

Budget Training



Dave Yost • Auditor of State

Revised April, 2011

Uniform Accounting Network – Budget Training

Table of Contents

UAN Version 15.1

Miscellaneous

Budget Outline

EXERCISES

- 1. Verify Accounting Data*
- 2. Create Master Worksheet*
- 3. Create Budget*
- 4. Edit Budget*
- 5. Print Reports*
- 6. Budget Schedules*

Uniform Accounting Network – Budget Training

Miscellaneous

Training

In UAN Training, practice exercises are used for learning purposes and are not available on a standard UAN system. However, all users have access to a training application. There are four options available. They are as follows:

1. Load Training Data - This option loads current Accounting and Payroll data into the training environment.
2. Run Training - This option opens up the training environment with the training data that was loaded.
3. Save Training Data - This option saves the data that is in the training environment. This allows saved training data to be reloaded. It will save only one training scenario at a time (multiple training sessions cannot be saved).
4. Load Saved Training Data - This option loads saved training data (data saved using option 3 above).

Password

The default password is Pilot. The UAN system allows the password for any of the UAN programs to be changed. The password utility requires the password of the UAN Software (Accounting and Payroll) to be changed on a quarterly basis. For data security purposes, it is recommended to change the password for the UAN Software (Accounting and Payroll) as frequently as needed. Please refer to the Accounting Manual, Appendix E for further explanation of how to change passwords.

General Instructions for Selecting Menu Options

Mouse: When you see the word 'select' in an instruction in this training guide, you should move your mouse pointer to the required selection; then click or double-click the left button of the mouse.

Keyboard: For menu selections and when you see the word 'search' in a screen, you can move the highlight with the tab key or the up or down arrow keys until you have highlighted the required selection and then press enter.

Search Box: A field that has a down arrow on the right hand side has a search box available. First select a function button to activate a screen page. Then left click the down arrow to display a list of items. In some screens, pressing the space bar will activate the search box.

Uniform Accounting Network – Budget Training

Miscellaneous

F11 and F12: These additional keys at the top of the keyboard are used to make multiple selections from a grid. The F11 will select all choices **up** from the marked item. The F12 will select all choices **down** from the marked item. Shift F11 and Shift F12 will unselect the marked items.

Spell Check

Spell check is available from the Windows option on the drop down menu at the top of the screen. Only characters and memo fields may be spell checked. Spell check cannot check fields that are read only. The hot key to activate 'Spell Check' in the system is accessed by pressing the 'Ctrl' key and the letter 'S' instead of using the 'Alt' key.

Hot Keys

Hot keys allow the use of the keyboard to select menu items without using the mouse. The hot key letter designation can be identified as the letter in the button which is underlined. For example, if the menu item is Process, the 'P' would be the hot key. Hot keys are utilized by pressing the 'Alt' key and the underlined letter of the function button that is to be accessed.

Backups

Backups may be performed at anytime. A good procedure to follow is to periodically store a backup CD in a safe off-site location. Rotate the off-site CD on a monthly basis. A written log of backups should be documented to assist you in identifying the date of each backup, description of each backup, how many backups are on a CD-R and when the CD-R is full. You can reference Appendix E of the UAN Accounting Manual for a Backup Log copy and further information concerning backup procedures.

Help

A UAN Help application is accessible in the Accounting, Payroll, Cemetery and Inventory software. It is accessible by pressing the F1 key anywhere in the software. It is a context sensitive Help application that incorporates the software manuals. By pressing the F1 key in an area of the software, the section of the manual that applies to that specific area will be displayed on the screen. It also contains a Contents tab, a Print option and Back and Forward buttons.

Uniform Accounting Network – Budget Training

Budget Outline

Overview

The Budget/Trend software will electronically prepare reports that will show financial data in several different formats. Internally this software can be used as a financial planning tool. This software will also prepare and create an annual budget form that may be submitted to the county auditor.

Tax Budget Facts

- Used to set tax property tax rates
- Used to allocate local government fund
- Planning for the next year
- Presents/justifies the need for tax levies
- May be waived by budget commission

Budget Time Table

Townships and Villages

When	Who	Action
May	Executive Officer	Instruct department heads to prepare estimate of revenues and expenditures for upcoming year.
June	Department Heads	File with the Executive Officer the estimate of revenues and expenditures.
June 15	Executive Officer	Present draft of budget to governing board for review.
Ten days before adopting	Governing board	File two copies of the budget with the fiscal officer for public inspection and set at least one public hearing.
Ten days before public hearing	Governing board	Give notice of hearing by at least one publication.
July 15	Governing board	Shall adopt tax budget.
July 20	Governing board	Shall submit budget to County Auditor.

Uniform Accounting Network – Budget Training

Budget Outline

Libraries

When	Who	Action
May 31- all but school districts; June 1- school district libraries	Library's board of trustees	Adopt the budget by resolution and submit to taxing authority.
Ten days before public hearing	Taxing authority	Public notice shall be published.
June 15	Taxing authority	Shall adopt budget request.
July 20	Taxing authority	Shall submit budget to County Auditor.

Requirements

The County Budget Commission can waive the tax budget requirement. An affirmative vote of a majority of the commission, including the county auditor, is still required to enact a waiver. The taxing authority of the subdivision will still be required to provide the commission with the information it needs to fulfill its responsibilities under Chapter 5705, including setting tax rates.

Basic Steps

The three main areas in the Budget/Trend software are Financial Worksheet, Reports and Maintenance. Each section will be reviewed. The basic steps include verifying the current year's financial data and editing (if necessary), printing and editing the Master Worksheet, creating a Financial Worksheet and editing (if necessary), adding funds and printing all reports and schedules.

Features

Features include creating financial worksheets with selected funds, reviewing and editing all years involved with the financial data on one grid at the same time, printing selected funds for review, printing supplemental budget schedules separately, accessing help screens on all topics throughout the program, adding footnotes to explain items and adding account detail for various items.

Reports

These include the Financial Reports (Worksheet, Budget and Trend) and all of the Budget Schedules.

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

Load Training Exercise 1. Verify Accounting Data

Date is 05/01/2011

Enter Password *Pilot*

Overview

Prior to preparing financial data for reporting, various items must be checked in the Accounting software. First, verify that the estimated revenue and appropriation amounts have been entered for each account code. This is done from the Accounting software by printing the current year to date Revenue and Appropriation Status reports. From these reports, verify that the revenue and appropriation figures reflect the most current estimates. If some of the revenue or appropriation budgets need to be updated, do this before entering the Budget/Trend software.

Verify Revenues

Steps to Access - Revenues

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status**.
Select **Revenues**.
Select **Information**.
Select **Revenue Status**.
Select **Month (May)**.

Print the Revenue Status.

Things to look for:

- Budget Amounts should agree with the latest gross taxes and other sources on the Amended Certificate of Estimated Resources from the county auditor.
- Amount Received should be in line with the Budget Amounts for the given time period.

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

REVENUE STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report

Fund: 1000 General

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real E	\$2,747,040.00	\$1,105,684.00	\$0.00	\$1,641,356.00	40.250
1000-102-0000	Tangible Personal Property Ta	0.00	0.00	0.00	0.00	0.000
1000-103-0000	Permissive Sales Tax	0.00	0.00	0.00	0.00	0.000
1000-302-0000	Fees	18,000.00	4,500.00	0.00	13,500.00	25.000
1000-303-0000	Cable Franchise Fees	170,000.00	168,150.00	0.00	1,850.00	98.912
1000-531-0000	Estate Tax	0.00	5,000.00	0.00	-5,000.00	0.000
1000-532-0000	Local Government Distribution	436,000.00	143,880.00	0.00	292,120.00	33.000
1000-533-0000	Liquor Permit Fees	58,000.00	0.00	0.00	58,000.00	0.000
1000-534-0000	Cigarette License Fees	300.00	0.00	0.00	300.00	0.000
1000-535-0000	Property Tax Allocation	208,500.00	101,500.00	0.00	107,000.00	48.681
1000-701-0000	Interest	64,000.00	21,120.00	0.00	42,880.00	33.000
1000-801-0000	Gifts and Donations	9,000.00	9,000.00	0.00	0.00	100.000
1000-892-0000	Other - Miscellaneous	79,000.00	37,910.00	0.00	41,090.00	47.987
1000-931-0000	Transfers - In	0.00	0.00	0.00	0.00	0.000
1000-999-0000	Other - Other Financing Sources	0.00	0.00	0.00	0.00	0.000
Fund 1000 Sub-Total:		3,789,840.00	1,596,744.00	0.00	2,193,096.00	42.132
1000-941-0000	Advances - In	0.00	0.00	0.00	0.00	0.000
Memorandum Fund 1000 Sub-Total:		3,789,840.00	1,596,744.00	0.00	2,193,096.00	42.132

①
\$2,747,040
②
③
④
⑤
\$1,042,800

Fund: 2031 Road and Bridge

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
2031-101-0000	General Property Tax - Real Estat	728,000.00	293,894.00	0.00	434,106.00	40.370
2031-102-0000	Tangible Personal Property Tax	0.00	0.00	0.00	0.00	0.000
2031-535-0000	Property Tax Allocation	35,000.00	17,150.00	0.00	17,850.00	49.000
2031-892-0000	Other - Miscellaneous	9,500.00	4,622.00	0.00	4,878.00	48.653
2031-931-0000	Transfers - In	0.00	0.00	0.00	0.00	0.000
Fund 2031 Sub-Total:		772,500.00	315,666.00	0.00	456,834.00	40.863
2031-941-0000	Advances - In	0.00	0.00	0.00	0.00	0.000
Memorandum Fund 2031 Sub-Total:		772,500.00	315,666.00	0.00	456,834.00	40.863

\$728,000
\$44,500

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

REVENUE STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report

Fund: 2231 Permissive Motor Vehicle Licen

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
2231-104-0000	Permissive MVL Tax - Township	51,000.00	17,595.00	0.00	33,405.00	34.500
Fund 2231 Sub-Total:		51,000.00	17,595.00	0.00	33,405.00	34.500
Memorandum Fund 2231 Sub-Total:		51,000.00	17,595.00	0.00	33,405.00	34.500
Total All Accounts And Funds:		\$4,613,340.00	\$1,930,005.00	\$0.00	\$2,683,335.00	41.835
Memorandum Total All Accounts And Funds:		\$4,613,340.00	\$1,930,005.00	\$0.00	\$2,683,335.00	41.835

RESOURCES AVAILABLE FOR APPROPRIATION
UAN TOWNSHIP, TRAINING COUNTY

Fund	Name	Jan 1 Cash Balance	Budget Carry Over Encumbrance	Reserve Balance Accounts (Twp Only)	Budget Revenue Amount	Total
1000	General	\$2,518,615.00	\$1,869,400.00	\$0.00	\$3,789,840.00	\$4,439,055.00
2031	Road and Bridge	52,000.00	0.00	0.00	772,500.00	824,500.00
2231	Permissive Motor Vehicle License	10,000.00	0.00	0.00	51,000.00	61,000.00
		\$2,580,615.00	\$1,869,400.00	\$0.00	\$4,613,340.00	\$5,324,555.00

****Jan 1 General Fund Cash less Carry Over Encumbrance:
\$2,518,615 - \$1,869,400 = \$649,215**

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

Exercise

Select **Accounting**.
Select **Maintenance**.
Select **Revenue Maintenance**.
Select **Budget Maintenance**.
Select **Record**.

Record the Estate Tax budget amount and process.

Revenue Account Code: 1000-531-0000	\$ 5,000.00	(New Certificate)
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- ① Economic Conditions – foreclosures in area, plant & car dealership closings; speak with county auditor.
 - ② Source of revenue expired in 2008.
 - ③ Affected by winter months and economic conditions
 - ④ Receive twice a year, June and October.
 - ⑤ One time donation.

Verify Appropriations

Steps to Access - Appropriations

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status**.
Select **Appropriations**.
Select **Information**.
Select **Appropriation Status**.
Select **Month (May)**.

Print the Appropriation Status.

Things to look for:

- Permanent appropriations by fund should agree with the permanent appropriation resolution or ordinance and any supplemental appropriations.
- Appropriations should not exceed the resources available for appropriation.
- Amount spent should be in line with the appropriation amounts for the given period.

Uniform Accounting Network – Budget Training

APPROPRIATION STATUS
VAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Verify Accounting Data Chapter One

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD \$ Spent
Fund: General							
Total Cash Balance: \$1,400,352.00							
1000-110-111-0000 (D) Salaries - Trustees	\$0.00		\$6,500.00	\$2,167.00	\$4,333.00	\$2,167.00	33,335
1000-110-121-0000 (D) Salary - Township Fiscal Officer	0.00		23,000.00	7,667.00	15,333.00	7,667.00	33,335
1000-110-122-0000 (D) Salaries - Township Fiscal Officer's Staff	0.00		45,000.00	16,875.00	28,125.00	16,875.00	37,500
1000-110-131-0000 (D) Salary - Administrator	0.00		26,000.00	9,750.00	16,250.00	9,750.00	37,500
1000-110-132-0000 (D) Salaries - Administrator's Staff	0.00		62,000.00	23,250.00	38,750.00	23,250.00	37,500
1000-110-211-0000 (D) Ohio Public Employees Retirement System	0.00		25,000.00	8,333.00	16,667.00	8,333.00	33,332
1000-110-213-0000 (D) Medicare	0.00		2,500.00	625.00	1,875.00	625.00	25,000
1000-110-221-0000 Medical/Hospitalization	0.00		290,000.00	96,667.00	193,333.00	96,667.00	33,333
1000-110-222-0000 Life Insurance	0.00		1,250.00	417.00	833.00	417.00	33,360
1000-110-230-0000 (D) Workers' Compensation	0.00		65,500.00	21,833.00	43,667.00	21,833.00	33,333
1000-110-311-0000 Accounting and Legal Fees	4,400.00		43,000.00	20,382.00	22,618.00	18,982.00	40,046
1000-110-312-0000 Auditing Services	0.00		7,000.00	2,800.00	4,200.00	2,800.00	40,000
1000-110-313-0000 Uniform Accounting Network Fees	0.00		4,200.00	1,050.00	3,150.00	1,050.00	25,000
1000-110-314-0000 (D) Tax Collection Fees	0.00		26,000.00	10,140.00	15,860.00	10,140.00	39,000
1000-110-315-0000 (D) Election Expenses	0.00		2,100.00	861.00	1,239.00	861.00	41,000
1000-110-319-0000 Other - Professional and Technical Services	0.00		12,500.00	5,750.00	6,750.00	5,750.00	46,000
1000-110-322-0000 Garbage and Trash Removal	0.00		700.00	233.00	467.00	233.00	33,286
1000-110-330-0000 Travel and Meeting Expense	0.00		1,700.00	850.00	850.00	850.00	50,000
1000-110-341-0000 Telephone	0.00		15,500.00	5,167.00	10,333.00	5,167.00	33,335
1000-110-342-0000 Postage	0.00		600.00	216.00	384.00	216.00	36,000
1000-110-345-0000 (D) Advertising	0.00		7,500.00	3,075.00	4,425.00	3,075.00	41,000
1000-110-351-0000 Electricity	0.00		13,000.00	4,550.00	8,450.00	4,550.00	35,000
1000-110-352-0000 Water and Sewage	0.00		2,100.00	714.00	1,386.00	714.00	34,000
1000-110-353-0000 Natural Gas	0.00		2,100.00	713.00	1,381.00	713.00	34,238
1000-110-360-0000 Contracted Services	1,160,000.00		150,000.00	1,209,798.00	100,202.00	751,798.00	57,389
1000-110-381-0000 Property Insurance Premiums	0.00		15,500.00	5,167.00	10,333.00	5,167.00	33,335
1000-110-389-0000 Other - Insurance and Bonding	0.00		12,500.00	4,167.00	8,333.00	4,167.00	33,336
		\$162,500					
		\$384,250					
			\$316,000				

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

APPROPRIATION STATUS
VAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD \$ Spent
Fund: General							
Total Cash Balance:	\$1,400,352.00						
1000-110-410-0000 Office Supplies			9,500.00	4,180.00	5,320.00	4,180.00	44,000
1000-110-420-0000 Operating Supplies		\$61,500	47,000.00	10,810.00	36,190.00	10,810.00	23,000
1000-110-430-0000 Small Tools and Minor Equipment			5,000.00	1,850.00	3,150.00	1,850.00	37,000
1000-110-519-0000 Other - Dues and Fees			2,600.00	1,170.00	1,430.00	1,170.00	45,000
1000-110-520-0000 Compensation and Damages			8,000.00	3,200.00	4,800.00	3,200.00	40,000
1000-110-599-0000 Other - Other Expenses			47,500.00	20,188.00	27,312.00	20,188.00	42,501
1000-120-190-0000 (D) Other - Salaries			232,000.00	87,000.00	145,000.00	87,000.00	37,500
1000-120-211-0000 (D) Ohio Public Employees Retirement System			36,000.00	12,000.00	24,000.00	12,000.00	33,333
1000-120-213-0000 (D) Medicare			3,600.00	900.00	2,700.00	900.00	25,000
1000-120-323-0000 Repairs and Maintenance	30,		222,000.00	98,760.00	156,240.00	81,760.00	32,444
1000-120-359-0000 Other - Utilities			13,500.00	4,725.00	8,775.00	4,725.00	35,000
1000-120-420-0000 Operating Supplies			14,500.00	5,220.00	9,280.00	5,220.00	36,000
1000-120-599-0000 Other - Other Expenses			8,500.00	3,596.00	4,904.00	3,596.00	42,306
1000-130-150-0000 (D) Compensation of Board and Commission Members			6,200.00	1,550.00	4,650.00	1,550.00	25,000
1000-130-190-0000 (D) Other - Salaries			57,000.00	21,375.00	35,625.00	21,375.00	37,500
1000-130-211-0000 (D) Ohio Public Employees Retirement System			9,500.00	3,167.00	6,333.00	3,167.00	33,337
1000-130-213-0000 (D) Medicare			950.00	238.00	712.00	238.00	25,053
1000-130-221-0000 Medical/Hospitalization			10,500.00	3,500.00	7,000.00	3,500.00	33,333
1000-130-222-0000 Life Insurance			950.00	317.00	633.00	317.00	33,368
1000-130-329-0000 Other - Property Services			9,000.00	4,320.00	4,680.00	4,320.00	48,000
1000-130-341-0000 Telephone			1,300.00	433.00	867.00	433.00	33,308
1000-130-420-0000 Operating Supplies			10,000.00	3,975.00	6,025.00	3,975.00	39,750
1000-130-599-0000 Other - Other Expenses			10,500.00	4,531.00	5,969.00	4,531.00	43,152
1000-190-190-0000 (D) Other - Salaries			85,000.00	31,875.00	53,125.00	31,875.00	37,500
1000-190-599-0000 Other - Other Expenses			6,000.00	2,640.00	3,360.00	2,640.00	44,000
1000-210-190-0000 (D) Other - Salaries			1,300,000.00	487,500.00	812,500.00	487,500.00	37,500
1000-210-211-0000 (D) Ohio Public Employees Retirement System			185,000.00	61,667.00	123,333.00	61,667.00	33,334
		\$204,500					

(See next page)

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

APPROPRIATION STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD # Spent
Fund: General							
Total Cash Balance: \$1,400,352.00							
1000-210-213-0000 (D) Medicare			19,500.00	4,875.00	14,625.00	4,875.00	25.000
1000-210-323-0000 Repairs and Maintenance			26,000.00	9,230.00	16,770.00	9,230.00	35.500
1000-220-190-0000 (D) Other - Salaries			0.00	0.00	0.00	0.00	0.000
1000-220-211-0000 (D) Ohio Public Employees Retirement System			0.00	0.00	0.00	0.00	0.000
1000-220-213-0000 (D) Medicare			0.00	0.00	0.00	0.00	0.000
1000-220-323-0000 Repairs and Maintenance			0.00	0.00	0.00	0.00	0.000
1000-310-360-0000 Contracted Services			62,500.00	28,750.00	33,750.00	28,750.00	46.000
1000-330-190-0000 (D) Other - Salaries			0.00	0.00	0.00	0.00	0.000
1000-410-351-0000 4 Electricity	0.00		6,200.00	2,170.00	4,030.00	2,170.00	35.000
1000-410-352-0000 Water and Sewage			1,100.00	374.00	726.00	374.00	34.000
1000-410-420-0000 Operating Supplies			4,000.00	1,556.00	2,444.00	1,556.00	38.900
1000-410-598-0000 Other - Other Expenses			4,100.00	1,435.00	2,665.00	1,435.00	35.000
1000-420-370-0000 (D) Payment to Another Political Subdivisi			77,000.00	35,420.00	41,580.00	35,420.00	46.000
1000-760-730-0000 Improvement of Sites	675,000.00		0.00	675,000.00	0.00	400,000.00	59.259
1000-760-740-0000 5 Machinery, Equipment and Furniture	0.00		376,215.00	363,687.00	12,528.00	363,687.00	96.670
1000-910-910-0000 (D) Transfers - Out			0.00	0.00	0.00	0.00	0.000
Sub-Total	1,869,400.00		3,780,965.00	3,463,407.00	2,186,958.00	2,715,007.00	48.050
1000-920-920-0000 (D) Advances - Out			0.00	0.00	0.00	0.00	0.000
Memorandum Fund Total	1,869,400.00		3,780,965.00	3,463,407.00	2,186,958.00	2,715,007.00	48.050
Fund: Road and Bridge							
Total Cash Balance: \$107,197.00							
2031-330-190-0000 (D) Other - Salaries			258,150.00	96,806.00	161,344.00	96,806.00	37.500
2031-330-211-0000 (D) Ohio Public Employees Retirement System			43,250.00	14,417.00	28,833.00	14,417.00	33.334
2031-330-213-0000 (D) Medicare			5,200.00	1,300.00	3,900.00	1,300.00	25.000
2031-330-230-0000 (D) Workers' Compensation			23,500.00	7,833.00	15,667.00	7,833.00	33.332
2031-330-314-0000 (D) Tax Collection Fees	0.00		800.00	360.00	440.00	360.00	45.000

(See previous page)

\$7,300

\$71,950

(See next page)

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

APPROPRIATION STATUS
VAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD \$ Spent
Fund: Road and Bridge							
Total Cash Balance: \$107,197.00							
2031-330-322-0000 Garbage and Trash Removal	0.00		1,600.00	528.00	1,072.00	528.00	33,000
2031-330-323-0000 Repairs and Maintenance	0.00		30,000.00	10,125.00	19,875.00	10,125.00	33,750
2031-330-341-0000 Telephone	0.00		1,550.00	517.00	1,033.00	517.00	33,355
2031-330-351-0000 Electricity	0.00		1,300.00	455.00	845.00	455.00	35,000
2031-330-352-0000 Water and Sewage	0.00		6,500.00	2,210.00	4,290.00	2,210.00	34,000
2031-330-353-0000 Natural Gas	0.00		350.00	120.00	230.00	120.00	34,286
2031-330-400-0000 Supplies and Materials	0.00		160,000.00	65,600.00	94,400.00	65,600.00	41,000
2031-330-790-0000 Other - Capital Outlay	0.00		0.00	0.00	0.00	0.00	0,000
2031-760-740-0000 Machinery, Equipment and Furniture	0.00		65,000.00	16,998.00	48,002.00	16,998.00	26,151
2031-760-790-0000 Other - Capital Outlay	0.00		135,000.00	43,200.00	91,800.00	43,200.00	32,000
2031-910-910-0000 (D) Transfers - Out	0.00		0.00	0.00	0.00	0.00	0,000
Sub-Total	0.00	0.00	732,200.00	260,469.00	471,731.00	260,469.00	35,573
2031-920-920-0000 (D) Advances - Out	0.00		0.00	0.00	0.00	0.00	0,000
Memorandum Fund Total							
	0.00	0.00	732,200.00	260,469.00	471,731.00	260,469.00	35,573
Fund: Permissive Motor Vehicle Licen							
Total Cash Balance: \$11,567.00							
2231-330-323-0000 Repairs and Maintenance	0.00		30,500.00	12,353.00	18,147.00	12,353.00	40,502
2231-330-420-0000 Operating Supplies	0.00		10,500.00	3,675.00	6,825.00	3,675.00	35,000
Sub-Total	0.00	0.00	41,000.00	16,028.00	24,972.00	16,028.00	35,093
Memorandum Fund Total							
	0.00	0.00	41,000.00	16,028.00	24,972.00	16,028.00	35,093
Sub-Total All Funds							
	\$1,869,400.00	\$0.00	\$4,854,165.00	\$3,739,904.00	\$2,683,661.00	\$2,991,504.00	46,571
Memorandum Total All Funds							
	\$1,869,400.00	\$0.00	\$4,854,165.00	\$3,739,904.00	\$2,683,661.00	\$2,991,504.00	46,571

\$42,100

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

ANNUAL APPROPRIATIONS

GENERAL FUND

That there be appropriated for GENERAL GOVERNMENT:

General Government

Administrative

Personal Services	\$	162,500.00
Employee Fringe Benefits	\$	384,250.00
Purchased Services	\$	316,000.00
Supplies and Materials	\$	61,500.00
Other	\$	58,100.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

Townhalls, Memorial Buildings and Grounds

Personal Services	\$	232,000.00
Employee Fringe Benefits	\$	39,600.00
Purchased Services	\$	235,500.00
Supplies and Materials	\$	14,500.00
Other	\$	8,500.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

Zoning

Personal Services	\$	63,200.00
Employee Fringe Benefits	\$	21,900.00
Purchased Services	\$	10,300.00
Supplies and Materials	\$	10,000.00
Other	\$	10,500.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

Other

Personal Services	\$	85,000.00
Employee Fringe Benefits	\$	-
Purchased Services	\$	-
Supplies and Materials	\$	-

Uniform Accounting Network – Budget Training

**Verify Accounting Data
Chapter One**

Other	\$	6,000.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL GENERAL GOVERNMENT **\$ 1,719,350.00**

That there be appropriated for PUBLIC SAFETY:

Public Safety

Police Protection

Personal Services	\$	1,300,000.00
Employee Fringe Benefits	\$	204,500.00
Purchased Services	\$	26,000.00
Supplies and Materials	\$	-
Other	\$	-
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL PUBLIC SAFETY **\$ 1,530,500.00**

That there be appropriated for PUBLIC WORKS:

Public Works

Lighting

Personal Services	\$	-
Employee Fringe Benefits	\$	-
Purchased Services	\$	62,500.00
Supplies and Materials	\$	-
Other	\$	-
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL PUBLIC WORKS **\$ 62,500.00**

That there be appropriated for HEALTH:

Health

Cemeteries

Personal Services	\$	-
Employee Fringe Benefits	\$	-

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

Purchased Services	\$	7,300.00
Supplies and Materials	\$	4,000.00
Other	\$	4,100.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

Health Districts

Personal Services	\$	-
Employee Fringe Benefits	\$	-
Purchased Services	\$	77,000.00
Supplies and Materials	\$	-
Other	\$	-
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL HEALTH

\$ 92,400.00

That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	-
Buildings	\$	-
Improvement of Sites	\$	-
Machinery, Equipment and Furniture	\$	376,215.00
Motor Vehicles	\$	-
Other Capital Outlay	\$	-

TOTAL CAPITAL OUTLAY

\$ 376,215.00

TOTAL GENERAL FUND

\$ 3,780,965.00

ROAD AND BRIDGE

Highways

Personal Services	\$	258,150.00
Employee Fringe Benefits	\$	71,950.00

Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

Purchased Services	\$	42,100.00
Supplies and Materials	\$	160,000.00
Other	\$	-
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL PUBLIC WORKS		<u>\$ 532,200.00</u>
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That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	-
Buildings	\$	-
Improvement of Sites	\$	-
Machinery, Equipment and Furniture	\$	65,000.00
Motor Vehicles	\$	-
Other Capital Outlay	\$	135,000.00

TOTAL CAPITAL OUTLAY		<u>\$ 200,000.00</u>
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TOTAL ROAD AND BRIDGE FUND		<u>\$ 732,200.00</u>
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PERMISSIVE MOTOR VEH. LIC. TAX FUND

Highways

Personal Services	\$	-
Employee Fringe Benefits	\$	-
Purchased Services	\$	30,500.00
Supplies and Materials	\$	10,500.00
Other	\$	-
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

TOTAL PUBLIC WORKS		<u>\$ 41,000.00</u>
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TOTAL PERMISSIVE MOTOR VEH. LIC. TAX FUND		<u>\$ 41,000.00</u>
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Uniform Accounting Network – Budget Training

Verify Accounting Data Chapter One

RECAPITULATION OF FUNDS

GENERAL FUND	\$	3,780,965.00
ROAD AND BRIDGE FUND	\$	732,200.00
PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND	\$	41,000.00
 <u>GRAND TOTAL OF ANNUAL APPROPRIATIONS FOR ALL FUNDS</u>		 <u><u>\$ 4,554,165.00</u></u>

COMPARISON OF BUDGET AND APPROPRIATED
UAN TOWNSHIP, TRAINING COUNTY

Fund	Name	Jan 1 Cash Balance	Budget Carry Over Encumbrance	Reserve Balance Accounts (Twp Only)	Budget Revenue Amount	Resources Available for Appropriation	Appropriated Amount	Variance
1000	General	\$2,518,615.00	\$1,869,400.00	\$0.00	\$3,794,840.00	\$4,444,055.00	\$3,780,965.00	\$663,090.00
2031	Road and Bridge	52,000.00	0.00	0.00	772,500.00	824,500.00	732,200.00	92,300.00
2231	Permissive Motor Vehicle License Tax	10,000.00	0.00	0.00	51,000.00	61,000.00	41,000.00	20,000.00
		<u>\$2,580,615.00</u>	<u>\$1,869,400.00</u>	<u>\$0.00</u>	<u>\$4,618,340.00</u>	<u>\$5,329,555.00</u>	<u>\$4,554,165.00</u>	<u>\$775,390.00</u>

- ① UAN Quarterly Fees – Only paid once so far this year.
- ② 2010 project delayed. Project will be completed in July of this year.
- ③ Fluctuating due to rise / drop in gas prices in 2010-11 – gas used for police cruisers, Zone Inspector, etc.
- ④ Electricity costs in this region rose sharply in recent months (later in the year there may be a need for a supplemental appropriation)
- ⑤ One time purchase of police cruisers.

Uniform Accounting Network – Budget Training

Create Master Worksheet Chapter Two

Overview

The Master Worksheet will import data for the previous four years if the Accounting software was utilized in those prior years. This is created the first time the Budget/Trend software is accessed. All financial worksheets that are created will pull the prior year information from the Master Worksheet. There can only be one Master Worksheet. Therefore, there is no option to **'Save As'** for the Master, only **'Save,'** after edits have been made. If a user has not been on UAN for four previous years, the Master Worksheet will need to be edited and that history entered.

Note that if the Master Worksheet is deleted, all edits will be lost.

Enter Prior Year Data

Select **Budget/Trend.**
Select **Financial Worksheet.**
Select **Edit.**
Select **Master.**
Select **Process.**
Select **Fund.**
Select **Enter.**

If there is no data for prior years, the annual financial reports should be used as a guide to manually enter the prior year(s) financial data. The annual financial reports do not separately identify the program codes at the detail level. It is permissible to enter all expenditures related to a summary program on the 'Other' line within a detail program line item if it is determined that the time required to separate the financial data is not reasonable. However, if the Financial Worksheets are going to be used as a financial planning tool, it is recommended that the information be separated out into the detail line items individually. Enter/edit data for prior years 2007, 2008, 2009 or 2010 as necessary.

Note: Remember to **'Save'** after entries.

Uniform Accounting Network – Budget Training

Create Budget Chapter Three

Overview

The Financial Worksheet area in the Budget/Trend software allows a budget to be created. There is also the option for detail and summary types. When detail is chosen, accounts are reported by fund, detail program codes, and summary object codes. When summary is chosen, accounts are reported by fund, summary program codes, and summary object codes. Budgets can be created with up to four years prior data and up to five years projected. However, **the standard budget is normally two years prior and one year projected**. Projected years revenues and expenditures are derived from a percentage increase of current year **BUDGETED** revenues and appropriations. This percentage can be edited by the user. Please note that projected revenues and expenditures are not derived from current year **ACTUAL** figures. This is why it is important to make sure that current year revenue and appropriation budget figures are up to date before creating budgets.

Convert Detail to Summary

A Detail Financial Worksheet can be converted into a Summary Financial Worksheet. This enables the same financial data to be presented in a summarized format. The advantage of converting a Detail Financial Worksheet to a Summary Worksheet is that all the changes made to the Detail Financial Worksheet will be reflected in the Summary Financial Worksheet.

Any changes made to the Summary Financial Worksheet will not be included in the Detail Financial Worksheet. Also, if the detail account code amounts were entered for a projected year on a Detail Financial Worksheet, the account code detail information will not convert to the Summary Financial Worksheet. All expenditures for the projected year will be denoted with an 'M' in the '%' column of the converted worksheet.

Trend

The Trend report generates a high summary level report to present to the governing board. It can be generated from Detail and Summary Worksheets, but not from a Budget. The Trend report can be printed for all or selected funds and all or selected years included in the original worksheet.

Questions to ask:

Are there any funds that will not be used next year?

If the answer is yes, do not select the fund when creating your budget.

Are there any new funds being added?

If the answer is yes, add new funds and account codes in the Maintenance Area of the Budget/Trend Software. This adds the fund or account code to the budget to the budget only and not to the actual funds and account codes in the Accounting software. This would be useful if a fund or account code is not currently activated in the Accounting software, but will be needed in the next year.

Uniform Accounting Network – Budget Training

Create Budget Chapter Three

Exercise

Create a Summary Financial Worksheet.

From the UAN Main Menu:

Select **Budget/Trend**.

Select **Financial Worksheet**.

Select **Create**.

Select **Type = Summary**.

Select **Prior Years = 2**.

Select **Projected Years = 5**.

Enter Percent = 0% (for all 5 years).

Select Funds: **1000 General**
 2031 Road and Bridge
 2231 Permissive Motor Vehicle License

Select: **Process**
Financial Worksheet: **Summary 1**
 Process

Print the Financial Worksheet ‘**Summary 1**’.

From the UAN Main Menu:

Select **Budget/Trend**.

Select **Reports**.

Select **Financial Reports**.

Select **Financial Worksheet**.

Financial Worksheet **Summary 1**.

Select **1000 General Fund**
 2031 Road and Bridge
 2231 Permissive Motor Vehicle License

Select **Process**

Uniform Accounting Network – Budget Training

Edit Budget Chapter Four

Overview

Once a budget has been created, it can be edited using the Edit function in the Financial Worksheet area of the Budget/Trend software.

Screen Color Coding

Yellow = Revenues

Blue = Expenditures

Gray = Balances and Other Financing Sources and Uses

Three ways to enter a budget:

1. Change the percentage.
2. Change the 2012 projected amount. After editing an 'M' for manual is displayed in the percentage column.
3. Double click in the 2012 column and change the projected amount at the detail level. After editing a 'D' will be display.

Footnotes can be added by double clicking in the footnote column.

Things to think about:

Carry Over Balances – Did your entity appropriate 100%? Will you actually spend everything appropriated?

Current year revenues and expenditures can be edited by clicking on the line item and changing the amount.

One time expenses or revenue sources and other items you know are changing –

These items will need to be edited in next year's budget, example Estate Tax, Donations

Fixed Costs – Expenditures that you will have to meet:

Salaries and Employee Benefits

Contracted Services

Supplies

Fluctuating or Variable cost – Expenditures that vary every year:

Repairs and Maintenance

Capital Outlay

Purchased Services

Uniform Accounting Network – Budget Training

Edit Budget Chapter Four

Steps to Access

From the UAN Main Menu:
 Select **Budget/Trend**.
 Select **Financial Worksheet**.
 Select **Edit**.
 Select **Summary 1**.
 Select **Process**.
 Select **Fund 1000**.

Exercise

Prepare an alternate budget

Select **Save As ‘Summary 2’**
 Select **Process**
 Select **Summary 2 and Process**
 Select **Fund 1000**

Edit one time expenses and/or revenue sources that you know are changing in the next year:

Double click the following code descriptions in 2012 column; enter the amounts and select **SAVE**:

Revenues

General Property Tax – Real Estate		
1000-101-0000		2,647,000.00
Estate		
1000-531-0000		0.00
Local Government Distribution		
1000-532-0000		425,000.00
Property Tax Allocation		
1000-535-0000		204,500.00
Miscellaneous		
1000-801-0000	Gifts and Donations	0.00
1000-892-0000	Other- Misc. Non-Operating	79,000.00

Expenditures

General Government – Purchased Services		
1000-110-311-0000	Accounting and Legal Fees	30,000.00
1000-110-312-0000	Auditing Services	3,500.00
1000-110-313-0000	UAN Fees	4,200.00
1000-110-314-0000	Tax Collection Fees	26,500.00

Uniform Accounting Network – Budget Training

Edit Budget Chapter Four

1000-110-315-0000	Election Expenses	2,200.00
1000-110-319-0000	Other-Professional and Technical	12,800.00
1000-110-322-0000	Garbage and Trash Removal	725.00
1000-110-330-0000	Travel and Meeting Expense	1,700.00
1000-110-341-0000	Telephone	16,000.00
1000-110-342-0000	Postage	625.00
1000-110-345-0000	Advertising	7,900.00
1000-110-351-0000	Electricity	14,500.00
1000-110-352-0000	Water and Sewage	2,150.00
1000-110-353-0000	Natural Gas	2,150.00
1000-110-360-0000	Contracted Services	150,000.00
1000-110-381-0000	Property Insurance Premiums	15,500.00
1000-110-389-0000	Other – Insurance and Bonding	12,500.00
1000-120-323-0000	Repairs and Maintenance	228,660.00
1000-120-359-0000	Other - Utilities	13,900.00
1000-130-329-0000	Other – Property Services	9,500.00
1000-130-341-0000	Telephone	1,300.00
General Government – Supplies and Materials		
1000-110-410-0000	Office Supplies	9,800.00
1000-110-420-0000	Operating Supplies	49,500.00
1000-110-430-0000	Small Tools and Minor Equipment	5,150.00
1000-120-420-0000	Operating Supplies	15,200.00
1000-130-420-0000	Operating Supplies	10,500.00
Public Safety – Salaries		
(Fixed Costs – 3% Raises for Police)		
1000-210-190-0000	Other – Salaries	1,339,000.00
1000-220-190-0000	Other – Salaries	0.00
Public Safety – Employee Fringe Benefits		
1000-210-211-0000	Ohio Pub. Emp. Retirement System	190,550.00
1000-210-213-0000	Medicare	20,085.00
1000-220-211-0000	Ohio Pub. Emp. Retirement System	0.00
1000-220-213-0000	Medicare	0.00
Capital Outlay – Capital Outlay		
1000-760-730-0000	Improvement of Sites	0.00
1000-760-740-0000	Machinery, Equipment and Furniture	50,000.00

Uniform Accounting Network – Budget Training

Edit Budget Chapter Four

Prepare an alternate budget

Select **Save As ‘Summary 3’**
Select **Process**
Select **Summary 3 and Process**
Select **Fund 2031**

Edit the following code descriptions in the 2012 column; enter the amounts and select **SAVE**:

Expenditures

Capital Outlay – Capital Outlay	
2031-760-740-0000 Machinery, Equipment and Furn.	250,000.00
2031-760-790-0000 Other – Capital Outlay	300,000.00

Double click in the footnote column to add the following footnote:

Expenditures

Capital Outlay – Capital Outlay
Purchasing Dump Truck & Repaving High St. and Main St.

Remember to save your work every so often as edits are made. There are options to **Save** or **Save As**. Use the Save option to save the financial worksheet with the same name. Use the Save As option to save the financial worksheet with a different name. The Save As option will create a new financial worksheet with a new name each time that option is chosen.

Print Reports
Chapter Five

Print Reports

Print Budget Report

Select **Budget/Trend**
Select **Reports**
Select **Financial Reports**
Select **Budget.**
Financial Worksheet **Summary 3**
Select **Prior Years = 2**
Select **Projected Years = 1**
Select **Select All**
Select **Process**

Print Footnotes Report

Select **Budget/Trend**
Select **Reports**
Select **Footnotes**
Select **Budget**
Select **Summary 3**
Select **Select All**
Select **Process**

Print Accounts Report

Select **Budget/Trend**
Select **Reports**
Select **Accounts**
Select **Summary 3**
Select **Select All**
Select **Process**

Print Trend Report.

Select **Budget/Trend**
Select **Reports**
Select **Financial Reports**
Select **Trend**
Financial Worksheet **Summary 3**
Select **Select All**
Select **Process**

Uniform Accounting Network – Budget Training

Budget Schedules Chapter Six

*****Load Training Exercise 6. Budget Schedules***
Enter Password *Pilot***

Overview

Budget Schedules are supplementary reports that can be printed separately from the Budget and sent to the proper agencies. Data must be entered in the schedules before anything will print out on them. The data is not pulled from the Accounting side like other data in the Budget/Trend software. There is also the option to print blank schedules in the bottom left corner of each report.

Steps to Access

From the UAN Main Menu:
Select **Budget/Trend**.
Select **Reports**.
Select **Budget Schedules**.
Select **Budget Schedules Input**.

Exercise

Input data for each of the Budget Schedules.

The following schedules listed below may be printed after the input process is complete. There is a **Print Blank Form** option is located at the bottom left of each schedule input screen.

1. Schedule A – Summary of Amounts Required From General Property Tax. This schedule is primarily done by the county auditor, with the exception of the fund name and levy description.

Schedule A Input: Select **Fund 1000**
 Inside Millage: **\$42,000.00**
 Tax Rate (Inside): **0.50**

 Select **Fund 2191**
 Fire Levy 01/01/2008
 Outside Millage: **\$50,000.00**
 Tax Rate (Outside): **5.50**

2. Schedule B – Used to list the Levies Outside 10 Mill Limitation. This schedule is primarily done by the county auditor, with the exception of data supplied by the clerk, clerk/treasurer or fiscal officer, regarding the date and length of current approved levies.

Schedule B Input: Select **Fund 2191**
 Fire Levy 01/01/2008
 Date: **01/01/2008**

Uniform Accounting Network – Budget Training

Budget Schedules Chapter Six

Not to exceed **5** (five) years
Max Rate Levied **5.50**
Co. Aud. Estimate **50,000.00**

3. Bonds – Used to list any outstanding debt and related interest for the upcoming budget year.

Bond Input:

Purpose	Fire Station
Authority for Levy	By Vote
Date Issued	01/01/2008
Due Date	12/31/2012
Interest Rate	6.75%
Outstanding	85,500.00
Principal	13,500.00
Interest	1,135.00

4. Improvements – The Statement of Permanent Improvements. This report will include any planned acquisition of assets in the upcoming budget year with a life expectancy of five or more years.

Improvement Input:

Fund	2901 Special Project
Description	Building of Community Park
Project Number	ABC123
Amount	115,000.00

5. Judgments – The Statement of Amounts Required for Payment of Final Judgments. This report will identify any final judgments against the government, listing the financial cost that will occur in the upcoming budget year.

6. County Budget Commission Certificate – The County Budget Commission Certificate is completed primarily by the county auditor.

7. Blank County Auditor Estimate – This is available to print and provide to your county auditor.

Exercise

Print the Budget and Schedules reports.

To print the Budget Schedules from the UAN Main Menu:

Select **Budget/Trend**.

Select **Reports**.

Select **Budget Schedules**.