GASB &
Year End Training

UAN
UNIFORM ACCOUNTING NETWORK

Mary Taylor, CPA
Auditor of State

UAN Version 2008

1. ***Close Payroll***
    - ***Pre-Close Notes***
    - ***Perform Payroll Year End Processing***
    - ***Temporary Payroll Mode***
    - ***Begin New Year Payroll Procedures***
    - ***W-2's & W-3's***
    - ***Proceed Processing 2009 Payroll Transactions***

2. ***GASB Conversion***
    - ***Review Current Data***
    - ***Fund Utility***
        - ***Major Funds***
        - ***Enterprise Funds***
    - ***Revenue Utility***
    - ***Fiduciary Fund Utility***
    - ***Original Budget***
    - ***Component Unit***
    - ***Imports***
    - ***Reports and Statements***

3. ***Close Accounting***
    - ***Print All Year End Accounting Reports***
    - ***Annual Financial Report***
    - ***Perform Accounting Year End Processing***
    - ***Begin New Year Accounting Procedures***
    - ***Proceed Processing 2009 Accounting Transactions***

Year End Training Manual

*****Load Training Exercise 01 Close Payroll*****
*****Date is 12/31/2008*****
*****Enter Password *Pilot******

Processing Date

Enter your Initials:	**X X X**
Enter the Processing Date:	**12/31/2008**

3 Paths to Advance to 2009

Payroll users:

1. Advance payroll to 2009 and begin processing 2009 payrolls while the accounting system remains in 2008.

2. Close payroll and accounting at the same time.

Accounting users:

3. Advance accounting to 2009.

Payroll Pre-Close Notes

1. Payroll files that have been deleted or do not have an active check mark will be removed.

2. Unpaid withholdings will be carried forward.

3. Process and issue all payroll warrants, EFT's and withholding warrants that will be paid in 2009.

4. Record any new funds or accounts.

5. Delete any unused funds, revenue account codes or appropriation account codes that were not used in 2009. **Note:** A fund cannot be deleted until all revenue and/or appropriation accounts in that fund are deleted.

Year End Training Manual

The exercises that follow include verification of existing payroll information and records that may or may not need to be modified.

Exercise 1 - Verify Entity Information

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Address Maintenance**.
Select the **Edit** button.
Select **Your Entity Type** (Township, Village, or Library) in the **Code** field.

The system will then automatically display the entity Id, the county, the entity type and the entity name. This information cannot be changed by the user, but should be checked for accuracy. All blue fields are required fields.

Fiscal Officer :	**Your name**
Address :	**Your address**
Federal Tax ID :	**Your Federal Tax ID number**
Ohio Tax ID :	**Your Ohio Tax ID number**

Remember to ***PROCESS*** to save any changes. The following message displays:

Updating address entries.
Do you want to continue?
Yes/No
Selecting 'Yes' processes the data and returns to the current function.
Selecting 'No' keeps the same data with the current function.

A message line displays the last function processed across the bottom of the screen.

The ***Cancel*** button allows the current screen to be closed. The screen can also be closed by selecting the 'X' in the upper right hand corner of the screen. If either option is selected, any data entered on that page will not be saved if it was not processed and confirmed at the bottom of the screen.

Year End Training Manual

Exercise 2 - Verify Entity Withholding Information

Steps to Access - Withholding

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Withholding**.
Select the **Edit** button.
Select any **Local Withholdings**.
Select any **School District Withholdings**.

(Select 30) Check that the 'W-2 Abbreviation' has been filled in for local withholdings. (**Anytown**)
(Select 32) Check that the school district code; 'School District' has been filled in for school district withholdings. (**6789**)

Exercise 3 - Verify All Employee Setup Information

Steps to Access - Report

Select **Payroll**.
Select **Reports**.
Select **Information and Status Reports**.
Select **Employee**.
Select **General Information.**
Select **All** (and check Print SSN box).
Select **Process**.
Select **Screen** or Print.

Select **All** and **Screen** the report.
Review all data. Check the address of employee Colter.

Steps to Access - Edit

Select **Payroll**.
Select **Maintenance**.
Select **Employee History**.
Select **Edit**.
Select **Information, Job, Earning, Withholding**.

Year End Training Manual

Select **Information: (Colter)**
Correct address of employee to a new street address.
Process

Exercise 4 – Check For Batch Wages, Batch Withholdings & Earmarked

These transactions must be printed and posted to cash or deleted before payroll can be advanced to the new year.

Steps to Access - Summary Wages Report

Select **Payroll**.
Select **Reports**.
Select **General Payroll Reports**.
Select **Batch**.

Select **Summary Wages**.
Message: No information available to process.

Steps to Access - Withholding Payments Report

Select **Payroll**.
Select **Reports**.
Select **General Payroll Reports**.
Select **Batch**.

Select **Withholding Payments**.
Message: There is no existing Withholding Data to Process.

Steps to Access – Earmarked Report

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status Reports**.
Select **Earmarked**.

Select **Earmarked.**
Message: Earmarked does not have data to report.

Year End Training Manual

Exercise 5 – Review Withholdings

Verify that the amounts shown are legitimate and will be carried forward to 2009 for payment. Once these withholdings are carried forward to the next year, clearing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over withholdings. If you find withholdings that still need paid in 2008 but were somehow missed, go to the Withholding area under Transactions to generate the withholding payments.

If payroll withholdings were paid through the accounting side of the software during the year, the withholdings will need to be adjusted by clearing/unencumbering those from payroll withholdings. The payroll encumbrances will have to be cleared in order to report the correct financial information at year end.

Steps to Access – Unpaid Withholding Report

Select **Payroll.**
Select **Reports.**
Select **General Payroll Reports**.
Select **Withholding**.
Select **Unpaid**.
Select **Withholding Monthly**.

Select **All** and **Screen** the report.
OPERS (and OP&FPF for Townships and Villages) will be paid in 2009.
All other withholding payments must be paid in 2008. (The School withholding was paid through accounting and will be adjusted later.)

Steps to Access – Post Withholdings

Select **Payroll**.
Select **Transactions**.
Select **Withholdings**.
Select **Record**.
Select **Regular**.
Select **Month,** and then Select **December**.

Post (print) these withholdings as warrants.
1 First Bank of Ohio
2 Treasurer of State
7 Anytown Income Tax Department

8 Ohio Public Employees Deferred Comp (Village and Library only)

QUIT the UAN Software for withholding payments to post. Reenter UAN.

Adjust any withholdings that were paid previously through the accounting software.

Steps to Access – Adjust Withholdings

Select **Payroll**.
Select **Transactions**.
Select **Payroll Utilities**.
Select **Adjust**.
Select **Withholdings**.

Select **Current Year** (or Prior Year).
Select **Year**.
Select All.
Select All.
Select **32 School**.
Process.

Steps to Access - Unpaid Report

Select **Payroll**.
Select **Reports**.
Select **General Payroll Reports**.
Select **Withholding**.
Select **Unpaid**.
Select **Withholding Monthly**.

Select **All** and **Screen** the report.
OPERS (and OP&FPF for Townships and Villages) will be paid in 2009.

Year End Training Manual

Exercise 6 – Close Payroll

Steps to Access – Year End

Select **Payroll**.
Select **Maintenance**.
Select **Year End**.
Select **Process**.

Message: This process will complete advancing Payroll to the new year. Are you sure you want to complete this process? ***Yes****/No*

Message: Are you sure you want to complete the process of advancing Payroll to the new year? ***Yes****/No*

The payroll carry forward process will display an **Employee Id Conversion** table to update an ID to a new last name or correct a misspelling of the original ID. Another example would be the Employee ID's were originally set up as numbers, and you would now prefer to use last names. The option to change the ID's will not exist after you carry payroll forward.

Verify:	**Clark**
	Colter
	Marshall
Select:	**Process**

A **Withholding Description Conversion** table will be displayed after the Employee ID Conversion process is completed. This will allow non-standard system withholdings to be updated.

Verify:	**Anytown Income Tax**
	Deferred Comp
	School
Select:	**Process**

Temporary Payroll Mode

While in the Temporary Payroll Mode, any activity in the 'Payroll Transaction' and 'Payroll Maintenance' menus will be in the new year with a 'software processing date' of January 1st of the new year. The system is in the Temporary Payroll Mode until accounting is closed.

Year End Training Manual

*****Load Training Exercise 02*****

Verify:	Enter the Processing Date: 12/31/2008 Select **Payroll**. Select **Transactions**. Select **Wages**. The Processing Date (bottom right of screen) should be 01/01/2009

- ► Temporary appropriations are established as $999,999,999.99 for all salary and employer share accounts and then adjusted to actual when accounting is advanced to 2009.
- ► All payroll transactions posted while in temp mode will not be updated to accounting until accounting is advanced to 2009, and the accounting date equals the payroll transaction date with the exception of the Payment Register report.
- ► Payroll warrants, EFT's and withholding warrants may only be dated in January.
- ► Most payroll reports are available for 2008 and 2009.
- ► W-2's and ODJFS forms are available for 2008 only.
- ► December OPERS and OP&FPF reports are available in 2008 and 2009. If pay periods that end in December are paid in January, the OPERS and OP&FPF reports must be printed from 2009.
- ► Multiple screen functionality is not available in Temporary Payroll Mode.

Exercise 7 - Begin New Year Payroll

The list of items following pertains to the recommended payroll clean-up and preparation steps prior to generating your first 2009 payroll. Each item is described with more detailed steps in the Year End Procedures manual.

Due to the OPERS increase in the employer contribution rates for pay periods ending on or after January 1, 2009, editing will be necessary to both the **Entity File** and **Change Global Withholdings**. OPERS has adopted to increase the **OPERS-L employer rate** contribution rates. The OPERS-L employer rate is increasing from 17.40% to **17.63%.** This change is effective starting January 1, 2009. The increase takes effect for <u>pay periods ending</u> on or after January 1, 2009. Before processing a payroll that has a <u>pay period ending date</u> on or after January 1, 2009, you will need to make the following changes in your UAN payroll system:

Update Employer Share to the new rates in the Entity File:

Select **12 OPERS-L Regular**: Change the Employer Share Value to 17.63. This will automatically change the rates for 13 OPERS-L Fringe Benefit and 14 OPERS-L Salary Reduction. Remember to Process to save the changes. No further action is necessary to update the OPERS *employer* rate changes.

Steps to Access – Entity File

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Withholding**.
Select **Edit/Verify**

Select **#9 OPERS-G Regular (Verify)**
Employee Share - 10.00 %
Employer Share - 14.00 %
Process
Select **#12 OPERS-L Regular (Edit)**
Employee Share – 10.10 %
Employer Share – 17.63 %
Process

Once the withholding under Entity File is updated with the new rates, the new Change Global Withholdings area can be used to update the employee's share for multiple employees at a time. We will step through updating all employees that contribute to OPERS-G Regular.

Please note: The distributed value must equal the 'Employee Goal' of 10.00%, or you will not be able to 'Process' and save the updated rates. Also, if you have recorded batch wages prior to utilizing the Change Global Withholding, you will need to delete the batch wages and record the wages again so the withholdings are calculated using the updated rates.

If you have employees that have OPERS-G Fringe (Fringe Benefit) or Wage (Salary Reduction) or a combination of them with OPERS-G Regular, then you will need to update those employees separately so that the correct percentage allocations are made. You will follow the same steps above and you will have a value to input in the Fringe and/or Wage fields as well. Again, the 'Distributed' value must equal the 'Employee Goal' of 10.00% to be able to select 'Process' and save the updated rates.

The Change Global Withholdings option can also be used to make changes for any other withholdings, such as health insurance premiums, local taxes or school taxes that involve more than one employee.

Steps to Access – Change Global Withholdings

Select **Payroll**.
Select **Maintenance**.
Select **Change Global Withholdings**.
Select Withholding ID **9**.
Select **Colter** and **Marshall (Verify)**

Select **All Employee Id's**
W/H Id : #9 OPERS-G Regular

Employee Goal	Regular	Fringe	Wage
10.00%	10.00%	0%	0%

Process

Steps to Access – Entity File

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Payee**.
Select **Edit**.

The Ohio Department of Job and Family Services (ODJFS) wage limit for 2008 is currently **$9,000.00**.

Select **#5 ODJFS**
Wage Limit - $9,000.00
Process

Record, Edit or Delete entity records:

Record, Edit or Delete (other) entity withholdings in the Entity File.
Record, Edit or Delete entity earnings in the Entity File.
Record, Edit or Delete entity departments in the Entity File.
Record, Edit or Delete entity payees in the Entity File.
Record, Edit or Delete additional information in Entity File.

Record, Edit or Delete employee records:

Record, Edit or Delete employee information records in Employee History.
Record, Edit or Delete employee job information in Employee History.
Record, Edit or Delete employee earning information in Employee History.
Record, Edit or Delete employee withholding information in Employee History.
Record, Edit or Delete employee additional information in Employee History.

Establish Skip Deduction records:

Steps to Access – Employee History

Select **Payroll**.
Select **Maintenance**.
Select **Employee History**.
Select **Edit**.
Select **Withholding**.

Select **Employee Id: Colter**
W/H Id : #31
Skip Deductions: Yes
Select Dates
Select the days on the calendar that the withholding will be withheld.
Save; Process

Edit Pay Frequencies:

Steps to Access – Pay Frequencies

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Frequency**.
Select the **Edit** button.

Select **Pay Frequency 7 – 14 Day**
Verify Pay Period Dates: 12/25/08, 12/26/08, 01/08/09

Exercise 8 – Adjust Leave Balances

For employees receiving lump sum leave amounts at the beginning of the year or employees that are not entitled to use carryover leave balances, enter 01/01/09 leave balances as shown on the next page. If leave accrual is set up for employees and they are entitled to use carryover leave balances, no action is required. You may be required to setup new year vacation balances for these employees. Holiday leave is usually treated differently from other leave types because Holiday leave is not the type of leave that can be taken before departure or paid off upon departure. Enter Holiday earned hours and used hours in Edit Wages per occurrence. An

optional field to enter comments for leave adjustments is available.

Steps to Access – Adjust Leave

Select **Payroll**.
Select **Transactions**.
Select **Payroll Utilities**.
Select **Adjust**.
Select **Leave**.

2009 leave balances are carried forward. Enter a positive or negative number to the existing balance to establish the 01/01/09 leave balance. A **Comment** field has been added to the **Adjust Leave** screen. The comments will print on the Leave report.

Select **Colter**
Select **Vacation Leave**

Current Leave Balance	**160.00**
Number of Hours to Adjust (+/-)	**- 80.00**
Leave Balance after Adjustment	**80.00**
Comments	**Vacation Leave Correction**
	(Maximum of 35 Characters)

Other examples:

Current Leave Balance	24.00
Number of Hours to Adjust (+/-)	16.00
Leave Balance after Adjustment	40.00
Current Leave Balance	32.00
Number of Hours to Adjust (+/-)	-8.00
Leave Balance after Adjustment	24.00

Prorated Leave

A Prorate Leave selection has been added to the Employee History Earning screen for leave types 520, 530, 540 and all 600's. This allows the specified leave types to earn leave based on hours worked rather than pay period. Additional fields are displayed on the screen when the Prorate Leave option is selected. Hours Earned, Per Hours Worked and Annual Maximum Leave fields need to be entered when prorate leave is selected.

An Include Leave in Normal Hours selection has been added to the Employee History Earnings screen for all 500 and 600 leave types. This field is used to determine whether this type of leave is included or excluded from the hours worked calculation for prorated leave.

> For example:
> If you have unpaid leave and it does not count toward hours worked for the calculation of earned sick leave, you should uncheck the Include Leave in Normal Hours selection on the unpaid leave type. When 8 hours of unpaid leave is used, the hours worked for the calculation of earned sick leave will then be reduced by the 8 hours of unpaid leave used.

The Employee History Earning screen has been updated to include a Normal Hours per Pay Period field for salaried employees (on the 'salary' earning type). This field will be *required* when using the prorate leave functionality. If a prorated leave is used for a salaried employee, then Normal Hours per pay period must also be entered. For example, if normal hours for leave earned is 60 hours instead of 80 hours for a salaried earning, then 60 hours may be entered in the Normal Hours per pay period field under the salary earning type. When Prorated Leave is entered for an hourly employee, then the Hours Earned must be entered as well as the Per Hours Worked. For example, Hours Earned are 4.60 and Per Hours Worked are 80.00. An entry box is available to enter Maximum Leave Balances and Annual Maximum Leave.

Select **Colter** (Employee History, Edit, Earning)
Select **Sick Leave**
☑ **(checked) Prorate Leave**
Hours Earned **4.60** Per Hours Worked **80.00**
☑ **(checked) Include leave in Normal hours**
Process

Exercise 9 - Reporting W-2 Information

- **W-2's and W-3's:**
  - The W-2's and W-3's meet the 2008 laser form printing requirements.
  - The blank paper W-2's and W-3's have been updated to meet the 2008 printing requirements. The Social Security Administration has approved Copy A Blank Paper and W-3 Blank Paper forms.
  - The electronic W-2's and W-3's have been updated to meet the 2008 specifications.
- The **OPERS Supplemental** report has been updated to include the new reason code of payment to terminated or deceased employee.

- The **Federal Tax** report has been updated to correctly report an employee that has two jobs; one with Medicare and OPERS and the other with Medicare and Social Security FICA.
- The Overpayments screen has been updated to allow clients to apply or reverse a receipt or credit to an overpayment amount as long as 2 function buttons have been selected**School District Income Tax:**
  - An **'Earned Income Only'** check box has been added to the withholding screen for all school district withholdings. The new check box should be marked for any school district that uses the **Alternative Earned Income Method** for calculating school district withholdings. The new check box will default unchecked during the install for existing school district withholdings.
  - Wages has been updated to **calculate** the school district withholding using the **Alternative Earned Income Method** for school district withholdings marked in the withholding screen.

W-2 information is available anytime during the year end process. It is available while still in 2008, in Temporary Payroll Mode, and under Prior Year 2008 after accounting has been advanced to 2009.

The W-2 collection process allows the W-2 information that was created when payroll was processed to be edited. If the W-2 data is re-collected after information is edited, the information will be replaced with the original W-2 information.

Steps to Access – Collect W-2 Data

Select **Payroll**.
Select **Transactions**.
Select **Payroll Utilities**.
Select **W-2**.
Select **W-2 Data**.

If there are no entries in the grid, uncheck the box beside the **Only Collect W2 data for the employees that have not been previously collected** option.
Select All.
Process.

Steps to Access - Print W-2 Report

Select **Payroll**.
Select **Reports**.
Select **Yearly Reports**.
Select **W-2 Report**.

Select All.
Select All.
Process.
"Do you want this report for 2008? **Yes /** No / Cancel

To edit W-2 Data, click on 'Edit W-2 Data' and select an employee by clicking on the down arrow on the right side of the Employee social security number field or Last name field to activate the drop down selection box. Box 12, Box 14-Other, and Box 18, 19 and 20 - Local will be activated for editing and the Third Party Sick Pay box can be checked if needed.

Steps to Access – Edit W-2

Select **Payroll**.
Select **Transactions**.
Select **Payroll Utilities**.
Select **W-2**.
Select **W-2 Data**.

Select **Edit W-2 Data**.
Select **Employee's social security number: Marshall**
Edit **Suffix Box:** add **Jr.**
Process

Reporting W-2 Information

You can submit W-2 information electronically to the Social Security Administration through their Business Services Online (BSO) applications. To file electronically you must first be registered with them to obtain a User Id and password. To register go to www.socialsecurity.gov/employer. Select 'Electronically File Your W-2's' then 'Register' from the Business Services Online page. Once registered, follow steps 1-5 to file the W-2 information electronically. To send in printed copies of W-2's, only follow steps 1-4.

Note: The **Transfer Data to Diskette** option to file W-2 information magnetically with the Social Security Administration **has been removed** from the UAN software. Tax year 2005 was the last year for filing W-2 forms on diskette.

Year End Training Manual

Steps to Access - Print W-2 Forms

Select **Payroll**.
Select **Reports**.
Select **Yearly Reports**.
Select **W-2 Report**.

Select All.
Select All.
Process. (**Screen**)

Print W-2's and W-3

Employers are now required to indicate if their entity is a 941 or 944 'Kind of Payer' on the W-3 form. Select **Medicare Qualified Government Employees (MQGE)** to print forms for Medicare Only Employees or **Select All Other Employees (941/944)** then select **941 or 944 under W-3 Form Type** to print forms for All Other Employees.

Note: A separate W-3 Form is required to be submitted to the Social Security Administration for each type of employee.

The W-2's and W-3's can be printed separately or together for selected employees. Select to print W-2's (only), W-2's and W-3, or W-3 (only). W-2's can be printed using **2 part vertical forms, 4 part vertical forms, or blank paper**. Two different 4 part vertical form options are available (1 employee per page or 4 employees per page). Copy A for the Social Security Administration may be filed on the 2 part vertical forms, Copy A blank paper or electronically. A 4 part vertical form is not accepted by the Social Security Administration. (*Sample* tax forms have been included with the Version 13.0 documentation.)

Note: The UAN software has been approved to print W-2's and W-3's on **blank paper**. Reference IRS Publication 1141 General Rules and Specifications for Substitute Forms W-2 and W-3.

Note: If you choose to print your W-2's on blank paper, please be sure to print the **Notice to Employee page for each employee** (or print it once and make a copy for each employee). Copy C of form W-2 states to see the back of Copy B for the Notice to Employee; however, it is a separate page that you need to print when using the blank paper option in the system. For those using the pre-printed forms, the Notice to the Employee is located on the back of Copy B as indicated.

Year End Training Manual

Steps to Access – Print W-2's and W-3

Select **Payroll.**
Select **Reports**.
Select **Yearly Reports**.
Select **Print W-2 And W-3 Forms**.

DO NOT Process; Show form selection screen only.

If you carried outstanding withholdings forward, verify carryover withholdings and process carryover withholdings as needed.

Steps to Access – Verify Carryover Withholdings

Select **Payroll**.
Select **Reports**.
Select **General Payroll Reports**.
Select **Withholding**.
Select **Unpaid**.
Select **Withholding Monthly**.
"Do you want this report for 2008? **Yes /** No / Cancel

Begin Year 2009 Payroll Processing

OPERS and OP&FPF prior year reports are not updated with the retirement information that is paid in temporary payroll mode. Print the December report of the prior year in the new year. To pay OPERS and OP&FPF withholdings with prior year pay period starting and ending dates, use the 'Selected Date Period' option.

Continue to process your January payroll until you are ready to close accounting in the old year and move accounting into the new year. The system will not permit any February payroll transactions to be processed unless accounting is closed. Once accounting is closed, the system will revert to allowing payroll transactions to be processed up to 30 days in advance.

Year End Training Manual

Steps to Access - Record

Select **Payroll**.
Select **Transactions**.
Select **Wages**.
Select **Record**.
Select **Wage Type/Departments/Frequency**.

Enter wage information for all employees and process.

Select:	
Wage Type:	**Regular**
	Normal
Departments:	**Select All**
Frequencies:	**14-Day & Monthly**
Edit 14-Day Dates:	**12/27/2008**
Start Date:	**01/09/2008**
End Date:	
Select:	
Employees/Jobs	**Select All**

Missing Information

If any necessary information is missing, wages cannot be recorded for those employees and a message is displayed to view a report of the missing information.

Message: *You have selected wages to be recorded for jobs where the state retirement employee and/or employer rates do not match the official state retirement rates for the pay period end dates selected. Do you want a report of the affected jobs?*

Select **Yes**.
Select **Screen**.

Message: *Do you want to continue processing with these state retirement rates?*

Select **No**.

If **Yes** is selected, you must contact UAN Support to obtain a Pass Code in order to continue with processing the payroll.

If **No** is selected, you can correct the rates by following these steps.

Steps to Access – Entity File

Select **Payroll**.
Select **Maintenance**.
Select **Entity File**.
Select **Withholdings, Edit**.
Select **Withholding ID 9**. (Verify)
Enter OPERS rates for 2008. (10.00%) Employee Share
Enter OPERS rate for 2008. (14.00%) Employers Share
Select **Process**.
Select **Cancel**.

And then:

Select **Payroll**
Select **Maintenance**
Select **Employee History (Pat M. Clark)**
Select **Edit, Withholding**
Select **Withholding ID 9.**
Enter OPERS rate (10.00%) Employee Share
Select **Process**

Select **Payroll**
Select **Maintenance**
Select **Change Global Withholdings**
Select **Withholding ID 9.**
Select **Regular and enter (10.00%)** (Verify)
Select **All Employees' listed**
Select **Process**

Year End Training Manual

*****Load Training Exercise 3*****

Exercise 1 – Fund Review

(GASB Step #1)

The current data should be reviewed and any unused revenue and appropriation account codes or funds should be deleted before continuing with the GASB steps.

Exercise 2 – Investments

(GASB Step #1)

If you have multiple funds included in an investment, the investment is considered a pooled investment. Examples of common pooled investments would be Money Markets and Star Ohio. Pooled investments will be marked yes for pooled on the investment screen and they will report as Equity in Pooled Cash and Cash Equivalents on the GASB Net Asset Statements.

If you have only one fund included in an investment and the interest for the investment is posted to that fund, then the investment would be considered a non-pooled investment. Examples of a common non-pooled investment would be a private purpose trust investment where the interest is posted back to the private purpose trust fund. Non-pooled investments will be marked no for pooled on the investment screen and they will report as an Investment on the GASB Net Asset statements.

Steps to Access

Select **Accounting**
Select **Transactions**
Select **Cash Management**
Select **Investments**
Select **Edit**

Investment Id: **CD**
Pooled Investment: **No**

Year End Training Manual

Exercise 3 – Select GASB Title (GASB Step #2)

UAN Support Information

We are requiring you to provide some specific information about your entity to enable us to properly update our records. In the Entity Information area, an Annual Financial Report Option must be chosen. The Regulatory, GASB Cash Basis (Without Investments or With All Pooled Investments), or GASB Modified Cash Basis (With Non-Pooled Investments) option must be selected. This option will dictate whether the Regulatory or GASB options in the Annual Financial Reports area are utilized as well as the appropriate report titles for the GASB statements. In the Hardware Information area, enter the entity's mailing address, hardware site address, hardware service tags, and Auditor of State (AOS) inventory tag numbers. Please note your hardware site address cannot be a PO Box. If you need help finding the physical location of the service tags, Press the F1 key for visual assistance. In the Year End Disclaimers area, the Dell third-party, printer parallel port and 2011 UAN software statements must be selected to acknowledge that you have read the statements and you understand the statements. All of this information will be included on the UAN Support Report.

Steps to Access – GASB

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **UAN Support and Manual Input**.
Select **Manual Information Input**.
Select **UAN Support**.

Entity Information:	**GASB Modified Cash Basis (With Non-Pooled Investments)**
Contact Information:	**Day: (800) 833-8261**
Email Address:	**uan _support@auditor.state.oh.us**

Do you have high speed/broad band internet connection? Yes/No

Year End Training Manual

Hardware Information: **Clerk (Fiscal Officer) Name, Addresses**
Auditor of State Tag: ***027824***
Processor: ***C4HZWG1***
Press F1 (for Help in locating Auditor of State Tag and Processor Service Tag numbers on the hardware)
Process

Year End Disclaimer: **Required fields must be checked before processing. (Toner Statement, Port Statement; 2011 software statement)**
Process

Exercise 4 – Fund Utility (GASB Step #3)

(Note for first time access: The Fund Utility screen must be opened before all other GASB screens can be accessed.)

All of the GASB utility screens have a color coding system that make it easier to see any changes that have been made. All UAN suggested defaults will appear in RED. If a UAN suggested default has been changed, the entry will appear in BLUE. All other entries will appear in GREEN.

The Major Fund System Default and Major Fund User Selection/Override columns have been added to the Fund Utility. The Major Fund System Default column will calculate and display the current major fund default based on information in the system. The Major Fund User Selection/Override column enables the user to agree or disagree with the system defaults. The selections made in the Major Fund User Selection/Override column will be used for GASB reporting.

Steps to Access – Fund Utility

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

Question: Do you want a report of the GASB fund settings? **Yes**

The Fund Utility grid includes columns for the Fund #, Fund Description, Fund Type, Major Fund System Default, Major Fund Selection/User Override, Restricted/Unrestricted, Business Activity, Permanent Fund Purpose and Map To. The Fund #, Description, Fund Type and Major Fund System Default fields cannot be changed. Selections must be made in the Major Fund Selection/User Override column by agreeing or disagreeing with the system defaults. Fund Types are automatically updated if a fund is mapped to a different fund type. The Permanent Fund Purpose fields are determined by the user. The Restricted/Unrestricted and Business Activity fields pull in the suggested defaults. The Map To field is used for other funds that need to be reclassified due to updated fund definitions.

Exercise 5 - Mapping

(GASB Step #3a)

Map all funds that are set up incorrectly prior to going to the next step.

Map To – This option allows a fund that was setup and used improperly during the year to be reclassified for reporting purposes. If this option is used to map a fund to a new fund type, the fund should also be moved to the new fund after advancing to the next accounting year.

- The General fund cannot be mapped.
- Only open funds can be mapped to.
- A fund cannot be mapped to a fund that is mapped to another fund.
- When a fund is mapped to another fund, it takes on all the criteria (Fund Type, Major Fund, Restricted/Unrestricted, Business Activity, and Permanent Fund Purpose) of the fund it is mapped to. If the criteria of a fund that it is mapped to are changed, the mapped fund is updated to match.
- This information will not be carried over to the next year. The proper fund will need to be activated once in the new year.
- This information is used on all the GASB statements.

Unclaimed Monies

The Fund Maintenance screen has been updated to include an Unclaimed Monies selection checkbox for Village Unclaimed Monies funds as well as Township and Library Agency funds. All Unclaimed Monies funds should be marked for year end reporting purposes.

- Agency funds in Townships (9001-9249) and Libraries (9001-9249) may be marked as Unclaimed Monies funds by editing existing fund numbers. When new Agency funds are added, Townships and Libraries will have the option to designate them as Unclaimed Monies funds by placing a checkmark in the selection box.

- Existing Unclaimed Monies funds in Villages (9101-9199) will automatically be designated as Unclaimed Monies funds during the install process. When any new Unclaimed Monies funds are added, the Unclaimed Monies selection box will be automatically defaulted with a checkmark.

A Reserved for Unclaimed Monies line item has been added to the Assets and Fund Balances – Governmental Funds report. For GASB reporting purposes, unclaimed money should be reported in the fund that will eventually receive the money (usually the General fund). This can be achieved through *mapping*. Once mapped to a Governmental fund, the unencumbered fund balance will be reported as reserved for unclaimed funds as long as the fund has be designated as an Unclaimed Monies fund on the Fund Maintenance screen.

Steps to Access - Mapping

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

Message: Do you want a report of GASB fund settings? Yes / **No**
Clicking the field under the Map To column for a fund will open a list of funds to select.
Map the following funds:

	Township	*Village*	*Library*
Fund #:	**9001**	**5701**	**9001**
Fund Name:	**Unclaimed Monies**	**Water Imprv.**	**Unclaimed Monies**
Map To:	**1000**	**5101**	**1000**
Fund Name:	**General**	**Water**	**General**
Fund #:		**5721**	
Fund Name:		**Water Debit Service**	
Map To:		**5101**	
		Water	

Process to save this mapping.

Year End Training Manual

Exercise 6 – Edit Enterprise Funds

(GASB Step #3b)

Edit the enterprise fund descriptions in Fund Maintenance so that they accurately describe the activity of the fund. Enterprise fund descriptions should clearly describe the purpose of the fund. Descriptions such as 'Enterprise Fund 1' or 'Enterprise Fund 2' will not be sufficient for GASB Cash Basis or GASB Modified Cash Basis reporting purposes.

Steps to Access – Edit Funds

Select **Accounting**.
Select **Maintenance**.
Select **Fund Maintenance**.
Select **Edit**.
Select **Fund 4952 (Township & Villages)**
Select **Fund 4502 (Library)**

Exercise 7 - Permanent Funds

(GASB Step #3c)

Permanent Fund Purpose – Every permanent fund type needs to be assigned a purpose. The Permanent Fund Purpose should describe why the fund was established.

- Any fund that is a permanent fund type will require a Permanent Fund Purpose.
- Permanent Fund Purposes must be created in the Permanent Fund Purpose Maintenance area. Once the Permanent Fund Purposes are established then they can be selected from the Permanent Fund Purpose drop down selection box on the Fund Utility Screen. The purpose of the fund should be somewhere in the original trust documentation.
- This column will carry over the selections from one year to the next. *(If you completed the GASB conversion process last year before advancing to 2007, then your Permanent Fund Purposes for permanent funds you had last year carried forward to the 2007 Fund Utility screen.)*
- This information is used on the following reports:
  - Statement of Net Assets – Cash or Modified Cash Basis
  - Statement of Cash or Modified Cash Basis Assets and Fund Balances Governmental Funds

GASB Steps
Year End Training Manual

Steps to Access – Permanent

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Permanent Fund Purpose Maintenance**.
Select **Edit**. (Select **Display** for Library).

Select Id 4952: **Perpetual Care (Twp & Village)**

Select Id 4502: **Development 2008 (Library)**

Exercise 8 - Permanent Fund Purpose (GASB Step #3c)

Steps to Access – Permanent Fund Purpose

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Fund Utility**.
Do you want a report of GASB fund settings? Yes / **No**

Enter the Permanent Fund Purpose:

	Township	*Village*	*Library*
Select Fund #:	**4951**	**4951**	**4501**
Select:	**Perpetual Care**	**Improvements**	**Improvements**
Select Fund #:	**4952**	**4952**	**4502**
	Perpetual Care	**Perpetual Care**	**Development 2008**
Process			

GASB Conversion
2. Fund Utility

Exercise 9– Expendable and Nonexpendable

(GASB Step #3c)

Certain GASB statements report expendable and nonexpendable amounts separately. This approach helps demonstrate that the government has not spent the nonexpendable portion in violation of the restrictions. *(If you have trouble determining the original principal of a Cemetery Bequest Non-Expendable Trust, go to the source where the trust came from such as a family member or an attorney. If the source is not obtainable, the principal amount may be available through the Probate Court.)*

Distribute the ending fund balances of permanent funds and any funds mapped to permanent funds into their expendable vs. nonexpendable portions by clicking on the **three dots button** next to the fund number on the Fund Utility screen.

Steps to Access – Fund Utility

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

In the Fund Utility screen, click in the left hand column beside fund 4952(4502) and distribute the permanent fund balance into Expendable and Nonexpendable amounts.

Funds	*(4951)*	*Township*	*(4951)*	*Village*	*(4501)*	*Library*
Expandable		***$300.00***		***$1456.11***		***$206.00***
Non Expandable		***$206.11***		***$ 0.00***		***$313.61***
Funds	*(4952)*	*Township*	*(4952)*	*Village*	*(4502)*	*Library*
Expendable		**$ 50.00**		**$ 10.00**		**$ 3.00**
Nonexpendable		**$450.00**		**$90.00**		**$ 30.00**
Save; Process						

GASB Steps
GASB & Year End Training Manual

Exercise 10 – Internal Service Funds

(GASB #3d)

Internal service funds should be used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. An example of the proper use of an Internal Service fund is for an entity that has a self-insurance program for employee medical claims.

If internal service funds exist, eliminate double posting to minimize the grossing up effect on government wide statements. Internal service funds will require you to associate receipts in the internal service fund to their related expenditures in other governmental funds. When an internal service fund exists, click on the three dots button in the first column to reduce the receipts for the internal service fund and reduce the related expenditures in all other governmental funds by program type. The system will not allow the reduction of any receipts or expenditures to negative numbers and the reductions in receipts must equal the reductions in expenditures. *(UAN will assist those entities individually with Internal Service Funds.)*

Exercise 11 - Major Funds

(GASB Step #3e)

Major Fund Analysis- GASB governmental and proprietary fund financial statements focus is on major funds. Major funds are reported in a separate column and nonmajor funds are aggregated and reported in a single column on the governmental and proprietary fund financial statements.

- The General fund is always a major fund. In the Fund Utility screen the General fund is defaulted as a major fund and cannot be changed.
- The major fund reporting requirements do not apply to the Internal Service funds or Fiduciary funds.
- The Major Fund Analysis report does not include Other Financing Sources or Other Financing Uses. Those items are not considered when determining major funds.
- The Major Fund System Default column on the Fund Utility screen will be specified 'Yes' for major fund or 'No' for nonmajor fund. The Major Fund Analysis report should be utilized to assist in verifying that the system defaults are correct. *Note: Major funds should not be defined until all mapping and cash transactions are completed for the year.*
    - Total assets, revenues or expenditures of that individual governmental or enterprise fund are at least 10 percent for the corresponding element total for all funds of that category or type.

GASB Steps
GASB & Year End Training Manual

- The same element that met the 10 percent criterion above is at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.
    - Note: One element must meet both the 10 percent and 5 percent criteria to be considered major.

- The Major Fund Selection/User Override column on the Fund Utility screen will be blank for all other open funds and the user must specify 'Yes' for major fund or 'No' for nonmajor fund.
    - This column will be reset to blank when the system is advanced to the next accounting year.
- This information is used on the following reports:
    - Statement of Cash or Modified Cash Basis Assets and Fund Balances
    - Statement of Cash Receipts, Disbursements and Changes in Cash or Modified – Cash Basis Fund Balances Governmental Funds
    - Statement of Fund Net Assets – Cash or Modified Cash Basis Proprietary Funds
    - Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets – Cash or Modified Cash Basis Proprietary Funds
    - Statement of Cash Receipts, Disbursements and Changes in Fund Balance-Budget and Actual- Budget Basis

Steps to Access – View Major Fund Analysis Report

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Major Fund Analysis**.

The Major Fund Analysis report includes the Major Fund System Default and Major Fund User Selection/Override information that is input on the Fund Utility screen.

GASB Steps
GASB & Year End Training Manual

	Township	*Village*	*Library*
Fund #:	**2191**	**2401**	**2001**
Fund Name:	**Fire Special Levy**	**Spec. Assessment**	**Spec. Rev. - Two**
Revenue (10%/5%)	**15.34% / 15.33%**	**54.24%/51.53%**	**22.81%/22.81%**
Fund #:	**2901**	**2901**	**2003**
Fund Name:	**Spec. Project**	**Spec. Project**	**Spec. Rev. - Three**
Revenue (10%/5%)	**20.44% / 20.41%**	**24.22% / 23.75%**	**51.91%/51.91%**

Note: Look at the Major Fund Analysis Report and see how the 9001 (Townships & Libraries) and 5701 & 5721 (Villages) are mapped to the new fund.

After reviewing the 10% and 5% rule both funds should be designated as Major Funds on the Fund Utility screen. Designate the major funds by going into the Major Fund Selection/User Override column on the Fund Utility screen and selecting '**Yes**' from the drop down selection box. Designate all other funds as nonmajor with '**No'**.

Steps to Access – Major or Nonmajor

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

	Township	*Village*	*Library*
Fund #:	**2191 - Yes**	**2401 - Yes**	**2001 - Yes**
Fund #:	**2901 - Yes**	**2901 – Yes**	**2003 - Yes**
All other funds:	**Multiple**	**Multiple**	**Multiple**

Exercise 12 - Restricted/Unrestricted (GASB #3f)

GASB Steps
GASB & Year End Training Manual

Review restricted and unrestricted defaults for accuracy.

Restricted/Unrestricted – GASB requires funds to be identified as Restricted or Unrestricted.

- Restricted net assets are those that have constraints placed on them that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation. The Fund Utility grid has the following restricted choices: Restricted Capital, Restricted Debt and Restricted Other.
- Unrestricted net assets are those that do not meet the definition of Restricted. To designate the money in a fund as unrestricted, select Unrestricted in the Fund Utility grid.
- Suggested Defaults will be displayed in this column for all open funds.
- Permanent funds will default to Permanent and the fund balance must be distributed to Expendable and Nonexpendable. (Completed in Exercise 7)
- An option to allow a fund to have multiple types of money (Restricted and Unrestricted) in a given fund is available. When Multiple is selected, the user will need to click on the button in the first column of the grid to distribute the fund balance between Unrestricted or Restricted Capital, Restricted Debt, and/or Restricted Other.
- This column will carry over the selections from one year to the next, but the dollar amount distribution for permanent and multiple selections will be cleared. *(If you completed the GASB conversion process last year before advancing to 2007, then the Restricted and Unrestricted selections for the funds you had last year, with the exception of Multiple and Permanent distribution amounts, were carried forward to the 2007 Fund Utility screen.)*
- This information is used on the following statements:
  - Statement of Net Assets – Cash or Modified Cash Basis
  - Statement of Fund Net Assets – Cash or Modified Cash Basis Proprietary Funds
  - Statement of Fiduciary Net Assets – Cash or Modified Cash Basis Fiduciary Funds

Steps to Access

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

If a fund (for example, General) has both unrestricted and restricted money, then Multiple can be selected from the drop down selection box in the Restricted/Unrestricted column.

	Township	*Village*	*Library*
Fund #	**1000**	**1000**	**1000**
Select	**Unrestricted**	**Unrestricted**	**Unrestricted**
Amount	**$143,559.45**	**$129,786.20**	**$82,377.09**
Select	**Multiple**	**Multiple**	**Multiple**
Select	**Restricted Other**	**Restricted Other**	**Restricted Other**
Amount	**$900.90**	**$900.90**	**$900.90**
Save; Process			

To edit a 'Multiple' entry, click on the three dots in the left hand column. Clicking in the box will not allow 'Multiple' to be edited unless another option is selected and an amount is entered.

Exercise 13 - Governmental and Business Activities (GASB Step #3g)

Review Business Activity defaults.

Business Activity – GASB government-wide statements requires the funds activity to be identified as governmental or business–type.

- Governmental Activities – are generally financed through taxes, intergovernmental revenues and other nonexchange revenues. These activities are usually reported in governmental and internal service funds. Select '**No**' in this column to classify the activities in the fund as governmental.
- Business-Type Activities – are financed by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds. Select '**Yes**' in this column to classify the activities in the fund as business-type.
- Suggested Defaults will be displayed in this column for all governmental and proprietary funds. Fiduciary funds are not included on the government-wide statements; therefore, they do not require a governmental vs. business-type selection.
- Internal Service funds -
  - The Business Activity default will be set '**No**' and cannot be changed.
  - Internal Service funds will require the user to associate receipts in the internal service fund to their related expenditures in other governmental funds. When an Internal Service fund exists, click on the button in the first column to reduce the receipts for the Internal Service fund and reduce the related expenditures in all other governmental funds by program type. The system will not allow the user to reduce any receipts or expenditures

to negative numbers and the reductions in receipts must equal the reductions in expenditures. Note: This should be done after all cash transactions are completed for the year.
    - The reduction of Internal Service fund revenues and governmental fund expenditures will not be carried over to the new accounting year.
- This column will carry over the selections from one year to the next. *(If you completed the GASB conversion process last year before advancing to 2008, then the Business Activity selections you made on the funds you had last year were carried forward to the 2008 Fund Utility screen.)*
- This information is used on the following statement:
    - Statement of Activities – Cash or Modified Cash Basis

Steps to Access – Governmental/Business Types

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

Do you want a report of GASB fund settings? Yes / **No**

Township	*Village*	*Library*	*Business Activity*
1000	1000	1000	**No**
2011	2011	2001	**No**
2021	2021	2002	**No**
2031	2031	2003	**No**
2191	2401	2004	**No**
2901	2901	2005	**No**
2902	2902		**No**
4901	4901	4001	**No**
4951	4951	4501	**No**
4952	4952	4502	**No**
5001	5101	5001	**Yes**
	5701		**Yes**
	5721		**Yes**
9001	9101	9001	
9751	9976	9751	

GASB Steps
GASB & Year End Training Manual

GASB Statements

Print Statements:

- Statement of Net Assets – Cash or Modified Cash Basis
- Statement of Cash or Modified Cash Basis Assets and Fund Balances
- Statement of Cash Receipts, Disbursements and Changes in Cash or Modified Cash Basis Fund Balances - Governmental Funds
- Statement of Fund Net Assets – Cash or Modified Cash Basis Proprietary Funds
- Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets – Cash or Modified Cash Basis - Proprietary Funds
- Statement of Fiduciary Net Assets – Cash or Modified Cash Basis Fiduciary Funds

GASB Steps
GASB & Year End Training Manual

*****Load Training Exercise 4*****

Overview (GASB Step #4)

The Revenue Utility screen is used to classify revenues for the Statement of Activities report. All revenue account codes must be designated as either general government or program revenues. If the revenues are classified as program revenues, they must be further broken down into Charges for Services, Operating Grants/Contributions, or Capital Grants/Contributions.

Steps to Access – Revenue Utility

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Revenue Utility**.

Question: Do you want a report of the GASB revenue settings?
Select Report by:
Program Type
Revenue Type
Revenue Account
Select "No" to open the Revenue Utility form ("Yes" will open a Print/Screen first)

Exercise - 1

Account Code - This column will be populated with all open revenue account codes for governmental and proprietary fund types and any funds mapped to these fund types on the Fund Utility screen in the Map To column.

Program/General Receipt Type – Any main program codes that exist in the chart of accounts or a general receipt type listed at the bottom of the report of Statement of Activities can be selected.

- Receipts are either considered a program or general receipt.
  - **Program Receipts** –
    - Those who purchase, use or directly benefit from the goods or services of the program
    - Parties outside the reporting government's citizenry if restricted to a specific program

- Program receipts can be either charges for services, operating grants and contributions or capital grants and contributions. Charges for services arise from the goods or services provided by the reporting government and are always reported as program receipts. This category of program receipts includes fees charged for specific services such as water or sewer, as well as things like licenses and permits and operating special assessments.
- Operating and capital grants and contributions are reported as program receipts if they are program-specific. That means that the grants or contributions are restricted for use in a specific program. Program-specific grants that may be used for either operating or capital purposes should be reported as operating. Multi-purpose grants are reported as program receipts if the amount for each program is specifically identified in the grant award or the grant application.

▪ **General Revenues** -

- Parties outside the reporting government's citizenry if unrestricted
- The reporting government's taxpayers
- The governmental institution itself
- With a few limited exceptions, general receipts are all receipts that are not required to be reported as program receipts. All taxes, even those required to be spent for a specific purpose, are reported as general receipts. This includes property, income and franchise taxes.

o Suggested Defaults will be displayed in this column for most account codes. Most of the defaults can be overridden if necessary.

o Enterprise fund revenue codes that are considered program revenues will default in with the fund name. These revenue codes will be allowed to be changed to general revenues, but the only program revenue choice will be the fund name.
Note: Enterprise funds should be labeled with a description that describes the function of the fund.

Revenue Type – Charges for Services, Operating Grants or Capital Grants can be selected for program revenue types. All General receipt types will be defaulted to General and cannot be changed without changing the Program Type to program revenue.

o Suggested Defaults will be displayed in this column for most account codes. Most of the defaults can be overridden if necessary.

Additional Information

Both the Program/General Receipt Type and Revenue Type columns will carry over the selections from one year to the next. *(If you completed the GASB conversion process last year before advancing to 2008, then the Program/General Receipt Type and Revenue Type selections*

were carried forward to the 2009 Revenue Utility screen. Additional Note For Villages: The default selection from last year for revenue code 625 Cable Franchise Fees has been changed from Other Taxes to Cable Franchise Fees. If you have revenue code 625 default from last year, you have to manually change it in the Revenue Utility screen.)

Interest is a program receipt if it is legally restricted (by constitution, statute or grant) to be used for a particular program. Interest going to permanent funds would be a program receipt if the use of the interest is restricted to a specific program. For example, interest earned on a contribution that says the interest must be used for park purposes would be a program receipt. Interest on a contribution that says the interest may be used for any government program would be a general receipt.

Property Tax Allocation money received from the State are grant dollars that can be either a program receipt or a general receipt, depending on whether the use of the dollars is restricted. These dollars follow the tax money. So, if a government has both a property tax for general operations that goes to the general fund and a police levy that goes to a special revenue fund, the Property Tax Allocation that goes to the general fund would be unrestricted and reported as a general receipt, and the Property Tax Allocation that goes to the police fund would be restricted and a program receipt. Restrictions can usually be identified by the fund (and fund type) that the money goes into.

This information is used on the **Statement of Activities – Cash or Modified Cash Basis**. The Statement of Activities is meant to present the entity's operations by program. The top portion of the Statement of Activities is the area where program revenues and disbursements are listed. Cash disbursements are already broken down by program. Revenues by program come from the selections made in the Revenue Utility and are broken into Charges for Services, Operating Grants or Capital Grants. Revenues by program are netted against disbursements by program to come up with a 'Net (Disbursements) Receipts' figure. This figure is typically negative. The bottom portion of the Statement of Activities is the area where general revenues are listed. These general revenues are added into the net 'Net (Disbursements) Receipts' figure to come up with the 'Change in Net Asset' figure.

Record the following Program/General Receipt Types and Revenue Types for each of the listed Account Codes and then select **Process**:

GASB Steps
GASB & Year End Training Manual

(Townships)

Account Code	Program/General Receipt Type	Revenue Type
1000-299-0010	Conservation – Recreation	Charges (Default)
1000-535-0000	Grants and Entitlements	General Receipts
1000-701-0000	Earnings on Investments	General Receipts
2011-701-0000	Public Works	Operating Grants
2021-701-0000	Earnings on Investments	General Receipts
2902-701-0000	Earnings on Investments	General Receipts
4901-511-0000	Public Works	Capital Grants
4901-539-0000	Public Works	Capital Grants
4951-701-0000	Health	Operating Grants
4952-701-0000	Earnings on Investments	General Receipts
4952-801-0000	Conservation – Recreation	Operating Grants
4952-803-0000	Conservation – Recreation	Operating Grants
5001-701-0000	Earnings on Investments	General Receipts

(Villages)

Account Code	Program/General Receipt Type	Revenue Type
1000-231-0000	Grants and Entitlements	General Receipts
1000-590-0010	Leisure Time Activities	Charges (Default)
1000-701-0000	Earnings on Investments	General Receipts
2011-701-0000	Earnings on Investment	General Receipts
2021-701-0000	Earnings on Investments	General Receipts
4901-411-0000	Transportation	Capital Grants
4901-422-0000	Transportation	Capital Grants
4951-701-0000	Earnings on Investments	General Receipts
4952-820-0000	Public Health Services	Operating Grants
5101-542-0000	Water Operating	Capital Grants
5101-701-0000	Earnings on Investments	General Receipts

(Libraries)

Account Code	Program/General Receipt Type	Revenue Type
4001-212-0000	Current Library Service	Capital Grants
4001-222-0000	Current Library Service	Capital Grants
5001-212-0000	Cafeteria	Operating Grants
5001-219-0000	Grants and Entitlements	General Receipts

GASB Steps
GASB & Year End Training Manual

Review

Verify that all Program/General Receipt Types have been entered and are accurate.
Verify that all Revenue Types have been entered.

Steps to Access

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Statements**.
Select **Activities**.
Select Report By:
Statement
Detail

Exercise 1 – Fiduciary Fund Utility (GASB Step #5)

The Fiduciary Fund Utility screen grid has columns for the Account Code, Description, Amount and Additions/Deductions for the fiduciary funds. Fiduciary funds are Investment Trusts, Private Purpose Trusts or Agency funds. The Account Code is populated with all open account codes for Investment Trust and Private Purpose Trust type funds.

Additions/Deductions – This column will allow the user to specify the type of addition or deduction the revenue and expenditures should be reported.

- Additions – All revenue will be an addition. All revenue will need to be classified as either a contribution or interest. There is an option to select both and split the revenue between the two types.
- Deductions - All expenditures will be a deduction. All expenditures will need to be classified as either a trust agreement payment or other. The user will have the option to select both and split the expenditures between the two options.
- This column's selections will carry forward each year with the exception of the distribution amounts when 'Both' is chosen. *(If you completed the GASB conversion process last year before advancing to 2008, then the Additions/Deductions selections were carried forward to the 2007 Fiduciary Fund Utility screen. However, if you had the selection of 'Both' for and account code, then the distribution amounts would be reset to zero.)*
- This information is used on the following reports:
  - Statement of Changes in Fiduciary Net Assets – Cash or Modified Cash Basis

GASB Steps
GASB & Year End Training Manual

Steps to Access - Fiduciary Fund Utility

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Fiduciary Fund Utility**.

Questions: Do you want a report of the GASB Fiduciary Fund settings?
Select **No** to not print the report.

Additions/Deductions: Click on the white field in the Additions/Deductions column and enter the amounts for Contributions, Interest or Both for revenue. The classifications for expenditures are either Payments in Accordance with Trust Agreements, Other or Both.

If **Both** is selected, then the Account Balance needs to be distributed to Contributions or Interest for revenue, or Payments in Accordance with Trust Agreements or Other for expenditures.

(Townships)

9751-701	Interest	0.00	**Interest**
9751-710-599	Other Expenses	0.00	**Other**
9751-801	Gifts and Donations	$500.00	**Contributions**
9751-803	Contributions	$450.00	**Contributions**
9751-190-318	Training Services	0.00	**Payments in Accordance w/Trust**

(Villages)

9976-701	Interest	0.00	**Interest**
9976-820	Contributions and Donations	$1500.00	**Contributions**
9976-891	Other-Misc. Operating	$100.00	**Contributions**
9976-230-348	Training Services	$200.00	**Payments Accordance w/Trust**
9976-790-690	Other–Other	$500.00	**Other**

(Libraries)

9751-701	Interest	0.00	**Interest**
9751-100-590	Other-Other	0.00	**Other**
9751-690	Other-Contr.,Gifts and Donations	$500.00	**Contributions**
9751-891	Other-Misc.Operating	50.00	**Contributions**
9751-100-379	Other-Prof.Services	500.00	**Payments Accordance w/Trust**

GASB Steps
GASB & Year End Training Manual

*****Load Training Exercise 5*****

Exercise 1 – Original Budget (Step #6)

Original budget figures are only required to be entered for the General fund, any major Special Revenue funds and any funds mapped to the General fund or mapped to any major Special Revenue funds. You can enter original budget figures for all funds if you wish. However, the only budgetary reports that will print out will be for the General fund and any major Special Revenue funds.

The original budget is the first adopted appropriation measure for a fund that was meant to cover the entire year plus any carryover encumbrances. Original budgets may be adopted at different times for different funds. The original budget figures for appropriations should be documented in your minutes from the meeting when you passed your first permanent appropriations. (The software will automatically add Carry-Over Appropriations and subtract Carry-Over Adjustments from the figure you input.) The original budget figures for revenues should come from the Amended Certificate in place on the same date as the meeting when you passed your first permanent appropriations.

To enter original budget figures, double click on the cell for which you wish to enter the detail. For example, if you want to enter the original budget amounts for the General fund revenues, double click on the cell in the row of the General fund and the column of Revenue Budget, the detail account codes will then come up in a data entry box to be keyed in.

Revenue Budget – This column will display zeros. After each field is selected and the original budget amount for each account code is entered, the column will display a total.

- This information is used on the following report:
  - Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual – Budget Basis

Appropriations – This column will display zeros. After each field is selected and the original budget amount for each account code is entered, the column will display a total.

- This information is used on the following report:
  - Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual – Budget Basis

GASB Steps
GASB & Year End Training Manual

Steps to Access – Original Budget

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Original Budget**.
System Message: You must input original budget amounts for the General fund, all major special revenue funds and any funds mapped to the General fund or major special revenue funds.

Question: Do you want a report of the GASB Original Budget settings?
Select: Detail (or)
Summary
(Select **NO** because the report prints all the funds with zeros, first.)

Input Original Budget information for revenue and appropriation codes for General fund, all major Special Revenue funds and any funds mapped to the General fund or major Special Revenue funds. Enter the following Revenues and Appropriations: (Double Click)

(Townships)

Account Code		Revenue Budget
1000-101-0000		50,000.00
1000-102-0000		10,000.00
1000-299-0010		15,000.00
1000-531-0000		-0-
1000-532-0000		23,500.00
1000-535-0000		12,000.00
1000-701-0000		8,500.00
	Total:	**119,000.00**
2191-101-0000		100,000.00
2191-102-0000		50,000.00
	Total:	**150,000.00**
2901-101-0000		50,000.00
2901-102-0000		10,000.00
	Total:	**60,000.00**
9001-999-0000		125.50
	Total:	**125.50**

GASB Steps
GASB & Year End Training Manual

Account Code		Appropriations
1000-110-111		32,000.00
1000-110-121		20,000.00
1000-110-190		10,000.00
1000-110-211		15,000.00
1000-110-313		3,500.00
1000-110-314		1,500.00
1000-110-410		7,000.00
1000-120-341		5,000.00
1000-120-351		4,000.00
1000-130-190		8,000.00
1000-130-211		7,000.00
1000-130-213		1,000.00
1000-190-345		1,000.00
1000-220-215		- 0 –
1000-410-190		3,000.00
	Total:	**118,000.00**
2191-220-370		130,000.00
2191-220-599		5,000.00
	Total:	**135,000.00**
2901-590-360		60,000.00
	Total:	**60,000.00**
9001-990-000		125.50
	Total:	**125.50**

(Villages)

Account Code		Revenue Budget
1000-110-0000		30,000.00
1000-120-0000		3,000.00
1000-190-0000		6,000.00
1000-211-0000		3,500.00
1000-221-0000		-0-
1000-231-0000		1,000.00
1000-590-0000		2,000.00
1000-701-0000		3,000.00
	Total:	**48,500.00**
2401-110-0000		100,000.00
2401-120-0000		30,000.00
	Total:	**130,000.00**
2901-110-0000		50,000.00
2901-120-0000		10,000.00
	Total:	**60,000.00**

GASB Steps
GASB & Year End Training Manual

Account Code		Appropriations
1000-120-215		2,000.00
1000-240-190		10,000.00
1000-710-111		32,000.00
1000-710-190		3,000.00
1000-710-211		10,000.00
1000-710-329		7,000.00
1000-710-343		3,500.00
1000-710-344		1,500.00
1000-725-121		20,000.00
1000-790-190		8,000.00
1000-790-211		7,000.00
1000-790-213		1,000.00
1000-790-311		4,000.00
1000-790-321		5,000.00
1000-790-325		1,000.00
	Total:	**115,000.00**
2401-120-640		140,000.00
2401-120-690		4,000.00
	Total:	**144,000.00**
2901-690-399		60,000.00
	Total:	**60,000.00**

(Libraries)

Account Code		Revenue Budget
1000-121-0000		30,000.00
1000-122-0000		3,000.00
1000-190-0010		6,000.00
1000-211-0000		3,500.00
1000-221-0000		-0-
1000-599-0000		2,000.00
1000-701-0000		3,000.00
	Total:	**47,500.00**
2001-121-0000		132,000.00
2001-190-0000		50.00
2001-701-0000		500.00
	Total:	**132,550.00**
2003-121-0000		50,000.00
2003-122-0000		10,000.00
	Total:	**60,000.00**
9001-999-0000		125.50
	Total:	**125.50**

GASB Steps
GASB & Year End Training Manual

Account Code		Appropriations
1000-100-110		62,000.00
1000-100-211		13,000.00
1000-100-213		1,500.00
1000-100-321		5,000.00
1000-100-325		1,000.00
1000-100-361		4,000.00
1000-100-372		3,500.00
1000-100-373		1,500.00
1000-100-451		7,000.00
1000-760-110		11,000.00
1000-760-211		3,000.00
1000-760-213		1,500.00
1000-920-920		0.00
	Total:	**114,000.00**
2001-760-110		5,500.00
2001-760-211		150,000.00
	Total:	**155,500.00**
2003-760-390		60,000.00
	Total:	**60,000.00**
9001-990-990		125.50
	Total:	**125.50**

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Summary - GASB Information Carried Forward Each Year

Fund Utility

1. Restricted and Unrestricted selections with the exception of Multiple/Permanent distribution amounts.
2. Business Activity selection Yes/No.
3. Permanent Fund Purpose

Revenue Utility

1. Program/General Receipt type selections.
2. Revenue Type selections.

Fiduciary Utility

1. Additions/Deductions (Contributions, Interest, Both) selections with the exception of Both distribution amounts.

MD&A, Notes and RSI

Import Management's Discussion and Analysis, Notes and Required Supplementary Information as necessary.

Steps to Access

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Import**.
Select **Management's Discussion and Analysis, Notes** or **Required Supplementary Information**.

The GASB statements require some additional documentation that must be created by the reporting entity. These additional documents are the Management's Discussion and Analysis (MD&A), Notes and Required Supplementary Information (RSI). These documents must be created outside the UAN software before the import option will work properly. Templates for the MD&A and Notes will be available in Microsoft Word under My Documents\GASB Templates\2008. The Import Utility provides a way to attach these additional documents to your annual financial reports and will only accept the file types with the following extensions: .doc, .xls, .txt, .pdf and .rtf. If these documents are not created by the time you need to roll the accounting to the new year, you will not be able to attach them to the annual financial reports.

October 2008

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Note: Most likely UAN clients will not be required to submit an RSI. The RSI option is available in case you decide to include the RSI as part of your Annual Financial Report.

October 2008

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Load Training Exercise 6

Overview

Your system must be on software Version 13.0 to advance Accounting and/or Payroll to the new year. The Annual Financial Report preparation cannot begin until you receive and install the Version 13.0 to advance to the new year. Use the 2008 year end procedures as your guide to enter Annual Financial Report manual information. All 2008 accounting transactions must be completed prior to performing the bank reconciliation.

Pre-Close Notes

The system will automatically delete all deactivated accounting files during the carry forward process. It will be necessary to delete any funds, appropriations and revenue codes that have not had activity throughout the year of 2008. If a fund was recorded but no expense or revenue codes were recorded, that fund can be deleted. Appropriation and revenue codes that were recorded but did not have amounts appropriated or budgets set can be deleted. Once the codes have been deactivated, closing the year will delete those files from the system.

Exercise 1 - Purchases

Complete all December accounting transactions. Close all purchase orders and/or blanket certificates, except purchase orders and/or blanket certificates that were encumbered in 2008 for appropriations not yet paid or not completely paid by December 31, 2008. Be sure to issue all warrants to be charged against these purchase orders and/or blanket certificates prior to closing. Any purchase orders and/or blanket certificates not closed at this time will be automatically 'carried forward' into the next year. Once these PO's and/or BC's are carried forward to the next year, closing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carryover PO's and/or BC's.

Any PO's and/or BC's with a zero balance will automatically be removed.

GASB & Year End Training Manual

Steps to Access – Close PO's, BC's

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Purchases**.
Select **Close**.

PO Regular:	**Select 2-2008 through 8-2008 (Village)**
PO Regular:	**Select All (Township)**
PO Regular:	**Select 1-2008 (Library)**
BC Regular:	**Select 1-2008 & Zero Balances Villages (Select ALL)**
BC Super:	**None Available to close. (Twp & Lib), Village (Select ALL)**

Exercise 2 – Interest Posting

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 in the current year prior to carrying forward to the next year.

Steps to Access – Receipts

Select **Accounting**.
Select **Transactions**.
Select **Receipts**.
Select **Post**.

(There are no batch receipts that can be posted.)

Exercise 3 - Dec. 31 Bank Rec.

The bank reconciliation for December should be performed as the last step prior to entering the manual Annual Financial Report Information. All 2008 accounting transactions must be completed prior to performing the bank reconciliation.

You will be able to perform multiple reconciliations with the same statement date. This option is only allowed for your December 31st bank reconciliation. Each reconciliation must be dated December 31st and you must Process and Post the reconciliation each time.

The system will offer you the option to void the existing reconciliation in order to post an updated reconciliation. Thus, when processing the new reconciliation, you will have to re-enter all previous entries.

A message will display if any transaction(s) are entered after the bank reconciliation is complete:

> *I am aware there are transactions posted after completing the December bank reconciliation. I am making the fiscal decision not to repost the December bank reconciliation to correct this problem.*

Steps to Access – Bank Rec.

Select **Accounting.**
Select **Transactions.**
Select **Cash Management.**
Select **Primary Bank Reconciliation.**
Select **Record.**

A Bank Reconciliation must be completed for December.

	Township	*Village*	*Library*
Bank Reconciliation As Of:	**12/31/2008**	**12/31/2008**	**12/31/2008**
Bank Balance:	**$413,709.76**	**$417,287.26**	**$212,571.46**
O.A.F (Deposit Not Recorded):		**$ (500.00)**	
Warrants not cleared:		**1033**	
Warrants cleared	**All**		**All**
Process			
Post			

Bank Reconciliation Updates:

- When warrants or receipts are cleared in the bank reconciliation, the warrant or receipt will be highlighted blue.
- A Receipts tab will is available on the Bank Reconciliation screen once your system has been advanced to 2009.

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Exercise 4 – Year End Accounting/ Payroll Reports

All year end reports should be printed Year to Date (YTD) as necessary after the bank reconciliation is completed.

Steps to Access - Fund Status Report

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status**.
Select **Funds**.
Select **Fund Status**.

Select All. Process. (Print)

Steps to Access – Year To Date Reports

Select **Accounting**.
Select **Reports and Statements**.
Select **General Accounting**.
Select **Cash Journal**.
Select **Year To Date**.

Options for annual financial reporting include Regulatory, GASB Cash Basis (Without Investments) or GASB Modified Cash Basis (With Investments). Each option still requires the input of the Manual Information.

The financial information required to be reported in your Annual Financial Report is generated automatically by the system for the GASB Cash Basis or GASB Modified Cash Basis reports with the exception of the following, which require manual input: Cash-Other Assets Not Recorded, Cash Reconciliation Input, Schedule of Outstanding Debt, Schedule of Debt Service Requirements and UAN Support Information. It is our recommendation that you gather all necessary information prior to attempting to manually enter any information in the Annual Financial Report. If any of the first five options in the manual information input section do not apply to you, skip those sections. If manual entry is not done, these reports will not be printed when the Standard Group Annual Financial Reports option is selected.

All entities are required to complete the Manual Information Input whether reporting using the Regulatory Reports, GASB Cash Basis Statements or GASB Modified Cash Basis Statements. All five options in the manual information input section must be completed, if applicable, prior to printing the Annual Financial Report.

GASB & Year End Training Manual

Exercise 5 - Manual Information

If any of the options after the UAN Support in the Manual Information Input section do not apply to you, skip the section.

Once you have completed all manual entry options as needed, the Annual Financial Report is ready to be printed. Even though you do not have to print the Annual Financial Report, the manual information has to be entered prior to advancing accounting to the new year. If the manual information is not entered prior to advancing, it will not be included in your year end backup, your end of year backup that is copied to a CD and mailed or uploaded through the UANLink for the Auditor of State's records, or your prior year reports for that year. The manual information can be entered into prior year reports; however, the information will be erased each time prior year reports is exited and reloaded for that year.

Steps to Access - Manual Input (UAN Support)

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **UAN Support & Manual Input**.
Select **Manual Information Input**.
Select **UAN Support**.

Entity Information:	**GASB Modified Cash Basis** **(With Non Pooled Investments)**
Contact Information:	**Day: (800) 833-8261**
Email Address:	**uan_support@auditor.state.oh.us**

Do you have high speed/broad band internet connection? Yes/No

Hardware Information:	**Clerk (Fiscal Officer) Name, Addresses** **Auditor of State Tag:** ***027838*** **Processor:** ***JBZWK81***

Press F1 (for Help with location of Auditor of State Tag and Processor Service Tag numbers on the hardware)

GASB & Year End Training Manual

Steps to Access - Manual Input (Other)

Select **Accounting**.
Select **Reports and Statements.**
Select **Annual Financial**.
UAN Support and Manual Input.
Manual Information Input.
Schedule of Debt Service Requirements. (Future years)
Schedule of Outstanding Debt. (Current year)
Cash/Other Assets Not Recorded.
Cash Reconciliation.

Exercise 6 – Print Annual Financial Report

Once you have completed all Annual Financial Report steps, the Annual Financial Report is ready to be printed. All annual financial reports should be printed regardless of whether you have chosen to do the GASB statements or the Regulatory reports. The Regulatory reports can be printed individually from the Annual Financial Regulatory menu or as a batch from the AFR Standard Group located on the Standard Group Reports menu.

Steps to Access – GASB Cash Basis or GASB Modified Cash

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Statements**.

Steps to Access – Regulatory

Select **Accounting.**
Select **Reports and Statements**.
Select **Annual Financial**.
Select **Regulatory**.

Note: For UAN Billing purposes, you are required to **print/screen** the Annual Financial Report – Combined and Combining Statement reports before you create your 'EOY Backup' and advance Account to the new year.
Process both print utility boxes on both print/screen options

GASB & Year End Training Manual

Requirements of Filing

Entities should maintain one printed copy of the Annual Financial Report for public record purposes. Print the UAN Support Information report and have it on-hand in case you have to place a hardware service call. It is not necessary to send a copy to the Auditor of State's Office. Your Annual Financial Report information will be submitted as part of your end of year data to be described further in steps that follow. *(Helpful Reminder: If you are mailing your end of year data on CD, get a receipt from the Post Office for the date of mailing the AOS EOY CD. One example would be to send it by certified mail.)*

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 CD containing the end of year data of the government is received by UAN or the end of year data is uploaded to UAN via the Profile Login on the UANLink. The process of creating your end of year data file to meet this requirement is addressed under the 'Create AOS EOY Data' section of these procedures. Penalties are assessed for late filings.

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 'AOS EOY CD.'

Exercise 7 - Advance to New Year

The software will check to make sure the system date is in December. Then the system will perform system checks to verify that all of the steps to close accounting have been completed before it will allow you to continue. If any steps exist that have not been completed, you will be informed of the step(s) that you need to complete, and you will be returned to the Month/Year End Processing menu. After you have completed the step(s) detected by the system, re-run any reports as needed, and perform this process again. If everything is correct, you will be permitted to advance accounting to the new year.

If all year end steps have been completed successfully, the system will prompt a message telling you that you must complete an EOY Backup and create your AOS EOY Data. Check the AOS EOY Data and send the Year End CD or upload the file to UAN. Verify your filing status at: http://uanlink.auditor.state.oh.us/resources/year_end.htm.

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Steps to Access – Year End

Select **Accounting.**
Select **Maintenance.**
Select **Month/Year End Processing.**

Check the box and select process to advance accounting to the new year.
Process.

You have X open PO's and X open BC's that have an available balance. The total available balance on the open PO's and/or BC's is $XX.XX. It is important to remember that once these PO's and/or BC's are carried forward to the next year, closing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over PO's and/or BC's.
Do you want to carry over the open PO's and/or BC's?
Yes/No

The following documentation has not been imported for your GASB 34 Modified Cash Basis AFR:
Management Discussion and Analysis
Required Supplemental Information
Notes
Do you want to continue without this documentation?
Yes/No

You must complete the following steps before you can advance Accounting to the new year.
1) Complete an 'EOY Backup'
2) 'Create AOS EOY Data'

If you have already completed the 'EOY Backup', skip to 'Create AOS EOY Data'.
OK

Manual AFR information must be entered before you perform the "EOY Backup". If the manual information is not entered, the manual information will not be in prior year reports. Do you need to enter the manual information? Yes/**No**

GASB & Year End Training Manual

Steps to Access – EOY Backup

Select **UAN**.
Select **System Utilities**.
Select **EOY Options**.
Select **EOY Backup**.

The EOY Backup has been completed successfully. **OK**

Steps to Access – AOS EOY Data

Select **UAN**.
Select **System Utilities**.
Select **EOY Options**.
Select **AOS EOY Data**.

This option will either create or re-create your AOS EOY Data. Do you wish to continue? **Yes**/No

Create / Re-Create AOS EOY Data
2008
OK/Cancel

The following documentation has not been imported for your GASB 34 Modified Cash Basis AFR:
Management Discussion and Analysis
Required Supplemental Information
Notes
Do you want to continue without this documentation? **Yes**/No

Please choose how you want to submit your AOS EOY Information to UAN
Mail EOY CD to UAN
Send EOY Electronically to UAN
OK/Cancel

The AOS EOY Data has been created.

GASB & Year End Training Manual

Check the EOY Data then connect to the Internet.
Connect to the UANLink, click on 'Profile Login'.
You will be required to enter your user name and password.
Click on 'Upload EOY Data' and follow the screen prompts.
OK

Select: **Check AOS EOY Data**

The EOY Data has passed the verification process.
OK

Connect to the UANLink, click on 'Profile Login'.
You will be required to enter your user name and password.
Click on 'Upload EOY Data' and follow the screen prompts.
OK

Steps to Access – Year End

Select **Accounting**.
Select **Maintenance.**
Select **Month/Year End Processing**.

Check the box and select process to advance accounting to the new year.
Process.

You have X open PO's and X open BC's that have an available balance. The total available balance on the open PO's and/or BC's is $XX.XX. It is important to remember that once these PO's and/or BC's are carried forward to the next year, closing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over PO's and/or BC's.
Do you want to carry over the open PO's and/or BC's? **Yes**/No
The following documentation has not been imported for your GASB 34 Modified Cash Basis AFR:
Management Discussion and Analysis
Required Supplemental Information
Notes

GASB & Year End Training Manual

Do you want to continue without this documentation?
Yes/No

Manual AFR information must be entered before advancing to the next year. If the Manual AFR information was not entered before you completed the "EOY Backup", the information will not be in prior year reports. Do you need to cancel Accounting Year End to enter Manual AFR information and to complete another "EOY Backup"?
Yes/**No**

Accounting Year End . . . Advance to 2009
Process

This process will complete advancing Accounting to the new year. Are you sure you want to complete this process?
Yes/No

Are you sure you want to complete the process of advancing Accounting to the new year?
Yes/No

Accounting Year End Process has completed for 2008 and advanced to 2009. Click on 'OK' to exit.
OK

Note:

Your current password has expired.
Your system password must be changed on a quarterly basis. You must change your password after advancing your month to January, April, July, or October. Access the 'Change Passwords' options in 'System Utilities' to change your password. (See Appendix E of the UAN Accounting Manual for further information.)
OK

GASB & Year End Training Manual

Steps to Access – Password

Select **UAN**.
Select **System Utilities**.
Select **Change Passwords**.
Select **Change**.

Please enter your current password then enter a new password. After you enter the new password, re-type the new password and click on 'OK'.

Current Password:	PILOT
New Password:	**XXXXXX**
Retype New Password:	**XXXXXX**

OK
Close

The password has been changed.
OK

Steps to Access – Quarterly Backup

Select **UAN.**
Select **System Utilities**.
Select **UAN Backup Options**.
Select **Quarterly Backup**.
Password **PILOT**.

The Quarterly Backup has been completed successfully.
OK

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

*****Load Training Exercise 6*****

*****Begin New Year: Use new password *****

Ready To Post 2009 Accounting Transactions

Verify transaction log dates read 2009.

Steps to Access – Transaction Log

Select **UAN**.
Select **Accounting**.
Select **Reports and Statements**.
Select **General Accounting**.
Select **Transaction Log**.

Exercise 8 - Begin New Year Accounting

Compare the Fund Status report to the December 31, 2008 Fund Status report to be certain that the fund balances were carried forward correctly.

Select Fund Maintenance to add the funds.
Select Fund Balance Adjustment to enter cash balances.

Steps to Access - Fund Status Report

Select **Accounting.**
Select **Reports and Statements.**
Select **Information & Status.**
Select **Funds**.
Select **Fund Status**.

Select All and **Process. (Print to Screen)**

If there were any incorrect funds in the prior year that had to be mapped to a new fund for the GASB Modified Cash Basis statements, then those new funds will need to be setup in 2009. After they are activated in 2009, fund balance adjustments would then need to be posted to move the beginning fund balance from the incorrect fund to the new fund.

GASB & Year End Training Manual

Any funds, revenues or appropriations that were carried forward that will not be used in 2009 can be deleted. These accounts must be deleted before any transactions are posted. Otherwise, these accounts will remain in the system throughout the entire year. A fund cannot be deleted until all revenue and/or appropriation accounts in that fund are deleted. If all the GASB steps were followed, this may have already have been completed.

Record, Edit or Delete funds, accounts, vendors, addresses:

Record, Edit or Delete cost centers.
Record, Edit or Delete revenue accounts.
Record, Edit or Delete appropriation accounts.
Record, Edit or Delete funds.
Record, Edit or Delete vendors.
Record, Edit or Delete address files.

Record budget/appropriation amounts for active revenue/appropriation accounts:

Record budget amounts for active revenue accounts.
Record temporary or permanent appropriation amounts for active appropriation accounts.

Steps to Access – Budget/Revenue

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

Select the first account code and select Enter.
Enter the first three accounts: **$30,000; 3,000; 2,000**

Steps to Access – Budget/Appropriations

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Temporary/Permanent Maintenance**.
Select **Record**.
Select **Permanent**.

Select the first account code and select Enter.
Enter the following amounts: **$10,000; 30,000, 3,000; 10,000, 3,500; 1,000; 10,000.**

GASB & Year End Training Manual

Record new purchase orders and blanket certificates.

Steps to Access - Purchases

Select **Accounting.**
Select **Transactions.**
Select **Purchases.**
Select **Record.**

Enter: PO Regular, Avery Products, $1,000 for Supplies
(Township) Supplies; (Village) Other – Printing; (Library) Telephones
Post.

Exercise 9 – Payments/Charges

A **Payment History** button displays a list of payments and charges made to the selected vendor for the current year.

An optional Invoice Number field is available.

- Only letters and numbers can be entered into this field.
- The field displays a list of all other payments with the same invoice number paid to the same vendor when a duplicate invoice number is entered. The duplicate invoice number information will include the current year and prior year.
- The invoice number is included on the Payment Register Detailed, Payment Register Vendor and Charge Register reports.

Steps to Access

Select **Accounting.**
Select **Transactions.**
Select **Payments/Charges.**
Select **Record.**

Enter a payment with an invoice number.

Enter: Payment with Optional Invoice Number
Select PO for Avery Products, $1,000.
Enter Invoice Number: **MTR181912**
Process
Post

GASB & Year End Training Manual

Exercise 10 – Receipts

Receipts Updates:

- The Reinvest Interest option is no longer accessible under the 'Display' option of the Receipt transaction area.
- An optional Deposit Ticket Number field is available.
  - Only letters and numbers can be entered into this field.
  - The Receipt Register report includes an option to group receipts by the deposit ticket number.
  - The deposit ticket number information is in the Receipts tab of the Bank Reconciliation screen.

Steps to Access

Select **Accounting.**
Select **Transactions.**
Select **Receipts.**
Select **Record.**

Enter standard receipts with Deposit Ticket Numbers.

Enter: 3 Standard Receipts
Use Deposit Ticket # 101 for two receipts: $515.00 and $485.00
Use Deposit Ticket # 102 for third receipt: $14,000
Process and then Post
Quit and reenter the UAN Acctg & Pay. (Password: XXXXXX)
Change date to 01/31/2009

Exercise 11 – Jan. 31 Bank Rec.

Steps to Access – Bank Rec.

Select **Accounting.**
Select **Transactions.**
Select **Cash Management.**
Select **Primary Bank Reconciliation.**
Select **Record.**

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

	Township	*Village*	*Library*
Bank Reconciliation As Of:	**01/31/2009**	**01/31/2009**	**01/31/2009**
Bank Balance:	**$425,203.55**	**$431,287.26**	**$223,882.02**
O.A.F: (Deposit not recorded)		**$500.00**	
Warrants cleared:	**All**	**1033**	**All**

Bank Reconciliation Updates:

- A Receipts tab will be available on the Bank Reconciliation screen once your system has been advanced to 2009.
  - All receipts are displayed as cleared; therefore, if you do not want to use this functionality, you may skip the Receipts tab and continue processing your bank reconciliation in your current manner.
  - There is the ability to unmark *(unclear)* Standard and Primary Interest receipts creating an automatic Deposit in Transit (DIT) that is tracked in the system.
  - Standard and Primary Interest receipts that are unmarked *(uncleared)* will carry forward to the next bank reconciliation until they are cleared.
  - Memo and Investment Interest receipts are displayed on the screen but will not be able to be unmarked *(uncleared)*. If you have any Memo and/or Investment Interest receipts that have not posted to your Primary checking account at the bank (they are in transit), then you will have to manually enter the total amount into the 'Memo Receipts and Investment Interest Receipts not reinvested' field of the DIT tab.
- All Bank Reconciliation reports include the outstanding Standard and Primary Interest receipts.
- After a Standard or Primary Interest receipt is cleared on the bank reconciliation, it will not be available to be voided. Changes to receipts after being cleared will have to be posted as adjustments or reallocations.
- When warrants or receipts are cleared in the bank reconciliation, the warrant or receipt will be highlighted blue.

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Steps to Access

Select **C:**
Select **My Documents.**
Select **County Auditor Templates**
Select **Year End Balances**
Select **Year End Balances Certificate Revised October 3, 2007**

Certificate of The Total Amount From All Sources Available For Expenditures, And Balances

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

Uniform Accounting Network – GASB & Year End Training

GASB & Year End Training Manual

Year End Balance Certificate: Explanation

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

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

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

4. Advances not Repaid: This amount in column four can be verified by selecting: Accounting → Reports and Statements → General Accounting →Cash Summary by Fund.
   - The amount entered should be a negative amount.

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

5. Amount from the 2009 Official Certificate of Estimated Resources.
   - The amount entered should be positive.

7. Calculation: Carry Over Balance Available for Appropriations (column #5) **plus** Total Amount from all Sources Available for Expenditures (column #6)