

Accounting Manual



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Uniform Accounting Network – Accounting Manual



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Introduction Using This Manual Parts

Overview

Welcome to the Uniform Accounting Network program. This manual is a reference guide for the UAN Accounting Software, a component of the Uniform Accounting Network. The manual contains procedures for the operation of the UAN Accounting Software applications; it does not address general governmental accounting procedures.

It is not necessary to have previous computer experience to use the system. The goal in developing the applications and this manual is to produce a uniform accounting system for Ohio local governments that is easy to use regardless of computer experience.

The structure of the manual has been designed to guide you through each application of the system. The manual has been divided into four main parts: **Transactions, Reports and Statements, Maintenance** and the **Appendices**. The order of the parts and the chapters within each part follow the layout of the menu options in the software.

Part 1 - Transactions

Part 1 of the UAN Accounting Manual contains a chapter for each application listed on the Transaction menu of the UAN Accounting Software. These applications include Purchases, Payments/Charges, Receipts, Cash Management, Inter Fund Activity and Accounting Utilities. In Transactions, you will find the applications you will access most frequently to complete your everyday duties in your role as fiscal officer.

Part 2 - Reports and Statements

Part 2 of the UAN Accounting Manual contains a chapter for each report grouping listed on the Reports and Statements menu of the UAN Accounting Software. These include the Annual Financial Reports, General Accounting Reports, Information & Status Reports, Management Reports and Selected Group Reports. Included are examples of the various journals, ledgers, status and summary reports that can be generated by the software.

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Part 3 - Maintenance

Part 3 of the UAN Accounting Manual contains a chapter for each application located on the Maintenance menu of the UAN Accounting Software. These applications include Month/Year End Processing, Address, Vendor, Fund, Appropriation, Revenue, Cost Center and Password Maintenance. In Maintenance, you will find all of the applications needed to establish the foundation during the initial set up the accounting system and perform ongoing housekeeping tasks.

Part 4 - Budget/Trend

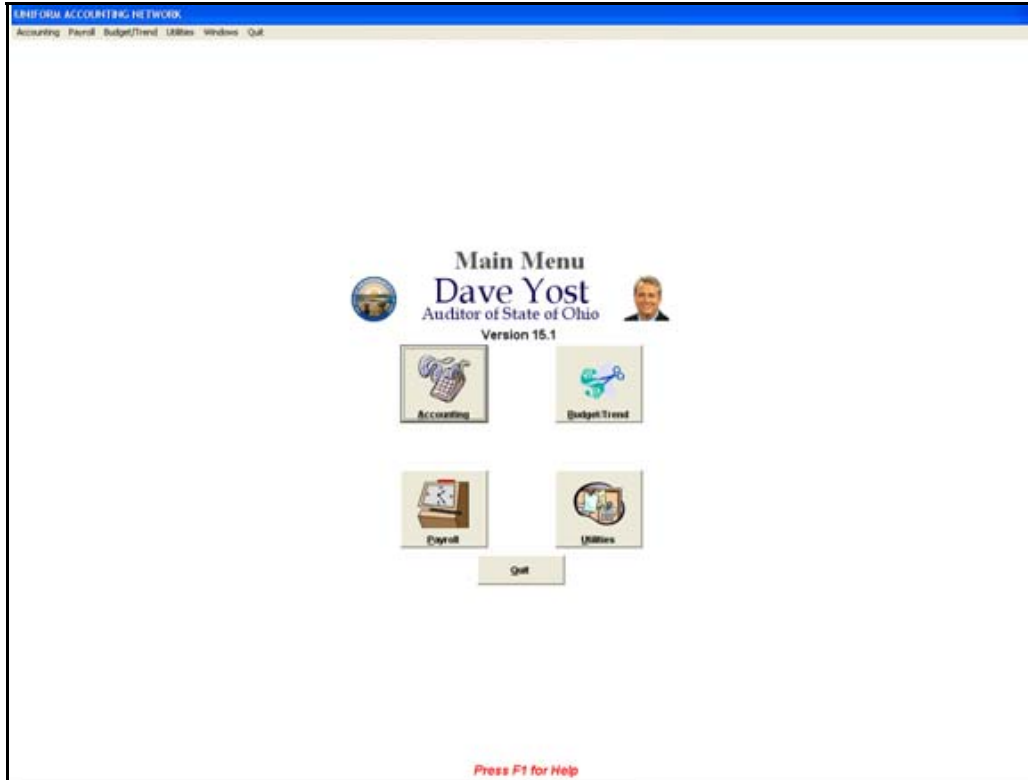
Part 4 of the UAN Accounting Manual contains a chapter for each of the applications in the UAN Budget/Trend Software. These include the Financial Worksheet under the Financial Worksheet menu; Financial Reports, Footnotes and Budget Schedules under the Reports menu; and Fund Maintenance and Account Maintenance under the Maintenance menu.

Part 5 - Appendices

Part 5 of the UAN Accounting Manual contains all of the appendices which include the charts of accounts; revenue and appropriation descriptions; accounting and software definitions; system backup procedures; some of the most commonly asked questions; and the UAN Minutes Software Guide.

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Main Menu

The main menu for the software options can be accessed by clicking on the icons or by selecting menu choices from across the top of the screen. Above is the first screen after typing in the users initials and processing date.

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Example A

The following is an example of the drop-down menu option display:



By selecting the drop-down menu choices of Accounting, Maintenance, Appropriation Maintenance, and then Budget Maintenance, the user arrives at the same selections as choosing from the icon selections.

Menu Options

Transactions (Part 1) - The Transactions option includes all the functions relating to Purchases, Payments/Charges, Receipts, Cash Management, Inter Fund Activity and Accounting Utilities.

Reports and Statements (Part 2) - The Reports and Statements option is used to print or view annual financial reports, ledgers, journals, information and status, management summary, batch and selected group reports.

Maintenance (Part 3) - The Maintenance option includes Monthly Processing, Address, Vendor,

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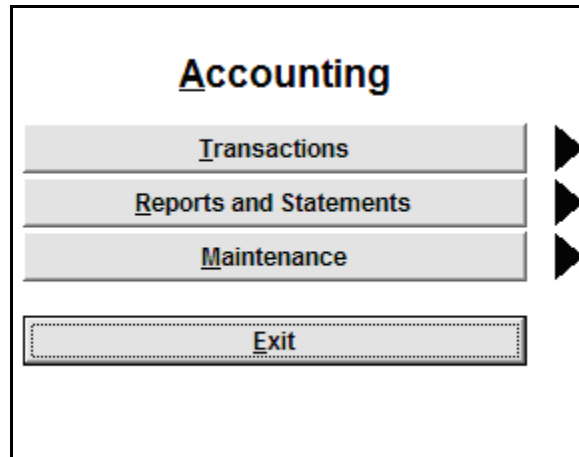
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Fund, Appropriation, Revenue, Cost Center and Access Maintenance.

Example B

The following is an example of the menu option for Parts 1-3 of the Accounting application:



Screen

A screen is the form that appears after a menu option is selected. Example C shows the receipt screen.

Example C

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The following is an example showing screen function buttons with two pages and a grid:

The screenshot shows a software window titled "RECEIPTS" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are two tabs: "Receipt Distribution" (active) and "Charge Distribution".

The "Receipt Distribution" page contains the following fields:

- Receipt Type: dropdown menu
- Batch Number: dropdown menu
- Receipt Date: date field (/ /)
- Deposit Date: date field (/ /)
- Posting Date: date field (/ /)
- Receipt Amount: text field with value "\$ 0.00"
- Source: text input field
- Buttons: "Add", "Edit", "Delete"

Below the fields is a grid with three columns: "Account Code", "Account Name", and "Amount". The grid has 10 rows, with the first row highlighted. The "Amount" column has a scroll bar on the right.

At the bottom of the grid is a "Reason" text input field with a dropdown arrow on the right.

At the very bottom of the window are buttons for "Process" and "Cancel".

Pages

Pages allow for additional space within a screen. Screens with multiple parts will have pages added to the screen. Within each screen there will be additional fields or data entry boxes that may or may not require data to be entered. The receipts screen (Example C) has two pages: Receipt Distribution and Charge Distribution. After completion of the required fields within each page, the Process button is used to accept the data entered. If data is required to record the function, a reminder message will be displayed.

Screen Function Buttons

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Screen function buttons are used to select various actions on the screen. These function buttons do different actions within different selections. The receipts screen (Example C) has five function buttons:

Record - the function to enter information into the system

Edit - the function used to modify or correct any recorded information

Delete - the function used to delete various actions

Display - the function used to view all the entries that exist in the record option

Post - the function used to record into the system

Selecting certain screens will allow additional function buttons:

Clear - the function used in the primary bank reconciliation for clearing a previous reconciliation

Transfers - the function used to move cash from primary checking to investment, investment to primary checking, primary checking to secondary checking, and secondary checking to primary checking

Close - the function used to transfer the amount of an investment into the primary checking account and close the investment

Warrants - the function used to produce a warrant for investments

Grid

A grid is a network of horizontal and vertical lines that allows for large amounts of information to be displayed within a screen. The receipts screen (Example C) has a grid that will display the (receipt) Account Code, Description and Amount. By clicking on the scroll bar arrow, data within the grid can be viewed both vertically and horizontally.

Scroll Bar

Scroll bars (located on the right hand side of the grid) can be used to move up and down through a grid quickly. To scroll through the list up or down, one item at a time, click the scroll arrows. See Example D.

Example D

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The screenshot shows a window titled 'FUND STATUS' with a yellow background. At the top, there are three radio buttons: 'Month to Date', 'Year to Date' (which is selected), and 'Selected Date Period'. To the right of the 'Selected Date Period' radio button is the text 'End Date 02/01/2007'. Below this is a table with three columns: 'Select', 'Fund', and 'Fund Name'. The table contains 15 rows of data, each with a checked checkbox in the 'Select' column. At the bottom right of the table area are two buttons: 'Select All' and 'Clear All'. At the bottom center of the window are two buttons: 'Process' and 'Cancel'.

Select	Fund	Fund Name
<input checked="" type="checkbox"/>	1000	General
<input checked="" type="checkbox"/>	2011	Motor Vehicle License Tax
<input checked="" type="checkbox"/>	2021	Gasoline Tax
<input checked="" type="checkbox"/>	2031	Road and Bridge
<input checked="" type="checkbox"/>	2191	Fire Special Levy
<input checked="" type="checkbox"/>	2901	Special Project
<input checked="" type="checkbox"/>	2902	Johnson Trust
<input checked="" type="checkbox"/>	2903	Smith Bequest
<input checked="" type="checkbox"/>	4901	FEMA Bridge Project
<input checked="" type="checkbox"/>	4951	Smith Bequest
<input checked="" type="checkbox"/>	4952	Permanent
<input checked="" type="checkbox"/>	5001	Rock Quarry
<input checked="" type="checkbox"/>	9001	Agency
<input checked="" type="checkbox"/>	9751	Scholarship

Grid Function Buttons

Grid function buttons are used to select an action to perform within the grid. The receipts screen (Example C) has three grid function buttons:

- Add** - the function used to insert records into the grid
- Edit** - the function used to modify existing records in the grid
- Delete** - the function used to delete information within the grid

Selecting certain screens and functions will allow additional grid function buttons:

- Select All** - marks all records in the grid
- Clear All** - unmarks all marked records in the grid

F1 - Help

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

Some of the following options (as shown in Example E) are available on each page of the manual section that is accessed through the UAN Help application:

Back - Goes back to the previous document opened in the Help menus.

Forward - Goes forward one document. It is used in conjunction with the Back button.

Print - Prints the Help document.

Contents tab - Used to quickly access other manual sections.

Example E

The screenshot displays the UAN Help application interface. On the left is a 'Contents' tree with a search bar. The tree is expanded to 'Accounting' > 'Checking Accounts'. The main window is titled 'CHECKING ACCOUNTS - RECORD' and contains a form with the following fields and controls:

- Buttons: Record, Edit, Delete, Display, Transfers
- Checking Account Id: PRIMARY
- Account Number: [Redacted]
- Description: [Redacted]
- Account Type: Primary, Secondary
- Starting Warrant Number: [Redacted]
- Int. Bearing (Y/N): Yes, No
- Bank Name: [Redacted]
- Contact: [Redacted]
- Address: [Redacted]
- City: [Redacted], State: [Redacted], Zip Code: [Redacted]
- Phone: () - [Redacted], Ext.: [Redacted]
- Fax: () - [Redacted]
- Buttons: Process, Cancel

Below the form is an 'Overview' button.

F11 and F12

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These additional keys at the top of the keyboard are used to make multiple selections from a grid. The F11 will select all choices **up** from the marked item. The F12 will select all choices **down** from the marked item. In Example D, the 2031 Road and Bridge Fund was checked. By pressing the F11 key, all the items up to and including General Fund 1000 are then marked. These grids also have the option to Select All or Clear All.

Sorting Information

Within the Month to Date selection, a search grid appears that gives the user a choice of a month. For the Selected Date Period a start date and an end date can be entered. These grids have the option to Select (Enter) or Close.

Field

A field is a category of information, such as receipt type, batch number, reason or account. A down arrow appears with some fields that allow all possible options to be displayed. In other instances, a field contains a defaulted item or may be blank. Some fields require information to be filled in before the item can be processed.

Required Field

Certain fields within each application must have data entered in order for the function to process. Required fields are denoted by the field being a blue color. A message will be displayed if required fields have not been completed.

Search Box

A field that has a down arrow key on the right hand side has a search box available. A function button must be selected first. Left clicking with the mouse on the down arrow key displays a listing of items. In some screens, pressing the space bar will activate the search box.

The search box is used to select the information for a field through a box that will show all the possible options. To search in the search box, the user may start typing, and the box will advance to the first item in the box that meets that criteria. Search boxes may contain a Sort By option to provide different ways to view the information contained in the box. Example F shows how typing

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F would bring the selection to **First Bank of Ohio**. If the search does not locate a match for your criteria within the box, it will advance you to the last record.

Example F

The following is an example of the search feature:

Search:	
Vendor Name	Vendor Number
Ameritech	1
Asphalt Materials	3
Avery Products	5
First Bank of Ohio	4
John Brown	2
Mays Landscaping	8
Pat M. Clark	6

Select (Enter) Close SORT BY Vendor Name Vendor Number

Data Entry Box

A data entry box will be available anytime a user needs to enter data into a grid. To access the data entry box the user will select either the Add, Edit or Delete grid function button. See Example G.

Example G

The following is an example of selecting the Add grid function button from a data entry box:

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RECEIPTS - ADD A REVENUE ACCOUNT

Receipt Amount \$0.00

Account Code: 1000-110-0000

Account Name: General Property Tax - Real Estate

Amount: \$0.00

Save Cancel

Printing Utilities

Pressing the Process button from a report screen brings up the Printing Utilities screen. This utilities screen allows the Printer, Screen or File option to be selected to view or print reports. A Form option is available for those reports that can print to a form. A Show Me How option is also available when printing checks or forms. If the Show Me How option is selected, a video will automatically be displayed that 'shows' how to load checks or forms into the printer paper tray to print properly. When the Printer option is selected, the size of paper to load (letter or legal) will be indicated in the bottom box of the utilities screen. A Printer Setup selection box will also be displayed. If a checkmark is in the Printer Setup selection box, additional print options will be made available after the 'Ok' button is chosen. These additional options include the ability to indicate a selected page range to print, the number of copies to print, the paper size (letter or legal), and the paper orientation (portrait or landscape). When Screen is selected, the report will be displayed on the screen in a Preview Window. The size of the report may be adjusted in the Preview Window, and an option to print the report directly from the Preview Window is also available. This is how some of the wider reports can be condensed and printed on letter size paper instead of legal size paper. A selected range of pages may also be printed from the Preview Window. When File is selected the option to enter a File Name for one of the three types of documents is available: Text, Spreadsheet Format or PDF. The file is saved to the C:_UAN_Efiles directory with the specified format.

1. The Text option will save the current report as a Word Pad file.
2. The Spreadsheet Format option will save the current report as a spreadsheet.
3. The PDF (Portable Document Format – Adobe Acrobat) option will save the file in a

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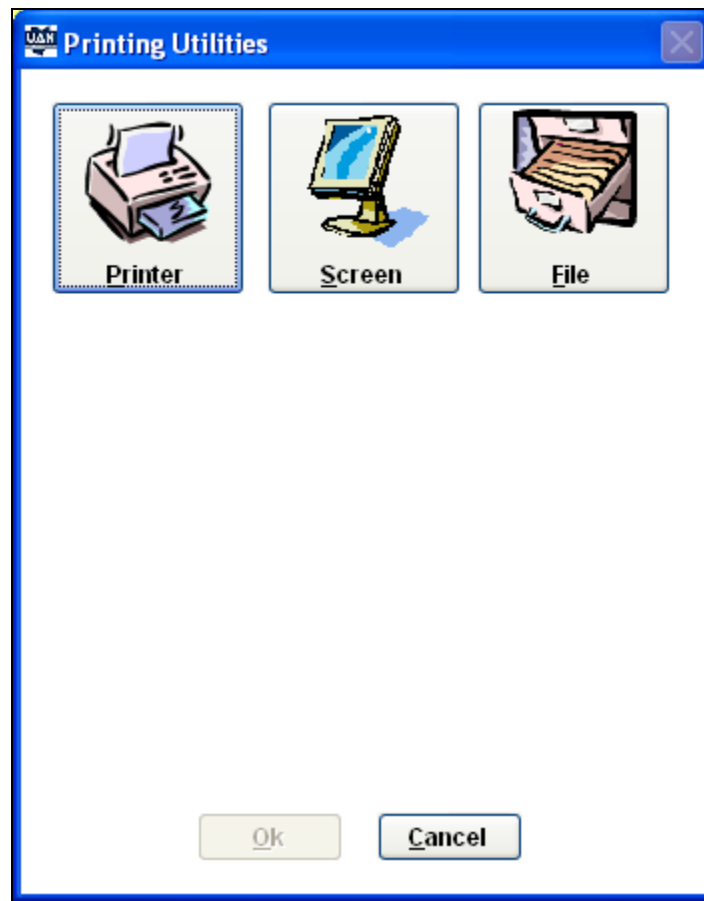
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format exactly like the screen option.

See Example H on below for a picture of the Printing Utilities screen.

Example H

The following is an example of the printing utilities screen:



Process

Once the data has been entered or edited within a screen, the Process button will accept the data. In

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screen is open, the drop down menu is utilized to open the second and third screens. A maximum of three (3) screens can be displayed. The following exceptions exist:

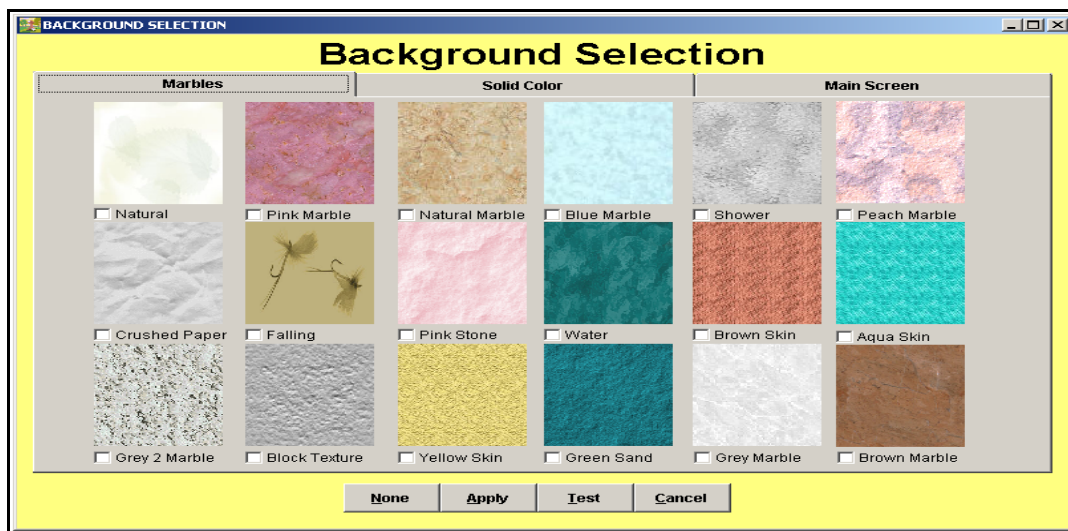
1. Payment/Charges screen has to be the first screen open if included in the three screen maximum.
2. The Delete function is not available if other screens are open.
3. Accounting Utilities menu options are not available when other screens are open.

Background Utilities

The UAN program allows different background options to be chosen to change the software background as well as the background for the main screen. Select Utilities from the main menu or the drop down menu (if the drop down menu is utilized, all open windows will have background colors updated the next time they are opened). Next, select Background Selection to view the selections. After a choice is made, select Apply. See Example J.

Example J

The following is the Background Color Selection Screen:



Spell Check

Spell check is available from the Windows option on the drop down menu at the top of the screen.

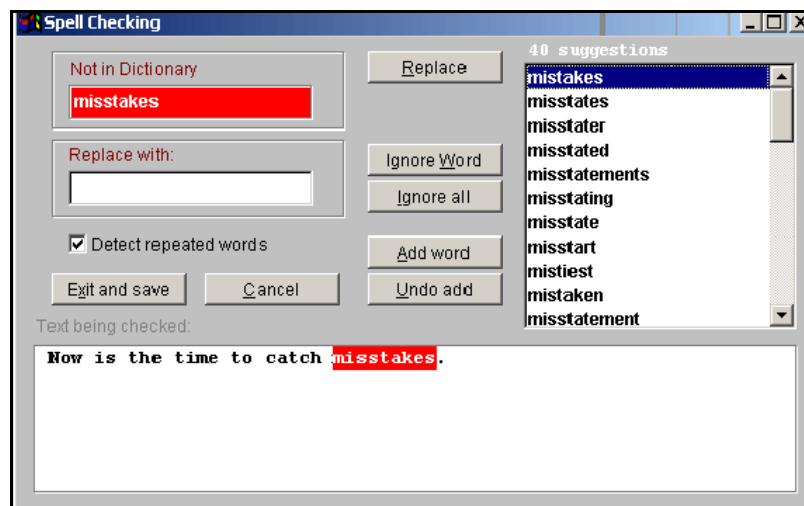
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Only characters and memo fields may be spell checked. Spell check cannot check fields that are read only. See Example K.

Example K

The following is an example of an area that utilizes spell check:



Hot Keys

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

Example L

This is an example of a screen with designated hot keys.

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The screenshot shows the 'WAGES - EDIT' window with the following elements:

- Buttons:** Record, Edit, Delete, Display, Post.
- Summary:** Gross \$0.00, Withholdings \$0.00, Net (Excluding Non-Cash) \$0.00.
- Fields:** Wage Type, Wage Id/Record, Name, SSN, Dept, Position.
- Radio Buttons:** Rate - Hours/Items (selected), Hours/Items - Rate.
- Table 1:**

Job	Start Date	End Date
- Table 2:**

Job	Wage Description	Rate	Hours/Items	Amount	Account Code
- Table 3:**

Job	Type	Withholdings / Credits Description	Amount	Account Code
- Buttons:** Add, Edit, Delete (for Table 2); Add+, Edit=, Delete- (for Table 3); Process, Cancel.

In this example the following items are listed with their corresponding hot key:

Function Buttons

Record – ‘R’
 Edit – ‘E’
 Delete – ‘D’
 Display – ‘Y’
 Post – ‘O’

Middle Grid Buttons

Add – ‘A’
 Edit – ‘I’
 Delete – ‘L’

Bottom Grid Buttons

Add – ‘+’
 Edit – ‘=’
 Delete – ‘-’

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Example A

The following is an example of the drop-down menu option display:



By selecting the drop-down menu choices of Accounting, Maintenance, Appropriation Maintenance, and then Budget Maintenance, the user arrives at the same selections as choosing from the icon selections.

Menu Options

Transactions (Part 1) - The Transactions option includes all the functions relating to Purchases, Payments/Charges, Receipts, Cash Management, Inter Fund Activity and Accounting Utilities.

Reports and Statements (Part 2) - The Reports and Statements option is used to print or view annual financial reports, ledgers, journals, information and status, management summary, batch and selected group reports.

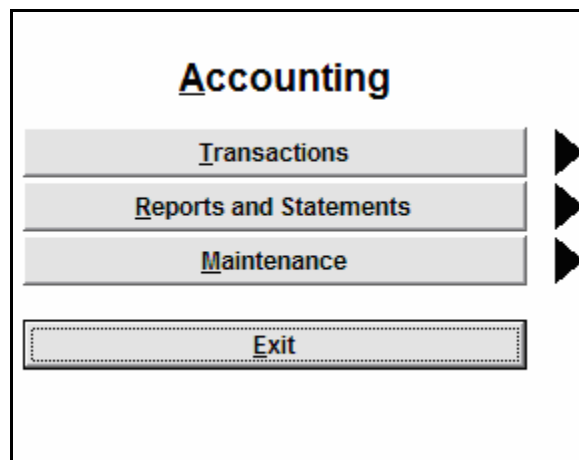
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Maintenance (Part 3) - The Maintenance option includes Monthly Processing, Address, Vendor, Fund, Appropriation, Revenue, Cost Center and Access Maintenance.

Example B

The following is an example of the menu option for Parts 1-3 of the Accounting application:



Screen

A screen is the form that appears after a menu option is selected. Example C shows the receipt screen.

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Example C

The following is an example showing screen function buttons with two pages and a grid:

The screenshot shows a software window titled "RECEIPTS" with a yellow background. At the top, there are five buttons: Record, Edit, Delete, Display, and Post. Below these are two tabs: "Receipt Distribution" (active) and "Charge Distribution".

The "Receipt Distribution" page contains the following fields:

- Receipt Type: dropdown menu
- Batch Number: dropdown menu
- Receipt Date: date field (/ /)
- Deposit Date: date field (/ /)
- Posting Date: date field (/ /)
- Receipt Amount: text field with value \$0.00
- Source: text input field
- Buttons: Add, Edit, Delete

Below the fields is a grid with three columns: Account Code, Account Name, and Amount. The grid has 10 rows.

At the bottom of the "Receipt Distribution" page is a "Reason" field with a dropdown arrow.

At the very bottom of the window are two buttons: Process and Cancel.

Pages

Pages allow for additional space within a screen. Screens with multiple parts will have pages added to the screen. Within each screen there will be additional fields or data entry boxes that may or may not require data to be entered. The receipts screen (Example C) has two pages: Receipt Distribution and Charge Distribution. After completion of the required fields within each page, the Process button is used to accept the data entered. If data is required to record the function, a reminder message will be displayed.

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Screen Function Buttons

Screen function buttons are used to select various actions on the screen. These function buttons do different actions within different selections. The receipts screen (Example C) has five function buttons:

Record - the function to enter information into the system

Edit - the function used to modify or correct any recorded information

Delete - the function used to delete various actions

Display - the function used to view all the entries that exist in the record option

Post - the function used to record into the system

Selecting certain screens will allow additional function buttons:

Clear - the function used in the primary bank reconciliation for clearing a previous reconciliation

Transfers - the function used to move cash from primary checking to investment, investment to primary checking, primary checking to secondary checking, and secondary checking to primary checking

Close - the function used to transfer the amount of an investment into the primary checking account and close the investment

Warrants - the function used to produce a warrant for investments

Grid

A grid is a network of horizontal and vertical lines that allows for large amounts of information to be displayed within a screen. The receipts screen (Example C) has a grid that will display the (receipt) Account Code, Description and Amount. By clicking on the scroll bar arrow, data within the grid can be viewed both vertically and horizontally.

Scroll Bar

Scroll bars (located on the right hand side of the grid) can be used to move up and down through a grid quickly. To scroll through the list up or down, one item at a time, click the scroll arrows. See Example D.

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Example D

The screenshot shows a window titled 'FUND STATUS' with a yellow background. At the top, there are three radio buttons: 'Month to Date', 'Year to Date' (which is selected), and 'Selected Date Period'. To the right of the 'Selected Date Period' option is the text 'End Date 02/01/2007'. Below this is a table with three columns: 'Select', 'Fund', and 'Fund Name'. The table contains 14 rows of data, each with a checked checkbox in the 'Select' column. At the bottom right of the table area are two buttons: 'Select All' and 'Clear All'. At the bottom center of the window are two buttons: 'Process' and 'Cancel'.

Select	Fund	Fund Name
<input checked="" type="checkbox"/>	1000	General
<input checked="" type="checkbox"/>	2011	Motor Vehicle License Tax
<input checked="" type="checkbox"/>	2021	Gasoline Tax
<input checked="" type="checkbox"/>	2031	Road and Bridge
<input checked="" type="checkbox"/>	2191	Fire Special Levy
<input checked="" type="checkbox"/>	2901	Special Project
<input checked="" type="checkbox"/>	2902	Johnson Trust
<input checked="" type="checkbox"/>	2903	Smith Bequest
<input checked="" type="checkbox"/>	4901	FEMA Bridge Project
<input checked="" type="checkbox"/>	4951	Smith Bequest
<input checked="" type="checkbox"/>	4952	Permanent
<input checked="" type="checkbox"/>	5001	Rock Quarry
<input checked="" type="checkbox"/>	9001	Agency
<input checked="" type="checkbox"/>	9751	Scholarship
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

Grid Function Buttons

Grid function buttons are used to select an action to perform within the grid. The receipts screen (Example C) has three grid function buttons:

- Add** - the function used to insert records into the grid
- Edit** - the function used to modify existing records in the grid
- Delete** - the function used to delete information within the grid

Selecting certain screens and functions will allow additional grid function buttons:

- Select All** - marks all records in the grid
- Clear All** - unmarks all marked records in the grid

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F1 - Help

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

Some of the following options (as shown in Example E) are available on each page of the manual section that is accessed through the UAN Help application:

Back - Goes back to the previous document opened in the Help menus.

Forward - Goes forward one document. It is used in conjunction with the Back button.

Print - Prints the Help document.

Contents tab - Used to quickly access other manual sections.

Example E

The screenshot displays the UAN Help application interface. On the left is a 'Contents' tree view with a search bar. The main area shows a form titled 'CHECKING ACCOUNTS - RECORD'. The form has a yellow background and includes the following fields and controls:

- Buttons: Record, Edit, Delete, Display, Transfers
- Checking Account Id: PRIMARY
- Account Number: [Redacted]
- Description: [Redacted]
- Account Type: Primary, Secondary
- Starting Warrant Number: [Redacted]
- Int. Bearing (Y/N): Yes, No
- Bank Name: [Redacted]
- Contact: [Redacted]
- Address: [Redacted]
- City: [Redacted], State: [Redacted], Zip Code: [Redacted]
- Phone: () - [Redacted], Ext.: [Redacted]
- Fax: () - [Redacted]
- Buttons: Process, Cancel

Below the form is an 'Overview' button.

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F11 and F12

These additional keys at the top of the keyboard are used to make multiple selections from a grid. The F11 will select all choices **up** from the marked item. The F12 will select all choices **down** from the marked item. In Example D, the 2031 Road and Bridge Fund was checked. By pressing the F11 key, all the items up to and including General Fund 1000 are then marked. These grids also have the option to Select All or Clear All.

Sorting Information

Within the Month to Date selection, a search grid appears that gives the user a choice of a month. For the Selected Date Period a start date and an end date can be entered. These grids have the option to Select (Enter) or Close.

Field

A field is a category of information, such as receipt type, batch number, reason or account. A down arrow appears with some fields that allow all possible options to be displayed. In other instances, a field contains a defaulted item or may be blank. Some fields require information to be filled in before the item can be processed.

Required Field

Certain fields within each application must have data entered in order for the function to process. Required fields are denoted by the field being a blue color. A message will be displayed if required fields have not been completed.

Search Box

A field that has a down arrow key on the right hand side has a search box available. A function button must be selected first. Left clicking with the mouse on the down arrow key displays a listing of items. In some screens, pressing the space bar will activate the search box.

The search box is used to select the information for a field through a box that will show all the

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possible options. To search in the search box, the user may start typing, and the box will advance to the first item in the box that meets that criteria. Search boxes may contain a Sort By option to provide different ways to view the information contained in the box. Example F shows how typing **F** would bring the selection to **First Bank of Ohio**. If the search does not locate a match for your criteria within the box, it will advance you to the last record.

Example F

The following is an example of the search feature:

Search:	
Vendor Name	Vendor Number
Ameritech	1
Asphalt Materials	3
Avery Products	5
First Bank of Ohio	4
John Brown	2
Mays Landscaping	8
Pat M. Clark	6

Select (Enter) Close SORT BY Vendor Name Vendor Number

Data Entry Box

A data entry box will be available anytime a user needs to enter data into a grid. To access the data entry box the user will select either the Add, Edit or Delete grid function button. See Example G.

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Example G

The following is an example of selecting the Add grid function button from a data entry box:

RECEIPTS - ADD A REVENUE ACCOUNT

Receipt Amount \$0.00

Account Code: 1000-110-0000

Account Name: General Property Tax - Real Estate

Amount: \$0.00

Save Cancel

Printing Utilities

Pressing the Process button from a report screen brings up the Printing Utilities screen. This utilities screen allows the Printer, Screen or File option to be selected to view or print reports. A Form option is available for those reports that can print to a form. A Show Me How option is also available when printing checks or forms. If the Show Me How option is selected, a video will automatically be displayed that 'shows' how to load checks or forms into the printer paper tray to print properly. When the Printer option is selected, the size of paper to load (letter or legal) will be indicated in the bottom box of the utilities screen. A Printer Setup selection box will also be displayed. If a checkmark is in the Printer Setup selection box, additional print options will be made available after the 'Ok' button is chosen. These additional options include the ability to indicate a selected page range to print, the number of copies to print, the paper size (letter or legal), and the paper orientation (portrait or landscape). When Screen is selected, the report will be displayed on the screen in a Preview Window. The size of the report may be adjusted in the Preview Window, and an option to print the report directly from the Preview Window is also available. This is how some of the wider reports can be condensed and printed on letter size paper instead of legal size paper. A selected range of pages may also be printed from the Preview Window. When File is selected the option to enter a File Name for one of the three types of documents is available: Text, Spreadsheet Format or PDF. The file is saved to the C:_UAN_Efiles directory with the specified format.

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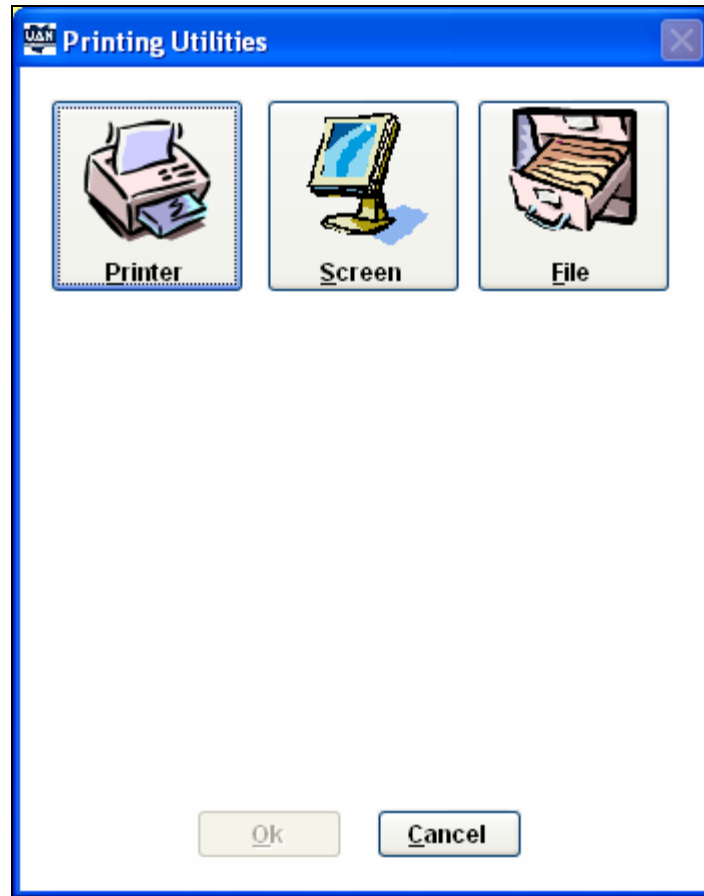
Introduction Using This Manual Software Structure

1. The Text option will save the current report as a Word Pad file.
2. The Spreadsheet Format option will save the current report as a spreadsheet.
3. The PDF (Portable Document Format – Adobe Acrobat) option will save the file in a format exactly like the screen option.

See Example H on below for a picture of the Printing Utilities screen.

Example H

The following is an example of the printing utilities screen:



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Process

Once the data has been entered or edited within a screen, the Process button will accept the data. In the Maintenance menus, the data is saved and immediately available for use. In some of the Transactions menus, the data is saved in a batch environment. The batch transactions become available for use after they are printed by selecting the Post function button. See Example I for the selection of two items for posting. Note the check numbers assigned.

Example I

The following is an example of the grid displayed for the selection of payments to process:

Select	Number	Vendor Name	Amount	Date	Print
<input type="checkbox"/>	11-07	ABC Phone Co.	\$20.00	02/01/2007	
<input type="checkbox"/>	12-07	First Bank of Ohio	\$50.00	02/01/2007	

Number of Warrants selected to Print: 0
System starting warrant Number: 1043
Number of warrants skipped: 0
Starting Warrant Number entered by user: 1043

Created Payment number: 12-07

Cancel

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.

Multiple Screens

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The system allows access to more than one screen without exiting the first screen. After the first screen is open, the drop down menu is utilized to open the second and third screens. A maximum of three (3) screens can be displayed. The following exceptions exist:

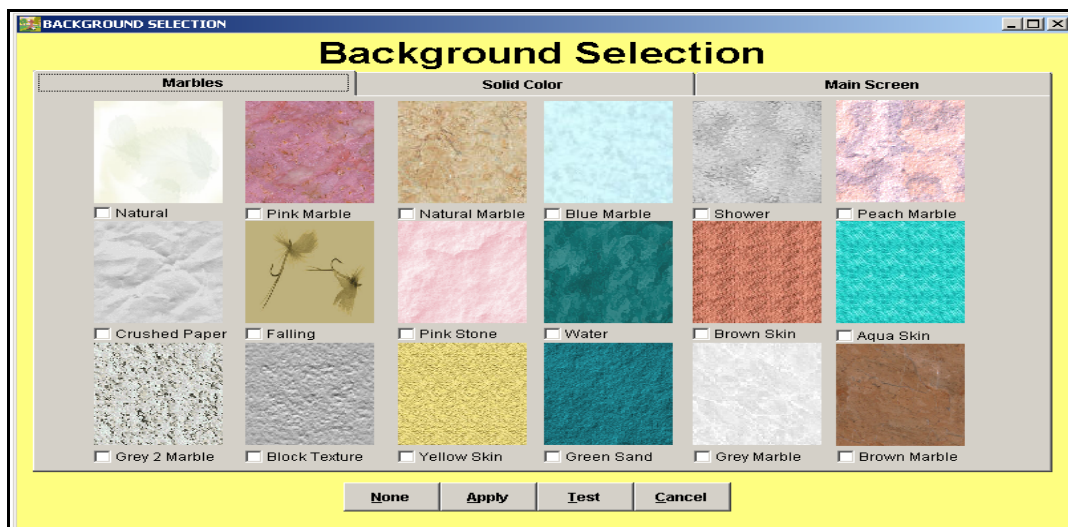
1. Payment/Charges screen has to be the first screen open if included in the three screen maximum.
2. The Delete function is not available if other screens are open.
3. Accounting Utilities menu options are not available when other screens are open.

Background Utilities

The UAN program allows different background options to be chosen to change the software background as well as the background for the main screen. Select Utilities from the main menu or the drop down menu (if the drop down menu is utilized, all open windows will have background colors updated the next time they are opened). Next, select Background Selection to view the selections. After a choice is made, select Apply. See Example J.

Example J

The following is the Background Color Selection Screen:



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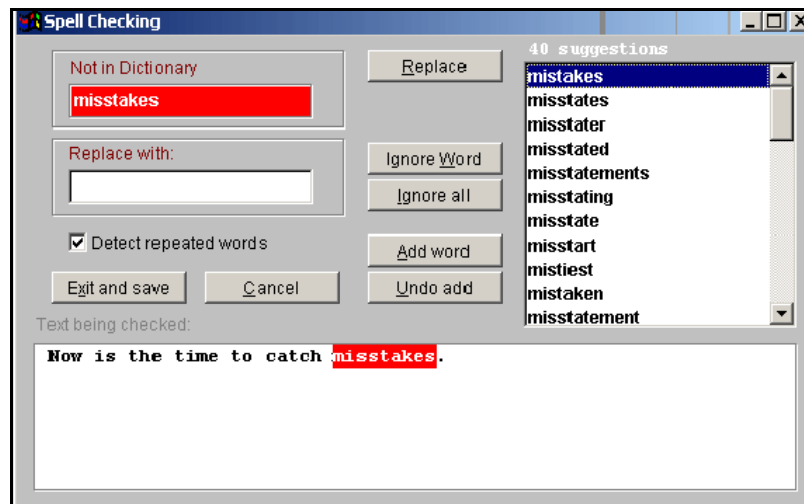
Introduction Using This Manual Software Structure

Spell Check

Spell check is available from the Windows option on the drop down menu at the top of the screen. Only characters and memo fields may be spell checked. Spell check cannot check fields that are read only. See Example K.

Example K

The following is an example of an area that utilizes spell check:



Hot Keys

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

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Software Structure

Example L

This is an example of a screen with designated hot keys.

In this example the following items are listed with their corresponding hot key:

Function Buttons

Record – ‘R’
 Edit – ‘E’
 Delete – ‘D’
 Display – ‘Y’
 Post – ‘O’

Middle Grid Buttons

Add – ‘A’
 Edit – ‘I’
 Delete – ‘L’

Bottom Grid Buttons

Add – ‘+’
 Edit – ‘=’
 Delete – ‘-’

Part 1



Transactions

The chapters in this part of the manual are:

- Chapter 1: Purchases
- Chapter 2: Payments/Charges
- Chapter 3: Receipts
- Chapter 4: Cash Management
- Chapter 5: Inter Fund Activity
- Chapter 6: Accounting Utilities

This part of the manual contains all the topics located on the Transaction menu of the UAN Accounting Software. In Transactions, you will find the applications you will access most frequently to complete your everyday duties in your role as fiscal officer.

Uniform Accounting Network – Accounting Manual



Chapter 1

Purchases

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Accounting Transactions Purchases

Record Purchases

The screenshot shows a software window titled "PURCHASES" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are four tabs: "Purchase Information" (highlighted in red), "Vendor/Address Info", "Detail", and "Distribution". The "Purchase Information" tab contains the following fields:

- Type: A dropdown menu.
- Batch #: A text input field.
- Issue Date: A date input field with slashes (/ /).
- Expiration Date: A date input field with slashes (/ /).
- Requisition #: A text input field.
- Board/Council Approval #: A text input field.
- Date Certified: A date input field with slashes (/ /).
- Terms: A text input field.
- Purpose: A large text area with a scroll bar.

At the bottom of the form are "Process" and "Cancel" buttons. On the right side of the form, there is a summary table:

Amount	
\$0.00	
Unallocated	\$0.00

Overview

A purchase order or a blanket certificate must be recorded for purchase commitments and to encumber funds against available appropriation accounts. The Record Purchases application provides the following four purchase type options:

1. **PO Regular**
The PO Regular option is used to open a regular purchase order. A regular purchase order is issued when the purchase of a specific item(s) is planned from one vendor. It can be recorded for any amount, encumber appropriations on multiple appropriation account codes and is good until the contract is fulfilled or canceled. A regular purchase order will be printed when the purchase is posted.

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Accounting Transactions Purchases

Record Purchases

2. **PO Then and Now**
The PO Then and Now option is used to open a then and now purchase order. A then and now purchase order is used for purchases where prior certification of funds was not obtained before the contract or order involving the expenditure of money was made. The then and now purchase order certifies that there were available appropriations and funds at the time the contract or order was made (then), and there are still sufficient appropriations and funds at the time the purchase order is being issued (now). A purchase order will be printed when the purchase is posted.

Again, both purchase order types allow the user to encumber funds from multiple appropriation account codes to make a purchase and can be carried forward into the next year to cover existing commitments. This application captures information on vendor, purchased items, and appropriations to be encumbered.

3. **BC Super**
The BC Super option is used to open a super blanket certificate. A super blanket certificate can be open for any amount and through the end of the current year. Also, a super blanket is limited to permitted purposes which are: the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials, and utilities; any purchase exempt from competitive bidding under Ohio Revised Code (ORC) Section 125.04; and any other specific expenditure that is a recurring and reasonably predictable operation expense. (Please refer to AOS Bulletin 98-004). A super blanket certificate will be printed when the purchase is posted.
4. **BC Regular**
The BC Regular option is used to open a regular blanket certificate. A regular blanket certificate cannot be more than the unencumbered balance in the appropriation account, and the expiration date must be in the current year. A regular blanket certificate will be printed when the purchase is posted. House Bill 95 made changes to the requirements for regular blanket certificates under ORC Section 5705.41 (D). As a result, the \$5,000 limit and preset 90 day expiration date have been removed from BC regular in the software. The expiration date is still a required field that must be entered based on the policy set forth by each entity's governing board.

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Accounting Transactions Purchases

Record Purchases

Note: Only one unexpired regular blanket certificate may be open per appropriation account code.

Both blanket certificates encumber appropriations in one appropriation account code for the amount authorized by the blanket certificate and the amount can be paid to any vendor. **The authority to purchase against the blanket certificate expires on the expiration date; however, the authority to make payments against it legally continues until all outstanding commitments are paid.**

When a purchase transaction is recorded, the next available blanket certificate or purchase order batch number is assigned to that specific purchase type. A permanent blanket certificate or purchase order number is assigned when the purchase transaction is posted and printed. The permanent number assigned may not necessarily be the same as the batch blanket certificate or purchase order number. It depends on the order in which the batch blanket certificates and batch purchase orders are posted and printed.

A blanket certificate or purchase order is created with an unspent balance equal to the amount entered. The amount of the blanket certificate or purchase order is reserved from the appropriation account code(s) unencumbered balance while the blanket certificate or purchase order is in batch and not available to encumber on another purchase type.

When the purchase transaction is posted, the encumbrance is recorded on all the appropriation reports, and one copy of the blanket certificate or purchase order is printed. Additional copies may be printed under Accounting Utilities, Purchases, Reprint. After posting, the blanket certificate is available for use.

Purchase orders and blanket certificates that have been posted can be decreased under Accounting Utilities, Purchases, Adjust.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Purchases**.
Select the **Record** button.

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Accounting Transactions Purchases

Record Purchases

Data Entry

Purchase Information Screen

Required Fields

1. Type - PO Regular, PO Then & Now, BC Super or BC Regular
1. Issue Date
2. Date Certified

Optional Fields

1. Requisition #
2. Board/Council Approval #
3. Terms
4. Authority Expires
5. Purpose

Vendor/Address Info Screen

Required Fields (only required on purchase orders, optional on blanket certificates)

1. Vendor ID #
2. Ship to address
3. Bill to address

Detail Screen - Select Add, Edit, or Delete

Required Fields

1. Quantity (QTY)
2. Unit Price
3. Description (only required on purchase orders, optional on blanket certificates)

Optional Field

1. Unit

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Accounting Transactions Purchases

Record Purchases

Detail Data Entry Box

The screenshot shows a software window titled "DETAIL" with a pink background. At the top, there are four input fields: "QTY" with a value of "0.00", "Unit" (empty), "Unit Price" with a value of "\$0.000", and "Total" with a value of "\$0.00". Below these is a large text area labeled "Desc" with a scroll bar. At the bottom center, there are two buttons: "Save" and "Cancel".

Distribution Screen - Select Add, Edit, or Delete

Required Fields

1. Amount Code
2. Amount

Note: The amount available for distribution on each account code encompasses any portion already encumbered on any purchase orders or blanket certificates that are still in the batch mode (not yet posted) and any payments that are earmarked (printed but not yet posted to cash).

3. Manual Distribution or Proportional Distribution selection (defaults to Manual Distribution)

Distribution Data Entry Box

The screenshot shows a software window titled "ALLOCATION" with a pink background. At the top right, there are two labels: "Amount" with a value of "\$0.00" and "Unallocated" with a value of "\$0.00". Below these are three labels: "Account Code" (with a dropdown menu), "Account Name", and "Amount" (with a text input field containing "\$0.00"). At the bottom center, there are two buttons: "Save" and "Cancel".

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Accounting Transactions Purchases

Record Purchases

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

The appropriation account code to be charged must exist.

The amount of a blanket certificate or purchase order cannot be more than the unencumbered balance of the appropriation account. The system will default to the amount available in each appropriation account.

The issue and expiration date must be in the current year.

An appropriation account may not be charged more than once on a single purchase order.

The purchase order amount must be completely distributed among appropriation account(s). The unallocated balance of the purchase order will be displayed as appropriations are being charged. A warning is displayed if the allocation amount(s) do not equal the amount of the purchase order.

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Accounting Transactions Purchases

Record Purchases

Example 1-A

The following is an example of the recorded Purchase Information for a purchase:

The screenshot shows a software window titled "PURCHASES - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are four tabs: "Purchase Information" (selected), "Vendor/Address Info", "Detail", and "Distribution".

The "Purchase Information" tab contains the following fields:

- Type: PD Regular (dropdown menu)
- Batch #: 115-07
- Issue Date: 05/16/2007
- Requisition #: (empty text box)
- Board/Council Approval #: (empty text box)
- Date Certified: 05/16/2007
- Terms: (empty text box)
- Authority Expires: / / (empty text box)
- Purpose: (empty text area)

At the bottom of the form are "Process" and "Cancel" buttons.

	Amount
	€ 0.00
Unallocated	€ 0.00

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Accounting Transactions Purchases

Record Purchases

Example 1-B

The following is an example of the recorded Vendor/Address Info for a purchase:

The screenshot shows a software window titled "PURCHASES - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are four tabs: "Purchase Information", "Vendor/Address Info" (which is selected and highlighted in red), "Detail", and "Distribution".

Under the "Vendor/Address Info" tab, the following information is displayed:

- Type: PO Regular
- Batch #: 115-07
- Vendor ID #: 159 (selected in a dropdown menu)
- Account #:
- 5'OCLOCK COMPUTERS
- 1150 RICHFIELD CENTER (selected in a dropdown menu)
- BEAVERCREEK OH 45430

Below this information, there are two sections: "Ship to" and "Bill to". The "Ship to" section is active and contains the following details:

- TOWNSHIP (selected in a dropdown menu)
- JEFFERSON
- ONE BUSINESS PARK DRIVE
- City: DAYTON
- State: OH
- Zip: 45427

At the bottom of the window, there are "Process" and "Cancel" buttons.

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Accounting Transactions Purchases

Record Purchases

Example 1-C

The following is an example of recorded Detail for a purchase:

The screenshot shows a software window titled "PURCHASES - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are four tabs: "Purchase Information", "Vendor/Address Info", "Detail", and "Distribution". The "Detail" tab is active, showing the following information:

Type	PO Regular	Amount	\$ 300.00
Batch #	115-07	Unallocated	\$ 300.00

Below this information are buttons for "Add", "Edit", and "Delete". A table with the following columns is displayed:

Qty	Unit	Description	Unit Cost	Total
1.00		office supplies	\$ 300.000	\$ 300.00

At the bottom of the window are buttons for "Process" and "Cancel".

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Accounting Transactions Purchases

Record Purchases

Example 1-D

The following is an example of recorded Distribution for a purchase:

The screenshot shows a software window titled "PURCHASES - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are four tabs: "Purchase Information", "Vendor/Address Info", "Detail", and "Distribution" (which is highlighted in red). The "Distribution" tab contains the following information:

Type	PO Regular	Amount	\$300.00
Batch #	115-07	Unallocated	\$0.00

Below this information are buttons for "Add", "Edit", and "Delete". To the right, there are two radio buttons: "Manual Distribution" (which is selected) and "Proportional Distribution".

Account Code	Account Name	Unencumbered	Amount
1000-990-990-0000	Other - Other Financing Uses	\$144,424.96	\$300.00

At the bottom of the window are buttons for "Process" and "Cancel".

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Chapter 2

Payments/Charges

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Accounting Transactions Payments/Charges Record Payments/Charges

Record **Edit** **Delete** **Display** **Post**

Detail **Distribution**

Payment/Charge Type Vendor # Account # **Payment History**

Batch # Address Date 02/01/2007

Amount \$0.00

Unallocated \$0.00

Add **Edit** **Delete**

Quantity	Unit	Description	Unit Price	Total	Invoice Number

Process **Cancel**

Overview

A payment must be prepared to generate a warrant, record a manual warrant or any other charges incurred. The Record Payments/Charges application provides the following three payment/charge type options:

- 1. Payment**
The Payment option is used to record regular warrants. A warrant will be printed when the payment is posted.
- 2. Manual Payment**
The Manual Payment option is used to record a warrant which has been manually written. No warrant or voucher is printed when the manual payment is posted.
- 3. Charge**
The Charge option is used to record charges that have already been posted at the bank and need recorded in the system without posting a warrant. Some examples of charges are bank service fees and payroll service fees. A charge voucher is printed when the charge transaction is posted.

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Accounting Transactions Payments/Charges

Record Payments/Charges

When recording a payment or charge, the information regarding the payment amount, payee (vendor), charge distribution and detail information on the merchandise or services is established. Upon the completion of recording payments and charges in the batch mode, the options of editing, deleting, displaying or posting the respective payments and charges in the batch will be available. Also, any payments and charges may be selected to edit, delete, display or post. Payments and charges may be recorded in the current session (without posting them), the payments and charges will be held in the batch and encumbrances reserved until they are deleted or posted.

Once the payments and charges are posted, the system will print the appropriate document (warrant or charge voucher), and the payments and charges will then be earmarked. Earmarked payments and charges have the direct appropriations encumbered, but the expenditures have not yet posted to the necessary account codes or cash. The earmarked payments and charges post to cash when the payment or charge date is the same as the system's processing date. If the current processing date is the same as the payment or charge date, those payments or charges will be posted to the appropriate account codes and cash upon exiting out of the UAN Software. **If the current processing date is not the same as the payment or charge date, those payments and charges will remain earmarked until the processing date is changed to that respective date.**

Payments can be only written for vendors previously established in the vendor file and if money has been encumbered for the purchase. The amount of the payment must be charged to previously created purchase orders and/or blanket certificates (unless the appropriation account codes allow direct charges). The selected purchase order and/or blanket certificate information will be retrieved and displayed, and the user can select one or several encumbrances to be charged by the payment. A few appropriation account codes (like salary accounts) may be directly charged as noted on the chart of accounts. Also, the system will permit the same appropriation account code to be used multiple times on the same payment or charge.

Note: Do not use this function to prepare payroll payments (unless the payroll system is not in place) or a payment to purchase an investment.

Steps to Access

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

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Accounting Transactions Payments/Charges

Record Payments/Charges

Data Entry

Main Payments/Charges Screen

Required Fields

1. Payment/Charge Type - Payment, Manual Payment or Charge
2. Vendor #
3. Date (system automatically inserts the processing date; however, it can be changed to up to 30 days in advance)

Optional Fields

1. Account # (pulls from vendor file or allows data entry)
2. Address
3. Payment History - Field will display a list of payments and charges made to the selected vendor for the current year.

Detail Screen - Select Add, Edit or Delete

Required Fields

1. Quantity
2. Description
3. Unit Price

Note: The total of the **Quantity** times **Unit Price** determines the **Amount** of the payment or charge.

4. Invoice Number

Note: Only letters and numbers can be entered into this field. The field will display 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 and prior year.

Optional Fields

1. PO Number

Note: The detail from an available PO for the specified vendor can be selected to pull into the Payment/Charge detail. However, please note that the system will pull the full amount of the PO even though the available balance on the PO is less.

2. Unit

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Accounting Transactions Payments/Charges

Record Payments/Charges

Detail Data Entry Box

Detail				
Select PO Number to import detail - optional			Warrant Amount	\$0.00
			Unallocated	\$0.00
Quantity	Unit	Description	Unit Price	Total
			\$0.000	\$0.00
		Invoice Number		
		<input type="text"/>		
		<input type="button" value="Save"/>	<input type="button" value="Cancel"/>	

Distribution Screen - Select Add, Edit or Delete

Required Fields

1. Type - purchase order (PO), blanket certificate (BC) or direct charge (DIRECT)
3. Number (if the type is PO or BC)
4. Account Code
5. Amount

Note: There is no limitation on the number of account codes that the payment amount can be distributed among; however, there is only room to print the first 12 on a warrant.

Distribution Data Entry Box

Distribution				
			Warrant Amount	\$0.00
			Unallocated	\$0.00
Type	Number	Account Code	Account Name	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>		\$0.00
		<input type="button" value="Save"/>	<input type="button" value="Cancel"/>	

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Accounting Transactions Payments/Charges

Record Payments/Charges

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The vendor number is required and must exist in the vendor file.

Direct charges can be made only to those appropriation account codes specified on the chart of accounts, and the amount charged cannot exceed the unencumbered balance of the appropriation.

For blanket certificate and purchase order charges, the amount of the charge cannot exceed the unspent balance of each specified blanket certificate or purchase order.

The entire payment amount must be allocated to open purchase orders, blanket certificates, or directly to appropriation account codes.

Example 2-A

The following is an example of recorded Detail for a payment or charge:

PAYMENTS/CHARGES - RECORD

Record | Edit | Delete | Display | Post

Detail

Payment/Charge Type: Payment

Vendor #: 159 Account #: _____

Batch #: 877-07

Address: 1150 RICHFIELD CENTER
BEAVERCREEK OH 45430

Distribution

Date: 05/16/2007

Amount: \$2,000.00

Unallocated: \$2,000.00

Payment History

Add | Edit | Delete

Quantity	Unit	Description	Unit Price	Total	Invoice Number
1.00		lap top computer	\$2,000.000	\$2,000.00	LVD2207

Process | Cancel

Uniform Accounting Network - Accounting Manual

Accounting Transactions Payments/Charges

Record Payments/Charges

Example 2-B

The following is an example of recorded Distribution for a payment or charge:

The screenshot shows a software window titled "PAYMENTS/CHARGES - RECORD". At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". The window is divided into two main sections: "Detail" and "Distribution".

Detail Section:

- Payment/Charge Type: Payment
- Vendor #: 159
- Account #: [Empty]
- Address: 5'OCLOCK COMPUTERS, 1150 RICHFIELD CENTER, BEAVERCREEK OH 45430
- Batch #: 877-07

Distribution Section:

- Date: 05/16/2007
- Amount: \$2,000.00
- Unallocated: \$0.00

Below the distribution section, there are buttons for "Add", "Edit", and "Delete". A table with the following columns is displayed:

Type	Number	Account Code	Account Name	Amount
DIRECT		1000-110-211-0000	Ohio Public Employees Retirement System	\$2,000.00

At the bottom, there is a "Purpose" section with radio buttons for "Text" (selected) and "Select", followed by a text input field. At the very bottom, there are "Process" and "Cancel" buttons.

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Chapter 3

Receipts

Uniform Accounting Network - Accounting Manual

Accounting Transactions Receipts

Record Receipts

RECEIPTS - RECORD

Record Edit Delete Display Post

Receipt Distribution | Charges Distribution

Receipt Type: [Dropdown] Batch Number: 49-07 Receipt Date: 05/16/2007 Deposit Date: 05/16/2007 Posting Date: 05/16/2007 Receipt Amount: \$0.00

Source: [Text Field] Deposit Ticket: [Text Field]

Add Edit Delete

Account Code	Account Name	Amount

Reason: [Text Field]

Process Cancel

Overview

A receipt must be prepared for all revenue received. The Record Receipts application provides the following three receipt type options:

- Standard**
The Standard option is used to record regular receipts of money from any source, and the system can post the receipted amount to an unlimited number of revenue accounts. A standard receipt will be printed when the receipt is posted.
- Interest**
The Interest option is used to record the receipt of interest on investments and interest bearing checking accounts. An interest receipt will be printed when the receipt is posted.

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Accounting Transactions Receipts

Record Receipts

3. Memo

The Memo option is used to record the receipt of money in which memo charges are included like tax settlements distributed by the county auditor. A memo can also be used to record the revenue and expenditures from a project like Ohio Public Works Commission (OPWC). A memo receipt will be printed when the receipt is posted.

Upon the completion of recording receipts in the batch mode, the options of editing, deleting, displaying or posting the respective receipts in the batch will be available. The receipts will be held in the batch until they are posted.

Once the receipts are posted and printed, the receipts will then be earmarked. The earmarked receipts post to cash when the receipt posting date is the same as the system's processing date. **If the current processing date is the same as the receipt posting date, those receipts will be posted to the appropriate account codes and cash upon exiting out of the accounting software. If the current processing date is not the same as the receipt posting date, those receipts will remain earmarked until the processing date is changed to that respective date.**

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Receipts**.
Select the **Record** button.

Data Entry

Main Receipts Screen

Required Fields

1. Receipt Type - Standard, Interest, or Memo
2. Receipt Date - Date the money is actually received by the local government.
3. Deposit Date - Date receipt is deposited at the bank.
4. Posting Date - Date receipt will post at bank and to all reports in the system.
5. Source (Standard or Memo receipts)
Checking/Investment ID (Interest receipts)
6. Reason (not a required field for Interest receipts)
7. Manual Distribution or Proportional Distribution - This pertains only to Interest receipts recorded on investments. *Manual Distribution* allows you to allocate how much each

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Accounting Transactions Receipts

Record Receipts

interest revenue account code will receive. The amount of the interest receipt is then determined by the total amount of the allocations. *Proportional Distribution* allows you to enter the total interest receipt amount and then distribute proportionally to each interest revenue account code.

Optional Fields

1. Reinvest Interest - This pertains only to Interest receipts recorded on investments. If a checkmark (T) is placed in the box, the interest amount will be posted for the investment and added to the total investment balance. If the selection box is left empty, the interest will be posted for the investment, but the interest amount will be added to the primary checking account balance.
2. Deposit Ticket Number - Only letters and numbers can be entered into this field. The Receipt Register report has an option to group receipts by the deposit ticket number. The deposit ticket number information has also been added to the new Receipts tab of the Bank Reconciliation screen.

Receipt Distribution Screen

Required Fields

1. Account Code (Fund/Account Code on Interest receipts)
2. Amount

Receipt Distribution Data Entry Box

RECEIPTS - ADD A REVENUE ACCOUNT

Receipt Amount \$0.00

Account Code Account Name Amount

\$0.00

Save Cancel

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Accounting Transactions Receipts

Record Receipts

Charge Distribution Screen (Only on Memo Receipts)

Required Fields

1. Type - Direct, Purchase Order or Blanket Certificate
2. Number (only if a PO or BC)
3. Account Code
4. Amount

Charge Distribution Data Entry Box

Type	Number	Account Code	Account Name	Amount
				\$0.00

Summary:

Receipt Amount	\$0.00
Memo Amount (-)	\$0.00
Net Receipt	\$0.00

Buttons: Save, Cancel

Data Validation

The system will validate the data entered on the screen based on the following validation rules:

The account codes to which the funds are credited must be valid and the amount credited must not be zero.

The posting date cannot be prior to the deposit date.

The deposit date cannot be prior to the receipt date.

The system defaults to the next sequential unused receipt number. This is a batch receipt number until the receipt is posted

For interest receipts, a valid investment ID must be entered to continue with the record interest receipt application. If the entered investment ID is not found, an error message is displayed.

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Accounting Transactions Receipts

Record Receipts

*In order for an interest receipt to be posted to the **PRIMARY** checking account, it must be established as an interest-bearing checking account. If it is not set up as an interest bearing account, the system will not allow an interest receipt to be posted to the **PRIMARY** checking account.*

When allocating memo charges directly to appropriation account codes, the direct charge appropriation account codes must be active and have available appropriations. When allocating memo charges to a purchase order or a blanket certificate, the purchase order or the blanket certificate must be open.

Interest Posting

Township/Village: Users will designate the funds that can receive interest at the fund level. Funds that have a conditional interest account designation will allow the users to select if that fund will receive the interest or if it will be posted to the General fund.

Primary and secondary interest will be selected from the search box that will contain all interest accounts that are active. It will allow the user to select where to post the interest for each fund.

Investment interest will populate the grid based on the selections made at the fund level. It will only bring into the grid the funds that are invested in the selected investment. The accounts that are defaulted into the grid can be deleted and any of the non-default codes can be added from the search box.

Libraries: Users will designate which funds can receive interest in fund maintenance. The user will be able to edit their interest designation at any time.

Primary and secondary interest will show all funds with the accounts that have been designated to receive interest at the fund level.

Investment interest will also allow the user to select from a search box that funds that can receive interest. The search box will only contain the funds that are active in the investment and will allow the user to post interest to any account that is designated to receive interest at the fund level.

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Accounting Transactions Receipts

Record Receipts

Example 3-A

The following is an example of recorded Receipt Distribution for an *interest* receipt:

The screenshot shows a software window titled "RECEIPTS - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these are two tabs: "Receipt Distribution" (active) and "Charge Distribution".

Under the "Receipt Distribution" tab, the following fields are visible:

- Receipt Type: Interest (dropdown)
- Batch Number: 49-07
- Receipt Date: 05/16/2007
- Deposit Date: 05/16/2007
- Posting Date: 05/16/2007
- Receipt Amount: \$350.00
- Checking/Investment ID: PRIMARY - ABA (dropdown)
- Deposit Ticket: (empty text box)

Below these fields are buttons for "Add", "Edit", and "Delete", and a checked checkbox for "Reinvest Interest".

A table with the following columns is displayed:

Fund	Account Code	Account Name	Amount
2042	1000-701-0000	Interest	\$350.00

At the bottom of the window, there is a "Reason" text box and two buttons: "Process" and "Cancel".

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Accounting Transactions Receipts

Record Receipts

Example 3-B

The following is an example of recorded Receipt Distribution for a *standard* receipt:

The screenshot shows a software window titled "RECEIPTS - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these, the "Receipt Distribution" section is active, showing the following details:

- Receipt Type: Standard
- Batch Number: 49-07
- Receipt Date: 05/16/2007
- Deposit Date: 05/16/2007
- Posting Date: 05/16/2007
- Receipt Amount: \$692.00
- Source: Text Select
- Source text: JEFFERSON
- Deposit Ticket: [Empty field]

Below the details are "Add", "Edit", and "Delete" buttons. A table displays the account distribution:

Account Code	Account Name	Amount
1000-199-0000	Other - Local Taxes	\$300.00
1000-401-0000	Fines	\$23.00
2011-536-0000	Motor Vehicle License Tax - State Levied	\$369.00

At the bottom, there is a "Reason" field with a dropdown arrow and "Process" and "Cancel" buttons.

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Accounting Transactions Receipts

Record Receipts

Example 3-C

The following is an example of recorded Charge Distribution for a *memo* receipt:

The screenshot shows a software window titled "RECEIPTS - RECORD" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", "Display", and "Post". Below these buttons, the window is divided into two main sections: "Receipt Distribution" and "Charge Distribution".

Receipt Distribution

Receipt Type	Batch Number	Receipt Date	Deposit Date	Posting Date
Memo	49-07	05/16/2007	05/16/2007	05/16/2007

Charge Distribution

Receipt Amount	\$0.00
Memo Charges (-)	\$0.00
Net Amount	\$0.00

Below the charge distribution summary, there are buttons for "Add", "Edit", and "Delete". Underneath is a table for recording charges:

Type	Number	Account Code	Account Name	Amount

At the bottom of the window, there are buttons for "Process" and "Cancel".

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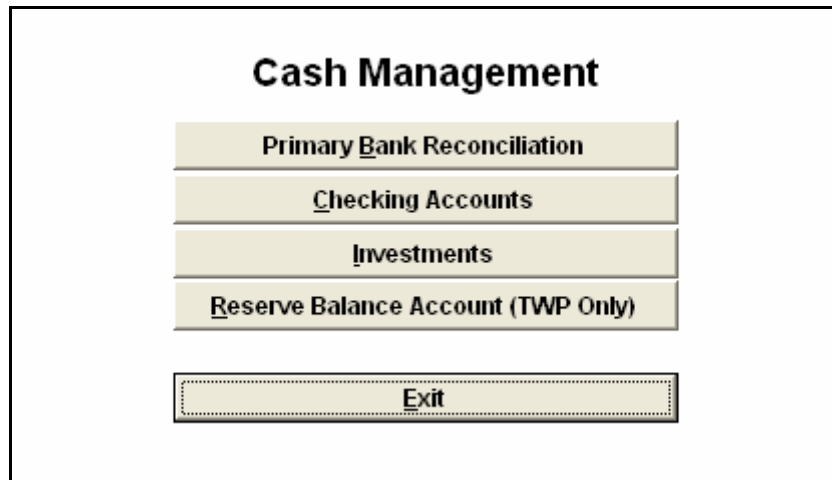


Chapter 4

Cash Management

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Menu Options



Overview

The Cash Management transaction area contains a submenu of three options. These options pertain to the management of the bank and investment accounts that a local government may have. The Cash Management options include Primary Bank Reconciliation, Checking Accounts, Investments and Reserve Balance Account (TWP Only). Each of these functions is further explained in this chapter.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

The screenshot shows a software window titled "PRIMARY BANK RECONCILIATION". At the top, there is a menu bar with buttons for "Record", "Edit", "Clear", and "Post". Below the menu bar is a tabbed interface with six tabs: "Statement", "Warrants", "Receipts", "DIT", "OAF", and "Reconciliation". The "Statement" tab is currently selected. The main area of the window is yellow and contains the following text and input fields:

- "Bank Reconciliation As Of" followed by a date input field containing "/ /".
- "Primary Checking Account Balance"
- "Deposit In Transit" followed by a dollar sign and the value "0.00".
- "Other Adjusting Factors"

At the bottom of the window, there are two buttons: "Process" and "Cancel".

Overview

The Record Primary Bank Reconciliation application provides the ability to reconcile the primary checking account balance in the system with the monthly bank account statement. It allows the statement information to be recorded and warrants to be marked as cleared. This application also provides an area for receipts to be cleared as well as entries for deposits in transit and other adjusting factors.

The bank reconciliation date should be the last day of the month. If your normal bank statement date is not the last day of the month, request an interim bank statement each month that ends on the last day of the month.

Be certain all batch warrants are printed before doing the monthly bank reconciliation and the final bank reconciliation for the year.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Steps to Access

- Select **Accounting**.
- Select **Transactions**.
- Select **Cash Management**.
- Select **Bank Reconciliation**.
- Select the **Record** button.

Data Entry

Required Field

1. Bank Reconciliation As Of (calendar month end date)

Optional Field

1. Primary Checking Account Balance (ending balance from bank statement)

Note: This field is not a required field because it defaults to zero if no balance is entered.

Below are all of the *tabbed* pages of the bank reconciliation screen and a description of the fields on each page:

Screen Tabs

Statement Tab

The screenshot shows a software window titled "PRIMARY BANK RECONCILIATION - RECORD". At the top, there are menu buttons: "Record", "Edit", "Clear", and "Post". Below the menu is a tabbed interface with tabs for "Statement", "Warrants", "Receipts", "DIT", "OAF", and "Reconciliation". The "Statement" tab is currently selected. The main area of the window is yellow and contains the following fields:

- "Bank Reconciliation As Of" with a text box containing "05/16/2007".
- "Primary Checking Account Balance" with a currency symbol (\$) and a text box containing "5,000.00".
- "Deposit In Transit" with a currency symbol (\$) and a text box containing "0.00".
- "Other Adjusting Factors" with a text box.

At the bottom of the window, there are "Process" and "Cancel" buttons.

- Bank Reconciliation As Of:
 1. Enter the Statement Date from the bank statement.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

- Primary Checking Account Balance:
 1. Enter the Statement Balance from the bank statement.
- Deposit In Transit:
 1. The system automatically pulls the ‘Total Deposit in Transit’ balance from the DIT tab.
- Other Adjusting Factors:
 1. The system automatically pulls the ‘Total’ balance from the OAF tab.

Warrants Tab

Cleared	Warrant #	Tran. Date	Payee	Tran. Amount	Void
<input checked="" type="checkbox"/>	3516	03/17/2004	MIAMI VALLEY REGIONAL PLANNING	60.00	
<input checked="" type="checkbox"/>	3634	03/30/2004	GENE T. STRECK - STRECK	12.93	
<input type="checkbox"/>	3647	03/31/2004	NEXTEL COMMUNICATIONS	843.49	
<input type="checkbox"/>	3759	05/01/2004	SCHOOL DISTRICT INCOME TAX	16.68	
<input type="checkbox"/>	3860	05/21/2004	SCHOOL DISTRICT INCOME TAX	16.68	
<input type="checkbox"/>	3970	06/14/2004	optimist international	46.30	
<input checked="" type="checkbox"/>	4002	06/15/2004	SCHOOL DISTRICT INCOME TAX	17.01	
<input type="checkbox"/>	4052	06/30/2004	DAVID S. WOOTEN - DWOOTE	40.55	
<input type="checkbox"/>	4195	06/30/2004	TIMOTHY L. PERKINS - TPERK	32.04	
<input type="checkbox"/>	4196	06/30/2004	TIMOTHY L. PERKINS - TPERK	139.15	
<input type="checkbox"/>	4354	08/26/2004	STATE OF OHIO	916.89	
<input type="checkbox"/>	4358	08/26/2004	SCHOOL DISTRICT INCOME TAX	16.68	
<input type="checkbox"/>	4489	09/21/2004	STATE OF OHIO	503.55	
<input type="checkbox"/>	4490	09/21/2004	SCHOOL DISTRICT INCOME TAX	8.34	
<input type="checkbox"/>	4493	09/21/2004	STATE OF OHIO	453.77	
<input type="checkbox"/>	4497	09/21/2004	SCHOOL DISTRICT INCOME TAX	5.73	
<input type="checkbox"/>	4499	09/21/2004	CITY OF WEST CARROLLTON	51.70	

- List all outstanding warrants:
 1. When warrants are cleared in the bank reconciliation the warrant’s line will be highlighted in blue.
 2. If a warrant is voided prior to the ‘Bank Reconciliation As Of’ date the warrant will not appear on the list of outstanding warrants.
 3. If a warrant is voided after the ‘Bank Reconciliation As Of’ date the warrant will be marked as ‘voided’ in the cleared check box field.
- Void a Prior Year Warrant:
 1. Go to Accounting Menu, Accounting Transactions, Accounting Utilities, and Funds. Click on the Record function button and select Prior Year Warrant Adjustment. The adjustment amount will be positive number.
 2. Once the adjustment has been posted, the warrant will need to be flagged as ‘Void’ on the Warrants Tab.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Receipt Tab (Optional)

Cleared	Ticket Number	Receipt Number	Deposit Date	Posting Date	Source	Amount	Void
<input checked="" type="checkbox"/>	503	23	02/23/2007	02/23/2007	ZONING	150.00	
					Ticket Total	150.00	
<input checked="" type="checkbox"/>	504	24	02/23/2007	02/23/2007	ZONING	135.00	
					Ticket Total	135.00	
<input checked="" type="checkbox"/>		25	02/28/2007	02/28/2007	LIFEFORCE MANAGEMENT INC	6782.54	
<input checked="" type="checkbox"/>		26	02/28/2007	02/28/2007	FIFTH THIRD BANK	107.78	
<input checked="" type="checkbox"/>		27	02/28/2007	02/28/2007	FIFTH THIRD BANK	59.81	
<input checked="" type="checkbox"/>		29	02/28/2007	02/28/2007	CHASE BANK INTEREST	1.75	
<input checked="" type="checkbox"/>		30	02/28/2007	02/28/2007	MONTGOMERY COUNTY AUDITOR- ST	16885.37	
<input checked="" type="checkbox"/>		31	03/28/2007	03/28/2007	LIFEFORCE MANAGEMENT, INC	10265.34	
<input checked="" type="checkbox"/>		32	03/28/2007	03/28/2007	MONTGOMERY COUNTY AUDITOR-STR	6232.99	
<input checked="" type="checkbox"/>		34	03/28/2007	03/28/2007	MONTGOMERY COUNTY AUDITOR-STR	7927.47	
<input checked="" type="checkbox"/>	506	33	04/04/2007	04/04/2007	ZONING PERMITS	452.00	
					Ticket Total	452.00	
<input checked="" type="checkbox"/>		37	04/05/2007	04/05/2007	MONTGOMERY COUNTY AUDITOR STR	10943.58	
<input checked="" type="checkbox"/>		35	04/18/2007	04/18/2007	ZONING PERMITS	25.00	

Note: The Receipt tab is an *optional* tab that was added to the software in 2007. This tab is optional because all receipts will appear as cleared; therefore, if you do not want to use this functionality when reconciling your bank account, you can skip this tab and continue posting your bank reconciliation as usual.

- List all outstanding receipts:
 1. Standard and Primary Checking Account Interest Receipts will automatically be marked as cleared. When Standard and Primary Checking Account Interest Receipts are cleared, the receipts will be highlighted. A total for Standard and Primary Checking Account Interest Receipts that are not cleared will appear on the Statement tab as 'Deposit in Transit', and these receipts will carry forward to the next bank reconciliation until they are cleared
- Note:** After a Standard and Primary Checking Account Interest Receipts have been cleared on the bank reconciliation, the receipts cannot be voided. Changes will have to be posted as adjustments or reallocations.
- 2. Memo Receipts and Investment Interest Receipts not reinvested will be highlighted in gray and cannot be unmarked as cleared.
- 3. Investment Interest Receipts with reinvested interest will not appear on the list of outstanding receipts.
- Ticket Number:
 1. Receipts which contain the same Deposit Ticket Number will be group and totaled together. The Deposit Ticket Number field is optional and it can be utilized when a receipt is recorded.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Deposit in Transit Tab

Statement	Warrants	Receipts	DIT	OAF	Reconciliation
Deposit in Transit					
(Standard Receipts and Primary Interest Receipts - Calculated)					
			0.00 (+)		
(Memo Receipts and Investment Interest Receipts not reinvested - Input)					
		32.00			
Total Deposit in Transit			32.00		

- Standard Receipts and Primary Interest Receipts - Calculated:
 1. Total of Standard and Primary Checking Account Interest receipts unmarked as cleared from the Receipts tab
- Memo Receipts and Investment Interest Receipts not reinvested – Input:
 1. Used when a Memo or Investment Interest Receipt not reinvested has been recorded and posted, but the receipts (deposits) do not appeared on the bank statement

Other Adjusting Factors

Statement	Warrants	Receipts	DIT	OAF	Reconciliation
Charges not recorded in system					
			0.00 (+)		
Deposits not recorded in the system					
			0.00 (-)		
System Investment less than Bank Investments					
			0.00 (+)		
System Investments greater than Bank Investments					
			0.00 (-)		
Outstanding warrants not listed in the system					
			0.00 (-)		
Posting Error (Check over posted, receipt under posted) at bank					
			0.00 (+)		
Posting Error (check under posted, receipt over posted) at bank					
			0.00 (-)		
Other					
			0.00 (+/-)		
Total			0.00		

- *Negative* Other Adjusting Factors:
 1. Deposits not recorded in the system
 2. System investments greater than Bank investments

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

3. Outstanding warrants not listed in system
 4. Posting error (check under posted, receipt over posted) at bank
- *Positive* Other Adjusting Factors:
 1. Charges not recorded in the system
 2. System investments less than Bank investments
 3. Posting error (check over posted, receipt under posted) at bank

Reconciliation Tab

RECONCILIATION REPORT AS OF 05/16/2007	
System Balance	\$ 1,031,147.60
Less Investment Balance -	\$ 0.00
Less Secondary Balance -	\$ 0.00
System Balance For Primary Account As Of 05/16/2007	\$ 1,031,147.60
Primary Checking Balance As Of 05/16/2007 (From bank statement)	\$ 5,000.00
(+) Deposits in Transit	\$ 32.00
(-) Outstanding Checks	\$ -307,217.18
(+/-) Other Adjusting Factors	\$ 0.00
Calculated Primary Account Balance As Of 05/16/2007	\$ -302,185.18
Difference	1333332.78

Balances Are Not Reconciled

- System Balance:
 1. Total Fund Cash Balance for all funds as of the 'Bank Reconciliation As Of' date recorded at the Statement tab.
- Less Investment Balance:
 1. Investment Balance for all funds as of the 'Bank Reconciliation As Of' date recorded at the Statement tab.
- Less Secondary Balance:
 1. Secondary Checking Balance for all funds as of 'Bank Reconciliation As Of' date record at the Statement tab.
- System Balance For Primary Account As Of:
 1. Total of the System Balance, Less Investment Balance and Less Secondary Balance.
- Primary Checking Balance As Of:
 1. Statement Balance from the bank statement recorded at the Statement tab
- Deposit in Transit:
 1. Total of any receipts unmarked as cleared from the Receipts tab, and the total of Memo Receipts and Interest Receipt not reinvested recorded at the DIT tab.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

- Outstanding Checks:
 1. Total of any warrants not cleared from the Warrants tab.
- Other Adjusting Factors:
 1. Total Other Adjusting Factors from the OAF tab.
- Calculated Primary Account Balance as Of:
 1. Total of the Primary Checking Balance, Deposit in Transit, Outstanding Checks, and Other Adjusting Factors

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

Warrant numbers selected from the Warrant page will be marked as cleared on the Reconciliation page.

If a warrant was written in a previous year and then voided through a Fund Balance Adjustment, the system will not automatically record the warrant as voided. The warrant will need to be marked as 'Void' on the Warrants page of the bank reconciliation.

Warrants issued in the current year are voided using the Void under Payments/Charges option from the Account Utilities menu.

The Deposits in Transit and Other Adjusting Factors pages entries will be automatically carried to the Reconciliation page.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Example 4-A

The following is an example of the recorded date on the Reconciliation screen:

PRIMARY BANK RECONCILIATION - RECORD

Record Edit Clear Post

Statement Warrants Receipts DIT OAF **Reconciliation**

RECONCILIATION REPORT AS OF 05/16/2007

System Balance	\$	1,031,147.60
Less Investment Balance -	\$	0.00
Less Secondary Balance -	\$	0.00
System Balance For Primary Account As Of 05/16/2007	\$	1,031,147.60
Primary Checking Balance As Of 05/16/2007 (From bank statement)	\$	5,000.00
(+) Deposits in Transit	\$	32.00
(-) Outstanding Checks	\$	-307,217.18
(+/-) Other Adjusting Factors	\$	0.00
Calculated Primary Account Balance As Of 05/16/2007	\$	-302,185.18

Balances Are Not Reconciled

Difference: 1333332.78

Process Cancel

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Example 4-B

The following is an example of the data entry fields for Other Adjusting Factors:

The screenshot shows a software window titled "PRIMARY BANK RECONCILIATION - EDIT". At the top, there are buttons for "Record", "Edit", "Clear", and "Post". Below these are tabs for "Statement", "Warrants", "Receipts", "DIT", "OAF", and "Reconciliation". The "OAF" tab is selected. The main area contains a table of adjusting factors with input fields for amounts and descriptions.

Statement	Warrants	Receipts	DIT	OAF	Reconciliation
				Charges not recorded in system	\$ 12.00 (+) deposit slips
				Deposits not recorded in the system	\$ -50.00 (-) taken to bank after cut off
				System Investment less than Bank Investments	\$ 0.00 (+)
				System Investments greater than Bank Investments	\$ 0.00 (-)
				Outstanding warrants not listed in the system	\$ -205.00 (-)
				Posting Error (Check over posted, receipt under posted) at bank	\$ 3.00 (+) posting error
				Posting Error (check under posted, receipt over posted) at bank	\$ 0.00 (-)
				Other	\$ 0.00 (+/-)
				Total	-240.00

At the bottom of the window are "Process" and "Cancel" buttons.

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Accounting Transactions Cash Management

Record Primary Bank Reconciliation

Example 4-C

The following is an example of marking a warrant as void after performing a fund balance adjustment.

PRIMARY BANK RECONCILIATION - RECORD

Statement
Warrants
Receipts
DIT
OAF
Reconciliation

AS OF 05/16/2007

Cleared	Warrant #	Tran. Date	Payee	Tran. Amount	Void
VOIDED	3516	03/17/2004	MIAMI VALLEY REGIONAL PLANNING	60.00	<input checked="" type="checkbox"/>
<input type="checkbox"/>	3634	03/30/2004	GENE T. STRECK - STRECK	12.93	<input type="checkbox"/>
<input type="checkbox"/>	3647	03/31/2004	NEXTEL COMMUNICATIONS	843.49	<input type="checkbox"/>
<input type="checkbox"/>	3759	05/01/2004	SCHOOL DISTRICT INCOME TAX	16.68	<input type="checkbox"/>
<input type="checkbox"/>	3880	05/21/2004	SCHOOL DISTRICT INCOME TAX	16.68	<input type="checkbox"/>
<input type="checkbox"/>	3970	06/14/2004	optimist international	46.30	<input type="checkbox"/>
<input type="checkbox"/>	4002	06/15/2004	SCHOOL DISTRICT INCOME TAX	17.01	<input type="checkbox"/>
<input type="checkbox"/>	4052	06/30/2004	DAVID S. WOOTEN - DWOOTE	40.55	<input type="checkbox"/>
<input type="checkbox"/>	4195	06/30/2004	TIMOTHY L. PERKINS - TPERK	32.04	<input type="checkbox"/>
<input type="checkbox"/>	4196	06/30/2004	TIMOTHY L. PERKINS - TPERK	139.15	<input type="checkbox"/>
<input type="checkbox"/>	4354	08/26/2004	STATE OF OHIO	916.89	<input type="checkbox"/>
<input type="checkbox"/>	4358	08/26/2004	SCHOOL DISTRICT INCOME TAX	16.68	<input type="checkbox"/>
<input type="checkbox"/>	4489	09/21/2004	STATE OF OHIO	503.56	<input type="checkbox"/>
<input type="checkbox"/>	4490	09/21/2004	SCHOOL DISTRICT INCOME TAX	8.34	<input type="checkbox"/>
<input type="checkbox"/>	4493	09/21/2004	STATE OF OHIO	453.77	<input type="checkbox"/>
<input type="checkbox"/>	4497	09/21/2004	SCHOOL DISTRICT INCOME TAX	5.73	<input type="checkbox"/>
<input type="checkbox"/>	4499	09/21/2004	CITY OF WEST CARROLLTON	51.70	<input type="checkbox"/>

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Accounting Transactions Cash Management Record Checking Accounts

CHECKING ACCOUNTS - RECORD

Record Edit Delete Display Transfers

Checking Account Id

Account Number

Description

Account Type Primary
 Secondary

Int. Bearing (Y/N) Yes
 No

Bank Name

Contact

Address

City State Zip Code

Phone () - Ext.

Fax () -

Process Cancel

Overview

The Record Checking Accounts application allows users to set up the entity's checking accounts. The system will be able to accommodate multiple checking accounts; however, only one account (identified as the primary account) will be used to post receipts and expenditures. The other (secondary) accounts will be able to transfer money to and from the primary account. A Primary Starting Warrant Number can also be entered in this option.

If the checking account is interest bearing, the system establishes the checking account and an investment account with the same account ID so that interest can be posted to the checking account. The transfer option from Primary to Secondary Account transfers cash from the primary checking account to the secondary checking account. The transfer amount is deducted from the primary checking account and credited to the secondary checking account. The Additional Checking Account Ledger and Cash Journal are updated.

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Accounting Transactions Cash Management

Record Checking Accounts

The transfer from Secondary to Primary Account transfers cash from the secondary checking account to the primary account. The transfer amount is credited to the primary checking account and the transfer amount is deducted from the secondary checking account. The Additional Checking Account Ledger and Cash Journal are updated.

The Starting Warrant Number must be entered into a new system setup before payments can be made. There is a limitation of five (5) times that this warrant number can be changed. Acceptable reasons for correcting the starting warrant number would include an error in conversion data entry or changing banks and starting over with a new series of checks. Please be cautious before making a change to the starting warrant number. For example, the warrant number should not be changed if a problem in printing warrant has occurred. The warrant number can only be lowered under Edit in Checking Account Maintenance once payments are printed; however, warrant numbers can be advanced to skip warrant numbers when posting and printing payments under Post/Print Payments in Payments/Charges.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Cash Management**.
Select **Checking Accounts**.
Select the **Record** button.

Data Entry

Required Fields

1. Checking Account ID
2. Account Number
3. Description
4. Account Type (Primary/Secondary)
5. Interest Bearing (Y/N)
6. Bank Name

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Record Checking Accounts

Optional Fields

1. Contact
2. Address, City, State, Zip Code
3. Phone, Fax
4. Starting Warrant Number (for Primary checking account)

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

*Users must enter a unique checking account ID. For interest bearing accounts, the checking account ID must be unique to both the checking and investment files. The checking account ID for the primary account must be **PRIMARY**.*

For transfers from primary to secondary, the secondary account must exist and the transfer amount must be less than the primary account balance.

For transfers from secondary to primary, the secondary account must exist and the transfer amount cannot be more than the secondary account balance.

The Starting Primary Warrant # entered must be numeric.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Checking Accounts

Example 4-C

The following is an example of a transfer from Primary to Secondary Checking:

The screenshot shows a software window titled "CHECKING ACCOUNTS - TRANSFERS" with a yellow background. At the top, there is a menu bar with buttons for "Record", "Edit", "Delete", "Display", and "Transfers". The main area contains the following fields:

- Transfer from:** PRIMARY (dropdown menu)
- Current Balance:** \$ 1,031,147.60
- Revised Balance:** \$ 1,030,847.60
- Transfer to:** SECONDARY (dropdown menu)
- Current Balance:** \$ 0.00
- Revised Balance:** \$ 300.00
- Amount To Transfer:** \$ 300.00
- Transfer Date:** 05/16/2007
- Reason For Transfer:** overdraft

At the bottom of the window, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Record Investments

UAN INVESTMENTS - RECORD

Record Edit Close Display Transfers Warrants

Security Information Fund Information

Investment Id

Account Number

Security Description

Investment Type (T/C/O)

Interest Rate %

Security Purchase Date

Security Purchase Price

Maturity Date

Security Close Date

Closing Price

New Investment
 Existing Investment

Pooled Investment
 Yes No

Year-To-Date Interest

Total-To-Date Interest

Bank

Contact

Address

City

State

Zip

Phone Number () - Ext

Fax Number () -

Process Cancel

Overview

The Record Investments application will allow users to set up investment records. Users will select this application to enter investment security information which is the information on the Record screen for a new investment.

If this investment was in existence at the time of conversion to UAN, Existing Investment should be selected. Then the Fund Information page is activated for the data entry of the security purchase price and the funds which comprise the investment. Please note: The Year-To-Date and Total-To-Date Interest fields cannot be modified to include interest prior to setting up the existing investment on the system.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Record Investments

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Cash Management**.
Select **Investments**.
Select the **Record** button.

Data Entry

Required Fields

1. Investment ID
2. Account Number
3. Security Description
4. Investment Type (T, C, O)
T = Treasury Bill, C = Certificate of Deposit, O = Other
5. Interest Rate (if investment type is either T or C)
6. Security Purchase Date
7. Maturity Date (must be later than purchase date)
8. Bank Name
9. Security Purchase Price and Fund Information (if this investment was in existence at the time of conversion to UAN)
10. Pooled Investment

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.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Record Investments

Optional Fields

1. Contact
2. Address
3. City, State, Zip
4. Phone Number and Fax Number
5. Interest Rate (only if investment type is O)

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

Users must enter a unique investment ID and description of the security in order to establish the record. This will be updated by either processing an investment warrant or by transferring funds into the investment. (The security amount field should not be entered at this time unless it is an existing investment.)

When transferring money from investment to primary, the investment ID must exist, the transfer amount must not be greater than the investment amount, and the fund allocations must total the amount to be transferred.

When transferring money from primary to investment and doing an investment warrant, the investment ID must exist, the transfer/warrant must be less than the primary checking account balance, and the fund allocations must total the amount to be invested.

Edit Investment

The Edit Investment function allows the user to edit investment information. User can correct data entry errors or update records with changed information.

Close Investment

This option is used when the investment closes or matures. The investment can either be rolled over or the invested money can be returned to the fund's checking balance. If the investment is rolled over, this application closes the original CD investment and then opens a new CD investment with a

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management Record Investments

new investment ID, account number, interest rate (if changed), and maturity date. The maturity date does not have to change.

All interest must be posted to an investment before closing the investment.

Closing price will default to the purchase price for O (Other) types of investments. Any change to this amount will result in the recording of a capital loss or capital gain for the investment.

If a capital gain is recorded for an investment, the system will provide a revenue allocation screen, allowing the user to allocate the gain to selected interest revenue accounts. A receipt is not printed.

If a capital loss is recorded for an investment, the system will request an appropriation account code to be charged. This appropriation account must be an Other Financing Sources account using program 990 and object 990. The system generates a manual warrant/voucher using the next number in sequence. The physical warrant needs to be voided by manually writing Void on the warrant. The warrant number on the bank reconciliation should be marked Cleared.

Transfers

The transfer page allows the user to transfer funds from an investment to the primary checking account and from the primary checking account to an investment.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Investments

Example 4-D

The following is an example of recording an investment transfer:

	Current Balance	Revised Balance
Investment Balance	\$82,667.52	\$0.00
Primary Checking Balance	\$169,850.03	\$0.00

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Investments

Warrants

This application prepares a warrant for the purchase of an investment. The process is similar to preparing a warrant; however, the warrant amount is allocated to funds (indicating amount invested from each fund) as opposed to purchase orders, blanket certificates or direct appropriations.

Example 4-E

The following is an example of recording an investment warrant:

The screenshot shows a software window titled "INVESTMENTS - WARRANTS". At the top, there is a menu bar with buttons for "Record", "Edit", "Close", "Display", "Transfers", and "Warrants". Below the menu bar, the following fields are visible:

- Payment Type:** Investment Warrant (dropdown menu)
- Payment Date:** 02/01/2007
- Investment Id:** STAROHIO (dropdown menu) State Fund
- Warrant Payee:** National City

A large red-bordered area contains the following fields and controls:

- Fund:** (dropdown menu)
- Fund Name:** (text input field)
- Amount:** (text input field)
- Warrant Amount:** 0.00
- Save** and **Cancel** buttons

Below the red area is a table with several empty rows, likely for recording multiple fund allocations.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

RESERVE BALANCE ACCOUNT (TWP ONLY)

Resolution Number	<input type="text"/>	Resolution Date	<input type="text" value="/"/> <input type="text" value="/"/>	Reserve Established In Fund	<input type="text"/>
Designated For	<input style="width: 100%;" type="text"/>				

	Resolution Number	Resolution Date	Number of Years	Maximum To Reserve	Maximum Contribution Year 1	Maximum Contribution Year 2	Maximum Contribution Year 3	Maximum Contribution Year 4	Maximum Contribution Year 5	From Fund
<input type="button" value="Edit"/>										

	Date Reserved	Transaction Report Date	Inc/Dec Reserve Amount	Amount Reserved
<input type="button" value="Add"/>				

Overview

The Record Reserve Balance Account (TWP Only) application can be used by townships to establish a reserve balance account as per section 5705.132 of the Ohio Revised Code (ORC). The reserve balance account can be used to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the ORC.

Steps to Access

- Select **Accounting**.
- Select **Transactions**.
- Select **Cash Management**.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

Select **Reserve Balance Account (TWP Only)**.
Select the **Record** button.

Data Entry

Main Reserve Balance Account Screen

Required Fields

1. Resolution Number
2. Resolution Date
3. Reserve Established In Fund – This is the fund where the money is being ‘reserved’. The money must be in the fund where the reserve balance account is being setup.
4. Designated For – The purpose for the reserve balance account.

Edit Data Entry Box

Resolution Number	<input type="text"/>					
Resolution Date	<input type="text" value="/ /"/>					
Number of Years	<input type="text" value="0"/>					
Maximum to be Reserved	Total	Year 1	Year 2	Year 3	Year 4	Year 5
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
From Fund	<input type="text"/>					
<input type="button" value="Save"/> <input type="button" value="Cancel"/>						

Overview

The Edit data entry box is where the total number of years that the reserve account will exist is entered as well as the total maximum amount to be reserved and the breakdown for the maximum amount to be reserved each year. This area is also where the fund that the money originally came from is recorded. This creates a history for the established reserve balance account.

Required Fields

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

1. Number of Years
2. Total – Total amount that will be reserved over the period of years specified.
3. Year 1, Year 2, Year 3, Year 4, Year 5 – Dependent on the number of years the reserve balance account will be in existence but cannot be for more than five fiscal years.
4. From Fund – This is the fund where the money came from that is now being set aside or ‘reserved’ in the fund that the reserve balance account has been established in. For example, a reserve balance account was established in the Motor Vehicle License Tax fund to purchase a new mower. The money being reserved is currently in the Motor Vehicle License Tax fund. However, the money being reserved was transferred from the General fund to be set aside or ‘reserved’ in the Motor Vehicle License Tax fund. Thus, the Reserve Balance Account was established in the Motor Vehicle License Tax fund, but the **From Fund** would be the General fund when completing the **Edit data entry box**.

Add Data Entry Box

Date Reserved	/ /
Transaction Report Date	02/01/2007
Prior Balance Reserved	\$0.00
Inc./Dec Reserve Amount	\$0.00
New Balance Reserved	\$0.00

Overview

The Add data entry box is where the date reserved and amount to be reserved is recorded. The amount can be increased or decreased as needed by coming back into the Add data entry box and recording the increase or decrease.

Required Fields

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

1. Date Reserved
2. Inc/Dec Reserve Amount – The amount in the current year to be set aside in the reserve balance account. For example, if a reserve balance account was established in the Motor Vehicle License Tax fund in 2007 to set aside \$10,000 each year for the next four years (not to exceed \$40,000), then \$10,000 would be entered under the **Add data entry box** to ‘reserve’ \$10,000 in 2007. In each of the next three years (2008, 2009 and 2010), the reserve balance account would be increased by accessing the existing reserve balance account under the Edit function button (not Record), and then selecting the **Add data entry box to increase** the reserve balance account. **Note:** Please refer back to section 5705.132 of the ORC to ensure the specific guidelines are followed for the reserve balance account.

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

The fund number where the reserve account is being established must exist.

The detail information for the reserve balance account must be entered in the Edit data entry box before the transaction to establish the reserve account can be processed.

Example 4-F

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

The following is an example of recording a reserve balance account:

RESERVE BALANCE ACCOUNT (TWP ONLY) - RECORD

Resolution Number
 Resolution Date
 Reserve Established In Fund

Designated For

Edit	Resolution Number	Resolution Date	Number of Years	Maximum To Reserve	Maximum Contribution Year 1	Maximum Contribution Year 2	Maximum Contribution Year 3	Maximum Contribution Year 4	Maximum Contribution Year 5	From Fund
▶	88799	05/17/2007	2	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 0.00	2011

Add	Date Reserved	Transaction Report Date	Inc/Dec Reserve Amount	Amount Reserved
▶	05/16/2008	05/16/2007	\$ 3,000.00	\$ 3,000.00

Edit Reserve Balance Account

As amendments are made through future resolutions, the existing reserve balance account can be modified by using the Edit function button at the top of the screen. Once the existing reserve balance account is pulled up, modifications to the detail information can be made under the **Edit data entry box**, and changes (increases/decreases) to the amount reserved can be made under the **Add data entry box**.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Cash Management

Record Reserve Balance Account (TWP Only)

Close Reserve Balance Account

This option is used to close the reserve balance account in the system.

Reports

A **Reserve Balance Account report** has been added under the Information & Status/Cash Management report area to report the detail pertaining to Reserve Balance Accounts established in the system for Townships Only. The following existing Accounting reports have been updated to include a column to report Reserve Balance Account information: Resources Available for Appropriation, Comparison of Budget and Appropriated and Fund Summary. (*The Assets and Fund Balances (GASB) and Budgetary (GASB) reports will be updated at year end to include a column for Reserve Balance Account information.*)

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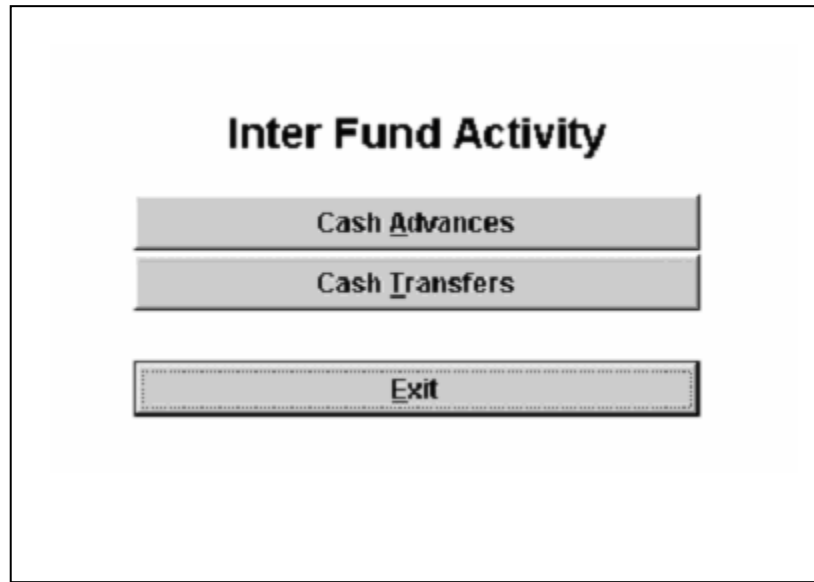


Chapter 5

Inter Fund Activity

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity Record Cash Advances/Transfers



Overview

The Inter Fund Activity transaction area contains a submenu of two options. These options pertain to the movement of money (temporarily or permanently) between funds. The Inter Fund Activity options include Cash Advances and Cash Transfers. Each of these functions is further explained in this chapter.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity Record Cash Advances

CASH ADVANCES - RECORD

Initial Advance Repayment Advance

Advance From [dropdown] Fund Name

Current Fund Cash Balance \$0.00 Revise Fund Cash Balance \$0.00

Advance From Account Code [dropdown] (Appropriation)

Advance To [dropdown] Fund Name

Current Fund Cash Balance \$0.00 Revise Fund Cash Balance \$0.00

Advance To Account Code [dropdown] (Revenue)

Amount To Advance 0.00

Date of Advance 05/16/2007

Board/Council Approval Number [text input]

Board/Council Approval Date / /

Reason For Advance [text input]

Overview

Advances are temporary loans to other funds which are ultimately going to be repaid. Advances can be made from a less restricted fund to a more restricted fund. They usually made from the General fund and require a resolution authorized by the governing board.

The Record Cash Advances application under Inter Fund Activity allows the user to advance money from one funds advance appropriation account code to another funds advance revenue account code. The repayment process allows the user to repay money from one funds advance appropriation account to the originating funds advance revenue account. Each fund checking balance is updated when an initial advance or repayment of an advance is posted. Since advances have no effect on the budgetary process, no appropriation amount is necessary to do an advance. However, it is recommended if you have entered a budget amount for the advance revenue account that you enter a budget amount for the advance appropriation account or vice versa.

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Accounting Transactions Inter Fund Activity Record Cash Advances

Advances post to reports as a memorandum to the Advances In and Advances Out account codes. The actual totals for each fund will be shown. Then a Memorandum Total for each fund will be given that includes advances. The Total All Accounts and Funds will include the cash advances. (See Example 5-B)

Advances will be reported on the Annual Financial Report-Reconciliation of Inter Fund Transactions. Advances will be reported by fund on this report showing Advances In and Advances Out and any variance that has occurred.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Inter Fund Activity**.
Select **Cash Advances**.
Select the **Record** button.

Data Entry

Required Fields

1. Choose Initial Advance or Repayment Advance
2. Advance From (fund from which money is to be advanced out)
3. Advance From Account Code (Appropriation)
4. Advance To (fund to which money is to be advanced in)
5. Advance To Account Code (Revenue)
6. Amount to Advance
7. Date of Advance (defaults to processing date and user cannot modify)
8. Reason For Advance

Optional Fields

1. Board/Council Approval Number
2. Board/Council Approval Date

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Accounting Transactions Inter Fund Activity Record Cash Advances

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

FROM and TO funds must exist, and be different funds.

An Advance Out appropriation account code must exist in the FROM fund.

An Advance In revenue account code must exist in the TO fund.

The advance amount cannot be greater than the FROM fund's checking account balance.

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Accounting Transactions Inter Fund Activity

Record Cash Advances

Example 5-A

The following is an example of required data for an advance:

The screenshot shows a software window titled "CASH ADVANCES - RECORD" with a yellow background. At the top left, there are "Record" and "Display" buttons. Below them are two radio buttons: "Initial Advance" (selected) and "Repayment Advance". The form contains the following fields and values:

Advance From	2081	Fund Name	Police District
Current Fund Cash Balance	\$463,342.51	Revise Fund Cash Balance	\$463,042.51
Advance From Account Code	2081-920-920-0000	(Appropriation)	
Advance To	1000	Fund Name	General
Current Fund Cash Balance	\$17,920.52	Revise Fund Cash Balance	\$18,220.52
Advance To Account Code	1000-941-0000	(Revenue)	
Amount To Advance	\$ 300.00		
Date of Advance	05/16/2007		
Board/Council Approval Number	5589p		
Board/Council Approval Date	05/16/2007		
Reason For Advance	equipment		

At the bottom center, there are "Process" and "Cancel" buttons.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity

Record Cash Advances

Example 5-B

The following is an example of the memorandum that is posted in the reports for advances:

REVENUE STATUS					
UAN TOWNSHIP, AOS COUNTY					
Standard Report					
Fund: 1000 General					
Account Code	Account Name	Budget Amount	Amount Received	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real	\$ 50,000.00	\$ 0.00	\$ 50,000.00	0.000
1000-400-0000	Fines and Forfeitures	50,000.00	0.00	50,000.00	0.000
	Fund 1000 Sub-Total:	100,000.00	0.00	100,000.00	0.000
1000-941-0000	Advances - In	25,000.00	0.00	25,000.00	0.000
	Fund 1000 Sub-Total:				
	Memorandum Fund 1000 Sub-Total:	125,000.00	0.00	125,000.00	0.000
	Total All Accounts And Funds:	\$100,000.00	\$ 0.00	\$100,000.00	0.000
	Memorandum Total All Accounts And Funds:	\$125,000.00	\$ 0.00	\$125,000.00	0.000

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity

Record Cash Transfers

CASH TRANSFERS - RECORD

Record **Display**

Transfer From [Dropdown] **Fund Name**

Current Fund Cash Balance \$ 0.00 **Revised Fund Cash Balance** \$ 0.00

Transfer From Account Code [Dropdown] **(Appropriation)**

Transfer Unencumbered Balance \$ 0.00

Transfer To [Dropdown] **Fund Name**

Current Fund Cash Balance \$ 0.00 **Revised Fund Cash Balance** \$ 0.00

Transfer to Account Code [Dropdown] **(Revenue)**

Amount To Transfer 0.00

Date of Transfer 02/01/2007

Board/Council Approval Number [Text]

Board/Council Approval Date / /

Reason For Transfer [Text]

Process **Cancel**

Overview

Transfers are used to permanently reallocate money from one fund to another as authorized by the Ohio Revised Code Sections 5705.14 through 5705.16. Money may be transferred from the General fund to any other fund by simple resolution approved by the governing board. Transfers made from any other fund besides the General fund usually require a court order unless they are an allowable transfer authorized by the Ohio Revised Code. Since transfers permanently change the total fund appropriations, an amended certificate of estimated resources should be obtained from the county auditor.

The Record Cash Transfers application under Inter Fund Activity allows the user to transfer money from one fund's transfer appropriation account code to another fund's transfer revenue account code.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity Record Cash Transfers

Each fund's checking balance is updated when a transfer is done.

Transfers will be reported on the Annual Financial Report-Reconciliation of Inter Fund Transactions. Transfers will be reported by fund on this report showing Transfers In and Transfers Out and any variance that has occurred.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Inter Fund Activity**.
Select **Cash Transfers**.
Select the **Record** button.

Data Entry

Required Fields

9. Transfer From (fund from which money is to be transferred out)
10. Transfer From Account Code (Appropriation)
11. Transfer To (fund to which money is to be transferred to)
12. Transfer To Account Code (Revenue)
13. Amount to Transfer
14. Date of Transfer (defaults to processing date and user cannot modify)
15. Reason For Transfer

Optional Fields:

3. Board/Council Approval Number
4. Board/Council Approval Date

Uniform Accounting Network - Accounting Manual

Accounting Transactions Inter Fund Activity Record Cash Transfers

Data Validation

This system will validate the data entered on the screen based on the following data validation rules:

FROM and TO funds must exist, and be different funds.

An Operating Transfers Out appropriation account code must exist in the FROM fund.

An amount to transfer must be appropriated in the Operating Transfers Out appropriation account. (Usually done as a supplemental appropriation, moved from another code in that fund.)

An Operating Transfers In revenue account must exist in the TO fund.

Transfer amount cannot be greater than the unencumbered balance of the FROM fund transfer appropriation.

Transfer amount cannot be greater than the FROM fund=s checking account balance.

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Accounting Transactions Inter Fund Activity

Record Cash Transfers

Example 5-C

The following is an example of recording a transfer:

The screenshot shows a software window titled "CASH TRANSFERS - RECORD" with a yellow background. At the top left are "Record" and "Display" buttons. The form is divided into two sections for the source and destination funds.

Field	Value	Notes
Transfer From	1000	
Fund Name	General	
Current Fund Cash Balance	\$10,207.34	
Revised Fund Cash Balance	\$10,187.34	
Transfer From Account Code	1000-910-910-0000	(Appropriation)
Transfer Unencumbered Balance	\$ 50,000.00	
Transfer To	2191	
Fund Name	Fire Special Levy	
Current Fund Cash Balance	\$17,852.64	
Revised Fund Cash Balance	\$17,872.64	
Transfer to Account Code	2191-931-0000	(Revenue)
Amount To Transfer	\$ 20.00	
Date of Transfer	02/01/2007	
Board/Council Approval Number		
Board/Council Approval Date	09/08/2006	
Reason For Transfer	dalmation purchase	

At the bottom of the window are "Process" and "Cancel" buttons.

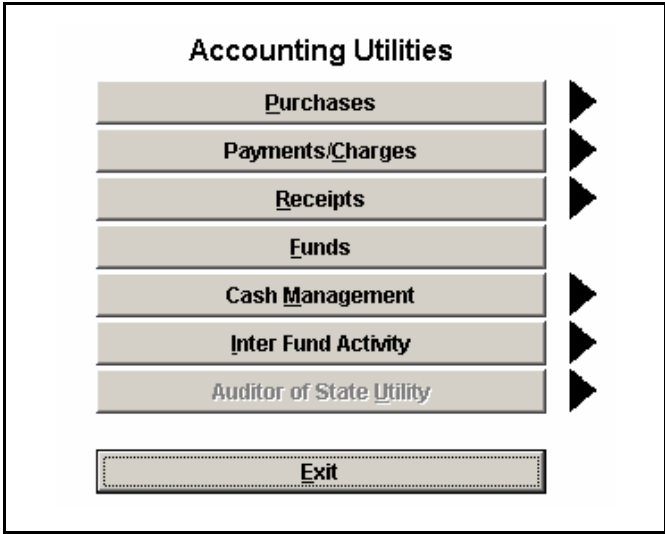
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Chapter 6

Accounting Utilities

Accounting Transactions
Accounting Utilities
Menu Options



Overview

The Accounting Utilities transaction area contains a submenu of seven menu options. These options include the functions necessary to post adjustments, reallocate amounts, reprint copies, close items, reissue payments (warrants) and void transactions. The seven main areas within Accounting Utilities are Purchases, Payments/Charges, Receipts, Funds, Cash Management, Inter Fund Activity and an Auditor of State Utility. Each of these options and the functions available within each are further explained in this chapter.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities

Purchases

The screenshot shows the ADJUST application window. At the top, there is a title bar with the text 'ADJUST' and standard window controls. Below the title bar, there is a 'Blanket Certificate #' dropdown menu set to '1-2007'. To the right of this are four buttons: 'PO Regular', 'PO Then and Now', 'BC Super', and 'BC Regular'. Below these buttons, there is a summary of financial data:

Original Amount	12500.00
Current Balance	10388.00
Amount Reserved	0.00
Adjusted Amount	0.00
Balance	0.00

Below the summary, there are three buttons: 'Add', 'Edit', and 'Delete'. Underneath these is a table with the following columns: 'Type', 'PO/BC #', 'Account Code', 'Current', 'Adjusted', and 'New Charge'. The table is currently empty. Below the table is a 'Reason' text field. At the bottom of the window, there are two buttons: 'Process' and 'Cancel'.

Overview

The Purchases option under Accounting Utilities is used to:

Adjust Purchase Orders and Blanket Certificates

This option can be used to reduce the unencumbered balance of a purchase order or blanket certificate.

Reprint

This option can be used to reprint a purchase order or a blanket certificate.

Close

This option can be used to close a blanket certificate or a purchase order.

The Adjust Purchases application can only reduce a maximum amount of the unencumbered balance of the purchase order or blanket certificate. The balance cannot be increased and the spent amount on the purchase order or blanket certificate cannot be changed.

Uniform Accounting Network - Accounting Manual

Accounting Transactions

Accounting Utilities

Purchases

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Purchases**.
Select **Adjust**.

Data Entry

Adjust Information

Required Fields

Type of Purchase
Adjustment Amount (must be negative)
Reason

Performing Action

1. Adjust Purchase Order or Blanket Certificate
 - a) Select the type of purchase to adjust from the top right.
 - b) Choose the PO or BC number to be adjusted using the select box in the top left.
 - c) Click on the line item located in the grid box to be adjusted.
 - d) Click the **'Edit'** button located above the grid.
 - e) The adjust Purchase Data Entry Box will appear and the amount of the adjustment (entered as a negative number) may be entered.
Note: The amount of the adjustment may not exceed the current balance of the purchase.
 - f) Click **'Save'** and the change will be noted in the grid box. All adjustments will be added together and noted in the adjusted amount field in the top left corner.
 - g) After all changes have been made, click **'Process'** to save and print the changes.

Uniform Accounting Network - Accounting Manual

Accounting Transactions

Accounting Utilities

Purchases

Adjust Purchase Data Entry Box

					Original Amount	1500.00
					Current Balance	1375.00
					Amount Pending	0.00
					Adjusted Amount	0.00
					Balance	1375.00
Type	Number	Account Code	Account Name	Amount		
PR	1-2002	1000-120-341-0000	Telephone	-1375.00		
<input type="button" value="Save"/> <input type="button" value="Cancel"/>						

Reprint Information

2. Reprint a Purchase Order or Blanket Certificate
 - a) Select the type of purchase to adjust from the top of the screen.
 - b) Select the purchase(s) to be reprinted by clicking inside the related check box located on the left side of the grid box.
 - c) Click **'Process'** to reprint all selected purchases.

Close Information

3. Close a Purchase Order or Blanket Certificate
 - a) Select the type of purchase to adjust from the top of the screen.
 - b) Select the purchases to be closed by placing a check in the related box located on the left side of the grid box, or choose one of the buttons below the grid box to select multiple purchases meeting the selected criteria.

Select Expired	Select Zero Balance	Select All	Clear All
----------------	---------------------	------------	-----------

- i.) **Select Expired** – Selects all purchases that have expired (applies to BC's only)
- ii.) **Select Zero Balance** – Selects all purchases with a zero balance.
- iii.) **Select All** – Selects all purchases.
- iv.) **Clear All** – Unselects all purchases.
- c) Click **'Process'** to close all selected purchases.
Note: The process button must be used for each type of purchase.
- d) Proceed to the next type of purchase, if necessary.

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Accounting Transactions Accounting Utilities Payments/Charges

Overview

The Payments/Charges option under Accounting Utilities allows the user to:

- a. **Adjust**
This option can be used to adjust the amount of any payment/charge by a negative or positive amount.
- b. **Reallocate**
This option allows the user to reallocate an appropriation code on a payment/charge if it was made out of the wrong account.
- c. **Reissue**
This option can be used to reissue (reprint) a payment. The warrant number is reassigned to a new warrant number.
- d. **Void**
This option can be used to void any payment/charge.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Payments/Charges**.
Select **Adjust/Reallocate**.
Select **Payments** or **Charges**.

Data Entry

Payment or Charge Reallocation

Required Fields

1. Warrant/Charge Number
2. Charge Type
3. PO/BC #
4. Account Code
5. Amount
6. Reason

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Accounting Transactions Accounting Utilities Payments/Charges

Performing Action

1. Choose the Warrant/Charge number to be reallocated.
Note: Only a current year warrant/charge may be reallocated.
2. Click on 'Reallocate Payments'.
3. A message asking if the entire amount is to be reallocated will be displayed.
 - a. 'Yes' – The amounts allocated to the current appropriation account code(s) will be 0.
 - b. 'No' – The amounts allocated to the current appropriation account code(s) will not be changed. The current allocation to the appropriation account code(s) will need to be reduced based on the needs of the reallocation.
4. If 'No' was chosen then the original appropriation account code(s) will need reduced, otherwise all charge distributions will be set to 0. Click on the appropriation code to be reduced then click 'Edit' above the grid box to bring up the screen shown below. The entire amount of the current charges to the selected appropriation account code will appear as a negative number. Enter the amount to reduce this charge or leave the default amount to reduce the charge to this account code to 0. Click 'Save' to finalize the change.
5. Click 'Add' to enter the new PO/BC/Direct allocation and appropriations. The following screen will appear to enter this information:

Type	Number	Account Code	Account Name	Amount
PO	1-2002	1000-120-341-0000	Telephone	<input type="text"/>

Original Encumbrance 125.00

Save Cancel

- The amount entered in this data entry box may not exceed the Reallocating amount.
6. After all account codes have been added, the reason should be entered. Click 'Process' to finalize the reallocation.

Payment or Charge Adjustment

Required Fields

1. Warrant/Charge Number
2. Charge Type
3. PO/BC #
4. Account Code
5. Amount
6. Reason

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities Payments/Charges

Performing Action

1. Choose the Warrant/Charge number to be adjusted.
2. If the amount is to be increased then click '(+) Adjust Payments'. Click 'Add', located above the grid to add a distribution to the warrant or charge.
Note: The other allocations may not be edited under this function.
3. If the warrant amount is to be reduced then click '(-) Adjust Payments'.
4. A box asking if the entire amount is to be refunded will appear. To automatically reduce all allocations to 0, choose 'Yes'. If only part of the warrant or charge will be reduced, choose 'No'.
 - a. If 'Yes' is chosen then enter a reason and click 'Process'.
 - b. If 'No' is chosen then the specific line items will need to be reduced one at a time. Click 'Edit' above the grid box and a box similar to the one below will be displayed.

Type	Number	Account Code	Account Name	Amount
PO	1-2002	1000-120-341-0000	Telephone	<input type="text"/>

Original Encumbrance 125.00

Save Cancel

5. Enter the amount to reduce the line item by as a negative amount. Select the Save button to save the entries.
6. When the warrant or charge amount has been reduced to the proper amount, the reason should be entered. Click 'Process' to finalize the adjustment.

The **Reissue Payments** utility reissues the warrant with a new warrant number. All amounts and charge detail remain the same. The system prepares the new warrant. The reissued warrant number cannot duplicate an existing warrant.

The **Void** option reverses all charges made when a payment or charge was incorrectly created. The payment(s) or charge(s) to be voided must be selected. Once the selections are processed, the system will reverse the entries made to the required journals and files. The following procedures are performed by this application: The Expenditure & Cash Journal is updated, the purchase order or blanket certificate is updated, the vendor year-to-date payment is updated, and the status of the payment(s) or charge(s) will be changed to indicate Void.

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Accounting Transactions Accounting Utilities Receipts

ADJUST/REALLOCATE

Standard Receipts Interest Receipts Receipt # [dropdown] Reallocate (+) Adjust (-) Adjust

Source Receipt Amount \$0.00
Reallocating \$0.00
Adjusted Receipt Amount \$0.00
Balance \$0.00

Add Edit Delete

Fund	Account Code	Current	Adjusted	New Amount

Reason [text field]

Process Cancel

Overview

The Receipt option under Accounting Utilities allows the user to:

- 1. Reallocate**
This option is used to change the revenue account code that money was receipted into.
- 2. Adjust**
This option is used adjust any receipt by a positive or negative amount.
- 3. Reprint**
A receipt can be reprinted using this option.
- 4. Void**
A receipt can be voided using this option.

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Accounting Transactions Accounting Utilities

Receipts

When a receipt is voided, the transaction is posted to the revenue journal, expenditure journal, cash journal, the revenue account is updated, and the fund account is updated.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Receipts**.
Select **Reallocate**.

Data Entry

Receipt Adjust/Reallocation

Required Fields

1. Receipt #
2. Account Code
3. Amount
4. Reason

Processing Reallocation

1. Choose the type of Receipt to be adjusted. (**Note:** Memo Receipts can not be adjusted).
2. Choose the Receipt number from the select box located in the top center of the window.
3. Choose the **'Reallocate'** function from the top-right corner. The system will ask if the entire receipt is to be reallocated. If the entire receipt amount is to be allocated to a different revenue account code, then choose yes and proceed to step 5. If just a partial adjustment is to be made then choose 'No' and proceed to step 4.
4. Choose the revenue account code to be reduced. Select **'Edit'** and make the adjustment to the account code as a negative number (see example on page 11).
5. Click **'Add'**. A data entry box will appear (see example on page 12).
6. Enter the revenue account code and the amount to be allocated to this revenue account code. (**Note:** The amount can not exceed the Balance amount shown above the grid box.)
7. After all adjustments have been made select **'Process'** to save the print the adjustments made to the receipt. (**Note:** The Balance must equal \$0.00 to process the adjustment.)

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Accounting Transactions Accounting Utilities

Receipts

Receipt Reallocation Data Entry Box

Original Revenue Amount		\$121.00
Account Code	Account Name	Amount
1000-535-0000		\$-121.00
<input type="button" value="Save"/> <input type="button" value="Cancel"/>		

Receipt Adjustment

Required Fields

1. Receipt #
2. Account Code
3. Amount
4. Reason

Processing Adjustment

1. Choose the receipt type and receipt number.
2. To increase the receipt amount go to step 3. To decrease the receipt amount, go to step 5.
3. Click the '(+) Adjust' function button.
4. Click 'Add' to increase the receipt amount. The receipt adjustment data entry box will then appear. Choose the revenue account code and enter the amount by which the receipt will be increased.
5. Click the '(-) Adjust' function button. A box will appear asking if the entire receipt is to be refunded. If the receipt amount will be change to zero, then 'yes' should be chosen. If 'no' is chosen then the receipt will have to be edited down to the desired amount.
6. Click 'Edit' above the grid box to change the current receipt amount for an individual receipt code. Enter the amount of the change as a negative number.
7. If a warrant will be issued for the refund of the receipt then check the 'Print Refund Warrant' box above the grid.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities

Receipts

Receipt Increase Data Entry Box

Reallocating \$121.00

Account Code	Account Name	Amount
<input type="text"/>	<input type="text"/>	€0.00

Save Cancel

8. After all adjustments have been made, enter a purpose for the adjustment and click 'Process'.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities

Funds

The screenshot shows a window titled "FUNDS" with a yellow background. At the top left, there are "Record" and "Display" buttons. Below them are four radio button options: "Prior Year Warrant Adjustment" (selected), "Prior Year Receipt Adjustment", "Audit Adjustment", and "Fund Balance Correction/Adjustment".

Below the options are several input fields and labels:

- "Fund Number" with a dropdown arrow.
- "Description" label.
- "Current Fund Balance" with a value of "\$0.00".
- "Warrant Number" with an empty text box.
- "Payee" label.
- "Adjusting Amount (+/-)" with a value of "\$0.00".
- "Year" with a value of "0".
- "Reason For Adjustment" with a long empty text box.
- "Adjusted Fund Balance" with a value of "\$0.00".

At the bottom right, there are "Process" and "Cancel" buttons. The "Amount" and "Date" labels are positioned to the right of the "Warrant Number" and "Payee" fields respectively, with a "\$0.00" value shown under "Date".

Overview

The Funds option under Accounting Utilities allows the user to adjust:

1. Prior Year Warrant

This option allows the user to void a prior year warrant. After the adjustment is made, the warrant should be marked 'V' on the bank reconciliation.

2. Prior Year Receipt

This option is used to adjust or void a prior year receipt.

3. Audit

This option is used after an audit to make post-audit corrections.

4. Fund Balance Correction

This option is used to edit a fund's cash balance.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities

Funds

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Funds**.

Data Entry

Fund Balance Adjustments

Required Fields

1. Fund Number
2. Warrant/Receipt # (if applicable)
3. Adjusting amount
4. Year (except for regular fund balance adjustments)
5. Reason for Adjustment

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The fund number must exist.

The system will not allow the adjustment amount to create a negative fund balance.

Uniform Accounting Network - Accounting Manual

Accounting Transactions Accounting Utilities

Funds

Example 6-A

The following is an example of required data to record a Prior Year Warrant Adjustment:

The screenshot shows a software window titled "ADJUST FUND - RECORD" with a yellow background. At the top left, there are two buttons: "Record" (highlighted in red) and "Display". Below these are four radio button options: "Prior Year Warrant Adjustment" (selected), "Prior Year Receipt Adjustment", "Audit Adjustment", and "Fund Balance Correction/Adjustment".

The form contains the following fields and values:

- Fund Number:** 1000 (dropdown menu)
- Description:** General
- Current Fund Balance:** \$17,920.52
- Warrant Number:** [Empty text box]
- Payee:** [Empty text box]
- Adjusting Amount (+/-):** \$0.00 (text box)
- Year:** 0 (text box)
- Reason For Adjustment:** [Empty text area]
- Adjusted Fund Balance:** \$0.00

At the bottom of the window, there are two buttons: "Process" and "Cancel".

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Accounting Transactions Accounting Utilities Cash Management

Primary Bank Reconciliation Notes Adjustment

This option is used to make any changes to the deposits in transit (DIT) notes or other adjusting factors (OAF) notes for any bank reconciliations that have been posted.

Adjusting Notes on a Posted Bank Reconciliation

- 1) Click **'Record'**
- 2) Choose a prior bank reconciliation date from the select box.
- 3) Select the **'DIT'** or **'OAF Adjustment'** page to enter a new description.
- 4) Click **'Process'** to save the changes

Example 6-B

The screenshot shows a software window titled "PRIMARY BANK RECONCILIATION - RECORD". The window has a blue title bar and a yellow background. At the top, there are four buttons: "Record", "Edit", "Clear", and "Post". Below these buttons are six tabs: "Statement", "Warrants", "Receipts", "DIT", "OAF", and "Reconciliation". The "Statement" tab is selected and highlighted in red. The main area of the window contains the following fields and labels:

- Bank Reconciliation As Of: / /
- Primary Checking Account Balance: 0.00
- Deposit In Transit: \$ 0.00
- Other Adjusting Factors:

At the bottom of the window, there are two buttons: "Process" and "Cancel".

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Accounting Transactions Accounting Utilities Inter Fund Activity

Overview

The Inter Fund Activity option under Accounting Utilities allows the user to:

- 1. Void Advances**
Void an advance that was previously recorded.
- 2. Void Transfers**
Void a transfer that was previously recorded.

The appropriation reduction previously recorded in the From fund Transfers/Advances - Out expenditure account is reversed. The Transfer/Advance amount is added back to the From account's unencumbered balance and the From fund cash balance. The cash balance of the To account is reduced by the voided transaction.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Accounting Utilities**.
Select **Inter Fund Activity**.
Select **Void Cash Advances (or Transfers)**.

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The void transaction cannot create a negative cash balance in the To account.

Uniform Accounting Network - Accounting Manual

Accounting Transactions
Accounting Utilities
Auditor of State Utility

Overview

This option is for the use of Auditor of State Staff only.

Uniform Accounting Network - Accounting Manual

Part 2



Reports and Statements

The chapters in this part of the manual are:

- Chapter 7: Annual Financial
- Chapter 8: General Accounting
- Chapter 9: Information & Status
- Chapter 10: Management
- Chapter 11: Standard Group

This part of the manual covers all the reports that are located on the Reports and Statements menu of the UAN Accounting Software. Included are descriptions of the various journals, ledgers, status and summary reports that can be generated by the software.

Uniform Accounting Network - Accounting Manual

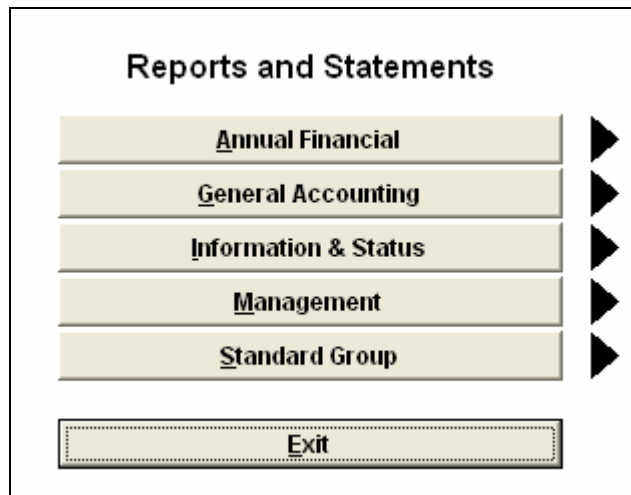
Introduction

Part 2

Reports and Statements

Overview

The Reports and Statements options are accessible through the menu items across the top of the screen or by selecting the specific option from the center screen menu as shown below.



Annual Financial

The Annual Financial area contains all of the reports and statements (both cash basis and modified cash basis) that each local government is required to submit to the Auditor of State at the end of the fiscal year. Meeting this requirement for UAN members occurs when the diskette(s) containing the year end data of the local government is received by UAN.

General Accounting

The General Accounting area includes all of the journals and ledgers which contain detailed transaction information.

Uniform Accounting Network - Accounting Manual

Introduction

Part 2

Reports and Statements

Information & Status

The Information & Status area contains various reports that provide summarized information and a snapshot or up-to-date picture of the financial data.

Management

The Management area provides a listing of reports that contain summarized information in a concise format. These reports are useful in providing clear information to a governing board.

Standard Group

The Standard Group area provides pre-selected groups of reports that can be printed all at once.

Printing Options & Utilities

Most of the reports provide the ability to print Month to Date, Year to Date or for a Selected Date Period. In addition, many of the reports provide additional sort options for the report data.

Pressing the Process button from a report screen brings up the Printing Utilities box. This utilities box allows the Printer, Screen, File or Form option to be selected to view or print the reports. When Printer is selected, the option for number of copies is available. If the Select Printer box is selected, additional options are available including paper size, orientation and paper type. When Screen is selected, the report will be displayed on the screen in a Preview Window. The size of the report may be adjusted in the Preview Window, and an option to print the report directly from the Preview Window is also available. This is how some of the wider reports can be condensed and printed on letter size paper instead of legal size paper. When File is selected the option to enter a File Name for one of the three types of documents is available: Text, Spreadsheet Format or PDF. The file is saved to the C:_UAN_Efiles directory with the specified format.

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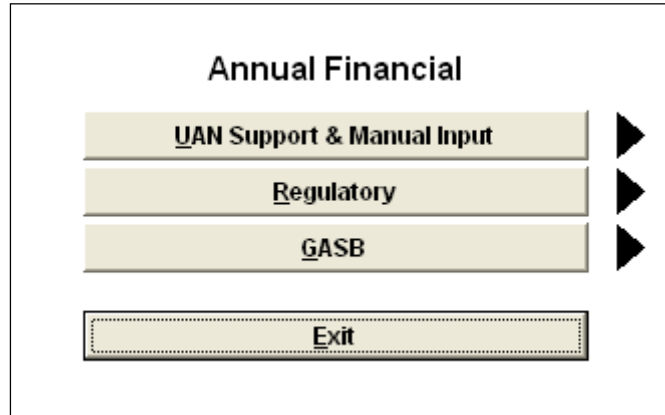


Chapter 7

Annual Financial

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Annual Financial



Overview

The Annual Financial Reports area provides all of the required reports that are submitted to the Auditor of State at the end of the fiscal year. Meeting the filing requirement for UAN members occurs when the CD containing the year end data of the local government is received by UAN or the file is uploaded to UAN through the Profile Login option on the UANLink.

The Annual Financial Reports area is divided into three categories: UAN Support & Manual Input, Regulatory and GASB.

UAN Support & Manual Input

The UAN Support & Manual Input area consists of certain reports for which the user must manually input information in order to produce the resulting report. This area is divided into two parts: Manual Information Input and Reports.

Manual Information Input

This option is used to enter data into certain financial reports and schedules which do not compile data automatically. Please view the list of reports below that require manual input. Please keep in mind that some of these reports may not be required by all entities. If any of the below are required, the manual entry must be completed prior to printing the annual financial report.

- UAN Support Information
- Schedule of Debt Service Requirements

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Accounting Reports and Statements Annual Financial

- Schedule of Outstanding Debt
- Cash and Other Assets Not Recorded
- Cash Reconciliation

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

UAN Support Information

The UAN Support Information report requires manual input of Entity Information and Hardware Information. This report supplies the UAN staff with current information from the user. In the Entity Information area, the user must choose the Annual Financial Report Option. This can be chosen as either Regulatory, GASB Cash Basis (Without Investments), GASB Modified Cash Basis (With Investments). This option should dictate whether or not the user will utilize the Regulatory or GASB options in the Annual Financial Reports area. If filing in the GASB format, it also will determine the titles for all the GASB statements (Cash Basis or Modified Cash Basis). In the Hardware Information area, the user will enter the entity's mailing address, hardware site address, hardware serial numbers, and Auditor of State (AOS) inventory tag numbers. All of this information will be included on the UAN Support Information report.

Schedule of Debt Service Requirements

The Schedule of Debt Service Requirements displays all outstanding debt to be redeemed in subsequent years. This schedule reflects combined outstanding principal and interest of all debt for the years following the December 31 of the year the Annual Financial Report covers. The first entry combines all principal and interest for all debt to be redeemed in the next fiscal year. Separate entries should follow for each year until the maturity of the particular debt has been reached.

Schedule of Outstanding Debt

The Schedule of Outstanding Debt displays all outstanding debt activity for the current fiscal year. Each note or bond issued must be listed as a separate item. This schedule provides detailed information for each outstanding debt issue.

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Accounting Reports and Statements Annual Financial

Cash/Other Assets Not Recorded

The Cash and Other Assets Not Recorded report displays any cash and/or other asset(s) that belong to an entity that have not been recorded elsewhere within the financial statements. Manual entry of data under Manual Information Input will be required to process this report before printing.

Cash Reconciliation Input

The Cash Reconciliation report automatically compiles information regarding depository balances (checking accounts) and investment information (treasury bonds, certificates of deposit, and other investments). Manual entry of data under Manual Information Input will only be required if the entity has a bond/coupon clearance account and/or a payroll clearance account which is not included in the depository balances.

Regulatory

The Regulatory area of the Annual Financial Reports provides all of the required reports that are submitted to the Auditor of State at the end of the fiscal year for those entities that choose to use the regulatory method of reporting. A brief description of each of these reports follows.

Combined Statement

The Combined Statement reflects fund groups rather than individual fund information. The report provides information at the fund group level (i.e. General fund, Special Revenue funds, Capital Project funds, Debt Service funds, Permanent funds...etc.). This report is not the same for all entity types. This report will display Cash Receipts, Cash Disbursements, Other Financing Receipts/ (Disbursements), Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements. You will also be able to select to print the fund classification worksheet.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Cash Receipts – The receipts are listed by revenue group. Each revenue group is then totaled for all fund types. The row components are slightly different for each entity type.

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Accounting Reports and Statements Annual Financial

- Townships
 - Property and Other Local Taxes
 - Charges for Services
 - Licenses, Permits and Fees
 - Fines and forfeitures
 - Intergovernmental
 - Special Assessments
 - Earnings on Investments
 - Miscellaneous
- Villages
 - Property and Local Taxes
 - Municipal Income Tax
 - Intergovernmental
 - Special Assessments
 - Charges for Services
 - Fines, Licenses and Permits
 - Earnings on Investments
 - Miscellaneous
- Libraries
 - Property and Other Local Taxes
 - Public Library
 - Intergovernmental
 - Patron Fines and Fees
 - Services Provided to Other Entities
 - Contributions, Gifts and Donations
 - Earnings on Investments
 - Miscellaneous

- *Total Cash Receipts*
- Cash Disbursements – The disbursements are listed by program type. The row components are slightly different for each type of entity.

- Current:
 - General Government
 - Public Safety
 - Public Works
 - Health
 - Human Services
 - Conservation/Recreation
 - Other

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Accounting Reports and Statements Annual Financial

- Villages
 - Security of Persons and Property
 - Public Health Service
 - Leisure Time Activities
 - Community Environment
 - Basic Utility Services
 - Transportation
 - General Government
- Libraries
 - Salaries
 - Employee Fringe Benefits
 - Purchased and Contractual Services
 - Library Materials and Information
 - Supplies
 - Other
 - Capital Outlay
 - Debt Service:
 - Redemption of Principal/Principal Payment (*Villages*)
 - Interest and Other Fiscal Charges
- *Total Cash Disbursements*
- *Total Receipts Over/(Under) Disbursements*
- Other Financing Receipts/(Disbursements):
 - Sales of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Discount on Debt
 - Sale of Fixed Assets
 - Transfers-In
 - Transfers-Out
 - Advances-In
 - Advances-Out
 - Other Financing Sources
 - Other Financing Uses
- *Total Other Financing Receipts/(Disbursements)*
- Special Item
- Extraordinary Item
- Excess of Cash Receipts and Other Financing Receipts Over/
(Under) Cash Disbursements and Other Financing Disbursements
- Fund Cash Balance, January 1
- Fund Cash Balance, December 31
- Reserve For Encumbrances, December 31
-

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Annual Financial

- **Columns:**
 - Governmental Fund Types
 - General
 - Special Revenue
 - Debt Service
 - Capital Projects
 - Permanent
 - Totals (Memorandum Only)

The Combined Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Proprietary and Fiduciary Fund Types is not the same for all entity types. This report will display Operating Cash Receipts, Operating Cash Disbursements, Non-Operating Receipts/Disbursements and Income/(Loss) Before Interfund Transfers and Advances. You will also be able to select to print the fund classification worksheet.

The following is a breakdown of the report components:

- **Rows:**
 - Operating Cash Receipts – The receipts are listed by revenue group. Each revenue group is then totaled for all fund types. The row components are slightly different for each entity type.
 - Townships {
 - Charges for Services
 - Licenses, Permits and Fees
 - Fines and Forfeitures
 - Miscellaneous
 - Villages {
 - Charges for Services
 - Fines, Licenses and Permits
 - Miscellaneous
 - Libraries {
 - Patron Fines and Fees
 - Services Provides to Other Entities
 - Contributions, Gifts and Donations
 - Miscellaneous
 - *Total Operating Cash Receipts*
 - Operating Cash Disbursements – The total Operating Disbursements and the total Operating Income (Loss) are shown. The row components are slightly different for each entity type.
 - Current:
 - Salaries
 - Employee Fringe Benefits
 - Purchased Services
 - Supplies and Materials
 - Other

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Annual Financial

- Villages
 - Personal Services
 - Employee Fringe Benefits
 - Contractual Services
 - Supplies and Materials
 - Other

- Libraries
 - Salaries
 - Employee Fringe Benefits
 - Purchased and Contractual Services
 - Library Materials and Information
 - Supplies
 - Other
- Capital Outlay
- *Total Operating Cash Disbursements*
- *Operating Income/(Loss)*

- Non-Operating Receipts/ Disbursements - The row components are slightly different for each entity type.
 - Property and Other Local Taxes
 - Intergovernmental
 - Special Assessments
 - Miscellaneous Receipts
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Earnings on Investments
 - Sale of Fixed Assets
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Annual Financial

- Villages
- Property and Other Local Taxes
 - Intergovernmental
 - Special Assessments
 - Earnings on Investments
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Sale of Fixed Assets
 - Miscellaneous Receipts
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses

- Libraries
- Property and Other Local Taxes
 - Intergovernmental
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Earnings on Investments
 - Miscellaneous Receipts
 - Sale of Fixed Assets
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses

- *Total Non-Operating Receipts/Disbursements*
- Income/(Loss) Before Interfund Transfers and Advances
 - Capital Contributions Debt (*Villages Only*)
 - Special Item
 - Extraordinary Item
 - Transfers-In
 - Transfers-Out
 - Advances-In
 - Advances-Out
 -

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Accounting Reports and Statements Annual Financial

- Fund Cash Balance, January 1
- Fund Cash Balance, December 31
- Reserve For Encumbrances, December 31

- **Columns:**
 - Proprietary Fund Types
 - Enterprise
 - Internal Service
 - Fiduciary Fund Types
 - Agency
 - Investment Trust
 - Private Purpose Trust
 - *Totals (Memorandum Only)*

Combining Statement

The Combining Statement is required to be processed for each fund group that has the potential to include more than one fund in a specific fund group. For example, the combining statement for the Special Revenue fund group would individually reflect financial data for each fund classified as a Special Revenue fund (i.e. Gas Tax fund, Motor Vehicle License Tax fund, Fire Levy,...etc.). The Combining Statement does not display the General fund because there is only one General fund, and it is on the Combined Statement. The Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances-All Governmental Fund Types is not the same for all entity types.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Cash Receipts – The receipts are listed by revenue group. Each revenue group is then totaled for all fund types. The row components are slightly different for each entity type.
 - Property and Other Local Taxes
 - Charges for Services
 - Licenses, Permits and Fees
 - Fines and Forfeitures
 - Intergovernmental
 - Special Assessments
 - Earnings on Investments
 - Miscellaneous
- Townships

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Annual Financial

- Villages
 - Property and Local Taxes
 - Municipal Income Tax
 - Intergovernmental
 - Special Assessments
 - Charges for Services
 - Fines, Licenses and Permits
 - Earnings on Investments
 - Miscellaneous
 -
- Libraries
 - Property and Other Local Taxes
 - Public Library
 - Intergovernmental
 - Patron Fines and Fees
 - Services Provided to Other Entities
 - Contributions, Gifts and Donations
 - Earnings on Investments
 - Miscellaneous

- *Total Cash Receipts*
- Cash Disbursements – These disbursements are listed by program type. The row components are slightly different for each entity type.

- Current:
 - Townships
 - General Government
 - Public Safety
 - Public Works
 - Health
 - Human Services
 - Conservation/Recreation
 - Other
 - Villages
 - Security of Persons and Property
 - Public Health Service
 - Leisure Time Activities
 - Community Environment
 - Basic Utility Services
 - Transportation
 - Libraries
 - General Government
 - Salaries
 - Employee Fringe Benefits
 - Purchased and Contractual Services
 - Library Materials and Information
 - Supplies
 - Other

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- Capital Outlay
- Debt Service:
 - Redemption of Principal/Principal Payment (*Villages*)
 - Interest and Other Fiscal Charges
- *Total Cash Disbursements*
- *Total Receipts Over (Under) Disbursements*
- Other Financing Receipts/(Disbursements):
 - Sales of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Discount on Debt
 - Sale of Fixed Assets
 - Transfers-In
 - Transfers-Out
 - Advances-In
 - Advances-Out
 - Other Financing Sources
 - Other Financing Uses
- *Total Other Financing Receipts/(Disbursements)*
- Special Item
- Extraordinary Item
- Excess of Cash Receipts and Other Financing Receipts Over/ (Under) Cash Disbursements and Other Financing Disbursements
- Fund Cash Balance, January 1
- Fund Cash Balance, December 31
- Reserve For Encumbrances, December 31

- **Columns:** The column components are slightly different for each entity type based on the entity's fund chart of accounts and dependent on which funds are activated within each Governmental Fund Type (Special Revenue, Debt Service, Capital Project and Permanent)

The Combining Statement of Cash Receipts, Cash Disbursements and Changes in Fund Cash Balances – All Proprietary and Fiduciary Fund Types is not the same for all entity types. This report will display Operating Cash Receipts, Operating Cash Disbursements, Non-Operating Receipts/Disbursements and Income/(Loss) Before Interfund Transfers and Advances

The following is a breakdown of the report components:

- **Rows:**
 - Operating Cash Receipts – The receipts are listed by revenue group. Each revenue group is then totaled for all fund types. The row components are slightly different for each entity type.

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- Townships
 - Charges for Services
 - Licenses, Permits and Fees
 - Fines and Forfeitures
 - Miscellaneous
- Villages
 - Charges for Services
 - Fines, Licenses and Permits
 - Miscellaneous
- Libraries
 - Patron Fines and Fees
 - Services Provides to Other Entities
 - Contributions, Gifts and Donations
 - Miscellaneous

- *Total Operating Cash Receipts*
- Operating Cash Disbursements – The total of the Operating Disbursements are shown and then the Operating Income (Loss) is shown totaled. The row components are slightly different for each entity type.

- Current:

- Townships
 - Salaries
 - Employee Fringe Benefits
 - Purchased Services
 - Supplies and Materials
 - Other
- Villages
 - Personal Services
 - Employee fringe Benefits
 - Contractual Services
 - Supplies and Materials
 - Other
- Libraries
 - Salaries
 - Employee Fringe Benefits
 - Purchased and Contractual Services
 - Library Materials and Information
 - Supplies
 - Other

- Capital Outlay
- *Total Operating Cash Disbursements*
- *Operating Income/(Loss)*

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- Non-Operating Receipts/ Disbursements - The row components are slightly different for each entity type.
 - Townships
 - Property and Other Local Taxes
 - Intergovernmental
 - Special Assessments
 - Miscellaneous Receipts
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Earnings on Investments
 - Sale of Fixed Assets
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses

 - Villages
 - Property and Other Local Taxes
 - Intergovernmental
 - Special Assessments
 - Earnings on Investments
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Sale of Fixed Assets
 - Miscellaneous Receipts
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses

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- Libraries
- Property and Other Local Taxes
 - Intergovernmental
 - Sale of Bonds
 - Sale of Notes
 - Other Debt Proceeds
 - Earnings on Investments
 - Miscellaneous Receipts
 - Sale of Fixed Assets
 - Capital Outlay
 - Redemption of Principal
 - Interest and Other Fiscal Charges
 - Discount on Debt
 - Other Financing Sources
 - Other Financing Uses
- *Total Non-Operating Receipts/Disbursements*
 - Income/(Loss) Before Interfund Transfers and Advances
 - Capital Contributions Debt (*Villages Only*)
 - Special Item
 - Extraordinary Item
 - Transfers-In
 - Transfers-Out
 - Advances-In
 - Advances-Out
 - Fund Cash Balance, January 1
 - Fund Cash Balance, December 31
 - Reserve For Encumbrances, December 31
- **Columns:** The column components are slightly different for each entity type based on the entity's fund chart of accounts and dependent on which funds are activated within each Proprietary Fund Type (Enterprise and Internal Service) and each Fiduciary Fund Type (Agency, Investment Trust and Private Purpose Trust).

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Comparison of Budgeted and Actual Receipts

The Comparison of Budgeted and Actual Receipts report compares budgeted revenues recorded in the system to the actual revenues received for each revenue code that exists. A variance from the comparison is computed and also displayed on the report.

Comparison of Disbursements and Encumbrances

The Comparison of Disbursements and Encumbrances report compares the appropriations, disbursements and reserve for encumbrances for each expenditure code that exists. A variance from the comparison is computed and also displayed on the report.

Reconciliation of Interfund Transactions

The Reconciliation of Interfund Transactions report compiles and balances cash advance and transfer transactions processed between funds throughout the fiscal year and displays any possible variances.

GASB

The GASB area of the Annual Financial Reports provides all of the required reports that are submitted to the Auditor of State at the end of the fiscal year for those entities that choose to use the GASB method of reporting. The GASB area is divided into two sections: Utilities and Statements.

Utilities

The Utilities area consists of several utilities designed to convert the financial data from regulatory to GASB Cash Basis or GASB Modified Cash Basis. A description of each of these utilities follows.

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Fund Utility

	Fund #	Fund Description	Fund Type	Major Fund System Default	Major Fund User Selection/Override	Restricted / Unrestricted	Business Activity	Permanent Fund Purpose	Map To
...	1000	General	General	Yes	Yes	Multiple	No		
	2011	Motor Vehicle License Tax	Special Revenue	Yes		Restricted Other	No		
	2021	Gasoline Tax	Special Revenue	No		Restricted Other	No		
	2031	Road and Bridge	Special Revenue	No		Restricted Other	No		
	2191	Fire Special Levy	Special Revenue	No		Restricted Other	No		
	2901	Special Project	Special Revenue	Yes		Restricted Other	No		
	2902	Johnson Trust	Special Revenue	No		Restricted Other	No		
	2903	Smith Bequest	Special Revenue	No		Restricted Other	No		
	4901	FEMA Bridge Project	Capital Projects	No		Restricted Capital	No		
...	4951	Smith Bequest	Permanent	No		Permanent	No		
...	4952	Permanent	Permanent	No		Permanent	No	Perpetual Care	
	5001	Rock Quarry	Enterprise	Yes		Unrestricted	Yes		
	9001	Agency	Agency			Restricted Other			
	9751	Scholarship	Private - Purpose			Restricted Other			

Reset to Default
Process Cancel

Overview

The current data should be reviewed and any unused revenue and expenditure account codes or funds should be deleted before the Fund Utility options are followed. In addition, all cash transactions should be completed before beginning the GASB conversion process.

The Fund Utility grid includes columns for the Fund #, Fund Description, Fund Type, Major Fund System Default, Major Fund User Selection/Override, Restricted/Unrestricted, Business Activity, Permanent Fund Purpose and Map To. The Fund #, Description and Fund Type fields cannot be changed. Fund Types are automatically updated if a fund is mapped to a different fund type. The Major Fund User Selection/Override and 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 can be used for funds that need to be reclassified due to updated fund definitions.

The Fund Utility screen must be opened before the user can access other GASB screens

Steps to Access

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

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Select **GASB**.

Select **Utilities**.

Select **Fund Utility**.

All open funds must be designated as either major or non-major. The General Fund will always be a major fund. Funds should be marked as major if total assets, receipts or disbursements 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. The same element that met the 10 percent criterion above must be at least 5 percent of the corresponding element total for all governmental and enterprise funds combined. Note: One element must meet both the 10 percent and 5 percent criteria to be considered major. The Major Fund Analysis report can be utilized to assist in classifying major funds. A fund can also be marked as major if government officials believe it is an important fund. All funds marked as major will be displayed in a separate column on the Governmental Fund and Proprietary Fund Financial Statements. All non-major funds will be reported aggregately in an 'other funds' column. Fiduciary funds do not need to be designated as major or non-major as they do not appear on the Governmental and Proprietary Fund Financial Statements. Internal Service funds do not need to be designated as major or non-major as the major fund reporting requirements do not apply to them.

Funds must also be marked as restricted or unrestricted. Restricted funds must be designated as Restricted Capital, Restricted Debt, or Restricted Other. Permanent fund types will default to a type of 'Permanent' in the Restricted/Unrestricted column. If a permanent fund type has been added, the user will have to distribute the fund balance to expendable and nonexpendable portions. Funds in which part of the cash is restricted and part is unrestricted should be designated as Multiple. The user can then allocate how much of the fund balance should be marked as Unrestricted, Restricted Capital, Restricted Debt, or Restricted Other. UAN has set defaults for what the various fund types are normally defined as. These can be changed based on each entity's specific uses for the funds. Funds should be designated as restricted when constraints placed on the assets use are either imposed through external creditors or imposed by law through constitutional provisions or enabling legislation. Funds should be designated as unrestricted when they do not meet the criteria of a restricted fund.

Funds must also be designated as either Governmental Activity or Business-Type Activity. Selecting 'No' in the Business Activity column designates the fund as a governmental activity. Governmental activities are generally financed through taxes, intergovernmental revenues and other non-exchange revenues. These activities are usually reported in governmental and internal service fund types. Business activities are financed by fees charged to external parties for goods or services. These activities are usually reported in enterprise fund types. UAN has displayed suggested defaults for all governmental and proprietary fund types. These can be changed by the user at their discretion. The Statement of Net Assets and the Statement of Activities have a separate column for Governmental Activities and Business-Type Activities. Fiduciary funds do not need to be designated as Governmental or Business-Type.

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Permanent funds for townships and villages are fund numbers 4951-4999. Permanent funds for libraries are fund numbers 4501-4999. If the user establishes any permanent funds, they must also assign the fund a purpose in the Permanent Fund Purpose column. The purpose should describe what the fund was established for. The user must establish all permanent fund purposes in the Permanent Fund Purpose Maintenance utility. The user can then pick from that list of permanent fund purposes from a drop down menu in the Permanent Fund Purpose column.

The Map To option allows users to reclassify a fund for reporting purposes that was set up and used improperly during the year. If the user feels that a fund should be reclassified for reporting purposes, the fund that was mapped should actually be converted to the fund it was mapped to after the user has rolled their accounting to the new year. If a fund has been mapped to another fund, the fund that was mapped takes on all characteristics of the fund it was mapped to (i.e. major/minor, restricted/non-restricted, and business activity). The General fund is not allowed to be mapped to another fund.

Please Note: Unclaimed Monies (may need to be mapped)

The **Fund Maintenance** screen includes 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 can designate them as Unclaimed Monies funds by placing a checkmark in the selection box.
- Existing Unclaimed Monies funds in Villages (9101-9199) are automatically designated as Unclaimed Monies funds. When 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 is listed on 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 been designated as an Unclaimed Monies fund on the Fund Maintenance screen.

When entering and exiting the Fund Utility, the user has the option to print a report listing the fund settings that have been established. This report is not an actual GASB report but rather an information sheet for the user to reference to keep track of how they have categorized their funds for reporting purposes. The Fund Utility also has the option to reset all the defaults suggested by UAN by clicking on the 'Reset to Default' button in the lower left corner of the screen. Selecting this option will override all changes made by the user.

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Fund Classifications Utility

The screenshot shows a window titled "FUND CLASSIFICATION UTILITY" with a yellow background. It contains a table with the following columns: Fund, Map To, Description, and Classification Split. The table lists various fund codes and their corresponding descriptions. A "Process" button and a "Cancel" button are located at the bottom of the window.

Fund	Map To	Description	Classification Split
1000		General	Multiple
2011		Motor Vehicle License Tax	
2021		Gasoline Tax	
2041		Cemetery	
2071		RECYCLING GRANT	
2111		Fire District	
2181		Zoning	
2191		ONE MILL FIRE LEVY	
2231		Permissive Motor Vehicle License Tax	
2281		Fire and Rescue, Ambulance and EMS Serv.	
2401		Special Assessment	
3101		General (bond) (note) Retirement	

Overview

According to GASB 54 requirements, fund balance amounts are to be broken down and classified based on five possible components: Non-Spendable, Restricted, Committed, Assigned and Unassigned. Those balance amounts will be also be assigned a purpose which also can be added as necessary by the user if the purposes available are not suitable.

Components of the Fund Balance

- Non-Spendable Fund Balance: Portion of net resources that cannot be spent because of their form; they will never convert to cash or will not convert to cash soon enough to affect the current period.
 - Examples, inventories, prepaid items, non-financial assets held for resale, long term portions of loans receivable
- Restricted Fund Balance: Portion of Net resources that cannot be spent because they must be maintained intact according to legal or contractual requirements.
 - Example, Principal of an endowment, Capital of a revolving loan fund, etc.

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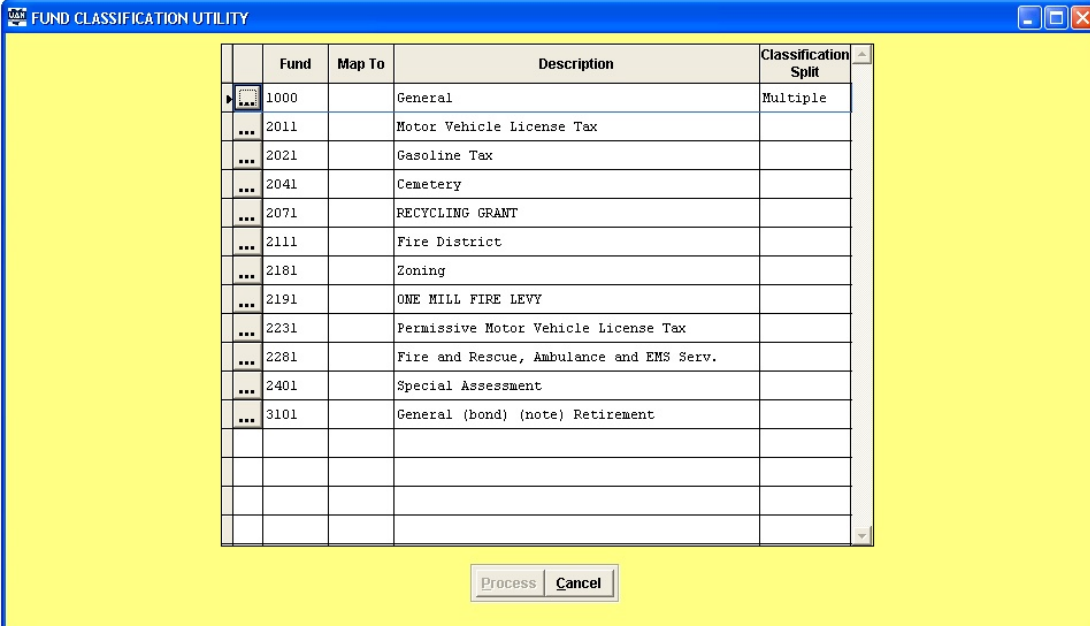
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- Committed Fund Balance: Externally enforceable limitations of use. Limitations imposed by creditors, grantors, contributors or laws and regulations of other governments and Limitations imposed by law through constitution provisions or enabling legislation upon the government entity.
- Assigned Fund Balance:: Self imposed limitations set in place prior to the end of a period as imposed at the highest level of decision making that requires formal action at the same level to remove.
 - Example: Trustees make and pass a motion at the end of the year to save 25K of the General Fund Balance and 25K of the Road and Bridge Fund Balance to be used to buy a tractor.
- Unassigned Fund Balance: Anything that does not fit into the above categories.

Steps to Access

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

Select Fund



The screenshot shows a window titled "FUND CLASSIFICATION UTILITY" with a yellow background. It contains a table with the following columns: Fund, Map To, Description, and Classification Split. The table lists various fund codes and their corresponding descriptions. A grey box is visible next to the first row (Fund 1000).

Fund	Map To	Description	Classification Split
1000		General	Multiple
2011		Motor Vehicle License Tax	
2021		Gasoline Tax	
2041		Cemetery	
2071		RECYCLING GRANT	
2111		Fire District	
2181		Zoning	
2191		ONE MILL FIRE LEVY	
2231		Permissive Motor Vehicle License Tax	
2281		Fire and Rescue, Ambulance and EMS Serv.	
2401		Special Assessment	
3101		General (bond) (note) Retirement	

At the bottom of the window, there are two buttons: "Process" and "Cancel".

Select the fund that will be classified into its component units. Select the grey box next to the fund to begin the edit.

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Edit the Classifications for the Fund

The screenshot shows the 'FUND CLASSIFICATION UTILITY' window. At the top right, it displays the following financial data:

Fund Balance	\$292,505.25
Distributed	\$292,505.25
Undistributed	\$0.00

Below this, there are buttons for 'Add', 'Edit', and 'Delete', and the text 'Fund: 1000 - General'. The main part of the window is a table with the following data:

Classification	Purpose	Amount
Committed	Recreation Programs	\$75,000.00
Assigned	Cemetery	\$50,000.00
Unassigned	Unassigned	\$167,505.25

Below the table is a form for adding a new purpose. It includes a 'Classification' dropdown menu, a 'Purpose' dropdown menu, and an 'Amount' input field with '0.00' entered. There are buttons for 'Add New Purpose', 'Save', 'Clear', 'Process', and 'Cancel'.

Add, **Edit** or **Delete** will be used to complete the distribution of the fund balance until Undistributed equals zero. You will click **ADD** to begin the distribution process and a dialog box will open as shown below which will allow you to select one of the five types. Only options available for that type of fund will be shown.

The screenshot shows a 'Search:' dialog box with a table of fund classifications. The table has two columns: 'Class Name' and 'Default String'. The data in the table is as follows:

Class Name	Default String
Nonspendable	
Restricted	
Committed	
Assigned	

At the bottom of the dialog box, there are buttons for 'Select (Enter)' and 'Close'.

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Select Purpose for the Fund Classification

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

Once you have selected the classification, you will then select the purpose for the classification suggestion by selecting the drop down arrow:

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

Buttons: Select (Enter), Close

A list will be displayed of already established or created purposes according to most program and/or activity selections.

You can also select **ADD PURPOSE**:

Classification: Restricted
Purpose: [Dropdown Menu]
Purpose: [Text Field]
Buttons: Save, Cancel

And you will be able to create a purpose for the desired classification if the currently available selections are not applicable

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Revenue Utility

Account Code	Account Description	Program / General Receipt Type	Revenue Type	Amount Received
1000-101-0000	General Property Tax - Real Est	Property Taxes	General	666.00
1000-102-0000	Tangible Personal Property Tax	Property Taxes	General	0.00
1000-299-0010	Other - Charges for Services -	Conservation - Recreation	Charges	0.00
1000-531-0000	Estate Tax	Grants and Entitlements	General	0.00
1000-532-0000	Local Government Distribution	Grants and Entitlements	General	333.33
1000-535-0000	Property Tax Allocation	Grants and Entitlements	General	1400.00
1000-701-0000	Interest	Earnings on Investments	General	1250.00
1000-931-0000	Transfers - In	Transfers	General	150.00
1000-941-0000	Advances - In	Advances	General	0.00
2011-101-0000	General Property Tax - Real Est	Property Taxes	General	0.00
2011-104-0000	Permissive MVL Tax - Township L	Public Works	Charges	0.00
2011-701-0000	Interest	Public Works	Operating	0.00
2021-537-0000	Gasoline Tax	Public Works	Operating	0.00
2021-701-0000	Interest	Earnings on Investments	General	100.00
2031-101-0000	General Property Tax - Real Est	Property Taxes	General	0.00
2031-102-0000	Tangible Personal Property Tax	Property Taxes	General	0.00
2031-941-0000	Advances - In	Advances	General	23.00

Reset Default Values Process Cancel

Overview

The Revenue Utility screen provides the user with a way to classify revenues for the Statement of Activities report. The user must designate all revenue account codes as either general government revenues 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. Before entering the Revenue Utility screen, the user has the option to print a report of the GASB revenue settings. This report will show all the revenue account codes as well as any UAN suggested defaults for the program/general receipt type. Any revenue account code without a UAN suggested default for the program/general receipt type must be entered by the user.

Steps to Access

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

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Select **GASB**.

Select **Utilities**.

Select **Revenue Utility**.

The Account Code 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. The user cannot make any changes to this column or the Account Code Description column.

The user must designate each revenue account code as either Program Type or General Type revenues. Program type revenues purchase, use or directly benefit from the goods or services of the entity's programs. Program revenues come from parties outside the reporting government's citizenry if they are restricted to a specific program. Any program code that exists in the chart of accounts can be used to classify a revenue account code. All other revenues are General Type revenues unless they are required to be reported as program revenues. General revenues can come from parties outside the reporting government's citizenry if they are unrestricted. General revenues can also come from the government's taxpayers or the governmental institution itself. Suggested defaults will be displayed in this column for most account codes. Most of these defaults can be overridden. Enterprise fund revenue account codes that are considered program revenues will default in with the fund name. These revenue account codes will be allowed to be changed to general revenues but the only program revenue choice will be the fund name. Users are encouraged to label Enterprise funds with a description that describes the function of the fund.

The Revenue Type column will default to General Receipts if the revenue account code has been designated as General Type revenue. This can only be changed if the user changes the designation to Program Type revenue. If the revenue account code has been designated as Program Type revenue, the user will then have to break it down further into a revenue type. The revenue type can be either Charges for Services, Operating Grants/Contributions or Capital Grants/Contributions. Suggested defaults will be displayed in this column for most account codes. Most of the defaults can be overridden if necessary.

The Amount Received column will populate with actual amounts received per revenue account code. This can be verified by comparing them to the Amount Received column on the Revenue Status report.

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Overview

The original budget is defined as the first complete appropriated budget that covers the whole year that also includes prior year carry-overs. The Original Budget Utility provides the user with a way to enter 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. This information is used on the Statement of Receipts, Disbursements and Changes in Fund Balances – Budget and Actual – Budget Basis. Budget amounts must be entered for revenues and appropriations. The Original Budget Utility screen will populate with all open funds. However, the only funds that require original budgets are the General fund, major special revenue funds and any funds mapped to the General fund or major special revenue funds. The user is permitted enter original budget amounts for all funds if they so choose.

Steps to Access

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

The Revenue Budget and Appropriations columns will initially display zeros. Double click in a cell to enter the detail for each account code in that fund. The data entry screen allows the user to key in the budgets and hit the Enter key to get to the next cell. After the detail for a fund has been saved the column will display a total. These figures will reset to zero when the accounting year has been advanced.

Component Unit Maintenance

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The screenshot shows a software window titled "COMPONENT UNIT MAINTENANCE". The window has a yellow background and a blue title bar. At the top, there are four buttons: "Record", "Edit", "Delete", and "Display". Below these buttons are three tabs: "Id Name", "Net Assets", and "Statement of Activities". The "Net Assets" tab is currently selected. In the center of the window, there are two input fields: "Component Unit Id" and "Component Unit Name". At the bottom of the window, there are two buttons: "Process" and "Cancel".

Overview

The Component Unit Maintenance utility provides the user with a way to add a component unit's financial data to the reporting government's financial reports. A component unit is an affiliated organization that is a legally separate, tax exempt entity. GASB Statement 39 and Auditor of State Bulletin 2004-001 both address this issue in detail. These affiliated organizations should be discretely presented as a component unit when all of the following criteria are met:

- The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government
- The primary government has access to a majority of the economic resources received or held by the separate organization
- The economic resources received or held are significant to the primary government

Steps to Access

Select **Accounting**.
Select **Reports and Statements**.
Select **Annual Financial**.
Select **GASB**.
Select **Utilities**.
Select **Component Unit Maintenance**.

The user can assign the component unit any Component Unit Id they choose. A Component Unit Name must also be assigned. After this information has been recorded, the Net Assets tab and

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Statement of Activities tab must then be filled in. The data to be filled in on the Net Assets tab and the Statement of Activity tab should come from the annual financial report of the affiliated organization. This information is used on the Statement of Net Assets and the Statement of Activities reports.

The following is an example of entering data on the Net Assets tab:

IdName	Net Assets	Statement of Activities
Component Unit Id	0001	
Component Unit Name	COMP A	
Assets		
Equity in Pooled Cash and Cash Equivalents	\$	0.00
Investment	\$	0.00
Total Assets	\$	0.00
Restricted Net Assets		
Capital	\$	0.00
Debt	\$	0.00
Permanent Fund Purpose		
Expendable	\$	0.00
Nonexpendable	\$	0.00
Other	\$	0.00
Unrestricted	\$	0.00
Total Net Assets	\$	0.00

Recorded Component Unit 0001

The sum of the Total Assets must match the sum of the Total Net Assets before the system will allow the user to process.

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The following is an example of entering data on the Statement of Activities tab:

COMPONENT UNIT MAINTENANCE - EDIT

Record
Edit
Delete
Display

IdName	Net Assets	Statement of Activities
Component Unit Id	<input type="text" value="0001"/>	
Component Unit Name	<input type="text" value="COMP A"/>	
Expenditures		
Total Expenditures <small>(Enter as Positive Number)</small>	<input type="text" value="\$ 0.00"/>	
Program Cash Receipts		
Charges for Service and Sales	<input type="text" value="\$ 0.00"/>	
Operating Grants and Contributions	<input type="text" value="\$ 0.00"/>	
Capital Grants and Contributions	<input type="text" value="\$ 0.00"/>	
General Receipts		
Property Taxes	<input type="text" value="\$ 0.00"/>	Cable Franchise Fees <input type="text" value="\$ 0.00"/>
Other Taxes	<input type="text" value="\$ 0.00"/>	Earnings on Investments <input type="text" value="\$ 0.00"/>
Grants and Entitlements	<input type="text" value="\$ 0.00"/>	Miscellaneous <input type="text" value="\$ 0.00"/>
Sale of Bonds	<input type="text" value="\$ 0.00"/>	Contributions to Permanent Funds <input type="text" value="\$ 0.00"/>
Sale of Notes	<input type="text" value="\$ 0.00"/>	Special Items <input type="text" value="\$ 0.00"/>
Other Debt Proceeds	<input type="text" value="\$ 0.00"/>	Extraordinary Items <input type="text" value="\$ 0.00"/>
Discounts Premium and Accrued Interest on Debt	<input type="text" value="\$ 0.00"/>	Transfers <input type="text" value="\$ 0.00"/>
Sale of Fixed Assets	<input type="text" value="\$ 0.00"/>	Advances <input type="text" value="\$ 0.00"/>
		Beginning of Year Net Assets <input type="text" value="\$ 0.00"/>
End of Year Net Assets		<input type="text" value="\$ 0.00"/>

Process
Cancel

Recorded Component Unit 0001

The End of Year Net Assets must match the Total Assets and the Total Net Assets on the Net Assets tab.

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Accounting Reports and Statements Annual Financial

Fund Purpose Maintenance

FUND PURPOSE MAINTENANCE - RECORD

Record Edit Delete Display

Purpose Id

Purpose Description

Process Cancel

Overview

The Fund Purpose Maintenance utility allows the user to establish permanent fund purposes to be assigned to permanent funds. Permanent funds for townships and villages are fund numbers 4951-4999. Permanent funds for libraries are fund numbers 4501-4999. If the user establishes any permanent funds, they must also assign the fund a purpose in the Permanent Fund Purpose column in the Fund Utility. The purpose should describe what the fund was established for. The user must establish all permanent fund purposes in the Fund Purpose Maintenance utility. The user can then pick from that list of permanent fund purposes from a drop down menu in the Fund Purpose column.

Steps to Access

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

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Accounting Reports and Statements Annual Financial

Steps to Access

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

Import

The screenshot shows a window titled "Import" with four menu items: "Management's Discussion and Analysis", "Notes", "Required Supplementary Information", and "Exit". The "Exit" option is highlighted with a dashed border.

Overview

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\2006. 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.

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.

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Accounting Reports and Statements Annual Financial

Steps to Access

Select **Accounting**.

Select **Reports and Statements**.

Select **Annual Financial**.

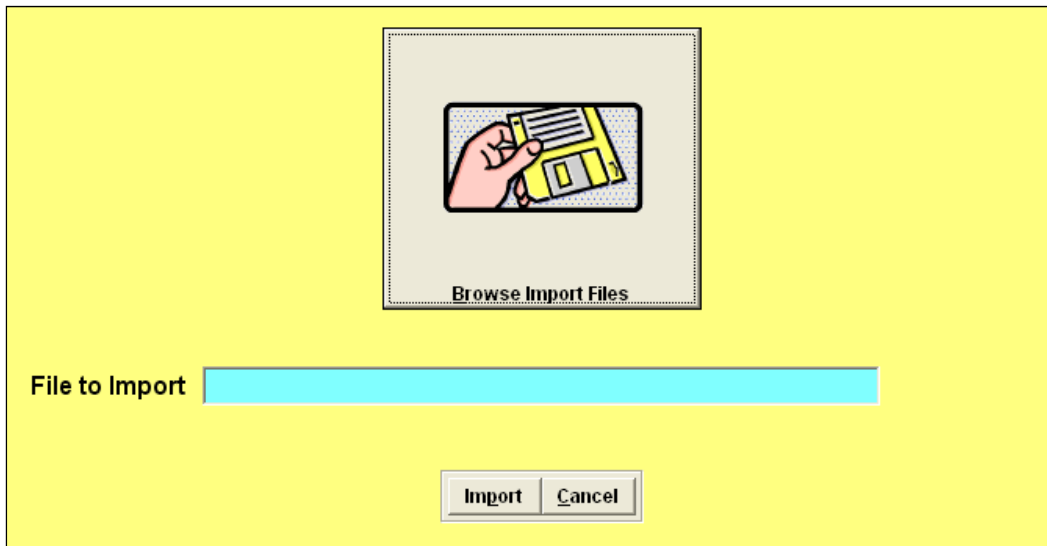
Select **GASB**.

Select **Utilities**.

Select **Import**.

Select **Management's Discussion and Analysis, Notes or Required Supplementary Information**.

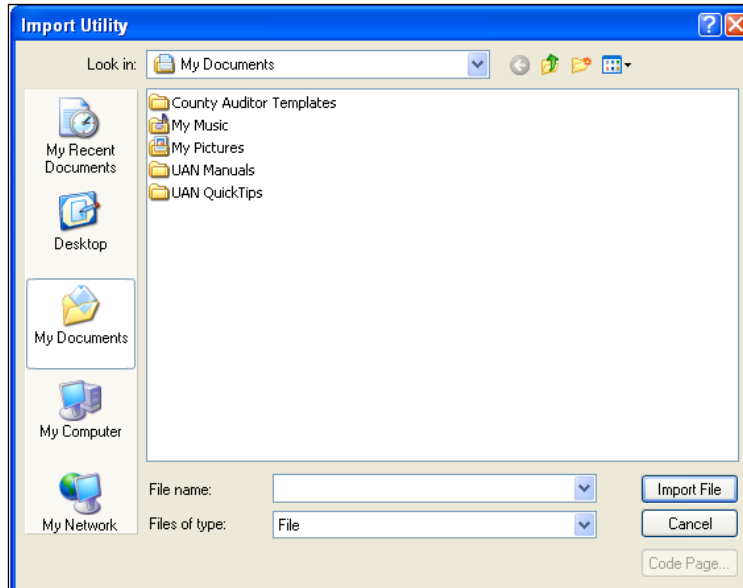
The following screen displays the Record screen in all of the import areas:



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Accounting Reports and Statements Annual Financial

Click on the 'Browse Import Files' button to bring up the following screen:



Find the location where the documentation has been saved and click the Import File button. When the correct document name appears in the 'File to Import' field, select the Import button to finalize the selection. Repeat this process for all additional documentation that needs to be attached to the annual financial report.

Mapping

The Mapping report is an informational tool that will show all funds that have been mapped to other funds. The report will show the fund totals for the fund that has been mapped from, the fund that has been mapped to and the total of both funds.

Steps to Access

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

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Accounting Reports and Statements Annual Financial

Statements

The Statements area consists of the actual annual financial reports for those entities that choose to use the modified cash basis method of reporting. A brief description of each of these reports follows.

Net Assets

The Statement of Net Assets is a government wide financial statement. The financial information is reported without designating between funds and fund types. The Statement of Net Assets shows the total assets and net assets broken down by governmental activities and business-type activities. There is also a separate column for any component units. Fiduciary fund activity is not included in the Statement of Net Assets. Reserve Balance Account(s) (Two only) are included in the Statement of Net Assets as designated funds. Before printing out this report, the user can click on a field to see the detail information that went into that total. This report is the same for all entity types. You will also be able to select to print the fund classification worksheet.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Equity in Pooled Cash and Cash Equivalents – The checking and pooled investment balances for all non-fiduciary funds.
 - Investments – Non-pooled investment balances.
 - Net Assets are then classified as restricted or unrestricted. This information is pulled from the information that is input on the fund utility in the Restricted/Unrestricted column.
 - The Total Assets and Total Net Assets line items need to match on this report.
- **Columns:**
 - Governmental vs. Business-Type Activity – This is pulled from the information that was input on the fund utility in the Business-Type Activity column. If the fund is marked No, it will report in the governmental activities column and if it is marked Yes, it will report in the business-type activities column.
 - Component Units – This information is pulled from the information that was input in the Component Unit Maintenance screen. If the user inputs more than one component unit they are totaled and reported in one column.

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Accounting Reports and Statements Annual Financial

Activities

The Statement of Activities is a government-wide financial statement. The financial information is reported without designating between funds and fund types. The Statement of Activities compares expenses to their related revenue by individual functions and broken down by governmental activities and business-type activities. There is also a separate column for any component units. Fiduciary fund activity is not included in the Statement of Net Assets. Before printing out this report, the user can double click on a field to see the detail information that went into that total. This report is not the same for all entity types.

Detailed Report Breakdown

The following is a breakdown of the report components:

▪ **Rows:**

- Governmental Activities – The funds that are classified as governmental ('No' in the business-type activity column on the fund utility) will report cash disbursements and program cash receipts by their related function. The cash disbursements will be classified based on their program code. The program cash receipts will be classified based on the information on the revenue fund utility in the program type column.
- Business-Type Activities – The funds that are classified as Business-type ('Yes' in the business-type activity column in the fund utility) will report cash disbursements and program cash receipts by their related function (fund name). All cash disbursements and program receipts for the fund will be reported on a single line under the Business-Type Activities report header.
- Component Units – This information is pulled from the information that the was input in the Component Unit Maintenance screen. The cash disbursements and program revenues for each component unit is reported as a separate line item under the component unit report header.
- General Receipts – The receipts that are classified as General on the revenue code utility in the revenue type column will be reported on the line items under General Receipts. The general receipts will be separated into two columns governmental vs.

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Accounting Reports and Statements Annual Financial

business-type activity by the fund classification on the fund utility business-type activity column.

- Transfers and Advances are totaled against the related expenditures for transfers and advances
- Discounts, Premiums and Accrued Interest on Debt are totaled as general receipts for premium and accrued interest against the expenditures for discount on debt.

▪ **Columns:**

- Cash Disbursements – The cash disbursements for all non-fiduciary funds are reported in the first column except for Transfers, Advances and Discounts on Debt.
- Program Cash Receipts – Revenue codes that are classified as a program receipt are separated by Charges for Services, Operating Grants and Contributions and Capital Grants and Contributions. This information is pulled from the Revenue Utility screen.
- Component Units – This information is pulled from the information that was input in the Component Unit Maintenance screen.

Assets and Fund Balance - Governmental

The Statement of Modified Cash Basis Assets and Fund Balances - Governmental Funds is a governmental fund financial statement. This means the report provides financial information for governmental funds (General, Special Revenue, Capital Projects, Debt Service and Permanent funds). This statement displays the current financial resources as total assets and total fund balances for the General fund and all funds designated as major funds in its own column. All other non-major funds are shown in an aggregate column. This report is the same for all entity types. You will also be able to select to print the fund classification worksheet and a reconciliation worksheet.

Detailed Report Breakdown

The following is a breakdown of the report components:

▪ **Rows:**

- Equity in Pooled Cash and Cash Equivalents – The checking and pooled investment balances for all non-fiduciary funds.
- Investments – Non-pooled investment balances.

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Accounting Reports and Statements Annual Financial

- The fund balances are then classified as reserved, designated or undesignated. Reserved balances are reserved for encumbrances, reserved for unclaimed monies or reserved for permanent fund purpose which is found in the Fund Utility in the Permanent Fund Purpose column. Designated balances are township reserved balance accounts. Undesignated balance are classified into fund types.
 - The Total Assets and Total Fund Balance lines need to match on this report.
- **Columns:**
- Each major fund will be reported in its own column.
 - Non-major funds will be reported in aggregate and reported in the Other Governmental Funds column

Changes in Governmental Fund Balance

The Statement of Cash Receipts, Disbursements and Changes in Modified Cash Basis Fund Balances - Governmental Funds is a governmental fund financial statement. This means the report provides financial information for governmental funds (General, Special Revenue, Capital Projects, Debt Service and Permanent funds). This statement has three main parts: Receipts, Disbursements and Other Financing Sources (Uses). This statement is similar to the Combining Statement in the Regulatory reports. The General and all major funds are broken out into their own column. All other non-major funds are shown in an aggregate column. This report is not the same for all entity types. You will also be able to select to print a reconciliation worksheet.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
- Receipts – The receipts are listed by revenue group.
 - Disbursements – The expenditures are listed by program group.
 - Other Financing Sources (Uses) – This section lists both revenue codes and object codes that fall under the Other Financing Sources (Uses) section of the chart of accounts.
 - Special Item – Transactions or events that are within the control of management that are either unusual in nature or infrequent in occurrence.

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Accounting Reports and Statements Annual Financial

- Extraordinary Items – Transactions or events that are both unusual in nature and infrequent in occurrence.
- **Columns:**
 - Each major fund will be reported in its own column.
 - Non-major funds will be reported in aggregate and reported in the Other Governmental Funds column

Fund Net Assets - Proprietary

The Statement of Fund Net Assets - Modified Cash Basis - Proprietary Funds is a proprietary fund financial statement. This means the report provides financial information for proprietary funds (Enterprise and Internal Service funds). This statement shows total assets and net assets. Enterprise funds designated as major will be reported in their own column with all other non-major enterprise funds will be reported in an aggregate column. The combined total of all internal service funds will be reported in one column. This report is the same for all entity types.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Equity in Pooled Cash and Cash Equivalents – The checking and pooled investment balances for all non-fiduciary funds.
 - Investments – Non-pooled investment balances.
 - Net Assets are then classified as restricted or unrestricted. This information is pulled from the Fund Utility Restricted/Unrestricted column.
 - The Total Assets and Total Net Assets lines need to match on this report.
- **Columns:**
 - Each major enterprise fund will be reported in its own column.
 - Non-major enterprise funds will be reported in aggregate and reported in the Enterprise Fund column
 - The combined totals for all internal service funds will report in the Internal Service column.

Changes in Proprietary Fund Net Assets

The Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets - Modified

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Accounting Reports and Statements Annual Financial

Cash Basis - Proprietary Funds is a proprietary fund financial statement. This means the report provides financial information for proprietary funds (Enterprise funds and Internal Service funds). This statement has three main parts: Operating Receipts, Operating Disbursements and Non-Operating Receipts (Disbursements). Enterprise funds designated as major will be reported in their own column with all other non-major enterprise funds will be reported in an aggregate column. The combined total of all internal service funds will be reported in one column. This report is not the same for all entity types.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Operating Receipts – The receipts are listed by revenue group.
 - Operating Disbursements – The expenditures are listed by object group.
 - Non-Operating Receipts (Disbursements) - This section lists both revenue codes and object codes that are considered non-operating.
 - Special Item – Transactions or events that are within the control of management that are either unusual in nature or infrequent in occurrence.
 - Extraordinary Items – Transactions or events that are both unusual in nature and infrequent in occurrence.
 - Transfers and Advances – Listed at the bottom of the report under Special and Extraordinary Items.
- **Columns:**
 - Each major enterprise fund will be reported in its own column.
 - Non-major enterprise funds will be reported in aggregate and reported in the Enterprise Fund column
 - The combined totals for all internal service funds will report in the Internal Service column.

Fiduciary Net Assets

The Statement of Fiduciary Net Assets - Modified Cash Basis - Fiduciary Funds is a fiduciary fund financial statement. This means the report provides financial information for all fiduciary funds (Investment Trust funds, Private-Purpose Trust funds and Agency funds). This statement shows total assets and net assets for all three fiduciary fund types. The combined totals for all Private-Purpose Trust funds, Investment Trust funds and Agency funds are reported in their own column. This report is the same for all entity type.

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Accounting Reports and Statements Annual Financial

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Equity in Pooled Cash and Cash Equivalents – The checking and pooled investment balances for all non-fiduciary funds.
 - Investments – Non-pooled investment balances.
 - Net Assets are then classified as restricted or unrestricted. This information is obtained from the Fund Utility Restricted/Unrestricted column.
 - The Total Assets and Total Net Assets lines need to match on this report.

- **Columns:**
 - The combined totals for all fiduciary fund types will report in the own column.

Changes in Fiduciary Net Assets

The Statement of Changes in Fiduciary Net Assets - Modified Cash Basis - Fiduciary Funds is a fiduciary fund financial statement. This report provides financial information for Investment Trust funds and Private-Purpose Trust funds. Agency funds are not included in this report. Additions and deductions are shown as was designated in the Fiduciary Fund Utility. The combined totals for all Private-Purpose Trust funds and Investment Trust funds are reported in their own column. This report is the same for all entity types.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Additions – The additions to net assets are classified as either a contribution or interest. This information is from the Fiduciary Fund Utility.
 - Deductions – The deductions from net assets are classified as either payments in accordance with trust agreements or other. This information is from the Fiduciary Fund Utility.

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Accounting Reports and Statements Annual Financial

- **Columns:**
 - The combined totals for the Private-Purpose Trust and Investment Trust will report in their own column. Agency funds are not reported on this statement.

Budgetary - General Major Special Rev

The Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis is a budgetary statement. This means the report presents the original and final budget amounts as well as actual inflows and outflows. There is also a column for the variance between the original and final budgets. This report provides information for the General fund and all major Special Revenue funds as well as for any funds mapped to these funds.

Detailed Report Breakdown

The following is a breakdown of the report components:

- **Rows:**
 - Receipts – The receipts are listed by revenue group.
 - Disbursements – The expenditures are listed by program group.
 - Other Financing Sources (Uses) – This section lists both revenue codes and object codes that fall under the Other Financing Sources (Uses) section of the chart of accounts.
 - Special Item – Transactions or events that are within the control of management that are either unusual in nature or infrequent in occurrence.
 - Extraordinary Items – Transactions or events that are both unusual in nature and infrequent in occurrence.
- **Columns:**
 - Original – The first complete appropriated budget. This number is from the Original Budget Utility screen then grouped by revenue or program group.
 - Final – The original budget plus January 1st carryover adjusted by all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislative and executive changes. This information is from the UAN software then grouped by revenue and program group.
 - Actual – The actual receipts are reported in this column by revenue group. Expenditures are actual cash disbursements plus current year outstanding encumbrances reported by program group.

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Chapter 8

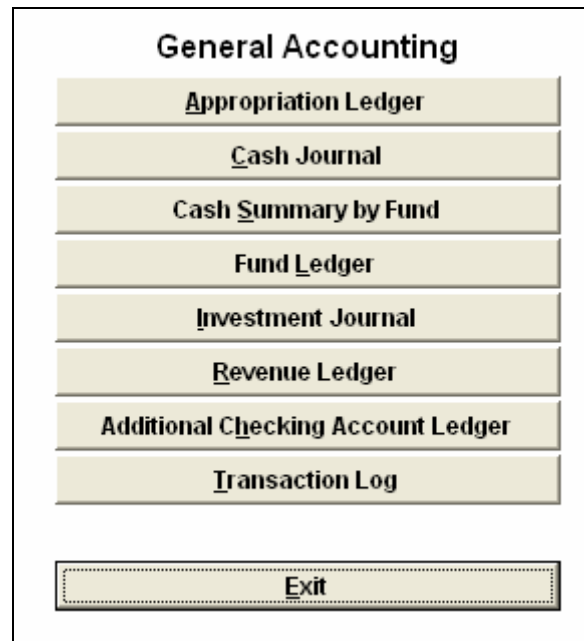
General Accounting

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Accounting Reports and Statements General Accounting

Overview

The General Accounting area includes all of the journals and ledgers which contain detailed transaction information.



Appropriation Ledger

The Appropriation Ledger is used to review all expenditure account activity for a selected time period. The user may specify the contents of the report for month to date, current year to date, or a selected date period. This report may be used to review appropriation amounts (temporary or permanent), current encumbrances and expenditures for specific expenditure account codes for a selected time period.

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Accounting Reports and Statements General Accounting

Cash Journal

The Cash Journal is used to review the total cash balance for all government funds. The user may specify the contents of the report for month to date, current year to date, or a selected date period. For reference, the cash journal will display all revenues and expenditures increasing or decreasing the total cash balance. Checking account and investment balances showing activity for the period selected are displayed separately. This report should be used during the bank reconciliation process to verify bank statement transactions against transactions posted to the computer.

Cash Summary by Fund

The Cash Summary by Fund report is used to review entity summary cash information by fund. The user may specify the contents of the report for month to date, current year to date, or a selected date period. The balance fields include both active and invested monies; the money available in the checking account can be calculated by subtracting the investment balance from the ending balance. The ending balance contains both checking and investment balances. Balances showing activity for the period selected are displayed separately. This report may be used to verify the transactions posted to each fund separately as opposed to the cash journal which shows all funds activity.

Fund Ledger

The Fund Ledger is used to review all transactions posted against each fund impacting that fund's total fund balance. The user may specify the contents of the report for month to date, current year to date, or a selected date period. For reference, the fund ledger will display all revenues and expenditures as increasing or decreasing the checking account balance, the investment account balance, as well as the total fund cash balance.

Investment Journal

The Investment Journal is used to review investment activity for the entity. The report shows the fund investment balance and the cumulative investment balance at the end of every investment transaction. The user may specify the contents of the report for month to date, current year to date, or a selected date period.

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Accounting Reports and Statements General Accounting

Revenue Ledger

The Revenue Ledger is used to review all revenue account activity posted for a selected time period. The user may specify the contents of the report for month to date, current year to date, or a selected date period. For reference, the revenue ledger will display each revenue account impacted during the time period chosen. This report may be reviewed to monitor the incoming revenue into each revenue account for any time specified.

Additional Checking Account Ledger

The Additional Checking Account Ledger lists all cash activities which occur between the primary checking account and any secondary checking accounts.

Transaction Log

The Transaction Log lists detail information pertaining to transactions processed during the reporting period. The user may specify the contents of the report for month to date, current year to date, or a selected date period. Detail information shown on the report varies according to the transaction.

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Chapter 9

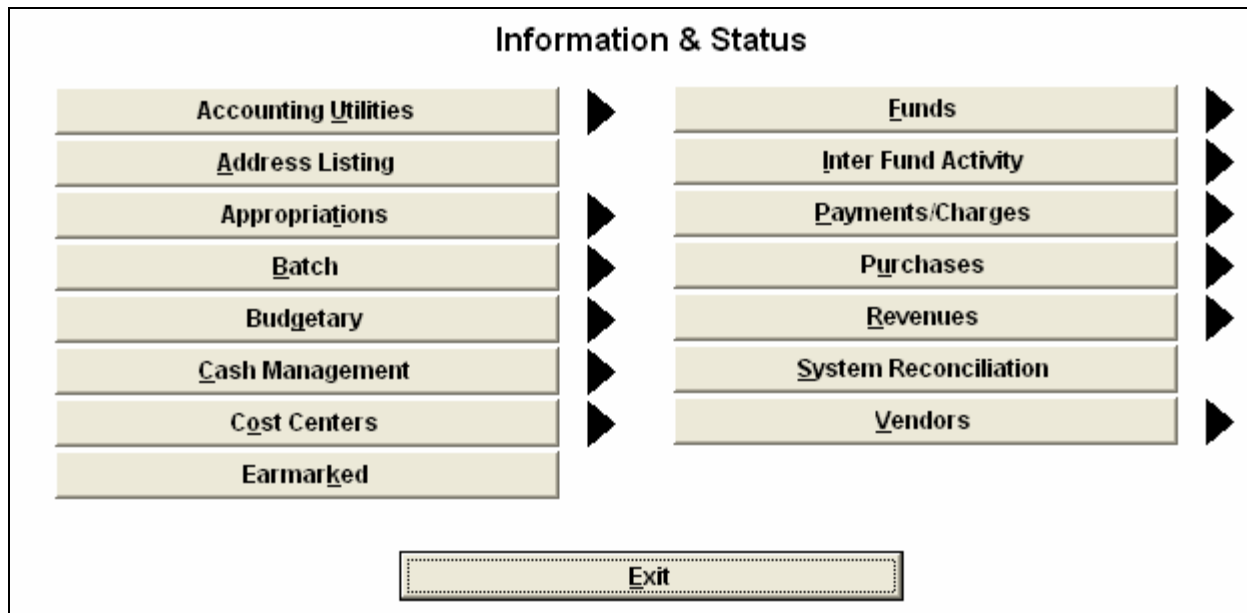
Information & Status

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Accounting Reports and Statements Information & Status

Overview

The Information & Status area contains various reports that provide a snapshot or up-to-date summary of information.



Accounting Utilities - Purchases

Adjust PO's

The Adjust PO's report list any adjustments made to purchase orders.

Adjust BC's

The Adjust BC's report list any adjustments made to blanket certificates.

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Accounting Reports and Statements Information & Status

Accounting Utilities – Payments/Charges

Adjust Payments

The Adjust Payments report lists any negative or positive adjustments made to payments.

Reallocate Payments

The Reallocate Payments report lists all payments that have been reallocated to a different account.

Reissue Payments

The Reissue Payments report gives a list of all payments that have been reissued. The report includes the original warrant date and warrant number as well as the new warrant date and warrant number.

Accounting Utilities – Fund Balance Adjustments

Fund Balance Adjustments

The Fund Balance Adjustment report provides a listing of all fund balance adjustments posted during the current year. The fund number, amount of the adjustment, and reason for the adjustment are included in the report.

Accounting Utilities - Receipts

Adjust Receipts

The Adjust Receipts report provides a listing of all revenue adjustments made during the current year. The report lists the revenue account number, adjustment amount, reasoning and date.

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Accounting Reports and Statements Information & Status

Reallocate Receipts

The Receipt Reallocate report provides a listing of all revenue reallocations made during the current year. The report lists the revenue account number, reallocation amount, reasoning and date.

Accounting Utilities - Auditor of State Utility

Adjust Appropriations/Adjust Revenues

These reports list activity in the Auditor of State Utility which is accessible only to UAN staff.

Address Listing

The Address Listing report lists all frequently used names/addresses set up for use on receipts, purchase orders, and/or blanket certificates.

Appropriations - Information

Appropriation Budget

The Appropriation Budget report lists the carry-over amount, adjustments and the appropriated amount for the selected appropriation account codes and date period.

Appropriation Chart of Accounts

The Appropriation Chart of Accounts lists all appropriation account codes that have been opened by account code, name, direct charge (yes or no), and cost center (if applicable). This report can be printed for active or inactive account codes.

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Accounting Reports and Statements Information & Status

Appropriation Status

The Appropriation Status report summarizes the fiscal activity of appropriation account codes and their appropriations, including encumbered and unencumbered balances. The letter 'D' to the left of an account name indicates that the account is set up for a direct charge. The report can be printed by fund/program/object code or in the standard status report format.

Appropriations - Supplemental Appropriations

Supplemental Appropriations

The Supplemental Appropriations report lists all supplemental appropriations that have been recorded in the system.

Batch - Purchases

Batch Purchases Detailed

The Batch Purchases Detailed report lists all the purchases to be printed in the batch. It lists them by batch number and includes the purchase amount and appropriation account code(s). This report can be printed for PO Regular, PO Then and Now, BC Super, and BC Regular.

Batch Purchases Summary

The Batch Purchases Summary report lists all the purchases to be printed in the batch. This report can be summarized by fund number or batch number and can be printed for PO Regular, PO Then and Now, BC Super, and BC Regular.

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Accounting Reports and Statements Information & Status

Batch - Payments/Charges

Batch Payments/Charges Detailed

The Batch Payments/Charges Detailed report lists all payments/charges currently in the batch area. It lists them by batch number and includes all the detail and charge distribution information. This report can be printed for Payments, Manual Payments or Charges, and is recommended to print immediately before the batch payments/charges are posted and printed.

Batch Payments/Charges Summary

The Batch Payments/Charges Summary report lists all payments/charges currently in the batch area and can be summarized by fund number or batch number. It displays the individual payments/charges recorded in each fund, the totals by fund, and the available cash balance by fund. This report can be printed for Payments, Manual Payments or Charges and is recommended to print immediately before batch payment/charges are posted and printed to ensure that there is adequate cash available.

Batch - Receipts

Batch Receipts Detailed

The Batch Receipts Detailed report lists all the receipts currently in the batch area. It lists them by batch number and includes all the receipt detail and distribution information as well as the receipt reason. This report can be printed for Standard, Interest or Memo receipts.

Batch Receipts Summary

The Batch Receipts Summary report lists all the receipts currently in the batch area. This report can be printed for Standard, Interest or Memo receipts and can be summarized by fund number or batch number. It displays the individual receipts recorded in each fund, the totals by fund, and the available cash balance by fund.

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Accounting Reports and Statements Information & Status

Budgetary

Comparison of Budgeted and Appropriated

The Comparison of Budgeted and Appropriated report provides budgetary information by fund and includes the beginning cash balance, carry over encumbrances, budgeted revenues, resources available for appropriation and appropriated amounts for each selected fund. The report also includes totals and a variance for each fund which is the difference between the resources available and actual appropriations for each fund.

Resources Available for Appropriation

The Resources Available for Appropriation report is a budgetary report which shows the beginning cash balance, budgeted revenues and carry over encumbrances for each selected fund. The last column of the report displays the total resources available for appropriation which is the beginning cash balance plus budgeted revenues less carry over encumbrances.

Cash Management - Bank Reconciliation

Primary Bank Reconciliation

The Primary Bank Reconciliation report area is where a copy of any posted bank reconciliation can be viewed or printed. The list of outstanding checks for the selected bank reconciliation is included with this report.

Primary Bank Reconciliation Worksheet

The Primary Bank Reconciliation Worksheet option is where a worksheet can be printed for a bank reconciliation that is in process (recorded and saved, but not posted). This worksheet can be used to help reconcile the checking account. It lists all deposits in transit, other adjusting factors and cleared checks for the bank reconciliation that is in process.

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Information & Status

Cash Management - Investments

Investment Activity

The Investment Activity report is used to review detail activity by investment. The report will list all investment transactions for the specified time period. The report can be generated for individual investments, a range of investments or all investments.

Investment Information by Fund

The Investment Information by Fund report is used to review detail activity by fund. The report lists all investment transactions that have impacted the fund for the specified time period. The report can be generated for one fund, a range of funds or all funds.

Investment Status

The Investment Status report includes all investment information as well as the fund distribution for the selected investment(s).

Investment Summary

The Investment Summary report includes the investment description, purchase and maturity dates, current value and interest information.

Cash Management – Reserve Balance Account (TWP Only)

Reserve Balance Account (TWP Only)

The Reserve Balance Account (TWP Only) report is used to review the detail pertaining to Reserve Balance Accounts established in the system. The report can be generated for individual accounts or all accounts.

Uniform Accounting Network - Accounting Manual

Accounting Reports Information & Status Reports

Cost Centers

Appropriation Cost Centers

The Appropriation Cost Center report provides a listing of all appropriation account codes with cost centers. The report includes carryover, appropriated, encumbered and year-to-date spent amounts for each selected account code and can be generated in several different formats.

Revenue Cost Centers

The Revenue Cost Center report provides a listing of all revenue account codes with cost centers. The report includes the budget amount, amount received, budget balance and percentage received year-to-date for each selected account code and can be generated in several different formats.

Earmarked

The Earmarked report lists all the payments, charges and/or receipts that have been printed but have not posted to cash. The report is separated by earmarked date and sorted by fund number. The earmarked date is the date that the payments, charges and/or receipts will post to cash. The report includes the expected starting fund balance, the source/vendor of each item, the amount each item will increase or decrease cash and the estimated ending fund balance.

Funds

Fund Chart of Accounts

The Fund Chart of Accounts lists all funds that have been opened by fund number and name. This report can be printed for active or inactive funds.

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Information & Status

Fund Status

The Fund Status report provides a listing of the cash, investment and checking balances for the selected funds and time period.

Inter Fund Activity

Advances

The Advance report lists all advances between funds. It includes the date and amount of each advance as well as the status (**A**-active advance or **V**-voided advance).

Transfers

The Transfers report lists all transfers between funds. It includes the date and amount of each transfer as well as the status (**T**-active transfer or **V**-voided transfer).

Payments/Charges - Payments

Payment Register

The Payment Register lists all selected payments and includes the warrant number, type, date, vendor/payee, amount and status. The status indicates whether a warrant is Outstanding (**O**), Cleared (**C**), Voided (**V** or **X**) or Earmarked (**E**). The report can be generated based on a selected date period, warrant type, warrant status and a range of warrant numbers. There is also an option for the warrant purpose information to be included on the report.

Payment Register Detailed

The Payment Register Detailed report lists accounting payment information. This report includes more payment detail than the regular Payment Register report. It includes the warrant number, date, vendor/payee, status, total warrant amount, warrant detail and charge distribution.

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Accounting Reports and Statements Information & Status

Payment Register Vendor

The Payment Register Vendor report provides a detailed listing of all payments made to selected vendors. The report can be generated by vendor name or vendor number and by warrant number or appropriation account code.

Payments/Charges - Charge Register

Charge Register

The Charge Register lists all selected charges posted in the system and includes the charge number, date, amount, payee and status. The report can be generated based on a selected date period, charge type, charge status and range of charge numbers.

Payments/Charges – Payroll EFT’s and Adjustments

Payroll EFT’s and Adjustments

The Payroll EFT’s and Adjustment report lists all electronic fund transfers as well as adjustment vouchers and special vouchers.

Purchases - Blanket Certificates

BC Charges

The Blanket Certificate Charge report lists all charges posted to the selected blanket certificates. This summary report can be generated for a specified time period, BC type, BC status and a selected range of BC numbers.

BC Open by Vendor

The BC Open by Vendor report lists all the blanket certificates open for a particular vendor. The report can be summarized by vendor name or vendor number.

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Accounting Reports and Statements Information & Status

BC Status

The Blanket Certificate Status report includes the original amount encumbered, amount spent and remaining available balance for the selected blanket certificates. It also lists the BC expiration date. The report can be generated for a selected BC type, BC status and range of BC numbers.

Purchases - Purchase Orders

PO Charges

The Purchase Order Charge report lists all charges posted to the selected purchase orders. This summary report can be generated for a specified time period, PO type, PO status and a selected range of PO numbers.

PO Open by Vendor

The PO Open by Vendor report lists all the purchase orders open for a particular vendor. The report can be summarized by vendor name and vendor number.

PO Status

The Purchase Order Status report includes the original amount encumbered, amount spent and remaining available balance for each appropriation encumbered by the selected purchase orders. The report can be generated for a selected PO type, PO status and range of PO numbers.

Revenues - Information

Revenue Budget

The Revenue Budget report lists the budget amount for the selected revenue account codes and date period.

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Accounting Reports and Statements Information & Status

Revenue Chart of Accounts

The Revenue Chart of Accounts lists all revenue account codes that have been opened by account code, name and cost center (if applicable). The report can be printed for active or inactive account codes.

Revenue Status

The Revenue Status report summarizes the fiscal activity of revenue account codes by fund. The report includes the budget amount, the amount received and the budget balance for the selected account codes. The report can be generated in the standard status report format or by revenue group.

Revenue - Receipt Register

Receipt Register

The Receipt Register lists all selected receipts and includes the receipt number, date, type (standard, interest or memo), source, account code distribution and total receipt amount.

System Reconciliation

The System Reconciliation report lists the components of the system's total cash balance. The report includes all checking and investment accounts and their respective balances.

Vendors

Vendor

The Vendor report provides a listing of vendors on file along with the total year to date payments made to each vendor. This report can be generated by vendor name or vendor number.

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Accounting Reports and Statements Information & Status

1099 and 1096 Forms

The 1099 Information report lists vendor name, address, vendor tax identification number, social security number, account number, and non-employee compensation for the amount paid for those vendors requiring a Form 1099 at year end. In the Vendor File, if the field 1099 Status (Y/N) is 'Yes', then that vendor will be included in the 1099 Information report. The 1099 Forms option will print the all of the required information on the actual 1099 forms. When selecting the 1099 Forms option, a selection box to 'Print 1096 Form' becomes available. The 1096 Form lists your local government's contact information, and it reflects the totals from all the Forms 1099-Misc. issued by your local government.

Please note: The 1099 report screen has an option to print the 1099 information for 'Previous Year' or 'Current Year'. This option is automatically defaulted to 'Previous Year' when the screen is initially accessed.

Uniform Accounting Network – Accounting Manual



Chapter 10

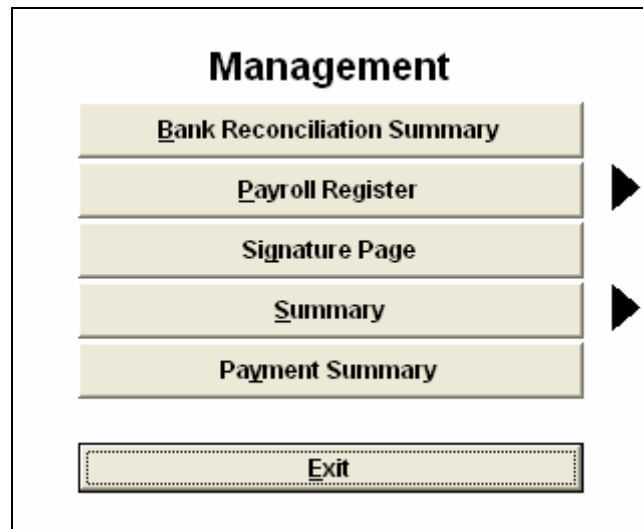
Management

Uniform Accounting Network - Accounting Manual

Accounting Reports and Statements Management

Overview

The Management area provides a listing of reports that contain summarized information in a concise format. These reports are useful in providing clear information to a governing board.



Bank Reconciliation Summary

The Bank Reconciliation Summary report prints a copy of the local government's bank reconciliation for the month chosen. A fund status report listing the cash balances, investment balances, and checking balances for all funds is the second page of this report. All months where a bank reconciliation has been prepared can be printed in this report.

Payroll Register (Detail or Summary)

The Payroll Register can be printed in detail or summary format. Both formats of the report list the wages and withholding activity for selected employees and periods of time. The report also displays the primary withholdings (State, Federal, FICA, Medicare, Local, OPERS, OP&FPF, School, Other). Both reports have the option to print employee's social security numbers. The Detail report lists each payroll separately, and can be sorted by warrant number or employee name. The Summary report combines the payrolls for each employee for the time period selected and can be sorted by job Id, employee name or department.

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Accounting Reports and Statements Management

Signature Page

The Signature Page provides the user with a page listing all of the management reports with signature lines by each for the board or council members to approve each report.

Appropriation Summary

The Appropriation Summary report summarizes the fiscal activity of expenditures on a year to date and a monthly basis by expenditure type. It also summarizes their appropriations, including encumbered and unencumbered balances on a year to date basis.

Fund Summary

The Fund Summary report summarizes the cash balances at the start and end of the period by fund. It shows encumbered balances, outstanding encumbrances and unencumbered cash balance. This report also displays revenues and expenditures on a month to date and a year to date basis.

Revenue Summary

The Revenue Summary report shows the budget amount, month to date revenues, year to date revenues and budget variance by revenue type.

Payment Summary

The Payment Summary report lists all payments, to include payment number, date, vendor/payee, amount and purpose (only if changed from default of payment).

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Chapter 11

Standard Group

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Accounting Reports and Statements Standard Group

Standard Group

Regulatory AFR Standard Group

General Standard Group

Information Status Standard Group

Management Standard Group

Exit

Overview

There is a Standard Group Option for each reporting area (Regulatory Annual Financial, General Accounting, Information & Status and Management) which contains a preselected group of reports to print. The reports listed in each Standard Group are already selected and cannot be unselected. The only selection that can be made is the time period to print the report. The process button must then be selected to print out the group of reports.

Uniform Accounting Network - Accounting Manual

Part 3



Maintenance

The chapters in this part of the manual are:

- Chapter 12: Month/Year End Processing
- Chapter 13: Address Maintenance
- Chapter 14: Vendor Maintenance
- Chapter 15: Fund Maintenance
- Chapter 16: Appropriation Maintenance
- Chapter 17: Revenue Maintenance
- Chapter 18: Cost Center Maintenance
- Chapter 19: Access Maintenance

This part of the manual covers all the topics that are located on the Maintenance menu in the UAN Accounting Software. In Maintenance, you will find all of the applications needed to establish the foundation during the initial set up of the accounting system and to perform ongoing housekeeping tasks.

Uniform Accounting Network - Accounting Manual

Introduction

Part 3

Maintenance

Overview

The Maintenance functions are accessible through the menu items across the top of the screen or by selecting the specific maintenance option from the center screen menu as shown below.



Screen Function Buttons

In selecting Address, Vendor, Fund, or Cost Center Maintenance there will be four buttons to select from: **Record, Edit, Delete, or Display**.

Record is the function to enter a new item, such as a new fund, into the system. The Record function is further explained at the beginning of each chapter and includes the instructions for this function.

Edit is the function used to modify or correct any recorded information. There are certain limitations that may apply to selected maintenance areas.

Delete is the function that is used to delete entries no longer used or recorded erroneously.

Display is the function that is used to view all the entries that were set up in the Record option.

Uniform Accounting Network - Accounting Manual

Introduction

Part 3

Maintenance

When selecting **Appropriation** or **Revenue Maintenance**, a submenu will be displayed to select either **Account Maintenance** to record, delete or display revenue or appropriation account codes or **Budget Maintenance** to record, edit or display amounts for each recorded revenue or appropriation account code.

Budgetary Control

A budgetary control feature has been built into the system to assist the finance officer in keeping appropriations within the limits of the total estimated resources for each fund. The total appropriations for each fund cannot exceed the total estimated resources certified by the entity's official or amended official certificate of estimated resources. This is the budget mechanism that attempts to prevent overspending.

Appropriations (Current and Prior Year) ≤ Total Estimated Resources (Jan. 1 Cash Balance + Estimated Revenues)

Example:

General Fund January 1 Cash Balance =	86,294.70
General Fund Adjustments (+/-) =	- 4,072.60
General Fund Total Estimated Revenue =	<u>+ 47,984.85</u>
Total Estimated Resources Available=	130,206.95

The total amount available to appropriate for the General fund is \$130,206.95 (includes current and prior year appropriations). Again, the entire amount does not have to be appropriated. The appropriations should not exceed the total amount available. The screen prints of the Budget and Appropriation Maintenance areas on the subsequent page displays how the program provides all the information on the screens to assist with budgetary control. Please note, the detail in the example and screen prints agrees with the formula below:

Appropriations (Current and Prior Year) ≤ Total Estimated Resources (Jan. 1 Cash Balance + Estimated Revenues)

$$125,179.55 \leq 130,206.95 (86,294.70 + 43,912.25)$$

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Introduction Part 3

Maintenance

Revenue Budget Maintenance

BUDGET MAINTENANCE - RECORD

Record Edit Display

Revenue Account Code [dropdown]
Fund Name
Account Name
Cost Center Name
Budget Date 11/16/2007
Current Budget Amount \$ 0.00
Current Budget Balance \$ 0.00
Record/Revise Budget Amount \$ 0.00
Revised Budget Balance \$ 0.00
Revised January 1st Fund Cash Balance Plus Estimated Resources \$ 0.00
Current Total Fund Appropriation Amount (Prior + Current Year) \$ 0.00

Process Cancel

Appropriation Maintenance

TEMPORARY/PERMANENT MAINTENANCE - RECORD PERMANENT

Record Edit Display Temporary Permanent

Appropriation Code [dropdown]
Account Name
Fund Name
Cost Center Name
Resolution Date 11/16/2007
Current Appropriation Amount 0.00
Current Unencumbered Balance 0.00
Enter Total Appropriation Amount 0.00
Revised Unencumbered Balance 0.00
Current January 1st Cash Fund Balance Plus Estimated Resources 0.00
Revised Total Fund Appropriation Amount (Prior + Current Year) 0.00

Process Cancel

Uniform Accounting Network - Accounting Manual

Introduction

Part 3

Maintenance

Budgetary Reporting Levels - Detail or Summary

Budget information can be presented at various levels of detail. The level of detail established by the governing board is the legal level of control. The level of detail maintained by the finance officer is called the management level of control. Each government needs to identify the level of detail required to meet their needs.

For example, a local government may be interested in tracking specific benefit costs for their employees but not be concerned with tracking this level of detail for supplies and materials expenditures. At the same time, the local government may have some benefit costs that they do not wish to track on a detailed level.

The bolded appropriation object codes below are a sample of how a local government may choose to use a combination of summary and detailed account codes for their reporting purposes.

Employer's Retirement Contributions

211	Public Employee's Retirement System	<i>(detailed)</i>
212	Social Security	<i>(detailed)</i>
213	Medicare	<i>(detailed)</i>
214	Volunteer Firemen's Dependents Fund	
219	Other - Employer's Retirement Contributions	
220	Insurance Benefits	<i>(summary)</i>
221	Medical/Hospitalization	
222	Life Insurance	
223	Dental Insurance	
224	Vision Insurance	
229	Other - Insurance Benefits	
230	Worker's Compensation	
240	Unemployment Compensation	
400	Supplies and Materials	<i>(summary)</i>
410	Office Supplies	
420	Operating Supplies	
430	Small Tools and Minor Equipment	
490	Other - Supplies and Materials	

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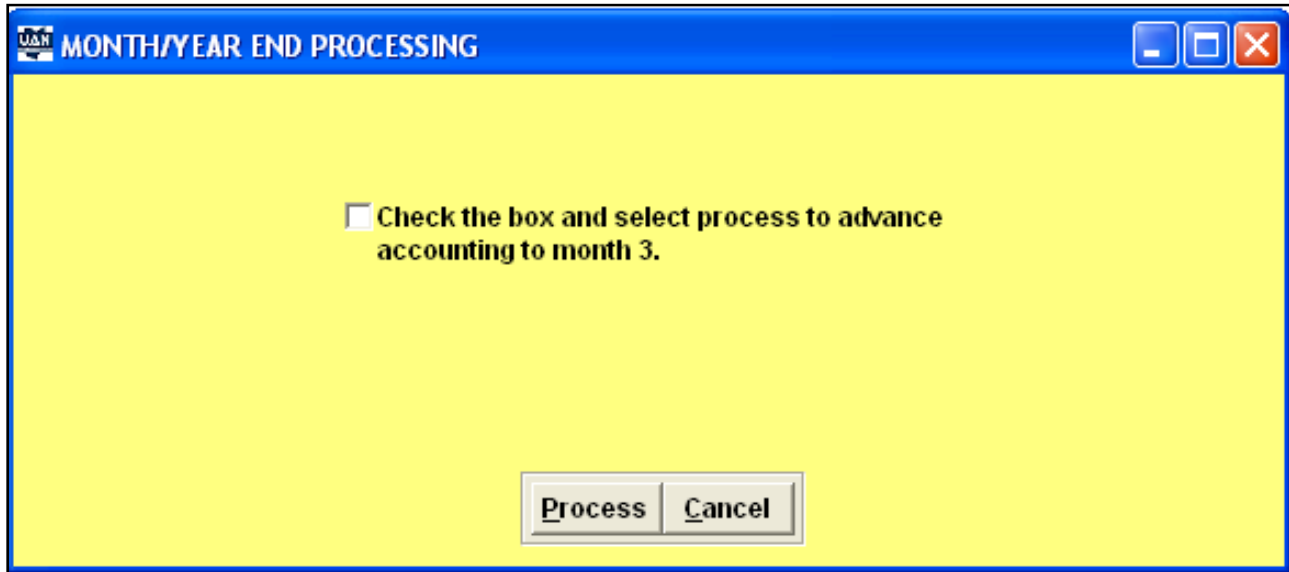


Chapter 12

Month/Year End Processing

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing



Overview

The Month End Processing application performs necessary housekeeping at the end of an accounting period and is used at the close of each month to advance the system processing date to the first day of the next month. All transactions for the current accounting month must be entered before this application is used to advance the system to the next month.

Steps to Access

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

Data Entry

Required Fields

1. A check mark must be placed in the box beside the question, "Do you want to change the accounting month to month ___?"

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

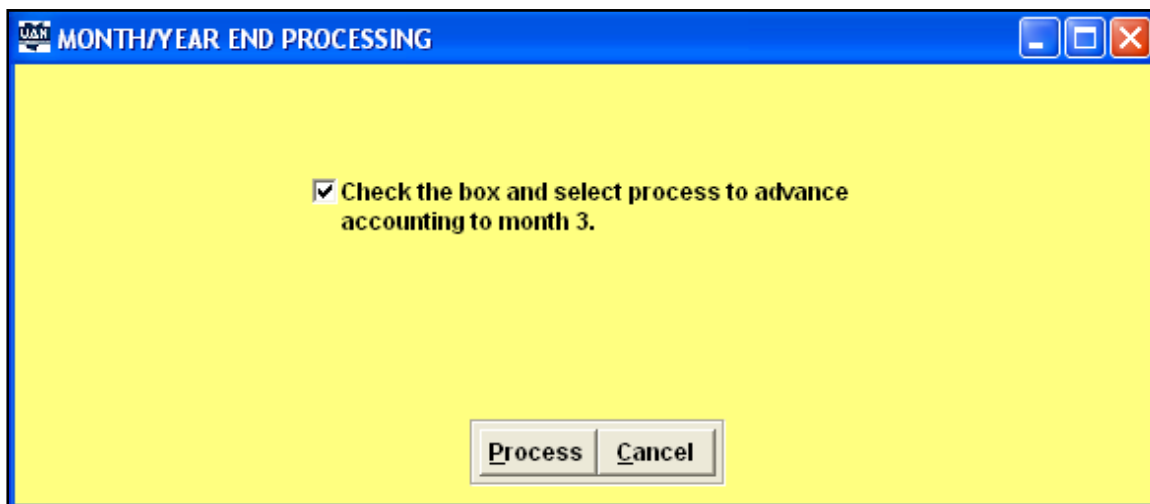
If there are any existing transactions (i.e. purchases, payments/charges, receipts) that have been recorded but not posted, the system will remind you that the dates will be updated to the current system processing date when they are posted and ask if you wish to continue to change months.

If a bank reconciliation has not been posted for the current month, the system will remind you and ask if you wish to continue.

Once the month is advanced successfully, the system will remind you that a monthly backup must be completed and will automatically take you back out to the Windows desktop. You will not be able to re-enter the Accounting software until a monthly backup has been done.

Example 12-A

The following is an example of advancing to the next accounting month:



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Accounting/Payroll Maintenance Month/Year End Processing

Overview

The following 2011 Year End Procedures is a convenient guide to helping entities close the current accounting year and advance to the new accounting year. Where appropriate you will be referred to the Accounting and/or Payroll manuals for detailed discussions concerning a procedure.

Your system must be on software Version 16.0 to advance Accounting and/or Payroll to the new year.

Follow the steps that are appropriate for your entity:

- 1. Accounting and Payroll entities:** (including entities that have completed their payroll set up in 2011 for use in 2012) will follow all steps.
- 2. Accounting Only entities** will **Complete IV. Close Accounting, All Sections** starting on page 30, and **VI. Begin Accounting New Year Procedures, All Sections** starting on page 50.
- 3. New Entities that have been advanced to 2012**, to set up system files in 2012 and process transactions in 2012, **Complete VI. Begin Accounting New Year Procedures, All Sections** starting on page 50 **Complete III. Begin The New Year Payroll Procedures, All Sections** starting on page 9 if your entity will be using the payroll software.

Choose one of the following procedures to close the current year and to advance to the new year:

- 1. Close the payroll system, advance the payroll system to 2012 and begin processing 2012 payrolls while the accounting system remains in 2011.**

This will allow you to move into 2012 for payroll processing purposes before you have completed your year end accounting procedures such as your bank reconciliation or annual financial reports. You will be able to process payrolls through the month of January before you will be forced to close the accounting system. You will be able to process payroll reports for either year after the payroll system is closed and you will be able to process your 2011 W-2's in either year. You will also be able to carry outstanding 2011 withholdings forward for payment in 2012.

The procedure of processing payroll in 2012 while accounting is processing in 2011 is called Temporary Payroll Mode which we refer to as 'operating in temp mode'. We wanted to make you aware of the following conditions that occur while operating in temp mode:

- ▶ Temporary appropriations are established as \$999,999,999.99 for all salary and employer share accounts.
- ▶ Appropriation accounts cannot be deactivated.

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Accounting/Payroll Maintenance Month/Year End Processing

- ▶ The software date will read 12-XX-2011 for all payroll screens except payroll processing, payroll maintenance and 2012 payroll report screens.
 - ▶ Prior Year payroll warrants, withholding warrants and vouchers cannot be voided.
 - ▶ W-2 information that is printed will be 2011 W-2 information, 2012 W-2 information cannot be printed until accounting is advanced to 2012.
 - ▶ ODJFS forms and the generate file for data transfer function can only be utilized for 2011.
 - ▶ All payroll transactions posted while in temp mode will not be updated to accounting until accounting is advanced to 2012, and the accounting date equals the payroll transaction date with the exception of the Payment Register report. You can view the 2012 earmarked payroll warrants in this report by using the Selected Date Period option prior to advancing to 2012.
1. Routine backups will not be forced; however, we strongly suggest that you perform routine backups.
 2. Multiple screen functionality not available in Temporary Payroll Mode.
2. Close both the accounting and payroll systems at the same time. Payroll must be advanced to the new year before accounting can be advanced to the new year.

This option can be used by anyone who has all year-end procedures completed well in advance of their first 2012 payroll. This is also the approach that will be used by those members that are scheduled to start using the payroll system in January but set the payroll system up in 2011.

The year-end procedures are separated into the following two main sections:

- ▶ Closing 2011 Payroll (must be done before any 2012 payrolls are processed)
- ▶ Closing 2011 Accounting (must be done before February 2012 and before any 2012 accounting transactions are processed through the system)

Note: Regardless of the option selected, the steps to close the year are identical and either approach (1 or 2) may entail additional time to complete. The only difference you will experience is the timing of performing the steps.

3. If you are an accounting only entity, you will simply close accounting and advance accounting to the new year.

Note: If you are an accounting only entity, contact the UAN Support Line if you have access to the payroll software. If you have utilized the payroll software and request to deactivate the payroll software, all unpaid withholdings must be paid or adjusted before the payroll software is deactivated.

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

Following the steps outlined in this document will allow you to close the year in an orderly fashion. It is important that the steps be completed in the order listed below to allow a smooth transition into 2012.

I. COMPLETE ALL DECEMBER PAYROLL TRANSACTIONS

1. The system will automatically remove all payroll files which have been deleted or do not have an active check mark during the carry forward process unless unpaid withholdings, leave balances or December OPERS or OP&FPF earnings exist. It is very important to activate any files that you do not want to be removed during the carry forward process, such as seasonal employees that do not have an active check mark (**Active**).
2. Outstanding withholdings that are not paid in 2011 will be carried forward to 2012. Make sure that you do not carry forward withholdings that should be paid or cleared in 2011.
3. All payroll warrants, EFT's, withholding warrants and vouchers that will be paid in 2011 need to be processed and issued before advancing payroll to the new year. Create and transmit all 2011 EFT Batches before advancing to 2012. No action is required in 2011 for any payroll warrants, EFT's, withholding warrants and vouchers that will be paid in 2012.
4. Record any new funds or accounts you will need for payroll in the new year. If the funds or accounts are not recorded before you close payroll, they will not be available for payroll until after you have closed accounting and moved into the accounting new year.
5. Make sure that your '**Federal Tax Id**' and '**Ohio Tax Id**' numbers are in your 'Address Entity File' in Address Maintenance. All areas that use federal and state Id numbers throughout the system will reference this file for federal and state Id information. Select 'Accounting', 'Maintenance', 'Address Maintenance', click on 'Edit' and select your 'Entity Address File', to check your federal and state employer identification numbers.
6. Make sure the '**School District**' has been filled in for all school district withholdings under Entity File. This information is required for printing W-2's. To verify this information, select 'Payroll', 'Maintenance', 'Entity File', 'Withholding', 'Edit' and then select the school withholding Id.
7. Make sure the '**W-2 Abbreviation**' has been filled in for all local withholdings under Entity File. This information is required for printing W-2's. To verify this information, select 'Payroll', 'Maintenance', 'Entity File', 'Withholding', and 'Edit' and then select the local withholding Id.

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

8. The W-2's will be generated based on information in the payroll system. It is important that you make all adjustments to employee earnings records through the payroll system before closing 2011.

Once all 2011 payroll warrants, EFT's, withholding warrants and vouchers have been issued, and EFT Batches have been created and transmitted, determine whether any Batch Wages, Batch Withholdings or Earmarked transactions exist by printing the following three reports

- PRINT/SCREEN SUMMARY WAGES REPORT – to determine if batch wages exist. If batch wages exist, you must print and post to cash or delete these transactions before payroll can be advanced to the new year.

Steps to Access

Select **Payroll**
Select **Reports**
Select **General Payroll Reports**
Select **Batch**
Select **Summary Wages**

- PRINT/SCREEN WITHHOLDING PAYMENTS REPORT - to determine if batch withholdings exist. If batch withholdings exist, you must print and post to cash or delete these transactions before payroll can be advanced to the new year.

Steps to Access

Select **Payroll**
Select **Reports**
Select **General Payroll Reports**
Select **Batch**
Select **Withholding Payments**

- PRINT/SCREEN EARMARKED REPORT - to determine if earmarked payroll transactions exist. If payroll transactions exist that have not been posted to cash, you must post these transactions to cash before payroll can be advanced to the new year.

Steps to Access

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

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

II. CLOSE PAYROLL

A. ADJUST WITHHOLDINGS

It will be necessary to clear/unencumber any withholdings paid through accounting if this step wasn't performed throughout the year. An example of paying withholdings through accounting would be, if withholdings were generated through payroll but never paid through payroll. The payroll encumbrances will have to be cleared in order to report the correct financial information at year end.

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

1. Payroll warrant is printed and the gross amount of the payroll warrant is encumbered. At this time, the system separates the net amount and withholding amounts. Even though the system encumbers these amounts together as the gross, these amounts are subtracted from cash separately based on the actual date paid.
2. When payroll and accounting files are integrated, the net amount of the payroll warrant is subtracted from cash.
3. Withholding warrant or voucher is printed and the employer's share is encumbered.
4. When payroll and accounting files are integrated, the employers' share and employees' withholding amounts are subtracted from cash. When all associated withholdings, to the payroll check have been written, and the payroll/accounting files have been integrated, all associated withholdings and net amounts equaling the gross amount of the payroll check will have been subtracted from cash.

If you have paid withholdings through the accounting software, please follow the Adjust Withholdings procedure. Otherwise, process withholdings as normal.

- PRINT/SCREEN UNPAID WITHHOLDING MONTHLY - to view unpaid withholdings.

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Accounting/Payroll Maintenance Month/Year End Processing

Steps to Access

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

- ADJUST WITHHOLDINGS THAT WERE PAID PREVIOUSLY THROUGH ACCOUNTING

Steps to Access

- Select **Payroll**
- Select **Transactions**
- Select **Payroll Utilities**
- Select **Adjust**
- Select **Withholdings**
- Select **Prior Year** and/or **Current Year**
 - ▶ Refer to UAN Payroll Manual for detailed procedures on how to clear and unencumber any withholdings shown on the report.
 - ▶ Title: **Payroll Utilities, Adjust Withholding - Current Year and/or Prior Year**
 - ▶ Page: Chapter 3 Pg. 10

- RE-PRINT/SCREEN UNPAID WITHHOLDING MONTHLY - to verify that the amounts shown are legitimate and will be carried forward to 2012 for payment. **IMPORTANT Clearing withholdings carried forward to the next year 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.**

Steps to Access

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

- DELETE UNUSED FUNDS, REVENUES, AND APPROPRIATIONS

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

To make the transition to GASB smoother, delete any unused funds, revenue account codes or appropriation account codes that were not used in 2011.

Note: A fund cannot be deleted until all revenue and/or appropriation accounts in that fund are deleted.

Please reference VII. Begin Accounting New Year Procedures on page 55 of this document for steps to delete unused funds, revenues and appropriations.

B. PERFORM PAYROLL YEAR END PROCESSING

Steps to Access

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

Once you select 'Process', the system will automatically display two system messages to make sure that you are ready to complete the process of advancing your payroll system to the new year. To proceed, you just need to select 'Yes' on both of these questions. If you need to cancel the process, then you can select 'No' to return to the Payroll Maintenance Menu.

The system will check to make sure that the system date is in December, that your software is on the correct version and that payroll has not already been advanced. The system will perform system checks to verify that all steps to close payroll 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 (or steps) you need to complete, and you will be returned to the Payroll Maintenance Menu. After you have completed the step (or steps) detected by the system, perform this process again. If everything is correct, you will be permitted to carry payroll forward.

Attention: The payroll carry forward process will display an Employee Id Conversion table. This will force you to change any existing employee Id's that contain *invalid* characters by designating them with an asterisk '*'. It will also give you the opportunity to change existing employee Id's that you wish to modify. For example, an employee got married and you would like to update the Id to the 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. If you need to change an employee Id, select the employee and click on the 'Edit' button. Be sure to click on the 'Save' button to save the new employee Id. The option to change the Id's will not exist after you carry payroll forward. Once you complete the Employee Id Conversion table, select 'Process'.

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Accounting/Payroll Maintenance Month/Year End Processing

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. If you need to change a withholding description, select the withholding and click on the 'Edit' button. Be sure to click on the 'Save' button to save the new withholding description. Once you complete the Withholding Description Conversion process, select 'Process'.

A system message will be displayed when the Payroll Year End Process for 2011 has been completed and your payroll software has been advanced to 2012. Next, you will be instructed to click on 'OK' to exit the software. The system will exit you back out to the main UAN window. Select the Accounting and Payroll software icon to enter back into the software as normal.

Note: Even though you have completed advancing your payroll software to 2012, you will still enter the Accounting and Payroll software main menu with the processing date of 12/XX/2011.

C. TEMPORARY PAYROLL MODE

Now that you have moved into the new year with payroll, you will be in the Temporary Payroll Mode until you close accounting. While in the Temporary Payroll Mode, any activity in the 'Payroll Transaction' and 'Payroll Maintenance' menus will be in the new year (2012) with a 'software date' of January 1st of the new year (2012).

Note: That multiple screen functionality will not be available in Temporary Payroll Mode.

Note: Payroll warrants, EFT's, withholding warrants and vouchers may only be dated in January while in the Temporary Payroll Mode.

All active salary and employer share temporary appropriations will be established at the maximum amount of \$999,999,999.99. This temporary amount will be adjusted to reflect the actual amount that was encumbered during the temporary payroll period when accounting is advanced to 2012.

The 'Payroll Reports' menu will provide you with the option of running the report for the old year (2011) or the new year (2012). If you select 2012 for the report, the 'processing date' will be January 31st of 2012. This option is only available until you close accounting. W-2's and ODJFS are the exception to this rule. Any option you select from the 'W-2 Menu' will be for 2011. The December OPERS and OP&FPF reports may be run from either 2011 or 2012.

Note: If you have any pay periods which end in December but the payroll warrants are dated in January, you will want to run the December OPERS and OP&FPF reports from 2012 so they will include all pay periods ending in December.

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

III. BEGIN THE NEW YEAR PAYROLL PROCEDURES

A. EDIT EXISTING EMPLOYEE HISTORY AND ENTITY FILES

Some of the following steps pertain to the payroll setup, and some pertain to individual employee records. Pay attention to the **bolded** words to insure the proper step is being completed.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Edit and Information**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Information**
- ▶ Page: Chapter 11 Pg. 1

DELETE INACTIVE EMPLOYEES FROM INFORMATION RECORDS

Delete inactive employees that will not be reinstated as an active employee or employees that were setup in error or no longer needed. If you have paid employees in the previous year that will not be employed in the new year or you recorded an employee in error during the conversion process, it may be necessary to delete these employees' records. Deleting an inactive employee will delete all related job, earnings and withholdings information for 2012.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Delete and Information**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Information – Delete Function**
- ▶ Page: Chapter 11 Pg. 4

DELETE INACTIVE JOB INFORMATION FROM EMPLOYEE HISTORY

Delete any job information that was set up in error or that you will not need in the new year. It may be necessary to delete these employees' records. Deleting an inactive job will delete all related earning category and withholding information for 2012.

Steps to Access

Select **Payroll**

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Select **Maintenance**

Select **Employee History**

Select **Delete and Job**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Job - Delete Function**
- ▶ Page: Chapter 11 Pg. 9

- PRINT/SCREEN GENERAL INFORMATION REPORT - to verify job information that was deleted from Employee History. This report can be printed for 2011 or 2012. To verify job information that was recorded, print the report for 2012.

Steps to Access

Select **Payroll**

Select **Reports**

Select **Information & Status Reports**

Select **Employee**

Select **General Information**

- DELETE INACTIVE EARNING INFORMATION FROM EMPLOYEE HISTORY
Delete any earning information that was set up in error or that you will not need in the new year. It may be necessary to delete these employees' records.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Delete and Earning**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Earning – Delete Function**
- ▶ Chapter 11 Pg. 15

- PRINT/SCREEN GENERAL INFORMATION REPORT – to verify earning type information that was deleted from Employee History. This report can be printed for 2011 or 2012. To verify earning type information that was deleted, print the report for 2012.

Steps to Access

Select **Payroll**

Select **Reports**

Select **Information & Status Reports**

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Select **Employee**
Select **General Information**

- DELETE INACTIVE WITHHOLDING INFORMATION FROM EMPLOYEE HISTORY - Delete any withholding information that was set up in error or withholding that you will not need in the new year. It may be necessary to delete these employees' records.

Steps to Access

Select **Payroll**
Select **Maintenance**
Select **Employee History**
Select **Delete and Withholding**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Withholding – Delete Function**
- ▶ Chapter 11 Pg. 26

- PRINT/SCREEN GENERAL INFORMATION REPORT – to verify withholding information that was deleted from Employee History. This report can be printed for 2011 or 2012. To verify withholding information that was deleted, print the report for 2012.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Employee**
Select **General Information**

- DELETE UNUSED WITHHOLDINGS FROM THE ENTITY FILE
Delete inactive withholdings that will no longer be used or that were set up in error. Local, School, Misc., Deferred, and Union withholding's can be deleted from the payroll system. Standard withholdings such as Federal, Ohio, OPERS, and OP&FPF cannot be deleted from the Entity File.

Steps to Access

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Withholding**
Select **Delete**

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- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Entity File, Withholding – Delete Function**
- ▶ Chapter 12 Pg. 8

- PRINT/SCREEN WITHHOLDING INFORMATION LISTING REPORT – to verify withholding information that was deleted from the Entity File. This report can be printed for 2011 or 2012. To verify withholding information that was deleted, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **General Payroll Reports**
- Select **Withholding**
- Select **Withholding Information Listing**

- DELETE UNUSED EARNINGS FROM THE ENTITY FILE
Delete inactive earning categories that will no longer be used or that were set up in error. Standard UAN Earning 100 - Salary, 200 – Hourly Wages, 300 – Overtime Wages, 400 – Per Item Wages, 500 – Comp Time, 510-Holiday Leave, 520-Personal Leave, 530 – Sick Leave, 540 – Vacation Leave, 600 – Other Leave, 700 – Tax Item, 800 – Non-Tax 900 – Non-Retirement or 980 – Non Cash Item cannot be deleted from the payroll system. If you edited some of these Earning categories and assigned a different name, these earning category numbers cannot be deleted.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Earning**
- Select **Delete**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Earning – Delete Function**
 - ▶ Chapter 12 Pg. 12

- PRINT/SCREEN EARNING INFORMATION LISTING REPORT – to verify earning type information that was deleted from the payroll system files. This report can be printed for 2011 or 2012. To verify earning information that was deleted, print the report for 2012.

Steps to Access

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- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Entity**
- Select **Earnings Information Listing**

DELETE UNUSED DEPARTMENTS FROM THE ENTITY FILE

Delete inactive departments that will no longer be used or that were set up in error.

Reminder: If you assigned the department to an employee job, you must edit the job and replace the department before it can be deleted.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Department**
- Select **Delete**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Department – Delete Function**
 - ▶ Chapter 12 Pg. 15

- PRINT/SCREEN DEPARTMENT LISTING REPORT – to verify department information that was deleted from the payroll system files. This report can be printed for 2011 or 2012. To verify department information that was deleted, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Entity**
- Select **Department Listing**

DELETE UNUSED PAYEES FROM THE ENTITY FILE

Delete inactive payroll payees that will no longer be used or that were set up in error. Standard UAN payroll payees 1-FEDERAL, 2-OHIO, 3-OPERS, 4-OP&FPF, or 5-ODJFS cannot be deleted from the payroll system.

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Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Payee**
- Select **Delete**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Payee - Delete Function**
 - ▶ Chapter 12 Pg. 3

RECORD NEW PAYEES IN THE ENTITY FILE

If you have new payees to be established for the new year, it will be necessary to record these payees in the Entity File.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Payee**
- Select **Record**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Payee - Record**
 - ▶ Chapter 12 Pg. 2

- PRINT/SCREEN PAYROLL PAYEE INFORMATION REPORT - to verify payee information that was recorded or deleted. This report can be printed for 2011 or 2012. To verify payee information that was recorded or deleted, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **General Payroll Reports**
- Select **Payee**
- Select **Payee Information**

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- RECORD WITHHOLDINGS IN THE ENTITY FILE – If you have new deductions to be established for the new year, it will be necessary to record these withholdings in the Entity File. See ‘**2012 OPERS, OP&FPF, ODJFS and Medicare Rates**’, memo before starting this step.
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Withholding - Record**
 - ▶ Chapter 12 Pg. 7

Steps to Access

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Withholding**
Select **Record**

- PRINT/SCREEN WITHHOLDING INFORMATION LISTING REPORT - to verify withholding information that was recorded to the payroll system files. This report can be printed for 2011 or 2012. To verify withholding information that was recorded, print the report for 2012.

Steps to Access

Select **Payroll**
Select **Reports**
Select **General Payroll Reports**
Select **Withholding**
Select **Withholding Information Listing**

- RECORD NEW EARNING INFORMATION IN THE ENTITY FILE
If you have new earning types to be established for the new year, it will be necessary to record these earning types in the Entity File.

Steps to Access

Select **Payroll**
Select **Maintenance**
Select **Entity File**
Select **Earning**
Select **Record**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Entity File, Earning - Record**
- ▶ Chapter 12 Pg. 9

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- PRINT/SCREEN EARNINGS LISTING REPORT - to verify earning information that was recorded in the Entity File. This report can be printed for 2011 or 2012. To verify earning information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Entity**
- Select **Earnings Information Listing**

- RECORD NEW DEPARTMENTS IN THE ENTITY FILE

If you have new departments to be established for the new year, it will be necessary to record these departments in the Entity File.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Department**
- Select **Record**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Department - Record**
 - ▶ Chapter 12 Pg. 13

- PRINT/SCREEN DEPARTMENT LISTING REPORT - to verify department information that was recorded in the Entity File. This report can be printed for 2011 or 2012. To verify department information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Entity**
- Select **Department Listing**

- RECORD NEW EMPLOYEE INFORMATION IN EMPLOYEE HISTORY

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If you have new employees to be established for the new year, it will be necessary to record these employee records at this time. If you record a new employee, you will have to record employee information, employee job information, employee earning category information and employee withholding information before the new employee information can be printed. Once all this information is established, you can print the Employee General Information report as instructed on page 11 of this document.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Record and Information**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Information – Record**
- ▶ Chapter 11 Pg. 1

RECORD NEW JOB INFORMATION IN EMPLOYEE HISTORY

If you have existing employees who have been assigned new jobs or additional jobs for the new year, it will be necessary to record these jobs to employees' records at this time.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Record and Job**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Job – Record**
- ▶ Chapter 11 Pg. 6

RECORD NEW EARNING INFORMATION IN EMPLOYEE HISTORY

If you have existing employees who have been assigned new earnings for the new year, it will be necessary to add these earnings to employees' records at this time.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Record and Earning**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Earning - Record**

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▶ Chapter 11 Pg. 11

RECORD NEW WITHHOLDING INFORMATION IN EMPLOYEE HISTORY

If you have existing employees who have new withholdings for the new year, it will be necessary to add these withholdings to employees' records at this time.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Record and Withholding**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Withholding - Record**
- ▶ Chapter 11 Pg. 16

ESTABLISH EMPLOYEE SKIP DEDUCTION RECORDS (if applicable)

Skip deduction needs to be established at the beginning of each year. The system will not check prior year payroll withholdings to determine if a pay period should be skipped.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Employee History**

Select **Edit and Withholding**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Employee History, Withholding**
- ▶ Chapter 11 Pg. 19

PRINT/SCREEN GENERAL INFORMATION REPORT - to verify new employees and existing employee information that was recorded in Employee History. This report can be printed for 2011 or 2012. To verify employee information that was recorded, print the report for 2012.

Steps to Access

Select **Payroll**

Select **Reports**

Select **Information & Status Reports**

Select **Employee**

Select **General Information**

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EDIT INFORMATION RECORDS IN EMPLOYEE HISTORY

If you have existing employees who have new addresses, name change or Federal & State exemptions or status changes it will be necessary to edit this information at this time.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Edit and Information**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Employee History, Information**
 - ▶ Chapter 11 Pg. 4

- PRINT/SCREEN GENERAL INFORMATION REPORT - to verify new employees and existing employee information that was recorded in Employee History. This report can be printed for 2011 or 2012. To verify employee information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **General Information**

EDIT JOB RECORDS IN EMPLOYEE HISTORY

If you have existing employees who have new jobs or you need to update current job information for the new year, it will be necessary to edit these job records at this time.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Edit and Job**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Employee History, Job**
 - ▶ Chapter 11 Pg. 6

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- PRINT/SCREEN GENERAL INFORMATION REPORT - to verify new employees and existing employee information that was recorded in Employee History. This report can be printed for 2011 or 2012. To verify employee information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **General Information**

- EDIT EARNING RECORDS IN EMPLOYEE HISTORY
If you have existing employees who have different earning information for the new year, it will be necessary to edit these earning records at this time. This would include different pay rates, pay categories, pay frequencies, pay period hours or payroll appropriation account codes.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Edit and Earning**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Employee History, Earning**
 - ▶ Chapter 11 Pg. 15

- PRINT/SCREEN GENERAL INFORMATION REPORT - to verify new employees and existing employee information that was recorded in Employee History. This report can be printed for 2011 or 2012. To verify employee information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **General Information**

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EDIT WITHHOLDING RECORDS IN EMPLOYEE HISTORY

If you have existing employees whose withholding amounts have changed for the new year, it will be necessary to edit these withholding records at this time.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Edit and Withholding**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Employee History, Withholding**
 - ▶ Chapter 11 Pg. 25

ESTABLISH SKIP DEDUCTION RECORDS IN EMPLOYEE HISTORY (if applicable)

Skip deductions need to be established at the beginning of each year. The system will not check prior year payroll withholdings to determine if a pay period should be skipped.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Edit and Withholding**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Employee History, Withholding**
 - ▶ Chapter 11 Pg. 19

- PRINT/SCREEN GENERAL INFORMATION REPORT - to verify new employees and existing employee information that was recorded to employees' files. This report can be printed for 2011 or 2012. To verify employee information that was recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **General Information**

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EDIT PAY FREQUENCIES IN THE ENTITY FILE

Make sure you edit your pay frequencies so your first payroll scheduled to be paid in 2012 will have the correct pay period information. It is necessary to enter the last pay period to reflect the last ending pay period for each frequency you will be using.

Steps to Access

Select **Payroll**

Select **Maintenance**

Select **Entity File**

Select **Frequency**

Select **Edit**

- ▶ Refer to UAN Payroll Manual
- ▶ Title: **Entity File, Frequency**
- ▶ Chapter 12 Pg. 16

ENTER LEAVE BALANCES AS OF 01/01/12

For employees receiving lump sum amounts at the beginning of the year or employees that are not entitled to use carryover leave balances, enter 01/01/12 leave balances as shown below. 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 holiday balances for these employees.

2011 leave balances were carried forward. Enter a positive or negative number to the existing balance to establish the 01/01/12 leave balance.

Examples:

Current Leave Balance	0.00
Number of Hours to Establish	<u>80.00</u>
Leave Balance After Establishment	80.00
Current Leave Balance	24.00
Number of Hours to Establish	<u>16.00</u>
Leave Balance After Establishment	40.00
Current Leave Balance	32.00
Number of Hours to Establish	<u>-8.00</u>
Leave Balance After Establishment	24.00

Suggestion for tracking Holiday Leave:

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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.

A Prorate Leave selection has been added to the Employee History Earning screen for leave types 520, 530, 540 and all 600 leave types. **If you are going to setup Prorate Leave for employees, see Employee History, Earning under Chapter 11 in the UAN Payroll Manual before you start this step.**

Steps to Access

- Select **Payroll**
- Select **Transactions**
- Select **Payroll Utilities**
- Select **Adjust**
- Select **Leave**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Payroll Utilities, Adjust Leave**
 - ▶ Chapter 3 Pg. 1

- PRINT/SCREEN LEAVE REPORT - to verify 2012 leave balances that were entered for employees. This report can be printed for 2011 or 2012. To verify leave balances that were recorded, print the report for 2012.

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **General Payroll Reports**
- Select **Leave**

- RECORD, EDIT OR DELETE ADDITIONAL INFORMATION (Optional)
Record, edit or delete Employee History - Additional Information or Entity File - Additional Information if desired.

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Employee History**
- Select **Record, Edit or Delete and Additional**
 - ▶ Refer to UAN Payroll Manual

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- ▶ Title: **Employee History, Additional**
- ▶ Chapter 11 Pg. 27

Steps to Access

- Select **Payroll**
- Select **Maintenance**
- Select **Entity File**
- Select **Additional**
- Select **Record, Edit or Delete**
 - ▶ Refer to UAN Payroll Manual
 - ▶ Title: **Entity File, Additional**
 - ▶ Chapter 12 Pg. 20

- PRINT/SCREEN EMPLOYEE ADDITIONAL INFORMATION REPORTS (Optional)

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **Additional Information**
- Select **Employee Additional Information**

- PRINT/SCREEN ENTITY ADDITIONAL INFORMATION REPORTS (Optional)

Steps to Access

- Select **Payroll**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Employee**
- Select **Additional Information**
- Select **Entity Additional Information**

You are now ready to proceed with processing year 2012 payroll transactions.

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B. W-2'S

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 step 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 2006 was the last year for filing W-2 forms on diskette.

1. Collect W-2 Data

Note: 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

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

2. Print W-2 Report

Steps to Access

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

3. Edit W-2 Data (If needed)

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 or Last name 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.

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Steps to Access

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

4. Print W-2's and W-3's

Employers are 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. Employers are also now required to indicate the 'Kind of Employer' on the W-3 form. If you are not sure, please contact your contact at the Internal Revenue Service or your local legal counsel.

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 16.0 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.

Note: For entities **with a large number of W-2's (e.g. more than 75 employees) and that are going to print W-2's on blank paper**, please perform the following steps before you go into the Accounting and Payroll software to print W-2's on blank paper:

- Click on the 'Start' button.

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- Click on the ‘Printers and Faxes’ menu option.
- In the ‘Printers and Faxes’ window, right click on the ‘Dell Laser Printer 1720dn’ and left click on ‘Properties’.
- Click on the ‘Advanced’ tab in the ‘Dell Laser Printer 1720dn Properties’ window.
- Select the ‘Print Directly to Printer’ option.
- Click the ‘Ok’ button.
- Close all of the open windows and go into the Accounting and Payroll software to print your W-2’s.
- Once you are finished with the W-2’s, exit the Accounting and Payroll software.
- Click on the ‘Start’ button.
- Click on the ‘Printers and Faxes’ menu option.
- In the ‘Printers and Faxes’ window, right click on the ‘Dell Laser Printer 1720dn’ and left click on ‘Properties’.
- Click on the ‘Advanced’ tab in the ‘Dell Laser Printer 1720dn Properties’ window.
- Select the ‘Spool print documents so program finishes faster’ option.
- Select the ‘Start printing immediately’ option.
- Click on the ‘Ok’ button.
- Close all of the open windows.

Steps to Access

Select **Payroll**.

Select **Reports**.

Select **Yearly Reports**.

Select **Print W-2 and W-3 Forms**.

5. Create Electronic File and W-3.

Steps to Access

Select **Payroll**.

Select **Transactions**.

Select **Payroll Utilities**.

Select **W-2**.

Select **Generate File for Data Transfer**.

If you are filing electronically and have properly registered with the Social Security Administration’s Business Services Online (BSO) as mentioned on page 25 of this document, please follow their instructions to log in and upload your wage file that you generated. The file is located in the folder C:_UAN_Efiles and will be named ‘W2report.txt’.

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- PRINT/SCREEN UNPAID WITHHOLDING MONTHLY REPORTS (Optional)
If you carried outstanding withholdings forward, verify carryover withholdings and process carryover withholdings as needed.

Steps to Access

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

PROCESSING YEAR 2012 PAYROLL TRANSACTIONS

- BEGIN YEAR 2012 PAYROLL PROCESSING:
 1. Record Wages
 - ▶ Refer to UAN Payroll System Manual – for detailed entry
 - ▶ Titles: **Wages, Record**
 - ▶ Chapter 1 Pg. 1
 2. Print/Screen Batch Payroll Reports
 - ▶ Refer to UAN Payroll System Manual – for detailed entry
 - ▶ Titles: **Print/Screen Batch Reports**
 - ▶ Chapter 4 Pg. 1
 3. Edit Wages (if applicable)
 - ▶ Refer to UAN Payroll System Manual – for detailed entry
 - ▶ Titles: **Wages, Record (Select Edit instead of Record)**
 - ▶ Chapter 1 Pg. 6
 4. Print/Screen Earnings & Credits
 - ▶ Refer to UAN Payroll System Manual – for detailed entry
 - ▶ Titles: **Print/Screen Batch Reports**
 - ▶ Chapter 4 Pg. 1

Note: 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.

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CONCLUSION OF BEGIN YEAR 2012 PAYROLL PROCESSING!

Continue to process your January payroll until you are ready to close accounting for 2011 and move accounting into 2012. **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 you to process payroll transactions up to 30 days in advance.

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IV. CLOSE ACCOUNTING

A. COMPLETE ALL DECEMBER ACCOUNTING TRANSACTIONS

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 2011. 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.

Prior to closing your records on the UAN system, issue any remaining 2011 receipts and write all the voucher/warrants for your last meeting in December. This includes accounting warrants for payments to vendors,...etc. and all payroll related warrants being issued through accounting for those users not using the payroll system in 2011. Payroll related warrants being issued through accounting may include payments to employees as well as payments for all 2011 withholdings (OPERS, Federal Tax, State Tax,... etc.) After all 2011 transactions have been entered for your last meeting, follow the procedures below to complete year end.

1. CLOSE ALL PURCHASE ORDERS AND/OR BLANKET CERTIFICATES NOT TO BE CARRIED FORWARD.

Prior to advancing to the new year, close all purchase orders and/or blanket certificates, with the exception of purchase orders and/or blanket certificates that were encumbered in 2011 for commitments not yet paid or not completely paid by December 31, 2011. 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. **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.**

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

Any PO’s and/or BC’s with a zero balance will automatically be removed. They do not need to be closed. After the system has been advanced to the new year, you will establish the purchase orders needed for new year processing. This process is discussed in new year procedures to open purchase orders.

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Steps to Access

- Select **Accounting**
- Select **Transactions**
- Select **Accounting Utilities**
- Select **Purchases**
- Select **Close**
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Accounting Utilities, Purchases**
 - ▶ Chapter 6 Pg. 4

2. HOW TO HANDLE INVESTMENTS (CERTIFICATES OF DEPOSIT,... ETC.)

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. If a certificate of deposit matures December 31, the current year must be kept open on the system until the associated interest is posted for the certificate of deposit. The interest must be applied before it can be closed or rolled over. Contact the bank to determine the amount of interest credited to your account or the investment through December 31 prior to advancing to the new year.

Steps to Access

- Select **Accounting**
- Select **Transactions**
- Select **Receipts**
- Select **Record**
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Receipts, Record Receipts**
 - ▶ Chapter 3 Pg. 1

B. PERFORM DECEMBER 31st BANK RECONCILIATION

The bank reconciliation for December should be performed as the last step prior to entering the manual Annual Financial Report Information. Remember, you are not to begin data entry for the Annual Financial Report until you have installed Version 16.0 of the software. Use the 2011 year end procedures as your guide to enter Annual Financial Report manual information.

All 2011 accounting transactions must be completed prior to performing your December 31st bank reconciliation!

Please note that 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

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each time. The system will offer you the option to void the existing reconciliation in order to post an updated reconciliation. When processing a secondary corrective reconciliation, you will have to reenter all previous entries. For example, primary checking balance, deposits in transit, other adjusting factor, and once again mark all warrants that cleared on or before December 31st as cleared.

Since all interest and deposits should be posted prior to advancing to the new year, there should not be any 'Other Adjusting Factors' posted to the bank reconciliation. However, should it be necessary for you to use an amount in the 'OAF' field of your bank reconciliation, be sure to describe thoroughly what these amounts represent. If you cannot reconcile for the December 31st period, do not 'plug' in an amount to make it balance. Please review your Bank Reconciliation Quick Tips for guidance.

1. IF BANK STATEMENT IS RECEIVED ON DECEMBER 31

You must follow the procedures discussed above prior to carrying forward to the new year.

2. IF BANK STATEMENT IS RECEIVED IN JANUARY

Do not advance accounting to the new year until the December bank reconciliations has been performed on the system. New year accounting transactions will have to be done manually until the bank statement is received and the reconciliation is complete. You will be able to process payroll system transactions for 2011 provided you have closed payroll. You may consider contacting the banking institution to request a copy of your statement early.

Note: All 2011 accounting transactions must be completed prior to performing your December 31st bank reconciliation! If transactions are posted after completing the December bank reconciliation, the December bank reconciliation must be voided and reentered before advancing to the new year.

After the December bank reconciliation has been completed and you have entered your manual Annual Financial Report information, the system can be advanced to the new year.

Steps to Access

Select **Accounting**

Select **Transactions**

Select **Cash Management**

Select **Primary Bank Reconciliation**

Select **Record**

▶ Refer to UAN Accounting Manual

▶ Title: **Cash Management/Primary Bank Reconciliation**

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► Chapter 4 Pg. 2

C. **PRINT ALL YEAR END ACCOUNTING REPORTS**

You should print the following reports for Year to Date (YTD). Regardless of what reports have been printed at the close of each month, the Audit staff recommends that you have YTD reports printed and in your possession. Month to Date (MTD) reports are acceptable if you are sure you have printed them each month. Be sure to review the reports you have printed throughout the year against the list below. If you have these reports as suggested, it is permissible for you to skip the YTD printing. These reports should be printed after you have completed the final December bank reconciliation.

GENERAL ACCOUNTING REPORTS

Cash Journal
Cash Summary By Fund
Appropriation Ledger
Investment Journal
Revenue Ledger

INFORMATION & STATUS REPORTS (Accounting)

Primary Bank Reconciliation (Cash Management)
Appropriation Status
Fund Status
Fund Balance Adjustments
Revenue Status
Receipt Register
Payment Register Vendor
PO Status
BC Status
Advances
Transfers
1099 and 1096 Forms

Steps to Access

Select **Accounting**
Select **Reports and Statements**
Select **Information and Status**
Select **Vendors**
Select **1099 and 1096 Forms**
 ► Refer to UAN Accounting Manual
 ► Title: **Information & Status Reports, 1099 and 1096 Forms**
 ► Chapter 9 Pg. 13

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V. ANNUAL FINANCIAL REPORTS (AFR)

REGULATORY REPORTS OR GASB STATEMENTS

All 2011 transactions for accounting must be completed prior to preparing your Annual Financial Report. After completing the Annual Financial Report, do not process any 2011 transactions. If it is absolutely necessary to post 2011 transactions after posting your December bank reconciliation, printing year-end reports and the Annual Financial Report, you have the option to void and process a corrected bank reconciliation. Please remember that all year-end reports and the Annual Financial Report will have to be reprinted again to include any final transactions.

Note: **Mid Year Conversions** - The Annual Financial Report should be prepared by all users for 2011. If you were brought onto UAN during 2011 and performed a mid year conversion, the information generated from the system will need to be recorded to the 2011 information that was not recorded on the system. The combination of the UAN information and your manual records will enable you to prepare your manual financial report. If a manual financial report is needed but was not received, contact the Graphics Department of the State Auditor's Office at 1-800-282-0370. If you recorded all 2011 transactions in the UAN software, you do not need to manually complete the Annual Financial Report. The information generated through the Annual Financial Report processed through UAN takes the place of manually preparing the report.

The financial information required to be reported in your Annual Financial Report is generated automatically by the system for the Regulatory reports with the exception of the following, which require manual input: UAN Support, Schedule of Debt Service Requirements, Schedule of Outstanding Debt, Cash/Other Assets Not Recorded, and Cash Reconciliation. 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 last four options in the manual information input section do not apply to you, skip the section. These reports will not be printed when the Standard Group Annual Financial Reports option is selected if manual entry is not done.

NOTE: All entities are required to complete Fund Classification Utility and Manual Information Input whether you will be reporting using Regulatory Reports or GASB Statements. All five options in the manual information input section must be completed, if applicable, prior to printing the Annual Financial Report.

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1. GASB 54 FINANCIAL REPORTING REQUIREMENTS

The Fund Classification Utility must be completed for all Governmental fund types whether filing Regulatory or GASB. The Fund Classification Utility is used in completing the Regulatory Combined and Combining Statements for Governmental Funds and the GASB Statement of Assets and Fund Balances for Governmental Funds. According to GASB 54 requirements, governmental fund balances must be classified as Non-Spendable, Restricted, Committed, Assigned or Unassigned as stated in AOS Bulletin 2011-04.

Steps to Access

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

The **main Fund Classification Utility** screen will display a list of all the Governmental **Fund** numbers that need to be classified. The fund **Description** for each fund is also displayed. Any fund that has been mapped to a Governmental fund will be listed below the fund that it has been mapped to, and it will have the Governmental fund number that it has been mapped to in the **Map To** column. Once a fund has been classified by following the steps below, the **Classification Split** column will either display 'Single' or 'Multiple'. It will display 'Single' if the fund balance only has one classification and purpose, or it will display 'Multiple' if the fund balance had to be distributed between more than one classification and purpose.

1. Click on the **three dots** button next to the governmental fund number to be classified.
2. Select the **Add** button. *(Please note: The **Edit** and **Delete** buttons on this screen can be used to make changes to a fund's classifications after at least one classification has been added and saved to a fund.)*
3. Click on the drop down arrow beside the **Classification** field.
4. A search box will be displayed with the available classifications for the fund to be classified. The most common classifications for the fund number selected will be denoted in the search box with '(Default)' in the Default column beside the Classification name. Select the **Classification** for the fund to be classified.
5. Click on the drop down arrow beside the **Purpose** field.

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6. A search box will be displayed with the available purposes for the fund classification that was chosen. The most common purposes for the fund classification selected will be denoted in the search box with '(Default)' in the Default column beside the Purpose name. Some fund classifications may have several possible purposes. Be sure to use the scroll bar to see the complete list of purposes. Select the **Purpose** for the fund to be classified. If no purposes are available for the fund classification (*click OK on the system message saying there are no records to display*) or if none of the available purposes are appropriate for the fund being classified (*click on the Close button on the Purpose search box*), you will need to follow step 6a below:
 - 6a. Click on the **Add New Purpose** button beside the Purpose field. A detail data entry box will be displayed where you may enter your own purpose for the selected fund classification. Once you have entered your purpose, click on the **Save** button in the detail data entry box. The purpose you have entered will then be pulled into the Purpose field for the fund being classified. It will also be saved to the list of available purposes for that specific fund classification.
7. Enter the **Amount** for the fund classification. The system automatically defaults the total fund balance into the amount field. However, if the fund balance requires more than one classification, enter only the amount that should be distributed to the classification selected.
8. Click the **Save** button to save the fund classification and distribution. (*The **Clear** button can be used to clear out all of the fields so that you can start over with the classification steps that you just started.*)
9. If the fund balance requires additional classifications, repeat steps 2-8 until the **Undistributed** amount equals \$0.00.
10. Once the fund classification has been completely distributed (*the **Undistributed** amount equals \$0.00*), click on the **Process** button.
11. You will be returned to the **main Fund Classification Utility** screen where all your Governmental funds are listed. You should now see either 'Single' or 'Multiple' in the **Classification Split** column beside the fund you just classified.
12. Repeat steps 1-11 until all of your Governmental funds have been classified.

Note: If note disclosures are required to explain your government's fund balance classification policies and procedures, the notes can be imported using the 'Import Management's Discussion and Analysis, Notes and Required Supplementary Information As Necessary' procedures outline on page 47.

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2. ENTER MANUAL INFORMATION INPUT- *(All Clients must enter input for UAN Support.)*

Important: Even if 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, year end data file that is created for the Auditor of State's records and mailed or uploaded to UAN, 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 loaded for that year.

UAN Support:

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 2012 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

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

Schedule of Debt Service Requirements:

This schedule shows the combined outstanding principal and interest of all debt for the years following December 31, 2011. The first entry should show principal and interest for all debt combined to be redeemed in 2012. Be sure to combine all outstanding notes or bonds together as one entry for the year 2012. The next entry should show all principal and interest for all debt combined to be redeemed 2013. Again, be sure to combine all outstanding notes and bonds together as one entry for the year 2012.

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Note: Principal and Interest payments from year to year will not be the same amount. “Per Year” is calculated “As of” the debt outstanding from 12/31/2011 and thus will be a different amount next year. This process will continue until the maturity of the particular debt has been reached for five years and then for every five years thereafter.

Note: Refer to the example below which pertains to debt outstanding following December 31, 2011.

Example includes:

<u>(as of 12/31/2011)</u>	<u>Total</u> <u>Outstanding</u> <u>Principal</u>	<u>Principal</u> <u>Payment</u> <u>Per Year</u>	<u>Interest</u> <u>Payment</u> <u>Per Year</u>	<u>Term</u>
Bond #1 for	\$10,000.00	\$1,000.00	\$ 50.00	Ten years
Note #1 for	\$ 2,000.00	\$1,000.00	\$100.00	Two years
Note #2 for	\$ 1,000.00	\$1,000.00	\$ 25.00	One year

Your data entries to the Schedule of Debt Service Requirements to Maturity should be as follows:

Year	<u>2012</u>	
Principal	\$3,000.00	(Bond #1 + Note #1 + Note #2)
Interest	\$ 175.00	(Bond #1 + Note #1 + Note #2)
Year	<u>2013</u>	
Principal	\$2,000.00	(Bond #1 + Note #1)
Interest	\$ 150.00	(Bond #1 + Note #1)
Year	<u>2014</u>	
Principal	\$1,000.00	(Bond #1)
Interest	\$ 50.00	(Bond #1)
Year	<u>2015</u>	
Principal	\$1,000.00	(Bond #1)
Interest	\$ 50.00	(Bond #1)
Year	<u>2016</u>	
Principal	\$1,000.00	(Bond #1)
Interest	\$ 50.00	(Bond #1)
Year	<u>2021</u>	
Principal	\$1,000.00	(Bond #1)
Interest	\$ 50.00	(Bond #1)

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You must provide the detailed information for all debt service to maturity. If necessary, you should be able to obtain the information required for this schedule from the ordinance or resolution authorizing the issuance of debt, bond counsel or your bank. This information is reviewed during your audit.

Schedule of Outstanding Debt:

All outstanding debt activity for 2011 must be described in the Schedule of Outstanding Debt. To further clarify, each note or bond issued must be described as a separate item. In Example A, the government had a note in the amount of \$6,000 issued in 2010 for a truck. In 2011, the government paid \$2,000 as debt service on the note for the truck. In 2011, Example B, the government issued a second note for the construction of a building, and made a \$10,000 payment on the note.

The entries to this schedule should appear as follows:

Example A:

Description of Issue.....	Note issued in 2010 for purchase of truck
Year Issued.....	2010
Interest Rate.....	5%
Balance January 1, 2011.....	\$6,000
Issued.....	\$0
Retired Principal.....	\$2,000
Balance December 31, 2011.....	\$4,000

Example B:

Description of Issue.....	Note issued during current year for construction of building
Year Issued.....	2011
Interest Rate.....	5.5%
Balance January 1, 2011.....	\$0
Issued.....	\$50,000
Retired Principal.....	\$10,000
Balance December 31, 2011.....	\$40,000

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You must be sure to provide the detailed information for each outstanding debt issue pertaining to 2011. If necessary, you should be able to obtain the information required for this schedule from the ordinance or resolution authorizing the issuance of debt, bond counsel or your bank. This information is reviewed during your audit.

Cash or Other Assets Not Recorded:

This manual input area is required to contain information on any cash or other assets that belong to the entity that is not recorded on your records.

Cash Reconciliation:

The Cash Reconciliation Statement automatically compiles information regarding depository balances (checking accounts) and investment information (treasury bonds, certificates of deposit, other investments). Manual entry of data will be required only if an entity has a bond/coupon clearance account and/or a payroll clearance account, which are not included in the depository, balances. Once printed, compare the Fund Status Report to the Cash Reconciliation portion of the Annual Financial Report. If there are any differences, contact UAN for assistance in locating the discrepancy.

- 3. GASB STEPS** - *(Only Clients that have chosen to file their annual financial report in the GASB Cash Basis or GASB Modified Cash Basis format need to follow the instructions in Step 3. If you are filing Regulatory Reports, skip to Step 4.)*

Note: All of the GASB utility screens have a color coding system that should 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.

DELETE UNUSED FUNDS, REVENUES, AND APPROPRIATIONS

To make the transition to GASB Modified Cash Basis smoother, delete any unused funds, revenue account codes or appropriation account codes that were not used in 2011.

Note: A fund cannot be deleted until all revenue and/or appropriation accounts in that fund are deleted.

Note: Entities that use the UAN Payroll software should have completed this step before advancing payroll into Temporary Payroll Mode. If you did not complete this step prior to advancing payroll, you will have to complete this step after you advance the accounting software to the new year.

Please reference VII. Begin Accounting New Year Procedures on page 55 of this document for steps to delete unused funds, revenues and appropriations.

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- Verify Investments

Steps to Access

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

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.

- COMPLETE THE FUND UTILITY SCREEN

Steps to Access

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

1. Access the GASB Fund Utility. We recommend completing the Fund Utility screen before completing any other GASB utility screens.
2. Edit enterprise fund descriptions in Fund Maintenance to make them accurately describe the activity of the fund. Enterprise fund descriptions should clearly describe the purpose of the fund. Descriptions such as 'Enterprise Fund 1' and 'Enterprise Fund 2' will not be sufficient for GASB reporting purposes.

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Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Fund Maintenance**

Select **Edit**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Fund Maintenance, Edit**
- ▶ Chapter 15 Pg. 4

3. Permanent, Agency, Investment Trust and Private – Purpose Trust funds must be assigned a purpose in the fund purpose column. The purpose should describe what the fund was established for. All fund purposes must be set up in the Fund Purpose Maintenance area. The fund purpose can then be selected from a drop down box in the fund purpose column on the Fund Utility screen.

Steps to Access

Select **Accounting**

Select **Reports and Statements**

Select **Annual Financial**

Select **GASB**

Select **Utilities**

Select **Fund Purpose Maintenance**

Select **Record**

Distribute the ending fund balances of Permanent, Investment Trust and Private – Purpose Trust funds and any funds mapped to those funds into their expendable vs. nonexpendable portions by clicking on the three dots button next to the fund number on the Fund Utility screen.

4. 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.
5. All open funds must be designated as either major or non-major. The General fund will always be a major fund. Funds should be marked as major if total assets, revenues or expenditures of that individual Governmental or Enterprise Fund are at least 10 percent for the corresponding

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

The **Major Fund Analysis** report can be utilized to assist in classifying major funds. A fund can also be marked as major if government officials believe it is an important fund. All funds marked as major will be displayed in a separate column on the Governmental Fund and Proprietary Fund Financial Statements. All non-major funds will be reported aggregately in an 'other funds' column. Fiduciary funds and Internal Service funds do not need to be designated as major or non-major.

The Major Fund System Default column on the Fund Utility screen is based on the information in the software at the point in time that the Fund Utility screen is accessed. You will need to select 'Yes' or 'No' in the Major Fund User Selection/Override column adjacent to the Major Fund System Default column. You must decide if the major defaults are correct or not correct for your entity's funds (e.g. maybe you have information in the system that is classified incorrectly or is not reflected in the software). Again, the **Major Fund Analysis** report will be useful in making this determination.

Steps to Access

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

6. Funds must also be marked as restricted or unrestricted. Restricted funds must be designated as Restricted Capital, Restricted Debt, or Restricted Other. Permanent fund types will default to 'Permanent' in the Restriction column and must be distributed into expendable and nonexpendable portions. Agency funds will default to 'On Behalf of' in the Restriction column. Investment Trust and Private – Purpose Trust funds will default to 'In Trust for' in the Restriction column and must be distributed into expendable and nonexpendable portions. Funds in which part of the cash is restricted and part is unrestricted should be designated as Multiple. The fund balance must then be distributed into Unrestricted, Restricted Capital, Restricted Debt, or Restricted Other portions. UAN has set defaults for what the various fund types are normally defined as. These can be changed based on each entity's specific uses for the funds. Funds should be designated as restricted when constraints placed on the assets use are either imposed through external creditors or imposed by law through constitutional provisions or enabling legislation. Funds should be designated as unrestricted when they do not meet the criteria of a

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restricted fund. **If you have unclaimed monies funds, see Annual Financial under Chapter 7 in the UAN Accounting Manual.**

7. Review the Net Assets distribution for each fund by clicking on the three dots in the Net Assets column for the fund. The system separates the fund balance into two categories: Equity in Pooled Cash and Cash Equivalents and Investments (non-pooled). Most funds will only consist of these two categories. The Equity in Pooled Cash and Cash Equivalents amount can be broken down further between two additional categories: Cash and Cash Equivalents in Segregated Accounts and Cash and Cash Equivalents with Fiscal/Escrow Agents. Most UAN entities will not have any funds that consist of these additional categories; however, if applicable, amounts can be entered into these two additional categories.
8. The Map To column allows funds that have been set up or 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 of the fund it is mapped to. If the criteria of a fund that is mapped to are changed, the mapped fund is updated to match.

COMPLETE THE REVENUE UTILITY SCREEN

Steps to Access

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

1. Before entering the Revenue Utility screen, the user has the option to print a report of the GASB revenue settings. This report will show all the revenue account codes as well as any UAN suggested defaults for the program/general receipt type. Any revenue account code without a UAN suggested default for the program/general receipt type must be entered by the user. Program type revenues are those that purchase, use or directly benefit from the goods or services of the entity's programs. Program revenues come from parties outside the reporting government's citizenry if they are restricted to a specific program. Any program code that exists in the entity's chart of accounts can be used to classify a revenue account code. All other revenues are general type revenues unless they are required to be reported as program revenues. General revenues can come from parties outside the reporting government's citizenry if they are

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unrestricted. General revenues can also come from the government's taxpayers or the governmental institution itself.

2. 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.
3. We have set the defaults to the most common revenue classifications. The software defaults may not be correct for every entity; therefore, you are now required to input the default information. *(If you completed the GASB conversion process last year before advancing to 2011, then the Program/General Receipt Type and Revenue Type selections were carried forward to the 2011 Revenue Utility screen).*
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Annual Financial, Revenue Utility**
 - ▶ Chapter 7 Pg. 20

COMPLETE THE FIDUCIARY FUND UTILITY

Steps to Access

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

All revenue and appropriation account codes open in any private purpose trust and/or investment trust funds must be classified for GASB reporting purposes. The Additions/Deductions column allows the type of revenue and/or expense to be classified for the modified cash basis reports. All revenues must be reported as an addition and classified as either a 'Contribution' or 'Interest'. There is also an option to select 'Both' and split the revenue between the two types. All expenditures must be reported as a deduction and classified as either a 'Trust Agreement Payment' or 'Other'. There is also an option to select 'Both' and split the expenditures between the two types. *(If you completed the GASB conversion process last year before advancing to 2011, then the Additions/Deductions selections were carried forward to the 2011 Fiduciary Fund Utility screen.)*

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Annual Financial, Fiduciary Fund Utility**
- ▶ Chapter 7 Pg. 22

COMPLETE THE ORIGINAL BUDGET UTILITY

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Steps to Access

- Select **Accounting**
- Select **Reports and Statements**
- Select **Annual Financial**
- Select **GASB**
- Select **Utilities**
- Select **Original Budget Utility**

Original budget amounts must be entered for all revenue and appropriation account codes in the General Fund, all major special revenue funds and any funds mapped to the General Fund or major special revenue funds. The Original Budget Utility screen will populate with all open funds. Again however, the only funds that require original budgets are the General Fund, major special revenue funds and any funds mapped to the General Fund or major special revenue funds. Original budget amounts can be entered for all funds but is not required.

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 receipts should come from the Amended Certificate in place on the same date as the meeting when you passed your first permanent appropriations.

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Annual Financial, Original Budget Utility**
- ▶ Chapter 7 Pg. 24

- COMPLETE THE COMPONENT UNIT MAINTENANCE

Steps to Access

- Select **Accounting**
- Select **Reports and Statements**
- Select **Annual Financial**
- Select **GASB**
- Select **Utilities**
- Select **Component Unit Maintenance**

You can assign the component unit any Component Unit Id you choose. A Component Unit Name must also be assigned. After this information has been recorded, the Net Assets tab and Statement of Activities tab must then be filled in. The data to be filled in on the Net Assets tab and the Statement of Activity tab should come from the annual financial report of the affiliated organization. This information is used on the Statement of Net Assets and the Statement of Activities reports.

- ▶ Refer to UAN Accounting Manual

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- ▶ Title: **Annual Financial, Component Unit Maintenance**
- ▶ Chapter 7 Pg. 26

- 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**

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\2011. 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 UAN Accounting to the New Year, you can attach them at a later date to the Annual Financial Reports by going into Prior Year Reports and resubmitting the EOY data.

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.

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Annual Financial, Import**
- ▶ Chapter 7 Pg. 33

This concludes the steps required to complete the GASB statements.

4. PRINT ANNUAL FINANCIAL REPORT: GASB STATEMENTS OR REGULATORY REPORTS – (All Clients must follow Step 4.)

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

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printed individually from the Annual Financial Regulatory menu or as a Regulatory batch from the Regulatory AFR Standard Group located on the Standard Group Reports menu.

Steps to Access - GASB

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

1. Statement of Net Assets
2. Statement of Activities
3. Statement of Assets and Fund Balances - Governmental Funds *which also now includes the GASB 54 Worksheet, and a Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities (this reconciliation is only required for entities with Internal Service funds).*
4. Statement of Cash Receipts, Disbursements and Changes in Fund Balances - Governmental Funds *which also now includes a Reconciliation of the Statement of Cash Receipts, Disbursements, and Changes in Fund Balances – Governmental Funds to the Statement of Activities (this reconciliation is only required for entities with Internal Service funds).*
5. Statement of Fund Net Assets - Proprietary Funds
6. Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets - Proprietary Funds *which also now includes the Statement of Cash Flows.*
7. Statement of Fiduciary Net Assets - Fiduciary Funds
8. Statement of Changes in Fiduciary Net Assets - Fiduciary Funds
9. Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Annual Financial, GASB, Statements**
 - ▶ Chapter 7 Pg. 35

Steps to Access – Regulatory

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

1. Combined Statement *which also now includes the GASB 54 Worksheet for all Governmental fund types.*

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2. Combining Statement *which also now includes the GASB 54 Worksheet for all Governmental fund types.*
3. Comp. of Budg. And Actual Rcpts
4. Comp. of Disb./Encumbrances
5. Recon. of Interfund Trans.
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Annual Financial, Regulatory**
 - ▶ Chapter 7 Pg. 3

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 transfer to CD to be described in later procedures.

Important: For UAN Billing purposes, all entities are required to print/screen the Annual Financial Combined and Combining Statements prior to initiating the carry forward process. Five prior years are maintained under 'Prior Years Reports'. Only five years prior year reports are kept in the UAN Software. 2006 prior year reports will be removed once the software is advanced to the next year. We recommend printing any 2006 reports needed before advancing to the new year.

E. MEETING ANNUAL REPORTING REQUIREMENTS FOR THE AUDITOR OF STATE

Each local government is required to submit their Annual Financial Report to the Auditor of State within **sixty (60) days** of the end of the fiscal year. Meeting this requirement for UAN members occurs when the CD containing the end of year data of the government is received by UAN. The process of transferring your data to CD to meet this requirement is addressed under the 'Create AOS EOY Data' section of this document. Penalties are assessed for late filings.

F. PUBLICATION REQUIREMENTS

Each local government is required to publish a notice in the local newspaper that the Annual Financial Report is complete and that the report is available at the office of the fiscal officer. The notice needs to be published at the time the UAN member files their Annual Financial Report with the Auditor of State which is accomplished by submitting the 'AOS EOY CD.'

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VI. ADVANCE TO NEXT ACCOUNTING YEAR

The following occurs when you change to the next accounting year:

FUND BALANCES ARE CARRIED FORWARD

The fund cash balances at the end of the 'old year' become the beginning (January 1) fund cash balances for the new year.

OPEN PURCHASE ORDERS AND BLANKET CERTIFICATES ARE CARRIED FORWARD

If you have purchases approved by means of a purchase order and/or blanket certificate that will not be fulfilled until next year and you want to be able to charge the invoices for these purchases against these purchase orders and/or blanket certificates, you need not do anything to carry these PO's and/or BC's forward. The software will automatically carry any open PO's and/or BC's forward to next year. **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.** This occurs because these PO's and/or BC's were established from prior year appropriations.

APPROPRIATIONS, REVENUE AND BUDGET AMOUNTS ARE SET TO ZERO

- ▶ Appropriation Accounts: The year-to-date appropriations, encumbered and unencumbered balances are set to zero.
- ▶ Revenue Accounts: The estimated revenue and the year-to-date receipts are set to zero.

HOW TO INITIATE CARRYING FORWARD PROCESS TO NEW YEAR

Your system month must be advanced to month 12 (December), all warrants for the current year must be posted, all purchase orders and blanket certificates that are not to be carried forward to the new year must be closed, Year End reports must be printed, and you must perform a Year End bank reconciliation before you can carry forward into the new year.

A. PERFORM ACCOUNTING YEAR END PROCESSING

The software will check to make sure the system date is in December. Then the system will perform system checks to verify that all 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 (or steps) you need to complete, and you will be returned to the Month/Year End Processing menu. After you have completed the step (or steps) detected by the system, re-run any reports as needed, and perform this process again. If everything is correct, you will be permitted to carry accounting forward to the new year.

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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. Two primary functions will take place during the EOY Backup and Create AOS EOY Data process. First, the system will back up your data to CD for your records, and then the year end data is created and transferred to a CD to be mailed to UAN or sent electronically to UAN for the Auditor of State's records. It is important that you create and submit your AOS EOY Data to the Auditor of State. The AOS EOY Data represents the filing of the Annual Financial Report with the Auditor of State as required. Late submission can result in penalties being assessed.

B. PERFORM EOY BACKUP

- ▶ Complete your year end backup. Insert a blank unformatted CD or any removable hard drive (USB Flash Drive or external USB Hard Drive) to backup year end information. If you use a CD that has data on it, your EOY Backup routine may malfunction. Click on the EOY Backup icon in System Utilities, EOY Options.
- ▶ You may experience a long pause at the end of the EOY Backup process.
- ▶ When the backup is complete, remove the CD or removable hard drive and label it as your 2011 Year End Backup. **The CD or removable hard drive is to be set-aside, stored in a secure place, preferably off-site, and will no longer be used in your daily back-up cycle.**

C. CREATE AOS EOY DATA

- ▶ Double click on the 'AOS EOY Data' icon. Insert a blank unformatted CD if you are going to transfer your EOY Data to a CD. The system will transfer your AOS EOY data either to a blank CD, or to the _UAN_Efiles directory for uploading to UAN through the internet.
- ▶ During the 'AOS EOY Data' process, you will be prompted to indicate which year will be created. Select the '(Current Year)' option (2011) and click on the 'OK' button.
- ▶ You will be prompted to indicate how you want to send the EOY Data to UAN. Select either 'CD', or 'Electronic'. If you select electronic, you must transmit the data to UAN through the internet.
- ▶ Once the AOS EOY Data process is complete, click on the 'Check AOS EOY Data' icon to find out the status of the AOS EOY Data.
- ▶ If the AOS EOY Data process was successful, you will be given mailing/transmitting instructions.
- ▶ If you select to mail a CD, remove the CD from the CD drive and prepare it for mailing. You will be instructed to please label your CD in the following manner:

2011 AFR
Your Entity Name/Your County Name
Your Entity Id Number

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We have enclosed a pre-addressed CD mailer for you to mail your Year End CD to us.
Mail CD to:

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

- ▶ If you selected to send the file electronically, connect to the internet. Connect to the UANLink, click on ‘Profile Login’. You will be required to enter your user name and a password. Click on ‘Upload EOY Data’ and follow the screen prompts.

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

Note: If the AOS EOY Data process was not successful, you will be able to recreate your AOS EOY Data on a CD by going back to step C: Create AOS EOY Data on page 54 and choosing “CD” as the option.

Note: Entities that are interested in checking to see if UAN has received their EOY data can find this information on the UANLink of the Auditor of State (AOS) website at:
http://uanlink.auditor.state.oh.us/resources/year_end.htm.

D. GO INTO THE UAN SOFTWARE TO ADVANCE ACCOUNTING TO THE NEW YEAR

Attention: If an invalid account is detected, you will be warned and instructed to contact UAN to remedy the situation as soon as you carry forward to 2012.

The system will display a check box and a message asking you if you want to advance accounting to the new year. If you place a check mark in the box and click on process, the system will advance your software to the new year.

Steps to Access

Select **Accounting**
Select **Maintenance**

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Select **Month/Year End Processing** (available on bottom menu only)

2. CHANGE PASSWORD

1. Select **System Utilities** from the UAN Windows menu.
2. Select **Change Passwords** from the System Utilities menu and the **Password Change** window listing all of the UAN programs will be displayed
3. Click in the **checkbox** “” to select the UAN program(s) for which you wish to change the password. The **Select All** button can be used to select to change the passwords for all UAN programs. Please note: Only the programs with matching passwords can be changed at the same time. The **Clear All** button can be used to unselect your designations. The **Select Matching ‘UAN Software’ Passwords** button can be used to automatically select to change the password for all the programs that have the same password as the UAN Software/Prior Year Reports option.
4. Next, click on the **Change Marked Passwords** button.
5. The system will prompt you to enter the **Current Password**. Enter the current password.
6. Next, click in the **New Password** and **Retype New Password** fields and enter a new password.
7. Select **OK** to save the changes.
8. The system will confirm that the password had been changed. Select **OK** to proceed.
9. The system will then display the date the password was changed in the **Date Changed** field beside each program name.
10. Click the **Close** button to return to the System Utilities window.

3. COMPLETE A QUARTERLY BACKUP

We suggest labeling this backup ‘2012 Beginning of Year Backup’.

4. GO INTO THE UAN ACCOUNTING SOFTWARE

- PRINT/SCREEN TRANSACTION LOG REPORT - to verify that you have 2012 transaction dates.

Steps to Access

Select **Accounting**
Select **Reports**
Select **General Accounting Reports**
Select **Transaction Log**

If your transaction dates do not read 2012, contact the UAN Support Line for assistance.

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5. RECREATE AOS EOY DATA - Skip this step if your AOS EOY Data CD was created successfully in Step C. Create AOS EOY Data. (Please Note: These are the steps you will need to follow if you wish to refile your annual financial report at a later date.)

- ▶ Double click on the ‘AOS EOY Data’ icon. The system will transfer your AOS EOY data either to a blank CD, or to the _UAN_Efiles directory for uploading to UAN through the internet.
- ▶ During the ‘AOS EOY Data’ process, you will be prompted to indicate which year will be created. Select the 2011 option and click on the ‘OK’ button.
- ▶ You will be prompted to indicate how you want to send the EOY Data to UAN. Select either ‘CD’, or ‘Electronic’. If you select electronic, you must transmit the data to UAN through the internet.
- ▶ Once the AOS EOY Data process is complete, click on the ‘Check AOS EOY Data’ icon to find out the status of the AOS EOY Data.
- ▶ If the AOS EOY Data process was successful, you will be given mailing/transmitting instructions.
- ▶ If you select to send a CD, remove the CD from the CD drive and prepare it for mailing. You will be instructed to label your CD with your Entity name, County name, and Entity Id Number (only if you know it). We have enclosed a pre-addressed CD mailer for you to return your Year End CD to us. Mail CD to:

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

- ▶ If you selected to send the file electronically, connect to the internet. Connect to the UANLink, click on ‘Profile Login’. You will be required to enter your user name and a password. Click on ‘Upload EOY Data’ and follow the screen prompts.

Steps to Access

Select **Resources**
Select **Year End**
Select **Filing Status**

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VII. BEGIN THE 2012 NEW YEAR ACCOUNTING PROCEDURES

A. SYSTEM REPORTS AND MAINTENANCE

PRINT FUND STATUS REPORT

Compare the Fund Status Report to the 2011 Fund Status Report to be certain that the fund balances were carried forward correctly.

Note: Your 2011 ending balances may be different from your beginning 2012 fund balances if you paid payroll while your system was in temporary payroll mode and payroll posted to cash the day you are printing this report. There could also be a difference if you posted any other transactions to cash on 1/1/2012 prior to printing the report. Print the Cash Journal or Fund Ledger to verify balances. After comparing your fund balances and you discover that your funds do not balance, and you determine that it is not due to 1/1/2012 transactions that were posted, contact the support line immediately before processing any transactions.

The county auditor template titled 'Year End Balances Certificate' is available for you to use to certify your year end balances. The template is located under My Documents\County Auditor Templates\Year End Balances.

Steps to Access

Select **Accounting**
Select **Reports**
Select **Information & Status Reports**
Select **Funds**
Select **Fund Status**

DELETE UNUSED FUNDS, REVENUES, AND APPROPRIATIONS

If any funds, revenues, or appropriations were carried forward that you do not anticipate using in 2012; you can delete them at this time. These accounts must be deleted before any transactions are posted. Otherwise, these accounts will remain in the system throughout the entire year.

Note: A fund cannot be deleted until all revenue and/or appropriation accounts in that fund are deleted.

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DELETE REVENUE ACCOUNT

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Revenue Maintenance**

Select **Account Maintenance**

Select **Delete**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Revenue Account Maintenance, Record Revenue Account Code – Delete Function**
- ▶ Chapter 17 Pg. 4

PRINT/SCREEN REVENUE STATUS REPORT

It is recommended that you print the Revenue Status report to verify deleted revenue accounts.

Steps to Access

Select **Accounting**

Select **Reports**

Select **Information & Status Reports**

Select **Revenues**

Select **Information**

Select **Revenue Status**

DELETE APPROPRIATION ACCOUNT

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Appropriation Maintenance**

Select **Account Maintenance**

Select **Delete**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Appropriation Account Maintenance, Record Appropriation Account Code – Delete Function**
- ▶ Chapter 16 Pg. 3

PRINT/SCREEN APPROPRIATION STATUS REPORT

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It is recommended that you print the Appropriation Status report to verify deleted appropriation accounts.

Steps to Access

Select **Accounting**
Select **Reports**
Select **Information & Status Reports**
Select **Appropriation**
Select **Information**
Select **Appropriation Status**

DELETE FUND

Steps to Access

Select **Accounting**
Select **Maintenance**
Select **Fund Maintenance**
Select **Delete**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Fund Maintenance, Record Fund Number - Delete Function**
- ▶ Chapter 15 Pg. 4

PRINT/SCREEN FUND STATUS REPORT

It is recommended that you print the Fund Status report to verify deleted funds.

Steps to Access

Select **Accounting**
Select **Reports**
Select **Information & Status Reports**
Select **Funds**
Select **Fund Status**

DELETE UNUSED VENDORS

If you have used vendors in the previous year that you will not need in the new year, it is advised that you delete these vendors.

Steps to Access

Select **Accounting**

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Select **Maintenance**

Select **Vendor Maintenance**

Select **Delete**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Vendor Maintenance, Record Vendor – Delete Function**
- ▶ Chapter 14 Pg. 3

PRINT/SCREEN VENDOR

It is recommended that you print a vendor report to verify deleted vendors.

Steps to Access

Select **Accounting**

Select **Reports**

Select **Information & Status Reports**

Select **Vendors**

Select **Vendor**

DELETE UNUSED ADDRESS FILES

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Address Maintenance**

Select **Delete**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Record Address - Delete Function**
- ▶ Chapter 13 Pg. 4

PRINT/SCREEN ADDRESS LISTING

It is recommended that you print the Address Listing report to verify deleted addresses.

Steps to Access

Select **Accounting**

Select **Reports**

Select **Information & Status Reports**

Select **Address Listing**

RECORD NEW FUNDS, REVENUE ACCOUNT CODES, AND APPROPRIATION CODES

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If you have new accounts you need to use in the new year, follow the procedures below to establish these accounts.

- RECORD NEW FUNDS

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Fund Maintenance**

Select **Record**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Fund Maintenance, Record Fund Number**
- ▶ Chapter 15 Pg. 1

The system will give you the opportunity to print a report of the newly recorded funds.

- RECORD COST CENTERS (IF USED)

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Cost Center Maintenance**

Select **Record**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Cost Center Maintenance, Record Cost Centers**
- ▶ Chapter 18 Pg. 1

The system will give you the opportunity to print a report of the newly recorded cost centers.

- RECORD NEW REVENUE ACCOUNTS

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Revenue Maintenance**

Select **Account Maintenance**

Select **Record**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Revenue Account Maintenance, Record Revenue Account Code**

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▶ Chapter 17 Pg. 1

The system will give you the opportunity to print a report of the new revenue accounts recorded.

RECORD APPROPRIATION ACCOUNT CODES

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Appropriation Maintenance**

Select **Account Maintenance**

Select **Record**

▶ Refer to UAN Accounting Manual

▶ Title: **Appropriation Account Maintenance, Record New Appropriation Account**

▶ Chapter 16 Pg. 1

The system will give you the opportunity to print a report of the new appropriation accounts recorded.

RECORD NEW VENDORS

If you have new vendors, it will be necessary to record these vendors for the new year.

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Vendor Maintenance**

Select **Record**

▶ Refer to UAN Accounting Manual

▶ Title: **Vendor Maintenance, Record Vendor**

▶ Chapter 14 Pg. 1

The system will give you the opportunity to print a report of the new vendors recorded.

RECORD NEW ADDRESS FILES

If you have new addresses, it will be necessary to record these addresses for the new year.

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Address Maintenance**

Select **Record**

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- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Address Maintenance, Record Address**
- ▶ Chapter 13 Pg. 1

The system will give you the opportunity to print a report of the new addresses recorded.

- RECORD BUDGET FOR ACTIVE REVENUE ACCOUNTS

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Revenue Maintenance**

Select **Budget Maintenance**

Select **Record**

- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Revenue Account Maintenance, Record Budget**
- ▶ Chapter 17 Pg. 5

- PRINT/SCREEN REVENUE STATUS REPORT

Enter all revenue account budgets for the new year according to the expected revenue amounts on the Certificate of Estimated Resources provided by the County Budget Commission. You need to complete this in order for your 2012 Annual Financial Report Information to be correct.

Steps to Access

Select **Accounting**

Select **Reports**

Select **Information & Status Reports**

Select **Revenues**

Select **Information**

Select **Revenue Status**

Check the budget amount on this report against your Amended Certificate of the County Budget Commission columns for “Taxes” and “Other Sources” combined for accuracy by fund.

- ENTER TEMPORARY OR PERMANENT APPROPRIATIONS

Salary and employer share temporary appropriation amounts will not be zero for the accounts that were used during the temporary payroll mode period. The temporary appropriations amounts encumbered during this period will be the amount of the temporary appropriations. If payroll or withholding warrants were dated 01/01/2012, the amount spent will also reflect the

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amount of these warrants. However, you are still required to enter the ‘total’ amount of the temporary or permanent appropriation for these accounts.

It is necessary to enter either temporary or permanent appropriations before any purchase orders, blanket certificates or warrants are issued. If temporary appropriations are entered, the system over-rides (replaces) the temporary amount when the permanent appropriation is entered at a later time.

If your entity has adopted permanent appropriations, enter the appropriations as permanent appropriations.

ENTER TEMPORARY APPROPRIATIONS

If your entity has not adopted permanent appropriations, enter the temporary appropriation amounts.

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Appropriation Maintenance**

Select **Budget Maintenance**

Select **Temporary/Permanent Maintenance**

Select **Record**

Select **Temporary**

▶ Refer to UAN Accounting Manual

▶ Title: **Appropriation Account Maintenance, Record Temporary/Permanent Appropriation**

▶ Chapter 16 Pg. 4

ENTER PERMANENT APPROPRIATIONS

If your entity has adopted permanent appropriations, enter the permanent appropriation amounts.

Steps to Access

Select **Accounting**

Select **Maintenance**

Select **Appropriation Maintenance**

Select **Budget Maintenance**

Select **Temporary/Permanent Maintenance**

Select **Record**

Select **Permanent**

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- ▶ Refer to UAN Accounting Manual
- ▶ Title: **Appropriation Account Maintenance, Record Temporary/Permanent Appropriation**
- ▶ Chapter 16 Pg. 4

PRINT/SCREEN APPROPRIATION STATUS REPORT

After the appropriations have been entered, check the appropriation subtotals by fund against the appropriation resolution for accuracy. Also, compare the appropriation subtotals by fund to the Amended Official Certificate of Estimated Resources amounts approved by the County Auditor making sure the amounts on the report do not exceed the amount available on the Certificate.

Steps to Access

- Select **Accounting**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Appropriation**
- Select **Information**
- Select **Appropriation Status**

RECORD NEW INVESTMENTS

If you have new investments for the new year, record these investments.

Steps to Access

- Select **Accounting**
- Select **Transactions**
- Select **Cash Management**
- Select **Investments**
- Select **Record**
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Cash Management, Record Investments**
 - ▶ Chapter 4 Pg. 16

The system will automatically print the recorded investment information.

ESTABLISH NEW INVESTMENT BALANCES

Investment balances can be established by posting an investment warrant or by transferring from primary to investment.

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

Steps to Access

- Select **Accounting**
- Select **Transactions**
- Select **Cash Management**
- Select **Investments**
- Select **Transfers or Warrants**
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Cash Management, Record Investments**
 - ▶ Chapter 4 Pg. Pg. 19

- PRINT/SCREEN INVESTMENT SUMMARY REPORT

Steps to Access

- Select **Accounting**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Cash Management**
- Select **Investments**
- Select **Investment Summary**

- RECORD 2012 PURCHASE ORDERS AND BLANKET CERTIFICATES

If you have invoices to be charged against the new years' budget, it will be necessary to open either the purchase orders or blanket certificates to pay the invoices.

Steps to Access

- Select **Accounting**
- Select **Transactions**
- Select **Purchases**
- Select **Record**
 - ▶ Refer to UAN Accounting Manual
 - ▶ Title: **Purchases, Record Purchases**
 - ▶ Chapter 1 Pg. 1

- PRINT/SCREEN PURCHASE ORDER STATUS REPORT

Steps to Access

- Select **Accounting**
- Select **Reports**

Uniform Accounting Network – Accounting Manual

Accounting/Payroll Maintenance Month/Year End Processing

- Select **Information & Status Reports**
- Select **Purchases**
- Select **Purchase Order**
- Select **PO Status**

PRINT/SCREEN BLANKET CERTIFICATE STATUS REPORT

Steps to Access

- Select **Accounting**
- Select **Reports**
- Select **Information & Status Reports**
- Select **Purchases**
- Select **Blanket Certificates**
- Select **BC Status**

CONCLUSION OF THE ACCOUNTING 2011 YEAR END PROCEDURES!

YOU CAN BEGIN POSTING 2012 ACCOUNTING TRANSACTIONS.

Set your software to the date you will be posting your first 2012 transaction. If you have been operating manually until you advanced to the new year, enter transactions date-by-date until all transactions are recorded.

Uniform Accounting Network – Accounting Manual



Chapter 13

Address Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Address Maintenance Record Address

ADDRESS MAINTENANCE - RECORD

Record Edit Delete Display

Code

Contact

Name

Address

City

State OH Zip

Phone () - Ext Fax () -

Email Address

Process Cancel

Overview

The Record Address application allows short codes to be set up for frequently used addresses. Examples include the name and address for the entity's purchase order and blanket certificate 'Ship to' location and frequent revenue sources such as the county auditor. Once the name, address and address code for a particular location are entered in this file, the name and address for future locations does not have to be entered. Instead, the address code is inserted in the appropriate field or selected from a listing of all the available address codes, and the system will insert the name and address data. This address file is not related to the vendor file.

Since the Entity ID information (Entity ID, Entity Type, County and Entity Name) is preset for each entity, an address code is automatically created for the entity containing the Entity ID information. The system assigns the address code as Township, Village, Library or Special depending on the entity type.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Address Maintenance Record Address

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Address Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. Code
2. Name

Optional Fields

1. Contact
2. Address
3. City, State, Zip Code
4. Phone, Extension, Fax
5. Email Address

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

You cannot use an address code that begins with Township, Village, Library, or Special.

Address codes cannot be used more than once.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Address Maintenance Record Address

Example 13-A

The following is an example of recording an address code:

The screenshot shows a window titled "ADDRESS MAINTENANCE - RECORD" with a blue title bar and standard window controls. The main area has a yellow background. At the top left, there are four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". Below these are several input fields for an address record:

Code	UAN				
Contact					
Name	George Bush				
Address	1600 Penn. Ave				
City	Columbus				
State	OH	Zip	43215-9987		
Phone	(614) 466-3260	Ext	112	Fax	() -
Email Address	gwbush@auditor.state.oh.us				

At the bottom center, there are two buttons: "Process" and "Cancel".

Edit Function

The address code cannot be changed. All other information tied to an address code can be modified. The only exception is in the *preset* address code containing the entity information. In this address code the Name field cannot be changed as well. Refer to Example 13-B on the next page.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Address Maintenance Record Address

Example 13-B

The following is an example of the address code containing the *preset* entity information:

The screenshot shows a software window titled "ADDRESS MAINTENANCE - EDIT" with a yellow background. At the top left, there are four buttons: "Record", "Edit", "Delete", and "Display". The form contains the following fields:

Entity ID	1234	County	TRAINING
Entity Type	TOWNSHIP	Entity Name	UAN
Code	TOWNSHIP		
Fiscal Officer	Pat M. Clark		
Name	UAN		
Address	24 Center St.		
City	Anytown		
State	OH	Zip	43210-
Phone	() -	Ext	
Fax	() -		
Email Address	UAN_Support@auditor.state.oh.us		
Fed Tax ID	31-1234567	Ohio Tax ID	51-123456

At the bottom of the form, there are two buttons: "Process" and "Cancel".

Delete Function

You cannot delete an address code that begins with Township, Village, Library or Special.

Uniform Accounting Network – Accounting Manual



Chapter 14

Vendor Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Vendor Maintenance Record Vendor

VENDOR MAINTENANCE - RECORD

Record Edit Delete Display

Vendor Number 13 Prior YTD Spent \$0.00

Vendor Name

Address 1 Address 2

Address

City State OH Zip -

Contact

Phone () - Ext Fax () -

Email Address

Vendor Terms

Account Number 1099 Required

Vendor Tax Id - Social Security Number - -

Process Cancel

Overview

The Record Vendor application allows a new vendor to be set up. Vendors are used to prepare purchase orders, blanket certificates (optional) and payments; track payment totals made to vendors; and prepare vendor 1099's for tax reporting purposes. A vendor must be set up before any purchase orders or payments can be issued to that vendor. Two addresses may be set up for a vendor if needed. A search box can be utilized as a quick reference to search vendor numbers, alphabetically or numerically.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Vendor Maintenance**.
Select the **Record** button.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Vendor Maintenance Record Vendor

Data Entry

Required Fields

1. Vendor Number
2. Vendor Name

Optional Fields

1. Address 1 and/or Address 2
City, State, Zip
Contact
Phone, Extension, Fax
Email address
2. Vendor Terms
3. Account Number
4. 1099 Required (Check mark if vendor requires 1099.)
5. Vendor Tax ID
6. Social Security Number

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

Vendor number must be numeric.

The system will display the next unused vendor number for suggested use.

The user may replace that suggested vendor number with any other number desired.

If a vendor number already exists, an error message is displayed.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Vendor Maintenance Record Vendor

Example 14-A

The following is an example of recording a vendor:

The screenshot shows a software window titled "VENDOR MAINTENANCE - RECORD". At the top left, there are four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". The form contains the following fields and values:

- Vendor Number: 13
- Prior YTD Spent: \$0.00
- Vendor Name: ABC Warehouse
- Address 1: 123 ABC Drive
- City: Columbus
- State: OH
- Zip: 43215-
- Contact: Bob Smith
- Phone: (614) 555-0202
- Ext: 111
- Fax: () -
- Email Address: (empty)
- Vendor Terms: (empty)
- Account Number: 88879
- 1099 Required:
- Vendor Tax Id: 22-233333
- Social Security Number: 123-45-6789

At the bottom of the form, there are two buttons: "Process" and "Cancel".

Edit Function

The vendor number cannot be changed by the user.

Delete Function

A vendor cannot be deleted if there has been payment activity during the current year.

Uniform Accounting Network – Accounting Manual



Chapter 15

Fund Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Fund Maintenance Record Fund Number

FUND MAINTENANCE - RECORD

Record **Edit** **Delete** **Display**

Fund Number

Fund Name

Fund Category

Combining Report - Fund Title

Fund Interest Account

Cash Balance Amount \$0.00

Process **Cancel**

Overview

The Record Fund Number application utilizes the chart of accounts containing detailed information on approved funds. Users will be able to record and delete fund numbers but will not be able to add new fund numbers that are not in the UAN chart of accounts. A new fund number with a zero balance is recorded. (See Example 15-A)

Only fund numbers that do not have balances or appropriations and revenues can be deleted. If any activity occurred during the current accounting year, the user will need to wait until year end to delete codes added to the fund and then delete the fund.

Certain funds are expandable. This means that more than one fund number is available and can be activated in the fund type (e.g. 4101, 4102, 4103,...4199). All of the expandable funds can be assigned their own specific name.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Fund Maintenance Record Fund Number

The Fund Interest Account can be selected for funds that have conditional interest. The funds that must keep the interest or have interest posted to the General fund are defaulted by the system. (See Example 15-B)

The option to establish cash balance(s) in one fund or all active fund accounts is used only in the original set up of the UAN system. It is designed to be used only in the transition from manual accounting to computer-aided accounting (See Example 15-C). If establishing fund balances, be sure to include cash, investment and secondary balances.

If a fund balance is incorrect, and the user has not entered any receipts, then the fund balance can be corrected under the Edit option. Once the fund balance becomes permanent, adjustments will need to be done under Transactions, Accounting Utilities, and Funds.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Fund Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. Fund Number
2. Fund Description
3. Combining Report - Fund Title
4. Fund Interest Account (only for a conditional fund number)
5. Cash Balance Amount (only new entities in conversion stage)

Optional Fields

1. An Unclaimed Monies selection checkbox will be available on the Fund Maintenance screen when Unclaimed Monies funds are selected for Villages and when Agency funds are recorded for Townships and Libraries. All Unclaimed Monies funds should be marked for year end reporting purposes.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Fund Maintenance Record Fund Number

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

A new fund cannot duplicate a currently active fund.

The fund number must exist in the chart of accounts.

Example 15-A

The following is an example of recording a fund number:

The screenshot shows a software window titled "FUND MAINTENANCE - RECORD". At the top left, there is a small logo and the title. At the top right, there are standard window control buttons (minimize, maximize, close). Below the title bar, there is a menu bar with four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". The main area of the window is yellow and contains the following data entry fields:

- Fund Number:** A dropdown menu showing "2141".
- Fund Name:** A text field containing "Road District".
- Fund Category:** A text field containing "Special Revenue".
- Combining Report - Fund Title:** A text field containing "ROAD" and "DISTRICT" on separate lines.
- Fund Interest Account:** A text field containing "1000-701".
- Cash Balance Amount:** A text field containing "\$0.00".

At the bottom center of the window, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Fund Maintenance Record Fund Number

Edit Function

Only those fields that are entered in the Record function can be edited. The Fund Category cannot be changed.

Delete Function

A fund cannot be deleted if it has a cash balance. Also, no appropriation or revenue accounts can exist for the fund.

Example 15-B

The following is an example of selecting interest conditions:

The screenshot shows a software window titled "FUND MAINTENANCE - RECORD". At the top left, there is a small logo and the title. Below the title bar, there are four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". The main area of the window has a yellow background and contains the following fields and options:

- Fund Number:** 4902 (dropdown menu)
- Fund Name:** Miscellaneous Capital Projects (text field)
- Fund Category:** Capital Projects (text field)
- Combining Report - Fund Title:** MISC, CAPITAL, PROJECTS (three buttons, with "PROJECTS" highlighted in cyan)
- Can this fund receive interest?:** Yes No (radio buttons)
- Fund Interest Account:** 4902-701 (text field)
- Cash Balance Amount:** \$0.00 (text field)

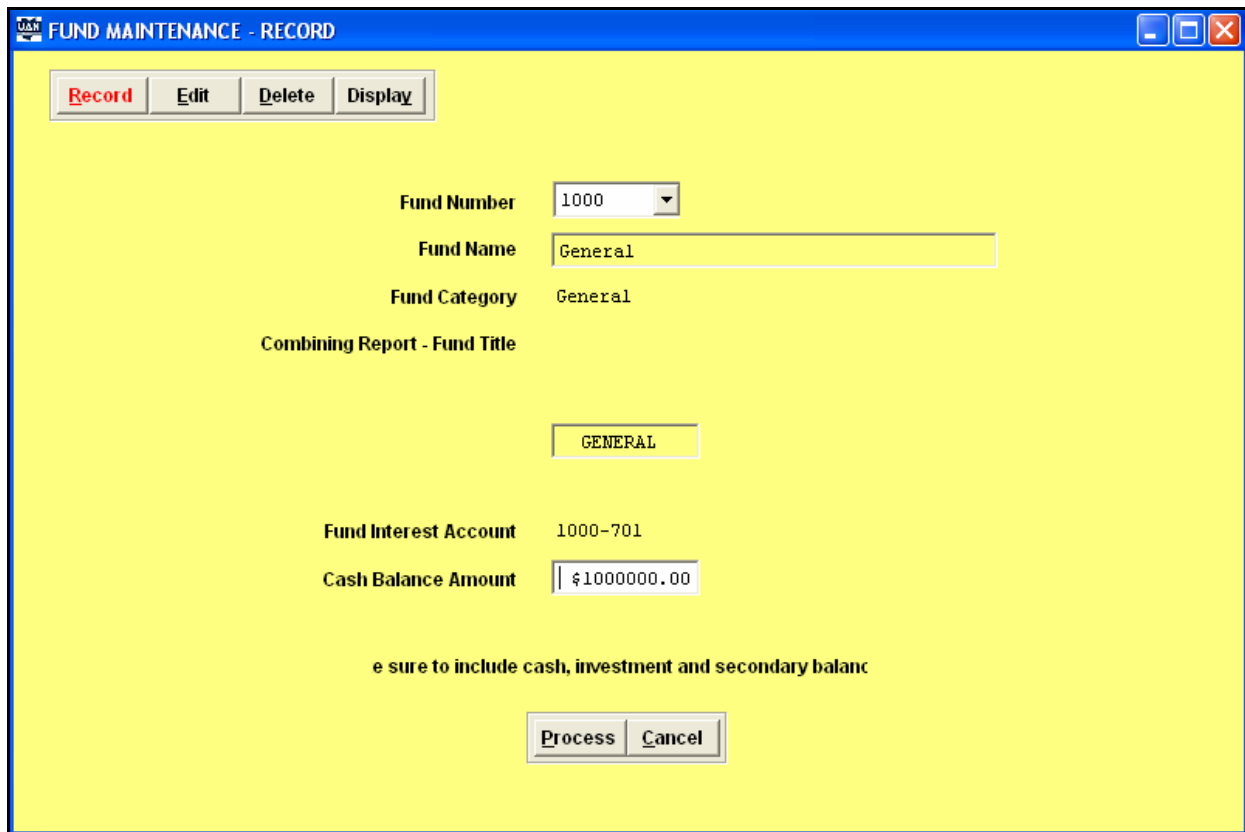
At the bottom center, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Fund Maintenance Record Fund Number

Example 15-C

The following is an example of recording a fund Cash Balance Amount:



The screenshot shows a software window titled "FUND MAINTENANCE - RECORD". At the top left, there is a small logo and the title. Below the title bar, there are four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". The main area of the window is yellow and contains the following fields:

- Fund Number:** A dropdown menu showing "1000".
- Fund Name:** A text box containing "General".
- Fund Category:** A text box containing "General".
- Combining Report - Fund Title:** A text box containing "GENERAL".
- Fund Interest Account:** A text box containing "1000-701".
- Cash Balance Amount:** A text box containing "\$1000000.00".

Below these fields, there is a line of text: "e sure to include cash, investment and secondary balanc". At the bottom of the window, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network – Accounting Manual



Chapter 16

Appropriation Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Account Maintenance Record Appropriation Account Code

The screenshot shows a window titled "ACCOUNT MAINTENANCE" with a yellow background. At the top left, there are three buttons: "Record", "Delete", and "Display". Below these, the form includes four dropdown menus labeled "Fund", "Program", "Object", and "Cost Center". Underneath the dropdowns are labels for "Appropriation Account Code", "Fund Name", "Program Name", "Object Name", "Cost Center Name", and "Direct Charges". At the bottom center, there are two buttons: "Process" and "Cancel".

Overview

The Record Appropriation Account Code application is used to create appropriation account codes and make them available for you to utilize. Appropriation account codes consist of a fund number, program, object, and a cost center (optional). *Cost Centers may also be added to appropriation account codes when a greater level of detail is needed.* Users will be able to record and delete appropriation account codes. Appropriation account codes that are not in the chart of accounts cannot be added, and existing information related to that chart of accounts cannot be modified. When a new appropriation account code is recorded, the temporary and permanent appropriation amounts are set to zero.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Account Maintenance Record Appropriation Account Code

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. Fund Number
2. Program code
3. Object code

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The fund number must be active.

The program code must exist on the chart of accounts.

The object code must exist on the chart of accounts.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Account Maintenance Record Appropriation Account Code

Example 16-A

The following is an example of recording an appropriation account code:

The screenshot shows a window titled "ACCOUNT MAINTENANCE - RECORD" with a yellow background. At the top left, there are three buttons: "Record" (highlighted in red), "Delete", and "Display". The main area contains a form with the following fields:

	Fund	Program	Object	Cost Center
Appropriation Account Code	2021	330	110	0000
Fund Name	Gasoline Tax			
Program Name	Highways			
Object Name	Salaries - Trustees' Office			
Cost Center Name				
Direct Charges	YES			

At the bottom center, there are two buttons: "Process" and "Cancel".

Delete Function

An appropriation account code cannot be deleted if it has a balance carried over from the previous year or an appropriated amount.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance

Record Temporary/Permanent Appropriation

TEMPORARY/PERMANENT MAINTENANCE - RECORD TEMPORARY

Record Edit Display

Temporary Permanent

Appropriation Code

Account Name

Fund Name

Cost Center Name

Resolution Date 02/01/2007

Current Appropriation Amount 0.00

Current Unencumbered Balance 0.00

Enter Total Appropriation Amount 0.00

Revised Unencumbered Balance 0.00

Current January 1st Cash Fund Balance Plus Estimated Resources 0.00

Revised Total Fund Appropriation Amount (Prior + Current Year) 0.00

Process Cancel

Overview

The Record Temporary/Permanent Appropriation function enables the user to enter either temporary or permanent appropriation information for one appropriation account code or for all active appropriation account codes that do not already have a temporary or permanent appropriation recorded.

The Temporary option is used to record the estimated amount for each appropriation account code of what will be spent for the first three months of the year (January 1 through March 31). Entities may choose to adopt a temporary appropriation measure because the appropriated budget has not been completed and/or the estimates in the official certificate of estimated resources are not sufficient to support the anticipated appropriations and must be amended.

The Permanent option is used to record the estimated amount for each appropriation account code of what will be spent for the entire year (January 1 through December 31). Permanent appropriations

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance

Record Temporary/Permanent Appropriation

must be established by April 1 of each year as per each entity's adopted annual appropriation resolution. When a permanent appropriation is entered for an appropriation account code with an existing temporary appropriation amount, the permanent will replace the temporary amount. The permanent amount must be equal to or greater than the encumbered amount. **The system will automatically convert any existing temporary appropriation amounts to permanent appropriation amounts when the processing date is advanced to April 1.**

Steps to Access

- Select **Accounting**.
- Select **Maintenance**.
- Select **Appropriation Maintenance**.
- Select **Budget Maintenance**.
- Select **Temporary/Permanent Maintenance**.
- Select the **Record** button.
- Select the **Temporary** or **Permanent** button.

Data Entry

Required Fields

1. Account Number
2. Total Temporary or Permanent Appropriation Amount

Optional Fields

1. Reason for Revision

Data Validation

The system will validate the data entered on the screen based on the following rule:

The amount of the temporary or permanent appropriation must be greater than zero.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance

Record Temporary/Permanent Appropriation

Example 16-B

The following example of recording a temporary/permanent appropriation amount:

Field	Value
Appropriation Code	[Dropdown]
Account Name	
Fund Name	
Cost Center Name	
Resolution Date	02/01/2007
Current Appropriation Amount	0.00
Current Unencumbered Balance	0.00
Enter Total Appropriation Amount	0.00
Revised Unencumbered Balance	0.00
Current January 1st Cash Fund Balance Plus Estimated Resources	0.00
Revised Total Fund Appropriation Amount (Prior + Current Year)	0.00

Edit Function

The Edit function can be used to correct a temporary or permanent appropriation amount that has been entered incorrectly. If changes are made to appropriations after the annual appropriation resolution has been passed (April 1), the Record Supplemental option should be used to make any modifications, and a supplemental appropriation resolution should be passed by the governing board. When making a correcting entry, the new amount cannot be less than the encumbered amount.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance Record Supplemental Appropriation

SUPPLEMENTAL MAINTENANCE - RECORD

Record **Display**

To Account Code

Account Name

Cost Center Name

Unencumbered Balance 0.00

From Account Code

Account Name

Cost Center Name

Unencumbered Balance 0.00

Supplemental Appropriation \$0.00

Resolution Date 02/01/2007

Resolution Number

Reason

Process **Cancel**

Overview

The Record Supplemental Appropriation option enables you to adjust appropriations after permanent appropriations have been established. Users can either move line item amounts or increase or decrease a single line item amount. This revises the amount of the appropriation. If it is necessary to decrease your appropriations, a negative supplemental amount must be entered. The permanent appropriation is then decreased. When the supplemental appropriation transaction is processed, the system will give you the option to print a supplemental appropriation report which displays the appropriation account codes affected, the original appropriation amounts, the amounts debited and/or credited, and the new appropriation amounts.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance Record Supplemental Appropriation

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Supplemental Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. To and/or From Account Numbers, as needed.
2. Supplemental Appropriation (the amount to increase or decrease the appropriation)
2. Resolution Date

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The specified appropriation account code must exist and have an existing temporary or permanent appropriation.

The amount of supplemental appropriation cannot decrease the total appropriation amount below the encumbered amount.

The amount of supplemental appropriation cannot decrease the unencumbered amount below zero.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Appropriation Budget Maintenance Record Supplemental Appropriation

Example 16-A

The following is an example of recording a supplemental appropriation:

The screenshot shows a software window titled "SUPPLEMENTAL MAINTENANCE - RECORD". The window has a yellow background and a blue title bar. At the top left, there are two buttons: "Record" (highlighted in red) and "Display". The main area contains the following fields:

- To Account Code:** 1000-110-313-0000 (dropdown menu)
- Account Name:** Uniform Accounting Network Fee
- Cost Center Name:** (empty)
- Unencumbered Balance:** 3,500.00
- From Account Code:** 1000-110-121-0000 (dropdown menu)
- Account Name:** Salary - Township Fiscal Office
- Cost Center Name:** (empty)
- Unencumbered Balance:** 20,000.00
- Supplemental Appropriation:** 0.00 (text input field)
- Resolution Date:** 02/01/2007 (text input field)
- Resolution Number:** (empty text input field)
- Reason:** (empty text input field)

At the bottom center, there are two buttons: "Process" and "Cancel".

Correcting Entry

After a supplemental appropriation has been recorded, a correction can be made by selecting the Record option again and entering the supplemental amount.

Uniform Accounting Network – Accounting Manual



Chapter 17

Revenue Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Account Maintenance Record Revenue Account Code

ACCOUNT MAINTENANCE - RECORD

Record Delete Display

Fund Number Revenue Code Cost Center

Fund Name

Account Name

Cost Center Name

Process Cancel

Overview

The Record Revenue Account Code application creates revenue account codes and makes them available for you to utilize. Revenue account codes consist of a fund number, revenue code, and cost center (optional). Users will be able to record and delete revenue account codes in all funds, as needed.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Account Maintenance Record Revenue Account Code

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Revenue Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. Fund Number
2. Revenue Code

Optional Fields

1. Cost Center

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

The fund number must be active.

The revenue codes must each exist on the chart of accounts.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Account Maintenance Record Revenue Account Code

Example 17-A

The following is an example of recording a revenue account code:

The screenshot shows a window titled "ACCOUNT MAINTENANCE - RECORD" with a yellow background. At the top left, there are three buttons: "Record" (highlighted in red), "Delete", and "Display". Below these buttons, there are three dropdown menus for "Fund Number", "Revenue Code", and "Cost Center". The "Fund Number" dropdown is set to "2021", "Revenue Code" is set to "104", and "Cost Center" is set to "0030". Below the dropdowns, the following information is displayed:

Fund Name	Gasoline Tax
Account Name	Permissive MVL Tax - Township Levied
Cost Center Name	Com. Ctr. Misc.

At the bottom center, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Account Maintenance Record Revenue Account Code

Delete Function

A revenue account code cannot be deleted if it has an existing budget amount.

The screenshot shows a software window titled "ACCOUNT MAINTENANCE - DELETE". At the top left, there is a small logo and the title. Below the title bar, there are three buttons: "Record", "Delete" (highlighted in red), and "Display". The main area contains a table with three columns: "Select", "Account Code", and "Account Name". The table lists several revenue account codes and their corresponding names. The "Delete" button is highlighted in red, indicating it is the active function. Below the table, there are two buttons: "Select All" and "Clear All". At the bottom center, there are two buttons: "Process" and "Cancel".

Select	Account Code	Account Name
<input type="checkbox"/>	2902-801-0000	Gifts and Donations
<input type="checkbox"/>	4901-511-0000	Federal Funds
<input checked="" type="checkbox"/>	4901-539-0000	Other - State Receipts
<input type="checkbox"/>	4951-701-0000	Interest
<input type="checkbox"/>	4952-801-0000	Gifts and Donations
<input checked="" type="checkbox"/>	4952-803-0000	Contributions
<input type="checkbox"/>	5001-302-0000	Fees
<input type="checkbox"/>	5001-701-0000	Interest
<input type="checkbox"/>	5001-802-0000	Rentals and Leases
<input type="checkbox"/>	5001-951-0000	Sale of Fixed Assets
<input type="checkbox"/>	9751-801-0000	Gifts and Donations
<input type="checkbox"/>	9751-803-0000	Contributions

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Budget Maintenance Record Budget

BUDGET MAINTENANCE - RECORD

Record Edit Display

Revenue Account Code [dropdown]
Fund Name
Account Name
Cost Center Name
Budget Date 02/01/2007
Current Budget Amount \$ 0.00
Current Budget Balance \$ 0.00
Record/Revise Budget Amount \$ 0.00
Revised Budget Balance \$ 0.00
Revised January 1st Fund Cash Balance Plus Estimated Resources \$ 0.00
Current Total Fund Appropriation Amount (Prior + Current Year) \$ 0.00

Process Cancel

Overview

The Record Budget application enables you to enter budget information for one revenue account code. The user is required to enter revenue budget amounts. If the revenue budget amounts are not entered, or if actual revenue exceeds budgeted revenue, the budget balance amounts (budgeted revenue minus actual revenue) will become negative.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Budget Maintenance Record Budget

Steps to Access

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

Data Entry

Required Fields

1. Account Number
2. Record/Revise Budget Amount

Data Validation

The system will validate the data entered on the screen based on the following rule:

The system will display each revenue account code for which a budget may be entered.

Edit Function

The Record Budget option can only be used one time for each new revenue account code that is established. Once a budget amount has been entered, the Edit Budget option must be used to correct or modify budgeted revenue amounts.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Revenue Budget Maintenance

Record Budget

Example 17-B

The following is an example of recording a budget amount:

The screenshot shows a software window titled "BUDGET MAINTENANCE - RECORD". At the top left, there are three buttons: "Record" (highlighted in red), "Edit", and "Display". The main area contains the following data:

Revenue Account Code	4952-801-0000
Fund Name	Permanent
Account Name	Gifts and Donations
Cost Center Name	NONE
Budget Date	02/01/2007
Current Budget Amount	\$ 0.00
Current Budget Balance	\$ 0.00
Record/Revise Budget Amount	10000.00
Revised Budget Balance	\$ 10,000.00
Revised January 1st Fund Cash Balance Plus Estimated Resources	\$ 10,500.00
Current Total Fund Appropriation Amount (Prior + Current Year)	\$ 0.00

At the bottom of the window, there are two buttons: "Process" and "Cancel".

Uniform Accounting Network – Accounting Manual



Chapter 18

Cost Center Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Cost Center Maintenance Record Cost Center

The screenshot shows a software window titled "COST CENTER MAINTENANCE - RECORD". The window has a blue title bar with standard window controls (minimize, maximize, close) on the right. Below the title bar is a yellow background. At the top left of the yellow area, there is a menu bar with four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". In the center of the window, there are two input fields: "Cost Center" with a small blue text box, and "Description" with a larger blue text box. At the bottom center, there are two buttons: "Process" and "Cancel".

Overview

Cost Centers allow users to add a unique four digit code to revenue and appropriation codes. The numbers used and their description are defined by the user. Once the cost center is activated in Cost Center Maintenance, the cost center can be added to revenue account code and/or appropriation account code in any of the funds.

Procedures to add cost centers to appropriation accounts are located in the Appropriation Account Maintenance section of this manual (Chapter 16). Procedures to add cost centers to revenue accounts are located in the Revenue Account Maintenance section of this manual (Chapter 17).

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Cost Center Maintenance Record Cost Center

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Cost Center Maintenance**.
Select the **Record** button.

Data Entry

Required Fields

1. Cost Center (user defined but 0000 cannot be used)
2. Description (user defined)

Data Validation

The system will validate the data entered on the screen based on the following data validation rules:

Number can only be used once and cannot be 0000.

Description can only be used once.

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Cost Center Maintenance Record Cost Center

Example 18-A

The following is an example of recording a cost center:

The screenshot shows a window titled "COST CENTER MAINTENANCE - RECORD". At the top left, there is a small logo and the title. Below the title bar, there is a menu bar with four buttons: "Record" (highlighted in red), "Edit", "Delete", and "Display". The main area of the window is yellow and contains two input fields. The first field is labeled "Cost Center" and contains the value "1000". The second field is labeled "Description" and contains the text "Road Crew Salary". At the bottom center of the window, there are two buttons: "Process" and "Cancel".

Edit Function

Only the description associated with a cost center can be edited.

Delete Function

The cost center can be deleted only if it has not been attached to a revenue or appropriation account code.

Uniform Accounting Network – Accounting Manual



Chapter 19

Access Maintenance

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Access Maintenance Add Access Maintenance

Data Entry

Required Fields

1. User Id

Data Validation

At least one user must have permission to access maintenance in the Accounting Maintenance Menu. If setting up additional User Id's for other users to have specific access rights in the system, the clerk/fiscal officer should first establish themselves with a User Id and access to all UAN Applications and all menu options within each of the applications as described below.

UAN Applications

Access rights can be designated under each UAN application by selecting the menu options within each of the areas listed below. Single or multiple selections can be made by clicking on the box beside each menu option in the Select column. Select All and Clear All function buttons are also available when making selections in each area.

Accounting

Payroll (if applicable)

Budget

Utilities

Uniform Accounting Network - Accounting Manual

Accounting Maintenance Access Maintenance

Add Access Maintenance

Example 19-A

The following is an example of how to add a User Id: (Enter the User Id and select the access rights.)

The screenshot shows a software window titled "ACCESS MAINTENANCE" with a yellow background. At the top, there are buttons for "Record", "Edit", "Delete", and "Display". To the right, the "User Id:" field contains "UAN". Below this, there are four tabs: "Accounting", "Payroll", "Budget/Trend", and "Utilities". The "Accounting" tab is selected, displaying a table with the following data:

Select	Menu Description
<input type="checkbox"/>	Accounting - Select All Accounting Menu Options
<input type="checkbox"/>	Transactions - Select All Accounting Transaction Menu Options
<input type="checkbox"/>	Purchases
<input type="checkbox"/>	Payments/Charges
<input type="checkbox"/>	Receipts
<input type="checkbox"/>	Cash Management - Select All Cash Management Menu Options
<input type="checkbox"/>	Primary Bank Reconciliation
<input type="checkbox"/>	Checking Accounts
<input type="checkbox"/>	Investments
<input type="checkbox"/>	Reserve Balance Account (TWP Only)
<input type="checkbox"/>	Inter Fund Activity - Select All Inter Fund Activity Menu Options
<input type="checkbox"/>	Cash Advances
<input type="checkbox"/>	Cash Transfers
<input type="checkbox"/>	Accounting Utilities - Select All Accounting Utilities Menu Options
<input type="checkbox"/>	Purchases - Select All Purchases Menu Options

At the bottom right of the window, there are buttons for "Select All" and "Clear All". At the bottom center, there are buttons for "Process" and "Cancel".

Uniform Accounting Network - Accounting Manual

Accounting Maintenance
Access Maintenance
Add Access Maintenance

Example 19-B

The following is an example of entering the software with a new User Id the first time: (Exit and then re-enter the UAN software. Enter the new User Id. The software will require a password to be entered. The password will be defaulted to 1234567. Press Enter.)

Uniform Accounting Network-User Login

User Login

AUDITOR OF STATE
MARY TAYLOR, CPA

Enter your Initials : UAN

Password :

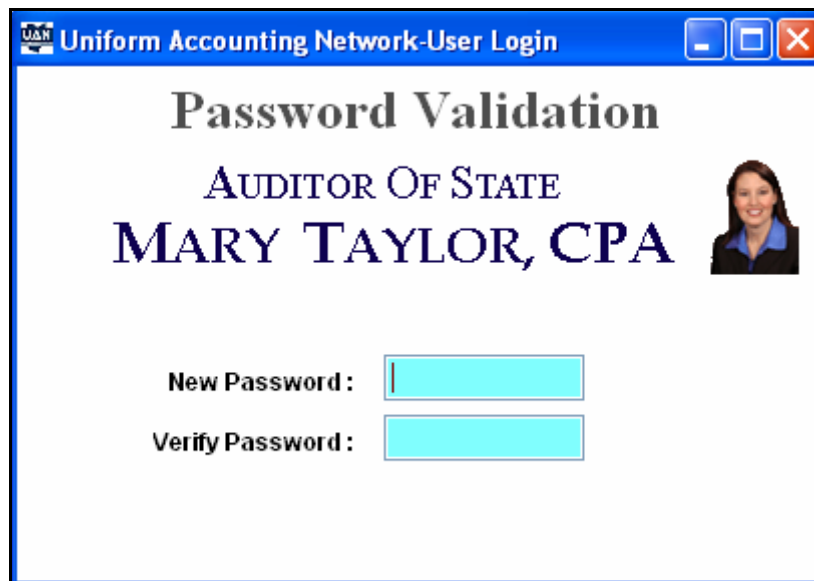
Enter the Processing Date : 02/01/2007

Uniform Accounting Network - Accounting Manual

Accounting Maintenance
Access Maintenance
Add Access Maintenance

Example 19-C

The following is an example of entering the software with a new User Id and setting the new password: (The software requires a new password be entered for the User Id. The new password is limited to ten characters, and it can be in any combination of letters and/or numbers. The password is not case sensitive.)



The screenshot shows a window titled "Uniform Accounting Network-User Login". The main content area is titled "Password Validation" and identifies the user as "AUDITOR OF STATE MARY TAYLOR, CPA" next to a small portrait photo of a woman. Below the name, there are two input fields: "New Password:" and "Verify Password:", both with light blue backgrounds and a vertical cursor in the first field.

Edit

User Id access rights can be edited by going to Access Maintenance and choosing the Edit option. Passwords cannot be edited.

Delete

A User Id can be deleted by going to Access Maintenance and choosing the Delete option.

Uniform Accounting Network - Accounting Manual

Part 4



Budget/Trend

The chapters in this part of the manual are:

- **Chapter 20: Financial Worksheet**
- **Chapter 21: Reports**
- **Chapter 22: Maintenance**

This part of the manual covers the UAN Budget/Trend Software. In Budget/Trend, you will find all of the required components to prepare annual Budget and Trend reports.

Uniform Accounting Network – Accounting Manual

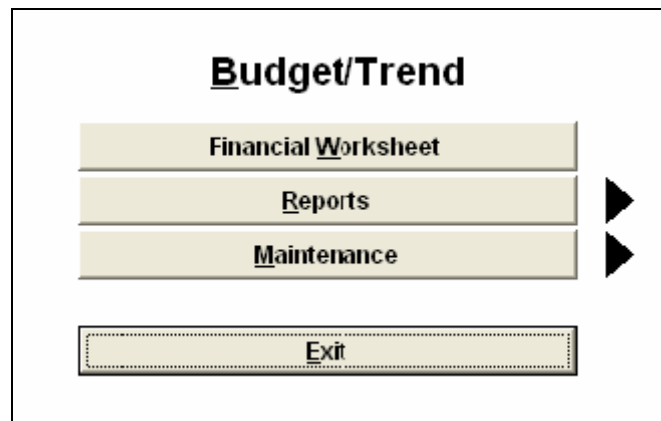
Introduction Part 4

Budget/Trend

Overview

The Budget/Trend Software will electronically prepare reports that will show financial data in several different formats. Internally this software can be used as a financial planning tool. This software will also prepare and create an annual budget form nearly identical to the one distributed by the county auditor. UAN entities using the Budget/Trend Software will not find it necessary to convert UAN numeric account codes to the alpha-numeric codes found on the manual forms from the county.

The three main areas in the Budget/Trend Software are Financial Worksheet, Reports and Maintenance. The main Budget/Trend menu is depicted below:



Financial Worksheet

This section of the manual will explain the Financial Worksheet application. This application is used to create a worksheet that will be the basis of all other applications within the Budget/Trend Software.

Reports

This section of the manual contains information on all of the reports listed on the Report menu of the UAN Budget/Trend Software. These include the Financial Reports (Worksheet, Budget and Trend) and all of the Budget Schedules.

Uniform Accounting Network – Accounting Manual

Introduction

Part 4

Budget/Trend

Maintenance

This section of the manual contains a chapter for the applications located on the Maintenance menu of the UAN Budget/Trend Software. These applications include Fund and Account Maintenance which are used to add additional funds and accounts to the Financial Worksheets.

Basic Steps

Below are the **basic** steps to follow in using the UAN Budget/Trend Software:

1. Print the Revenue and Appropriation Budget reports from the UAN Accounting Software to verify the current year's financial data.
2. Edit the current year figures (if necessary).
3. Print the Master Worksheet to verify the prior years' financial data.
4. Edit the Master Worksheet (if necessary).
5. Create a Financial Worksheet.
6. Edit the Financial Worksheet (if necessary).
7. Add funds and/or accounts to the Financial Worksheet (if necessary).
8. Print Financial Reports (Worksheet, Budget and Trend) and Budget Schedules.

Features

Listed below are several of the **highlights** of the Budget/Trend Software.

1. The ability to create the financial worksheet with selected funds.
2. The ability to review and edit all years involved with the financial data on one grid at the same time.
3. The ability to print selected funds for review as opposed to printing the entire report.
4. The ability to print the supplemental budget schedules separately.
5. Help screens are available on all topics throughout the program.
6. Footnotes can be added to the budget and financial worksheets.
7. Detailed budget amounts can be entered on the account code level for one projected year only.

The UAN Budget/Trend Software can be utilized for all financial planning needs. Please review the Budget/Trend part of this manual prior to beginning any data entry in the software.

Uniform Accounting Network – Accounting Manual



Chapter 20

Financial Worksheet

Uniform Accounting Network – Accounting Manual

Budget/Trend Financial Worksheet

Current Year Financial Data Verification

Overview

Prior to preparing financial data for reporting, verify that the estimated revenue and appropriations amounts have been entered for each account code. (You will do this in the UAN Accounting Software by printing the current year to date Revenue and Appropriation Budget reports.)

Steps to Access

Revenue Budget Report

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status**.
Select **Revenues**.
Select **Information**.
Select **Revenue Budget**.

Appropriation Budget Report

Select **Accounting**.
Select **Reports and Statements**.
Select **Information & Status**.
Select **Appropriations**.
Select **Information**.
Select **Appropriation Budget**.

Budget revenue figures should agree with the latest estimated property taxes and other sources on the Amended Certificate of Estimated Resources from the county auditor. If estimated revenue amounts have not been entered in the UAN Accounting Software, zeros will appear in the “Current Year” Revenues section of the financial worksheets and reports. Before continuing, enter the estimated revenue figures. (If you need to enter the revenue budget figures into the UAN Accounting Software, follow the steps below.)

Steps to Access

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

Uniform Accounting Network – Accounting Manual

Budget/Trend Financial Worksheet

Current Year Financial Data Verification

Select the **Record** button.

Permanent appropriations by fund should agree with the permanent appropriation resolution or ordinance and any amendments unless there are additional needs. If necessary, make the appropriate adjustment in the UAN Accounting Software. The appropriations should also be compared to the latest Amended Certificate of Estimated Resources from the county auditor. Total appropriations by fund may be less than the total fund resources shown on the certificate; however, they may not be greater. This step is important because these amounts will produce the “Current Year” Expenditures section of the manual worksheets and reports. (If you need to make any changes to the appropriation amounts in the UAN Accounting Software, follow the steps below.)

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Supplemental Maintenance**.
Select the **Record** button.

Note: Once a financial worksheet is created, any changes made to fund, revenue or appropriation accounts through the UAN Accounting Software will not be reflected in the financial worksheet. The financial data will have to be created again to capture the subsequent changes made through the UAN Accounting Software.

Uniform Accounting Network – Accounting Manual

Budget/Trend Financial Worksheet Master Worksheet

The screenshot shows the 'FINANCIAL REPORTS' window with the 'Worksheet' tab selected. The 'Financial Worksheet' section is set to 'MASTER' with a 'Detail' type, 4 prior years, and 0 projected years. A table lists various funds with their names and selection checkboxes. At the bottom, there are 'Process' and 'Cancel' buttons.

Select	Fund	Name
<input checked="" type="checkbox"/>	1000	General
<input checked="" type="checkbox"/>	2011	Motor Vehicle License Tax
<input checked="" type="checkbox"/>	2021	Gasoline Tax
<input checked="" type="checkbox"/>	2031	Road and Bridge
<input checked="" type="checkbox"/>	2191	Fire Special Levy
<input checked="" type="checkbox"/>	2901	Special Project
<input checked="" type="checkbox"/>	2902	Johnson Trust
<input checked="" type="checkbox"/>	2903	Smith Bequest
<input checked="" type="checkbox"/>	4901	FEMA Bridge Project
<input checked="" type="checkbox"/>	4951	Smith Bequest
<input checked="" type="checkbox"/>	4952	Permanent
<input checked="" type="checkbox"/>	5001	Rock Quarry
<input checked="" type="checkbox"/>	7001	Johnson Trust
<input checked="" type="checkbox"/>	7002	Scholarship

Overview

A **Master Worksheet** will be created the first time a user enters the UAN Budget/Trend Software. The Master Worksheet will import data for the previous four years in a detailed format if the UAN Accounting Software was utilized in those prior years. All financial worksheets that are created will pull the prior year information from the Master Worksheet. This will allow the prior year data to be entered and/or edited and have it pull into all future worksheets with the correct amounts. The Master Worksheet will be updated with any changes made to fund, revenue or appropriation accounts through the UAN Accounting Software each time the option to “Create” is selected in the Financial Worksheet area. This will not change any of the edited financial data. It will only update the Master Worksheet to contain new funds and accounts so they can be pulled into all financial worksheets that are created after the Master Worksheet is updated.

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Budget/Trend Financial Worksheet Master Worksheet

After the Master Worksheet is created, print the Master Worksheet to review prior year data. The report will allow the review of each line item. Make notes of any changes that will need to be made in the Edit Financial Worksheet function. It is essential to print and review your Master Worksheet before continuing. See the steps below to print the master worksheet.

Steps to Access

- Select **Budget/Trend**.
- Select **Reports**.
- Select **Financial Reports**.
- Select the **Worksheet** button.
- Select **Master** under **Worksheet Name**.
- Click on the **Select All** button.
- Click on the **Process** button.

Make sure the financial data shown for all prior years is correct. The actual figures should agree with the annual financial reports for each of the prior fiscal years.

If the UAN Accounting Software was not utilized in prior years, no financial data would have been available to automatically pull into the prior year columns of the Master Worksheet. The annual financial reports should be used as a guide to manually enter the prior year(s) financial data. The annual financial reports do not separately identify the program codes at the detail level. It is permissible to enter all expenditures related to a summary program on the “Other” line within a detail program line item (as shown in Example A) if it is determined that the time required to separate the financial data is not reasonable. However, if the Financial Worksheets are going to be used as a financial planning tool, it is recommended that the information be separated out into the detail line items individually.

Uniform Accounting Network – Accounting Manual

**Budget/Trend
Financial Worksheet**

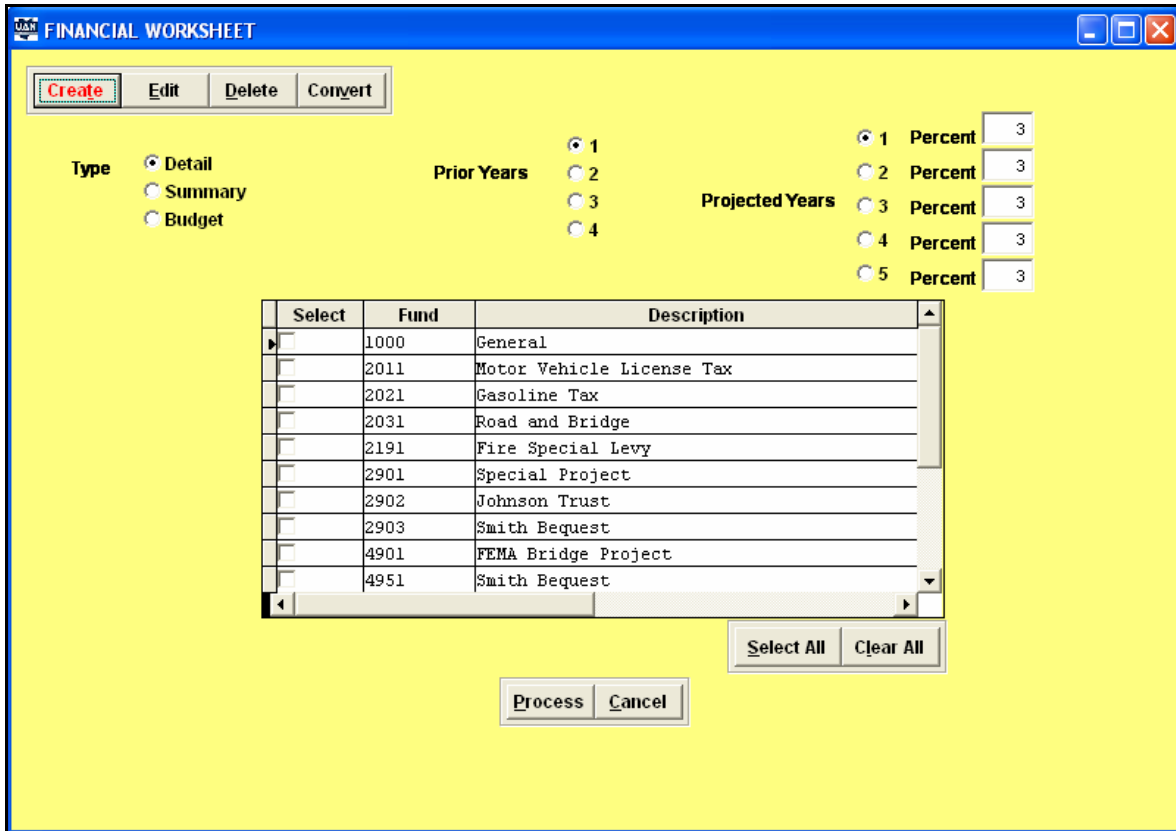
Master Worksheet

Example A

AFR		Master Worksheet	
General Government	\$100,000.00	General Government	
		Administrative	
		Salaries	
		Employee Fringe Benefits	
		Purchased Services	
		Supplies and Materials	
		Other	\$100,000.00
		Capital Outlay	
		Debt Service	
		Zoning	
		Salaries	
		Employee Fringe Benefits	
		Purchased Services	
		Supplies and Materials	
		Other	
		Capital Outlay	
		Debt Service	

**Budget/Trend
Financial Worksheet**

Create Financial Worksheet



Overview

The Create Financial Worksheet application imports financial data for prior, current and projected years into a **Financial Worksheet**. Up to four years prior can be imported and up to five future years can be projected. All financial worksheets will include current year data except the Master Worksheet. The prior year data will reflect the actual amounts received or spent. Current year will import the budgeted amounts for revenues and appropriations. Worksheets can be created to project future years using a percentage over the current year. Selections by fund can also be made when creating the financial worksheet. When Process is selected, the system will prompt a unique name to be entered to save the worksheet.

Townships and Villages

Townships and Villages have the ability to create a **Detail**, **Summary** or **Budget** worksheet. The detail worksheet will show the financial data by fund, detail program codes, and summary object codes. The summary worksheet will show the financial data by fund, summary program

Uniform Accounting Network – Accounting Manual

Budget/Trend Financial Worksheet

Create Financial Worksheet

codes and summary object codes. The budget worksheet will show the financial data in the regular budget report format. Examples are available in Appendix G for each entity type.

Libraries

Libraries can create a financial worksheet that will show the financial data by fund, program code, and summary object codes or a budget worksheet that will show the financial data in the regular budget report format. Examples are available in Appendix G.

Edit

The financial worksheet can be edited using the **Edit** function. The Edit function should be used to **update the current and projected year amounts**, **edit fund balance adjustments** for more accurate reporting, **add footnotes** and **access account code detail** for one projected year only.

The fund to be edited needs to be selected first. Individual line items for each year created in the Financial Worksheet can be entered or edited.

Projected year amounts can be manually entered or edited by typing the amount directly into the amount field in the projected year column. When the projected year amounts are edited in this manner, the ‘%’ column of the worksheet will display the letter ‘M’ to denote the change.

Projected year amounts can also be manually entered or edited by double clicking on the amount field in the projected year column which will display the account code detail for the selected line item. When the projected year amounts are created by entering the account code detail, the ‘%’ column of the worksheet will display the letter ‘D’ to denote the change. (If a ‘D’ is in the ‘%’ column, the percentage projected figure and the amount in the projected year cannot be manually changed by typing directly into the fields. The account code detail amounts must first be zeroed out.)

The **Footnote** feature allows an explanation to be added to selected line times. Footnotes can be added to a worksheet by double clicking on the field in the footnote column beside the line item that is to be footnoted. When done entering or editing a footnote, click on the **Save** button of the Edit Footnote box or press **Ctrl W** on the keyboard. The footnote column on the worksheet will display a ‘Yes’ when the footnote is added or edited. The footnotes will be sequentially numbered each time the worksheet is saved and exited. The numbering is reflected when the worksheet is opened again under the Edit function.

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Budget/Trend Financial Worksheet

Create Financial Worksheet

The Financial Worksheet can be saved with the same name using the **Save** option or with a different name using the Save As option. To exit the Edit function, Cancel must be selected.

Delete

Any saved worksheet can be deleted using this function. There are no restrictions on deleting worksheets; however, only one worksheet may be deleted at a time.

The Master Worksheet can be deleted. It will be recreated the next time the Financial Worksheet application is entered. A warning message will appear when the Master Worksheet is selected for deletion. A financial worksheet cannot be created until the master worksheet is recreated.

Convert Detail to Summary – Townships and Villages Only

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

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

Reserve Balances - Townships Only

- A **Less Reserve Balance Account (Designated)** line item is available on the Financial Worksheet and Financial Report areas for **Townships Only** as per section 5705.132 of the Ohio Revised Code (ORC). This line item can be used to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the ORC.

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Chapter 21

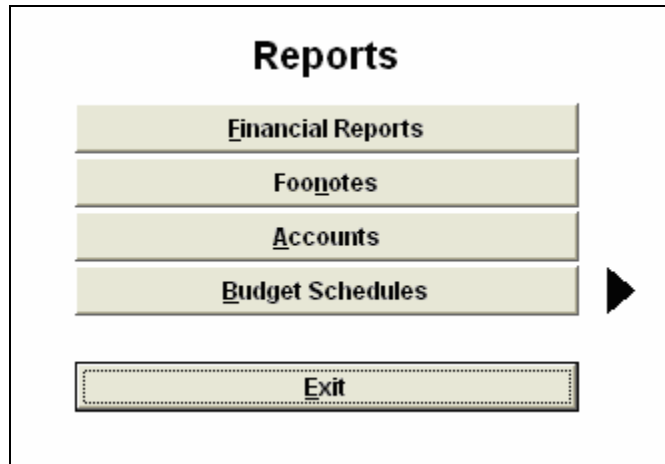
Reports

Uniform Accounting Network – Accounting Manual

Budget/Trend Reports

Reports

Financial Reports
Footnotes
Accounts
Budget Schedules
Exit



Financial Reports

Worksheet

The Worksheet report option prints the selected worksheet in the same format and for the same years as it appears under Edit on the Financial Worksheet screen. The Worksheet can be printed for all or selected funds.

Budget

The Budget report produces the annual budget report to submit to the county auditor. The option to print all the years included in the worksheet selected or to print the report in the standard budget format of two years prior and one year projected will be available when the report is processed. If the standard report option is selected, a warning message will appear if the correct number of prior and projected years does not exist. The Budget report can be printed for all or selected funds.

Trend

The Trend report generates a high summary level report to present to the governing board. It prints the selected worksheet in the same format and for the same years as it appears under Edit on the Financial Worksheet screen. This report is only available for Townships and Villages. The Trend report can be printed for all or selected funds.

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Budget/Trend Reports

Footnotes

Footnotes

The Footnotes report will print all footnotes that have been added to a financial worksheet to provide detail about selected line items.

Accounts

Accounts

The Accounts report is available to print the estimated revenue amounts for revenue account codes and permanent appropriations for appropriation account codes in the current year.

Budget Schedules

Blank Schedules

Blank Schedules can be printed for all the supplemental budget schedules detailed below. A **Print Blank Form** option is located at the bottom left of each schedule input screen.

Budget Schedules Input

The Budget Schedules Input area allows data to be input into a set of supplemental schedules to be included with the annual budget report. These reports can be printed separately after the data has been entered.

Schedule A Input

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

Schedule B Input

Schedule B is used to list the Levies outside 10 Mill Limitation. This schedule is primarily done by the county auditor, with the exception of data supplied by the fiscal officer, regarding the date and length of current approved levies.

Uniform Accounting Network – Accounting Manual

Budget/Trend Reports

Bonds Input

The Bonds report is used to list any outstanding debt and related interest for the upcoming budget year.

Improvements Input

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

Judgments Input

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

County Budget Commission Certificate Input

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

Blank County Auditor Estimate

The Blank County Auditor Estimate form is available to print to provide to your county auditor.

After data is entered into the Budget Schedule, they can be printed individually by following the steps listed below.

Steps to Access

Select **Budget/Trend**.

Select **Reports**.

Select **Budget Schedules**.

Select **Schedule A, Schedule B, Bonds, Improvements, Judgments, or County Budget Commission Certificate**

Uniform Accounting Network – Accounting Manual



Chapter 22

Maintenance

Budget/Trend
Maintenance

Account Maintenance

The screenshot shows a window titled "ACCOUNT MAINTENANCE" with a yellow background. At the top left, there are "Record" and "Delete" buttons. Below them is a "Financial Worksheet" dropdown menu. To the right are labels for "Type", "Prior", and "Projected". Below these is a "Fund" dropdown menu and a "Name" label. The main area contains a table with the following columns: "Select", "Active", "Fund", and "Program Name". The table has 10 empty rows. At the bottom center, there are "Process" and "Cancel" buttons.

Overview

The Record Account application is available to add accounts to the financial worksheets that are not currently activated in the UAN Accounting Software. The screen displays a list of all program codes. The active column indicates whether the program is active in the selected worksheet and fund.

This option adds accounts to the Master Worksheet or any other existing worksheet. Any accounts that are added to the Master Worksheet will be pulled into any financial worksheets created from that Master Worksheet. When an account is added to an existing worksheet that new account will be included on any worksheet or reports generated from the worksheet after the account was added. **(Please Note:** This is option is not available for 'Budget' worksheets.)

Uniform Accounting Network – Accounting Manual

Budget/Trend Maintenance

Account Maintenance

Steps to Access

- Select **Budget/Trend**.
- Select **Maintenance**.
- Select **Account Maintenance**.
- Select **Record**.

Data Entry

1. Worksheet name.
2. Fund number.
3. Account number (program name to be added to the selected Worksheet).

Once the worksheet name and fund number are selected, the grid will display a list of all the program names with an “Active” status column indicating “Yes” if program is currently setup or “No” if the program is one that can be added. Only the program names denoted as “No” in the “Active” column can be added. Click on the box in the “Select” column of the program name to add. (**Note:** When a program name is added, the system will change the “Active” status of the program name and the financial reporting group name to “Yes”. For example, if the program Emergency Medical Services is added, the system will update the “Active” status to Emergency Medical Services and Public Safety to “Yes”.)

Example B

The screenshot shows the ACCOUNT MAINTENANCE window with the following fields and data:

- Record** (red button) and **Delete** (grey button)
- Financial Worksheet**: MASTER (dropdown)
- Type**: Detail
- Prior**: 4
- Projected**: 0
- Fund**: 1000 (dropdown)
- Name**: General

Select	Active	Fund	Program Name
<input checked="" type="checkbox"/>	YES	1000	Expenditures
<input type="checkbox"/>	YES	1000	General Government
<input type="checkbox"/>	YES	1000	Administrative
<input type="checkbox"/>	YES	1000	Townhalls, Memorial Buildings and Grounds
<input type="checkbox"/>	YES	1000	Zoning
<input type="checkbox"/>	YES	1000	Other
<input type="checkbox"/>	YES	1000	Public Safety
<input type="checkbox"/>	NO	1000	Police Protection
<input type="checkbox"/>	YES	1000	Fire Protection
<input type="checkbox"/>	NO	1000	Emergency Medical Services

Process (grey button) and **Cancel** (grey button)

Uniform Accounting Network - Accounting Manual

Part 5



Appendices

- **Appendix A: Township Chart of Accounts**
- **Appendix B: Village Chart of Accounts**
- **Appendix C: Library Chart of Accounts**
- **Appendix D: Glossary**
- **Appendix E: System Utilities**
- **Appendix F: Frequently Asked Questions**
- **Appendix G: Budget/Trend References**
- **Appendix H: Minutes Software Guide**

This part of the manual contains all of the appendices which include the charts of accounts; revenue and appropriation descriptions; accounting and software definitions; system backup procedures; and some of the most commonly asked questions.

Uniform Accounting Network – Accounting Manual



Appendix A

Township Chart of Accounts

Uniform Accounting Network - Accounting Manual

Appendix A Township Chart of Accounts

Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
GOVERNMENTAL FUNDS		
1000	General	defined by user
SPECIAL REVENUE		
2011	Motor Vehicle License Tax	330
2021	Gasoline Tax	330
2031	Road and Bridge	330
2041-2069	Cemetery	410
2071-2079	Garbage and Waste Disposal District	320
2081-2109	Police District	210
2111-2139	Fire District	220
2141-2169	Road District	330
2171-2179	Park Levy	610
2181-2189	Zoning	130
2191-2219	Special Levy	defined by user
2221	Drug Law Enforcement	210
2231	Permissive Motor Vehicle License Tax	330
2241	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Section 5739.09b, Revised Code.)	defined by user
2251	Federal Law Enforcement	210
2261	Law Enforcement Trust	210
2271	Enforcement and Education	210
2281-2289	Fire and Rescue, Ambulance and Emergency Medical Services	230
2291-2339	Underground Storage Tank	430

Uniform Accounting Network - Accounting Manual

Appendix A Township Chart of Accounts

Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
2401-2599	Special Assessment	defined by user
2901-2999	Miscellaneous Special Revenue	defined by user
DEBT SERVICE		
3101-3199	General (Bond)(Note) Retirement	810, 820, 830
3201-3299	Sinking	810, 830
3301-3399	Special Assessment	810, 820, 830
3901-3999	Miscellaneous Debt Service	810, 820, 830
CAPITAL PROJECTS		
4101-4199	Bond	760
4301-4399	Permanent Improvement	760
4401-4499	Public Works Commission Project - Issue 2	760
4501-4599	Special Assessment	760
4901-4949	Miscellaneous Capital Projects	760
PERMANENT		
4951-4999	Permanent	defined by user
PROPRIETARY FUNDS		
5001-5999	Enterprise	defined by user
6001-6999	Internal Service	defined by user

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Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
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FIDUCIARY FUNDS

(only if being held for another government)

9001-9249	Agency	defined by user
9501-9749	Investment Trust	defined by user
9751-9999	Private-Purpose Trust	defined by user

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**Appendix A
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Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
	Property and Other Local Taxes	
101	General Property Tax - Real Estate	Property and Other Local Taxes
102	Tangible Personal Property Tax	
103	Permissive Sales Tax	
104	Permissive Motor Vehicle License (MVL) Tax - Township Levied	
199	Other - Local Taxes	
	Charges for Services	
201	Contracts for Fire Services	Charges for Services
202	Contracts for Emergency Medical Services	
203	Contracts for Police Protection	
299	Other - Charges for Services	
	Licenses, Permits and Fees	
301	Licenses and Permits	Licenses, Permits and Fees
302	Fees	
303	Cable Franchise Fees	
399	Other - Licenses, Permits and Fees	
	Fines and Forfeitures	
401	Fines	Fines and Forfeitures
402	Forfeitures	

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Township Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
403	Penalties	Fines and Forfeitures
499	Other - Fines and Forfeitures	
	Intergovernmental	
511	Federal Funds	
512	Proceeds from Federal Law Enforcement Agencies	
519	Other - Federal Receipts	
531	Estate Tax	
532	Local Government Distribution	
533	Liquor Permit Fees	
534	Cigarette License Fees	
535	Property Tax Allocation	Intergovernmental
536	Motor Vehicle License Tax - State Levied	
537	Gasoline Tax	
538	Local Public Works Commission	
539	Other - State Receipts	
591	Intergovernmental Receipts (Non-State and Non-Federal)	
592	Motor Vehicle License Tax - County Levied	
599	Other - Other Intergovernmental	
	Special Assessments	
601	Special Assessments	Special Assessments

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Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
699	Other - Special Assessments	
	Earnings on Investments	
701	Interest	Earnings on Investments
799	Other - Earnings on Investments	
	Miscellaneous	
801	Gifts and Donations	Miscellaneous
802	Rentals and Leases	
803	Contributions	
804	Sale of Cemetery Lots	
805	Other Local Grants (not from another government)	
806	Proceeds - Sale of Forfeited Property and Seized Contraband	
807	Payments in Lieu of Taxes	
810	Capital Contributions	
820	Contributions to a Permanent Fund (Use only with Permanent Funds)	
891	Other - Miscellaneous Operating	
892	Other - Miscellaneous Non-Operating	
	Other Financing Sources	
911	Sale of Bonds	Other Financing Sources
912	Premium and Accrued Interest - Bonds	
919	Other - Sale of Bonds	

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Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
921	Sale of Notes	Other Financing Sources
922	Premium and Accrued Interest - Notes	
929	Other - Sale of Notes	
931	Transfers - In	
941	Advances - In	
951	Sale of Fixed Assets	
971	Other Debt Proceeds	
981	Special Items	
982	Extraordinary Items	
999	Other - Other Financing Sources	

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
Property and Other Local Taxes		
101	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
102	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
103	Permissive Sales Tax	An excise tax on transactions in which lodging by a hotel is furnished to transient guests.
104	Permissive Motor Vehicle License (MVL) Tax - Township Levied	Distribution of township levied permissive motor vehicle license tax from county auditor.
199	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 101-104.
Charges for Services		
201	Contracts for Fire Services	Receipts derived from furnishing fire protection services to other political subdivisions.
202	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
203	Contracts for Police Protection	Receipts derived from furnishing police services to other political subdivisions.
299	Other - Charges for Services	Receipts derived from furnishing services to other political subdivisions not described in revenue codes 201-203.
Licenses, Permits and Fees		
301	Licenses and Permits	Receipts from the issuance of all local licenses and permits.
302	Fees	Constables', zoning, cemetery and other fees assessed by township.
303	Cable Franchise Fees	Revenue derived from cable franchise fees.

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
399	Other - Licenses, Permits and Fees	Receipt of any other licenses, permits and fees not described in revenue codes 301-302.
Fines and Forfeitures		
401	Fines	Income from fines for parking, uniform traffic violations and zoning regulations. Sections 505.17, 4513.35, and 519.99, Revised Code; fines levied against trustees for failure to perform their duties as enumerated in sections 517.06 and 517.11, Revised Code. Fines levied against convicted drug offenders.
402	Forfeitures	Forfeitures of contractor's performance bonds.
403	Penalties	Receipts from the imposition of penalties.
499	Other - Fines and Forfeitures	Receipt of any other fines and forfeitures not described in revenue codes 401-403.
Intergovernmental		
511	Federal Funds	Moneys received from Federal government for flood damage and flood control.
512	Proceeds from Federal Law Enforcement Agencies	Proceeds from Federal law enforcement agencies.
519	Other - Federal Receipts	Receipt of any other intergovernmental receipts not described in revenue codes 511-512.
531	Estate Tax	Semi-annual tax settlement from county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax, from county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State of Ohio.
534	Cigarette License Fees	Annual settlement from county auditor, including deductions.
535	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% and 2.5% Rollback, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
		(kilowatt per hour and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
536	Motor Vehicle License Tax - State Levied	Distribution of motor vehicle license tax from county auditor.
537	Gasoline Tax	Monthly distribution of gasoline excise tax from the county auditor.
538	Local Public Works Commission	Grants from the Ohio Public Works Commission (also known as Issue II bond proceeds).
539	Other - State Receipts	Receipts of any other state grants not described in revenue codes 531-538.
591	Intergovernmental Receipts (Non-State and Non-Federal)	Receipts from governmental entities other than the Federal or State government.
592	Motor Vehicle License Tax - County Levied	Distribution of motor vehicle license tax from county auditor.
599	Other - Other Intergovernmental	Receipts from any other governmental entities not described in revenue codes 591-592.
Special Assessments		
601	Special Assessments	Semi-annual tax settlement from county auditor.
699	Other - Special Assessments	Special assessments receipts not included in revenue code 601.
Earnings on Investments		
701	Interest	Interest income received from deposits and investments.
799	Other - Earnings on Investments	Other income received from deposits and investments not included in revenue code 701.

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
	Miscellaneous	
801	Gifts and Donations	Gifts and donations to board of trustees not specified for a particular purpose. Money, securities or property whose use is limited to the care of a particular cemetery burial plot or general improvement of the cemetery. Stocks should be assigned market value at time of receipt and carried on records at said value.
802	Rentals and Leases	Income received from rental or lease of township-owned facilities, school and ministerial lands.
803	Contributions	Contributions for repair and maintenance of township roads by county commissions. Section 5535.08, Revised Code.
804	Sale of Cemetery Lots	Income derived from the sale of cemetery lots. Section 517.07, Revised Code.
805	Other Local Grants (not from another government)	Grants from local non-profit organizations.
806	Proceeds - Sale of Forfeited Property and Seized Contraband	Receipts from the sale of property seized from or forfeited by convicted drug offenders.
807	Payments in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
810	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
820	Contributions to a Permanent Fund	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
891	Other - Miscellaneous Operating	Receipt of any other operating revenue not described in revenue codes 801-806.
892	Other - Miscellaneous Non-Operating	Receipt of any other non-operating revenue not described in revenue codes 801-806.

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
Other Financing Sources		
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest - Bonds	Premium and accrued interest from the sale of bonds.
919	Other - Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
921	Sale of Notes	Proceeds from the sale of anticipatory notes.
922	Premium and Accrued Interest - Notes	Premium and accrued interest from the sale of notes.
929	Other - Sale of Notes	Receipts from any other sale of notes not described in revenues codes 921-922.
931	Transfers – In	Transfers into this fund, from other funds, identifying each fund source.
941	Advances – In	Receipts temporarily allocated to fund for cash flow purposes with the intent that the money will be repaid.
951	Sale of Fixed Assets	Income derived from the sale of township property, buildings, equipment, vehicles and other fixed assets.
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Item	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Item	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other - Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
	General Government	
110	Administrative	
120	Townhalls, Memorial Buildings and Grounds	General Government
130	Zoning	
180	Self- Insurance	120
190	Other	
	Public Safety	
210	Police Protection	
220	Fire Protection	Public Safety
230	Emergency Medical Services	
240	Civil Defense	
290	Other	
	Public Works	
310	Lighting	
320	Sanitary Dump	Public Works
330	Highways	
390	Other	
	Health	
410	Cemeteries	Health

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
420	Health Districts	Health
430	Underground Storage Tanks	
490	Other	
	Human Services	
510	Human Services	Human Services
590	Other	
	Conservation - Recreation	
610	Parks and Recreation	Conservation - Recreation
690	Other	
710	Other	Other
760	Capital Outlay	Capital Outlay
	Debt Service	
810	Bond Principal Payment	Debt Service
820	Note Principal Payment	
830	Interest	

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
840	Fiscal Charges	
850	Discount on Debt	
890	Other - Debt Service	
	Other Financing Uses	
910	Transfers	
920	Advances	Other Financing Uses
930	Contingencies	
990	Other Financing Uses	

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
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Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Salaries		Yes
110	<i>Salaries - Trustees' Office</i>		Yes
111	Salaries - Trustees		Yes
112	Salaries - Trustees' Staff		Yes
119	Other - Salaries - Trustees' Office		Yes
120	<i>Salaries - Township Fiscal Officer's Office</i>		Yes
121	Salary - Township Fiscal Officer		Yes
122	Salaries - Township Fiscal Officer's Staff		Yes
129	Other - Salaries - Township Fiscal Officer's Office		Yes
130	<i>Salaries - Administrator's Office</i>		Yes
131	Salary - Administrator		Yes
132	Salaries - Administrator's Staff		Yes
139	Other - Salaries - Administrator's Office		Yes
140	<i>Salaries - Legal Counsel's Office</i>		Yes
141	Salary - Legal Counsel		Yes
142	Salaries - Legal Counsel's Staff		Yes
149	Other - Salaries - Legal Counsel's Office		Yes
150	Compensation of Board and Commission Members		Yes
190	Other - Salaries		Yes

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
	Employee Fringe Benefits		
	<i>Employer's Retirement Contributions</i>		
211	Ohio Public Employees Retirement System		Yes
212	Social Security		Yes
213	Medicare		Yes
214	Volunteer Firemen's Dependents Fund		Yes
215	Ohio Police and Fire Pension Fund		Yes
219	Other - Employer's Retirement Contributions		Yes
220	<i>Insurance Benefits</i>		No
221	Medical/Hospitalization		No
222	Life Insurance		No
223	Dental Insurance		No
224	Vision Insurance		No
229	Other - Insurance Benefits		No
230	Workers' Compensation		Yes
240	Unemployment Compensation		Yes
250	<i>Employee Reimbursements</i>		No
251	Uniform, Tool and Equipment Reimbursements		No
259	Other - Employee Reimbursements		No
290	Other - Employee Fringe Benefits		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
300	Purchased Services		No
310	<i>Professional and Technical Services</i>		No
311	Accounting and Legal Fees		No
312	Auditing Services		No
313	Uniform Accounting Network Fees		No
314	Tax Collection Fees		Yes
315	Election Expenses		Yes
316	Engineering Services		No
317	Planning Consultants		No
318	Training Services		No
319	Other - Professional and Technical Services		No
320	<i>Property Services</i>		No
321	Rents and Leases		No
322	Garbage and Trash Removal		No
323	Repairs and Maintenance		No
329	Other - Property Services		No
330	Travel and Meeting Expense		No
340	<i>Communications, Printing and Advertising</i>		No
341	Telephone		No
342	Postage		No
343	Postage Machine Rental		No
344	Printing		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
345	Advertising		No
349	Other - Communications, Printing and Advertising		No
350	<i>Utilities</i>		No
351	Electricity		No
352	Water and Sewage		No
353	Natural Gas		No
354	Heating Oil		No
355	Coal		No
359	Other - Utilities		No
360	Contracted Services		No
370	Payment to Another Political Subdivision		No
380	<i>Insurance and Bonding</i>		No
381	Property Insurance Premiums		No
382	Liability Insurance Premiums		No
383	Fidelity Bond Premiums		No
389	Other - Insurance and Bonding		No
390	Other - Purchased Services		No
400	Supplies and Materials		No
410	Office Supplies		No
420	Operating Supplies		No
430	Small Tools and Minor Equipment		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
490	Other - Supplies and Materials		No
500	Other		No
<i>510</i>	<i>Dues and Fees</i>		No
519	Other - Dues and Fees		No
520	Compensation and Damages		No
530	Claims		No
531	Liability Insurance		No
532	Health Insurance		No
533	Dental Insurance		No
534	Vision Insurance		No
535	Prescription Insurance		No
536	Worker's Compensation		No
539	Other Claims		No
590	Other Expenses		No
591	Contributions to Other Organizations		No
599	Other - Other Expenses		No
700	Capital Outlay	760	No
710	Land	760	No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
720	Buildings	760	No
730	Improvement of Sites	760	No
740	Machinery, Equipment and Furniture	760	No
750	Motor Vehicles	760	No
790	Other - Capital Outlay	760	No
Debt Service			
810	Principal Payments - Bonds	810	No
820	Principal Payments - Notes	820	No
830	Interest Payments	830	No
840	Fiscal Charges	840	No
850	Discount on Debt	850	No
890	Other - Debt Service	890	No
Other Financing Uses			
910	Transfers - Out	910	Yes
920	Advances - Out	920	Yes
930	Contingencies	930	No
990	Other - Other Financing Uses	990	No

Direct Charges Posted?

Yes indicates that an expenditure may be charged directly to this account. The user is not required to establish a purchase order or a blanket certificate before charging expenditures to this account.

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
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No indicates that a direct charge is not permitted to this account. A purchase order or a blanket certificate must be first established before expenditures can be charged to this account.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
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Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Salaries	Salaries or wages paid to all persons employed by the township. Summary object code for Salaries. Comprises detail object codes 110-190.
110	<i>Salaries - Trustees' Office</i>	Sub-summary object code for Salaries - Trustees' Office. Comprises detail object codes 111-119.
111	Salaries - Trustees	Compensation paid to trustees, section 505.24, Revised Code.
112	Salaries - Trustees' Staff	Compensation paid to trustees' staff.
119	Other - Salaries - Trustees' Office	Other type of compensation paid to the trustees not included in codes 111-112.
120	<i>Salaries - Township Fiscal Officer's Office</i>	Sub-summary object code for Salaries - Township Fiscal Officer's Office. Comprises detail object codes 121-129.
121	Salary - Township Fiscal Officer	Compensation paid to the township fiscal officer. Section 507.09, Revised Code.
122	Salaries - Township Fiscal Officer's Staff	Compensation paid to township fiscal officer's staff.
129	Other - Salaries - Township Fiscal Officer's Office	Other type of compensation paid to the township fiscal officer not included in object codes 121-122.
130	<i>Salaries - Administrator's Office</i>	Sub-summary object code for Salaries - Administrator's Office. Comprises detail object codes 131-139.
131	Salary - Administrator	Compensation paid to the township administrator.
132	Salaries - Administrator's Staff	Compensation paid to administrator's staff.
139	Other - Salaries - Administrator's Office	Other type of compensation paid to the Administrator not included in object codes 131-132.
140	<i>Salaries - Legal Counsel's Office</i>	Sub-summary object code for Salaries - Legal Counsel's Office. Comprises object codes 141-149.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
141	Salary - Legal Counsel	Salary and fees paid the township legal counsel. Section 309.09, Revised Code.
142	Salaries - Legal Counsel's Staff	Compensation paid to legal counsel's staff.
149	Other - Salaries - Legal Counsel's Office	Other type of compensation paid to the Legal Counsel not included in object codes 141-142.
150	Compensation of Board and Commission Members	Compensation paid to members of township boards and commissions.
190	Other - Salaries	Compensation paid to all township employees not included in object codes 110-150.
Employee Fringe Benefits		
<i>Employers Retirement Contributions</i>		
211	Ohio Public Employees Retirement System	Township's share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Township's share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Township's share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen's Dependents Fund	Township's share of retirement contributions, payable to the Volunteer Firemen's Dependents Fund.
215	Ohio Police and Fire Pension Fund	Township's share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other - Employer's Retirement Contributions	Township's share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Township's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240.

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Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
221	Medical/Hospitalization	Township's payment for employee hospitalization.
222	Life Insurance	Township's payment for employee life insurance.
223	Dental Insurance	Township's payment for employee dental insurance.
224	Vision Insurance	Township's payment for employee vision insurance.
229	Other - Insurance Benefits	Township's payment for other employee insurance benefits not included in object codes 221-224.
230	Workers' Compensation	Payments to the Ohio Bureau of Worker's Compensation.
240	Unemployment Compensation	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Payments to township employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Payments to township employees for uniform, tool and equipment reimbursements.
259	Other - Employee Reimbursements	Payments to township employees for other reimbursements.
290	Other - Employee Fringe Benefits	Payment of other employee fringe benefits not included in objects 211-259.
300	Purchased Services	Cost of services required for the administration of township functions when procured by contract from outside sources. Summary object code for Purchased Services. Comprises detail object codes 310-390.
310	<i>Professional and Technical Services</i>	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 310-319.
311	Accounting and Legal Fees	Accounting services provided by either the Auditor of State's- Local Governmental Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.

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Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
312	Auditing Services	Auditing services provided by either the Auditor of State-Audit Division or by an independent professional accounting firm.
313	Uniform Accounting Network Fees	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
314	Tax Collection Fees	Expenses and fees as deducted by the county auditor, county treasurer and the state department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
315	Election Expenses	Election expenses deducted by the county auditor.
316	Engineering Services	Architectural and engineering services.
317	Planning Consultants	Expenses and fees paid for planning services.
318	Training Services	Expenses and fees paid for training township officials and staff.
319	Other - Professional and Technical Services	Payment for other professional and technical services not included in objects 311-318, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
320	<i>Property Services</i>	Expenses related to the care and upkeep of the township's property. Sub-summary object code for Property Services. Comprises detail object codes 321-329.
321	Rents and Leases	Cost of rents and leases of land, buildings, equipment and machinery.
322	Garbage and Trash Removal	Cost of garbage and trash pickup.
323	Repairs and Maintenance	Cost of service, maintenance, repair, overhaul or rework of owned equipment or machinery. Includes service, maintenance or repair on leased or rented equipment if such work is obtained by contracts separate from lease or rental contracts. Cost of routine maintenance and repair required to keep a facility up to a standard condition of service ability and the prevention or deterioration by the accomplishment of

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
		such work as periodic painting, tuck-pointing, exterior building cleaning, re-roofing; street, curb, and sidewalk repair; one-time emergency repair of damage to utility systems and facilities resulting from accidents or acts of God; includes custodial services by contract.
329	Other - Property Services	Payment for other property services not included in objects 321-323.
330	Travel and Meeting Expense	Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger -carrying vehicles; motor pool charges for passenger-carrying vehicles; mileage allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
340	<i>Communications, Printing and Advertising</i>	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 341-349.
341	Telephone	Telephone and fax expense.
342	Postage	Postage and shipping expense.
343	Postage Machine Rental	Postage machine rental expense.
344	Printing	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
345	Advertising	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
349	Other - Communications, Printing and Advertising	Other communications, printing and advertising expenses not included in objects 341-345.
350	<i>Utilities</i>	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 351-359.
351	Electricity	Costs for electricity.

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Appendix A
Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
352	Water and Sewage	Costs for water and sewage.
353	Natural Gas	Costs for natural gas.
354	Heating Oil	Costs for heating oil.
355	Coal	Costs for coal.
359	Other - Utilities	Cost of utilities not included in object codes 351-355.
360	Contracted Services	Payments made for contracted trade services.
370	Payment to Another Political Subdivision	Payments made to another political subdivision for contracted services provided to the township, such as fire protection, County Health fees, police services, emergency medical services and garbage and refuse.
380	<i>Insurance and Bonding</i>	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 381-389.
381	Property Insurance Premiums	Cost of property insurance.
382	Liability Insurance Premiums	Cost of liability insurance.
383	Fidelity Bond Premiums	Cost of fidelity and security bonds on officials and employees.
389	Other - Insurance and Bonding	Other insurance costs not included in objects 381-383.
390	Other - Purchased Services	Other purchased services not included in objects 310-389.
400	Supplies and Materials	Cost of supplies and materials used in repairs, maintenance and service of the township's facilities and equipment. Cost of articles and commodities which are ordinarily consumed or expended within one year after they are put to use. Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies	Office stationary, forms, reproduction supplies, small items of

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Appendix A
Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
		equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies	Diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies.
430	Small Tools and Minor Equipment	Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years.
490	Other - Supplies and Materials	Other supplies not included in objects 410-430.
500	Other	Costs of other operating expenses not classified in any other category. Summary object code for Other. Comprises detail object codes 510-599.
510	<i>Dues and Fees</i>	Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520.
519	Other - Dues and Fees	Payment for dues and fees.
520	Compensation and Damages	Payments for legal judgments against the township.
530	Claims	Summary object code for Claims. Comprises detail object codes 531-539.
531	Liability Insurance	Self-Insurance claims for Liability Insurance.
532	Health Insurance	Self-Insurance claims for Health Insurance.
533	Dental Insurance	Self-Insurance claims for Dental Insurance.
534	Vision Insurance	Self-Insurance claims for Vision Insurance.
535	Prescription Insurance	Self-Insurance claims for Prescription Insurance.
536	Worker's Compensation	Self-Insurance claims for Worker's Compensation.
539	Other - Claims	All other expenditures for other Self-Insurance claims not included in object codes 531-536.

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Appendix A
Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
590	<i>Other Expenses</i>	Other expenses not included in objects 510-520. Sub-summary object code for Other Expenses. Comprises detail object codes 591-599.
591	Contributions to Other Organizations	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
599	Other - Other Expenses	Other township expenses not included in any other object codes.
700	Capital Outlay	Summary object code for Capital Outlay costs. Comprises detail object codes 710-790.
710	Land	Land and interest in land, when acquired by purchase.
720	Buildings	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
730	Improvement of Sites	Improvements of sites such as landscaping, grading, fences, when acquired by monetary outlay. Includes cost of acquisition, construction or improvement of publicly owned parking lots. Includes cost of acquisition of fixtures and equipment which are permanently attached to or form a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems, air conditioning or refrigeration systems (when an addition or replacement).
740	Machinery, Equipment and Furniture	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
750	Motor Vehicles	Cost of acquisition of automobiles, trucks and other

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Appendix A
Township Chart of Accounts
Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
		motorized vehicles.
790	Other - Capital Outlay	Other expenses not included in object codes 710-750.
Debt Service		
810	Principal Payments - Bonds	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments - Notes	Payments for the retirement of outstanding note principal.
830	Interest Payments	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	The discount on debt is the difference between the principle amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75 percent and the market rate is 6.0 percent).
890	Other - Debt Service	Other payments not included in object codes 810-850.
Other Financial Uses		
910	Transfers - Out	Transfers into other funds, from this fund.
920	Advances - Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to this fund.
930	Contingencies	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
990	Other - Other Financing Uses	Other expenses not included in objects 910-930.

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Appendix A Township Chart of Accounts
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Treatment of Interest Revenue Accounts

Interest Earned By This Fund <u>Number</u>	System Posts Income to This <u>Interest Account</u>	Conditional <u>Interest Account</u>
1000	1000-701	
2011	2011-701	
2021	2021-701	
2031	1000-701	
2041-2069	1000-701	
2071-2079	1000-701	
2081-2109	1000-701	
2111-2139	1000-701	
2141-2169	1000-701	
2171-2179	1000-701	
2181-2189	1000-701	
2191-2219	1000-701	
2221	1000-701	
2231	2231-701	
2241	1000-701	
2251	1000-701	
2261	1000-701	
2271	1000-701	
2281-2289	1000-701	
2291-2339	1000-701	
2401-2499	1000-701	
2901-2999	1000-701	29xx-701
3101-3199	1000-701	31xx-701
3201-3299	1000-701	32xx-701
3301-3399	1000-701	33xx-701
3901-3999	1000-701	39xx-701
4101-4199	1000-701	41xx-701
4301-4399	1000-701	43xx-701
4401-4499	1000-701	
4501-4599	1000-701	45xx-701
4901-4949	1000-701	49xx-701
4951-4999	1000-701	49xx-701
5001-5999	1000-701	5xxx-701
6001-6999	1000-701	6xxx-701
9001-9249	1000-701	9xxx-701
9501-9749	1000-701	9xxx-701
9751-9999	1000-701	9xxx-701

Explanation of funds with conditional interest accounts:

Users will designate the funds that can receive interest at the fund level. Funds that have a conditional interest account designation will allow the users to select if that fund will receive the interest or if it will be posted to the General fund. Please refer to the Interest Posting section under Chapter 3 - Receipts for additional information.

Note: The conditional interest account must be activated prior to posting the interest receipt.

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Appendix B

Village Chart of Accounts

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Appendix B Village Chart of Accounts

Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
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GOVERNMENTAL FUNDS

1000	General	User assigned
	SPECIAL REVENUE	
2011-2019	Street Construction, Maintenance and Repair	6xx
2021-2029	State Highway	6xx
2031-2039	Cemetery	240
2041-2049	Parks and Recreation	3xx
2051-2059	Federal Grant	User assigned
2061-2069	State Grant	User assigned
2071-2079	Income Tax	User assigned
2081-2089	Drug Law Enforcement	110
2091-2099	Law Enforcement Trust	110
2101-2109	Permissive Motor Vehicle License Tax	6xx
2111-2119	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Section 5739.09b, Revised Code.)	User assigned
2121-2129	COPS Fast	110
2131-2139	Police Disability and Pension	110
2141-2149	Fire Disability and Pension	120
2271-2289	Enforcement and Education	110
2291-2299	Underground Storage Tank	190
2401-2499	Special Assessment	User assigned
2901-2999	Other Special Revenue	User assigned

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Appendix B Village Chart of Accounts

Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
DEBT SERVICE		
3101-3199	General Obligation Bond Retirement	850
3201-3299	Sinking	850
3301-3399	Special Assessment Debt Service	850
3401-3499	Note Retirement	850
3901-3999	Other Debt Service	850
CAPITAL PROJECTS		
4101-4199	Bond Construction	800
4201-4299	Grant Construction	800
4501-4599	Special Assessment Construction	800
4901-4949	Other Capital Projects	800
PERMANENT		
4951-4999	Permanent	User assigned
PROPRIETARY FUNDS		
ENTERPRISE		
5101-5199	Water Operating	530 series
5201-5299	Sewer Operating	540 series
5301-5399	Electric Operating	510 series
5401-5499	Parking	150, 650
5501-5599	Swimming Pool	340

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Fund Numbers

<u>Fund Number</u>	<u>Fund Name</u>	<u>Program Default</u>
5601-5699	Other Enterprise Operating	User assigned
5701-5709	Enterprise Improvement	800
5721-5739	Enterprise Debt Service	850
5741-5759	Enterprise Debt Service Reserve	850
5761-5779	Enterprise Reserve	User assigned
5781-5799	Enterprise Deposit	User assigned
5901-5919	Other Enterprise	User assigned
	INTERNAL SERVICE	
6101-6199	Revolving	User assigned
6901-6999	Other Internal Service	User assigned
	FIDUCIARY FUNDS	
	AGENCY (only if being held for another government)	
9101-9199	Unclaimed Monies	User assigned
9201-9209	Income Tax	User assigned
9901-9924	Other Agency	User assigned
	TRUST FUNDS (only if being held for another government)	
9951-9974	Investment Trust	User assigned
9976-9999	Private - Purpose Trust	User assigned

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**Appendix B
Village Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
	Property and Other Local Taxes	
110	General Property Tax - Real Estate	Property and Other Local Taxes
120	Tangible Personal Property Tax	
130	Municipal Income Tax	
140	Permissive Sales Tax	
150	License Tax - Local Levied by Council	
190	Other - Local Taxes	
	Intergovernmental	
211	Local Government Distribution	Intergovernmental
213	Library and Local Government Revenue Assistance	
221	Inheritance Tax	
222	Cigarette Tax	
224	Liquor and Beer Permit Fees	
225	Gasoline Tax (State)	
226	License Tax - State Levied	
231	Property Tax Allocation	
290	Other - State Shared Taxes and Permits	

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**Appendix B
Village Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
	Special Assessments	
310	Street Improvement and Maintenance	
320	Sidewalk Improvement	
330	Sewer Improvement	
340	Water Improvement	Special Assessments
350	Street Cleaning and Improvement	
360	Street Lighting	
390	Other - Special Assessments	
	Intergovernmental	
411	Federal - Restricted	
412	Federal - Unrestricted	
413	Federal - Pass Through Grants	
419	Other - Federal Receipts	
422	State - Restricted	
423	State - Unrestricted	Intergovernmental
424	State - Pass Through Grants	
429	Other - State Receipts	
430	License Tax - County Levied	
440	Grants or Aid (Non-Federal and Non-State)	
490	Other - Intergovernmental	

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**Appendix B
Village Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
	Charges for Services	
511	Contracts for Fire Services	
512	Contracts for Police Protection	
513	Parking Meters	
514	Garbage and Trash	
515	Contracts for Emergency Medical Services	
519	Other - General Government Contracts	
521	Swimming Pool	
522	Concession Stands	
523	Recreation Entry Fees	Charges for Services
529	Other - Cultural and Recreational Programs	
531	Sale of Lots	
532	Grave Opening Fees	
533	Foundations	
539	Other - Cemetery	
541	Consumer Rent	
542	Tap Fees	
543	Bulk Sales	
544	Deposits	
549	Other - Utilities	

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**Appendix B
Village Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
590	Other - Charges for Services	
	Fines, Licenses and Permits	
611	Court Costs	
612	Court Fines	
613	State Court Costs (Should only be used in Agency funds.)	
619	Other - Fines and Forfeitures	
621	Building Permits	Fines, Licenses and Permits
622	Inspections	
623	Zoning	
624	Street Opening	
625	Cable Franchise Fees	
629	Other - Licenses and Permits	
690	Other - Fines, Licenses and Permits	
	Earnings on Investments	
701	Interest	Earnings on Investments
790	Other - Earnings on Investments	
	Miscellaneous	
820	Contributions and Donations	

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Appendix B Village Chart of Accounts

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
830	Payments in Lieu of Taxes	Miscellaneous
841	Capital Contributions	
842	Capital Contributions – Tap Fees	
850	Contributions to a Permanent Fund (Use only with Permanent Funds)	
891	Other - Miscellaneous Operating	
892	Other - Miscellaneous Non-Operating	
	Other Financing Sources	Other Financing Sources
911	Sale of Bonds	
912	Premium and Accrued Interest - Bonds	
919	Other - Sale of Bonds	
921	Sale of Notes	
922	Premium and Accrued Interest - Notes	
929	Other - Sale of Notes	
931	Transfers - In	
941	Advances - In	
961	Sale of Fixed Assets	
971	Other Debt Proceeds	
981	Special Items	
982	Extraordinary Items	
999	Other - Other Financing Sources	

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Village Chart of Accounts

Revenue Codes

Revenue Code

Revenue Name

Financial Report Caption Title

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Appendix B Village Chart of Accounts

Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
Property and Other Local Taxes		
110	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
120	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
130	Municipal Income Tax	Revenue received from the enactment of a local income tax.
140	Permissive Sales Tax	Sales tax levied by villages on hotel and motel lodging.
150	License Tax - Local Levied by Council	Distribution of motor vehicle license tax from state auditor.
190	Other - Local Taxes	Receipt of any other taxes not described in revenue source codes 110-190 such as admission taxes, hotel taxes, amusement taxes, franchise taxes, etc.
Intergovernmental		
211	Local Government Distribution	State and county distribution of local government fund. Section 5747.50, Revised Code.
213	Library and Local Government Revenue Assistance	Allocations of library and local government assistance money made under Section 5705.32 or 5705.321 of Revised Code.
221	Inheritance Tax	Revenue received from county auditor settlements, including deductions.
222	Cigarette Tax	Revenue received from county auditor settlements.
224	Liquor and Beer Permit Fees	Revenue received from liquor licenses.
225	Gasoline Tax (State)	Auditor of State distributions of municipal cents per gallon and gasoline excise tax.

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Appendix B Village Chart of Accounts

Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
226	License Tax - State Levied	Auditor of State distributions for license tax.
231	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% and 2.5% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
290	Other - State Shared Taxes and Permits	Other state shared taxes and permits not included in revenue codes 211-231.
Special Assessments		
310	Street Improvement and Maintenance	Special assessments levied against property owners for the improvement of streets.
320	Sidewalk Improvement	Special assessments levied against property owners for construction or improvement of sidewalks.
330	Sewer Improvement	Special assessments levied against property owners for construction or improvement of sewers and sewage systems.
340	Water Improvement	Special assessments levied against property owners for construction or improvement of water lines or water systems.
350	Street Cleaning and Improvement	Special assessments levied against property owners for cleaning streets and removing snow.
360	Street Lighting	Special assessments levied against property owners for street lighting.
390	Other - Special Assessments	All other special assessments levied against property owners not included in 310-360.

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Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
Intergovernmental		
411	Federal - Restricted	Federal government grants or aid.
412	Federal - Unrestricted	Federal government grants or aid.
413	Federal - Pass Through Grants	Federal government grants or aid.
419	Other - Federal Receipts	Federal government grants or aid not listed under 411-413.
422	State - Restricted	State government grants or aid.
423	State - Unrestricted	State government grants or aid.
424	State - Pass Through Grants	State government grants or aid.
429	Other - State Receipts	State government grants or aid.
430	License Tax - County Levied	Revenue from county levied motor vehicle license tax.
440	Grants or Aid (Non-Federal and Non-State)	Other non federal or non state grants or aid.
490	Other - Intergovernmental	Other non federal or non state grants or aid not listed under revenue codes 410-440.
Charges for Services		
511	Contracts for Fire Services	Receipts from furnishing fire protection services to other political subdivisions.
512	Contracts for Police Protection	Receipts from furnishing police services to other political subdivisions.
513	Parking Meters	Receipts from parking meters.
514	Garbage and Trash	Receipts derived from furnishing garbage and trash services to other political subdivisions.
515	Contracts for Emergency	Receipts derived from furnishing emergency medical services to

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Revenue Code Descriptions

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Description</u>
	Medical Services	other political subdivisions.
519	Other - General Government Contracts	Receipts derived from furnishing contracted other general governmental services to other political subdivisions not described in revenue codes 511-515.
521	Swimming Pool	Fees received from use of swimming pool.
522	Concession Stands	Proceeds received from the operation of a concession stand.
523	Recreation Entry Fees	Fees received from participating recreational fees.
529	Other - Cultural and Recreational Programs	Other cultural or recreational fees not described in revenue codes 521-523.
531	Sale of Lots	Receipts derived from the sale of cemetery lots.
532	Grave Opening Fees	Proceeds for the opening and closing of grave sites.
533	Foundations	Fees for construction of monument foundations.
539	Other - Cemetery	Other fees collected for cemetery operations.
541	Consumer Rent	Revenue received from the sale of water.
542	Tap Fees	Fees to recover the cost of connecting new customers to the system.
543	Bulk Sales	Proceeds received on flat fees from sale of bulk water.
544	Deposits	Utility deposits received.
549	Other - Utilities	Other utility revenues not described in revenue codes 541-544.
590	Other - Charges for Services	Other charges for services not described in revenue codes 510-549.
	Fines, Licenses and Permits	
611	Court Costs	Fees received from court costs.
612	Court Fines	Penalties imposed for violations of law.

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Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
613	State Court Costs	Additional court costs forwarded to the State to be used to fund awards in the Victims of Crime Program. Sections 2743.191 and 2743.70, Revised Code.
619	Other - Fines and Forfeitures	Other fines and forfeitures not described in revenue codes 611-613.
621	Building Permits	Fees received from issuance of construction permits.
622	Inspections	Charges received from inspections performed.
623	Zoning	Fees received from issuance of zoning permits.
624	Street Opening	Fees received from issuance of street opening permits.
625	Cable Franchise Fees	Revenue derived from cable franchise fees.
629	Other - Licenses and Permits	All other licenses and permits not described in revenue codes 621-625.
690	Other - Fines, Licenses and Permits	All other fines, licenses and permits not listed under revenue codes 610-690.
Earnings on Investments		
701	Interest	Interest received on deposits and investments.
790	Other - Earnings on Investments	Income received on other deposits and investments not included in 701.
Miscellaneous		
820	Contributions and Donations	Revenue received from contributions and donations.
830	Payments in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate the government for not being required to pay the tax.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or

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Appendix B Village Chart of Accounts

Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
		construction.
842	Capital Contributions – Tap Fees	Charge to new customers for their fair share of capital costs of the system.
850	Contributions to a Permanent Fund	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
891	Other - Miscellaneous Operating	Receipt of any other operating revenue.
892	Other - Miscellaneous Non-Operating	Receipt of any other non-operating revenue.
Other Financing Sources		
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest - Bonds	Premium and accrued interest from the sale of bonds.
919	Other - Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
921	Sale of Notes	Proceeds from the sale of notes.
922	Premium and Accrued Interest - Notes	Premium and accrued interest from the sale of notes.
929	Other - Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-922.
931	Transfers - In	Permanent transfers in from another fund.
941	Advances - In	Temporary loans of cash from another fund made with the intent of repayment.
961	Sale of Fixed Assets	Revenue received from the sale of fixed assets.
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.

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Revenue Code Descriptions

Revenue

<u>Code</u>	<u>Revenue Name</u>	<u>Description</u>
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other - Other Financing Sources	Other financing sources not listed under 911-982.

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
	Security of Persons and Property	
110	Police Enforcement	
120	Fire Fighting, Prevention and Inspection	
130	Street Lighting	Security of Persons and Property
140	Civil Defense	
150	Traffic Signals, Signs and Marking	
160	Emergency Medical Services	
190	Other Security of Persons and Property	
	Public Health Services	
210	Payment to County Health District	
220	Payment to County Human Services Program	Public Health Service
230	Other Assistance to Needy	
240	Cemetery	
290	Other Public Health Services	
	Leisure Time Activities	
310	Recreation	
320	Provide and Maintain Parks	
330	Cultural Facilities	Leisure Time Activities
340	Swimming Pool	
350	Concessions	

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<p>Appendix B Village Chart of Accounts</p>

Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
390	Other Leisure Time Activities	
	<i>Community Environment</i>	
410	Community Planning and Zoning	Community Environment
420	Public Housing Projects	
490	Other Community Environment	
	Basic Utility Services	
	<i>Electric</i>	
511	Administration - Electric	Basic Utility Services
512	Billing - Electric	
513	Generation/Purchase - Electric	
514	Distribution - Electric	
519	Other Electric	
	<i>Gas</i>	
521	Administration - Gas	
522	Billing - Gas	
523	Generation/Purchase - Gas	
524	Distribution - Gas	
529	Other Gas	
	<i>Water</i>	
531	Administration - Water	
532	Billing - Water	

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Appendix B Village Chart of Accounts

Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
533	Supply/Purchase - Water	
534	Filtration - Water	
535	Pumping - Water	
539	Other Water	
	<i>Sanitary Sewers and Sewage</i>	
541	Administration - Sanitary Sewers and Sewage	
542	Billing - Sanitary Sewers and Sewage	
543	Pumping - Sanitary Sewers and Sewage	
549	Other Sanitary Sewers and Sewage	
	<i>Storm Sewers and Drains</i>	
551	Administration - Storm Sewers and Drains	
552	Billing - Storm Sewers and Drains	
553	Waste Collection - Storm Sewers and Drains	Basic Utility Services
554	Waste Disposal - Storm Sewers and Drains	
559	Other Storm Sewers and Drains	
	<i>Refuse Collection and Disposal</i>	
561	Administration - Refuse Collection and Disposal	
562	Billing - Refuse Collection and Disposal	
563	Waste Collection - Refuse Collection and Disposal	
564	Waste Disposal - Refuse Collection and Disposal	
569	Other Refuse Collection and Disposal	
	<i>Other Basic Utility Service</i>	

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Village Chart of Accounts**

Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
591	Administration - Other Basic Utility Service	
592	Billing - Other Basic Utility Service	
593	Generation/Purchase - Other Basic Utility Service	
594	Distribution - Other Basic Utility Service	
599	Other Basic Utility Service	
	<i>Transportation</i>	Transportation
610	Street Construction and Reconstruction	
620	Street Maintenance and Repair	
630	Street Cleaning, Snow and Ice Removal	
640	Storm Sewers and Drains	
650	Traffic Signs and Signals	
660	Parking Facilities	
670	Sidewalks	
690	Other Transportation	
	<i>General Government</i>	General Government
710	Mayor and Administrative Offices	
715	Legislative Activities	
720	Mayor's Court	
725	Clerk - Treasurer	
730	Lands and Buildings	
735	Boards and Commissions	

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	<u>Financial Report Caption Title</u>
740	Property Tax Collection Fees	General Government
745	Auditor of State Fees	
750	Solicitor	
755	Income Tax Administration	
760	Tax Refunds	
765	Distribution of Income Tax - Other Government	
770	Other Income Tax	
780	Self- Insurance	
790	Other General Government	
800	Capital Outlay	
850	Debt Service	Debt Service
	<i>Other Financing Uses</i>	Other Financing Uses
910	Transfers	
920	Advances	
930	Contingencies	
990	Other Financing Uses	

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Appendix B Village Chart of Accounts

Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
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Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Personal Services		Yes
110	<i>Salaries - Council's Office</i>		Yes
111	Salaries - Council		Yes
112	Salaries - Council's Staff		Yes
119	Other - Salaries - Council's Office		Yes
120	<i>Salaries - Clerk/Treasurer's Office</i>		Yes
121	Salary - Clerk/Treasurer		Yes
122	Salaries - Clerk/Treasurer's Staff		Yes
129	Other - Salaries - Clerk/Treasurer's Office		Yes
130	<i>Salaries - Administrator's Office</i>		Yes
131	Salary - Administrator		Yes
132	Salaries - Administrator's Staff		Yes
139	Other - Salaries - Administrator's Office		Yes
140	<i>Salaries - Legal Counsel's Office</i>		Yes
141	Salary - Legal Counsel		Yes
142	Salaries - Legal Counsel's Staff		Yes
149	Other - Salaries - Legal Counsel's Office		Yes
150	Compensation of Board and Commission Members		Yes
160	<i>Salaries - Mayor's Office</i>		Yes

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Appendix B
Village Chart of Accounts

Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
161	Salary - Mayor		Yes
162	Salaries - Mayor's Staff		Yes
169	Other - Salaries - Mayor's Office		Yes
190	Other - Personal Services		Yes
Employee Fringe Benefits			
<i>Employer's Retirement Contributions</i>			
211	Ohio Public Employees Retirement System		Yes
212	Social Security		Yes
213	Medicare		Yes
214	Volunteer Firemen's Dependents Fund		Yes
215	Ohio Police and Fire Pension Fund		Yes
219	Other - Employer's Retirement Contributions		Yes
220	<i>Insurance Benefits</i>		No
221	Medical/Hospitalization		No
222	Life Insurance		No
223	Dental Insurance		No
224	Vision Insurance		No
225	Workers' Compensation		Yes
229	Other - Insurance Benefits		No
240	Unemployment Compensation		Yes

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
250	<i>Employee Reimbursements</i>		No
251	Uniform, Tool and Equipment Reimbursements		No
252	Travel and Transportation		No
259	Other - Employee Reimbursements		No
260	Housing and Meals		No
270	Uniforms and Clothing		No
290	Other - Employee Fringe Benefits		No
300	Contractual Services		No
310	<i>Utilities</i>		No
311	Electricity		No
312	Water and Sewage		No
313	Natural Gas		No
314	Heating Oil		No
315	Coal		No
319	Other - Utilities		No
320	<i>Communications, Printing and Advertising</i>		No
321	Telephone		No
322	Postage		No
323	Postage Machine Rental		No
324	Printing and Reproduction		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
325	Advertising		No
329	Other - Communications, Printing and Advertising		No
330	Rents and Leases		No
340	<i>Professional and Technical Services</i>		No
341	Accounting and Legal Fees		No
342	Auditing Services		No
343	Uniform Accounting Network Fees		No
344	Tax Collection Fees		Yes
345	Election Expenses		Yes
346	Engineering Services		No
347	Planning Consultants		No
348	Training Services		No
349	Other - Professional and Technical Services		No
350	<i>Insurance and Bonding Services</i>		No
351	Insurance and Bonding		No
352	Property Insurance Premiums		No
353	Liability Insurance Premiums		No
354	Fidelity Bond Premiums		No
359	Other - Insurance and Bonding Services		No
390	<i>Other Contractual Services</i>		No
391	Dues and Fees		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
392	Buildings and Other Structures		No
393	Motor Vehicles		No
394	Machinery, Equipment and Furniture		No
395	Land and Improvements		No
396	Streets, Highways, Curbs and Sidewalks		No
397	Utility - Systems		No
398	Garbage and Trash Removal		No
399	Other - Other Contractual Services		No
400	Supplies and Materials		No
410	Office Supplies and Materials		No
420	Operating Supplies and Materials		No
430	<i>Repairs and Maintenance</i>		No
431	Repairs and Maintenance of Buildings and Land		No
432	Repairs and Maintenance of Machinery and Equipment		No
433	Repairs and Maintenance of Motor Vehicles		No
439	Other - Repairs and Maintenance		No
440	Small Tools and Minor Equipment		No
490	Other - Supplies and Materials		No
500	Capital Outlay		No

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
510	Land and Land Improvements		No
520	Equipment		No
530	Buildings and Other Structures		No
540	Machinery, Equipment and Furniture		No
545	Runways, Taxiways, Ramps, Docks and Waterways		No
550	Motor Vehicles		No
555	Streets, Highways, Sidewalks and Curbs		No
560	Utility Distribution Systems		No
590	Other - Capital Outlay		No
600	Other		No
610	Deposits Refunded		Yes
620	Deposits Applied		Yes
630	Compensation and Damages		No
640	Payment to Another Political Subdivision		No
650	Contributions to Other Organizations		No
660	Claims		No
661	Liability Insurance		No
662	Health Insurance		No
663	Dental Insurance		No
664	Vision Insurance		No

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Village Chart of Accounts

Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Program Default</u>	<u>Direct Charges Posted?</u>
665	Prescription Insurance		No
666	Worker's Compensation		No
669	Other Claims		No
690	Other - Other		No
	Debt Service		No
710	Principal	850	No
720	Interest	850	No
730	Discount on Debt	850	No
790	Other - Debt Service	850	No
	Other Financing Uses		
910	Transfers - Out	910	Yes
920	Advances - Out	920	Yes
930	Contingencies	930	No
990	Other - Other Financing Uses	990	No

Direct Charges Posted?

Yes indicates that an expenditure may be charged directly to this account. The user is not required to establish a purchase order or a blanket certificate before charging expenditures to this account.

No indicates that a direct charge is not permitted to this account. A purchase order or a blanket certificate must be first established before expenditures can be charged to this account.

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Appendix B Village Chart of Accounts

Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
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Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Personal Services	Summary object code for Personal Services. Comprises detail object codes 110-190.
110	<i>Salaries - Council's Office</i>	Sub-summary object code for Salaries - Council's Office. Comprises object codes 111-119.
111	Salaries - Council	Salaries or wages paid to village council.
112	Salaries - Council's Staff	Salaries or wages paid to village council staff.
119	Other - Salaries - Council's Office	All other salaries or wages paid in Council's office not included in object codes 111-112.
120	<i>Salaries - Clerk/Treasurer's Office</i>	Sub-summary object code for Salaries - Clerk/Treasurer's Office. Comprises detail object codes 121-129.
121	Salary - Clerk/Treasurer	Salaries or wages paid to village clerk/treasurer.
122	Salaries - Clerk/Treasurer's Staff	Salaries or wages paid to village clerk's staff.
129	Other - Salaries - Clerk/Treasurer's Office	All other salaries or wages paid in Clerk/Treasurer's Office not included in objects 121-122.
130	<i>Salaries - Administrator's Office</i>	Sub-summary object code for Salaries - Administrator's Office. Comprises detail object codes 131-139.
131	Salary - Administrator	Compensation paid to the village administrator.
132	Salaries - Administrator's Staff	Compensation paid to administrator's staff.
139	Other - Salaries - Administrator's Office	All other salaries or wages paid in administrator's office not included in object codes 131-132.
140	<i>Salaries - Legal Counsel's Office</i>	Sub-summary object code for Salaries - Legal Counsel's Office. Comprises detail object codes 141-149.
141	Salary - Legal Counsel	Salary or wages paid to the village legal counsel.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
142	Salaries - Legal Counsel's Staff	Compensation paid to legal counsel's staff.
149	Other - Salaries - Legal Counsel's Office	All other salaries or wages paid in legal counsel's office not included in object codes 141-142.
150	Compensation of Board and Commission Members	Compensation paid to members of township boards and commissions.
160	<i>Salaries - Mayor's Office</i>	Sub-summary object code for Salaries - Mayor's Office. Comprises detail object codes 161-169.
161	Salary- Mayor	Salaries or wages paid to the village mayor.
162	Salaries - Mayor's Staff	Salaries or wages paid to the village mayor's staff.
169	Other - Salaries - Mayor's Office	All other salaries or wages paid in mayor's office not included in object codes 161-162.
190	Other - Personal Services	Salaries or wages paid to all other village staff not included in object codes 110-169.
 Employee Fringe Benefits		
<i>Employer's Retirement Contributions</i>		
211	Ohio Public Employees Retirement System	Village's share of retirement contributions payable to the Ohio Public Employees' Retirement System.
212	Social Security	Village's share of retirement contributions payable to the Social Security Administration for Social Security.
213	Medicare	Village's share of retirement contributions payable to the Social Security Administration for Medicare.
214	Volunteer Firemen's Dependents Fund	Village's share of retirement contributions payable to the Volunteer Firemen's Dependents Fund.
215	Ohio Police and Fire Pension Fund	Village's share of retirement contributions payable to the Ohio Police and Fire Pension Fund.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
219	Other - Employer's Retirement Contributions	Village's share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Village's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical/Hospitalization	Employer's share of employee hospitalization premiums.
222	Life Insurance	Employer's share of employee life insurance premiums.
223	Dental Insurance	Employer's share of employee dental insurance premiums.
224	Vision Insurance	Employer's share of employee vision insurance premiums.
225	Workers' Compensation	Payments to the Ohio Bureau of Worker's Compensation.
229	Other - Insurance Benefits	Employer's share of other employee insurance benefits not included in object codes 221-225.
240	Unemployment Compensation	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Payments to village employees for reimbursement of uniform, tool, equipment and other expenditures. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Payments to village employees for reimbursement of uniform, tool and equipment expenditures.
252	Travel and Transportation	Payments to employees, in the form of a reimbursement, for expenses incurred due to work related travel and transportation.
259	Other - Employee Reimbursements	Payments to village employees for other reimbursements not included in object codes 251-252.
260	Housing and Meals	Cost of housing and meals furnished to personnel as a condition of employment. Includes allowances paid to members of boards and commissions.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
270	Uniforms and Clothing	Monetary allowances paid for maintenance of uniforms or clothing.
290	Other - Employee Fringe Benefits	Payment of other employee fringe benefits not included in objects 211-270.
300	Contractual Services	Summary object code for Contractual Services. Comprises detail object codes 310-369.
310	Utilities	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 310-319.
311	Electricity	Costs for electricity.
312	Water and Sewage	Costs for water and sewage.
313	Natural Gas	Costs for natural gas.
314	Heating Oil	Costs for heating oil.
315	Coal	Costs for coal.
319	Other - Utilities	Cost of utilities not included in object codes 311-319.
320	Communications, Printing and Advertising	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 321-326.
321	Telephone	Cost of telephone and fax communications.
322	Postage	Cost of postage and shipping charges.
323	Postage Machine Rental	Cost of postage machine rental.
324	Printing and Reproduction	Cost of contractual printing and reproduction such as work done on printing presses, lithographing and other duplication,

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
		photo stating, blueprinting, photographing and microfilming.
325	Advertising	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
329	Other - Communications, Printing and Advertising	Other communications, printing and advertising expenses not included in objects 321-325.
330	Rents and Leases	Cost of rents and leases of land, buildings, equipment and machinery.
340	<i>Professional and Technical Services</i>	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises object codes 341-349.
341	Accounting and Legal Fees	Accounting services provided by either the Auditor of State's- Local Governmental Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
342	Auditing Services	Auditing services provided by either the Auditor of State-Audit Division or by an independent professional accounting firm.
343	Uniform Accounting Network Fees	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network program.
344	Tax Collection Fees	Expenses and fees as deducted by the county auditor, county treasurer and the state department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
345	Election Expenses	Election expenses deducted by the county auditor.
346	Engineering Services	Architectural and engineering services.
347	Planning Consultants	Expenses and fees paid for planning services.
348	Training Services	Expenses and fees paid for training village officials and staff.
	Other - Professional and Technical	Payment for other professional and technical services not

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
349	Services	included in objects 341-348, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
350	<i>Insurance and Bonding Services</i>	Costs of all insurance other than costs related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 351-359.
351	Insurance and Bonding	Cost of all insurance other than costs related to personal services. Including fidelity and security bonds on officials and employees.
352	Property Insurance Premiums	Cost of property insurance.
353	Liability Insurance Premiums	Cost of liability insurance.
354	Fidelity Bond Premiums	Cost of fidelity and security bonds on officials and employees.
359	Other - Insurance and Bonding Services	Other insurance costs not included in object codes 351-354.
390	<i>Other Contractual Services</i>	Sub-summary object code for Other Contracted Services. Comprises detail object codes 361-369.
391	Dues and Fees	Cost of membership fees and periodic dues in societies, associations of officials, trade associations and other organizations.
392	Buildings and Other Structures	Cost of service, routine maintenance or repair required to keep buildings and other structures up to a standard of serviceability and the prevention of deterioration by the accomplishment of such work as painting, re-roofing and emergency repairs of damage.
393	Motor Vehicles	Cost of service, maintenance or repair of owned motor vehicles. Includes service, maintenance or repair on leased or rented motor vehicles if such work is obtained by contracts separately from lease or rental contracts.
394	Machinery, Equipment and	Cost of service, maintenance, or repair of owned machinery, equipment and furniture. Includes service, maintenance or

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
	Furniture	repair on leased or rented machinery, equipment and furniture if such work is obtained by contracts separately from lease or rental contracts.
395	Land and Improvements	Cost of service, routine maintenance or repair of land or land improvements.
396	Streets, Highways, Curbs and Sidewalks	Cost of service, maintenance or repair of streets, highways, curbs and sidewalks.
397	Utility - Systems	Cost of heat, electricity, water and gas services purchased from either privately owned or publicly operated utilities.
398	Garbage and Trash Removal	Cost of waste disposal services purchased from either privately owned or publicly operated utilities.
399	Other - Other Contractual Services	Other contracted services not included in object codes 391-398.
400	Supplies and Materials	Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies and Materials	Cost of office supplies and materials.
420	Operating Supplies and Materials	Cost of operating supplies and materials.
430	<i>Repairs and Maintenance</i>	Sub-summary object code for Repairs and Maintenance. Comprises detail object codes 431-439.
431	Repairs and Maintenance of Buildings and Land	Cost of supplies or materials for repairs and maintenance on buildings and land. Includes painting, re-roofing, street, curb, sidewalk repair and custodial services paid by contract.
432	Repairs and Maintenance of Machinery and Equipment	Cost of supplies or materials to service, maintain, repair, overhaul or rework owned equipment or machinery.
433	Repairs and Maintenance of Motor Vehicles	Cost of supplies or materials for repairs and maintenance on motor vehicles.
439	Other - Repairs and Maintenance	Cost of supplies or materials for all other repairs and maintenance materials not included in object codes 431-433.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
440	Small Tools and Minor Equipment	Hammers, saws, wrenches, garden tools and small power tools.
490	Other - Supplies and Materials	Costs of all other supplies and materials not included in object codes 410-440.
500	Capital Outlay	Summary object code for Capital Outlay. Comprises detail object codes 510-590.
510	Land and Land Improvements	Purchase of land and improvements of land such as landscaping, grading, fences or improvement/construction of parking lots.
520	Equipment	Cost of fixtures and equipment which form part of buildings, such as elevators, plumbing, lighting or heating systems, furniture, furnishings and fixtures.
530	Buildings and Other Structures	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
540	Machinery, Equipment and Furniture	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
545	Runways, Taxiways, Ramps, Docks and Waterways	Cost of acquisition, construction or improvements of these facilities.
550	Motor Vehicles	Cost of acquisition of automobiles, trucks and other motorized vehicles.
555	Streets, Highways, Sidewalks and Curbs	Cost of new construction and replacement of streets, highways, sidewalks and curbs.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
560	Utility Distribution Systems	Cost of new construction and replacement of systems for distribution of sewage, water, gas and electricity.
590	Other - Capital Outlay	Other expenses not included in detail object codes 510-560.
600	Other	Summary object code for miscellaneous expenditures. Comprises detail object codes 610-690.
610	Deposits Refunded	Deposits refunded.
620	Deposits Applied	Deposits applied.
630	Compensation and Damages	Payments made for legal judgments against the village.
640	Payment to Another Political Subdivision	Payments made to another political subdivision for contracted services such as fire protection, county health fees, EMS, garbage and refuse.
650	Contributions to Other Organizations	Contributions made to other non-profit organizations for patriotic, educational and other purposes.
660	Claims	Summary object code for Claims. Comprises detail object codes 661-669.
661	Liability Insurance	Self-Insurance claims for Liability Insurance.
662	Health Insurance	Self-Insurance claims for Health Insurance.
663	Dental Insurance	Self-Insurance claims for Dental Insurance.
664	Vision Insurance	Self-Insurance claims for Vision Insurance.
665	Prescription Insurance	Self-Insurance claims for Prescription Insurance.
666	Worker's Compensation	Self-Insurance claims for Worker's Compensation.
669	Other - Claims	All other expenditures for other Self-Insurance claims not included in object codes 661-666.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Appropriation Name</u>	<u>Description</u>
690	Other - Other	All other expenses not included in detail object codes 610-650.
	Debt Service	
710	Principal	Payments for retirement of outstanding note principal balances.
720	Interest	Interest payments on outstanding note/bond indebtedness.
730	Discount on Debt	The discount on debt is the difference between the principle amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75 percent and the market rate is 6.0 percent).
790	Other - Debt Service	All other debt service payments not included in object codes 710-730.
	Other Financing Uses	
910	Transfers - Out	Transfers to other funds.
920	Advances - Out	Temporary loans to another fund with the intent that the money will be repaid.
930	Contingencies	Appropriation of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
990	Other - Other Financing Uses	Other expenses not included in detail object codes 910-930.

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Interest Revenue Accounts Posting

<u>Interest Earned By This Fund Number</u>	<u>System Posts Income to This Interest Account</u>	<u>Conditional Interest Account</u>
1000	1000 - 701	
2011 - 2019	201x - 701	
2021 - 2029	202x - 701	
2031 - 2039	1000 - 701	
2041 - 2049	1000 - 701	
2051 - 2059	1000 - 701	205x - 701
2061 - 2069	1000 - 701	206x - 701
2071 - 2079	1000 - 701	
2081 - 2089	1000 - 701	
2091 - 2099	1000 - 701	
2101 - 2109	210x - 701	
2111 - 2119	1000 - 701	
2121 - 2129	1000 - 701	
2131 - 2139	1000 - 701	
2141 - 2149	1000 - 701	
2271 - 2289	1000 - 701	
2291 - 2299	1000 - 701	
2401 - 2499	1000 - 701	
2901 - 2999	1000 - 701	29xx - 701
3101 - 3199	1000 - 701	31xx - 701
3201 - 3299	1000 - 701	32xx - 701
3301 - 3399	1000 - 701	33xx - 701
3401 - 3499	1000 - 701	34xx - 701
3901 - 3999	1000 - 701	39xx - 701
4101 - 4199	1000 - 701	41xx - 701
4201 - 4299	1000 - 701	42xx - 701
4501 - 4599	1000 - 701	45xx - 701
4901 - 4949	1000 - 701	49xx - 701
4951 - 4999	1000 - 701	49xx - 701
5101 - 5199	1000 - 701	
5201 - 5299	1000 - 701	
5301 - 5399	1000 - 701	
5401 - 5499	1000 - 701	
5501 - 5599	1000 - 701	
5601 - 5699	1000 - 701	56xx - 701

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Appendix B Village Chart of Accounts

Interest Revenue Accounts Posting

<u>Interest Earned By This Fund Number</u>	<u>System Posts Income to This Interest Account</u>	<u>Conditional Interest Account</u>
5701 - 5709	1000 - 701	570x - 701
5721 - 5739	1000 - 701	572x - 701 to 573x - 701
5741 - 5759	1000 - 701	574x - 701 to 575x - 701
5761 - 5779	1000 - 701	576x - 701 to 577x - 701
5781 - 5799	1000 - 701	578x - 701 to 579x - 701
5901 - 5919	1000 - 701	590x - 701 to 591x - 701
6101 - 6199	1000 - 701	
6901 - 6999	1000 - 701	69xx - 701
9101 - 9199	1000 - 701	
9201 - 9209	1000 - 701	
9901 - 9924	1000 - 701	99xx - 701
9951 - 9974	1000 - 701	99xx - 701
9976 - 9999	1000 - 701	99xx - 701

Explanation of funds with conditional interest accounts:

Users will designate the funds that can receive interest at the fund level. Funds that have a conditional interest account designation will allow the users to select if that fund will receive the interest or if it will be posted to the General fund. Please refer to the Interest Posting section under Chapter 3 - Receipts for additional information.

Note: The conditional interest account must be activated prior to posting the interest receipt.

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Appendix C

Library Chart of Accounts

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Appendix C Library Chart of Accounts

Fund Numbers

Fund Number **Fund Name**

GOVERNMENTAL FUNDS

1000	General
2001-2999	Special Revenue
3001-3999	Debt Service
4001-4499	Capital Projects
4501-4999	Permanent

PROPRIETARY FUNDS

5001-5999	Enterprise
6001-6999	Internal Service

FIDUCIARY FUNDS

9001-9249	Agency
9501-9749	Investment Trust
9751-9999	Private - Purpose Trust

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Appendix C Library Chart of Accounts

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
	Property and Other Local Taxes	
121	General Property Tax - Real Estate	Property and Other Local
122	Tangible Personal Property Tax	
190	Other - Local Taxes	
	Intergovernmental	
211	Unrestricted Federal Grants-In-Aid	Intergovernmental
212	Restricted Federal Grants-In-Aid	
219	Other - Federal Grants-In-Aid	
221	Unrestricted State Grants-In-Aid	
222	Restricted State Grants-In-Aid	
229	Other - State Grants-In-Aid	
231	Unrestricted Local Grants-In-Aid	
232	Restricted Local Grants-In-Aid	
239	Other - Local Grants-In-Aid	
240	Public Library Fund - State	
250	Property Tax Allocation	
260	Other Federal Aid	
270	Other State Aid	
280	Other Local Aid	
291	Unrestricted Other Grants-In-Aid	
292	Restricted Other Grants-In-Aid	

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Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
299	Other - Intergovernmental	
	Patron Fines and Fees	
310	Patron Fines and Lost Item Income	
320	Patron Rental and Usage Income	
330	Patron Charges for Professional Service Rendered	Patron Fines and Fees
340	Patron Coin-Operated Machine Income	
350	Patron Parking Lot Charges	
360	Patron Class and Seminar Fees	
399	Other - Patron Fines and Fees	
	Services Provided to Other Entities	
511	Computer Services	
512	Interlibrary Loan Services	
513	Research Services	Services Provided to Other Entities
519	Other - Services Provided to Other Libraries	
591	Voter Registration Services	
599	Other - Other Services Provided to Other Entities	
	Contributions, Gift and Donations	
611	Restricted Contributions - Individuals	
612	Restricted Contributions - Businesses	
613	Restricted Contributions - Foundations	Contributions, Gifts

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Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>	
619	Other - Restricted Contributions, Gifts and Donations	and Donations	
651	Unrestricted Contributions - Individuals		
652	Unrestricted Contributions - Businesses		
653	Unrestricted Contributions - Foundations		Contributions, Gifts and Donations
659	Other - Unrestricted Contributions, Gifts and Donations		
690	Other - Contributions, Gifts and Donations		
Earnings on Investments		Earnings on Investments	
701	Interest or Dividends on Investments		
730	Gain or Loss on Sale of Investments		
740	Rental of Real Property (Investment Property)		
790	Other - Earnings on Investments		
Miscellaneous		Miscellaneous	
820	Sale of Supplies for Resale		
831	Rental of Meeting Rooms		
832	Rental of Office Space		
839	Other - Rental of Real Property		
841	Capital Contributions		
851	Contributions to a Permanent Fund (Use only with Permanent Funds)		
871	Refunds for Overpayment		
872	Insurance Reimbursements		

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**Appendix C
Library Chart of Accounts**

Revenue Codes

<u>Revenue Code</u>	<u>Revenue Name</u>	<u>Financial Report Caption Title</u>
879	Other - Refunds and Reimbursements	
891	Other - Miscellaneous Operating	
892	Other - Miscellaneous Non-Operating	
	Other Financing Sources	
911	Sale of Real Property	
912	Sale of Personal Property	
919	Other - Sale of Fixed Assets	
931	Transfers - In	
941	Advances - In	
951	Sale of Bonds	Other Financing Sources
952	Premium and Accrued Interest - Bonds	
959	Other - Sale of Bonds	
961	Sale of Notes	
962	Premium and Accrued Interest - Notes	
969	Other - Sale of Notes	
970	Other Debt Proceeds	
981	Special Items	
982	Extraordinary Items	
999	Other - Other Financing Sources	

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Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
Property and Other Local Taxes		
121	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of real property located within the library district.
122	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of personal tangible property located within the library district.
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 120-150.
Intergovernmental		
211	Unrestricted Federal Grants-In-Aid	Revenue received from the federal government for unrestricted grants to the library.
212	Restricted Federal Grants-In-Aid	Revenue received from the federal government for restricted grants to the library.
219	Other - Federal Grants-In-Aid	All other federal grants-in-aid received not included in revenue codes 211-212.
221	Unrestricted State Grants-In-Aid	Revenue received from the state for unrestricted grants to the library.
222	Restricted State Grants-In-Aid	Revenue received from the state for restricted grants to the library.
229	Other - State Grants-In-Aid	All other state grants-in-aid received by the library not included in revenue codes 221-222.
231	Unrestricted Local Grants-In-Aid	Revenue received from a local government for unrestricted grants to the library.
232	Restricted Local Grants-In-Aid	Revenue received from a local government for restricted grants

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Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
		to the library.
239	Other - Local Grants-In-Aid	All other local grants-in-aid not included in revenue codes 231-232.
240	Public Library Fund - State	Monthly distribution from county auditor.
250	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% and 2.5% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
260	Other Federal Aid	Receipts of any other federal revenue not described in revenue codes 210-219.
270	Other State Aid	Receipts of any other state revenue not described in revenue codes 220-229.
280	Other Local Aid	Receipts of any other local revenue not described in revenue codes 230-250.
291	Unrestricted Other Grants-In-Aid	All other revenue received for unrestricted grants-in-aid to the library.
292	Restricted Other Grants-In-Aid	All other revenue received for restricted grants-in-aid to the library
299	Other - Intergovernmental	All other intergovernmental revenues received not included in revenue codes 291-292.
	Patron Fines and Fees	
310	Patron Fines and Lost Item Income	Includes monies received from patrons in the form of overdue fines and lost material charges.

Includes monies received from patrons in the form of rental and

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Appendix C Library Chart of Accounts

Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
320	Patron Rental and Usage Income	usage income.
330	Patron Charges for Professional Service Rendered	Includes monies received from patrons for professional service rendered.
340	Patron Coin-Operated Machine Income	Monies received from the use of all coin operated machines (includes payphones, copiers, and faxes).
350	Patron Parking Lot Charges	Includes monies reserved for parking on library property.
360	Patron Class and Seminar Fees	Includes monies received from patrons for library classes and seminars.
399	Other - Patron Fines and Fees	Includes all other monies received from patrons for fines and fees not included in revenue codes 310-360.
Services Provided to Other Entities		
511	Computer Services	Revenue received from other libraries on a contractual basis for computer services.
512	Interlibrary Loan Services	Revenue received for inter-library loan services.
513	Research Services	Revenue received from other libraries for research services.
519	Other - Services Provided to Other Libraries	Revenue received from other libraries for any other services not included in revenue codes 511-513.
591	Voter Registration Services	Revenue received from other entities for voter registration services.
599	Other - Other Services Provided to Other Entities	All other revenue received from Other Services Provided To Other Entities not included in revenue codes 590-591.
Contributions, Gifts and Donations		
611	Restricted Contributions - Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.

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Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
612	Restricted Contributions - Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
613	Restricted Contributions - Foundations	Includes monies received as gifts, bequests, donations and endowments from philanthropic foundations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
619	Other - Restricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose. Contributions not included in revenue codes 611-613.
651	Unrestricted Contributions - Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
652	Unrestricted Contributions - Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
653	Unrestricted Contributions - Foundations	Includes monies received as gifts, bequests, donations and endowments from private foundations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
659	Other - Unrestricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor are expected not included in revenue codes 651-653.
690	Other - Contributions, Gifts and Donations	All other contributions, gifts and donations received not included in revenue codes 610-659.
Earnings on Investments		
701	Interest or Dividends on Investments	Interest income received from deposits and investments.

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Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
730	Gain or Loss on Sale of Investments	Any gain or loss on sale of an investment.
740	Rental of Real Property (Investment Property)	Monies received from the rental of library property, such as: rent of meeting rooms, office space, etc.
790	Other - Earnings on Investments	All other earnings on investments not included in revenue codes 701-740.
Miscellaneous		
820	Sale of Supplies for Resale	Includes proceeds from the sale of supplies purchased for resale. (Does not include patron's fines and fees.)
831	Rental of Meeting Rooms	Any monies received for the rental of meeting rooms owned by the library.
832	Rental of Office Space	Any monies received for the rental of office space owned by the library.
839	Other - Rental of Real Property	All other monies received for the rental of real property not included in revenue codes 831-832.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
851	Contributions to a Permanent Fund	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
871	Refunds for Overpayment	Monies received in the form of a refund for overpayment.
872	Insurance Reimbursements	Reimbursements on insurance payments.
879	Other - Refunds and Reimbursements	All other refunds and reimbursements not included in revenue codes 871-872.
891	Other - Miscellaneous Operating	All other miscellaneous operating revenue not included in revenue codes 820-879.
892	Other - Miscellaneous Non-Operating	All other miscellaneous non-operating revenue not included in revenue codes 820-879.

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Revenue Code Descriptions

<u>Program Code</u>	<u>Program Name</u>	
	Other Financing Sources	
911	Sale of Real Property	Includes proceeds from the sale of real library property declared surplus by the Library's Board of Trustees.
912	Sale of Personal Property	Includes proceeds from the sale of personal library property declared surplus by the Library's Board of Trustees
919	Other - Sale of Fixed Assets	Proceeds from the sale of both real and personal library property not included in revenue codes 910-912.
931	Transfers - In	Permanent transfers into this fund from other funds.
941	Advances - In	Temporary loans with the intent that the money will be repaid.
951	Sale of Bonds	Proceeds from the sale of bonds.
952	Premium and Accrued Interest - Bonds	Premium and accrued interest from the sale of bonds.
959	Other - Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 950-952.
961	Sale of Notes	Proceeds from the sale of anticipatory notes.
962	Premium and Accrued Interest - Notes	Premium and accrued interest from the sale of notes.
969	Other - Sale of Notes	Receipts from any other sale of notes not described in revenue codes 960-962.
970	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other - Other Financing Sources	All other financing sources not included in revenue codes 910-982.

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Appropriation Program Codes

<u>Program Code</u>	<u>Program Name</u>	
100	Library Services	If summary program code 100 is used, detail program codes 110 and 120 cannot be used.
110	Public Service and Programs	
120	Collection Development and Processing	
200	Support Services	If summary program code 200 is used, detail program codes 210, 220 and 230 cannot be used.
210	Facilities Operation and Maintenance	
220	Information Services	
230	Business Administration	
280	Self-Insurance	
760	Capital Outlay	
800	Debt Service	
910	Transfers	
920	Advances	
930	Contingencies	
990	Other Financing Uses	

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
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Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Salaries	Yes	Salaries
110	Salaries	Yes	
	Employee Fringe Benefits		
	<i>Retirement Benefits</i>		
211	Ohio Public Employees Retirement System	Yes	
212	Social Security	Yes	
213	Medicare	Yes	
219	Other - Retirement Benefits	Yes	
220	<i>Insurance Benefits</i>	No	
221	Medical/Hospitalization Insurance	No	
222	Life Insurance	No	Employee Fringe
223	Dental Insurance	No	Benefits
224	Vision Insurance	No	
225	Workers' Compensation	Yes	
229	Other - Insurance Benefits	No	
290	<i>Other Employee Fringe Benefits</i>	No	
291	Unemployment Benefits	Yes	
292	Employee Reimbursement Benefits	No	
299	Other - Other Employee Fringe Benefits	No	

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**Appendix C
Library Chart of Accounts**

Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
300	Purchased and Contracted Services	No	
310	<i>Dues, Fees, Travel and Meeting Expense</i>	No	
311	Dues and Fees	No	
312	Travel and Meeting Expense	No	
319	Other - Dues, Fees, Travel and Meeting Expense	No	
320	<i>Communications, Printing and Publicity</i>	No	
321	Telephone	No	
322	Postage	No	
323	Postage Machine Rental	No	
324	Printing	No	Purchased and Contracted Services
325	Advertising	No	
329	Other - Communications, Printing and Publicity	No	
330	<i>Property Maintenance, Repair and Security Services</i>	No	
331	Maintenance and Repair on Facilities	No	
332	Maintenance and Repair on Equipment	No	
333	Security Services	No	
334	Trash Removal	No	
339	Other - Property Maintenance, Repairs and Security	No	
340	<i>Insurance and Bonding</i>	No	
341	Property Insurance Premiums	No	
342	Liability Insurance Premiums	No	
343	Fidelity Bond Premiums	No	
349	Other - Insurance and Bonding	No	

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
350	<i>Rents and Leases</i>	No	
351	Rents and Leases	No	
359	Other - Rents and Leases	No	
360	<i>Utilities</i>	No	
361	Electricity	No	
362	Water and Sewage	No	
363	Natural Gas	No	
364	Heating Oil	No	Purchased and Contracted Services
365	Coal	No	
369	Other - Utilities	No	
370	<i>Professional Services</i>	No	
371	Auditing Services	No	
372	Uniform Accounting Network Fees	No	
373	Tax Collection Fees	Yes	
374	Engineering Services	No	
379	Other - Professional Services	No	
380	Library Material Control Services	No	
390	Other - Purchased and Contracted Services	No	
410	Library Materials and Information	No	
411	Books and Pamphlets	No	Library Materials and Information
412	Periodicals	No	
413	Audiovisual Materials	No	

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Library Chart of Accounts**

Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
414	Computer Services and Information	No	Library Materials and Information
415	Interlibrary Loan Fees/Charges	No	
416	Library Material Repair and Restoration	No	
419	Other - Library Materials and Information	No	
450	Supplies	No	Supplies
451	General Administrative Supplies	No	
452	Property Maintenance/Repair Supplies and Parts	No	
453	Motor Vehicle Fuel, Supplies and Parts	No	
454	Supplies Purchased for Resale	No	
455	Warehouse Inventory Adjustments	No	
459	Other - Supplies	No	
500	Other	No	Other
510	Dues and Memberships	No	
520	Taxes and Assessments	Yes	
530	Judgments and Findings	No	
540	Claims	No	
541	Liability Insurance	No	
542	Health Insurance	No	
543	Dental Insurance	No	
544	Vision Insurance	No	
545	Prescription Insurance	No	

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
546	Worker's Compensation	No	
549	Other Claims	No	
590	Other - Other	No	
700	Capital Outlay	No	
710	Land	No	Capital Outlay
720	Land Improvement	No	
730	Buildings	No	
740	Building Improvements	No	
750	Furniture and Equipment	No	Capital Outlay
770	Motor Vehicles	No	
790	Other - Capital Outlay	No	
	Debt Service		
810	Redemptions of Principal	No	Principal Payments,
820	Interest Payments	No	Interest and Fiscal
850	Financing Fees and Expenses	No	Charges
860	Discount on Debt	No	
890	Other - Debt Service	No	
	Other Financing Uses		
910	Transfers - Out	Yes	
920	Advances - Out	Yes	Other Financing Uses

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Appropriation Object Codes

<u>Object Code</u>	<u>Object Name</u>	<u>Direct Charges Posted?</u>	<u>Cash Basis Annual Financial Report Title</u>
930	Contingencies	No	
990	Other - Other Financing Uses	No	

Direct Charges Posted?

Yes indicates that an expenditure may be charged directly to this account. The user is not required to establish a purchase order or a blanket certificate before charging expenditures to this account.

No indicates that a direct charge is not permitted to this account. A purchase order or a blanket certificate must be first established before expenditures can be charged to this account.

Within each financial reporting group, there are both detail and summary account codes available. Please refer to Part 3 of the Maintenance Introduction in the manual for a complete explanation of detail and summary account codes. Some report groups may not have a summary account code available.

100	Salaries	Summary object code for Salaries. Comprises detail object code 110.
110	Salaries	Cost of employee salaries and wages including leave time.
Employee Fringe Benefits		
<i>Retirement Benefits</i>		
211	Ohio Public Employees Retirement System	Library's share of retirement contributions, payable to the Ohio Public Employees' Retirement System.
212	Social Security	Library's share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Library's share of retirement contributions, payable to the Social Security Administration for Medicare.
219	Other - Retirement Benefits	Library's share of other retirement contributions not included in

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
		object codes 211-213.
220	<i>Insurance Benefits</i>	Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical/Hospitalization Insurance	Library's payment for employee hospitalization.
222	Life Insurance	Library's payment for employee life insurance.
223	Dental Insurance	Library's payment for employee dental insurance.
224	Vision Insurance	Library's payment for employee vision insurance.
225	Workers' Compensation	Payments to the Ohio Bureau of Worker's Compensation.
229	Other - Insurance Benefits	Library's payment for other employee insurance benefits not included in object codes 221-225.
290	<i>Other Employee Fringe Benefits</i>	Sub-summary object code for Other Employee Fringe Benefits. Comprises detail object codes 291-299.
291	Unemployment Benefits	Unemployment benefits paid out by the library.
292	Employee Reimbursement Benefits	Payments to library employees for uniform, tool, equipment and other reimbursements.
299	Other - Other Employee Fringe Benefits	All other employee fringe benefits not included in object codes 291-292.
300	<i>Purchased and Contracted Services</i>	Summary object code for Purchased and Contracted Services. Comprises detail object codes 310-390.
310	<i>Dues, Fees, Travel and Meeting Expense</i>	Sub-summary object code for Dues, Fees, Travel and Meeting Expense. Comprises detail object codes 311-319.
311	Dues and Fees	All dues and membership fees.
312	Travel and Meeting Expense	Includes the cost of travel, transportation and incidental expenses incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motor pool charges for passenger-

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
		carrying vehicles; mileage allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
319	Other - Dues, Fees, Travel and Meeting Expense	All other expenses for dues, fees, travel and meetings not included in object codes 311-312.
320	<i>Communications, Printing and Publicity</i>	Sub-summary object code for Communications, Printing and Publicity. Comprises detail object codes 321-329.
321	Telephone	Cost of telephone and fax communications.
322	Postage	Cost of postage and shipping charges.
323	Postage Machine Rental	Cost of postage machine rental.
324	Printing	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo staving, blueprinting, photographing and microfilming equipment.
325	Advertising	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals. Also includes small advertising supplies given out by library.
329	Other - Communications, Printing and Publicity	Other communications, printing and advertising expenses not included in object codes 321-325.
330	<i>Property Maintenance, Repair and Security Services</i>	Sub-summary object code for Property Maintenance, Repair and Security Services. Comprises detail object codes 331-339.
331	Maintenance and Repair on Facilities	Cost of service, maintenance or repairs to buildings or facilities paid to an outside firm or individual.
332	Maintenance and Repair on Equipment	Cost of service, maintenance or repair of equipment.
333	Security Services	All costs associated with security services.
334	Trash Removal	All costs associated with trash removal.
339	Other - Property Maintenance, Repairs and	All other costs associated with property maintenance, repairs and security services not included in object codes 331-334.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
	Security Services	
340	<i>Insurance and Bonding</i>	Sub-summary object code for Insurance and Bonding. Comprises detail object codes 341-349.
341	Property Insurance Premiums	Cost of property insurance.
342	Liability Insurance Premiums	Cost of liability insurance.
343	Fidelity Bond Premiums	Cost of fidelity and security bonds on officials and employees.
349	Other - Insurance and Bonding	Other insurance costs not included in object codes 341-343.
350	<i>Rents and Leases</i>	Sub-summary object code for Rents and Leases. Comprises detail object codes 351-359.
351	Rents and Leases	Cost of rents and leases of land, buildings, equipment and machinery.
359	Other - Rents and Leases	Cost of all other rents and leases not included in object code 351.
360	<i>Utilities</i>	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 361-369.
361	Electricity	Costs for electricity.
362	Water and Sewage	Costs for water and sewage.
363	Natural Gas	Costs for natural gas.
364	Heating Oil	Costs for heating oil.
365	Coal	Costs for coal.
369	Other - Utilities	Costs of utilities not included in object codes 361-365.
370	<i>Professional Services</i>	Sub-summary object code for Professional Services. Comprises detail object codes 371-379.
		Auditing services provided by either the Auditor of State- Audit

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Appendix C Library Chart of Accounts

Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
371	Auditing Services	Division or by an independent professional accounting firm.
372	Uniform Accounting Network Fees	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
373	Tax Collection Fees	Expenses and fees as deducted by the county auditor, county treasurer and the state department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
374	Engineering Services	Architectural and engineering services.
379	Other - Professional Services	All other professional services not included in object codes 371-374.
380	Library Material Control Services	Amounts paid to outside firms and individuals for the following types of services: library material processing, cataloging and material inventory control services.
390	Other - Purchased and Contracted Services	All other purchased and contracted services not included in object codes 310-380.
410	Library Materials and Information	Summary object code for Library Materials and Information. Comprises detail object codes 411-419.
411	Books and Pamphlets	Cost to purchase all books and pamphlets.
412	Periodicals	Cost of magazines and newspapers.
413	Audiovisual Materials	Cost to purchase books on tape, audio cassettes and CD's.
414	Computer Services and Information	Public use software.
415	Interlibrary Loan Fees/Charges	Shipping costs involved with transporting books to another library.
416	Library Material Repair and Restoration	All costs for repairs, upkeep and restoration of library materials.
419	Other - Library Materials and Information	All other costs for library materials and information not included in object codes 411-416.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
450	Supplies	Summary object code for Supplies. Comprises detail object codes 451-459.
451	General Administrative Supplies	Office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
452	Property Maintenance/Repair Supplies and Parts	Cost of supplies or materials for repairs and maintenance of buildings or equipment.
453	Motor Vehicle Fuel, Supplies and Parts	Cost of supplies or materials purchased for automobiles, bookmobiles and trucks operated by the library.
454	Supplies Purchased for Resale	Cost of supplies or materials purchased for resale.
455	Warehouse Inventory Adjustments	Includes charges and credits to adjust perpetual inventory records to actual counts.
459	Other - Supplies	Cost of all other supplies not included in object codes 451-455.
500	Other	Summary object code for Other. Comprises detail object codes 510-590.
510	Dues and Memberships	Cost of dues and membership fees to library associations or organizations.
520	Taxes and Assessments	General property taxes paid on newly acquired real estate and assessments paid on real property owned by the library. Also included are state sales taxes collected on items sold of a taxable nature and later paid to the state.
530	Judgments and Findings	Includes expenditures from Library district funds for all judgments against the district.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
540	Claims	Summary object code for Claims. Comprises detail object codes 541-549.
541	Liability Insurance	Self-Insurance claims for Liability Insurance.
542	Health Insurance	Self-Insurance claims for Health Insurance.
543	Dental Insurance	Self-Insurance claims for Dental Insurance.
544	Vision Insurance	Self-Insurance claims for Vision Insurance.
545	Prescription Insurance	Self-Insurance claims for Prescription Insurance.
546	Worker's Compensation	Self-Insurance claims for Worker's Compensation.
549	Other - Claims	All other expenditures for other Self-Insurance claims not included in object codes 541-546.
550	Refunds and Reimbursements	Refunds and reimbursements made to patrons, employees and other agencies when appropriate.
590	Other - Other	All other miscellaneous expenses not included in object codes 510-550.
700	Capital Outlay	Summary object code for Capital Outlay. Comprises detail object codes 710-790.
710	Land	Land and interest in land, when acquired by purchase.
720	Land Improvement	Improvements of land such as landscaping, grading, fences when acquired by monetary outlay, cost of acquisition, construction or improvement of publicly owned parking lots.
730	Buildings	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
740	Building Improvements	Increases in the value of buildings and structures and additions thereto; includes increases in the value of buildings and structures resulting from major alterations, restoration or modification.
750	Furniture and Equipment	All purchases of furniture not permanently attached to buildings.
770	Motor Vehicles	Cost of acquisition of automobiles, trucks and other motorized vehicles.
790	Other - Capital Outlay	Other expenses not included in object codes 710-770.
Debt Service		
810	Redemptions of Principal	Principal payments on outstanding note/bond indebtedness.
820	Interest Payments	Interest payments on outstanding note/bond indebtedness.
850	Financing Fees and Expenses	Payments to financial institutions for financing fees and other expenses.
860	Discount on Debt	The discount on debt is the difference between the principle amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75 percent and the market rate is 6.0 percent).
890	Other - Debt Service	All other payments of debt not included in object codes 810-860.
Other Financing Uses		
910	Transfers - Out	Transfers to other funds.
920	Advances - Out	Temporary loans made to another fund with the intent that the money will be repaid.
930	Contingencies	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.

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Appropriation Object Code Descriptions

<u>Object Code</u>	<u>Object Name</u>	<u>Description</u>
990	Other - Other Financing Uses	Other expenses not included in object codes 910-930.

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Appendix D

Glossary

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Appendix D Glossary

ACCOUNT UTILITIES - These options allow the user to adjust, close, reallocate, void, reissue, or reprint as they apply to purchase orders, blanket certificates, payments, charges, receipts, investment warrants, bank reconciliations, advances or transfers.

ADJUSTMENTS - The user may record correcting entries as they apply to prior year or current year entries. The adjustments will have qualifying criteria in the particular area to be corrected.

ANNUAL BUDGET - A calendar year budget applicable to a single year (January 1st through December 31st).

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT - A budgetary account set up to record specific authorizations to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances.

APPROPRIATION EXPENDITURE - An expenditure chargeable to an appropriation.

APPROPRIATION LEDGER - A ledger containing an account for each appropriation. Each account shows the amount originally appropriated, encumbrances, transfers to or from other appropriation accounts, amounts charged against the appropriation, the unencumbered balance, and other related information.

BATCH (NUMBERS) - Batch numbers are created for Receipts, Purchases (purchase orders and blanket certificates) and Payments/Charges. These numbers become the number for that transaction after posting (printing). The batch number assigned may or may not become the permanently assigned number when the transaction is posted (printed). It will depend on the order that the items are printed.

BLANKET CERTIFICATION: REGULAR - The procedure by which a fiscal officer issues a regular certificate against an appropriation account amount set by resolution. Each blanket certification un-obligated amount should be left to pay against obligations not paid at the end of the year.

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BLANKET CERTIFICATION: SUPER - Section 5704.41 (D) authorizes the use of “super” blanket certification by all subdivisions. There is no dollar amount limit to the super blanket certification. The certification is authorized to be outstanding for any period up to the end of the fiscal year and more than one certificate is permitted to be outstanding at one time. The certification must identify a specific vendor, if desired. A list of obligations incurred and expenditures made under each certification must be maintained by the fiscal officer. The permitted purposes of the certification are: the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials and utilities; and any purchase exempt from competitive bidding under O.R.C. 125.04 and any other specific expenditure that is recurring and reasonably predictable operating expense.

BUDGET - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Note: The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body.

BUDGETARY ACCOUNTS - Accounts used to enter the formally adopted annual budget into the ledgers as part of the management control technique of formal budgetary integration.

BUDGETARY CONTROL - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

BUDGET MAINTENANCE - The entry area for initial or revised budget amounts found under revenue maintenance in Maintenance, Part 3.

CASH BASIS - The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid in cash.

CASH MANAGEMENT - This area of the accounting software that includes all investment functions, secondary checking accounts and the primary bank reconciliation.

CHARGE DISTRIBUTION - In a memo receipt, the appropriation codes are selected under the page for Charge Distribution.

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CHARGES - The Charge option is used to record charges that have already been posted at the bank and that need to be recorded in the system without posting a warrant. Some examples of charges are bank service fees and payroll service fees. A charge report is printed when the charge transaction is posted.

CLEAR - The function used in the primary bank reconciliation for clearing a previous reconciliation.

CLOSE - This function transfers the amount of an investment into the primary checking account and closes the investment.

DEBT - An obligation resulting from the borrowing of money or from the purchase of goods and services. Instruments of debt include bonds or notes.

DEFAULT - The value or entry that the system will assume based on previously entered data. If the assumed data the system enters is not correct, type the correct information over the incorrect data. In some areas, the data will change only under special circumstances.

DEPOSITS IN TRANSIT (DIT) - Deposits that have been recorded in the accounting system but not entered on the monthly bank statement.

DISBURSEMENT - An expenditure of money charged against an appropriation account.

DISTRIBUTION: PAYMENT/CHARGE - The user determines the amount(s) and the corresponding account code(s) from which the payment(s)/charge(s) will be distributed.

EARMARKED - Earmarked items are payments/charges items and receipt items that can be dated up to 30 days ahead of the current processing date. These items will not post to cash until the processing date equals the warrant date or the posting receipt date. Earmarked appropriation accounts are encumbered, but the appropriation amount spent will not be updated until the earmarked item(s) are posted to cash.

ENCUMBER - A charge against a specific appropriation account which sets aside appropriated funds for the obligation established by purchase order or blanket certificate.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

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EXPENDITURES - Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes. Note: Encumbrances are not expenditures.

FIELD - A field is a category of information, such as receipt type, batch number, reason or account. A down arrow appears with some fields that allow the user to select information that will show all possible options. In other instances, a field has a defaulted item or may be blank.

FISCAL YEAR - A period of twelve months other than January to December.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations i.e. General, Road and Bridge, Gasoline Tax, and Motor Vehicle License Tax funds.

FUND ACCOUNT NUMBER - The four digit numeric code established to identify a fund account.

GENERAL FUND - A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

GRANT - A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, fire or police service), but it is sometimes also for general purposes.

ICON - A pictorial representation.

INTER FUND TRANSFERS - Amounts transferred from one fund to another subject to legislative approval and, in some cases, court approval.

JOURNAL - A book of original entry used in the double entry system for the recording of all transactions with an indication of the special accounts to which they belong.

LEDGER - A book of final entry in which record of debits, credits, and all money transactions are kept, such as a ledger which records expenditure transactions.

MEMO RECEIPT - A type of receipt entered when deductions are made from the gross amount and the net is deposited to the bank.

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MENU - Displays to the user what choices are available in the program.

MODEM - A device attached between the phone line and the computer.

OTHER ADJUSTING FACTORS (OAF) - Items listed to adjust the bank balances to reconcile with the system balances. Examples include the following: receipts not entered in the current month's system (interest), errors to be corrected the following month and bank fees. These items should be identified and explained with correcting entries entered the following month.

PAYMENTS - A payment is prepared to generate a warrant, record a manual warrant or any memo fees incurred.

POST - The function that records the transaction to all of the appropriate accounts and prints the document for the transaction type (e.g. the purchase order, receipt or warrant). An exception to this exists in the posting payments/charges and receipts. These transaction types are earmarked when they are posted and printed. This means that they do not post to any of the cash reports until the system processing date is advanced to the date of the payment, charge or receipt.

PRINTING - When printer is selected, the user will have options for number of copies, paper size, orientation, form (if available) and paper type.

PRINTING: FILE - When File is selected, the user will have the options for file name, text or Word format.

PRINTING: SCREEN - When Screen is selected, the user will have the option to a report on the screen.

PROCESS - Once the data has been entered or edited within a screen, the Process button will accept the data. In the Maintenance menus, the data is saved and immediately available for use. In the Transactions menus, the data is saved in a batch environment. The batch items are not available for use until they are printed by selecting the Post function button.

PURCHASE ORDER - A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

REALLOCATE - In the Account Utilities menu, the function to reallocate payments/charges from current accounts to different account codes, all or partial reallocations.

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RECEIPT DISTRIBUTION - The user selects the type of receipt and source of receipt on this page of the record receipt function.

RECEIPTS - This term, unless otherwise qualified, means cash received.

RECEIPTS LEDGER - A book that contains all receipts accounts of an entity.

RECORD - The function to enter data into the system, for example, all the necessary information to generate a warrant. This information is then held in the batch mode until it is selected to be posted. The Record function is further explained at the beginning of each chapter and the instructions for this function.

REPORTS - Reports compile information from the accounting system automatically by user selections. These can be printed to the screen, printer or to files.

REPORTS: GROUP - Several reports selected by the user can be printed as a group. Those groups include Annual Financial, General, Information and Status, and Management.

RESERVE BALANCE ACCOUNTS (TOWNSHIPS ONLY) - O.R.C. 5705.13 (A) allows a taxing authority of subdivision to establish a reserve balance account for each of the following three purposes: 1. for budget stabilization, 2. for the payment of claims under a self-insurance program, or 3. for the payment of claims under a retrospective ratings plan for workers' compensation. The reserve must be established by a resolution that states the purpose and size of the reserve and the fund in which the reserve is to be created. Expenditures of the reserve have to be for the purpose for which the reserve was established. There may be more than one reserve balance account for budget stabilization in either the general fund or in one of more special fund for operating purposes of the township. The amount of money reserved in each account (under O.R.C. 5705.13) in any fiscal year cannot exceed 5% of the revenue credited in the preceding fiscal year to the fund in which the account is established. O.R.C. 5705.132 allows a township to establish a reserve balance account to accumulate current available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under O.R.C. 5705.13. The amount of money reserved in all accounts (under O.R.C. 5705.132) in any fiscal year cannot exceed 5% of the total of the township's revenue from all sources for the preceding fiscal year and any unencumbered balances carried over to the current fiscal year from the preceding fiscal year.

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REVENUE - Public moneys from taxes, fines, fees, levies. These moneys are collected by the entity, state, or county. Some are apportioned or distributed by the state or county.

SEARCH BOX - The search box allows the user to select the information for a field through a box that will show all the possible options. To activate the search box, the user may start typing, and the box will advance to the first item in the box that meets that criteria. Search boxes may contain a Sort By option to allow the user different ways to view the information contained in the box.

THEN AND NOW CERTIFICATION - Ohio Revised Code Section 5705.41 (D)(1) provides that if prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, then the fiscal officer may instead certify: That there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. The fiscal officer is certifying that there were appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now).

TRANSACTION - A single action recorded in the system.

TRANSFERS - The movement of cash from one fund to another or the movement of investments.

TRANSFERS: INTER FUND - This function, in Inter Fund Activity, transfers money between funds. The necessary appropriation codes and appropriated amounts must be active.

TRANSFERS: APPROPRIATIONS - Within a fund, appropriations are increased or decreased in Appropriation Maintenance, Budget Maintenance, then Record Supplemental Appropriation

TRANSFERS: INVESTMENT - In Cash Management, secondary checking account and investment amounts are transferred.

UNENCUMBERED APPROPRIATION - That portion of an appropriation available for expenditures not yet expended or encumbered.

VOUCHER - A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

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WARRANT - An order drawn by the legislative body or an officer of a governmental unit upon its treasurer directing the latter to pay a specified amount to the person named or to the bearer. It circulates the same as a bank check.

WARRANT: INVESTMENT - In Cash Management, an investment warrant can be generated for investment purposes.

WARRANT: STARTING NUMBER - The Starting Warrant Number must be entered into a new system setup before payments can be made. The user has a limit of five (5) times that this warrant number can be corrected due to errors in data entry. Numbers can be corrected to only a lower number once payments are printed.

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Appendix E

System Utilities

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Appendix E System Utilities

Backups

Overview

A backup is an extra copy of software programs and data stored on a CD or any removable hard drive (USB Flash Drive or USB Hard Drive). The backup copy is used to restore previously backed up information to the computer in the event the information on the computer is lost or cannot be used. For example, if a fire destroyed an entity's meeting hall (and the Uniform Accounting Network system); the local government's records would be gone as well. However, if a backup is made and stored in a safe location off site, the local government's data can be quickly and easily restored to another computer.

The software provides an application to perform a system backup of the UAN Software. This procedure is automatically initiated by selecting a backup option from the backup menu.

The frequency of backups is dependent on the size of a local government's records. The longer a system is used without doing a backup, the greater the risk of data being lost should a problem occur. Backups may be performed at anytime. The system only forces a backup after advancing the processing month and when installing software updates.

Note: The exception to the rule of backing up data each time you exit is as follows:

If the system is not exited normally and a system error is present, the data should not be backed up because the backup will contain the system error. An abnormal exit could cause errors in the data or be an indication of equipment failure. The system may end up being restored to the most recent backup prior to the system error occurring to recover the data.

A Compact Disc Recordable (CD-R) can record up to 700MB of data which enables multiple backups to be saved onto one disc. Data on a CD-R cannot be erased. A Compact Disc ReWritable (CD-RW) is just like a CD-R with one exception, the data can be erased and rewritten. CD-RW's can be treated just like a floppy diskette. Even though it is not recommended and utilities that erase CD-RW's are not supported, CD-RW's can still be used in lieu of CD-R's. If CD-RW's are used for backing up, it is still important to develop a good rotation schedule. It is important not to simply erase the disk once full and continue recording backups on that same disk. The CD-R's and CD-RW's can only be written to on one side. The writable side can easily be identified as the blank side with no writing or label. Following are the procedures you should follow to ensure that backups work correctly.

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Backups

CD Handling Instructions

CD's are fragile and prone to have problems with fingerprints, scratches, and dust. Handle each CD very carefully. Do not grip the CD from the underside as this will smudge the recording surface. Check the front and back of the CD to make sure there are no fingerprints or smudges on it. If so, be sure to use a clean cloth to wipe off the smudges from the middle edge to the outer edge before inserting it into the CD tray. If you notice deep scratches on your CD, it is recommended to start using a new CD for your backup purposes. Always keep your backup CD's in their cases when not being used in the computer. Store the CD's and cases in a room temperature environment out of direct sunlight and away from heat sources. CD's can only be written to on one side. The writable side can easily be identified as the side with no writing or label.

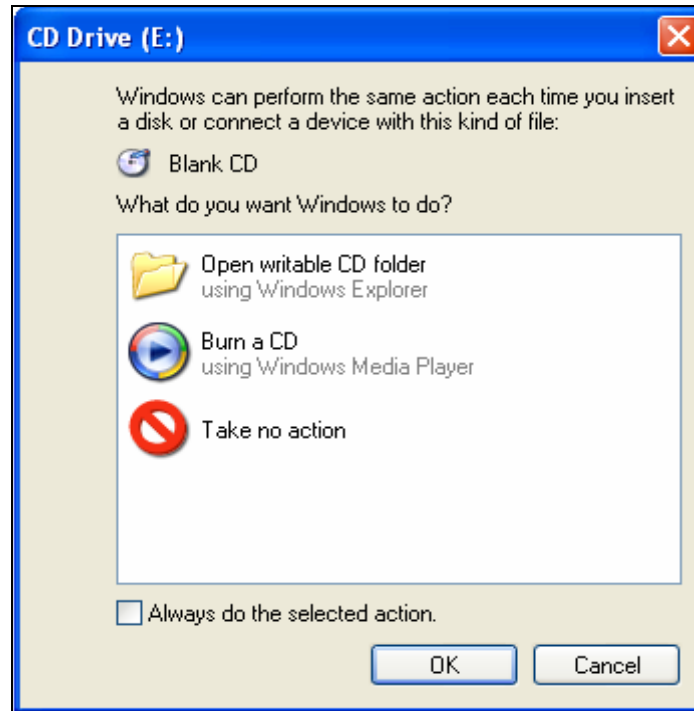
Backup Procedures

Before performing a backup, insert a CD writing side up or removable hard drive. If the CD is blank, the system will recognize that the CD is blank and display the following screen:

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Backups



In order for backups to work most efficiently, please highlight the 'Take no action' option. Place a check in the box labeled 'Always do the selected action' and click OK. Once these options are selected, nothing will happen when you insert a blank CD. If the CD is not blank, the E: drive directory window will open displaying any files currently saved to the disk. Close the window to continue.

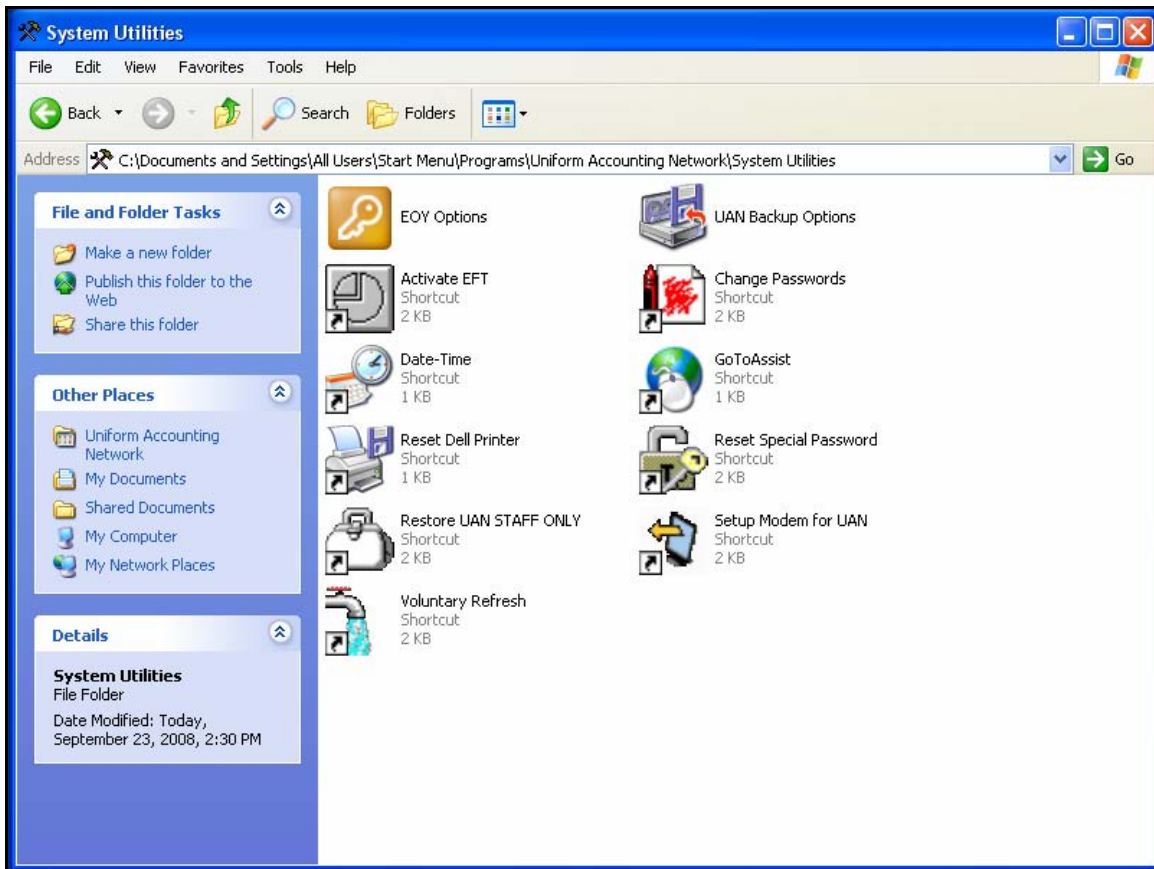
When you begin the backup process, the system will analyze the CD you have inserted for the proper amount of space. If a new CD is needed, simply eject the current CD, insert a new CD and click on the Retry button of the backup program.

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The example below shows the System Utilities main menu:

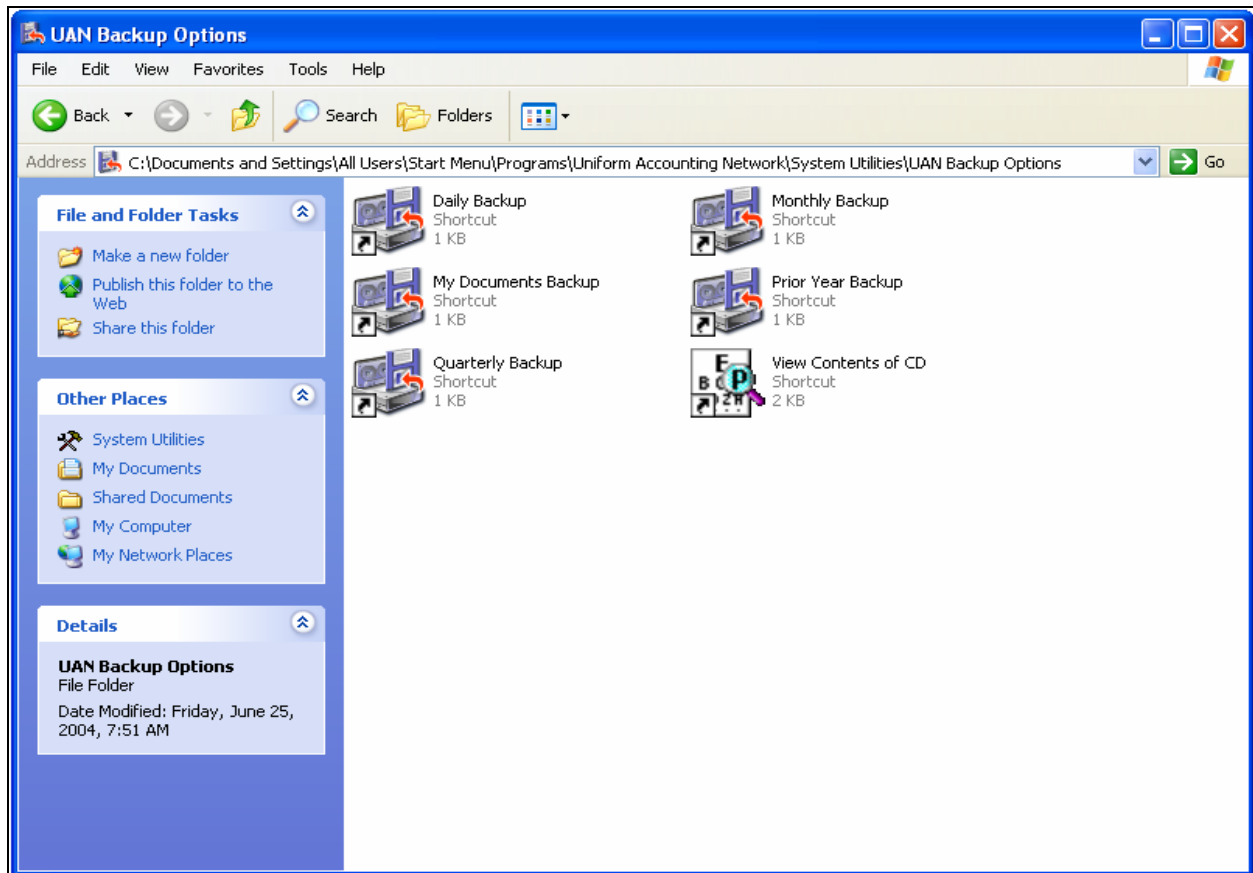


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The example below shows the UAN Backup main menu:

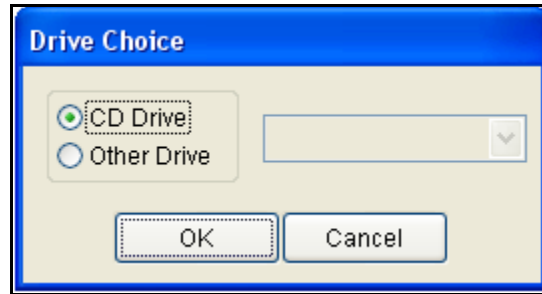


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Backups

If a removable hard drive (USB Flash Drive or external USB Hard Drive) is connected, the Drive Choice main menu will appear.



Note: If a removable hard drive is not connect, the Drive Choice menu will not appear and the backup will be saved to a CD.

We recommend that you rotate a minimum of five CD-R's, depending on the rotation system you have selected. Additional CD-R's may be required to keep backups off site, for example: monthly, quarterly or year end backups. Remember to order additional CD-R's as needed.

A written log of backups should be documented to assist you in identifying the date of each backup, description of each backup, how many backups are on a CD-R and when the CD-R is full. We have included a copy of the UAN Software Backup Log at the end of this appendix for your convenience.

You should keep your full CD-R's for future purposes. You may also write onto the CD face with felt-tip pens. Do not use a ball point pen to write on the CD surface.

Developing a data backup routine which includes the rotation of backup CD's is extremely important. If the same CD is reused repeatedly, there is a risk of losing the ability to recover data if the equipment fails while making a backup. For example, if there is an equipment malfunction and the data on the hard disk is destroyed while copying data to a CD, the backup copy would be incomplete.

The act of making a copy of software programs or data is called backing up. This selection explains procedures for backing up data to a CD and suggests methods for rotating your backup CD's between daily and monthly usage.

The backing up process will require a minimum of five CD's depending on the rotation system selected. Additionally, other CD's may be required to keep backups for a prior week, prior month, off-site copy, and end of year backup. Remember to order additional CD's as necessary.

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Backups

A typical CD rotation would utilize the backup CD's as follows:

Large Organization		Small Organization	
<u>CD</u>	<u>Written Label</u>	<u>CD</u>	<u>Written Label</u>
1	Daily Backup A	1	Daily Backup A
2	Daily Backup B	2	Daily Backup B
3	Daily Backup C	3	Daily Backup C
4	Monthly Backup A	4	Monthly Backup A
5	Monthly Backup B	5	Quarterly Backup A
6	Quarterly Backup A	6	Year End Backup __/__/__
7	Quarterly Backup B		
8	Year End Backup __/__/__		

A written schedule of backups should be developed to ensure backups are made in an efficient manner at appropriate times. The backup schedule should include a space for recording the CD used for each backup performed. In addition, the backup log will assist you in identifying how many backups are on a CD and when the CD is full.

For example:

<u>Actual Date</u>	<u>Transaction Date</u>	<u>CD Label</u>	<u>Comments</u>
7/15/0x	7/15/0x	Daily Backup	performed 3:00 p.m.
7/16/0x	7/15/0x	Daily Backup	from 7/10/0x to 7/16/0x
7/18/0x	7/18/0x	Daily Backup	performed at 4:00 p.m.
7/28/0x	7/25/0x	Daily Backup	performed - 8:00 p.m. - stored at home

A good procedure to follow is to periodically store a backup CD in a safe off-site location. This would allow you to recover data in the event that a disaster occurred at your work site that destroyed the computer and backup CDs. The off-site CD could be restored to minimize the amount of reprocessing that would be required. At a minimum, it is a good procedure to store at least one CD off site each month. Rotate the off site CD on a monthly basis.

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Backups

UAN Backup Options

Several backup options are available under UAN Backup Options that will allow the most appropriate backup to be chosen based on what applications have changes that need backed up.

The **Quarterly Backup** option will back up all current year Accounting, Payroll, Budget, Cemetery and Inventory data and programs; and prior year data and programs. The quarterly backup can be run at anytime; however, it will be required when the UAN software is advanced to a new year and when the processing month is advanced to April, July and October.

The **Monthly Backup** option will backup up all current year Accounting, Payroll, Budget, Cemetery and Inventory data and programs. The monthly backup can be run at anytime; however, it will be required when the processing month is advanced to February, March, May, June, August, September, November and December.

The **Daily Backup** option will backup all current year Accounting, Payroll, Budget, Cemetery, and Inventory data.

The **Prior Year Backup** option will backup all prior year data and programs.

The **My Documents Backup** option will backup anything in the My Documents directory.

Backup Options - Steps to Access

1. Insert the CD into the disk drive (wait for notification that the CD is ready) or any removable hard drive
2. Select **System Utilities** from the UAN Windows menu.
3. Select **Drive Choice** (option will appear if a removable hard drive is connected)
4. Select **UAN Backup Options** from the System Utilities menu.
5. Select **Daily, Monthly, My Documents, Quarterly or Prior Year Backup** from the UAN Backup Options menu.

Note: Backup time varies significantly from organization to organization depending on the amount of data to be backed up and the equipment installed. Backup time will also vary with the number of backups already on the CD.

Viewing Contents of CD – Steps to Access

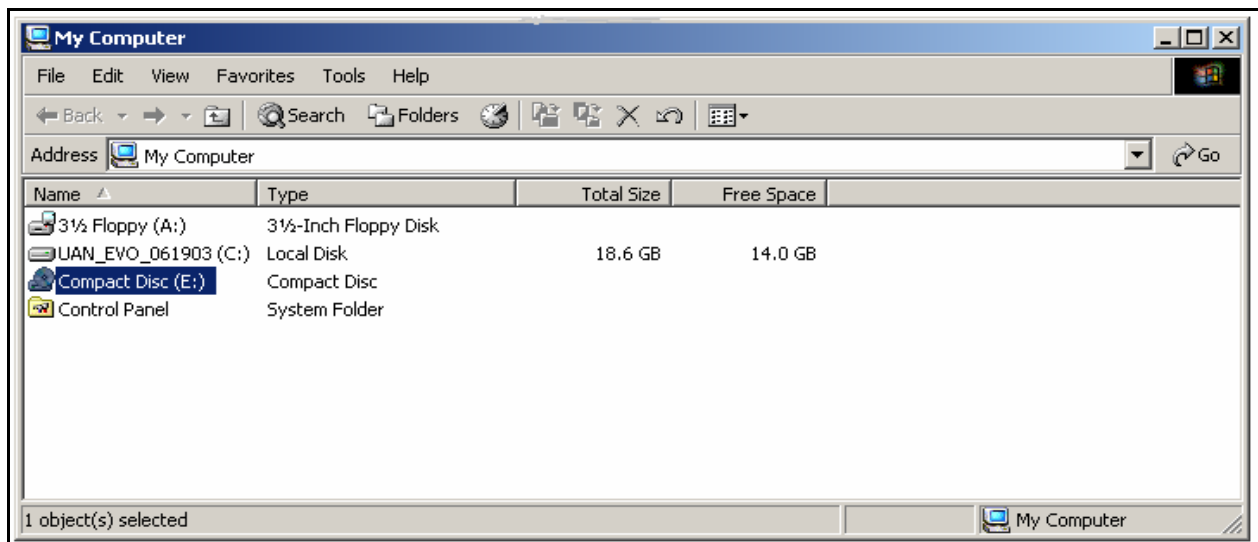
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Appendix E System Utilities

Backups

1. Insert a CD into the appropriate disk drive. Wait for notification that the CD is ready.
2. Select **System Utilities** from the UAN Windows menu.
3. Select **UAN Backup Options** from the System Utilities menu.
4. Select **View Contents of CD** from the UAN Backup Options menu.

Note: The contents of a disk can also be viewed by double clicking on 'My Computer' and 'Compact Disc (E:)'. See example below.



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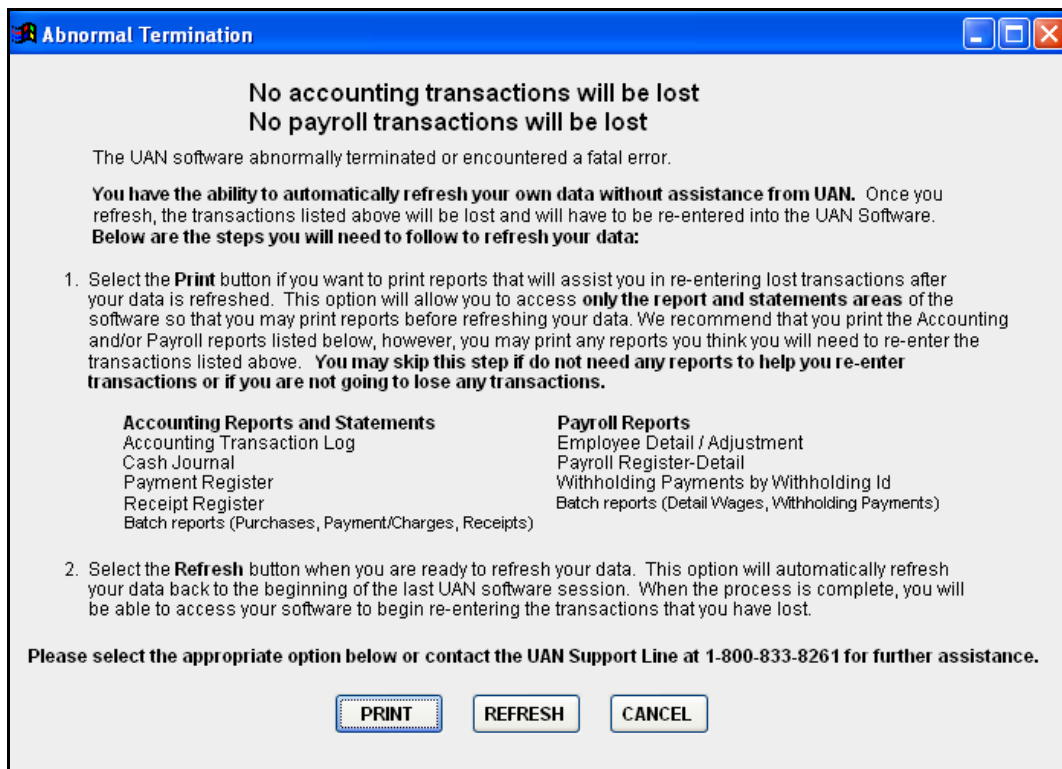
Appendix E System Utilities

Refreshes

Accounting and Payroll Forced Refresh Process

If a system abnormally terminated message is encountered, a message will display with the instructions to follow for the forced refreshed process. A special zip file is created every time the UAN software is accessed at the beginning of a session. This file is updated each time the software is accessed. If the gray abnormal termination message box appears, the opportunity to refresh the data will be given. The system will display the number of accounting and payroll transactions that will be lost and provide a list of selected reports to print. If **'Print'** is selected to print the reports, the system will automatically go into the Accounting and Payroll software. At this point the data has not been refreshed and access will only be given to print reports. Reports that should be printed out are the Accounting & Payroll transaction logs **only** for the transactions the system says will be lost. Once the necessary reports have been printed, it is safe to exit out of the software.

Next, go back into the UAN software. The same abnormal termination message will appear. This time **'Refresh'** should be chosen. The system will then refresh the data and access will be granted into the UAN software. The system will post a transaction showing that the data was refreshed. At this time, any lost data should be entered again.



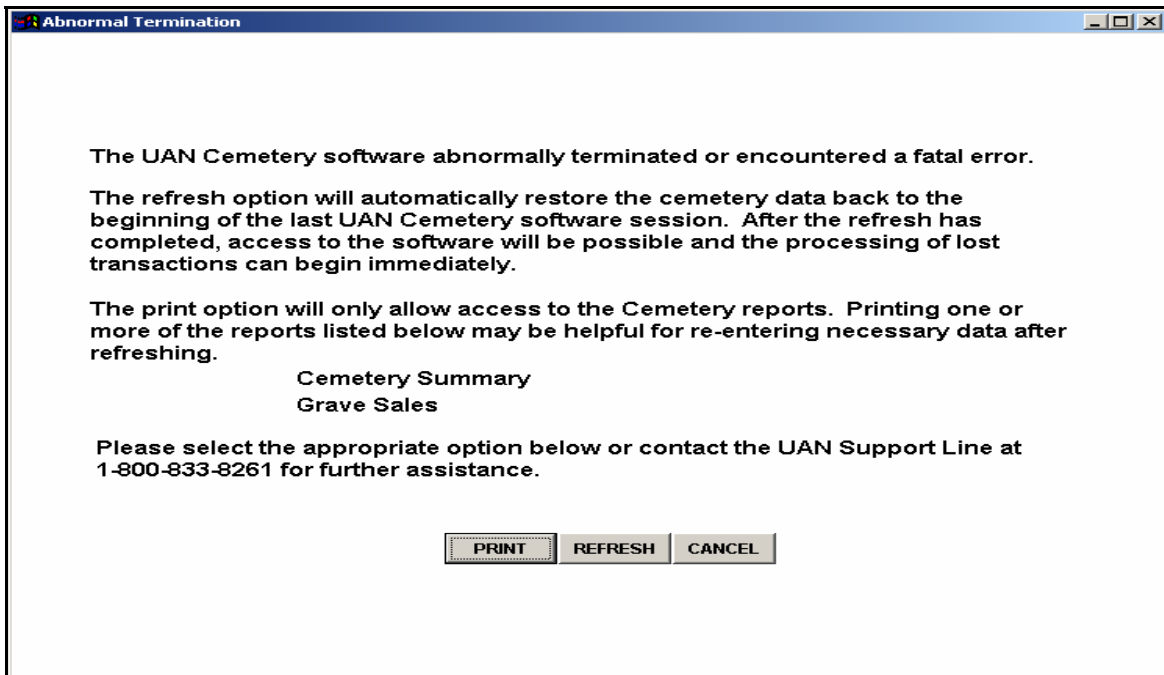
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Appendix E System Utilities Refreshes

Cemetery/Inventory Forced Refresh

The forced refresh for the Cemetery and Inventory programs is very similar to the forced refresh for the Accounting and Payroll Software. If a system abnormally terminated message is encountered, a message will display with the instructions to follow for the forced refreshed process. A special zip file is created every time the UAN Cemetery or Inventory software is accessed at the beginning of a session. This file is updated each time the software is accessed. If the gray abnormal termination message box appears, the opportunity to refresh the data will be given. However, the system **will not** display the number of transactions that will be lost. The system will give the option to print reports. If **'Print'** is selected to print the reports, the system will automatically go into the software. At this point the data has not been refreshed and access will only be given to print reports. Once the necessary reports have been printed, it is safe to exit out of the software

Next, go back into the Cemetery or Inventory software. The same abnormal termination message will appear. This time **'Refresh'** should be chosen. The system will then refresh the data and access will be granted into the Cemetery or Inventory software. The system will post a transaction showing that the data was refreshed. At this time, compare the reports printed before the refresh with the same reports in the system now to see which transactions were lost. Any lost transactions should be entered again.

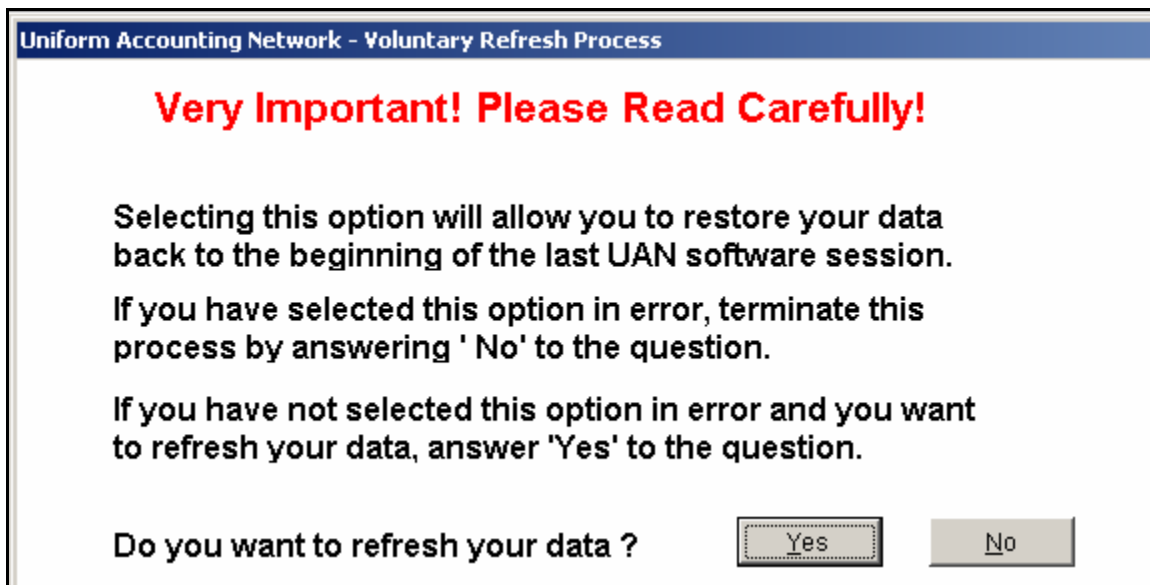


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Appendix E System Utilities Refreshes

Accounting and Payroll Voluntary Refresh Process

An icon is available to allow data to be voluntarily refreshed. If mistakes are made while in a session, this icon can be used to restore the data without the assistance of a UAN technician. Every time the software is accessed it is considered a new session. Selecting this option will allow the data to be restored back to the beginning of the last UAN software session.



After selecting this option, a message box like the one above will be displayed. By selecting No, the system will allow processing as normal without losing any data. If the option to refresh the data is made by selecting 'Yes', the subsequent option will be given to print reports. If 'Yes' is answered to print reports, the system will allow the UAN software to be accessed to print reports only. If 'No' is selected, the system will refresh the data to the beginning of the last software session.

Steps to Access

1. Select **System Utilities** from the UAN Windows menu.
2. Select **Voluntary Refresh** from the System Utilities menu.

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Appendix E System Utilities

Change Password Procedure

Overview

This application allows the password for any of the UAN programs to be changed. The password utility has been updated to require the password of the UAN software to be changed on a quarterly basis. However, for data security purposes it is recommended to change the password for the UAN Software environment as frequently as needed. The program requires a minimum password length of five characters and a maximum password length of twenty four characters.

Steps to Access

1. Select **System Utilities** from the UAN Windows menu.
2. Select **Change Passwords** from the System Utilities menu and the following **Password Change** window listing all of the UAN programs will be displayed:

Program Name	Date Changed	
UAN Software / Prior Year Reports	06/06/2007	<input type="checkbox"/>
Inventory / Inventory Training		<input type="checkbox"/>
Cemetery / Cemetery Training		<input type="checkbox"/>
Minutes		<input type="checkbox"/>
System Utilities (e.g. Backups)	06/06/2007	<input type="checkbox"/>
UAN Software Training	06/06/2007	<input type="checkbox"/>
Voluntary Refresh		<input type="checkbox"/>

Select Matching 'UAN Software' Passwords Select All Clear All

Reset Default Passwords Close Change Marked Passwords

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Change Password Procedure

3. Click in the **checkbox** “” to select the UAN program(s) for which you wish to change the password. The **Select All** button can be used to select to change the passwords for all UAN programs. Please note: Only the programs with matching passwords can be changed at the same time. The **Clear All** button can be used to unselect your designations. The **Select Matching ‘UAN Software’ Passwords** button can be used to automatically select to change the password for all the programs that have the same password as the UAN Software/Prior Year Reports option.
4. Next, click on the **Change Marked Passwords** button.
5. The system will prompt you to enter the **Current Password**. Enter the current password.
6. Next, click in the **New Password** and **Retype New Password** fields and enter a new password.
7. Select **OK** to save the changes.
8. The system will confirm that the password had been changed. Select **OK** to proceed.
9. The system will then display the date the password was changed in the **Date Changed** field beside each program name.
10. Click the **Close** button to return to the System Utilities window.

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Appendix E System Utilities

Training

Training

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

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

Overview

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Appendix E System Utilities

Internet

UAN provides Internet service through Qwest ROVA. This service will give you the ability to easily access and utilize resources available on the Auditor of State website, the UANLink as well as other governmental resources available on the Internet. It is a mechanism for you to individually research issues that relate to the daily operation of your local government entity.

The program will operate with certain limitations and guidelines. Internet access will be available to you through a dial-up approach. You will be limited to two hours of continuous logged in Internet time. This means that after two hours of being logged in, your connection will be automatically terminated without warning. Your connection will also automatically terminate after fifteen minutes of no activity. You will receive a warning for five minutes before you are disconnected for non-activity.

In addition, the Auditor of State's office will monitor the use of certain websites deemed to be inappropriate.

Steps for initial setup of Qwest ROVA for Internet Connection

- Before attempting to use Qwest ROVA (ROVA), make sure your modem line is properly connected. There are two side-by-side telephone jacks on the back of your Central Processing Unit (CPU). The telephone line coming from your wall telephone jack must be plugged directly into the telephone jack on the back of your CPU by this symbol:

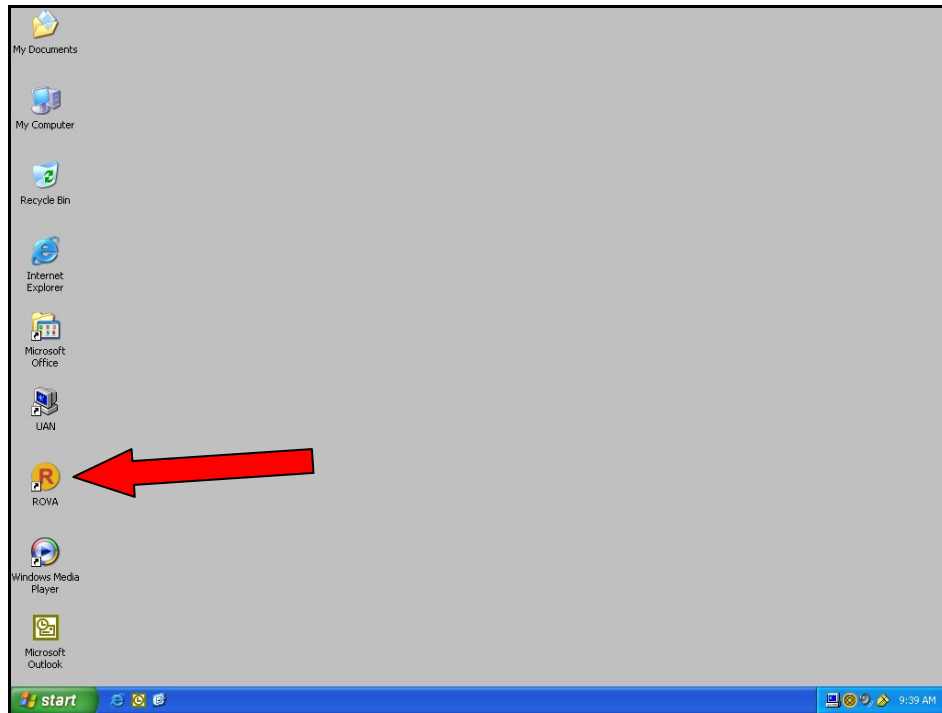


From your Windows Desktop, double click on the 'ROVA' icon.

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Appendix E System Utilities

Internet

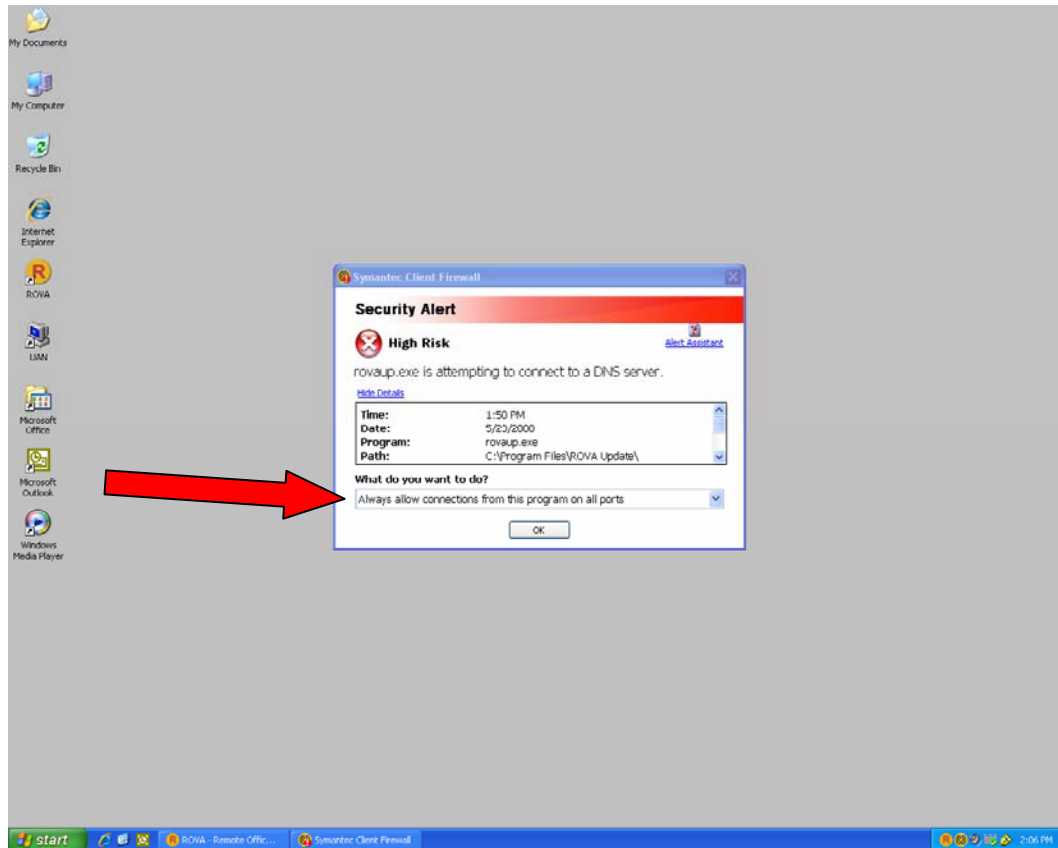


- During setup and the first time you use ROVA, you may receive a warning from the ‘Symantec Client Firewall’ that ROVA is trying to access the internet. Select **‘Always allow connections from this program on all ports’** and click on **‘OK’**.

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Appendix E System Utilities

Internet

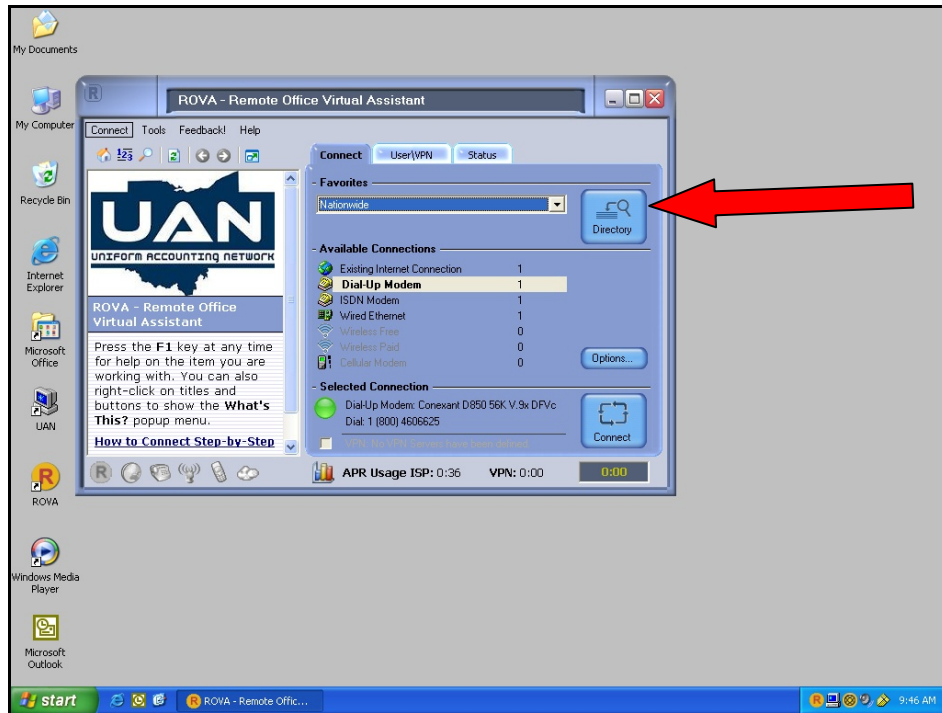


- The 'ROVA – Remote Office Virtual Assistant' window will appear. The first time you use the ROVA software you must set up your connection information. Click on the '**Directory**' button to set up your dial location.

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Internet



- In the 'Search Directory' window (see picture below), select 'United States' from the 'Country' drop down box. Select 'Ohio' from the 'State' drop down box. Then select the closest city to you with local telephone access from the 'City' drop down box.

Important Note: Always select a telephone number from the directory list that is considered a local number in your area. If you select a long-distance number, your entity will be subject to long-distance telephone charges. If there are no local cities available in the directory list, select the state of 'Nationwide' (located at the top of the state list) and the city of 'Nationwide Toll Free' (located alphabetically in the city list) from the drop down boxes.

- Click on the 'Search' button
- Make sure in the 'Search Results' that there is at least '1 found' after the title of 'Analog'. If there is not, choose another local city and search again.
- Click on 'Analog (1 Found)' and the telephone number will display under 'Location'.

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Appendix E System Utilities

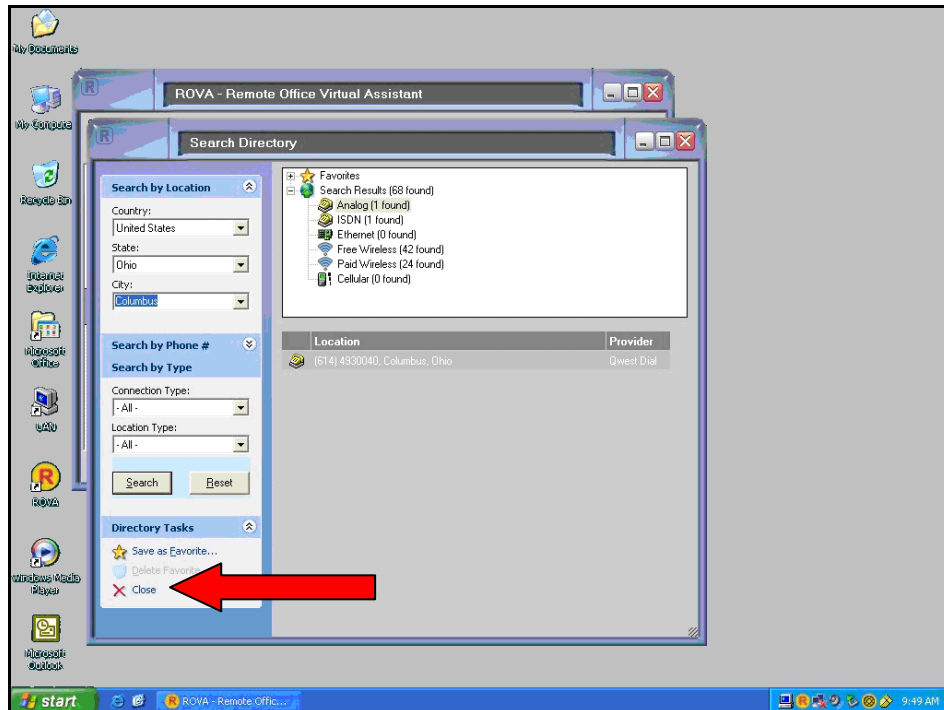
Internet

Important Note: *There may be more than 1 number found.*

- After finding a valid city, click on **'Save as Favorite'** link and in the 'Save Favorite' window type in the name of the city and click on the **'OK'** button.

Important Note: *If you do not see the 'Save as Favorite' link, click on the title bar of the window and drag it up until you can see the 'Save as Favorite' link.*

- Click on the **'Close'** link once the city has been saved as a favorite.

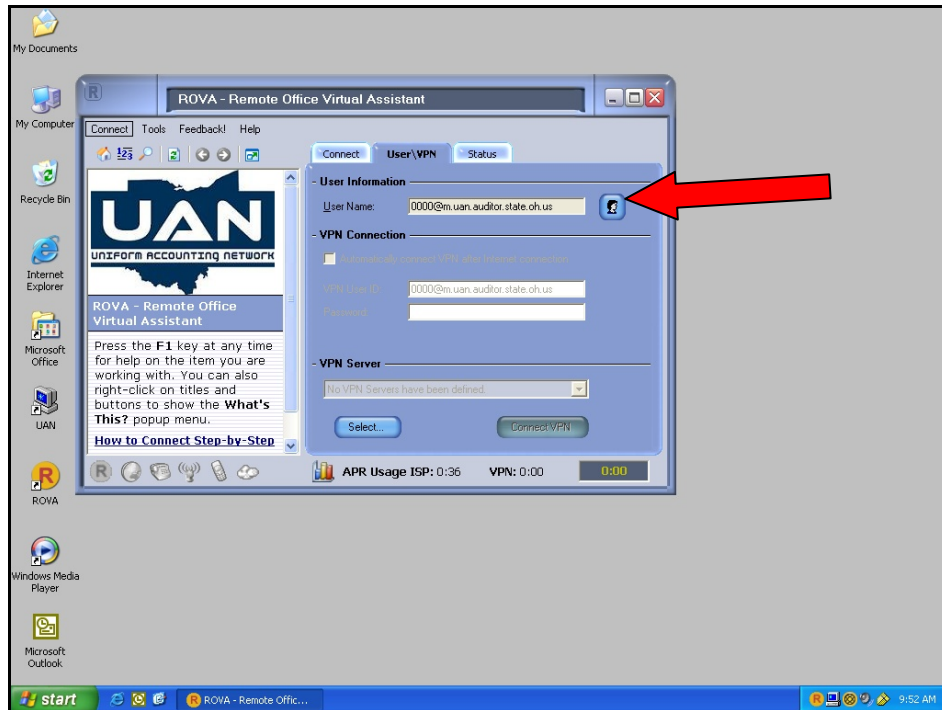


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Appendix E System Utilities

Internet

- On the 'ROVA – Remote Office Virtual Assistant' window, click on the 'User\VPN' tab.



- Under the 'User Information' section, click on the **'picture (of a person)'** button. When the 'User ID' window appears, type your 4 digit entity ID followed by '@m.uan.auditor.state.oh.us' in the User ID field. For example, if your entity ID was '0000' your User ID would be '0000@m.uan.auditor.state.oh.us'.

Note: Your UAN entity ID can be located in the UAN software at: Accounting/Maintenance/Address/Edit and select your entity.

Note: If you have been asked previously by UAN to change your ROVA user name to your entity ID followed by '@f.uan.auditor.state.oh.us', use that user name again here.

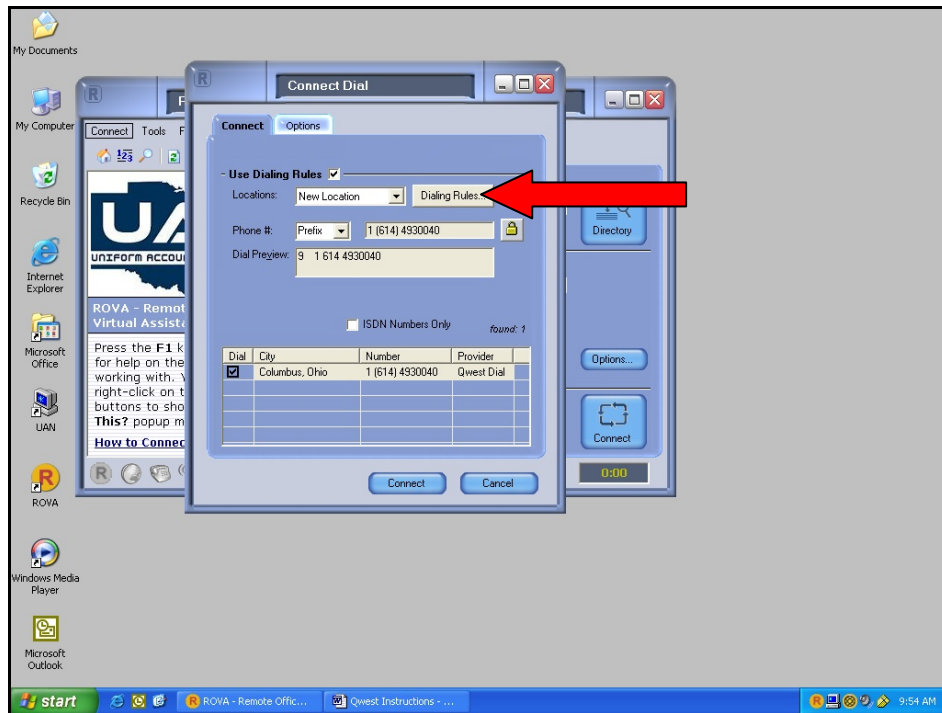
- After typing in your user ID, click on the **'OK'** button on the 'User ID' window and then click on the **'Connect'** tab.

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Appendix E System Utilities

Internet

- On the 'Connect' tab, select the favorite city that you want to connect to, click on the '**Dial-Up Modem**' option under the 'Available Connections' section, and then click on the '**Options...**' button.
- In the 'Connect Dial' window, click on the '**Dialing Rules**' button.



- In the 'Phone and Modem Options' window, click on the '**Edit**' button.
- In the 'Edit Location' window under 'Area Code', type in your area code. If you must dial a special number to reach an outside line, type the number in the appropriate box under the 'Dialing Rules' section. If you need to disable call waiting, that option is available here also.

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Appendix E System Utilities

Internet

Edit Location

General | Area Code Rules | Calling Card

Location name:

Specify the location from which you will be dialing.

Country/region: Area code:

Dialing rules

When dialing from this location, use the following rules:

To access an outside line for local calls, dial:

To access an outside line for long-distance calls, dial:

Use this carrier code to make long-distance calls:

Use this carrier code to make international calls:

To disable call waiting, dial:

Dial using: Tone Pulse

Phone number will be dialed as:
1 614 4930040

OK Cancel Apply

- If you have any special area code rules (e.g. if you must include the area code when dialing local telephone calls), click on the **'Area Code Rules'** tab and then the **'New'** button. In the **'New Area Code Rule'** window, type your area code in the **'Area Code'** box and check mark the **'Include the area code'** box, and then click the **'OK'** button.

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Internet

New Area Code Rule

This area code rule will only apply to calls made to the area code and prefix combination you specify below.

Area code you are calling: Area code Prefix
Area code: X-XXX-XXX-XXXX

Prefixes

Specify the prefixes to be used for this area code rule.

Include all the prefixes within this area code
 Include only the prefixes in the list below:
Prefixes to include:
 Add.. Delete

Rules

When dialing phone numbers that contain the prefixes above:

Dial:
 Include the area code

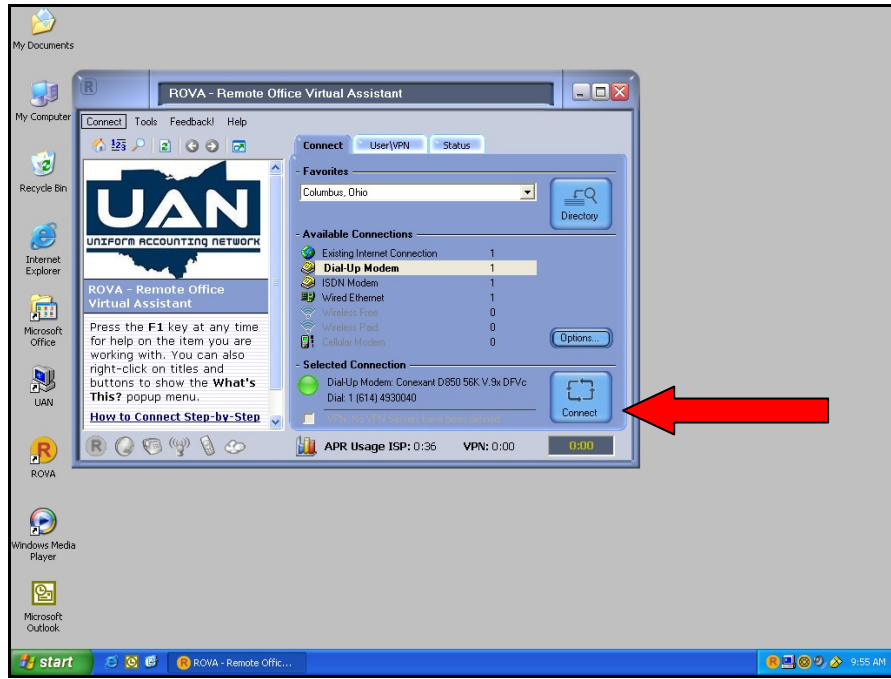
OK Cancel

- Click on the **‘OK’** buttons until you get back to the **‘Connect Dial’** window. In the **‘Connect Dial’** window, click on the **‘Cancel’** button.
- On the **‘ROVA – Remote Office Virtual Assistant’** window, click on the **‘Connect’** button.

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Appendix E System Utilities

Internet

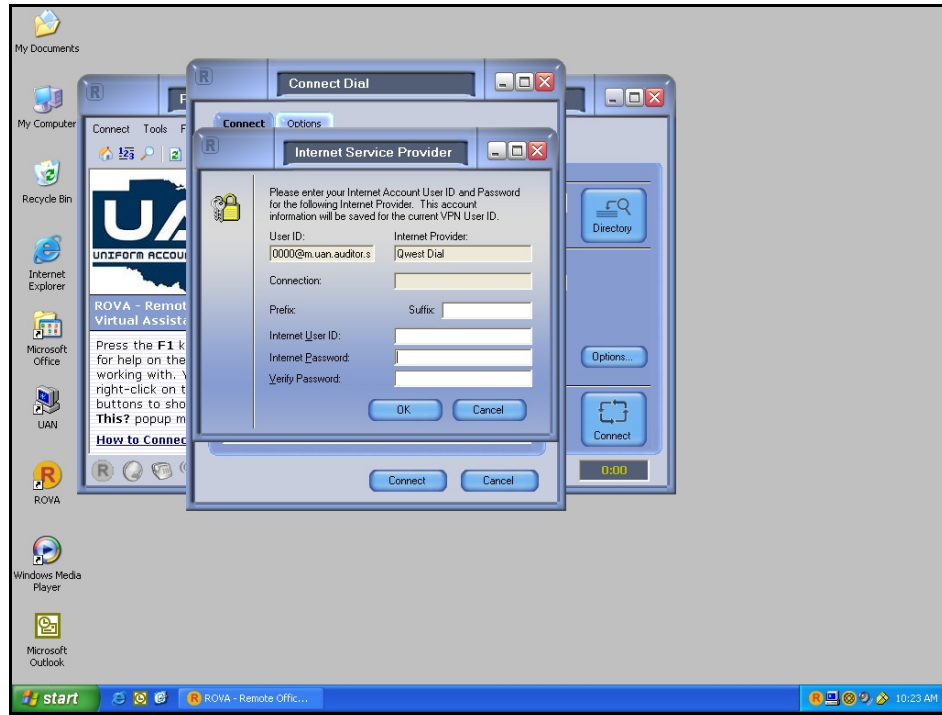


- In the 'Internet Service Provider' window, type in your User ID (e.g. 0000@m.uan.auditor.state.oh.us) in the Internet User ID. The password is the same password that was used with iPass with 0's at the end to make it 8 characters long. For example, if your iPass password was '12345', your Qwest password would be '12345000'. Type the Qwest password in both the 'Internet Password' and 'Verify Password' fields and click the 'OK' button.

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Internet

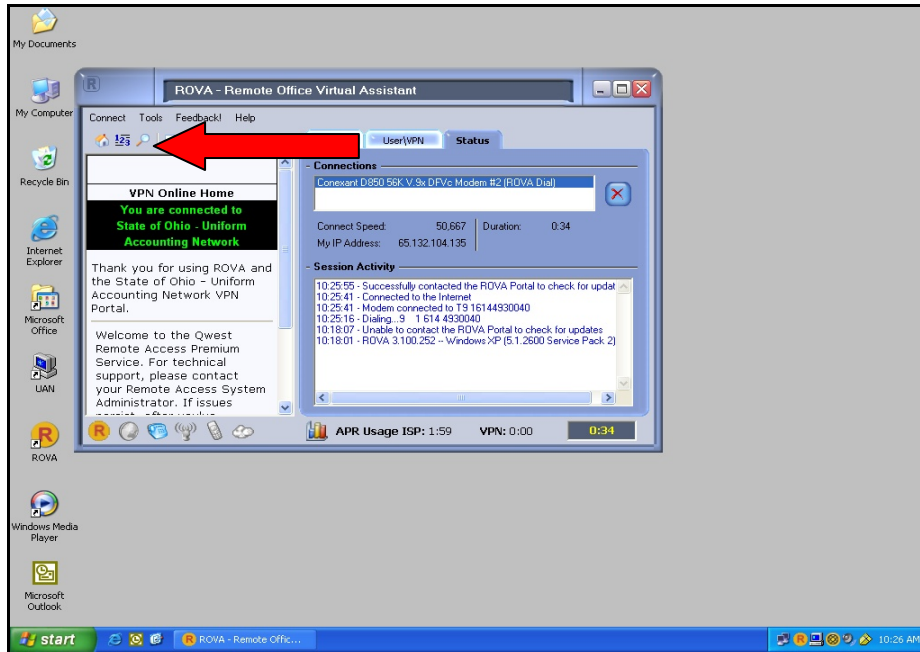


- Once you click on 'OK', the software will connect you to the internet. When you are connected to the internet, you can click on the '**magnify lens**' icon to receive information from UAN on the left side of the window.

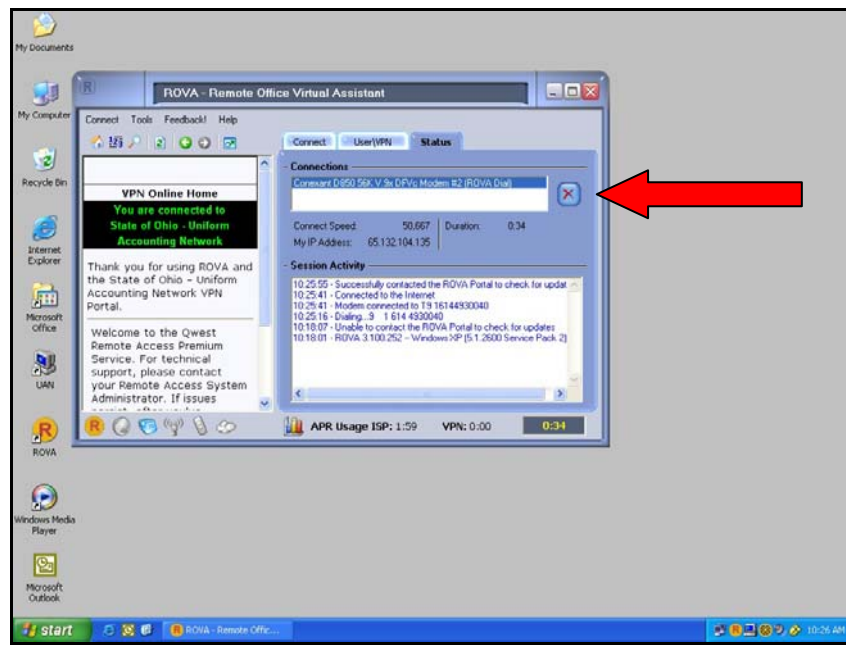
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Internet



- To disconnect, click on the 'red X' under the connection section and then click on the 'X' in the upper right corner of the window to close the program.



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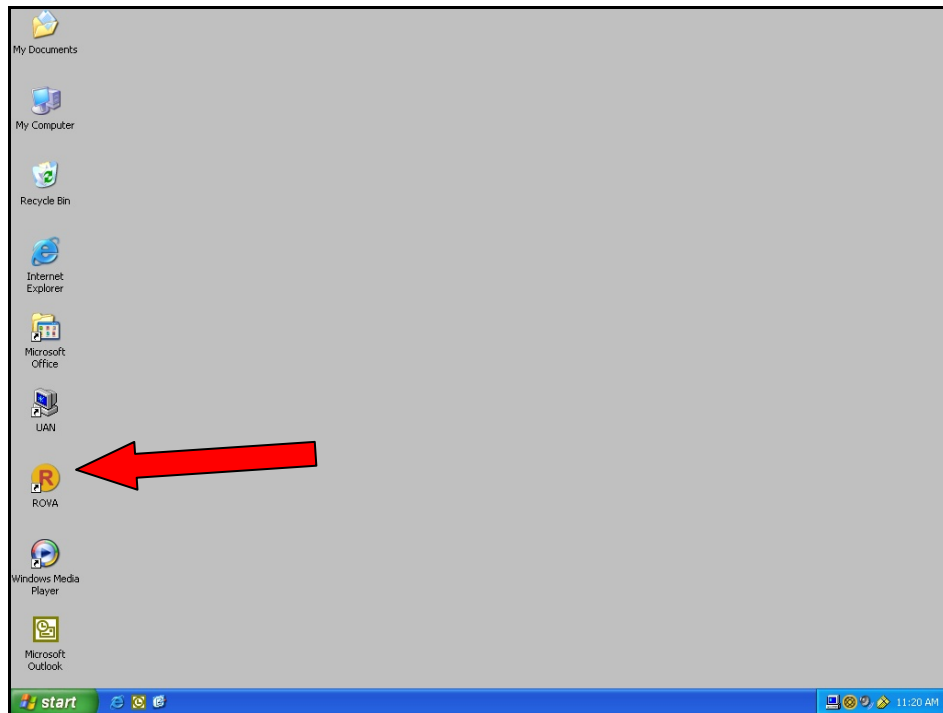
Internet

Steps for connecting to Qwest ROVA for Internet Connection

- Before attempting to use Qwest ROVA (ROVA), make sure your modem line is properly connected. There are two side-by-side telephone jacks on the back of your Central Processing Unit (CPU). The telephone line coming from your wall telephone jack must be plugged directly into the telephone jack on the back of your CPU by this symbol:



From your Windows Desktop, double click on the **'ROVA'** icon.

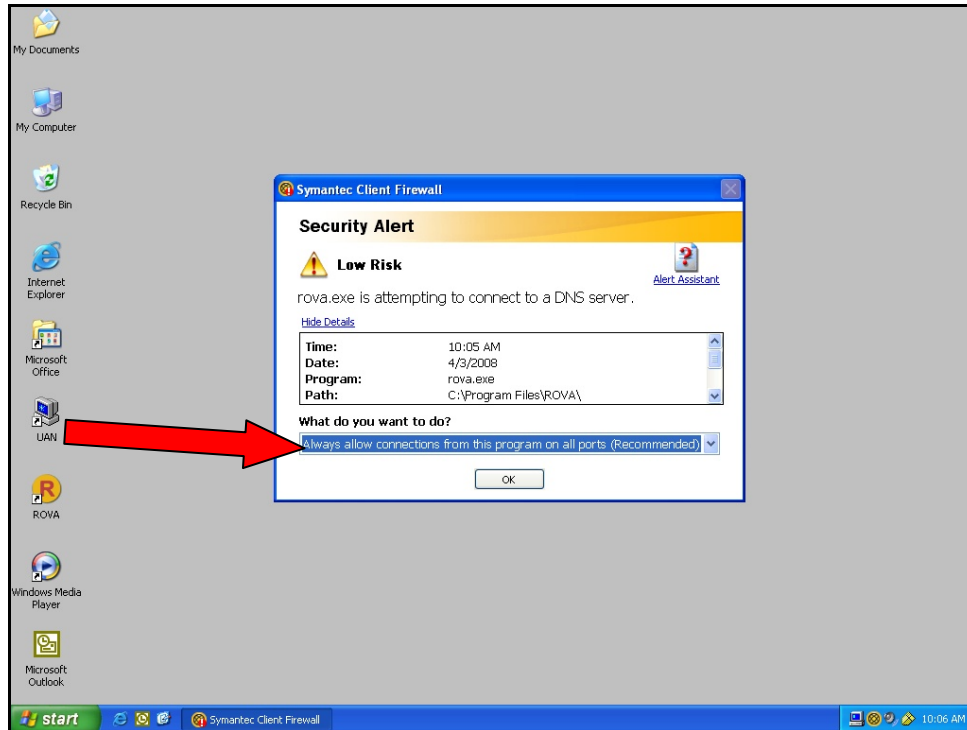


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- During setup and the first time you use ROVA, you may receive a warning from the 'Symantec Client Firewall' that ROVA is trying to access the internet. Select '**Always allow connections from this program on all ports**' and click on '**OK**'.

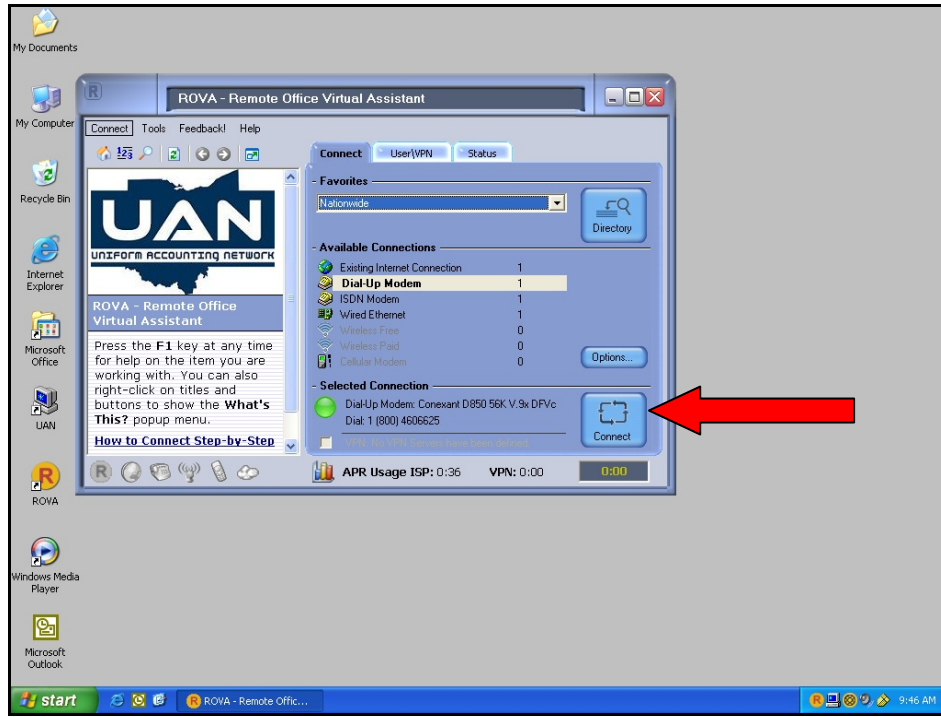


- On the 'ROVA – Remote Office Virtual Assistant' window, click on the '**Connect**' button.

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Internet

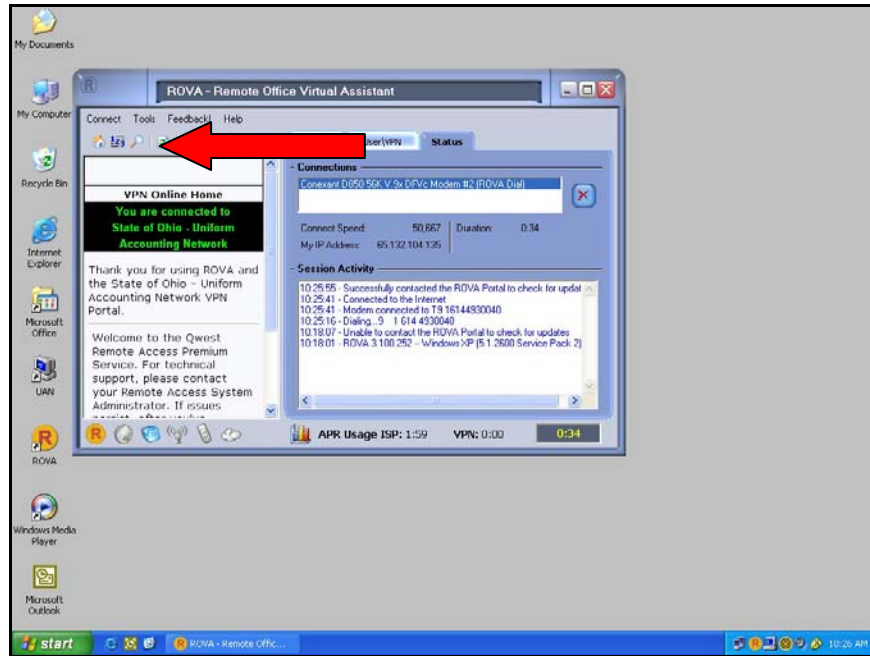


- Once you click on 'OK', the software will connect you to the internet. When you are connected to the internet, you can click on the 'magnify lens' icon and receive information from UAN on the left side of the window.

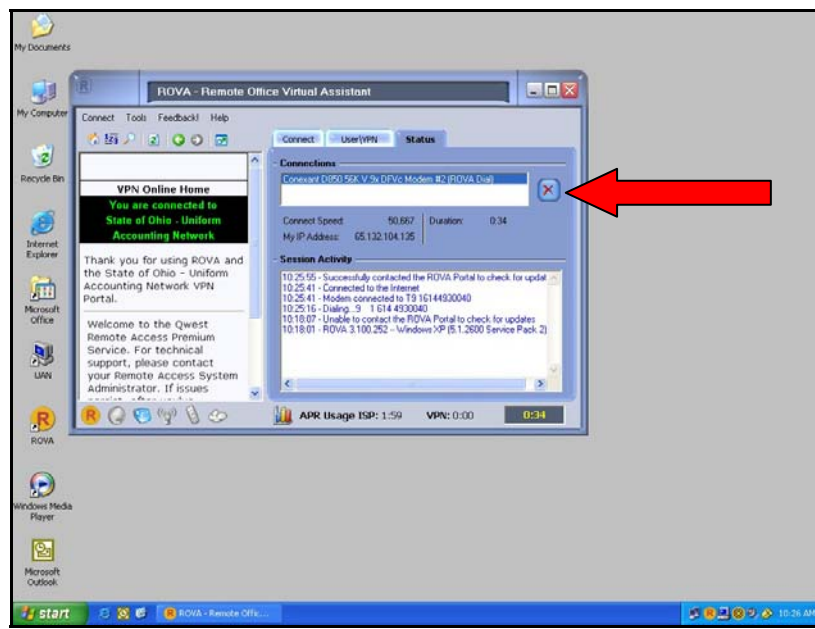
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Internet



- To disconnect, click on the **'red X'** under the connection section and then click on the **'X'** in the upper right corner of the window to close the program.



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Appendix E System Utilities

CD Retention Schedule

We are recommending the following retention periods for backup data:

CD Backups

- Daily Backups - retain for at least one month.
- Monthly Backups - retain for one year.
- Quarterly Backups - retain for one year.
- Year End Backups - retain indefinitely.

Image CD's

- Retain Image CD's until UAN notifies you to discard the image CD's.

Installation CD's

- Retain each Installation CD until you receive and **successfully** install the next installation CD.

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Appendix F

Frequently Asked Questions

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Appendix F Frequently Asked Questions

Purchase Orders

1. Do purchase orders expire?

No, purchase orders remain open until closed.

2. Why would a purchase order be used instead of a blanket certificate?

When a specific purchase of merchandise or services is required, a purchase order is used. The purchase order must be vendor specific and may be charged to multiple appropriation accounts. Blanket certificates are used more for probable purchases rather than specific merchandise or services. In many cases, a blanket certificate can be used rather than a purchase order just to minimize the volume of purchase orders issued.

3. When is a Then and Now purchase order used?

If prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, a then and now purchase order can be used. However, there must have been appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now).

4. Why will the system not allow a purchase order (PO) to be opened?

The account code used may not have a sufficient unencumbered balance. Check the Appropriation Status report for information on the unencumbered balance(s) for the account code(s) that the PO is going to use.

5. Why will the system not allow a purchase order (PO) to be closed?

The PO may be in use somewhere. Make sure there are no payments or charges in batch that have not been posted. Make sure all payments or charges have posted to cash.

6. Can a purchase order (PO) be increased or decreased?

A PO may be reduced but not increased under Accounting Transactions, Accounting Utilities, Purchases, Adjust.

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Appendix F Frequently Asked Questions

Blanket Certificates

1. What is the difference between a regular blanket certificate and a super blanket certificate?

BC Super:

The BC Super option is used to open a super blanket certificate. A super blanket certificate can be open for any amount and through the end of the current year. Also, a super blanket is limited to permitted purposes which are: the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials, and utilities; any purchase exempt from competitive bidding under Ohio Revised Code (ORC) Section 125.04; and any other specific expenditure that is a recurring and reasonably predictable operation expense. (Please refer to AOS Bulletin 98-004). A super blanket certificate will be printed when the purchase is posted.

BC Regular:

The BC Regular option is used to open a regular blanket certificate. A regular blanket certificate cannot be more than the unencumbered balance in the appropriation account, and the expiration date must be in the current year. A regular blanket certificate will be printed when the purchase is posted. House Bill 95 made changes to the requirements for regular blanket certificates under ORC Section 5705.41 (D). As a result, the \$5,000 limit and preset 90 day expiration date have been removed from BC regular in the software. The expiration date is still a required field that must be entered based on the policy set forth by each entity's governing board.

2. When is it better to use a super blanket certificate instead of a purchase order?

Per Auditor of State Bulletin 98-004, super blanket certificates can be used for permitted purposes. These purposes include the following types of expenditures: accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials and utilities; and any purchase exempt from competitive bidding under Ohio Revised Code Section 125.04 and any other specific expenditure that is recurring and reasonable predictable operating expense.

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Appendix F Frequently Asked Questions

3. When does the authority to purchase against a blanket certificate expire?

When a blanket certificate expires, the authority to purchase against the blanket certificate expires at that time, however, the authority to make payments against it legally continues until all outstanding commitments are paid.

4. Can a blanket certificate (BC) be reduced or increased?

A blanket certificate may be reduced but not increased under Accounting Transactions, Accounting Utilities, Purchases, Adjust.

5. Why will the system not allow a blanket certificate (BC) to be opened?

The account code used may not have a sufficient unencumbered balance. Check the Appropriation Status report for information on the unencumbered balance(s) for the account code(s) that the blanket certificate is going to use.

6. Why will the system not allow a blanket certificate (BC) to be closed?

The BC may be in use somewhere else. Make sure all payments or charges have posted to cash. Make sure there are no payments or charges in batch that have not been posted.

Warrants

1. How is a current year warrant voided?

Go to the Accounting Menu, Accounting Transactions, Accounting Utilities, Payments/Charges, Void. Choose the payment to void. Once the payment is voided, it can not be reissued through the Reissue Payments option in the software.

2. How is a prior year warrant voided?

Go to the Accounting Menu, Accounting Transactions, Accounting Utilities, and Funds. Click on the Record function button and then select Prior Year Warrant Adjustment. The system will require the Fund Number, Warrant Number, Adjusting Amount (which should be a positive number to increase the fund balance), the Year and Reason to be entered. Once this adjustment is posted, the warrant will need to be flagged as voided in the next bank

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reconciliation by marking it with a 'V' on the list of outstanding checks to be cleared.

3. A warrant did not print, but has posted in the system. How can the warrant be printed now?

Accounting Menu, Accounting Transactions, Accounting Utilities, Payment/Charges and choose Reissue Payment. This will reissue the payment information on a new warrant number.

4. A warrant was voided in the system by mistake, and has cleared the bank. How can this be resolved?

A charge can be created in the place of the voided warrant. A cross reference will need to be made between the charge and the voided warrant.

5. How can a payment in the batch be corrected?

Go to the Accounting Menu, Accounting Transactions, and Payments/Charges. Select Edit.

6. How can an expenditure on a payment be reallocated?

Go to the Accounting Menu, Accounting Transactions, Accounting Utilities, Payments/Charges, Adjust/Reallocate and choose the warrant that needs to be adjusted. Next, select Reallocate Payment. You will be asked to reallocate the entire amount. If you do need to reallocate the entire amount, answer 'Yes'. Then select the Add function button above the grid to enter the appropriation accounts where the expenditures should be charged. If the appropriation account you want to charge is not a direct account, an open purchase order or blanket certificate with an available balance will need to be used. Save each new allocation and enter a reason for the reallocation. Then select Process to save the reallocation. If you choose to reallocate only a portion, you will need to Edit the current allocation to reduce it by the amount that needs reallocated and Add the appropriation account(s) where the expenditures should be charged. Then enter a reason and select Process to save the reallocation.

7. How can a payment that was already posted be reduced in the system?

Go to Accounting Transactions, Accounting Utilities, Payments/Charges, and Adjust/Reallocate. Choose the payment type, the warrant number, and then [-] Adjust.

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8. Why do the batch payment numbers not match actual warrant numbers?

Batch payment numbers are not the same as the actual numbers being assigned when the payments are posted and printed. Batch numbers are just temporary numbers to represent the payments that will be printed. Permanent warrant numbers are assigned to each payment when they are posted and printed.

Receipts

1. How are non-sufficient funds (NSF) checks that were deposited and recorded as a receipt in the system accounted for?

Keep the original receipt(s). The NSF check will have to be kept as a bad check until the individual makes good on it. Until they make good on the check, a positive other adjusting factor (OAF) on the bank reconciliation will have to be entered. When the individual deposits another check, no entry will be required, and the OAF will no longer be needed.

2. How is a tax settlement receipt recorded in the system?

A tax settlement is recorded as a memo receipt. Here are the steps to follow:

- A. The Receipt Distribution is the distribution of total gross revenue listed on the tax settlement sheet.
- B. The Charge Distribution is the charges deducted on the tax settlement sheet.
- C. The Net Amount should equal the net distribution on the tax settlement sheet which is the amount of money that was deposited at the bank.

3. How is Federal Emergency Management Assistance (FEMA) transactions posted in the UAN system?

The following steps should be used to account for FEMA on the UAN system if you have chosen the inter-fund billing method outlined in Auditor of State Bulletin 1998-013.

Here is a portion of the bulletin:

“A final alternative to repay from the FEMA fund is to create a bill from the fund that made the original payment to the FEMA fund. The bill should identify the invoices(s) that were previously paid and show the portion(s) that are being charged to the FEMA fund. This

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method is most useful when the original expenditures were made in one year and receipt of the FEMA money didn't occur until the following year."

The following steps will need to be completed in your system: (Please note: Steps A - D are the steps to receipt the money into the FEMA fund and Steps E - I are the steps to reimburse the funds where the money was originally expended.)

- A. Create a FEMA fund under Accounting, Maintenance and Fund Maintenance. The fund should either be 2901 Special Revenue or 4901 Capital Projects as suggested in AOS Bulletin 1998-013. You should edit the name of the fund to 'FEMA' or something similar that identifies the fund as your FEMA fund. From AOS Bulletin 1998-013: "The classification of the fund as special revenue or capital projects will depend on the nature of the expenditures that will be made. If the expenditures are mostly for salaries or repairs, special revenue would be appropriate. If the expenditures are for replacing fixed assets, then classify the fund as capital projects. If expenditures will be a mixture of the two, select the fund type that reflects the majority of the expenditures.
- B. Create a revenue code to receipt the FEMA money into the FEMA fund under Accounting, Maintenance, Revenue Maintenance and Account Maintenance. AOS Bulletin 1998-013 suggests the revenue code should identify the money as coming from the Federal Government (For UAN Townships, this would be revenue code 511. For UAN Villages, this would be revenue code 411.)
- C. Budget the revenue amount in the FEMA fund under Accounting, Maintenance, Revenue Maintenance and Budget Maintenance. Choose Record and find the revenue code you set up in Step B. The budget amount should be the amount of the FEMA money received.
- D. Receipt the money into the FEMA fund under Accounting, Transactions and Receipts. Choose Record and Standard Receipt. Post the receipt.
- E. Create an appropriation account code in the FEMA fund under Accounting, Maintenance, Appropriation Maintenance and Account Maintenance. It is your discretion as to which account code is most appropriate to use. If you choose to use an 'other expenditure' type of code, this would be 599 Other-Other Expenses for UAN Townships and 690 Other-Other for UAN Villages.
- F. Add appropriations to the appropriation account code in the FEMA fund under Accounting, Maintenance, Appropriation Maintenance, Budget Maintenance and Supplemental Maintenance. Choose the 'To Account Code' as the one you created in Step E. Leave the 'From Account Code' blank. Enter the Supplemental Appropriation amount as the amount that is to be reimbursed and select Process.

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- G. Create a vendor for your Township or Village (usually vendor entitled as your entity's name) under Accounting, Maintenance and Vendor Maintenance. Choose Record and enter the vendor name as your entity's name. This is a 'vendor' that will be used to make the PO for reimbursement. You do not need to enter any address information.
- H. Create a PO for reimbursement under Accounting, Transactions and Purchases. Choose PO Regular and select your entity as the vendor. The amount should be the amount of the reimbursement. The distribution will be the account code that was set up in Step E. Post the PO.
- I. Create a Memo Receipt for reimbursement under Accounting, Transactions and Receipts. Choose the receipt type as Memo. The funds that are receiving the reimbursements (the funds that originally spent the money) will be recorded on the Receipt Distribution screen. It is up to you as to how to allocate the FEMA money amongst the funds for reimbursement. The total on the receipt screen should be the same total as you made for the PO in Step H. The Charge Distribution screen should be used to charge the money out of the FEMA fund. The PO created in Step H should be used for the distribution. **The net receipt should be zero due to the receipt distribution and charge distribution amounts being equal.**

(Alternate solution, if a Standard Receipt has already been entered to reimburse the funds where the money was originally expensed.)

- A. Create an appropriation account code in the FEMA fund under Accounting, Maintenance, Appropriation Maintenance and Account Maintenance. It is your discretion as to which account code is most appropriate to use. If you choose to use an 'other expenditure' type of code, this would be 599 Other-Other Expenses for UAN Townships and 690 Other-Other for UAN Villages.
- B. Add appropriations to the appropriation account code in the FEMA fund under Accounting, Maintenance, Appropriation Maintenance, Budget Maintenance and Supplemental Maintenance. Choose the 'To Account Code' as the one you created in Step A. Leave the 'From Account Code' blank. Enter the Supplemental Appropriation amount as the amount that is to be reimbursed and select Process.
- C. Create a vendor for your Township or Village (usually vendor entitled as your entity's name) under Accounting, Maintenance and Vendor Maintenance. Choose Record and enter the vendor name as your entity's name. This is a 'vendor' that will be used to make the PO for reimbursement. You do not need to enter any address information.
- D. Create a PO for reimbursement under Accounting, Transactions and Purchases. Choose PO Regular and select your entity as the vendor. The amount should be the amount of the reimbursement. The distribution will be the account code that was set up in Step A. Post the PO.

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E. Create a Charge for reimbursement under Accounting, Transactions and Payments/Charges. Choose the type as Charge. The Charge Distribution screen should be used to charge the money out of the FEMA fund. The PO created in Step D should be used for distribution.

Please note: Since posting the transactions for this type of project may be contingent on several factors, please contact Local Government Services (LGS) at 1-800-345-2519 if you need additional accounting guidance in posting these transactions. Once you have contacted LGS, we can assist you in posting these transactions in the UAN system.

4. How are Issue II/Ohio Public Works Commission (OPWC) transactions posted in the UAN system?

Usually, Issue II /OPWC transactions are posted once the project is complete and the transaction is posted in your system as Memo Receipt, and the net receipt is zero due to the receipt distribution and charge distribution amounts being equal.

Please note: Since posting the transactions for these projects may be contingent on several factors, please contact Local Government Services (LGS) at 1-800-345-2519 if you need additional accounting guidance in posting these transactions. Once you have contacted LGS, we can assist you in posting these transactions in the UAN system.

Bank Reconciliations

1. The bank reconciliation is out of balance. Where do I start looking for the difference?

- A. The date of the bank reconciliation needs to be the last day of the month.
- B. Prior Month items need to be verified as cleared/posted:
 - Other adjusting factors: e.g. interest
 - Deposits
 - Outstanding Warrants
- C. Print current month cash journal and compare line by line with a copy of the bank statement:
 - Compare bank statement deposits listed to the cash journal deposits. Locate all differences.
 - Compare bank statement to the warrant register and the outstanding checks on the bank reconciliation for the prior month. Locate all differences.

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- If bank service charges, fees for deposits slips, non sufficient funds (NSF) fees are not posted, enter as an other adjusting factor.
 - If interest is not posted, enter as an other adjusting factor.
 - Adjustments / Corrections
- D. Posting Errors:
- Receipts posted in error
 - Warrant(s) voided by mistake
- E. Investments:
- Verify investment accounts set up in the system.
 - Investment receipt was reinvested by mistake. If so, do a transfer from investment to primary, or void the original interest receipt and enter a new interest receipt but do not check the Reinvest Interest box.
 - Investment receipt was not reinvested and should have been. If so, do a transfer from primary to investment or void the original interest receipt and enter a new interest receipt but check the Reinvest Interest box.
- 2. The bank reconciliation is off by the amount of the bank service charges and/or interest. How is this resolved to post the reconciliation?**
- A. Bank service charges are recorded charges. If your processing date is in the next month, the bank service charge will be a positive other adjusting factor (OAF) until the next month's bank reconciliation.
 - B. Interest is recorded as an interest receipt. If your processing date is in the next month, the interest will be a negative other adjusting factor until the next month's bank reconciliation.

Investments

1. How is an investment setup?

Go to Accounting Menu, Accounting Transactions, Cash Management, Investments and choose Record. There are two ways to move money to the investment:

- A. If the bank moves the money by a electronic funds transfer (EFT), then choose the Transfer option. Select the Primary to Investment transfer option. This will decrease the primary checking balance and simultaneously increase the investment balance.
- B. If you need to write a warrant, choose the Warrant option. This will generate a warrant, decrease the primary checking balance and simultaneously increase the investment

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balance. The investment warrant will not encumber any appropriations.

2. An interest receipt was reinvested by mistake. How can this be corrected?

Void the original interest receipt and post a new interest receipt. Be sure the Reinvest Interest box is not checked.

3. An interest receipt was not reinvested but should have been. How can this be corrected?

Void the original interest receipt. Post a new interest receipt and check the Reinvest Interest box.

4. How is a penalty for early withdrawal of an investment recorded?

Post a charge for the amount of the penalty to Other Financing Uses.

Advances

1. What is an advance?

Advances are temporary loans to other funds which are ultimately going to be repaid.

2. Which fund advances the money?

Advances are usually made from the General fund and require a resolution authorized by an entity's governing board. Advances made from any other fund besides the General fund should be confirmed through legal counsel.

3. Is an Amended Certificate needed to do an Advance?

Local Government Services (LGS) has advised UAN to recommend that an Amended Certificate be obtained from the county auditor when implementing a cash advance.

4. How is an Advance posted in the UAN system?

The following steps will need to be performed:

A. The fund advancing the money needs to have an 'advances out' appropriation account

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- code. There must be enough money in the checking account balance of the “advance from” fund to be able to do the advance.
- B. The fund receiving the money needs an ‘advances in’ revenue account code.
 - C. From the Accounting Transactions menu, select Inter Fund Activity. Then choose Cash Advances.

Transfers

1. What is a Transfer?

Transfers are used to permanently move money from one fund to another. Sections 5705.14, 5705.15 and 5705.16 of the Revised Code cover the transfers that are permitted.

2. Which fund(s) are allowed to transfer the money?

Transfers made from the General fund require a resolution approved by the entity’s governing board. Transfers made from any other fund besides the General fund usually require a court order. The courts reference the Revised Code when approving transfers.

3. Is an Amended Certificate required to do a Transfer?

Yes, unless it was a transfer that was previously anticipated and certified.

4. How do I record a Transfer in the UAN system?

The following steps will need to be performed:

- A. The fund transferring the money needs to have an operating transfer out appropriation code. There must be enough of an unencumbered balance in this transfer out appropriation, and there must be enough money in the checking account balance of the transfer from fund to be able to do the advance.
- B. The fund receiving the money needs an operating transfer in revenue code.
- C. From the Accounting Transactions menu, go to Inter Fund Activity and choose Cash Transfer.

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Appropriations

1. How are appropriations established?

Go to Accounting Menu, Accounting Maintenance, Appropriation Maintenance, Budget Maintenance, Temporary/Permanent Appropriation and choose either the Temporary or Permanent appropriation type. Then click on Record.

2. How are appropriations revised (before April 1st)?

Go to Accounting Menu, Accounting Maintenance, Appropriation Maintenance, Budget Maintenance, Temporary/Permanent Appropriation and choose either the Temporary or Permanent appropriation type. Then click on Edit.

3. How are supplemental appropriations recorded?

Go to Accounting Menu, Accounting Maintenance, Appropriation Maintenance, Budget Maintenance, Supplemental Maintenance and choose Record.

- The 'To' Account Code will increase appropriations.
- The 'From' Account Code will decrease appropriations.

Please note: If you only need to increase your appropriations, you will leave the 'From' account code blank.

4. What is the difference between appropriations, encumbered, unencumbered and year to date (YTD) amount spent?

- A. Appropriations are indicated as an authorization by a legislative body to make expenditures and to incur obligations for specific purposes.
- B. Encumbered is the amount of appropriations that have been reserved and/or expended through current purchase orders, blanket certificates, and/or direct charges.
- C. Unencumbered is the remaining amount of appropriations left that can be used for future purchases orders, blanket certificates or direct charges. It is the difference between the appropriation amount and the encumbered amount.
- D. Year to date (YTD) amount spent is the amount of expenditures that have been posted to cash (through payments and charges).

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Revenues

1. Where are revenue budget amounts recorded or revised?

Go to Accounting Menu, Accounting Maintenance, Revenue Maintenance, and Budget Maintenance. To enter the budget amounts click on Record. Click on Edit to revise the budget.

2. More money has been received than was originally budgeted. What needs to be done?

Review all revenue sources for the fund to determine whether an amended certificate should be obtained. If the additional resources will be appropriated, an amended certificate must be obtained.

Audit Adjustments

1. My post audit requires fund balance adjustments be recorded to correct my fund balances. What do I need to post in the system?

You will need to record the fund balance adjustments in the system as Audit Adjustments. An Audit Adjustment can be recorded under Accounting, Transactions, Accounting Utilities, Funds, and Audit Adjustments. Please note: If the fund balance needs to be decreased, you will need to include a negative sign in front of the amount to be adjusted. We suggest that you print the Fund Balance Adjustment report to document the fund adjustments that you have posted in the system. The report is located at Accounting, Reports and Statements, Information and Status, Accounting Utilities and Fund Balance Adjustments.

Insufficient Funds

1. I received an 'insufficient funds' message when I exited the software. What does this mean and how can I resolve this?

You will encounter an insufficient funds message if the system goes to post accounting payments, accounting charges, payroll warrants and/or payroll vouchers, and the system detects that a resulting fund deficit will occur in one of your fund's primary checking balances. If you receive an insufficient funds message when exiting the software, no additional accounting payments, accounting charges, payroll warrants and/or payroll

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vouchers can be recorded until the issue has been resolved. If you encounter this situation, you need do one of the following:

- A. Modify your fund(s) investment balance. If the fund(s) that the system says will be short has money invested and the investment is of the type that does not have a restriction on what fund's money is invested, then you could record a transfer from the investment balance to the primary checking balance for that fund(s). Please note that if you do this, you will need to invest money from one of your other fund(s) by recording a transfer from the primary checking balance to the investment balance. This will keep your total investment balance correct in the system.
- B. Post any receipts that you may have forgotten to post for the fund(s) that are short in the system.
- C. Reallocate any previous warrants, payments/charges or vouchers that may have been expensed to the fund(s) in error.
- D. The expenditure causing the insufficient fund could possibly be charged to another fund. If you are unsure the expenditure can be posted to another fund, please consult LGS or Audit. If the expenditure can be charged to another fund, void the warrant, payment/charge or voucher and record a warrant, payment/charge or voucher to the correct fund.
- E. Record a cash transfer or cash advance.

To prevent insufficient funds from occurring, we recommend that you review your Fund Status report prior to posting any accounting payments, accounting charges, payroll warrants and/or payroll vouchers. The Fund Status report is located at Accounting, Reports and Statements, Information and Status, Funds, and Fund Status.

Changing Banking Institutions

1. What do I need to do in the system when I change banks?

You do not have to set up another checking account in the system. All you need to do is Edit your Primary checking account information under Accounting, Transactions, Cash Management, Checking Accounts, and then select Edit for the Primary checking account.

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Change the bank name, and other pertinent information. The only other thing you will need to do is use both bank statements (one from your 'old' bank and one from your 'new' bank) to reconcile your Primary checking account in the system until all of your entity's money is completely moved to the new checking account and the old bank account is completely closed.

Miscellaneous

1. How can Permissive Motor Vehicle License (MVL) fees be spent and can I transfer the fees to the General Fund?

Below is the Revised Code section that identifies how the permissive MVL fees may be spent. Permissive MVL fees may not be transferred to the general fund or used to pay general operating costs of the entity. Also, permissive MVL fees, along with regular MVL fees and gas tax, may not be used to pay street lighting expenditures. In general, the fees may be used to construct, reconstruct, maintain, and repair roads.

§ 4504.02. Levy; purpose; use; county commissioners' resolution.

For the purpose of paying the costs of enforcing and administering the tax provided for in this section; and for planning, constructing, improving, maintaining, and repairing public roads, highways, and streets; maintaining and repairing bridges and viaducts; paying the county's portion of the costs and expenses of cooperating with the department of transportation in the planning, improvement, and construction of state highways; paying the county's portion of the compensation, damages, cost, and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads; paying any costs apportioned to the county under section 4907.47 of the Revised Code; paying debt service charges on notes or bonds of the county issued for such purposes; paying all or part of the costs and expenses of municipal corporations in planning, constructing, reconstructing, improving, maintaining, and repairing highways, roads, and streets designated as necessary or conducive to the orderly and efficient flow of traffic within and through the county pursuant to section 4504.03 of the Revised Code; purchasing, erecting, and maintaining street and traffic signs and markers; purchasing, erecting, and maintaining traffic lights and signals; and to supplement revenue already available for such purposes, any county by resolution adopted by its board of county commissioners may levy an annual license tax, in addition to the tax levied by sections 4503.02, 4503.07, and 4503.18 of the Revised Code, upon the operation of motor vehicles on the public roads or highways. Such tax shall be at the rate of five dollars per motor vehicle on all motor vehicles the district of registration of which, as defined in

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section 4503.10 of the Revised Code, is located in the county levying the tax and shall be in addition to the taxes at the rates specified in sections 4503.04 and 4503.16 of the Revised Code, subject to reductions in the manner provided in section 4503.11 of the Revised Code and the exemptions provided in sections 4503.16, 4503.17, 4503.171 [4503.17.1], 4503.173 [4503.17.3], 4503.41, 4503.43, and 4503.46 of the Revised Code.

2. How is Mayor's Court handled on UAN?

Some villages have mayor's courts which are not under the fiscal control of the fiscal officer/clerk-treasurer. The mayor has a fiduciary responsibility for the collection and distribution of fines and costs to the village, the State of Ohio, and other governments. The annual financial report of the village should reflect this fiduciary activity and balances. To reflect the activity of the mayor's court, a summary of the mayor's court receipts and disbursements should be recorded in the UAN accounting software in an agency fund so that it will be included in the village's annual financial report.

The use of an agency fund is not intended to replace the requirement that the mayor and mayor's court maintain a record (cashbook and docket) of its receipts, disbursements, and balances (see Sections 1905.21 and 733.40, Revised Code).

We recommend the following steps for recording the mayor's court on the UAN system.

- A. Activate an agency (99xx) fund for the mayor's court.
- B. At the beginning of the first year the village joins the UAN program, the balance in the mayor's court cash book at 12/31/(previous year) must be determined. This balance is the same as the reconciled bank balance at the same date.
- C. This 12/31/(previous year) balance for the mayor's court must be included when the fiscal officer/clerk-treasurer records the beginning fund cash balances for all village funds. If this balance was not included when beginning fund cash balances were recorded, the fiscal officer/clerk-treasurer should record that balance later in the year through a fund balance adjustment entry (using the Fund Balance Correction/Adjustment option under Accounting/Transactions/Accounting Utilities/Funds).
- D. The fiscal officer/clerk-treasurer should activate a secondary checking account on the UAN system for the mayor's court fund. A transfer should be recorded from Primary

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to Secondary to move that balance (established in Step 3) out of the primary checking account and into the secondary checking account.

- E. No entries to reflect monthly operations will be recorded to the mayor's court agency fund during the year since the fiscal officer/clerk-treasurer normally does not have the necessary information by month end. As a result, the beginning fund cash balance in that fund will remain unchanged all year. Note: If the fiscal officer/clerk-treasurer has timely information, the monthly activity can be recorded each month by using the same method as shown under Step 7 below.
- F. Actual monthly receipts from the mayor's court to the village for the village's share of costs will be recorded as they are received in the General fund.
- G. At year end, the fiscal officer/clerk-treasurer should summarize the 12 months of activity that occurred in the mayor's court and prepare an entry based upon that summary. The entry will be recorded either as a Memo Receipt or as a Standard Receipt and a Charge. Note: Before posting this activity, record a transfer from Secondary to Primary.

Example of Memo Receipt Entry:

Total Annual Mayor's Court Revenues (to record all money collected January-December):

9901-619-0000 (Other – Fines and Forfeitures)	\$35,000.00
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Total Payments from the Mayor's Court (to record payments made to the Village and the State):

9901-720-640-0000 (Payment to Another Political Subdivision)	<u>\$35,000.00</u>
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Net Receipt	<u>\$ 0.00</u>
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If the mayor's court has not disbursed all of its annual collections by the end of the fiscal year, the memo receipt will show a net receipt balance. On the other hand, if the mayor's court has disbursed more than current year collections. (i.e. the prior year's December collections were remitted in January of the current year, and the current year's December collections were remitted in December of the current year), then the activity will have to be recorded as a standard receipt (for the total annual mayor's court revenues), and the

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corresponding payments made from the mayor's court will be recorded using a charge.

The fiscal officer/clerk-treasurer must adjust the cash balance and fund balance of the mayor's court agency fund to the amount in the mayor's court reconciled bank account at the end of the year. Care should be exercised in handling items that may be outstanding or in-transit at year end.

Lastly, a transfer from Primary to Secondary should be recorded to move the mayor's court account balance back out of the primary checking account in the system.

GASB Reporting

General Reporting Issues

1. What will happen if I do not file a Cash or Modified Cash Basis Annual Financial Report (GAAP 'Look-a-Like' Statements)?

There are three types of Other Comprehensive Basis of Accounting (OCBOA) reports that can be filed with the Auditor of State's Office (AOS).

- A. Regulatory Basis – UAN clients have been reporting using a regulatory basis of accounting prescribed by AOS.
- B. Cash Basis Look-a-Like – Reports cash on hand and cash movement during the year.
- C. Modified Cash Basis Look-a-Like – Reports year end cash and investments (along with other selected asset and liability accounts).

Entities reporting using the regulatory basis of accounting will receive two opinions. The first opinion will be an adverse opinion from AOS saying the statements do not conform to GAAP. The second opinion from AOS would be based upon the statements as you have prepared them.

If you prepare GAAP 'Look-a-Like' Statements (Cash Basis or Modified Cash Basis), you will only receive one opinion from AOS, an opinion based upon the statements as you have prepared them.

If you decide to file a Regulatory Basis Annual Financial Report (AFR) and your

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government is going to issue debt, make sure you check with your underwriter or bonding attorney to make sure filing a Regulatory AFR will not have an impact on your government's ability to issue debt. **Note:** Cash Basis and Modified Cash Basis Statements are generated in the GASB Menu in the UAN software.

2. What is Required Supplementary Information (RSI)?

Management's Discussion and Analysis (MD&A) is part of the Required Supplementary Information (RSI), but there are other required disclosures in statements prepared using Generally Accepted Accounting Principles (GAAP) that is also defined as RSI. They include budgetary schedules for the general and major special revenue funds when they are presented after the Notes to the Financial Statements. **Budgetary comparisons for the general and major special revenue funds may also be presented as statements with the other financial statements. This is the approach UAN takes; however, when this approach is taken, the budgetary statements are not considered to be RSI.** Notice that the budgetary comparisons are called statements when they are presented with the other financial statements and schedules when they follow the notes to the financial statements.

There are other required disclosures in GAAP statements that are classified as RSI, but nothing that townships, villages, libraries and special districts are likely to encounter. Thus, the only RSI that UAN clients will be required to prepare is their MD&A.

3. Do I have to also complete the Notes to the Financial Statements?

Yes, the Notes to the Financial Statements are a required part of the GASB Look-a-Like Basis Annual Financial Report. The Notes to the Financial Statements are not considered RSI which is why we say that the only portion of RSI that UAN clients will be required to submit is their MD&A. There is a template for the Notes to the Financial Statements located in the My Documents directory in the folder named GASB Templates. The Notes to the Financial Statements are different for each entity type. Be sure to use the template that corresponds to your entity type.

4. Do I have to include my Management's Discussion and Analysis (MD&A) and Notes to the Financial Statements when I file with the Auditor of State?

No, you do not have to have the Notes to the Financial Statements and the MD&A done in order to file your year end disk with UAN. Therefore, you can roll into the new accounting

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year without having these documents completed. There is the option to import these documents (attach them to the disk you file) should you have them done before rolling into the new year. This is not required though.

The Notes and MD&A are documents that must be completed by the time your audit begins. Hardcopies of these documents should be provided to your auditors if you did not import them into your end of year data that was submitted to UAN. If you rolled into the new accounting year without importing these documents but have since completed them, there is a way to go back and import them if you wish. You can go into the Prior Year Reports area and import these documents. You would then need to recreate the AOS EOY Data and submit it to UAN either on a disk or over the internet.

5. Where do I find the numbers that go in the tables for my MD&A and Notes?

Most of the figures that go into the MD&A and Notes can be found in the GASB Statements. Other figures can be found in various other reports in the UAN software.

6. What is a good reference guide to assist our government in completing the GASB Statements?

The American Institute of Certified Public Accountants (AICPA) has the 'Applying OCBOA in State and Local Governmental Financial Statements' guide available to assist state and local governments with their OCBOA Annual Financial Reports. You can order the guide by calling 1-888-777-7077 or you can order it on the Internet at www.cpa2biz.com.

7. What is a primary government?

The primary government is the government whose financial information is being presented in the financial statements (the township, village, library, special district etc.). It has an elected governing body, sets its own budget, levies its own taxes and issues its own debt.

8. What is a Component Unit?

A component unit is a legally separate entity (an entity that is not part of the primary government) with its own governing board whose relationship to the primary government requires that it be included as part of the primary government's financial statements.

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9. How do I determine if our government has a Component Unit?

The key to identifying a component unit is to look at the relationship between the entity and the primary government. If any of the following indicators are present, you should ask audit to further evaluate the relationship between the entity and the primary government in order to determine if the entity is a component unit:

- A. A majority of the entity's governing board is appointed by the primary government.
- B. The primary government can access the entity's resources.
- C. The primary government subsidizes the deficits of or provides financial support to the entity.
- D. The primary government pays the debt of the entity.
- E. The primary government establishes or can modify the budget for the entity.
- F. The primary government sets rates or charges for the entity.
- G. The primary government appoints, hires or dismisses the management of the entity.

In addition, the definition of a component unit includes any affiliated organization that is a legally separate, tax exempt entity that meets all of the following criteria:

- A. The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government;
- B. The primary government has access to a majority of the economic resources received or held by the separate organization.
- C. The economic resources received or held are significant to the primary government. See Auditor of State Bulletin 2004-001.

10. If the method of reporting was not chosen as GASB Cash Basis or GASB Modified Cash Basis when I rolled into the new year, how can I go back and convert prior years to be in compliance with the new look-a-like statements?

UAN has provided the functionality for clients to go back and convert prior years to look-a-like statements starting with 2004. If you want to go back and convert 2004, click on the UAN icon and select Prior Year Reports. The 2004 GASB icon will have all the GASB Utility screens open so that the necessary changes can be made to convert 2004 to the look-a-like statements. If you want to convert 2005 or any year thereafter, click on the UAN icon and select Prior Year Reports. The 200X icon (e.g. the 2005 icon) will have all the GASB Utility screens open so that the necessary changes can be made to convert that year to look-a-like statements.

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If you have not been audited for 2005 yet and you plan to go back into your 2005 records to convert your annual financial report information to the modified cash basis format, you will need to refile your 2005 annual financial report with our office by recreating your 2005 AOS EOY CD and mailing or uploading it so that we can update your 2005 information in our database for Audit. Steps to recreate the data can be found in your Year End Procedures.

If you file your 2006 annual financial report information in the regulatory format and you later decide to go back into your 2006 records to convert your 2006 annual financial report information to the GASB format before you are audited for 2006, you will need to refile your 2006 annual financial report with our office by recreating your 2006 AOS EOY CD and mailing or uploading it so that we can update your 2006 information in our database for Audit. Steps to recreate the data can be found in your Year End Procedures.

11. I have pooled cash equivalents that are not setup in the UAN software. What type of report should I file?

In this instance, you may file a Cash Basis report.

Fund Issues

1. What is the proper use of an Enterprise fund?

Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services.

An Enterprise fund should be used to report activity that is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Also, an Enterprise fund should be used if laws or regulations require that the activity's cost of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues. Finally, an Enterprise fund should be used if the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

2. Why is the balance in an Enterprise fund considered unrestricted?

The balance of an Enterprise fund is considered 'unrestricted' because the limitations on the use of the resources are not more restrictive than the purpose of the fund itself. A portion of

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the balance could be classified as restricted if there were additional restrictions on its use, such as bond covenants that restrict a portion of the balance to be used just for debt service.

3. What do you mean when you talk about an enterprise fund activity?

Think of an activity as a service for which you charge separate rates, such as water, sewer, storm sewer or electric.

4. What is the correct way to handle multiple Enterprise funds that are used to account for the same activity?

Governments that have separate Enterprise funds for Operating, Capital and Debt purposes may map these funds together as one Enterprise fund for reporting on the fund financial statements and present them together as one activity on the Statement of Activities report. For example, a government that uses 5101 Water Operating, 5701 Water Improvement and 5721 Water Debt Service is encouraged to map 5701 and 5721 to 5101 and modify the fund name for 5101 to just 'Water' under Fund Maintenance.

5. Must each Enterprise activity be reported separately?

At a minimum, the Statement of Activities should show activities presented in Enterprise funds by different identifiable activities (i.e. each different identifiable activity gets a separate row). In general, each Enterprise fund, whether classified as major or non-major, will receive a separate row on the Statement of Activities.

6. What is the proper use of a Permanent fund?

A Permanent fund should be used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting governments programs. These are typically for nonexpendable trusts or similarly restricted contributions or bequests.

7. What if I do not know what the Permanent fund purpose is?

The purpose of the fund should be somewhere in the original trust documentation.

8. Why do the non-expendable and expendable portions have to be broken down for a Permanent fund?

Certain GASB statements report expendable and nonexpendable amounts separately. This approach helps demonstrate that the government has not spent the nonexpendable portion in

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violation of the restrictions.

9. How can I determine the original principal of our government's 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 principle amount may be available through the Probate Court.

10. What is the proper use of an Internal Service fund?

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.

11. What is the proper use of an Agency fund?

Agency funds should be used to report resources held by the reporting government in a purely custodial capacity for another government, for individuals or for an organization. For example, deposits for street openings or cash bonds posted by construction companies would be held in an agency fund.

12. What is the correct way to report 'unclaimed money'?

Unclaimed money is usually held in an Agency fund. 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 been designated as an Unclaimed Monies fund on the Fund Maintenance screen. This way the money will not appear to be available to spend.

13. What is the difference between a business activity and a governmental activity?

Governmental activities are generally financed through taxes, intergovernmental revenues and other non-exchange revenues. These activities are usually reported in governmental funds. Business activities are financed by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

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14. On the Major Fund Analysis report, why are the Year-to-Date Receipts and Disbursements different than on some of my regular accounting reports?

The Major Fund Analysis report does not include Other Financing Sources or Other Financing Uses. Those items are not considered when determining major funds. Therefore, if any disbursements were made using an Other Financing Uses account code, the Major Fund Analysis report will differ from other accounting reports for Year-to-Date Disbursements. Likewise, if any receipts were recorded using an Other Financing Sources account code, the Major Fund Analysis report will differ from other accounting reports for Year-to-Date Receipts. The Major Fund Analysis also reports governmental and enterprise funds only. Fiduciary and internal service funds are never reported as major funds.

Revenue Code Issues

1. What is a Program Receipt?

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.

2. What is a General Receipt?

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.

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Appendix F Frequently Asked Questions

3. Clarify why interest revenue could be either a program receipt or general receipt.

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.

4. Clarify why Property Tax Allocation (*formerly Homestead and Rollback*) money can be either a program receipt or 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.

5. Why are tap fees not defaulted as charges for services under revenue type in the Revenue Utility?

If the tap fees that are collected are payments for the actual cost of connection incurred by the Village, then it would be reported as a charge for service program receipt on the Statement of Activities and an operating receipt on the Statement of Receipts, Disbursements and Changes in Net Assets for the enterprise funds. If more than just the actual cost for connection is being collected, then the excess is considered a capital contribution and is reported as a program receipt on the Statement of Activities and as a capital contribution on the Statement of Receipts, Disbursements and Changes in Net Assets for the enterprise funds.

6. When would receipt code (981) Special Items be used?

This receipt account code should be used for significant transactions or other events which are within the control of management and that are either unusual in nature or infrequent in

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occurrence. This receipt code would be used for something such as the sale of a large piece of land.

7. When would receipt code (982) Extraordinary Items be used?

This receipt account code should be used for significant transactions or other events that are both unusual in nature and infrequent in occurrence. This revenue code would be used for something such as a large insurance settlement received as the result of a disaster.

8. I do not understand the Statement of Activities or how to interpret the statement.

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.

9. Who should I contact if I cannot figure out how to classify one of my revenue codes?

If you cannot determine how a revenue account code should be classified, contact Local Government Services (LGS) at 1-800-345-2519.

Budgetary Issues

1. What is an original budget?

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 amounts for revenues should come from the Amended Certificate that was in place at the point in time that the original appropriations were adopted.

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2. Where would I find my original budget amounts?

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 receipts should come from the Amended Certificate in place on the same date as the meeting when you passed your first permanent appropriations.

3. How do I enter my original budget figures in the Original Budget Utility?

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.

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.

4. Why are there negative balances on the Budgetary Statements?

The budgetary statements may show some negative figures in the column labeled 'Variance with Final Budget, Positive (Negative)'. In the receipts area, the variance is calculated as the Actual minus the Final. A negative will appear if the final receipts budget was greater than the actual amount received. In the Disbursements area, the variance is calculated as the Final minus the Actual. A negative will appear if the actual amount spent was greater than the final appropriation (this would normally not happen on the UAN software).

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Appendix G

Budget/Trend References

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Appendix G Budget/Trend References

Budget Time Table

Townships and Villages

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

Libraries

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

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Appendix G Township Example Worksheet (Detail)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	101		
Personal Property	102		
Other	103-199		
Charges for Services	200		
Licenses, Permits, and Fees	300		
Fines and Forfeitures	400		
Intergovernmental Distribution			
Local Government Distribution	532		
Estate	531		
Property Tax Allocation	535		
Other	511-519, 533, 534, 536-539, 591-599		
Special Assessments	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
General Government			
Administrative			
Salaries		110	100
Employee Fringe Benefits		110	200
Purchased Services		110	300
Supplies and Materials		110	400
Other		110	500
Capital Outlay		110	700
Debt Service		110	800
Total Administrative			
Townhalls, Memorial Buildings, and Grounds			
Salaries		120	100
Employee Fringe Benefits		120	200
Purchased Services		120	300
Supplies and Materials		120	400
Other		120	500
Capital Outlay		120	700
Debt Service		120	800
Total Townhalls, Memorial Buildings, and Grounds			

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Appendix G Township Example Worksheet (Detail)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Zoning			
Salaries		130	100
Employee Fringe Benefits		130	200
Purchased Services		130	300
Supplies and Materials		130	400
Other		130	500
Capital Outlay		130	700
Debt Service			
Total Zoning		130	800
Other			
Salaries		190	100
Employee Fringe Benefits		190	200
Purchased Services		190	300
Supplies and Materials		190	400
Other		190	500
Capital Outlay		190	700
Debt Service			
Total Other		190	800

Note: Continue with all other Program names until complete.

Total Expenditures

Other Financing Sources & Uses

Sources

Sale of Bonds	911-919
Sale of Notes	921-929
Other Debt Proceeds	971
Sale of Fixed Assets	951
Transfers In	931
Advances In	941
Special Items	981
Extraordinary Items	982
Other Financing Sources	999

Uses

Transfers Out	910	910
Advances Out	920	920
Contingencies	930	930
Other Financing Uses	990	990

Total Other Financing Sources & Uses

Balance December 31

Less: Encumbrances

Less: Reserve Balance Accounts (Dsg)

Unencumbered Undesignated Balance December 31

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Appendix G Township Example

Worksheet (Summary)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	101		
Personal Property	102		
Other	103-199		
Charges for Services	200		
Licenses, Permits, and Fees	300		
Fines and Forfeitures	400		
Intergovernmental			
Local Government Distribution	532		
Estate	531		
Property Tax Allocation	535		
Other	511-519, 533, 534, 536-539, 591-599		
Special Assessments	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
General Government			
Salaries		100	100
Employee Fringe Benefits		100	200
Purchased Services		100	300
Supplies and Materials		100	400
Other		100	500
Capital Outlay		100	700
Debt Service		100	800
Total General Government			
Public Safety			
Salaries		200	100
Employee Fringe Benefits		200	200
Purchased Services		200	300
Supplies and Materials		200	400
Other		200	500
Capital Outlay		200	700
Debt Service		200	800
Total Public Safety			

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Appendix G Township Example

Worksheet (Summary)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Public Works			
Salaries		300	100
Employee Fringe Benefits		300	200
Purchased Services		300	300
Supplies and Materials		300	400
Other		300	500
Capital Outlay		300	700
Debt Service		300	800
Total Public Works			
Health			
Salaries		400	100
Employee Fringe Benefits		400	200
Purchased Services		400	300
Supplies and Materials		400	400
Other		400	500
Capital Outlay		400	700
Debt Service		400	800
Total Health			

Note: Continue with all Program names until done.

Total Expenditures

Other Financing Sources & Uses

Sources

Sale of Bonds	911-919
Sale of Notes	921-929
Other Debt Proceeds	971
Sale of fixed Assets	951
Transfers In	931
Advances In	941
Special Items	981
Extraordinary Items	982
Other Financing Sources	999

Uses

Transfers Out	910	910
Advances Out	920	920
Contingencies	930	930
Other Financing Uses	930	990

Total Other Financing Sources & Uses

Balance December 31

Less: Encumbrances

Less: Reserve Balance Accounts (Dsg)

Unencumbered Undesignated Balance December 31

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Appendix G Township Example Budget Report
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	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	101		
Personal Property	102		
Other	103-199		
Charges for Services	200		
Licenses, Permits and Fees	300		
Fines and Forfeitures	400		
Intergovernmental			
Local Government Distribution	532		
Estate	531		
Property Tax Allocation	535		
	511-519,		
Other	533, 534, 536-539,		
	591-599		
Special Assessments	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
General Government - Personal Services		100	100-200
General Government - Other		100	300-800
Public Safety - Personal Services		200	100-200
Public Safety - Other		200	300-800
Public Works- Personal Services		300	100-200
Public Works - Other		300	300-800
Health – Personal Services		400	100-200
Health – Other		400	300-800
Human Services – Personal Services		500	100-200
Human Services – Other		500	300-800
Conservation – Recreation – Personal Services		600	100-200
Conservation – Recreation – Other		600	300-800
Miscellaneous – Personal Services		710	100-200
Miscellaneous – Other		710	300-800
Capital Outlay – Personal Services		760	100-200
Capital Outlay - Other		760	300-800
Debt Service – Principal		800	810-820
Debt Service – Interest		800	830
Debt Service – Fiscal Charges		800	840
Debt Service - Other		800	850-890
Total Expenditures			
Other Financing Sources & Uses			
Sources			
Sale of Bonds	911-919		
Sale of Notes	921-929		
Other Debt Proceeds	951		

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Appendix G Township Example Budget Report

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Sale of Fixed Assets	971		
Transfers In	931		
Advances In	941		
Special Items	981		
Extraordinary Items	982		
Other Financing Sources	999		
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less: Encumbrances			
Less: Reserve Balance Accounts (Dsg)			
Unencumbered Undesignated Balance December 31			

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Appendix G Township Example
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Trend Report

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes	100		
Charges for Services	200		
Licenses, Permits, and Fees	300		
Fines and Forfeitures	400		
Intergovernmental	500		
Special Assessments	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
General Government		100	
Public Safety		200	
Public Works		300	
Health		400	
Human Services		500	
Conservation – Recreation		600	
Miscellaneous		710	
Capital Outlay		760	
Debt Service		800	
Total Expenditures			
Other Financing Sources & Uses			
Sources			
Sale of Bonds	911-919		
Sale of Notes	921-929		
Other Debt Proceeds	971		
Sale of Fixed Assets	951		
Transfers In	931		
Advances In	941		
Special Items	981		
Extraordinary Items	982		
Other - Other Financing Sources	999		
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other - Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less: Encumbrances			
Less: Reserve Account Balances (Dsg)			
Unencumbered Undesignated Balance December 31			

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Appendix G Village Example

Worksheet (Detail)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	110		
Personal Property	120		
Municipal Income	130		
Other Taxes	140-190		
State Shared Taxes and Permits			
Local Government Distribution	211,213		
Inheritance Tax	221		
Property Tax Allocation	231		
Other State Shared Taxes and Permits	222,224,225, 226,290		
Special Assessments	300		
Intergovernmental	400		
Charges for Services	500		
Fines, Licenses and Permits	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Security of Persons and Property			
Police Enforcement			
Personal Services		110	100
Employee Fringe Benefits		110	200
Contractual Services		110	300
Supplies and Materials		110	400
Capital Outlay		110	500
Other		110	600
Debt Service		110	700
Total Police Enforcement			
Fire Fighting, Prevention and Inspection			
Personal Services		120	100
Employee Fringe Benefits		120	200
Contractual Services		120	300
Supplies and Materials		120	400
Capital Outlay		120	500
Other		120	600
Debt Service		120	700
Total Fire Fighting, Prevention and Inspection			
Street Lighting			
Personal Services		130	100
Employee Fringe Benefits		130	200
Contractual Services		130	300
Supplies and Materials		130	400

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Appendix G Village Example Worksheet (Detail)
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	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Capital Outlay		130	500
Other		130	600
Debt Service		130	700
Total Street Lighting			
Civil Defense			
Personal Services		140	100
Employee Fringe Benefits		140	200
Contractual Services		140	300
Supplies and Materials		140	400
Capital Outlay		140	500
Other		140	600
Debt Service		140	700
Total Civil Defense			

Note: Continue with all other Program names until complete.

Total Expenditures

Other Financing Sources & Uses

Sources

Sale of Bonds	911-919
Sale of Notes	921-929
Sale of Fixed Assets	961
Other Debt Proceeds	971
Transfers In	931
Advances In	941
Special Items	981
Extraordinary Items	982
Other Financing Sources	999

Uses

Transfers Out	910	910
Advances Out	920	920
Contingencies	930	930
Other Financing Uses	990	990

Total Other Financing Sources & Uses

Balance December 31

Less: Encumbrances

Unencumbered Balance December 31

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Appendix G Village Example

Worksheet (Summary)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	110		
Personal Property	120		
Municipal Income	130		
Other	140-190		
State Shared Taxes and Permits			
Local Government Distribution	211,213		
Inheritance Tax	221		
Property Tax Allocation	231		
Other State Shared Taxes and Permits	222,224,225, 226,290		
Special Assessments	300		
Intergovernmental	400		
Charges for Services	500		
Fines, Licenses and Permits	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Security of Persons and Property			
Personal Services		100	100
Employee Fringe Benefits		100	200
Contractual Services		100	300
Supplies and Materials		100	400
Capital Outlay		100	500
Other		100	600
Debt Service		100	700
Total Security of Persons and Property			
Public Health Services			
Personal Services		200	100
Employee Fringe Benefits		200	200
Contractual Services		200	300
Supplies and Materials		200	400
Capital Outlay		200	500
Other		200	600
Debt Service		200	700
Total Public Health Services			
Leisure Time Activities			
Personal Services		300	100
Employee Fringe Benefits		300	200
Contractual Services		300	300

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Appendix G Village Example

Worksheet (Summary)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Supplies and Materials		300	400
Capital Outlay		300	500
Other		300	600
Debt Service		300	700
Total Leisure Time Activities			
Community Environment			
Personal Services		400	100
Employee Fringe Benefits		400	200
Contractual Services		400	300
Supplies and Materials		400	400
Capital Outlay		400	500
Other		400	600
Debt Service		400	700
Total Community Environment			

Note:

Continue with all other Program names until complete

Total Expenditures

Other Financing Sources & Uses

Sources

Sale of Bonds	911-919
Sale of Notes	921-929
Sale of Fixed Assets	961
Other Debt Proceeds	971
Transfers In	931
Advances In	941
Special Items	981
Extraordinary Items	982
Other Financing Sources	999

Uses

Transfers Out	910	910
Advances Out	920	920
Contingencies	930	930
Other Financing Uses	990	990

Total Other Financing Sources & Uses

Balance December 31

Less: Encumbrances

Unencumbered Balance December 31

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Appendix G Village Example Budget Report

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	110		
Tangible Personal Property	120		
Municipal Income	130		
Other	140-190		
State Shared Taxes and Permits			
Local Government Distribution	211,213		
Inheritance Tax	221		
Property Tax Allocation	231		
Other State Shared Taxes and Permits	222,224,225,		
	226,290		
Special Assessments	300		
Intergovernmental	400		
Charges for Services	500		
Fines, Licenses and Permits	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Security of Persons and Property-Personal Services		100	100-200
Security of Persons and Property-Other		100	300-700
Public Health Services – Personal Services		200	100-200
Public Health Services - Other		200	300-700
Leisure Time Activities – Personal Services		300	100-200
Leisure Time Activities - Other		300	300-700
Community Environment – Personal Services		400	100-200
Community Environment - Other		400	300-700
Basic Utility Service – Personal Services		500	100-200
Basic Utility Service - Other		500	300-700
Transportation – Personal Services		600	100-200
Transportation – Other		600	300-700
General Government – Personal Services		700	100-200
General Government – Other		700	300-700
Capital Outlay – Personal Services		800	100-200
Capital Outlay – Other		800	300-700
Debt Service – Redemptions of Principal		850	710
Debt Service – Interest Payments		850	720
Debt Service – Other Debt Services		850	730-790
Total Expenditures			
Other Financing Sources & Uses			
Sources			
Sale of Bonds	911-919		
Sale of Notes	921-929		
Sale of Fixed Assets	961		
Other Debt Proceeds	971		
Transfers In	931		
Advances In	941		

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Appendix G Village Example Budget Report

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Special Items	981		
Extraordinary Items	982		
Other Financing Sources	999		
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less Encumbrances			
Unencumbered Balance December 31			

Uniform Accounting Network - Accounting Manual

Appendix G Village Example Trend Report
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	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes	110-190		
State Shared Taxes and Permits	211-290		
Special Assessments	300		
Intergovernmental	400		
Charges for Services	500		
Fines, Licenses and Permits	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Security of Persons & Property		100	
Public Health Services		200	
Leisure Time Activities		300	
Community Environment		400	
Basic Utility Service		500	
Transportation		600	
General Government		700	
Capital Outlay		800	
Debt Service		850	
Total Expenditures			
Other Financing Sources & Uses			
Sources			
Sale of Bonds	911-919		
Sale of Notes	921-929		
Sale of Fixed Assets	961		
Other Debt Proceeds	971		
Transfers In	931		
Advances In	941		
Special Items	981		
Extraordinary Items	982		
Other Financing Sources	999		
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less Encumbrances			
Unencumbered Balance December 31			

Uniform Accounting Network - Accounting Manual

Appendix G Library Example Worksheet (Detail)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	121		
Personal Property	122		
Other	190		
Intergovernmental			
Grants-In-Aid	211-239,260-299		
Public Library	240		
Property Tax Allocation	250		
Patron Fines & Fees	300		
Services Provided to Other Entities	500		
Contributions, Gifts & Donations	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Current Library Service			
Salaries		100	100
Employee Fringe Benefits		100	200
Purchased and Contracted Services		100	300
Library Materials and Information		100	410
Supplies		100	450
Other		100	500
Capital Outlay		100	700
Debt Service			
Redemptions of Principal		100	810
Interest Payments		100	820
Financing Fees and Expenses		100	850
Other – Debt Service		100	860-890
Capital Outlay			
Salaries		760	100
Employee Fringe Benefits		760	200
Purchased and Contracted Services		760	300
Library Materials and Information		760	410
Supplies		760	450
Other		760	500
Capital Outlay		760	700
Debt Service			
Redemptions of Principal		760	810
Interest Payments		760	820
Financing Fees and Expenses		760	850
Other – Debt Service		760	860-890
Total			

Note: Continue with all other Program names until complete.

Total Expenditures

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Appendix G Library Example

Worksheet (Detail)

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Other Financing Sources & Uses			
Sources			
Sale of Bonds	951-959		
Sale of Notes	961-969		
Other Debt Proceeds	970		
Sale of Fixed Assets	919		
Advances In	941		
Transfers In	931		
Special Items	981		
Extraordinary Items	982		
Other Financing Sources	999		
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less Encumbrances			
Unencumbered Balance December 31			

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Appendix G Library Example Budget Report

	<u>Revenue</u>	<u>Program</u>	<u>Object</u>
Fund Cash Balance January 1			
Fund Balance Adjustments			
Revenues			
Property and Other Local Taxes			
Real Estate	121		
Personal Property	122		
Other	190		
Intergovernmental			
Grants-In-Aid	211-239,260-299		
Public Library	240		
Property Tax Allocation	250		
Patron Fines & Fees	300		
Services Provided to Other Entities	500		
Contributions, Gifts & Donations	600		
Earnings on Investments	700		
Miscellaneous	800		
Total Revenue			
Expenditures			
Salaries			100
Employee Fringe Benefits			200
Purchased & Contracted Services			300
Library Materials and Information			410
Supplies			450
Other			500
Capital Outlay			700
Debt Service			
Redemptions of Principal			810
Interest Payments			820
Financing Fees and Expenses			850
Other – Debt Service			860-890
Total Expenditures			
Other Financing Sources & Uses			
Sources			
Sale of Bonds		950-959	
Sale of Notes		960-969	
Other Debt Proceeds		970	
Sale of Fixed Assets		919	
Advances In		941	
Transfers In		931	
Special Items		981	
Extraordinary Items		982	
Other Financing Sources		999	
Uses			
Transfers Out		910	910
Advances Out		920	920
Contingencies		930	930
Other Financing Uses		990	990
Total Other Financing Sources & Uses			
Balance December 31			
Less Encumbrances			
Unencumbered Balance December 31			

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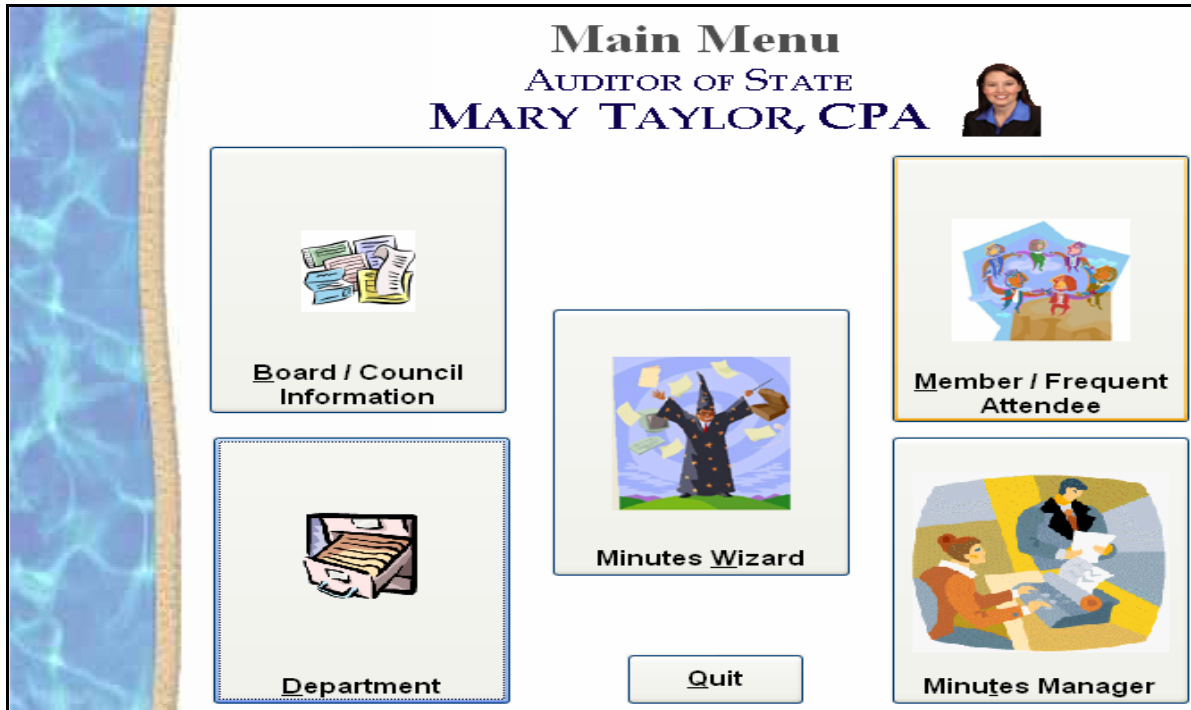


Appendix H

Minutes Software Guide

Uniform Accounting Network - Accounting Manual

Appendix H Minutes Software Guide



Overview

Welcome to the Uniform Accounting Network Minutes program. This software guide is a reference for the UAN Minutes Software, a component of the Uniform Accounting Network. This guide contains procedures for the operation of the UAN Minutes Program. It does not address general governmental procedures in regards to the recording of minutes. Please refer to Ohio's Open Government Resource Manual for more specific information on minutes, record keeping, open meetings and Ohio's Sunshine Laws. For a copy of the Open Government Resource Manual, please visit <http://www.auditor.state.oh.us/OGU/Default.htm>.

It is not necessary to have previous computer experience with the UAN Accounting & Payroll software to use the Minutes program. The goal in developing the UAN Minutes software and this guide was to produce a uniform minutes program for Ohio local governments that is easy to use. The documents created in the Minutes program are printed from Microsoft Word. Knowledge of Microsoft Word is required.

This guide has been divided into five parts which follow along with the five parts of the Minutes software. The five parts are Board/Council Information, Department, Member/Frequent Attendee, Minutes Wizard and Minutes Manager. The order of this guide follows in the same order needed to generate files in the Minutes software to be printed in Microsoft Word.

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Appendix H Minutes Software Guide Board/Council Information

BOARD / COUNCIL INFORMATION - RECORD

Record Edit Delete Display

Board / Council Name

Entity Name

Minutes Title Record of Proceedings

Board Definition

Meeting Location

Counter 0

Process Cancel

Overview

The Board/Council Information screen provides the ability to enter entity specific information for the minutes. Included in this information are the Board/Council Name, Entity Name, Minutes Title, Board Definition, Meeting Location and Counter. The Minutes Title will default to 'Record of Proceedings' but can be edited. The Counter allows a starting number for resolutions and ordinances to be established.

Steps to Access

Select **Board/Council Information**.
Select **Record**.
Select **Edit/Delete/Display**.

Data Entry

Required Fields

1. Board/Council Name

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Appendix H Minutes Software Guide Board/Council Information

Optional Fields

1. Entity Name
2. Minutes Title (defaults to Record of Proceedings)
3. Board Definition (e.g. Board of Trustees)
4. Meeting Location
5. Counter

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Appendix H Minutes Software Guide Department

DEPARTMENT - RECORD

Record Edit Delete Display

Department Id

Department Name

Process Cancel

Overview

The Department screen provides the ability to record a Department Id that will provide a quick reference to search for departments of the entity. The numbers and/or letters used and their description are user defined. The Department Id must be a unique five character code that cannot be modified after it has been created; however, the Department Name can be edited as needed.

Steps to Access

Select **Departments**.
Select **Record**.
Select **Edit/Delete/Display**.

Data Entry

Required Fields

1. Department Id
2. Department Name

Appendix H
Minutes Software Guide

Member/Frequent Attendee

MEMBER / FREQUENT ATTENDEE - RECORD

Record Edit Delete Display

Title [dropdown]
First Name [text field]
Middle Initial [text field]
Last Name [text field]
Position [text field]

Board / Council Member Visitor Employee

Member	Board / Council Name	Voter

Process Cancel

Overview

The Member/Frequent Attendee area provides the ability to enter standard information about board members, visitors and employees. This area also contains a grid to designate the specific Board Name and whether the Board/Council Member is a voter on that Board. These members/attendees are then available in compiling the information for specific meeting dates.

Hint: Use this screen to setup any person who attends board or council meetings on a regular basis so they do not have to be typed into the minutes each time.

Steps to Access

- Select **Member/Frequent Attendee**.
- Select **Record**.
- Select **Edit/Delete/Display**.

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Appendix H Minutes Software Guide Member/Frequent Attendee

Data Entry

Required Fields

1. First Name
2. Last Name

Optional Fields

1. Salutation
2. Middle Initial
3. Position
4. Board/Council Member
5. Visitor
6. Employee

Appendix H
Minutes Software Guide

Minutes Wizard

Overview

The Minutes Wizard is the tool that creates a standard Minutes report as a Microsoft Word document. The Minutes Wizard consists of 5 screens, accessible by using the 'Back' and 'Next' buttons. After each screen is completed, use the 'Next' button to move on to the next screen. Use the 'Back' button to go back to the previous screen. Each screen records optional details about the meeting which will be combined to create the final Minutes document. The document will be generated when the 'Finished' button is selected. The 'Cancel' button will allow the process to be started over again. When the 'Cancel' button is selected, all data previously entered in that session of the Minutes Wizard will be lost.

Steps to Access

Select **Minutes Wizard**.

The screenshot shows a software window titled "RECORD OF PROCEEDINGS". It contains two main sections: "Meeting Information" and "Next Scheduled Meeting Information".

Meeting Information:

- Board / Council: UAN Township (dropdown)
- Date: / / (dropdown)
- Start Time: : : (dropdown)
- End Time: : : (dropdown)
- Location: (text input)
- Called to order by: (text input)
- Type of Meeting: Radio buttons for Regular (selected), Special, and Emergency.

Next Scheduled Meeting Information:

- Date: / / (dropdown)
- Time: : : (dropdown)
- Location: (text input)
- Comments: (text area)
- Type of Meeting: Radio buttons for Regular (selected), Special, and Emergency.

The first screen in the Minutes Wizard is for general meeting information. An area is also provided for information on the next scheduled meeting. The type of meeting must be selected as Regular, Special or Emergency.

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Appendix H Minutes Software Guide Minutes Wizard

Data Entry

Required Fields

1. Date (type directly or use the drop down calendar)
2. Type of Meeting: Regular, Special or Emergency
3. Start Time
4. End Time
5. Location (defaulted by Board/Council)
6. Called to order by

Optional Fields (Next Scheduled Meeting Information)

1. Date
2. Type of Meeting: Regular, Special or Emergency
3. Time
4. Location
5. Comments

***Select 'Next' to move on to the next screen:*

RECORD OF PROCEEDINGS

Total Visitor / Employee Attendee(s)

The total number of visitors and/or employees that attended is recorded. This does not include the Board/Council Members. The number of visitor/employee attendees entered on this page will determine how many visitor/employee names must be entered on the next screen.

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Appendix H Minutes Software Guide Minutes Wizard

***Select 'Next' to move on to the next screen:*

RECORD OF PROCEEDINGS

Board / Council Members

Name	Present	Member	Voter

Visitor / Employee

Insert Frequent Attendee

Name	Visitor	Employee

The first grid provided is for Board/Council Members. Board/Council Members entered in the Board/Council Member Information area will automatically be displayed in the top grid. The choices of Present, Member, and/or Voter can be entered or edited as necessary.

The second grid provided is for visitors and employees. Visitor and employee names can be typed directly into the grid or selected from the Frequent Attendees list by selecting the 'Insert Frequent Attendees' button. Enter all names of visitors and employees in attendance for the meeting. The number of lines active in this grid depends on the number of attendee(s) entered on the previous screen.

Data Entry

Required Fields

1. Name (type in grid or use Insert Frequent Attendees)
2. Visitor or Employee

Appendix H
Minutes Software Guide

Minutes Wizard

**Select 'Next' to move on to the next screen:

RECORD OF PROCEEDINGS

Introduction / General

Introduction / General
 Business

Business Type

Old Business
 New Business

Business Classification

Resolution
 Ordinance
 Executive
 General
 Motion

Department

Is this a voting session?

This screen along with the screen that follows combines to create each section and topic of discussion during the meeting. This screen allows for the selection of the type of business and classification of Minutes section that will be entered in the screen that follows. The following criteria can be selected:

1. Introduction/General: Introduction/General (default) or Business
2. Business Type: Old Business or New Business (Only if Business is selected in step 1 above)
3. Business Classification: Resolution, Ordinance, Executive, General (default) or Motion
4. Department: (Search box)
5. Is this a voting session? (If this is selected you will be able to designate the voting information on the next screen.)

Data Entry

Required Fields

1. Introduction/General or Business
2. Business Type: Old Business, New Business

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Appendix H Minutes Software Guide Minutes Wizard

3. Business Classification: Resolution, Ordinance, Executive, General, or Motion

Optional Fields

1. Department
2. This is a voting session? (Place a “” to select as “yes”)

***Select ‘Next’ to move on to the next screen:*

RECORD OF PROCEEDINGS

Regular Session

INTRODUCTION / GENERAL

Main Description

Sub Description

Business Details

Times New Roman 12 B I U

Line 1 Col 0 100% NUM

General

<< Back Next >> Finished Cancel

(Picture #1)

RECORD OF PROCEEDINGS

Regular Session

INTRODUCTION / GENERAL

Main Description

Sub Description

Business Details

Times New Roman 12 B I U

Line 1 Col 0 100% NUM

Voting

Name	YES	NO	ABSTAIN	ORDER
John Marshall	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0
Paul Webb	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0
Pat Clark	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0
Mike Coulter	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	0

General (0-05)

Number

<< Back Next >> Finished Cancel

(Picture #2)

This screen allows for the selection of a Main Description and a Sub Description for the identification of the topic which is to be entered in the Minutes paragraph of the business details. The ‘Insert Picture/Report’ button provides the ability to insert a report generated in the Accounting/Payroll Software or a picture. The Insert Business Detail will allow users to enter business details from previous Minutes without retyping.

If the ‘Is this a voting session?’ selection box was **not** check marked in the previous screen, you will not have the option to vote (Picture #1). If the ‘Is this a voting session?’ selection box was check marked in the previous screen, you will have to enter the voting information before continuing (Picture #2).

Appendix H Minutes Software Guide Minutes Wizard

Note: If you select 'Next', you will be returned to the previous screen to enter additional meeting details. If you select 'Finished', you will advance to the next screen and your Minutes document will be created.

Data Entry

Required Fields

1. Main Description
2. Business Details

Note: Business Details must be entered in order to continue processing. You may select this information from pre-existing information by selecting the 'Insert Business Detail' button or by manually entering the information in the Word document.

Optional Fields

1. Insert Picture/Report

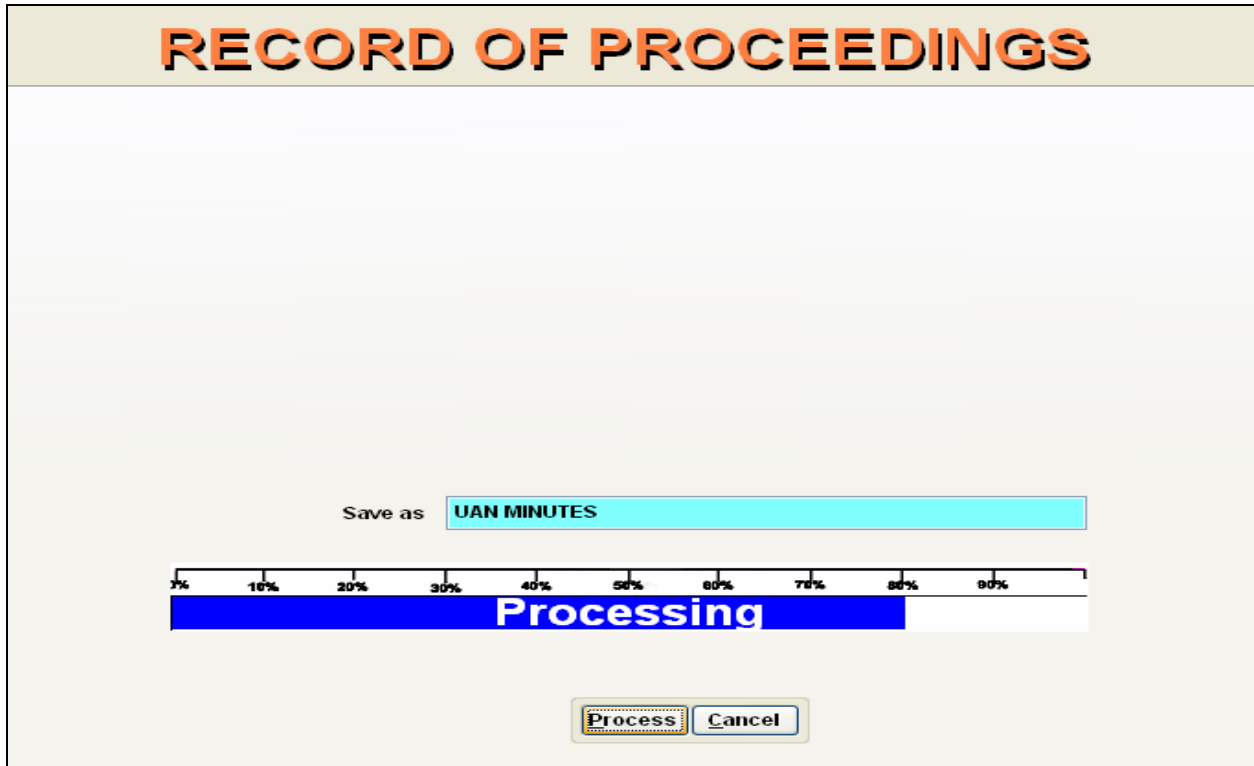
A report saved as a text file from any of the other UAN programs (Accounting, etc.) can be imported into the Minutes program. To save a UAN report as a text file in the other UAN programs, select the File option when processing a report in the UAN software (instead of the Print or Screen options). When File is selected, the option to enter a File Name for one of the three types of documents is available: Text, Spreadsheet Format or PDF. Enter the File Name. **Please Note:** You must select the **TEXT** option if you want to import the file later into the Minutes software. The other 2 file types will not import into the Minutes software. The file is saved to the C:_UAN_EFiles directory. The Text option will save the report as a Word Pad file.

In the Minutes program, after the 'Insert Picture/Report' button has been selected, a browse menu will come up. To insert a UAN report, choose the Local Disk (C:) drive and then a folder called '_UAN_EFiles'. Any UAN reports generated should be available to insert into the Minutes document, but only the text files will import properly.

***Select 'Next' to move back to the previous screen to enter more detail or...*

***Select 'Finished' to complete the Minutes document which will bring up the following screen:*

Appendix H
Minutes Software Guide
Minutes Wizard



A document name must be entered in the 'Save as' field to save the Minutes document. This is the final step in the Wizard process. Once the document name is entered, select 'Process'. If 'Cancel' is selected the wizard will allow the user to start over again, but all data previously entered in that session of the Minutes Wizard will be lost.

The saved document can be retrieved under the 'C:_UAN_EFiles' directory. These files are generated through the Minutes Wizard and will be your final Records of Proceedings to print out for your records and review.

Data Entry

Required Fields

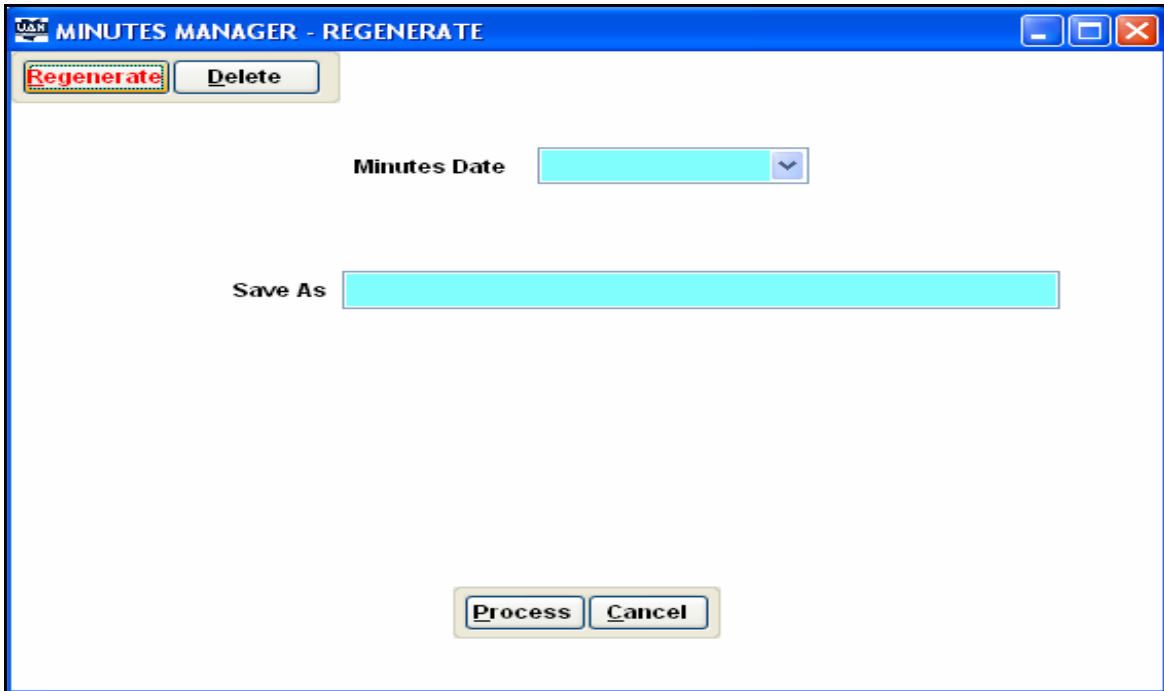
1. Save as (enter the name of the document to be saved)

***Select 'Process' to complete the Minutes document*

Message: Creating the Minutes as a Word Document. Any future editing must be done in Microsoft Word. Do you want to continue?

This message is to inform the user that any future changes that need to be made to this Minutes document must be done in the actual Microsoft Word document that is about to be created.

Appendix H
Minutes Software Guide
Minutes Manager



Overview

The Minutes Manager application provides the ability to regenerate the Minutes document or delete the minutes. A search box is utilized to select the Minutes document. The Minutes Manager Regenerate/Delete selection provides a listing of the Minutes to be chosen by Minutes Date.

Regenerate - Recreates the Word document for the selected meeting.

Delete - Deletes the information for the selected meeting from the Minutes software.

Steps to Access

Select **Minutes Manager**.
Select **Regenerate/Delete**.

Data Entry

Required Fields

1. Minutes Date
2. Document Name