Year End Procedures

UAN

UNIFORM ACCOUNTING NETWORK

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Auditor of State

Version 2012 Revised 12/2011

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OVERVIEW

Entities using the UAN system are required to complete a number of year end procedures when closing 2011 and advancing to 2012. This booklet will guide Accounting-Only entities through completion of those steps. The actual process of closing the year will be done using a to-do list incorporated into the software – the Year End Checklist.

STEPS TO ACCESS:

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

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

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

USING THE CHECKLIST

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

- The checklist can be saved while still incomplete and revisited as needed.
- For best results, we recommend completing the checklist in the sequence listed. However, for certain steps this is not absolutely necessary (e.g. Step 4D could be completed before 4C).
- Click [Save] and then [Close] when you need to exit the Year End Checklist.
- You can view any of the steps at any time to see what is left to do and how to complete it. The icons in the overview and within steps are read-only status icons – clicking on them will not initiate any action. The status icons are defined below:

= Complete

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

= Incomplete

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

= Information

Step 4, tabs C – H must have blue information icon before the year can be closed, but it does not ensure that the information is accurate or preferred by the entity. For example, tab "4F – Carryover Purchase Orders" will always have the information icon status, whether or not the fiscal officer desires to carry over the purchase orders listed (if any). So make sure to carefully review all steps marked with this status.

= Year End Checklist is NOT complete

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

= Year End Checklist is complete

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

CHECKLIST SUMMARY:

1) The UAN software version 2012.1 or higher must be installed before the Year End Checklist will be accessible.

2) The UAN computer / calendar date must be in or after December 2011.

3) Not required – this step is not required in this version of UAN.

4) Year End Checklist: complete A-E and review tabs F-H:
   A. All current batch transactions must be posted or deleted
   B. Select the desired annual financial report type (complete all utilities related to the type selected)
   C. Enter contact information and verify entity information
   D. Enter state-owned hardware tag numbers and addresses
   E. Enter new year's fiscal officer details and acknowledge important notices
   F. Review open purchases orders that will carry over
   G. Skip - this tab is not required for this version
   H. Checkmark items to be removed when closing the year.

5) Post the bank reconciliation for December 31st.

6) The UAN computer / calendar date must be in or after January 2012.

Finish–close the year. Three backups will be created during the closing process:
   1. 12/31/2011 UAN backup 2011 year end (to be retained with the entity)
   2. 1/1/2012 UAN backup 2012 year begin (to be retained with the entity)
   3. AFR- AOS backup (for submission to the Auditor of State)

STEP 1: UAN VERSION

You must install UAN version 2012.1or higher.

STEP 2: COMPUTER DATE

The UAN computer / calendar date must be in December 2011 or later.

STEP 3: NOT REQUIRED

This step is not required in this version of UAN. Please skip to the next step.

STEP 4: YEAR END CHECKLIST

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

4A – BATCH TRANSACTIONS

All 2011 batch transactions must be posted or deleted before closing the year. Batch transactions are listed in the area displayed in this section. The menu paths are listed to the right of the transaction type. Note that Wages, Withholdings, and EFT are not applicable to Accounting-Only users and will be automatically marked as complete.

Important Reminders:

- All cash transactions and related accounting utility functions needed for the year should be posted before completing the annual financial report utilities (Step 4B) and posting the 12/31 bank reconciliation (Step 5) to prevent having to repeat these steps.
- Entities with investments and/or secondary checking accounts:
  Account balances in UAN should match their corresponding bank statement balances. All transactions need to be entered against those accounts <u>before closing the year</u>, including interest or fees posted at the bank as of December 31st. For a detailed discussion of this, please see the Appendix 4: Special Considerations: Non-Primary Accounts on page 56.

4B – ANNUAL FINANCIAL REPORTS

The Auditor of State recommends, ***but does not require*** submission of GAAP "Look-alike" statements – also called OCBOA (Other Comprehensive Basis of Accounting) statements. Select the Annual Financial Report (AFR) Filing Type that you would like to include with the audit submission when the year is closed.

⦿ OCBOA Modified Cash Basis
Select when the entity will be filing GAAP "Look-alike" and the entity has at least one non-pooled investment.

⦿ OCBOA Cash Basis
Select when the entity will be filing GAAP "Look-alike" and the entity has only pooled investments or no investments.

⦿ Regulatory
Select when the entity elects not to present GAAP "look alike" statements.

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

Governmental Fund Classification:
The status sections labeled OCBOA only apply to OCBOA filing – note that they are hidden when Regulatory is selected. Conversely, ***all entities are required*** to complete the Governmental Fund Classification page of the AFR – Fund Utility. Please read the explanation below.

GASB 54
In February 2009, The Governmental Accounting Standards Board (GASB) released Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions to enhance uniformity and understanding of what actually makes up the "net" fund balance and any restrictions placed on it. Paragraph 5 of the Statement reads:

"The statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints (restrictions or limitations) on the specific purposes for which amounts in the fund can be spent. Fund Balance amounts are to be classified according to GASB 54 requirements and can be classified in one of five components: **Non-Spendable, Restricted, Committed, Assigned and Unassigned**."
[Emphasis added]

UAN provides technical guidance for using the AFR – Fund Utility, but cannot suggest selections or entries to make. For questions regarding classifications, please read AOS Bulletin 2011-004, issue September 29, 2011, which can be accessed on the AOS website www.auditor.state.oh.us. From the home page, click the Publications menu, and then click

Technical Bulletins. Or type this web address into your web browser:
http://www.auditor.state.oh.us/services/lgs/bulletins/2011/2011-004.pdf

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

Application of the GASB 54 statement in UAN:
The government fund classification page of the AFR – Fund Utility must be completed by all entities whether filing OCBOA or Regulatory annual financial reports.

- To file OCBOA statements, complete "option #1" beginning on page 19. This includes utilities to use for GASB 54 requirements and GASB 34 GAAP "look- alike" statements.

- To file Regulatory statements, complete "option #2" beginning on page 30. This includes utilities to use for GASB 54 requirements only.

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

STEPS TO ACCESS:

General → Maintenance → Year End → Year End Checklist, then click [Current year] or mark the checklist and click Edit.

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

4C – ENTITY & FISCAL OFFICER

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

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

STEPS TO ACCESS:

General → Maintenance → Entity Setup

4D – HARDWARE & MAILING

UAN Hardware Tags

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

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

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

4E – NEW YEAR FO & NOTICES

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

New Year's Fiscal Officer:
⦿ Same as current fiscal officer
Select this button if the current fiscal officer will be the new year's fiscal officer.

⦿ Newly elected/appointed fiscal officer
Select this button if the fiscal officer in the new year is newly elected or newly appointed. Then fill in the "as of" date, name, address, phone, and email address.

Notices:
- ☐ Mark the checkbox to acknowledge that you have read and understand the Dell third-party toner statement.
- ☐ Mark the checkbox to acknowledge that you have read and understand the printer parallel port statement.

4F – CARRYOVER PURCHASE ORDERS

All 2011purchase orders that are currently open will be listed here. This is useful information to review so that you can close those that are unneeded or reduce those with balances in excess of what will be needed in the new year.

Reminder: There are four purchase order types: PO Regular, PO Then & Now, BC Regular, and BC Super. ***The instructions below refer to all types as purchase orders***.

CLOSE PURCHASE ORDERS

Purchase orders that have zero available balance will automatically close when you close the year. All others will carry forward if you do not close them. Be sure to post all 2011 payments against them before closing. When necessary, you may carry forward some purchase orders to the new year.

STEPS TO ACCESS

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

IMPORTANT: Once a purchase order is carried over to the new year, closing it – then – will not increase the available appropriations in 2012 (see the FAQs below for details).

ADJUST (REDUCE) PURCHASE ORDERS

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

STEPS TO ACCESS

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

P.O. FREQUENTLY ASKED QUESTIONS

When should I carry over purchase orders?
Purchase orders encumbered in 2011 for commitments not yet paid or not completely paid by December 31, 2011 may be carried forward to 2012.

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

How does a purchase order opened in 2011 get carried forward to 2012?

Purchase orders that were opened in 2011 (or before) – and continue to be open <u>with an unspent balance</u> at the time the year is closed – will automatically "carry-over" to the new year.

What affect will the carry-over purchase orders have on my 2012 budget?

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

Example:
PO 5-2011 was opened in 2011 for $10,000.00 using an appropriation account in the General fund. By December 31st, $8,000.00 in payments had been charged against it (an available

balance of $2,000.00 remains). The General fund had an end of year cash balance of $100,000.00.

Scenario #1: Assume the PO is closed in 2011:

- The resources available for appropriations for 2012 will include the entire $100,000.00 January 1st fund cash balance plus estimated resources (i.e.: the revenue budget).

  Budget Calculation:
  $100,000.00 + Revenue Budget = Resources Available for Appropriation

Scenario #2: Assume the PO is carried forward, a final payment of $800 is posted in 2012, and then it is closed:

- The resources available for appropriations in 2012 will not include the entire January 1st fund cash balance of $100,000.00. Instead, the budget will be reduced by the $2,000.00 unspent balance of the carry over PO.

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

- Closing the carry-over purchase order WILL NOT increase the resources available for appropriation. Also note that the $800.00 payment has no effect on the 2012 budget – because it was spent against the 2011 appropriations.

- If the fiscal officer knows ahead of time that the final payment on the PO in January will not exceed $800.00, then he/she should reduce the PO by -$1,200.00 (using the Purchase Order Utility) <u>before it is carried forward</u> so that the additional $1,200.00 will be included in the new year's resources available for appropriations.

4G – NOT REQUIRED

This step is not required in this version of UAN. Please skip to the next step.

4H – REMOVABLE ITEMS

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

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

Please Note:

- If you checkmark an item and then later use or modify it before closing the year, it might not be removed. For example, if you checkmark an appropriation code to be removed, but later use that code to create a purchase order that will be carried over to the new year, then it will not be removed.

- An item's status (active / inactive) has no bearing on whether it will be removed.

REVENUE / APPROPRIATION TAB

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

CHECKING / INVESTMENT TAB

Place a checkmark next to any accounts that will no longer be needed in the new year.
Note: For an account to appear on this list it must have a zero cash balance and no outstanding reinvested interest receipts on the 12/31 bank reconciliation. Also, closed accounts will automatically be removed from the UAN system when the year is closed.

IMPORTANT: All interest earned at financial institutions through December 31st on checking and / or investment account(s) needs to be posted prior to closing the year or – when applicable – prior to closing the account in the current year. Please see Appendix 4: Special Considerations: Non-Primary Accounts for a thorough discussion.

STEP 5: BANK RECONCILIATION

Important Reminders:
You cannot forward-date bank reconciliations, so thus you cannot add the 12/31 bank reconciliation until the calendar / computer date is **on or after** 12/31/2011. Please also review the important reminders listed on page 3 of this booklet before posting the bank reconciliation.

POST THE 12/31 (YEAR END) BANK RECONCILIATION

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

STEPS TO ACCESS

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

FAQ:
HOW CAN I RECORD 2012 TRANSACTIONS WHEN I MUST WAIT TO CLOSE 2011?

You cannot post 2012 transactions in UAN until 2011 has been closed. Since the 12/31 bank reconciliation is one requirement to close the year, entities that do not receive their bank statements until mid-January will have to record 2012 transactions **manually** – outside of the UAN software – until the bank reconciliation is completed and the year is closed. To reduce this transition period, you may consider contacting each banking institution to request a copy of your statement(s) early so that you can complete the reconciliation as soon as possible.

VOIDING THE YEAR END BANK RECONCILIATION (IF NEEDED)

If the 12/31 bank reconciliation is in batch (Saved, but not Posted), then it can be edited or deleted like any other bank reconciliation in Accounting→ Transactions→ Bank Reconciliation

Additionally, the 12/3 bank reconciliation can be voided after it has posted. Voiding the bank reconciliation changes the status of all items marked cleared and/or voided on that reconciliation back to 'outstanding' and deletes the reconciliation.

STEPS TO ACCESS

Accounting → Utilities → Bank Reconciliation Utility
Place a checkmark beside the 12/31 bank reconciliation and click the [Void] button. A bank reconciliation that has been voided will no longer appear in the list form to select.

STEP 6: COMPUTER DATE

The UAN computer / calendar date must be in January 1, 2012 or later before the year can be closed.

FINISH: CLOSE THE YEAR

PRINT 2006 PRIOR YEAR REPORTS

2006 prior year reports will be removed with the next software release. A maximum of 5 years prior year reports are kept in the UAN Software. We recommend printing any 2006 reports needed before closing the year since this will not be possible after the next software release. These reports can be opened and viewed by following the steps below:

1.		Double-click on the UAN Tools icon on your computer's Desktop
2.		Double-click on the Prior Year Reports icon
3.		Double-click on the 2006 icon

Reminder: The password for the Prior Year Reports could be different from the current version of the software. You were required to change your password for old applications – including Prior Year Reports – only once after closing 2010. If you do not remember your password for prior year reports, you will need to send a written request (a signed fax or an email from an account on file with UAN is acceptable) to have it reset to the default password. Email uan_support@auditor.state.oh.us or fax 1-877-727-0088.

FINAL REVIEW

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

PRINT YEAR END REPORTS BEFORE CLOSING (RECOMMENDED)

Year end reports may be printed **before or after** closing the year. UAN recommends printing the year end reports before closing the year so that afterwards you can focus on the new year's activities, but this order is not required. Make note of the year end reports relevant to your entity and be sure to complete them before or after closing the year. Detailed instructions are included in Appendix 1: Year End Reports, starting on page 33.

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

- AFR requiring manual input" (p. 42)
- AFR – Documents Import (p. 37)

If these are completed after closing the year, they can be submitted later by re-creating the audit submission file or disk (p. 59) so that the annual financial reports will be up to date before the next audit.

CLOSE THE YEAR

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

STEPS TO ACCESS:

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

Click [Close 2011] to close the year.
If the button is shaded gray (you click it and nothing happens), that means that some steps on the year end checklist are incomplete. These must be completed before you can continue. Review the tabs with incomplete status icon and complete what is required. After addressing these issues, the Finish flag icon will change from red to green indicating the checklist is complete. Click [Close 2011] to begin the process. After a moment of processing you will receive a system message: "Close 2011 and begin working in 2012? 2011 will no longer be available for posting transactions." Click [OK] if you wish to continue. Then the system message: "Are you sure all 2011 transactions are complete? 2011 will be closed permanently. This process is irreversible." Click [OK] if you wish to continue.

The system will check the Auditor of State and Computer tag numbers you entered in "Step 4d – Hardware & Mailing" to confirm they are valid numbers. If potential errors are detected, the system will display a message encouraging you to double-check the numbers. If the actual tag number(s) do not match those entered in the checklist, click [Cancel] and re-enter the number(s) before closing the year. If the tag number(s) match those entered, then click [OK] to continue.

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

1) UAN BACKUP 2011 YEAR END

The entire year's activity must be backed up before the year will close. A system message will open. Read it and click [OK]. The first of the three backup forms will open: "UAN Backup – Year End 2011 Backup". This form operates exactly like any other UAN Backup that is required throughout the year. Rename the backup file name (optional), choose the backup destination, insert the media (i.e.: CD, DVD, or flash drive), and click [Start]. UAN strongly recommends that you use a blank CD or DVD, and that you do not reuse it later for any other purpose.

> *Reminder*: If needed, detailed instructions for UAN Backups are located in the Accounting & General Manual under the General Maintenance, Backup section.

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

Suggested label:

12/31/2011 Year End Backup
Your Entity Name/Your County Name
Your UAN Entity Id Number

This backup file is to be retained by the entity. <u>Do NOT send the backup to UAN in place of the 2011 audit submission (i.e.: AFR-AOS backup) – it will not be considered a valid submission</u>. Instead, the backup file should be set-aside and not included in your backup rotation cycle. The backup media should be stored in a secure place, preferably off-site.

(Continue on the next page)

2) UAN BACKUP 2012 YEAR BEGIN

Read the system message and click [OK]. The second of the three backup forms will open: "UAN Backup – Year Begin 2012 Backup". This form also operates exactly like any other UAN Backup. Rename the backup file name (optional), choose the backup destination, insert the media (i.e..: CD, DVD, or flash drive), and click [Start].

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

Suggested label:

1/1/2012 Beginning Year Backup
Your Entity Name/Your County Name
Your UAN Entity Id Number

Do NOT send the beginning year backup to UAN in place of the 2011 audit submission (i.e.: AFR-AOS backup) – it will not be considered a valid submission. The beginning year backup file is to be retained by the entity.

(Continue on the next page)

3) AFR- AOS BACKUP FOR THE 2011 AUDIT SUBMISSION

Read the system message and click [OK]. The last of the three backup forms will open: "AFR – AOS Backup – Year End 2011 Backup." Unlike the other backups, the backup file name cannot be edited. You can either create a file to submit online (Option #1) or create a disk to mail (Option #2). UAN recommends submitting the file online for entities that have access to a high speed internet connection.

Option 1: Create a file to submit online:

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

When the backup is complete, the backup form will close and a system message will appear: "2011 is now closed. Log in again to continue." Please read the additional reminders in the message and then click [OK] and the software will exit. The audit submission file will be saved under the C:_UAN_Efiles directory. The file will be named "xxxx_2011_AFR.uan" except that instead of "xxxx" it will contain the entity's four digit UAN entity ID number. You will be prompted to select this file name in this directory at the time that you submit the file online.

Option 2: Create a disk to mail:

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

When the backup is complete, the backup form will close and a system message will appear: "2011 is now closed. Log in again to continue." Please read the additional reminders in the message and then click [OK] and the software will exit. The disk will be ejected. Immediately label the disk. The AFR – AOS backup for audit submission disk should be labeled in the following manner:

2011 AFR
Your Entity Name/Your County Name
Your UAN Entity Id Number

Specific steps for submitting the file (or disk) to meet the AFR requirements for the Auditor of State are outlined starting on page 17, but first confirm the following.

(Continue on the next page)

CONFIRM THE SOFTWARE IS IN THE NEW YEAR

Log in the UAN software and confirm that the new year **Year: 2012** is listed in the status bar in the bottom right hand corner of the UAN screen (to the left of the date).

If 2011 is listed in this status bar instead of 2012, then you have not successfully closed the year. Carefully repeat the closing process outlined in this booklet, starting on page 12.
If further assistance is needed, call the UAN Support line at 1-800-833-8261 or email uan_support@auditor.state.oh.us

CONFIRM FUND BALANCES CARRIED FORWARD

Compare the 1/1/2012 Fund Status report to the 12/31/2011 Fund Status report to be certain that the fund balances were carried forward correctly.

STEPS TO ACCESS

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

There may be a normal discrepancy between the two fund balances if you posted any transactions on 1/1/2012 prior to printing this report. If there are differences, confirm this by printing the Cash Journal or Fund Ledger reports to indentify the amounts. If there is still a discrepancy between the balances even after taking this into account, then contact UAN Support immediately before continuing with other transactions.

IMPORTANT FIRST STEPS AFTER CLOSING THE YEAR:

Congratulations!

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

1) Submit the AFR – AOS submission file (or disk) to UAN to meet the annual financial reporting requirements for the Auditor of State. See instructions on the next 2 pages. Note: if needed, you can re-create the AFR – AOS submission file (or disk). See the appendix on page 59 for instructions.

2) Complete the publication requirements for annual financial reports (see page 18).

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 2011 AFR file (or disk) containing the end of year filing data of the government is received by UAN. Penalties are assessed for late filings.

Option #1: Submitting the file electronically:
If you chose the "E-files Directory" to send the file electronically, first connect to the internet. Then go to the UANLink website at http://uanlink.auditor.state.oh.us/ OR just use a shortcut that is built in the UAN software: click on the Seal of the Auditor of State located in the top left corner of the screen and the website will open. Then click on 'Profile Login' located on the right corner of the page. You will be required to enter your user name (your UAN Entity ID) and a password (your 5-character AOS invoice billing code) to Login. Click on 'Upload Your Year End File' and follow the on-screen directions.

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

Option #2: Mailing the file on a disk:
If you selected "Postage Submission CD or DVD" to mail the file on a disk, remove the disk from the CD/DVD drive and prepare it for mailing.

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

2011 AFR
Your Entity Name/Your County Name
Your Entity Id Number

Please mail the disk to:

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

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

STEPS TO ACCESS

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

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

The page should list the 2011 Filing Status for all entities (if it lists a different year, click on the 2011 link). Enter your four digit UAN entity ID number in the Entity ID field and then click [Search] to highlight your entity's status.

PUBLICATION REQUIREMENTS

Each local government is required to publish a notice in the local newspaper that the Annual Financial Report is complete and that the report is available at the office of the fiscal officer. The notice needs to be published at the time the UAN member files their Annual Financial Report with the Auditor of State which is accomplished by submitting the 2011 AFR file (or disk) to the Auditor of State.

OTHER CONSIDERATIONS FOR THE NEW YEAR

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

- If you did not already print the year end reports before closing, please see detailed instructions on doing this – starting on page 33, Appendix 1: Year End Reports.
- You can use the Budget software provided by UAN to create the Year End Balance Certificate for submission to the county auditor – see page 53 for details. Using UAN software to prepare this certificate is optional.
- For 'best-practice' suggestions on beginning the year, see page 48 Appendix 2: New Year Accounting Procedures. *Reminder*: Revenue and appropriation budgets are set to zero when the year is closed.

OPTION #1 FOR STEP 4B
OCBOA REPORTING

As noted above, please read AOS Bulletin 2011-004 for questions regarding GASB 54. For guidance specific to OCBOA statement preparation, please review AOS Bulletin 2005-002, issue April 13, 2005. You can access the bulletin online by typing this address in your web browser: http://www.auditor.state.oh.us/services/lgs/bulletins/2005/2005-002.pdf

If you have any further questions about either, please contact *Local Government Services* at 1-800-345-2519. UAN provides technical guidance in this document for using the AFR Utilities, but cannot suggest selections or entries to make.

Reminder: OCBOA statements do not include fund numbers, so it is especially important that funds names are descriptive of the fund purpose and not the system defaults. For example, an enterprise fund should not be named "Enterprise", other misc capital should not be named 'other misc capital'. To edit fund names:

STEPS TO ACCESS:

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

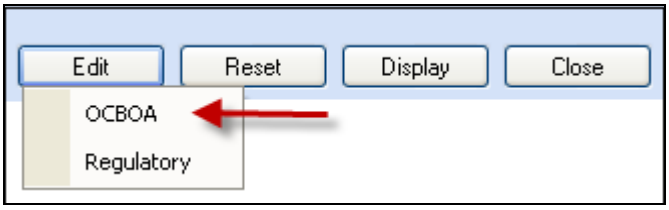
AFR – FUND UTILITY

The fund utility form includes at least 1 tabbed page and a "mapping" section for each fund. Those filing OCBOA AFRs are required to complete all tabbed pages that are listed for each individual fund and – when applicable – the Mapping section.

STEPS TO ACCESS:

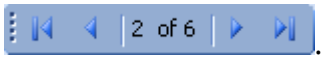
General → Reports & Statements → Year End → AFR – Fund Utility

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



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

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

For example, here six funds were selected: 

. Click the arrows to advance back and forth between funds or move to the first or the last fund selected.

Mapping:

The Mapping section is for miscategorized or ancillary funds only. The default setting is "Not Mapped." Many UAN entities will have no need to map any of their funds. When a fund is "mapped to" another fund, it means the current fund's balance will be considered part of the selected fund's balance for the purpose of annual financial statements. If you think this is a possibility for some of your funds, please read page 58 – Appendix 5: Mapping Funds.

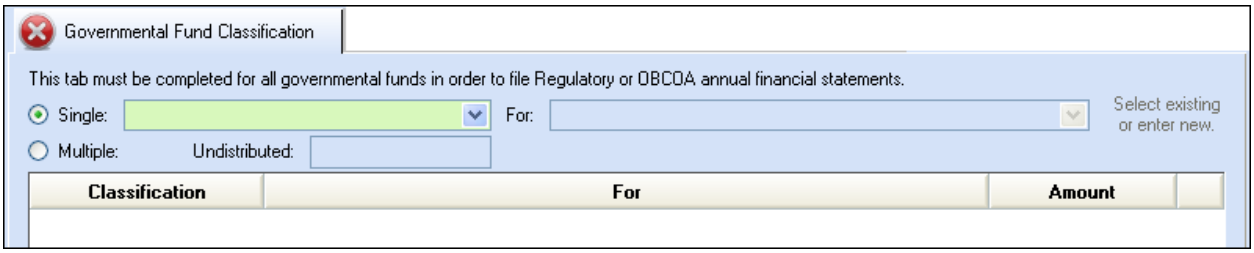
1) GOVERNMENTAL FUND CLASSIFICATION TAB

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

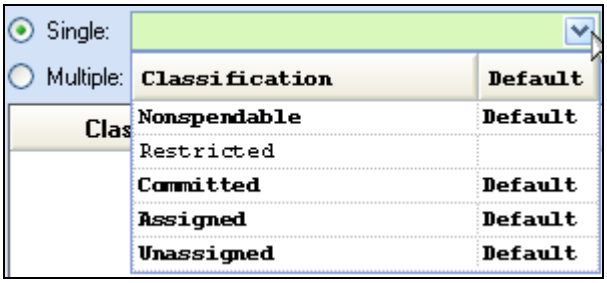
- General
- Special Revenue
- Debt Service
- Capital Projects
- Permanent

At the minimum, at least one classification should be assigned to the fund balance and a purpose must be stated for that balance (in the "For" field). If the entire fund cash balance will fall under one classification, then click "Single". If the fund cash balance is split between several classifications, then click "Multiple".

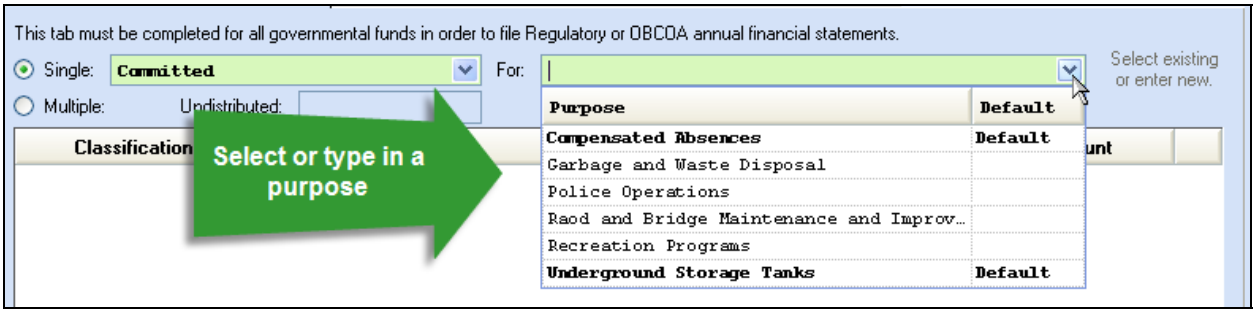
⦿ **Single**:



Click the drop-down menu to the right to select the classification. Example 1a:



Then in the "For" field, either click the drop-down menu to select an existing purpose or type a new one directly into the field, and then click [Save]. Example 1b:

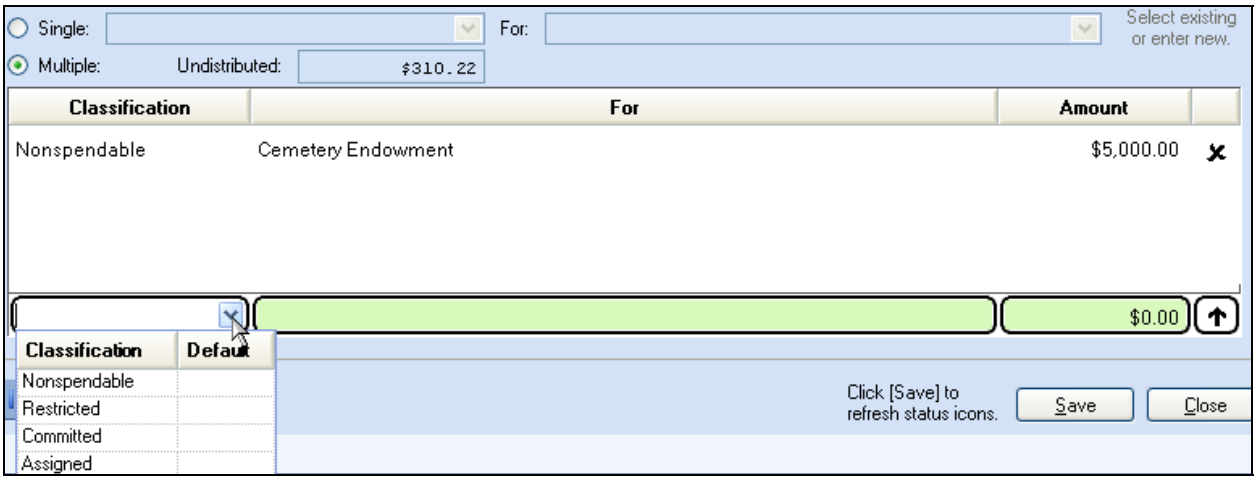


Please Note:
The classifications labeled "Default" in the Classification drop-down menu are those identified by LGS as the most likely classification based on the use of the resources / revenues. Some funds may have several defaults and some less depending on range of possibilities for the particular fund.

Also, you are not limited to the pre-set purpose options listed in the "For" drop-down menu. These were provided by LGS as typical and those labeled "Default" were identified as the most likely purpose. But again, you have the option to type in a different purpose. For your convenience, the software will remember your entries and include them in the list thereafter.

◉ **Multiple**:
When you select multiple, the "Undistributed" field lists the fund balance. In the Classification list below, click the drop-down menu in the data-entry line and select the classification type for the first cash amount to be classified. Then under the "For" column, click the drop-down menu in the data entry line to select an existing purpose or type a new one directly into the field. Next, enter the amount to be classified. Click the insert row arrow to push that line up to the list. Continue the steps listed above until the fund cash balance is fully distributed and then click [Save]. Repeat the process for all governmental fund types.

Example 2: The fund in the example below has a fund balance of $5,310.22 and so far $5,000.00 has been classified. The remaining $310.22 undistributed balance must be classified.



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

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

2) OCBOA FUND INFORMATION TAB

STEPS TO ACCESS:

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

FUND RESTRICTION

For OCBOA reporting, entities are required to identify each fund's balance as either restricted or unrestricted. If the fund balance or a portion of fund balance is restricted, then it must be further defined as a capital, debt, or other type of restriction. UAN will display a default restriction type based on how the fund type is normally defined by Local Government Services, but this can be changed based on the entity's specific use of the fund.

◉ **Single**:
Select this button when the entire fund balance should be designated as unrestricted or restricted (capital, debt, or other). Then click the drop-down menu to the right to select the type. The default type will be listed in the drop-down menu.

> Note:
> If you completed the utilities for GASB (OCBOA) statements before closing last year, then the Single fund restriction selections for the funds you had last year will be carried forward to the 2011 OCBOA – Fund Information screen.

⦿ **Multiple**:
Select this button if the fund balance is split between several types. The calculated column will include the fund balance in the default type. Enter amounts in the override column to distribute the fund balance between the different types until the total fund balance in the calculated and override columns are equal.

> **FAQ**: When should a fund balance be designated restricted vs. unrestricted?
>
> Funds should be designated as restricted when constraints placed on the assets use are either imposed through external creditors or imposed by law through constitutional provisions or enabling legislation. Funds should be designated as unrestricted when they do not meet the criteria of a restricted fund. For further information, review AOS Bulletin 2005-002 (see page 19 for the website address).

Exceptions: Permanent and Fiduciary Funds

These fund types are automatically identified as restricted and the fund balance must be distributed into non-expendable and expendable portions. To confirm or override the calculated amounts, enter the non-expendable and expendable amounts in the override column. The Total Fund Balance in the override column must equal the amount in the calculated column.

> Note:
> The non-expendable amounts in the calculated column for Permanent & Private-Purpose Trust funds are pulled from information entered in the Accounting module. Changing amounts in the override column will only update OCBOA reports, not the fund information in Accounting. To change the non-expendable balance in the Accounting module, follow the steps below:
>
> STEPS TO ACCESS
>
> Accounting → Maintenance → Funds; mark the checkbox next to the fund and click the Edit button.
> Type in the non-expendable amount of the fund in the "Non-Exp. Balance" field and click [Save].

FUND DETAILS

The fund must be identified as either a major or non-major fund for OCBOA financial statements. On several of the OCBOA statements, the funds marked as major will be displayed in a separate column while the non-major funds will be combined for reporting purposes in an 'other funds' column.

Major Fund: Yes or No?
First, note of the system default in the calculated column. You must confirm or change the setting by clicking the drop-down menu in the override column and selecting either Yes (it is a major fund) or No (it is not a major fund). The general fund is the exception – it will always be

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

FAQ 1: How do I determine whether or not a fund is a major fund?

The default for the fund (the Yes or No in the calculated column) is computed from the fund information and activity inputted throughout the year (see FAQ 2 below). In some cases you might choose to override the default if you have information that is classified incorrectly and/or not reflected in the software. A fund can also be marked as major if government officials believe it is an important fund even though the calculation identifies it as non-major.

FAQ 2: How does the system calculate the default?

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

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select Major Fund Analysis and the system year from the drop-down menus.

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

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

1. At least one element total (assets, revenues, or expenditures) of that individual fund must be at least 10 percent for the corresponding element total for all funds of that fund's type (governmental or enterprise).

2. The same element that met the 10 percent criterion above must be at least 5 percent of the corresponding element total for all governmental and enterprise funds combined.

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

FUND ASSETS

This section displays fund assets in terms of how cash & cash equivalents and non-pooled investments are separated for OCBOA statements. The UAN system separates fund assets into two general categories: Equity in Pooled Cash and Cash Equivalents and Investments (non-pooled). Most funds will only consist of these two categories of fund assets. The amounts are calculated based on your transaction and utility input in the normal course of the year and can be easily viewed on the Fund Status report located in Accounting → Maintenance → Fund Reports.

Review to confirm that this is an accurate breakdown of the entity's fund balance and if needed, make corrections in the Accounting module. For example, perhaps interest earned on a non-pooled investment was supposed to be reinvested, but was posted to the checking account in error. This error would inflate the Equity in Pooled Cash & Cash Equivalents and deflate the Investments (non-pooled) balance. It can be corrected by using the Accounting module utilities and/or transactions.

OCBOA statements may break down fund assets with two additional categories:

- Cash and Cash Equivalents in Segregated Accounts
  - Example: mayor's court at a village – which is kept in a separate account

- Cash and Cash Equivalents with Fiscal/Escrow Agents
  - Example: monies held and the distributed by another entity on behalf of your entity, such as the county.

Note: most funds will not have balances made up of these two categories and many UAN entities do not have any funds that consist of these**.**

But when applicable, entering amounts in either of the above categories will automatically reduce (distribute) the balance of the fund's Equity in Pooled Cash and Cash Equivalents for OCBOA reporting purposes.

FUND PURPOSE

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

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

3) OCBOA – REVENUE PROGRAMS TAB

OVERVIEW

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

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

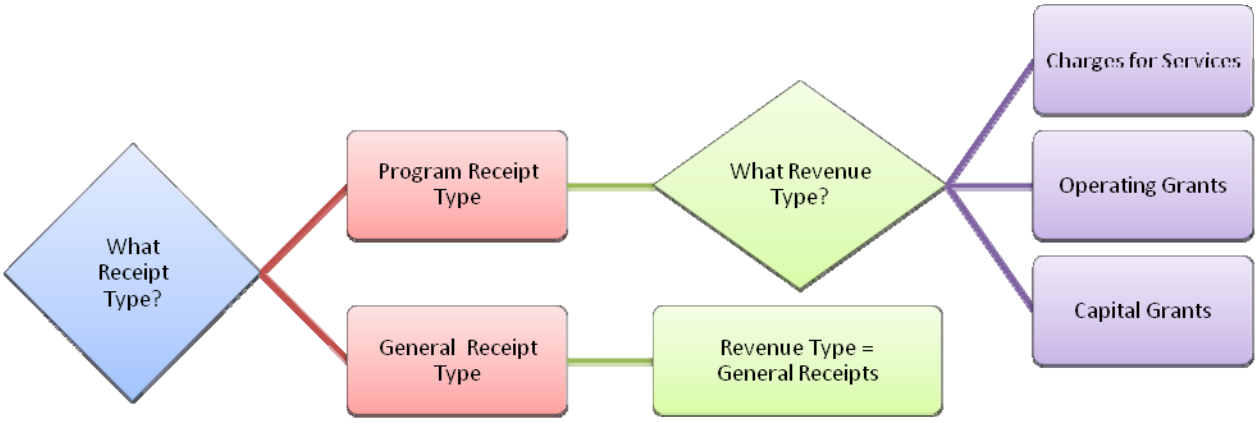
- Enterprise
- Internal Service

Program Receipts
Revenues are to be classified as program receipts if they come from:
- those who purchase, use, or directly benefit from the goods or services of the entity's programs
- parties outside the reporting government's citizenry if the revenue is restricted to a specific program

When classified as program receipts, the revenue must be further separated into following revenue types:
1. Charges for services and sales
2. Operating grants/contributions
3. Capital grants/contributions

General Receipts
All revenues are classified as general receipts unless they are required to be reported as program receipts. Put specifically, revenues are classified as general receipts if they come from:
- parties outside the reporting government's citizenry if the revenue is unrestricted
- the reporting government's taxpayers
- the governmental institution itself

The decision diagram below illustrates possible classifications for each account code:



It will be helpful to view a draft of the Statement of Activities before using the utility. The list of receipt types is taken directly from this report and the UAN Chart of Accounts.

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select the system year and statement from the drop-down menus

For questions concerning these classifications, please contact ***Local Government Services*** at 1-800-345-2519.

USING THE UTILITY

The revenue list will include all revenue accounts in the fund – both active and inactive codes. Revenue codes with a zero Amount Received balance can be skipped. The software will automatically assign a default classification for most revenues. When a default is selected it will be highlighted in blue font. The defaults may not be correct for every entity, so you should review and make corrections when necessary. Then assign the proper classification for revenues that do not have an automatic default (if any).

Program / General Receipt Type
To assign or change, hover the mouse pointer over the field until a drop-down arrow appears and click to view the list of options.

Revenue Type
It is best to pick the program or general receipt type first before completing this field to avoid inadvertently resetting the revenue type. To assign or change, hover the mouse pointer over the field until a drop-down arrow appears and click to view the list of options.

> ***Please note:***
> If you completed the utilities for GASB (OCBOA) statements before closing last year, then the program/general receipt type and revenue type selections for the funds you had last year will be carried forward to the 2011 OCBOA – Revenue Programs screen.

4) OCBOA – FIDUCIARY ACCOUNTS TAB

Private-purpose trust and investment trust funds must have revenues and appropriations classified using this utility. The account lists on this screen will include all accounts in the fund – both active and inactive. Accounts with a zero balance in the total column can be skipped.

Revenue Account list

Each revenue account balance must be classified as contributions, interest, or a combination of both. To set the classification, hover the mouse pointer over the Receipts field until a drop-down arrow appears and click to view a list of options.

- Selecting Contributions or Interest will fill in the total amount under the corresponding column and make the Interest and Contribution fields ‘read-only’.

- Selecting “Both” will enable you to enter amounts in the Interest and Contributions fields for that account. The sum of the two must equal the amount in the Total column.

Appropriation Account list

Each appropriation account balance must be classified as Payments in Accordance with Trust Agreements, Other, or a combination of both. To set the classification, hover the mouse pointer over the Disbursements field until a drop-down arrow appears and click to view a list of options.

- Selecting Payments in Accordance with Trust Agreements or Other will fill in the total amount under the corresponding column and make the Other and Payments fields 'read-only'.

- Selecting "Both" will enable you to enter amounts in the Other and Payments fields for that account. The sum of the two must equal the amount in the Total column.

5) OCBOA – INTERNAL SERVICE ADJUSTMENTS TAB

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

Currently very few entities on UAN use internal service funds. Information about internal service funds is available under Accounting → Maintenance → Funds, then click [Need Help] and scroll to FAQ #10.

This tab enables you to associate receipts in the Internal Service Fund to their related expenditures in other governmental funds. Doing so will eliminate double posting to minimize the grossing up effect on the OCBOA government wide statements (Statement of Activities). The reduction of receipts in the internal service fund must equal the reduction in expenditures in other governmental funds. Reductions are inputted using the following grid lists:

Governmental Activity list
This grid will list the disbursements for all funds for the year grouped by appropriation programs. The disbursements column is read-only. Expenditures are reduced by entering positive amount(s) in the Adjustment column for the relevant program expenses.

Revenue Account list
This grid will list all of the revenue accounts in the internal service fund. The receipts column is read-only. Receipts are reduced in the internal service fund by entering positive amount(s) in the Adjustment column for the relevant revenue accounts.

AFR – COMPONENT UNITS

Most entities using the UAN system do not have component units. If you are unfamiliar with component units, it is unlikely that it applies to your entity and you can probably skip this step.

GASB Statement 39 and Auditor of State Bulletin 2004-001 both address issues related to component units in detail. You can access the AOS bulletin online by typing this address in your web browser: http://www.auditor.state.oh.us/services/lgs/bulletins/2004/2004-001.pdf
If you have any further questions after reviewing this bulletin, please contact ***Local Government Services*** at 1-800-345-2519.

The AFR – Component Unit utility provides you with a way to add to your OCBOA statements.

STEPS TO ACCESS:

General → Reports & Statements → Year End → AFR – Component Units, then click on the [Add] button to open the form.

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

NOTE: UTILITIES NO LONGER REQUIRED FOR OCBOA YEAR END

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

1) **The Original Budget amounts** for the "Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis" no longer have to be keyed in separate utility. Due to the design of the Accounting module, the Permanent/Original budget that you saved earlier in the year will automatically be included in this report.

2) **Governmental vs. Business Activity designations:** are now determined for you based entity's fund information and criteria set by Local Government Services.

OPTION #2 FOR STEP 4B
REGULATORY REPORTING

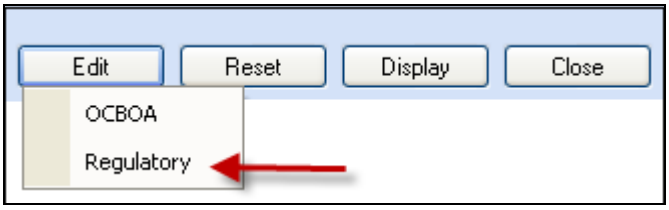
****Those filing OCBOA statements have already completed this utility and can return to page 5****

AFR – FUND UTILITY

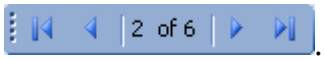
STEPS TO ACCESS:

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

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



Click Regulatory and the Edit AFR – Fund Utility form will open. If multiple funds are selected, the navigation arrows at in the bottom left hand corner of the form can be used.

For example, here six funds were selected: 

. Click the arrows to advance back and forth between funds or move to the first or the last fund selected.

Mapping:

The Mapping section is for miscategorized or ancillary funds only. The default setting is "Not Mapped." Many UAN entities will have no need to map any of their funds. When a fund is "mapped to" another fund, it means the current fund's balance will be considered part of the selected fund's balance for the purpose of annual financial statements. If you think this is a possibility for some of your funds, please read page 58 – Appendix 5: Mapping Funds.

(Continued on the next page)

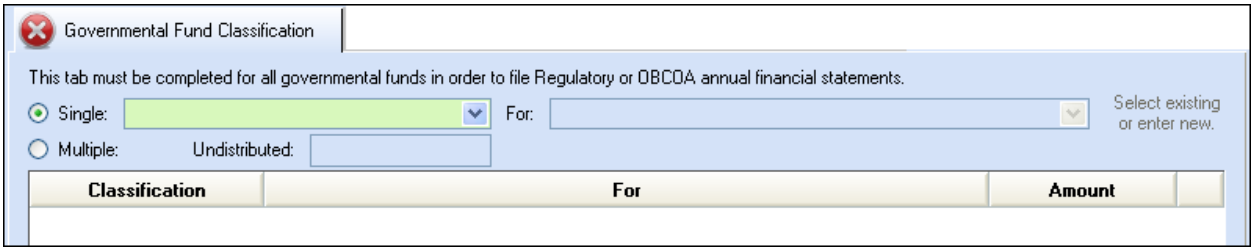
1) GOVERNMENTAL FUND CLASSIFICATION TAB

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

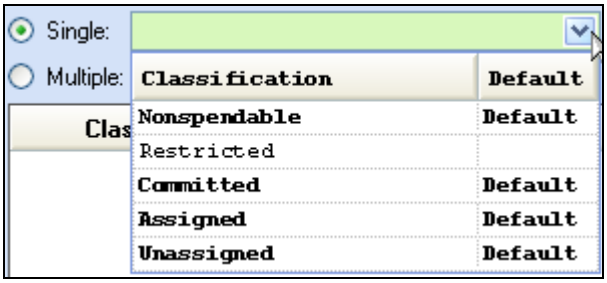
- General
- Special Revenue
- Debt Service
- Capital Projects
- Permanent

At the minimum, at least one classification should be assigned to the fund balance and a purpose must be stated for that balance (in the "For" field). If the entire fund cash balance will fall under one classification, then click "Single". If the fund cash balance is split between several classifications, then click "Multiple".

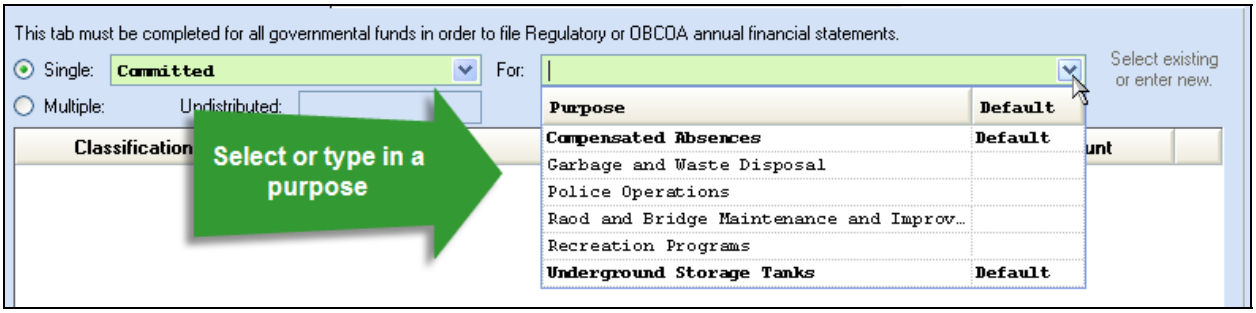
⦿ **Single**:



Click the drop-down menu to the right to select the classification. Example 1a:



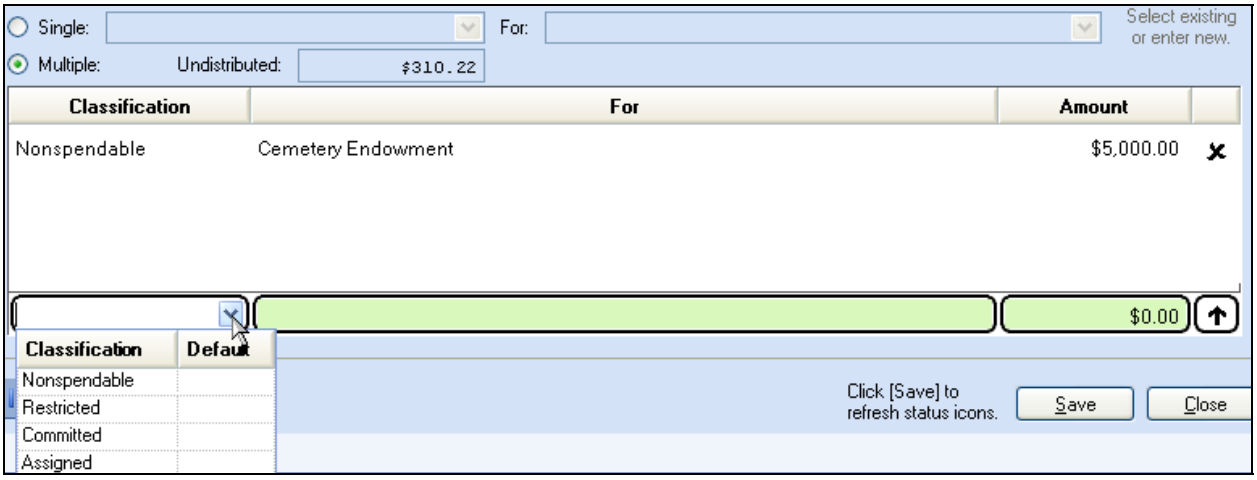
Then in the "For" field, either click the drop-down menu to select an existing purpose or type a new one directly into the field, and then click [Save]. Example 1b:



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

◉ **Multiple**:
When you select multiple, the "Undistributed" field lists the fund balance. In the Classification list below, click the drop-down menu in the data-entry line and select the classification type for the first cash amount to be classified. Then under the "For" column, click the drop-down menu in the data entry line to select an existing purpose or type a new one directly into the field. Next, enter the amount to be classified. Click the insert row arrow to push that line up to the list. Continue the steps listed above until the fund cash balance is fully distributed and then click [Save]. Repeat the process for all governmental fund types.

Example 2: The fund in the example below has a fund balance of $5,310.22 and so far $5,000.00 has been classified. The remaining $310.22 undistributed balance must be classified.



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

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

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

APPENDIX 1: YEAR END REPORTS

OVERVIEW

Year end reports may be printed **before or after** closing the year.

If you choose to print them before closing the year, make sure you have completed all transactions, utility adjustments, and posted your final 12/31 bank reconciliation. Otherwise – if any of the activities listed above are completed *after* year end reports have been printed – many of the year end reports will need to be re-printed.

Reminder:
If the "AFR requiring manual input" (p. 42) and "AFR – Documents Import" (p. 37) procedures are not completed *until after* closing the year, then that information *will not* be included in the file (or disk) created for AOS submission during the closing process.

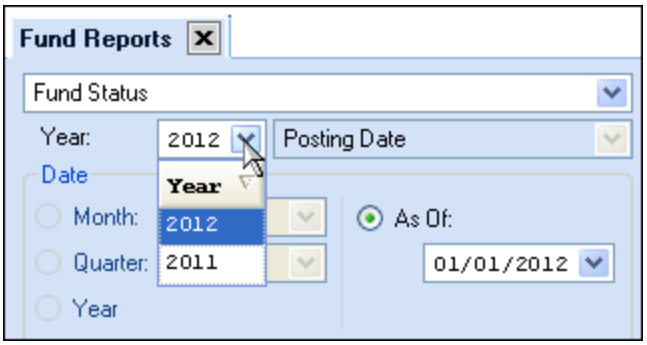
Summary of year end reports:

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

1. AFR – OCBOA Statements (Net Assets, Activities, etc.)
2. AFR – Documents Import (Notes, MD&A)
3. AFR – Regulatory Statements (Combined & Combining, etc)
4. 12/31 Year-To-Date Reports (ledgers, cash journal, etc)
5. AFR requiring manual input (Schedule of Debt Service, etc.)
6. 1099-Misc & 1096 forms

Entities filing Regulatory annual financial reports can ***skip*** "AFR – OCBOA Statements."
Entities filing OCBOA annual financial reports can ***skip*** "AFR – Regulatory Statements."

Printing year end reports AFTER the year has closed:
Prior year reports can be printed from UAN software while logged into the current year, starting with prior year: 2011. All applicable report areas include a "System Year" drop-down menu that defaults to the current year. When the UAN software is opened in 2012, simply click the Year drop-down menu to change the system year to the prior year. See example below:

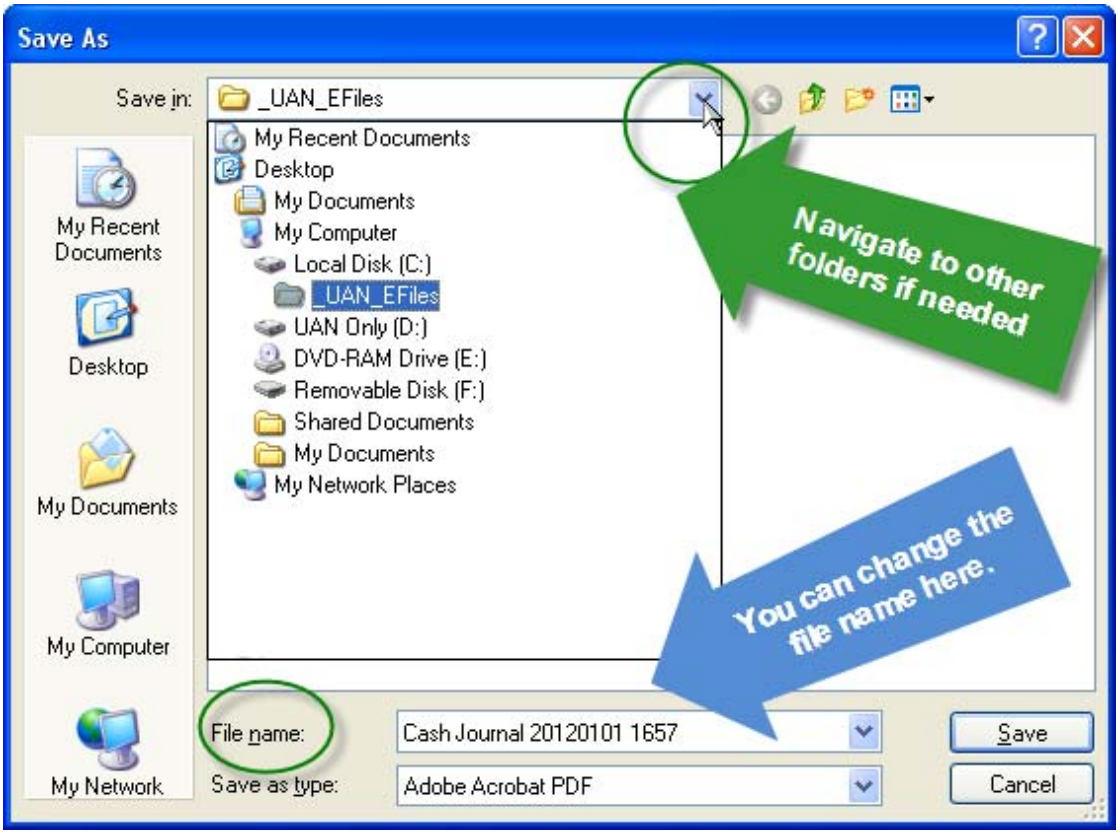


Printing an electronic file

All year end reports (except for 1099/1096 forms) can be printed to paper or as an electronic file (Adobe PDF format). To print an electronic file, follow all of the normal steps to print the report except instead of clicking the [Print] button, click the [**Save PDF**] button located in the lower right hand corner of the report area being used. This option will open a "Save As" window, enabling you to save the file in the file directory (folder) of your choice. The default directory is C:_UAN_Efiles.

Other 'Save As' Window Options:

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



Special Note for government entities that joined UAN this year:
Entities that joined UAN in 2011 and chose the Mid-Year Conversion method to convert from non-UAN records to UAN will have to prepare the annual financial reports manually. You cannot file this year's records using the UAN software because parts of your yearly records are incomplete within UAN software. In order to prepare the AFR reports you will need to print the UAN reports and consolidate the information with the manual records of the partial year that was recorded manually or by non-UAN software. If you have not received a copy of the manual financial report forms from AOS, contact the Graphics Division of the Auditor of States' office at 1-800-282-0370. Important: this does not apply to those entities that chose Detailed or Lump-Sum conversions.

AFR – OCBOA STATEMENTS

*****Those filing the Regulatory annual financial report type should SKIP this section; It is not required for Regulatory filing *****

It is not necessary to send a paper copy of the AFR to the Auditor of State's Office. The entity's Annual Financial Report information will be submitted as part of the "AFR – AOS Backup" file (or disk) created for submission when you close the year. However, entities should maintain one printed copy of the Annual Financial Reports for public record purposes. It is also suggested that the reports be saved as electronic files in case of public records requests (see this appendix's overview for instructions).

All OCBOA statements can be accessed in the following area:

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select the system year and statement from the drop-down menus.

Print the following OCBOA statements:

Abbreviated List Name	Full Statement Name
Net Assets	Statement of Net Assets
Activities	Statement of Activities
Governmental - Fund Balances	Statement of Assets and Fund Balances - Governmental Funds
Governmental - Changes	Statement of Cash Receipts, Disbursements and Changes in Basis Fund Balances - Governmental Funds
Budgetary	Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis

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

Abbreviated List Name	Full Statement Name

Proprietary - Net Assets	Statement of Fund Net Assets - Proprietary Funds
Proprietary - Changes	Statement of Cash Receipts, Disbursements and Changes in Fund Net Assets - Proprietary Funds
Proprietary - Cash Flow	Statement of Cash Flows –Proprietary Funds
Fiduciary - Net Assets	Statement of Fiduciary Net Assets - Fiduciary Funds
Fiduciary - Changes	Statement of Changes in Fiduciary Net Assets - Fiduciary Funds

AFR – DOCUMENTS IMPORT

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

Entities filing OCBOA are required to submit these additional documents:

- Management's Discussion and Analysis
- Notes to the financial statements

Local Government Services provides samples of MD&A and Notes on the AOS website. You can access these by typing the following address into your web browser:
http://www.auditor.state.oh.us/services/lgs/AICPAInterpretation/default.htm

OCBOA filing could potentially require the following:

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

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

Note: You are not required to include these documents with the year end audit submission. You can import them after the year end and then create another audit submission file (or disk) to upload (or mail) so that your annual financial reports will be up to date before the next audit. See the appendix on page 59 for details on re-creating the media.

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

USING THE UTILITY

STEPS TO ACCESS:

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

[**Add**] Click to open the import form.

Type:
Click one of the radio buttons ⦿ to select the AFR Type to import.
Note: When the "Other" type is selected, a description must be entered.

File:
Click [Browse] to open a browsing window to pick the file. If needed, click the "Look in" drop-down menu to look through the computer folders for the location of the file. Select the file, then click [Open] to return to the import form. Clicking [Save] will add the file to the AFR – Documents import area, indicating it will be included in the next AOS submission file/disk.

[**Edit**]
This can be used to edit the AFR Type after the document has been imported.

[**Delete**]
Use to delete documents imported in error or that will be replaced by revised documents.

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

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

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

(Continued on the next page)

AFR – REGULATORY STATEMENTS

*****Those filing the OCBOA annual financial reports should SKIP this section; It is not required for OCBOA filing *****

It is not necessary to send a physical copy of the AFR to the Auditor of State's Office. The entity's annual financial report information will be submitted as part of the "AFR – AOS Backup" file (or disk) created for submission when you close the year. But for public record purposes, entities should maintain one printed copy of the annual financial reports. It is also suggested that the reports be saved as electronic files in advance in case of public records requests (see this appendix's overview for instructions).

STEPS TO ACCESS

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

Print the following Regulatory statements:

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

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

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

12/31 YEAR-TO-DATE REPORTS

Print paper and / or electronic files of the reports listed below that include the entire year's activity, i.e. January 1st – December 31st, 2011. Regardless of what reports have been printed at the close of each month, the Audit staff recommends that you have year-to-date reports printed or saved to electronic file and in your possession. Month-to-date reports are acceptable only if you are sure you have printed or saved them each and every month.

Follow the Steps to Access below; select the report from the drop down menu and then the system year. The report date range must be set to either "Year" or "As of" 12/31/2011 depending on the report type.

	Reports	**Steps to Access**
☐	Cash Journal	Accounting → Reports & Statements → Cash Reports
☐ ☐	Cash Summary by Fund Fund Status	Accounting → Reports & Statements → Fund Reports
☐ ☐	Appropriation Ledger Appropriation Status	Accounting → Reports & Statements → Appropriation Reports
☐	Investment Journal	Accounting → Reports & Statements → Investment Reports

☐ ☐	Revenue Ledger Revenue Status	Accounting → Reports & Statements → Revenue Reports
☐	Bank Reconciliation Report	Accounting → Reports & Statements → Bank Reconciliation Reports
☐	Vendor / Payee Receipt Register	General → Reports & Statements → Vendor / Payee Reports
☐	Receipt Listing – <u>sorted by deposit ticket number, then receipt number</u> - This report is a helpful addition if you entered deposit ticket numbers (which is optional) with receipts. Otherwise, the Receipt Listing report can be skipped.	Accounting → Reports & Statements → Receipt Reports After selecting Receipt Listing report, click on the Sorting tab. Click the "Sort By" drop-down menu and select "Deposit Ticket then Receipt Number".
☐	Vendor / Payee Payment Register	General → Reports & Statements → Vendor / Payee Reports
☐	Purchase Order Status	Accounting → Reports & Statements → Purchase Order Status
☐	Fund Balance Adjustment Listing	Accounting → Reports & Statements → Fund Balance Adjustment Reports
☐	Interfund Advance Listing	Accounting → Reports & Statements → Interfund Advance Reports
☐	Interfund Transfer Listing	Accounting → Reports & Statements → Interfund Transfer Reports

AFR REQUIRING MANUAL INPUT

Some annual reports require financial information that is not inputted in the normal course of the year, but must be inputted annually. These reports may include:

- Schedule of Debt Service Requirements
- Schedule of Outstanding Debt
- Cash/Other Assets Not Recorded
- Cash Reconciliation

It is possible that none of these reports are applicable to your entity.
Skip those that do not apply.

You are not required to include these documents with the year end audit submission file (or disk), but they should be sent before the next audit. If you import them after the year end, then create another audit submission file (or disk) to upload (or mail) so that your annual financial reports will be up to date before the next audit. See the appendix on page 59 for details on re-creating the media.

STEPS TO ACCESS

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

SCHEDULE OF DEBT SERVICE REQUIREMENTS

This schedule shows the combined outstanding principal and interest of all debt for the years following December 31, 2011. Each year that you enter should show the combined principal and combined interest for all debt to be redeemed in that year. However, you must retain the detailed information with your records for all debt service to maturity, since this information is reviewed during your audit. If necessary, you should be able to obtain the information required for this schedule from the ordinance (or resolution) authorizing the issuance of debt, bond counsel, or your bank.

Click [Add] and start with 2012, entering the combined principal and combined interest for all outstanding notes and bonds to be redeemed for that year. Click [Save], then enter 2013, and enter the combined principal and combined interest for all outstanding notes and bonds for that year. Repeat this process for five years (or until the maturity of particular debts have been reached) and then repeat every five years thereafter (when applicable). See the example below.

EXAMPLE: Debt outstanding as of December 31, 2011:

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

Schedule for debt outstanding as of December 31, 2011:

Year	2012	
Principal	$3,000.00	(Bond #1 + Note #1 + Note #2)
Interest	175.00	(Bond #1 + Note #1 + Note #2)

Year	2013	
Principal	$2,000.00	(Bond #1 + Note #1)
Interest	150.00	(Bond #1 + Note #1)

Year	2014	
Principal	$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	2015	
Principal	$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	2016	
Principal	$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

Year	2021	
Principal	$1,000.00	(Bond #1)
Interest	50.00	(Bond #1)

FAQ: Can I enter the same data that I entered on the schedule for 2010's year end reports?

No, normally you cannot because the amounts will change from year to year. The reason is that on the reporting year that the schedule is filled out, the amounts for each projected year are based on the outstanding debt "As of" 12/31/xx (the AFR reporting year). For example, assume at the

year end as of 12/31/2010, the combined interest amount scheduled for 2012 was $125 – it is likely at the year end as of 12/31/2011 that amount will be different.

SCHEDULE OF OUTSTANDING DEBT

All outstanding debt activity for 2011 must described on this schedule. Each note or bond must be described as a separate item on this schedule. You must retained detailed information with your records for each outstanding debt issue pertaining to 2011 since this information is reviewed during your audit. If necessary, you should be able to obtain the information required for this schedule from the ordinance or resolution authorizing the issuance of debt, bond counsel, or your bank.

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

Example A: The government had a note issued in 2010 of $6,000.00 issued for a truck. In 2011, the government paid $2,000.00 of debt service on this note. Here is the data that was entered:

Field Name	**Data Entered:**	**Explanation:**
Year Issued:	2010	
Description:	Note issued in 2010 for purchase of truck.	
Interest Rate:	5%	
Balance Jan 1:	$6,000.00	The balance of the note as of 1/1/2011
Issued:	$ 0.00	No additional amount was issued in 2011, so it is zero.
Retired	$2,000.00	Amount paid on note in 2011
Balance Dec 31:	$4,000.00 (Calculated field)	Note balance as of 12/31/2011

Example B: In 2011, the same government entity issued a second note for the construction of a building and made a $10,000.00 payment on that note. Here is the data that was entered:

Field Name	**Data Entered:**	**Explanation:**
Year Issued:	2011	
Description:	Note issued in 2011 for construction of a building.	

Interest Rate:	5.5%	
Balance Jan 1:	$ 0.00	The note was issued in 2011, so the 1/1/2011 balance was zero.
Issued:	$50,000.00	Amount issued in 2011
Retired	$10,000.00	Amount retired in 2011
Balance Dec 31:	$40,000.00 (Calculated field)	Note balance as of 12/31/2011

CASH OR OTHER ASSETS NOT RECORDED

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

- Money with a financial institution for servicing debt.
- Money held in escrow for construction.
- Money held by a third party administrator providing claims servicing for a self-insurance program.
- Money held in a deferred compensation program under Section 457 of the Internal Revenue Code.
- Money held in segregated accounts by other government officials.
- Money held by a trustee to satisfy the covenants of a bond indenture.
- Money in a payroll clearing account.

If needed, click [Add] to open the form. Enter the account number, institution name, and description and then enter the amount. Click [Save] and repeat these steps for all accounts.

CASH RECONCILIATION

This statement compiles information regarding depository balances (checking accounts) and investment information (treasury bonds, certificates of deposit, other investments).

<u>You are only required to enter data for this statement if an entity has a bond and coupon clearance account and/or a payroll clearance account</u> – 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.

1099-MISC & 1096 FORMS

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

STEPS TO ACCESS

General → Reports & Statements → 1099-Misc & 1096 Forms to open the area. If needed, change the year to 2011 in the Year drop-down menu.

[**Add**] Click to add vendors to a list of those you will print 1099-Misc forms. Read the system message and click [OK] to open the Add form. If needed, filter the vendors by Vendor Type or Payment Total (see below). Then mark the checkbox next to all the vendors to include. Click [Save] when you are ready to add them to the 1099-Misc & 1096 Forms area where they can be edited, deleted, printed, or displayed. Note: only one 1099-Misc form may be added per vendor, per selected year. Existing 1099-Misc forms may be edited or deleted.

Filter Options:

<u>Vendor Type filter</u>

⦿ 1099 Required (Default)
When this button is selected the vendors in the list below it will include only those that are marked as "1099 Required" on the Vendor / Payee form. If a required vendor is missing from this list, you can edit the Vendor / Payee information for them at:

STEPS TO ACCESS

General → Maintenance → Vendors / Payees, then click [Need Help] for instructions.

Please note: you do not need to close the Add 1099-Misc form while editing the vendor. Once you have saved the vendor changes, click [Update Grid] to update this form.

⦿ All Vendors
Select this button to list ALL vendors, regardless of whether they are marked "1099 Required" on the Vendors / Payees form.

<u>Payment Total filter</u>

⦿ At Least
You can filter the vendor list by the total dollar amount of payments per vendor that year. Select this button and then type in the dollar amount. Then click [Update Grid].

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

After you have added the vendors to the 1099-Misc & 1096 Forms list, you can use the following edit, delete, print, or display buttons when needed:

[**Edit**] Use to override some or all of the vendor information relevant to the 1099 Misc. form.

Vendor

If the vendor has multiple addresses, you can change the address that will print on the 1099 form by selecting it from the location drop-down menu.

1099-Misc & 1096 Printing

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

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

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

☐ 2nd TIN not.
Marking this checkbox will fill in the corresponding checkbox on the 1099-Misc form.

Calculated

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

Override

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

[**Delete**] Click to delete vendors that were added to the list in error or that will be replaced.

[**Print 1099**] Click to print the marked vendors. Make sure to load the blank 1099-Misc forms.

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

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

APPENDIX 2: NEW YEAR ACCOUNTING PROCEDURES

The lists below contain brief instructions on how to complete the prescribed steps. For more detailed information, follow the UAN Menu Path listed to open a particular area, then click the [Need Help?] button on the main menu for screen-specific information. Also, some areas include links to helpful screencast video tutorials located under the FAQs menu in the lower left hand corner of the UAN screen.

REMOVE OR DEACTIVATE ITEMS NO LONGER NEEDED

The beginning of the year can be a good time to 'clean house' in the software to easily remove or deactivate items that will not be needed in the future. Some items may not be removable, but can be deactivated. For example, appropriation accounts used on carry-over purchase orders cannot be removed, but they will not be needed for future activity once the final payment is made. If desired, these can be deactivated so that they are not displayed in drop-down menus and certain reports. Deactivating an item will not affect transactions prior to deactivating. For example, deactivating an account used on a carry-over purchase order will not prohibit you from making a payment using that purchase order, but will prevent you from accidently selecting that account when adding a new purchase order.

Recommendation: Using filters in the areas below can save time. In the maintenance areas, click the "Status" drop-down menu. In the reports areas, click the "Filters" tab.

Remove or deactivate funds, revenue, and appropriation accounts

When the year is closed, revenue and appropriation budgets are set to zero, but the account codes are retained unless they were marked to be removed in the year end checklist. The order below is important because funds cannot be removed until all revenue and appropriation accounts in that fund are removed.

	Actions	**UAN Menu Path**
☐	Remove or deactivate unneeded revenue accounts	Accounting → Maintenance → Revenue Accounts
☐	To review the account list, print the Revenue Chart of Accounts	Accounting → Reports & Statements → Revenue Reports
☐	Remove or deactivate unneeded appropriation accounts	Accounting → Maintenance → Appropriation Accounts

☐	To review the account list, print the Appropriation Chart of Accounts	Accounting → Reports & Statements → Appropriation Reports
☐	Remove or deactivate unneeded funds	Accounting → Maintenance → Funds
☐	To review the account list, print the Fund Chart of Accounts	Accounting → Reports & Statements → Fund Reports

Deactivate or Delete Vendors / Payees

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

☐	Remove or deactivate unneeded Vendors / Payees	General → Maintenance → Vendors / Payees
☐	To review the vendor list, print the Vendor / Payee Listing	General → Reports & Statements → Vendor / Payee Reports

ADD NEW ITEMS

Add new items (if needed) to be used in the new year.
Note the order: if you make use of cost centers (optional), they should be added before revenue and appropriation accounts.

Add new funds, revenue and appropriation accounts

	Actions	**UAN Menu Path**
☐	Add new funds	Accounting → Maintenance → Funds
☐	Add new cost centers (if used)	Accounting → Maintenance → Cost Centers
☐	Add new revenue accounts	Accounting → Maintenance → Revenue Accounts

☐	Add appropriation accounts	Accounting → Maintenance → Appropriation Accounts
☐	Add new vendors / payees	General → Maintenance → Vendors / Payees

Make notes to optionally print/display reports for all of the above.

ADD REVENUE BUDGETS

Add 2012 revenue budgets for each fund. The entity will not be able to appropriate more than the January 1st cash balance in each fund until the revenue budget is entered. Another reason this needs to be completed accurately is so that 2012 annual financial reports will be correct.

The revenue budget is an estimate of an entity's anticipated revenue from taxes and other sources during the year. The total per fund of each revenue budget should equal the tax revenue and other sources on the Certificate of Estimated Resources provided by the County Budget Commission.

	Actions	**UAN Menu Path**
☐	Add revenue budgets	Accounting → Maintenance → Revenue Budgets, then click [Add]
☐	Print the Resources Available for Appropriation report at Accounting → Reports & Statement → Budgetary Reports.	
☐	Confirm the Estimated Revenue column for each fund matches total of the 'Taxes' and 'Other Sources' columns for each fund on the most recent Official / Amended Certificate of Estimated Resources from the budget commission.	
☐	Print the Revenue Status to confirm individual amounts were entered correctly.	Accounting → Reports & Statement → Revenue Reports

ADD APPROPRIATION BUDGETS

Add 2012 appropriation budgets for each fund. New purchase orders and payments cannot be recorded until appropriation budgets are entered.

An appropriation budget is the amount that the entity expects to spend on each appropriation account (line item) for the year. If needed, a temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year, for the period January 1 to March 31. The temporary appropriation budget amounts can be an estimate of what will be spent for up to the first three months. An annual appropriation ordinance must be passed by April 1 of each year, for the period January 1 to December 31. The permanent appropriation budget amounts must be an estimate of what will be spent for the entire year.

	Actions	**UAN Menu Path**
☐	Add appropriation budgets	Accounting → Maintenance → Appropriation Budgets, then click [Add]
☐	Print the Appropriation Status to confirm individual amounts were entered correctly.	Accounting → Reports & Statement → Appropriation Reports
☐	Print the Comparison of Budget and Appropriation report at Accounting → Reports & Statement → Budgetary Reports.	
☐	Confirm the Final Appropriation amount for each fund equals the fund subtotals on the appropriation ordinance. Check the Variance column – it should be zero or positive for each fund. If the variance amount listed is negative, then your Final Appropriation budget in UAN exceeds the amount Total Estimated Resources for that fund. Double check for data entry errors by reviewing the Appropriation Status and Revenue Status reports. If there are no data entry errors in the revenues or appropriations inputted in the UAN system, then it appears your entity is stating on the Appropriation Ordinance / Resolution that it is planning to spend more than the total available resources for that fund as stated on the latest Amended Certificate of Estimated Resources. This situation should be resolved – consult with the board/council to discuss a resolution and/or consult with the county auditor.	

ADD NEW INVESTMENTS

Add any new investments for the year.

☐	Add new investment account information under Accounting → Maintenance → Investments and click [Add]. Click [Save] when finished and repeat for each investment.
☐	Upon closing the investment form you will be prompted print a new investment report. Click [Yes] to print.
☐	Then the system prompts to open the Investment Transfer form. Click [Yes] or to open it later go to Accounting → Transaction → Investment Transfer.
☐	Upon closing the investment transfer form you will be prompted print an investment transfer report. Click [Yes] to print.

ADD NEW PURCHASE ORDERS

To make payments using appropriations in the new year's budget you will need purchase orders detailing the authorization and commitment to purchase goods or services.

	Actions	**UAN Menu Path**
☐	Add purchase orders Click [Add] and select the type of purchase order.	Accounting → Transactions → Purchase Orders ,
☐	Print the Purchase Order Status report.	Accounting → Reports & Statement → Purchase Order Reports

BEGIN 2012 TRANSACTIONS

You can now begin posting 2012 transactions.

Note: If you had recorded any 2012 transactions manually (not using the UAN software) before you closed the year, then enter those transactions in UAN in the exact sequence, date-by-date until all are recorded. Then begin new transactions.

APPENDIX 3: YEAR END BALANCE CERTIFICATE

UAN provides a template for the "Certificate Of The Total Amount From All Sources Available For Expenditures, And Balances", also referred to as the Year End Balance Certificate. The area for creating this is located in the Budget module:

STEPS TO ACCESS

Budget →Transactions →Year End Balance Certificates

The year end certificate should be added after closing 2011 since the software will pull data into the [Add] form from the year prior to the current processing year (i.e.: after closing 2011, the current processing year will be 2012). For example, when you select year 2012 in the drop-down menu and click [Add], the form will pull in balances as of 12/31/2011. If a certificate is needed before closing 2011, a blank copy may be printed by clicking [Print Blank].

Certificates may only be added, edited, or deleted when the current processing year is selected (the data reflecting the year end data prior to the current processing year). All other years are limited to display, print, or save to PDF.

[ADD]

A worksheet name must be specified when adding a year end balances certificate. All funds from the current and prior processing year are displayed and all amounts can be edited.

The Add form has two tabs. The Funds tab shows all funds and allows for edits to the data. The Display-Summary tab shows totals summed by fund type (General, Special Revenue, etc.) with totals for Governmental, Proprietary, and Fiduciary funds, and a total for all funds. The Display-Summary tab is read-only and pulls data calculated or inputted in the Funds tab.

[EDIT]

When a certificate is edited, any amounts saved to the worksheet that differ from the amounts calculated by UAN will be listed in a popup form "Update Year End Balances". Optionally, any of the differing amounts on the certificate can be automatically updated to the amount calculated by UAN by selecting amount on the pop-up form to import.

[DELETE]

Any certificate for the current processing year may be deleted.

[PRINT] / [DISPLAY] / [SAVE PDF]

A summary page will be produced along with a listing of all the funds on the certificate.

EXPLANATIONS OF COLUMN HEADINGS – YEAR END BALANCE CERT.

Please Note:
The following information assumes the certificate is being generated in January after year end closing procedures for the previous year have been completed.

1. Cash Balances as of 12/31/20xx

Definition: Cash balances per the cash book of the governmental units as of December 31.

Location in UAN: Prior year report, as of 12/31/20xx
The "Fund Balance as of 12/31/xx" on the Cash Summary by Fund report. Menu path: Accounting → Reports and Statements → Fund Reports, select Cash Summary by Fund and select the year from the drop-down menus.

2. Reserved for Encumbrances as of 12/31/20xx

Definition: All outstanding unliquidated encumbrances as of December 31, obligations in the form of purchase orders or contracts which were charged to a prior year's appropriation and for which a part of that appropriation is reserved (carryover purchase orders).

Location in UAN: Prior year report, as of 12/31/20xx
The "Current Reserve for Encumbrance" on the Fund Summary report. Menu path: Accounting → Reports and Statements → Management Reports, select Fund Summary and select the year from the drop-down menus.

3. Reserved for Non-Spendable Balances as of 12/31/20xx

Definition: Reserve for funds that require non-expendable balances such as permanent funds and some private purpose trust funds. The non-expendable balances are set Accounting → Maintenance →Funds.

Location in UAN: Prior year report, as of 12/31/20xx
The "Reserved for Non-Spendable Balance 12/31" column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop-down menus.

4. Reserve Balance Accounts

Definition: Reserve Balance Accounts as per sections 5705.13(A)(1) and/or 5705.132 of the Ohio Revised Code (ORC).

Location in UAN: Prior year report, as of 12/31/20xx
The "Reserve Balance (5705.13(A)(1) & 5705.132) 12/31" column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop-down menus.

5. Advances Not Repaid

Definition: Advances not repaid as of December 31 ---this amount should be added to the fund that made the advance and subtracted from the fund that will be making the reimbursement.

Location in UAN: ***Current year*** report, as of 1/1/20xx
The "Prior Year Advances Not Repaid 12/31" column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the current year from the drop-down menus.

6. Carryover Balances Available for Appropriations

Calculation: Columns 1 – 2 – 3 +/– 4 = Column 5
Cash Balance as of 12/31/XX (column #1) minus Encumbrances as of 12/31XX (column #2) minus Reserve Balance Accounts (column #3) plus/minus Advances not Repaid (column #4)

7. Total Amount from All Sources Available for Expenditures

Definition: The total amount from all sources the governmental unit expects to receive during the forthcoming fiscal year which is available for expenditures.

Location in UAN: ***Current year*** report, as of 1/1/20xx
Accounting → Reports & Statements → Revenue Reports, then select Revenue Budget and the year from the drop-down menu. Locate the amount for each fund sub-total in the Final Budget column. Note: The total per fund of each revenue budget should equal the tax revenue and other sources on the Certificate of Estimated Resources provided by the County Budget Commission.

8. Total Amount Available plus Balances

Calculation: Columns 5 + 6 = Column 7
Carry Over Balance Available for Appropriations (column #5) plus Total Amount from all Sources Available for Expenditures (column #6)

APPENDIX 4: SPECIAL CONSIDERATIONS: NON-PRIMARY ACCOUNTS

The following applies to all Non-Primary accounts that may be setup in UAN including investments and secondary checking accounts. The issues discussed are more common with bank accounts setup as investments so the focus will be on these. Examples of accounts typically setup as investments in UAN include certificates of deposits (CDs), Star Ohio accounts, treasury bills, some saving accounts, some money market accounts, etc.

****If you <u>do not</u> have any investments or secondary checking accounts, then SKIP this appendix****

At year end, investment balances in UAN should match the investment statement balances.

After all transactions are complete, compare the investment account balances in UAN to the year end investment statements to make sure they match. The Investment Listing and/or Investment Detail report will be useful for this purpose and are located at Accounting → Reports & Statements → Investment Reports and select report from the drop-down menu.

If the investment's current value does not match the statement's year end value, it is typically off due to 1 of 3 errors:

☐ **1)** Interest in the current year was not posted in UAN.

Print the Investment Activity report to confirm that all interest was posted.

STEPS TO ACCESS:

Accounting → Reports & Statements → Investment Reports, and select the report from the drop-down menu.

Interest earned on certificates of deposit and other investments that have been received or credited to the bank account(s) or investment account(s) need to be posted prior to closing the year. If a certificate of deposit matures December 31, the year must be kept open until the associated interest is posted for the certificate of deposit. The interest must be applied before the investment can be closed or rolled over. Contact the bank to determine the amount of interest credited through December 31 to the bank or investment account before closing the year.

☐ **2)** Charges and Fees not posted against the investment account

All charges and fees against investment accounts need to be recorded. This is accomplished in 2 steps:

a) Posting an Investment Transfer from investment to primary in the amount of the

charges and/or fees.

STEPS TO ACCESS:

Accounting → Transactions → Investment Transfer, a separate form will appear.

For more information on this type of transaction, click the [Need Help] button on the UAN main menu immediately after the Investment Transfer form appears.

b) Posting a payment for the charges and/or fees against a PO or BC

STEPS TO ACCESS:

Accounting → Transactions → Payments

For more information on payments, click the [Need Help] button on the UAN main menu or the links in the FAQ menu on the left.

☐ **3)** Investment balance was incorrect as of the beginning of the current year.

Check the Investment Activity report to review the investment beginning balance.

STEPS TO ACCESS:

Accounting → Reports & Statements → Investment Reports, and select the report from the drop-down menu.

If the balance was incorrect as of the beginning of the current year, a Fund Balance Correction/Adjustment (FBA) will need to be posted using the Fund Balance Adjustment Utility.

STEPS TO ACCESS:

Accounting → Utilities → Fund Balance Adjustment Utility. Click Add to record a FBA. The Adjustment Type should be "Fund balance correction / adjustment".

For more information on this utility, click the [Need Help] button on the UAN main menu or the links in the FAQ menu on the left.

- Increase the appropriate fund(s) if the investment balance in UAN is less than the investment balance shown on the statement
- Decrease the appropriate fund(s) if the investment balance in UAN is more than the investment balance shown on the statement accordingly.

APPENDIX 5: MAPPING FUNDS

The mapping section of the AFR – Fund Utility is for miscategorized or ancillary funds only. Many UAN entities will have no need to map any of their funds. The default setting is "Not Mapped." When a fund is "mapped to" another fund, it means the current fund's balance will be considered part of the selected fund's balance for the purpose of annual financial statements.

Clicking "Map To" requires you to pick another fund that the current fund will be "mapped to". When a fund is mapped to another fund:

- The cash balance of that fund will be included in the fund it is "Map To" for the purpose of annual financial statements only.
- The mapped fund takes on all characteristics of the fund it is mapped to.
- If the characteristics of a fund that it is mapped to are changed, the mapped fund is updated to match.
- The mapping information will not be carried over to the next year. The proper fund will need to be added once the entity is in the new year.
- You can map several funds to one fund, but a fund cannot be mapped to a fund that is also mapped to another fund.
- The General fund is not allowed to be mapped to another fund.

A typical example is if the fiscal officer determines a fund was miscategorized this year and will be eliminated at the beginning of the new year and categorized differently. Mapping will allow the fund to be categorized correctly on the current year's annual financial reports. After the year is closed, the balance of the fund should be moved to the fund in which it was mapped. Similarly, if this option is used to map a fund to a completely new fund, the original fund balance should be moved to the new fund after closing the year. Another example is the possibility that an Unclaimed Monies fund balance might need to be reported in the fund that will eventually receive the money (usually the General fund). This can be achieved by mapping.

For questions regarding the whether or not a fund should be mapped to another, please contact ***Local Government Services*** at 1-800-345-2519.

If you map a fund in the AFR – Fund Utility, you can view the impact it has on the fund it is "mapped to" with the Mapping report.

STEPS TO ACCESS

General → Reports & Statements → Year End → AFR – OCBOA Statements, then select Mapping and the system year from the drop-down menus.
(Note: you can print this report even if you file Regulatory AFR.)

APPENDIX 6: RE-CREATE AFR-AOS BACKUP FILE (OR DISK) IF NEEDED

There are a few reasons you might re-create the audit submission file (or disk):

1. It is possible to successfully close the year, but accidently cancel the AFR-AOS Backup form before the audit submission file (or disk) is created.
2. You may have filed successfully, but choose to later re-file with additional imported documents (e.g. MD&A or Notes not included in the original submission).

STEPS TO ACCESS

General → Maintenance → Year End → AFR – AOS Backups

Unlike other UAN backups, the backup file name cannot be edited. You can either create a file to submit online (Option #1) or create a disk to mail (Option #2). UAN recommends submitting the file online for entities that have access to a high speed internet connection.

Option 1: Create a file to submit online:

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

When the backup is complete, the audit submission file will be saved under the C:_UAN_Efiles directory. The file will be named "xxxx_2011_AFR.uan" except that instead of "xxxx" it will contain the entity's four digit UAN entity ID number. You will be prompted to select this file name in this directory at the time that you submit the file online.

Option 2: Create a disk to mail:

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

When the backup is complete, the disk will be ejected.

The AFR – AOS backup for audit submission disk should be labeled in the following manner:

2011 AFR

Your Entity Name/Your County Name

Your UAN Entity Id Number

Specific steps for submitting the file (or disk) to meet the AFR requirements for the Auditor of State are outlined in this booklet, starting on page 17.