Accounting/Payroll Maintenance
2009 Year End

Overview

The following 2009 Year End Procedures are being provided for your convenience. These procedures are a guide to help all 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 14.0 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 2009 for use in 2010) 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 49.

3. **New Entities that have been advanced to 2010**, to set up system files in 2010 and process transactions in 2010, **Complete** VI. Begin Accounting New Year Procedures, All Sections starting on page 49 **Complete** III. Begin The New Year Payroll Procedures, All Sections starting on page 10 **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 2010 and begin processing 2010 payrolls while the accounting system remains in 2009.

This will allow you to move into 2010 for payroll processing purposes before you have completed your year end accounting procedures such as your bank reconciliation or annual financial report. 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 2009 W-2's in either year. You will also be able to carry outstanding 2009 withholdings forward for payment in 2010.

The procedure of processing payroll in 2010 while accounting is processing in 2009 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.
- ► The software date will read 12-XX-2009 for all payroll screens except payroll processing, payroll maintenance and 2010 payroll report screens.
- ► Prior Year payroll warrants, withholding warrants and vouchers cannot be voided.
- ► W-2 information that is printed will be 2009 W-2 information, 2010 W-2 information cannot be printed until accounting is advanced to 2010.
- ► ODJFS forms and the generate file for data transfer function can only be utilized for 2009.
- ► All payroll transactions posted while in temp mode will not be updated to accounting until accounting is advanced to 2010, and the accounting date equals the payroll transaction date with the exception of the Payment Register report. You can view the 2010 earmarked payroll warrants in this report by using the Selected Date Period option prior to advancing to 2010.
- ► Routine backups will not be forced; however, we strongly suggest that you perform routine backups.
- ► 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 2010 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 2009.

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

- ► Closing 2009 Payroll (must be done before any 2010 payrolls are processed)
- ► Closing 2009 Accounting (must be done before February 2010 and before any 2010 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.

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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.

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 2010.

I. COMPLETE ALL DECEMBER PAYROLL TRANSACTIONS

PRE-CLOSE NOTES – **PLEASE READ**

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 2009 will be carried forward to 2010. Make sure that you do not carry forward withholdings that should be paid or cleared in 2009.
3. All payroll warrants, EFT's, withholding warrants and vouchers that will be paid in 2009 need to be processed and issued before advancing payroll to the new year. Create and transmit all 2009 EFT Batches before advancing to 2010. No action is required in 2009 for any payroll warrants, EFT's, withholding warrants and vouchers that will be paid in 2010.
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.
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 2009.

Once all 2009 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.

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Steps to Access

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

II. CLOSE PAYROLL

*****IMPORTANT*****

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.

Overview

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.

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

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 2010 for payment. **It is important to remember that once these withholdings are carried forward to the next year, clearing them will not result in an increase in the unencumbered appropriation balance(s); therefore, resources available for appropriation in the new year will be reduced by carry over withholdings.**

Steps to Access

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

☐ DELETE UNUSED FUNDS, REVENUES, AND APPROPRIATIONS

To make the transition to GASB smoother, delete any unused funds, revenue account codes or appropriation account codes that were not used in 2009.

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

Please reference VI. Begin Accounting New Year Procedures on page 49 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'.

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 2009 has been completed and your payroll software has been advanced to 2010. 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. Please note: Even though you have completed advancing your payroll software to 2010, you will still enter the Accounting and Payroll software main menu with the processing date of 12/XX/2009.

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 (2010) with a 'software date' of January 1st of the new year (2010). Also, please 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 2010.

The 'Payroll Reports' menu will provide you with the option of running the report for the old year (2009) or the new year (2010). If you select 2010 for the report, the 'processing date' will be January 31st of 2010. 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 2009. The December OPERS and OP&FPF reports may be run from either 2009 or 2010.

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 2010 so they will include all pay periods ending in December.**

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 2010.

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 2010.

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Steps to Access

Select **Payroll**
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 2009 or 2010. To verify job information that was recorded, print the report for 2010.

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 2009 or 2010. To verify earning type information that was deleted, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Employee**

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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 2009 or 2010. To verify withholding information that was deleted, print the report for 2010.

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**

- ► 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 2009 or 2010. To verify withholding information that was deleted, print the report for 2010.

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 2009 or 2010. To verify earning information that was deleted, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Entity**
Select **Earnings Information Listing**

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☐ 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 2009 or 2010. To verify department information that was deleted, print the report for 2010.

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.

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

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☐ 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. 1

☐ PRINT/SCREEN PAYROLL PAYEE INFORMATION REPORT - to verify payee information that was recorded or deleted. This report can be printed for 2009 or 2010. To verify payee information that was recorded or deleted, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **General Payroll Reports**
Select **Payee**
Select **Payee Information**

☐ 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 '2010 OPERS Rates', memo before starting this step.**

- ► Refer to UAN Payroll Manual
- ► Title: **Entity File, Withholding - Record**
- ► Chapter 12 Pg. 4

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 2009 or 2010. To verify withholding information that was recorded, print the report for 2010.

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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

☐ PRINT/SCREEN EARNINGS LISTING REPORT - to verify earning information that was recorded in the Entity File. This report can be printed for 2009 or 2010. To verify earning information that was recorded, print the report for 2010.

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 2009 or 2010. To verify department information that was recorded, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Entity**
Select **Department Listing**

☐ RECORD NEW EMPLOYEE INFORMATION IN EMPLOYEE HISTORY

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 12 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

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☐ 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**
- ► Chapter 11 Pg. 10

☐ 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. 25

☐ 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 2009 or 2010. To verify employee information that was recorded, print the report for 2010.

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Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Employee**
Select **General Information**

☐ 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 2009 or 2010. To verify employee information that was recorded, print the report for 2010.

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

Accounting/Payroll Maintenance
2009 Year End

☐ 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 2009 or 2010. To verify employee information that was recorded, print the report for 2010.

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 2009 or 2010. To verify employee information that was recorded, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Employee**
Select **General Information**

☐ 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.

Accounting/Payroll Maintenance
2009 Year End

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. 1

☐ 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 2009 or 2010. To verify employee information that was recorded, print the report for 2010.

Steps to Access

Select **Payroll**
Select **Reports**
Select **Information & Status Reports**
Select **Employee**
Select **General Information**

☐ EDIT PAY FREQUENCIES IN THE ENTITY FILE

Make sure you edit your pay frequencies so your first payroll scheduled to be paid in 2009 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.

Accounting/Payroll Maintenance
2009 Year End

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. 13

☐ ENTER LEAVE BALANCES AS OF 01/01/10

For employees receiving lump sum amounts at the beginning of the year or employees that are not entitled to use carryover leave balances, enter 01/01/10 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.

2008 leave balances were carried forward. Enter a positive or negative number to the existing balance to establish the 01/01/10 leave balance.

Examples:

Current Leave Balance	0.00
Number of Hours to Establish	80.00
Leave Balance After Establishment	80.00
Current Leave Balance	24.00
Number of Hours to Establish	16.00
Leave Balance After Establishment	40.00
Current Leave Balance	32.00
Number of Hours to Establish	-8.00
Leave Balance After Establishment	24.00

Suggestion for tracking Holiday Leave:
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 2010 leave balances that were entered for employees. This report can be printed for 2009 or 2010. To verify leave balances that were recorded, print the report for 2010.

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
- ► 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**

Accounting/Payroll Maintenance
2009 Year End

- ► Refer to UAN Payroll Manual
- ► Title: **Entity File, Additional**
- ► Chapter 12 Pg. 19

☐ 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 2010 payroll transactions.
****

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 steps 1-5 to file the W-2 information electronically. To send in printed copies of W-2's, only follow steps 1-4.

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

Accounting/Payroll Maintenance
2009 Year End

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.

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

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

The W-2's and W-3's can be printed separately or together for selected employees. Select to print W-2's (only), W-2's and W-3, or W-3 (only). W-2's can be printed using **2 part vertical forms, 4 part vertical forms, or blank paper**. Two different 4 part

vertical form options are available (1 employee per page or 4 employees per page). Copy A for the Social Security Administration may be filed on the 2 part vertical forms, Copy A blank paper or electronically. A 4 part vertical form is not accepted by the Social Security Administration. (*Sample* tax forms have been included with the Version 13.0 documentation.)
Note: The UAN software has been approved to print W-2's and W-3's on **blank paper**. Reference IRS Publication 1141 General Rules and Specifications for Substitute Forms W-2 and W-3.

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

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.
- 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.

Accounting/Payroll Maintenance
2009 Year End

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'.

☐ 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 2009 PAYROLL TRANSACTIONS

****

☐ BEGIN YEAR 2010 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

Accounting/Payroll Maintenance
2009 Year End

- ► 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. 1

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.

CONCLUSION OF BEGIN YEAR 2010 PAYROLL PROCESSING!

Continue to process your January Payroll until you are ready to close accounting for 2009 and move accounting into 2010. **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.

IV. CLOSE ACCOUNTING

A. COMPLETE ALL DECEMBER ACCOUNTING TRANSACTIONS

PRE-CLOSE NOTES ~ **PLEASE READ**

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 2009. 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 2009 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 2009. Payroll related warrants being issued through accounting may include payments to employees as well as payments for all 2009 withholdings (OPERS, Federal Tax, State Tax,… etc.) After all 2009 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 2009 for commitments not yet paid or not completely paid by December 31, 2009. 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.**

   Important 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.

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 14.0 of the software. Use the 2009 year end procedures as your guide to enter Annual Financial Report manual information.

Accounting/Payroll Maintenance
2009 Year End

All 2009 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 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 2009 provided you have closed payroll. You may consider contacting the banking institution to request a copy of your statement early.

   Note: All 2009 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. The assistance of the UAN Support Line will be required if you need to post another December 31st bank reconciliation that has cleared outstanding warrant(s).

Accounting/Payroll Maintenance
2009 Year End

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**
- ► 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. 12

YEARLY REPORTS (Payroll)
W-2

GENERAL PAYROLL REPORTS
Payroll Register – Detail
Payroll Register / Adjustment
Withholding Monthly (Unpaid)

Note: The 'Prior Year Reports option' provides the ability to print reports if desired once you have advanced into the next year. The option to print prior year reports is located in the UAN programs window.

V. ANNUAL FINANCIAL REPORTS (AFR)

REGULATORY REPORTS OR GASB STATEMENTS?

All 2009 transactions for accounting must be completed prior to preparing your Annual Financial Report. After completing the Annual Financial Report, do not process any 2009 transactions. If it is absolutely necessary to post 2009 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 2009. If you were brought onto UAN during 2009 and performed a mid year conversion, the information generated from the system will need to be recorded to the 2009 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 Division of the State Auditor's Office at 1-800-282-0370. If you recorded all 2009 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 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.

1. 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 2011 UAN software statements must be selected to acknowledge that you have read the statements and you understand the statements. All of this information will be included on the UAN Support Report.

Steps to Access

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, 2008. The first entry should show principal and interest for all debt combined to be redeemed in 2009. Be sure to combine all outstanding notes or bonds together as one entry for the year 2009. The next entry should show all principal and interest for all debt combined to be redeemed 2010. Again, be sure to combine all outstanding notes and bonds together as one entry for the year 2010. This process will continue until the maturity of the particular debt has been reached. Refer to the example below which pertains to debt outstanding at December 31, 2008.

Example includes:

	Total Principal	Principle Payment Per Year	Interest Payment Per Year	Term
Bond #1for	$5,000.00	$1,000.00	$ 50.00	Five 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	2009	
Principal	$3,000.00	(Bond #1 + Note #1 + Note #2)
Interest	$175.00	(Bond #1 + Note #1 + Note #2)
Year	2010	
Principal	$2,000.00	(Bond #1 + Note #1)
Interest	$150.00	(Bond #1 + Note #1)
Year	2011	

Principal	$1,000.00	(Bond #1)
Interest	$ 50.00	(Bond #1)
Year	2012	
Principal	$1,000.00	(Bond #1)
Interest	$ 50.00	(Bond #1)
Year	2013	
Principal	$1,000.00	(Bond #1)
Interest	$ 50.00	(Bond #1)

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 or from your creditor(s). This information is reviewed during your audit.

Schedule of Outstanding Debt:
All outstanding debt activity for 2008 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 2007 for a truck. In 2008, the government paid $2,000 as debt service on the note for the truck. In 2008, 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 2007 for purchase of truck

Year Issued…….2007

Interest Rate……5%

Balance January 1, 2008…….$6,000

Issued…….$0

Retired…….$2,000

Balance December 31, 2008……...$4,000

Example B:

Description of Issue……Note issued during current year for construction of building

Year Issued…….2008

Interest Rate……...5.5%

Balance January 1, 2008……$0

Issued……$50,000

Retired……...$10,000

Balance December 31, 2008…….$40,000

You must be sure to provide the detailed information for each outstanding debt issue pertaining to 2008. If necessary, you should be able to obtain the information required for this schedule from the ordinance or resolution authorizing the issuance of debt or from your creditor(s). 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.

2. 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 2. If you are filing Regulatory Reports, skip to Step 3.)***

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 2008.

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 VI. Begin Accounting New Year Procedures on page 49 of this document for steps to delete unused funds, revenues and appropriations.

☐ 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**

Accounting/Payroll Maintenance
2009 Year End

1. Access the GASB Fund Utility. The Fund Utility screen must be opened before all other GASB screens can be accessed.

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.

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 funds must be assigned a purpose in the permanent fund purpose column. The purpose should describe what the fund was established for. All permanent fund purposes must be set up in the Permanent Fund Purpose Maintenance area. The permanent fund purpose can then be selected from a drop down box in the permanent fund purpose column on the Fund Utility screen. *(If you completed the GASB conversion process last year before advancing to 2008, then your Permanent Fund Purposes for the permanent funds you had last year carried forward to the 2008 Fund Utility screen.)*

Steps to Access

Select **Accounting**
Select **Reports and Statements**
Select **Annual Financial**
Select **GASB**
Select **Utilities**
Select **Permanent Fund Purpose Maintenance**
Select **Record**

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

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 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 a type of 'Permanent' in the Restricted/Unrestricted 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 restricted fund. *(If you completed the GASB conversion process last year before advancing to 2008, then the Restricted and Unrestricted selections for the funds you had last year, with the exception of Multiple and Permanent distribution amounts, were carried forward to the 2008 Fund Utility screen.)* **If you have unclaimed monies funds, see Annual Financial under Chapter 7 in the UAN Accounting Manual.**

7. 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 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 defaults can be changed. 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. *(If you completed the GASB conversion process last year before advancing to 2008, then the Business Activity selections you made on the funds you had last year were carried forward to the 2008 Fund Utility screen.)*
   - ► Refer to UAN Accounting Manual
   - ► Title: **Annual Financial, Fund Utility**
   - ► Chapter 7 Pg. 16

☐ <u>COMPLETE THE REVENUE UTILITY SCREEN</u>

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 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 2008, then the Program/General Receipt Type and Revenue Type selections were carried forward to the 2008 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 2008, then the Additions/Deductions selections were carried forward to the 2008 Fiduciary Fund Utility screen.)*

- ► Refer to UAN Accounting Manual
- ► Title: **Annual Financial, Fiduciary Fund Utility**
- ► Chapter 7 Pg. 22

☐ COMPLETE THE ORIGINAL BUDGET UTILITY

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
- ► Title: **Annual Financial, Component Unit Maintenance**
- ► Chapter 7 Pg. 25

☐ 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\2008. The Import Utility provides a way to attach these additional documents to your annual financial reports and will only accept the file types with the following extensions: .doc, .xls, .txt, .pdf and .rtf. If these documents are not created by the time you need to roll 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. 31

This concludes the steps required to complete the GASB statements.

3. PRINT ANNUAL FINANCIAL REPORT: GASB STATEMENTS OR REGULATORY REPORTS – ***(All Clients must follow Step 3.)***

Once you have completed all Annual Financial Report steps, the Annual Financial Report is ready to be printed. All annual financial reports should be printed regardless of whether you have chosen to do the GASB statements or the Regulatory reports. The Regulatory reports can be printed individually from the Annual Financial Regulatory menu or as a 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
4. Statement of Cash Receipts, Disbursements and Changes in Fund Balances - Governmental Funds
5. Statement of Fund Net Assets - Proprietary Funds
6. Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets - Proprietary Funds
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. 34

Steps to Access – Regulatory

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

1. Combined Statement
2. Combining Statement
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. 2003 prior year reports will be removed once the software is advanced to the next year. We recommend printing any 2003 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.'

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
<u>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.</u>

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.

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 unformated 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 2008 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 (2008) 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:

2008 AFR
Your Entity Name/Your County Name
Your Entity Id Number

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.

It will take approximately 5 to 15 minutes to upload for entities with a small AOS EOY file, 15 to 30 minutes for entities with a medium AOS EOY file and 1 to 2 hours for entities 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. High speed internet connection will greatly reduce the upload time.

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 50 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 2009.

Accounting/Payroll Maintenance
2009 Year End

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**
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 '2009 Beginning of Year Backup'.

4. GO INTO THE UAN ACCOUNTING SOFTWARE

☐ PRINT/SCREEN TRANSACTION LOG REPORT - to verify that you have 2009 transaction dates.

Accounting/Payroll Maintenance
2009 Year End

Steps to Access

Select **Accounting**
Select **Reports**
Select **General Accounting Reports**
Select **Transaction Log**

If your transaction dates do not read 2009, contact the UAN Support Line for assistance.

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 2008 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.

Accounting/Payroll Maintenance
2009 Year End

Steps to Access

Select **Resources**
Select **Year End**
Select **Filing Status**

VII. BEGIN THE 2009 NEW YEAR ACCOUNTING PROCEDURES

A. SYSTEM REPORTS AND MAINTENANCE

☐ PRINT FUND STATUS REPORT

Compare the Fund Status Report to the 2008 Fund Status Report to be certain that the fund balances were carried forward correctly.

Note: Your 2008 ending balances may be different from your beginning 2009 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 1/1/09 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 1/1/09 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 2009; 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.

☐ 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

It is recommended that you print the Appropriation Status report to verify deleted appropriation accounts.

Accounting/Payroll Maintenance
2009 Year End

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**
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.

Accounting/Payroll Maintenance
2009 Year End

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

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.

Accounting/Payroll Maintenance
2009 Year End

☐ 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**
- ► 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.

Accounting/Payroll Maintenance
2009 Year End

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**

- ► 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 2009 Annual Financial Report Information to be correct.

Accounting/Payroll Maintenance
2009 Year End

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 01/01/2009, the amount spent will also reflect the 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**

- ► 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.

Accounting/Payroll Maintenance
2009 Year End

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.

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 2009 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.

Accounting/Payroll Maintenance
2009 Year End

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**
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 2008 YEAR END PROCEDURES!
YOU CAN BEGIN POSTING 2009 ACCOUNTING TRANSACTIONS.

Set your software to the date you will be posting your first 2009 transaction. If you have been operating manually until you advanced to the new year, enter transactions date-by-date until all transactions are recorded.

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