

OVERVIEW

This checklist is a new optional guide for closing the fiscal year. It is designed to be a concise step-by-step checklist to use *in conjunction with* the Year End Procedures booklet. It is intended for individuals who would like to follow a single path through the year end process even if that means delaying some work in order to maintain a set step-by-step sequence of tasks to complete. Please refer to the Year End Procedures when greater detail on any particular step is needed.

When using this guide you *MUST NOT* skip around; you must complete steps in the exact order presented. Skipping back and forth through this checklist may result in having to repeat the same steps multiple times, possibly closing the year with incorrect information and/or other unforeseen problems.

Some users may need to disregard this checklist. Depending on your situation, the Year End Procedures may be more suitable as your sole guide. Unlike this checklist, the Year End Procedures is not presented in a standardized ‘one-size-fits-all’ sequential order. Instead, due to the variety of circumstances in local governments and the flexibility of UAN, the order for completing the activities is adaptable to the needs of your particular entity. If that approach fits your entity’s needs better, you should disregard this checklist and solely use the Year End Procedures.

INSTALL

Install 2016.1 before beginning the year end process.

TEMPORARY APPROPRIATIONS

Your governing board should adopt 2016 temporary appropriations by December 31, 2015 in order to authorize encumbrances and expenditures on and after January 1, 2016. Temporary appropriations should include all expenses you may incur throughout the *first* quarter of the year.

DATING RULES

For detailed information, see the Step 3: Open Temporary Mode section of the year end procedures.

The rules that have governed post dates throughout 2015 still apply during Year End:

- You can never **backdate** printed warrants in the UAN software; therefore you cannot print warrants with a 2015 post date after the calendar date has passed December 31, 2015. However, remember that receipts and electronic payments **may** be backdated to reflect the actual calendar date that online (or phone) transactions were made, in order to be cleared on the correct bank reconciliation.
- You can **forward** date any payments up to thirty days beyond the calendar date **within the work year**. Consequently, in order to post transactions in fiscal year 2016, you must be logged into work year 2016. The only dating restriction specific to Temporary Mode is that 2016 transactions cannot be dated beyond the Temporary Mode period (sixty days after December 31, 2015). In other words, in order to post transactions dated March 1, 2016 or later, you must first close fiscal year 2015.

OPEN TEMPORARY MODE (ANYTIME AFTER DECEMBER 1ST)

For detailed information, see Appendix 1 and the Step 3: Open Temporary Mode section of the year end procedures.

Open Temp Mode (General → Maintenance → Year End → Open Temporary Mode)

- Year End Renaming form – optionally revise Withholding Names.
Renaming is **only** possible when opening Temporary Mode - you **cannot** change existing withholding names **at any other time** during the year. When ready, save the form (with or without changes) and the software will process for 1-10 minutes. A message will open announcing UAN is in Temporary Mode. Click OK and the software will close.
- Login to the software and you will now have the option to choose work year 2015 or 2016.

NEW YEAR ACCOUNTING PROCEDURES (AFTER OPENING TEMPORARY MODE)

For detailed information, see Appendix 3: New Year Accounting Procedures of the year end procedures.

- Login to work year 2016.
- Add new items you will need in the new year. Listed below are the most common items.
 - Funds (Accounting → Maintenance → Funds)
 - Cost Centers (Accounting → Maintenance → Cost Centers)
 - Revenue Accounts (Accounting → Maintenance → Revenue Accounts)
 - Appropriation Accounts (Accounting → Maintenance → Appropriation Accounts)
 - Vendor/Payees (General → Maintenance → Vendors/Payees)
- Add Revenue Budgets.
 - Add Revenue Budgets (Accounting → Maintenance → Revenue Budgets)
 - Print the Revenue Status report (Accounting → Reports & Statements → Revenue Reports)
 - Confirm individual amounts were entered correctly and each fund matches total of the Taxes and Other Sources columns on the most recent Official Certificate of Estimated Resources.
- Add Appropriation Budgets (after passing appropriation legislation).
 - Add Appropriation Budgets (Accounting → Maintenance → Appropriation Budgets)
 - Print the Appropriation Status report (Accounting → Reports & Statements → Appropriation Reports)
 - Confirm individual amounts were entered correctly and fund totals match your appropriation legislation.
- Add New Purchase Orders.
 - Add Purchase Orders (Accounting → Transactions → Purchase Orders).

NEW YEAR PAYROLL PROCEDURES (AFTER OPENING TEMPORARY MODE)

For detailed information, see Appendix 4: New Year Payroll Procedures of the year end procedures.

- Login to work year 2016.
- Update payroll for the new year. Listed below are the most common items.
 - Add any new earnings/leaves or withholdings to the software list.
 - Add earnings or leaves (Payroll → Maintenance → Earnings/Leave).
 - Add withholdings (Payroll → Maintenance → Withholdings).
 - Add any new earnings/leaves or withholdings to assign to individual employees.
 - Add employee earnings (Payroll → Maintenance → Employees).

- Add employee leaves (Payroll → Maintenance → Employees).
- Add employee withholdings (Payroll → Maintenance → Employees).
- Update Withholding Rates.
 - Update rates in the main withholding list. (Payroll → Maintenance → Withholdings).
 - Update rates for withholdings assigned to employees (Payroll → Maintenance → Withholdings Editor).
- Update Withholding Skip Calendars
 - Add & Apply using the Skip Calendars Editor (Payroll → Maintenance → Skip Calendars Editor).
Reminder: Only employee withholdings that are set to skip deductions under Payroll → Maintenance → Employees will be available to apply a skip calendar.
- Update Leave Balances.
 - If you need to adjust leave balances in the new year, pay particular attention to the date you are paying wages, the pay period of the wages, and the date the leave changes are effective pursuant to your policy, and then adjust them at the proper time. Please note do not complete this step until all payrolls that will be posted with a 2015 date are complete, including any bonus or leave payouts. (Payroll → Utilities → Leave Balance Adjustment).

Please Note: You are ready to begin posting accounting and payroll transactions for year 2016.

STEPS TO CLOSE FISCAL YEAR 2015 (WHEN YOU ARE READY)

Reminder: You must have 2015 closed before calendar date of March 1, 2016 or you will be locked out of working in 2016.

- Login to work year 2015.
- Complete all 2015 Transactions.
 - Verify Carry Over Withholdings.
For detailed information, see Step 4H - Carryover Withholdings and Appendix 2 of the year end procedures.
 - Print the Withholding Summary for 2015 (Payroll → Reports & Statements → Withholding Reports).
 - Confirm whether or not the withholdings listed on the report should be carried over to 2016 for payment. If a message opens that reads 'there is no data to report,' it means there are no remaining unpaid withholdings from wages posted in 2015.
Note: if there are withholdings listed that were *already paid* in work year 2016, it is proper for the software to continue to report them as unpaid withholdings *as of 2015*.
 - Post any withholdings that should be paid before closing the year (Payroll → Transactions → Withholdings Payments). *Reminder:* if the calendar date is already on or after January 1st you should post the warrant payments while logged into work year 2016 (i.e. you cannot back-date printed warrants).
 - Clear any unpaid withholdings that were previously paid from Accounting instead of Payroll and/or that should not be carried over into 2016. (Payroll → Utilities → Unpaid Withholding Clear).

- Close (or Reduce) Purchase Orders.
For detailed information, see Step 4G - Carryover Purchase Orders of the year end procedures.
 - Close purchase orders that should not be carried over into 2016 (Accounting → Utilities → Purchase Order Utility, using the Close Item button). Note: carryover purchase orders that have already been used in 2016 cannot be closed, but can be reduced.
 - Reduce purchase orders that will be carried over to the amount needed after 2015 is closed (Accounting → Utilities → Purchase Order Utility, using the Adjust button).

- Verify W-2/W-3 and 1099/1096 form information.
For detailed information, see Appendix 2 of the year end procedures.
 This is important to verify now because after 2015 is closed some of data that will print on these forms cannot be edited.
 - Verify Entity Setup – entity information (General → Maintenance → Entity Setup, Entity Information tab).
 - Verify Employees’ Social Security Number and Address (Payroll → Maintenance → Employees).
 - Print the W-2 Report and confirm information (Payroll → Reports & Statements → Tax Reports-Federal).
 - Print the Vendor/Payee 1099 & 1096 Report and confirm information. (General → Reports & Statements → Vendor/Payee Reports; to print vendor social security and tax ID numbers, checkmark the checkbox in the Options tab).
 - Add and Print the W-2 & W-3 Forms when you are ready – or this step can be completed after advancing to the new year (Payroll → Reports & Statements → External Forms → W-2 & W-3 Forms and make sure the ‘Report Year’ drop-down menu is on 2015).
 - Add and Print 1099 Misc and 1096 Forms when you are ready. Or this step can be completed after advancing to the new year (General → Reports & Statements → Year End → 1099-Misc & 1096 Forms and make sure the ‘Report Year’ drop-down menu is on 2015).

- Work through the Year End Checklist form (General → Maintenance → Year End → Year End Checklist).
For detailed information, see ‘Step 4: Year End Checklist’ of the year end procedures.
 - Overview – skip this tab for now.
 - 4A-Batch Transactions – all 2015 batch transactions must be posted or deleted before closing the year. A green ‘Complete’ icon will display when there are zero batch items.
 - 4B-Annual Financial Reports – select the AFR Filing Type that will be submitted. The red ‘Incomplete’ icon will display until additional steps that follow on this document are completed.
 - 4C-Entity & Fiscal Officer – enter your most current contact information. Verify the fiscal officer name and entity information. A green ‘Complete’ icon will display when the minimum required fields are completed.
 - 4D-Hardware & Mailing – enter hardware tag numbers, hardware address, and mailing address. A green ‘Complete’ icon will display when the minimum required fields are completed.
 - 4E-Next Year FO & Details – select and enter newly elected fiscal officer contact information (when applicable) and answer the questions in the details section. A green ‘Complete’ icon will display when the minimum required fields are completed.
 - 4F-AFR Demographics & Debt – select a Submission Type and complete all entries applicable to the entity. Since the necessary fields will vary depending on the entity, a blue ‘Information’ icon will display before and after any data entry.
 - 4G-Carryover Purchase Orders – verify the purchase orders that should carry over into 2016 (if any). Purchase orders carried over will reduce resources available for appropriation in 2016.
Reminder: Before closing fiscal year 2015, purchase orders with remaining balances in excess of

what was or will be needed in 2016 can be reduced and purchase orders that are not required for carry over should be closed. A yellow ‘Caution!’ icon will always display to bring this information to your attention, but it will not prevent you from closing the year.

- 4H-Carryover Withholdings – verify the total amount of withholdings that should be carried over for payment in 2016 (if any). Carryover withholdings will reduce resources available for appropriation in 2016. *Reminder:* if there are withholdings listed that were already paid (or will be paid) in work year 2016, it is proper for the software to continue to report them as unpaid withholdings as of 2015. Just confirm that the amounts listed are not in excess of those carryover amounts. A yellow ‘Caution!’ icon will always display to bring this information to your attention, but it will not prevent you from closing the year.
- 4I-Removable Items – This section is optional. Marked items (revenue accounts, appropriation accounts and employees) will automatically be removed when 2015 is closed. Since this optional, a blue ‘Information’ icon will display before and after any data entry.
- Complete the December 31st Bank Reconciliation on or after the calendar date of December 31st (Accounting → Transactions → Bank Reconciliation).
For detailed information, see Step 5: Bank Reconciliation of the year end procedures.
- Complete Annual Financial Report (AFR) utilities, file imports, and manual input that are applicable to the entity. *For detailed information, see Appendix 2 of the year end procedures.*

Important: some year end reporting listed below requires manual type-in or the importing of documents created outside of the UAN software for the year end audit submission file (or disc). You are required to include these in your final year end audit submission before the deadline set by the Auditor of State - financial penalties may be assessed for late filings.

ALL of the following menu items are located under General → Reports & Statements → Year End ...

- → AFR-Fund Utility – use to complete all necessary steps for either Regulatory or OCBOA filing
For detailed information, see Step 4B - Annual Financial Reports of the year end procedures
- → AFR-Documents Import – use to import files (saved in PDF file format) that were created outside of the UAN software i.e. Notes to the Financial Statements and/or Management Discussion & Analysis and miscellaneous documents (as needed).
For detailed information, see Appendix 2 of the year end procedures.
- → AFR-Component Units information when relevant. Note: this is applicable only for OCBOA filing and it is **very rare** for UAN clients to have component units.
For detailed information, see ‘OPTION #1 For Step 4B OCBOA Reporting’ of the year end procedures.
- Complete the manual input of required information (when applicable) using the menu items below:
For detailed information, see Appendix 2 of the year end procedures.
 - → Cash & Assets Not Recorded
 - → Cash Reconciliation
 - → Schedule of Debt Service
 - → Schedule of Outstanding Debt
 - Print the relevant reports after you have entered the manual entry data applicable to the entity. Each of the four menu areas listed above includes a Print button for this purpose.

- Print Regulatory **or** OCBOA AFR statements depending on your filing choice:
For detailed information, see Appendix 2 of the year end procedures.
 - AFR-Regulatory (General → Reports & Statements → Year End → AFR-Regulatory Statements)
 - Combining Statement – Governmental
 - Combining Statement – Proprietary and Fiduciary
 - Combined Statement – Governmental
 - Combined Statement – Proprietary and Fiduciary
 - Comparison of Budgeted and Actual Receipts
 - Comparison of Disbursements and Encumbrances
 - Reconciliation of Interfund Transactions
 - AFR-OCBOA (General → Reports & Statements → Year End → AFR-OCBOA Statements)
 - Net Position
 - Activities
 - Governmental – Fund Balances
 - Governmental – Changes
 - Proprietary – Net Position
 - Proprietary – Changes
 - Proprietary – Cash Flow
 - Fiduciary – Net Position
 - Fiduciary – Changes
 - Budgetary

- Close the fiscal year on or after January 1, 2015.
For detailed information, see ‘Finish: Close The Year’ of the year end procedures.
 - Open the Year End Checklist (General → Maintenance → Year End → Year End Checklist).
 - Click the Finish (Close the Year) tab which *should* display a green flag since all steps prior to this should have been completed.
Note: if the flag is still red and the ‘Close 2015’ button is tinted gray, then you have missed something and have not met the minimum system requirements to close the year. Review the Year End Checklist tab pages that are still displaying the red ‘Incomplete’ icon and complete the necessary requirements.
 - Click the ‘Close 2015’ button and follow the system messages which will guide you through the closing process including three data backups (two UAN Backups and one AOS-AFR Backup for filing).
Note: After the last backup is complete, you will receive final system message. Read the important information on the message and click OK. The software will close automatically.

STEPS AFTER CLOSING FISCAL YEAR 2015

- Login to the software.
- Print Cash Summary by Fund (Accounting → Reports & Statements → Fund Reports).
For detailed information, see 'Finish: Close The Year' of the year end procedures.
 - Print the Cash Summary by Fund report for December 2015 and for January 2016 to confirm the fund balances carried forward correctly.
- Submit the AFR – AOS submission file through internet upload or by mailing a disc to UAN to meet reporting requirements.
For detailed information, see 'Finish: Close The Year' of the year end procedures.
- Publish a notice in the local newspaper that the Annual Financial Report is complete and available at the office of the fiscal officer.
For detailed information, see 'Finish: Close The Year' of the year end procedures.
- Add and print the Year End Balance Certificate to send to the county auditor (Budget → Transactions → Year End Balances Certificates. Note: the 'Year' drop-down menu should be 2016 with a gray subtitle: 'Balances as of 12/31/2015').
For detailed information, see Appendix 5 of the year end procedures.
- Print Year End Reports (i.e. December 31st 2015 year-to-date reports).
For detailed information, see Appendix 2 of the year end procedure.

Some reports that are frequently printed by UAN entities for year end purposes are listed below. *Reminder:* In each report area, be sure to select 2015 from the Year drop-down menu. Some reports require selecting the Year bullet point to print year-to-date while others will automatically print that way when 2015 is selected.

- Appropriation Reports (Accounting → Reports & Statements → Appropriation Reports)
 - Appropriation Ledger
 - Appropriation Status
- Bank Reconciliation Summary (Accounting → Reports & Statements → Bank Reconciliation Reports)
- Cash Journal (Accounting → Reports & Statements → Cash Reports)
- Fund Balance Adjustment Listing (Accounting → Reports & Statements → Fund Balance Adjustment Reports)
- Fund Reports (Accounting → Reports & Statements → Fund Reports)
 - Cash Summary by Fund
 - Fund Status
- Interfund Advance Listing (Accounting → Reports & Statements → Interfund Advance Reports)
- Interfund Transfer Listing (Accounting → Reports & Statements → Interfund Transfer Reports)
- Investment Journal (Accounting → Reports & Statements → Investment Reports)
- Purchase Order Status (Accounting → Reports & Statements → Purchase Order Reports)
Note: click the Filters tab and select 'All' from the Status drop-down menu.
- Receipt Listing (Accounting → Reports & Statements → Receipt Reports)
 - Click the Sorting tab, then select 'Deposit Ticket then Receipt Number'.
- Revenue Reports (Accounting → Reports & Statements → Revenue Reports)
 - Revenue Ledger
 - Revenue Status
- Vendor/Payee Reports (General → Reports & Statements → Vendor/Payee Reports)
 - Vendor/Payee Payment Register
 - Vendor/Payee Receipt Register
- Wage Reports (Payroll → Reports & Statements → Wage Reports)

- Wage Withholding Detail
- Wage Base Detail
- Withholding Reports (Payroll → Reports & Statements → Withholding Reports)
 - Withholding Summary (the default setting is *Unpaid*)
 - Withholding Summary (click the Filters tab and change the Status to *Paid*)
 - Withholding Summary (click the Filters tab and change the Status to *Cleared*)
- Print 2010 Prior Year Reports if they are not already in entity files.
For detailed information, see 'Finish: Close The Year' of the year end procedures.
- Add and Print W-2 & W-3 Forms if you did not complete in the earlier step (Payroll → Reports & Statements → External Forms → W-2 & W-3 Forms and change the 'Report Year' drop-down menu to 2015).
For detailed information, see Appendix 2 of the year end procedures.
- Add and Print 1099 Misc and 1096 Forms if you did not complete in the earlier step (General → Reports & Statements → Year End → 1099-Misc & 1096 Forms and change the 'Report Year' drop-down menu to 2015).
For detailed information, see Appendix 2 of the year end procedures.
- Add and Print 1095 and 1094 Forms *only if* the entity is an Applicable Large Employer or Self Insured (Payroll → Reports & Statements → External Forms → 1095 & 1094 Forms and change the 'Report Year' drop-down menu to 2015).
For detailed information, see Appendix 2 of the year end procedures.
- Verify the AFR filing status (General → Maintenance → Year End → AFR-Filing Status Website).
For detailed information, see 'Finish: Close The Year' of the year end procedures.
 - If a disc was submitted, check the filing status 5 business days after mailing.
 - If a file was submitted through the internet, check the filing status 3 business days after uploading the file.

AFTER RECEIVING THE AMENDED CERTIFICATE

Complete the following after the 2016 Amended Certificate of Estimated Resources is received from the county auditor. *For detailed information, see Appendix 3 of the year end procedures.*

- Verify the Revenue Budgets.
 - Print the Resources Available for Appropriation report (Accounting → Reports & Statements → 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 2016 Amended Certificate of Estimated Resources from the budget commission. Also verify that the Total Estimated Resources on the report matches the Total Available for Appropriations on the most recent Amended Certificate of Estimated Resources.
- Verify the Appropriation Budgets.
 - Print the Comparison of Budget and Appropriated report (Accounting → Reports & Statements → Budgetary Reports).
 - Confirm the Final Appropriation amount for each fund equals the fund subtotals on the appropriation ordinance. The amount for each fund in the variance column should be a positive number or zero. It should not be negative (if it is negative, please review Appendix 3 of the year end procedures for further explanation).

Reminder: you are required to pass permanent appropriation legislation and input the amounts into UAN on or before April 1st.