State Statute	Restricted
SR	SR	Garbage and Waste Disposal District (2071 - 2079)	Charges for Services	ORC Section 505.29 - no separate fund req'd - Resolution establishing funding source	Internally imposed by township resolution	Committed
SR	SR	Police District (2081 -2109)	Property Taxes	ORC Sections 505.48, 505.51, & 5705.19 (J)	Externally Imposed by State Statute	Restricted
SR	SR	Police District (2081 - 2109)	Charges for Services	ORC Section 505.431 - no separate fund req'd - Resolution establishing funding source	Internally imposed by township resolution	Committed
SR	SR	Fire District (2111-2139)	Taxes	ORC Sections 505.39 & 5705.19 (I)	Externally Imposed by State Statute	Restricted
SR	SR	Fire District (2111 - 2139)	Charges for Services	ORC Sections 505.371 & 505.375 - separate fund - rate set by fire district board	Externally imposed by State Statute	Restricted
SR	SR	Road District (2141 -2169)	Property Taxes	ORC Section 5573.211	Externally Imposed by State Statute	Restricted
SR	SR	Park Levy (2171 - 2179)	Property Taxes--inside millage	ORC Section 511.27	Internally Imposed by Trustees	Committed
SR	SR	Park Levy (2171 - 2179)	Property Taxes	ORC Section 5705.19 (H)	Externally Imposed by State Statute	Restricted
SR	SR	Special Levy (2191 -2219)	Property Taxes	ORC Sections 5705.19, 505.46 & 47	Externally imposed by voters	Restricted
SR	SR	Drug Law Enforcement (2221)	Fines and Forfeitures	ORC Section 2925.03, Technical Bulletin 86-16	Externally imposed by State Statute	Restricted
SR	SR	Permissive Motor Vehicle License (2231)	Intergovernmental		Externally imposed by State Statute	Restricted
SR	SR	Permissive Sales Tax (2241)	- Permissive MVL Hotel/Motel Tax - 50% for convention and visitors' bureau	ORC Chapter 4504 ORC Section 5739.09(B)	Externally imposed by State Statute	Restricted
SR	SR	Federal Law Enforcement (2251)	Fines and Forfeitures	AOS Bulletin 88-18	Externally imposed by State Statute	Restricted
SR	SR	Law Enforcement Trust (2261)	Fines and Forfeitures	ORC Section 2981.13 (C)(I)	Externally imposed by State Statute	Restricted
SR	SR	Enforcement and Education (2271)	Fines and Forfeitures	AOS Bulletin 90-28	Externally imposed by State Statute	Restricted
SR	SR	Fire and Rescue, Ambulance and Emergency Medical Services (2281 - 2289)	Charges for Services	ORC Section 505.84 - separate fund - rate set by township trustees	Externally imposed by State Statute	Restricted
SR	SR	Service Assessments (2401 - 2599)	Special Assessments	ORC Section 515.11 - lighting	Externally imposed by State Statute	Restricted
SR	SR	Miscellaneous Special Revenue (2901 - 2999)	TBD by township	TBD by township	TBD by township	TBD by township
DS	DS	General Retirement Fund (2101 - 3199)	Property Taxes	ORC Sections 5705.19; 133.10 & 133.25	Externally imposed by State Statutes	Restricted
DS	DS	Special Assessment Bond Retirement (3301 -3399)	Transfers + Special Assessments	Transfers from General Fund ORC Sections 133.17 & 6115.50	Externally imposed by State Statutes	Assigned Restricted

## Townships

### GASB 54 Fund Balance Classification Analysis

GASB 54 Fund Balance Classification Analysis							
GASB 54 Fund	Prior Fund	Fund Name	Revenue Source	Foundation Revenue (SR only)/ Inflow	Source of Constraint	Type of Constraint	Fund Balance Classification
DS	DS	Miscellaneous Debt Service (3901 - 3999)	TBD by Township	TBD by township	TBD by township	TBD by township	TBD by township
CP	CP	Bond Fund (4101 - 4999)	Initial Debt Proceeds +	ORC Sections 133.15, .32, & 504.20	Externally imposed by debt covenants	Externally imposed by debt covenants	Restricted
CP	CP	Permanent Improvement (4301 - 4399)	TBD by Township	TBD by township	TBD by township	TBD by township	TBD by township
CP	CP	Public Works Commission Project (4401 - 4499)	Intergovernmental	OPWC Money	Externally imposed by grantor/OPWC	Externally imposed by grantor/OPWC	Restricted
CP	CP	Capital Improvement Assessment Fund (4501 - 4599)	Special Assessments	ORC Sections 504.18, 515.16 & 521.06 - water and sewer	Externally imposed by State statute	Externally imposed by State statute	Restricted
CP	CP	Miscellaneous Capital Projects (4901 - 4949)	TBD by township	TBD by township	TBD by township	TBD by township	TBD by township
Perm	Perm	Cemetery (2041 - 2069)	Charges for Services	ORC Section 517.15 B - endowment	Externally imposed by State Statute	Externally imposed by State Statute	Nonspendable
Perm +	Perm	Permanent (4951 - 4999)	Donations-Corpus can't be spent	ORC Section 5705.09(F)	Externally imposed by donor	Externally imposed by donor	Nonspendable
			Earnings on corpus	ORC Section 5705.09(F)	Externally imposed by donor	Externally imposed by donor	Restricted

## Townships

### Purposes by Fund

Fund Name	Fund Balance Classification	Purpose
Compensated Absences	Committed	Compensated Absences
Underground Storage Tank ( 2291 - 2339)	Committed	Underground Storage Tanks
Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
Various	Assigned	TBD by Fiscal Officer
Motor Vehicle License Tax Fund (2011)	Restricted	Road and Bridge Maintenance and Improvements
Gasoline Tax Fund (2021)	Restricted	Road and Bridge Maintenance and Improvements
Road and Bridge Fund (2031)	Restricted	Road and Bridge Maintenance and Improvements
Road and Bridge Fund (2031)	Committed	Road and Bridge Maintenance and Improvements
Cemetery (2041 -2069)	Restricted	Cemetery
Cemetery (2041 -2069)	Restricted	Cemetery
Cemetery (2041 -2069)	Restricted	Cemetery
Garbage and Waste Disposal District (2071 - 2079)	Committed	Garbage and Waste Disposal
Garbage and Waste Disposal District (2071 - 2079)	Restricted	Garbage and Waste Disposal
Garbage and Waste Disposal District (2071 - 2079)	Committed	Garbage and Waste Disposal
Police District (2081 -2109)	Restricted	Police Operations
Police District (2081 - 2109)	Committed	Police Operations
Fire District (2111-2139)	Restricted	Fire Operations
Fire District (2111 - 2139)	Restricted	Fire Operations
Road District (2141 -21690)	Restricted	Road and Bridge Maintenance and Improvements
Park Levy (2171 - 2179)	Committed	Recreation Programs
Park Levy (2171 - 2179)	Restricted	Recreation Programs
Special Levy (2191 -2219)	Restricted	TBD by Fiscal Officer
Drug Law Enforcement (2221)	Restricted	Drug and Alcohol Education and Enforcement
Permissive Motor Vehicle License (2231)	Restricted	Road and Bridge Maintenance and Improvements
Permissive Sales Tax (2241)	Restricted	Convention and Visitor's Bureau
Federal Law Enforcement (2251)	Restricted	Drug and Alcohol Education and Enforcement
Law Enforcement Trust (2261)	Restricted	Police Operations
Enforcement and Education (2271)	Restricted	Drug and Alcohol Education and Enforcement
Fire and Rescue, Ambulance and Emergency Medical Services (2281 - 2289)	Restricted	Emergency Medical Services
Service Assessments (2401 - 2599)	Restricted	TBD by Fiscal Officer
Miscellaneous Special Revenue (2901 - 2999)	TBD by township	TBD by Fiscal Officer
General Retirement Fund (2101 - 3199)	Restricted	Debt Service
Special Assessment Bond Retirement (3301 -3399)	Restricted	Debt Service
Miscellaneous Debt Service (3901 - 3999)	TBD by township	Debt Service
Bond Fund (4101 - 4999)	Restricted	Construction of _____
Permanent Improvement (4301 - 4399)	TBD by township	Construction of _____
Public Works Commission Project (4401 - 4499)	Restricted	Construction of _____
Capital Improvement Assessment Fund (4501 - 4599)	Restricted	Construction of _____
Miscellaneous Capital Projects (4901 - 4949)	TBD by township	Construction of _____
Cemetery (2041 -2069)	Nonspendable	Cemetery Endowment
Permanent (4951 - 4999)	Nonspendable	Endowment for _____
	Restricted	TBD by Fiscal Officer

## Cities/Villages

### GASB 54 Fund Balance Classification Analysis

GASB 54 Fund Balance Classification Analysis						
GASB 54 Fund Classification	Prior Fund Classification	Fund Name	Revenue Source Foundation Revenue (SR only)/ Inflow	Source of Constraint	Type of Constraint	Fund Balance Classification
General	General	General	Various sources	None	None	Unassigned
General	SR	Compensated Absences	Transfers +	ORC Section 5705.13(B), transferred from other funds	City's intent - pmt of sick/vacation/comp at termination	Committed
General	SR	Underground Storage Tanks	Transfers from other funds +	AOS Bulletin 94-04	Remediation deductible; no specific source, transfer:	Committed
General	General	Unclaimed Monies Fund	Various unclaimed funds	ORC Section 9.39	Externally imposed by State Statute	Nonspendable
General	General	General	Hotel/Motel Tax - 50% for municipality	ORC Section 5739.09(B)	None	Unassigned
SR	SR	Police Pension	3/10 mill Property Taxes	ORC Sections 5705.06(G) & 742.33(B)	Externally imposed by State Statute	Restricted
SR	SR	Fire Pension	3/10 mill Property Taxes	ORC Sections 5705.06(G) & 742.34(B)	Externally imposed by State Statute	Restricted
SR	SR	Special Levy	Property Taxes	ORC Section 5705.19	Externally imposed by voters	Restricted
SR	SR	Hotel/Motel Tax	Hotel/Motel Tax - 50% for municipality	ORC Section 5739.09(B)	Internally imposed by City Ordinance	Committed
SR	SR	Hotel/Motel Tax	Hotel/Motel Tax - 50% for convention and visitors' bureau	ORC Section 5739.09(B)	Externally imposed by State Statute	Restricted
SR + a	SR	Tax Increment	Increment Taxes	ORC Sections 5709.40 - 5709.43	Externally imposed by State Statute	Restricted
SR	SR	Service Assessments	Special Assessments	ORC Chapters 727 & 729	Externally imposed by State Statute	Restricted
SR + b	SR	CDBG	Intergovernmental-Grant Monies	Grant Award Agreement	Externally imposed by Grantor	Restricted
SR	SR	CDBG Revolving Loan	Intergovernmental	Grant Award Agreement	Externally imposed by Grantor +	Restricted +
SR	SR	Cops	Intergovernmental-Grant Monies	Grant Award Agreement	Externally imposed by Grantor	Restricted
SR	SR	FEMA	Intergovernmental	ORC Section 131.35	Externally imposed by State Statute/grant award	Restricted
SR	SR	HUD Housing	Intergovernmental-Grant Monies	Grant Award Agreement	Externally imposed by Grantor	Restricted
SR	SR	Joint Economic Develop District	Intergovernmental - City's share of JEDD income tax collections	ORC Sections 715.72-715.83	Externally Imposed by State Statute	Restricted
SR	SR	Street Maintenance (SCMR)	Intergovernmental		Externally imposed by State Statute	Restricted
			- Gas Tax	ORC Section 5728.06 & ORC Chapter 5735		
			- Motor Vehicle License Fees	ORC Chapter 4503		
SR	SR	State Highway	Intergovernmental		Externally imposed by State Statute	Restricted
			- Gas Tax	ORC Section 5728.06 & ORC Chapter 5735		
			- Motor Vehicle License Fees	ORC Chapter 4503		
SR	SR	Permissive Motor Vehicle License	Intergov't - Permissive MVL	ORC Chapter 4504	Externally imposed by State Statute	Restricted
SR	SR	Drug Law Enforcement	Fines and Forfeitures	ORC Section 2925.03, AOS Bulletin 86-16	Externally imposed by State Statute	Restricted
SR	SR	Enforcement and Education	Fines and Forfeitures	AOS Bulletin 90-25	Externally imposed by State Statute	Restricted
SR	SR	Federal Equitable	Fines and Forfeitures	US Treasury & Justice Departments	Externally imposed by Federal Law	Restricted
SR	SR	Indigent Alcohol	Fines and Forfeitures	ORC Sections 4511.191(H)(1) & 2949.094(A)	Externally imposed by State Statute	Restricted
SR	SR	Law Enforcement Trust	Fines and Forfeitures	ORC Section 2981.13 (C)(1)	Externally imposed by State Statute	Restricted
SR	SR	Mandatory Drug Fines	Fines and Forfeitures	ORC Section 2925.03, AOS Bulletin 86-16	Externally imposed by State Statute	Restricted
SR + c	SR	Municipal Court Special Programs	Fines and Forfeitures	ORC Section 1901.26 (B)(1)	Externally imposed by State Statute	Restricted
SR	SR	Cemetery	Charges for Services-Sale of Lots	ORC Section 759.13	Externally imposed by State Statute	Restricted
SR + d	SR	City Donation Fund	Donations	External resource providers	Externally imposed by contributor	Restricted
			Donations	External resource providers	Implied by donor, internally imposed by ordinance	Committed
DS	DS	G.O. Bond Retirement	Property Taxes	ORC Sections 5705.19; 133.10 & 133.25	Externally imposed by State Statutes	Restricted
			Income Taxes	ORC Sections 5705.09; 133.10 & 716.01	Externally imposed by State Statutes	Restricted
			Transfers +	Transfers from General Fund	City intends to use for specific purpose	Assigned
DS	DS	Special Assessment Bond Retirement	Special Assessments	ORC Sections 133.17 & 6115.50	Externally imposed by State Statutes	Restricted
CP	CP	Capital Grants	Intergovernmental	Grant Award Agreement	Externally imposed by Grantor	Restricted
CP	CP	Federal Stimulus	Intergovernmental	Grant Award Letter	Externally imposed by Grantor	Restricted
CP	CP	Issue II Improvements	Intergovernmental	OPWC Money	Externally imposed by grantor/OPWC	Restricted
CP	CP	Municipal Court Improvements	Fines and Forfeitures	ORC Section 1901.26 (B)(1)	Externally imposed by State Statute	Restricted
CP	CP	Capital Improvement Assessment Fund	Special Assessments	ORC Chapters 727 & 729	Externally imposed by State Statute	Restricted

## Cities/Villages

### GASB 54 Fund Balance Classification Analysis

GASB 54 Fund Balance Classification Analysis						
GASB 54 Fund Classification	Prior Fund Classification	Fund Name	Revenue Source Foundation Revenue (SR only)/ Inflow	Source of Constraint	Type of Constraint	Fund Balance Classification
CP	CP	Construction/Improvement Fund	Specific source TBD by City	ORC Section 5705.13 (C) & City Ordinance	Internally imposed by City ordinance	Committed
			Transfers +	ORC Section 5705.13 (C) & City Ordinance	City has identified a specific purpose by ordinance	Committed
			Transfers +	ORC Section 5705.13 (C)	City has not identified a specific purpose	Assigned
CP	CP	Construction Fund	Initial Debt Proceeds +	ORC Sections 133.15, & .32	Externally imposed by debt covenants	Restricted
Perm	Perm	Cemetery Investment/Perpetual Care	Charges for Services	ORC Sections 759.12 & .15	Imposed by State Statute	Nonspendable
Perm + e	Perm	Endowment	Donations-Corpus can't be spent	ORC Section 5705.09 (F), Trust Law	Externally imposed by donor	Nonspendable
			Earnings on corpus	ORC Section 5705.09 (F), Trust Law	Externally imposed by donor	Restricted

## Villages Purposes by Fund

Fund Number	Fund Name	Fund Balance Classification	Purpose
2901-2999	Compensated Absences	Committed	Compensated Absences
2291 - 2299	Underground Storage Tanks	Committed	Underground Storage Tanks
9101-9199	Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
2131--2139	Police Pension	Restricted	Police and Fire Pension
2141-2149	Fire Pension	Restricted	Police and Fire Pension
	Special Levy	Restricted	TBD by Fiscal officer
2901-2999	Tax Increment	Restricted	Economic Development
2401-2499	Service Assessments	Restricted	TBD by Fiscal officer
2051-2059	CDBG	Restricted	Community Development
2051-2059	CDBG Revolving Loan	Restricted	Community Development
2121-2129	Cops	Restricted	Police Operations
2051-2059	FEMA	Restricted	Disaster Relief
2051-2059	Hud Housing	Restricted	Economic Development
2901-2999	Joint Economic Develop District	Restricted	Economic Development
2011-2019	Street Maintenance (SCMR)	Restricted	Road Maintenance and Improvements
2021-2029	State Highway	Restricted	Road Maintenance and Improvements
2101-2109	Permissive Motor Vehicle License	Restricted	Road Maintenance and Improvements
2901-2999	Alcohol Education	Restricted	Drug and Alcohol Education and Enforcement
2081-2089	Drug Law Enforcement	Restricted	Drug and Alcohol Education and Enforcement
2271-2289	Enforcement and Education	Restricted	Drug and Alcohol Education and Enforcement
2111-2119	Hotel/Motel Tax 50% village (by ord)	Committed	TBD by Fiscal officer
2111-2119	Hotel/Motel Tax 50% CVB	Restricted	Convention and Visitor's Bureau
2901-2999	Federal Equitable	Restricted	Police Operations
2901-2999	Indigent Alcohol	Restricted	Drug and Alcohol Education and Enforcement
2091-2099	Law Enforcement Trust	Restricted	Police Operations
2901-2999	Mandatory Drug Fines	Restricted	Drug and Alcohol Education and Enforcement
2901-2999	Municipal Court Special Programs	Restricted	TBD by Fiscal Officer
2031-2039	Cemetery	Restricted	Cemetery
2901-2999	City Donation Fund	Restricted	TBD by Fiscal Officer
2901-2999		Committed	TBD by Fiscal Officer
3101-3199	G.O. Bond Retirement	Restricted	Debt Service
3101-3199		Restricted	Debt Service
3101-3199		Assigned	Debt Service
3301-3399	Special Assessment Bond Retirement	Restricted	Debt Service
4201-4299	Capital Grants	Restricted	Construction of _____
4901-4949	Federal Stimulus	Restricted	Construction of _____
4901-4949	Issue II Improvements	Restricted	Construction of _____
4901-4949	Municipal Court Improvements	Restricted	Construction of _____
4501-4599	Capital Improvement Assessment Fund	Restricted	Construction of _____
4101-4299	Construction/Improvement Fund	Committed	Construction of _____
4101-4299		Committed	Construction of _____
4101-4299		Assigned	Construction of _____
4101-4299	Construction Fund	Restricted	Construction of _____
4951-4999	Cemetery Investment/Perpetual Care	Nonspendable	Endowment for _____
4951-4999	Endowment	Nonspendable	Endowment for _____
		Restricted	TBD by Fiscal Officer

## Libraries

### GASB 54 Fund Balance Classification Analysis

GASB 54 Fund Balance Classification Analysis						
GASB 54 Fund Classification	Prior Fund Classification	Fund Name	Revenue Source Foundation Revenue (SR only)/ Inflow	Source of Constraint	Type of Constraint	Fund Balance Classification
General	General	General	Various sources	None	None	Unassigned
General	General	Unclaimed Monies Fund	Various unclaimed funds	ORC Section 9.39	Externally imposed by State Statute	Nonspendable
SR	SR	Miscellaneous Special Revenue	Intergovernmental - Grants	Federal/State Grantors	Externally Imposed by Grantor	Restricted
DS	DS	General Retirement Fund	TBD by Library	TBD by Library	TBD by Library	TBD by Library
CP	CP	Capital Projects	TBD by Library	TBD by Library	TBD by Library	TBD by Library
CP	CP	Building and Repair Fund	TBD by Library	TBD by Library	TBD by Library	TBD by Library
Perm +	Perm	Permanent	Donations-Corpus can't be spent	ORC Section 5705.09(F)	Externally imposed by donor	Nonspendable
Perm +	Perm	Permanent	Earnings on corpus	ORC Section 5705.09(F)	Externally imposed by donor	Restricted

## Libraries

### Purposes by Fund

Fund Name	Fund Balance Classification	Purpose
General	Unassigned	
Unclaimed Monies Fund	Nonspendable	Unclaimed Monies
Miscellaneous Special Revenue	Restricted	TBD by Fiscal Officer
General Retirement Fund	TBD by Library	Debt Service
Capital Projects	TBD by Library	Construction of _____
Building and Repair Fund	TBD by Library	TBD by Fiscal Officer
Permanent	Nonspendable	Endowment for _____
Permanent	Restricted	TBD by Fiscal Officer