Dave Yost · Auditor of State

TO: UAN Users

FROM: UAN Support

DATE: November 29, 2017

SUBJECT: Version 2018.1 Overview

ACCOUNTING & GENERAL

DUPLICATE PURCHASE ORDERS (ENHANCEMENT)

You now have the ability to copy purchase orders in UAN using the new **Duplicate** button. If you tend to use similar purchase orders from year to year, this enhancement should be a real time-saver! Select purchase orders that were previously posted (whether open or closed) in 2017 or prior years and copy the data to a new purchase order where it can be edited (if needed) before posting. For instructions, go to Accounting → Transactions → Purchase Orders, under the FAQs section; click 'How To Duplicate POs'.

ELECTRONIC SIGNATURES

UAN has added to the list of transactions that you are capable of customizing and printing with electronic signatures. Inserting electronic signatures is an optional, no-cost alternative to a check signer. You should not start using electronic signatures without first discussing it with your governing board/council or legal counsel. A board/council resolution may be required before implementing. Now with version 2018.1, UAN can be setup to print electronic signatures on the following:

- Receipts
- Purchase Orders
- Accounting and Payroll Warrants (Including EFT Forms)
- Accounting Electronic Payment Vouchers
- Payroll Electronic Withholding Vouchers
- Payroll EFT Plain Paper Vouchers

To read more about electronic signatures, open the UAN application, go to General → Maintenance → Entity Setup and then under the FAQs section lower left corner, click 'Electronic Signatures'.

FORMS 1099-MISC AND 1096

UAN has updated the forms **1099-Misc** and **1096** for 2017.

*Please Note***: The IRS has not authorized using UAN for printing these forms to plain paper**. As in previous years, you may only print forms 1099-Misc and 1096 on the preprinted red ink laser forms. Instructions are available in the *Year End Procedures*.

Reminder: The IRS **filing deadline** is <u>January 31, 2018 </u>for W-2 & W-3 Forms and 1099-Misc & 1096 Forms.

CHART OF ACCOUNT CHANGES

UAN has incorporated the recent Auditor of State updates to the Uniform Chart of Accounts into both the UAN application and Accounting & General Module chart of account appendices. Please review the changes below, separated by township, village and library chart of accounts.

TOWNSHIPS

The revenue code '535 - Property Tax Allocation' no longer includes '2.5% Rollback' in the description.

The following new revenue codes are available:

Revenue Code	Revenue Name	Description
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds.
961	Loans Issued	Proceeds from the issuance of loans.

The following new appropriation object codes are available:

When applicable with *Program Code 890* – Other Debt Service:

Object Code	Object Code Name	Description
940	Payment to Refunded Bond Escrow Agent	Payments made *from resources other than bond proceeds* to escrow agent for bond refunding.

When applicable with *Program Code 990* – Other Financing Uses:

Object Code	Name	Description
940	Payment to Refunded Bond Escrow Agent	Payments made *from bond proceeds* to escrow agent for bond refunding.

VILLAGES

The revenue code '231 - Property Tax Allocation' no longer includes '2.5% Rollback' in the description.

The following new revenue codes are available:

Revenue Code	Revenue Name	Description
160	Kilowatt Per Hour Taxes	Taxes imposed on the operation of Village owned/operated electric utility (Per AOS Bulletin 2001-011).
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds.
923	OWDA Loans Issued	Proceeds from the issuance of OWDA loans.
924	OPWC Loans Issued	Proceeds from the issuance of OPWC loans.
925	Other Loans Issued	Proceeds from the issuance of other loans (OEPA, OAQDA, etc.)

The following new appropriation object codes are available:

Object Code	Object Code Name	Description
641	Excise Tax Expense - Electric	Payment of kilowatt per hour tax to State on village owned/operated electric utility (Per AOS Bulletin 2001-011).
711	Payment of Capital Appreciation Bonds	Original principal of capital appreciation bonds at maturity.
721	Payment of CAB Accretion	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
780	Issuance Costs	Issuance costs on debt issued.

When applicable with *Program Code 850* – Debt Service:

Object Code	Object Code Name	Description
940	Payment to Refunded Bond Escrow Agent	Payments made *from resources other than bond proceeds* to escrow agent for bond refunding.

When applicable with *Program Code 990* – Other Financing Uses:

Object Code	Name	Description
940	Payment to Refunded Bond Escrow Agent	Payments made *from bond proceeds* to escrow agent for bond refunding.

LIBRARIES

The revenue code '250 - Property Tax Allocation' no longer includes '2.5% Rollback' in the description.

The following new revenue code is available:

Revenue Code	Revenue Name	Description
953	Sale of Refunding Debt	Proceeds from the sale of refunding debt.

The following new appropriation object codes are available:

Object Code	Object Code Name	Description
880	Payment of Capital Appreciation Bonds	Payment of original principal of capital appreciation bonds at maturity.
885	Payment of CAB Accretion	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.

When applicable with *Program Code 800* – Debt Service:

Object Code	Object Code Name	Description
940	Payment to Refunded Debt Escrow Agent	Payments made *from resources other than debt proceeds* to escrow agent for debt refunding.

When applicable with *Program Code 990* – Other Financing Uses:

Object Code	Name	Description
940	Payment to Refunded Debt Escrow Agent	Payments made *from debt proceeds* to escrow agent for debt refunding.

PAYROLL

ODJFS WAGE DETAIL REPORT

Beginning the first quarter 2018, ODJFS requires you to submit the **ODJFS Wage Detail Report** only by internet file upload; ODJFS will no longer accept paper printout submissions. Because of the ODJFS policy change, UAN printouts of the report will include a watermark that reads 'Do Not File, For Internal Use Only' as a reminder not to submit the paper copy. For instructions on creating a file for upload, go to Payroll → Reports & Statements → External Forms → ODJFS Wage Detail, then under the FAQs section, click 'ODJFS Wage Detail' and scroll to 'Create a file to upload the ODJFS Wage Detail data.'

WITHHOLDING PAYMENT ADJUSTMENTS

The state retirement withholding payment adjustment limit is increasing from +/- $0.25 to +/- $1.00.

The most common reason for an adjustment of this type is to account for minor rounding variances of a few pennies or for variances that you let accumulate over several months – up to one dollar plus or minus. A short online video (about 8 minutes) is available that explains the OPERS rounding variance adjustment steps. Click the link below or type it into a web browser:
https://uanlink.ohioauditor.gov/training/payroll/moduletraining/default.html

When the webpage opens, scroll to the Housekeeping section and click 'Applying Small Credits To OPERS Payments' to play the video on YouTube.

Please Note: The same steps are applicable to correcting rounding variances on OP&FPF payments.

FORMS 941 AND 944

The **941 Federal Quarterly Tax Return for the first quarter of 2018** will be included in the next UAN version 2018.2 (i.e. *not this year-end version 2018.1*).

Please Note: UAN does not produce the rarely used Form 944 Federal Annual Tax Return**.** Form 944 is designed so the smallest employers will file and pay federal taxes only once a year instead of every quarter. Only entities that have been notified by the IRS in writing will need to file the 2017 annual Form 944 *instead of* filing quarterly Forms 941. If needed, information for completing the 944 form is available on two federal tax reports within UAN. Refer to the 2017 Year End Procedures for detailed instructions. Contact the IRS with any questions regarding which forms your entity may be required to file and/or review their information at http://www.irs.gov.

SOCIAL SECURITY ADMINISTRATION ACCUWAGE

The **AccuWage** application allows Annual Wage Report (AWR) submitters to test the accuracy of wage reports (W-2 and W-2C) prior to sending them to the Social Security Administration for processing. UAN would like to make you aware that the Submitter EIN and Employer/Agent EIN will always match because UAN clients are both the Submitter and the Employer.

FEDERAL FORMS 1094 AND 1095

UAN has updated forms **1094-B, 1094-C, 1095-B, and 1095-C** for 2017.

Reminder: UAN can provide technical assistance for using the 1095 & 1094 area, but *cannot* provide advice on whether the forms are applicable to your entity or on the content to enter. To determine whether your entity is required to file, start by reading pages 71-72 in the 2017 Year End Procedures. For detailed guidance and filing deadlines, call the Internal Revenue Service or visit www.irs.gov

FEDERAL AND OHIO TAX TABLES

The **Ohio income tax withholding** are the same as those that became effective August 1, 2015.

The **Federal income tax tables for 2018** will be accessible for download from the UANLink website as a 'software patch' <u>as soon as the tax tables become available</u>. They will also be included in the next UAN version 2018.2.

REMINDERS

UAN YEAR END UPDATE TRAINING MATERIALS

The **UAN Year End Update** will be recorded and posted approximately one week after the event. The video will be accessible on the following website:

https://uanlink.ohioauditor.gov/training/yearend/default.html

Please Note: you can view UAN training videos on **any device** with a high-speed internet.

AUDITOR OF STATE (AOS) YEAR END FILING DEADLINE

Each local government is required to submit their Annual Financial Report (AFR) to the Auditor of State within **sixty (60) days of the end of the fiscal year**. The AFR submission must include the 'Notes to the Annual Financial Statements'.

ANNUAL FINANCIAL REPORT (AFR) 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. <u>The notice needs to be published at the time the UAN member files their Annual Financial Report with the Auditor of State,</u> which is accomplished by submitting the 2017 AFR - AOS file (or disc) to the Auditor of State.

INVOICE FOR UAN SERVICES

The **second** quarter invoice for UAN services (mailed in March 2018) is assessed using your 2018 Annual Financial Report (AFR) and **may change** from your first quarter invoice. We request that you file your 2017 Annual Financial Report before the filing deadline to ensure that your fees are calculated using your current financial information.

Reminder: The five percent UAN user fee reduction from March 31, 2014 remains in effect. For more information about the user fee reduction and a copy of the current UAN user fee schedule, please click or type the following link into your web browser:
https://uanlink.ohioauditor.gov/communications/pdf/UAN_User_Notes_February_28_2014.pdf

HARDWARE INSURANCE COVERAGE

Although the State of Ohio is the owner of UAN hardware, your entity is responsible for adequate insurance coverage. Each entity is required to insure the *complete hardware package* for **$2,000**.

Please Note: We do ***not*** require submission of a Certificate of Insurance – please <u>do not</u> send a copy.

PRIOR YEAR REPORTS (CURRENT APPLICATION)

Prior year reports created in the **current application** (starting with 2011 for Accounting Only UAN users and with 2013 for Accounting & Payroll UAN users) are accessible **<u>WITHIN</u>** the software by simply changing the Year selection at the <u>top left</u> corner of any report area.

Please Note: You may need to adjust selections on the report Filters or Options tabs before some reports will present the prior year data. For example, purchase order reports display only 'Open' purchase orders, hiding all closed prior year purchase orders unless the status is adjusted to 'All'.

2011 & 2012 PRIOR YEAR REPORTS (EARLIER YEARS UAN APPLICATION)

The following ***will not*** be relevant to your entity if:
  - Your entity was not a member of UAN prior to January 1, 2013.
  - Your entity converted to the UAN application in January 2011 as an Accounting-Only user and remained as Accounting-Only during fiscal years 2011 and 2012.

<u>If your entity does not already have printed hardcopies or electronic copies</u> of years 2011 and/or 2012 reports, please download electronic copies from UAN to print / archive. To access the reports, you must click the Profile Login button on the UAN website and enter your username and password. The Profile Login username is your 4-digit UAN Entity ID, and the password is your 5-character Auditor of State invoice customer number.

POSITIVE PAY

Positive Pay is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. You can use UAN to create files for Positive Pay systems. If your governing board is interested in purchasing a Positive Pay service, ***first*** contact your bank to inquire about their service options and fees. UAN does not charge any additional fee, but usually banks charge for this extra service.

Please Note: Even though UAN can create files for Positive Pay systems, there is no standardized bank system file format for Positive Pay and as a result, the file formats in the application are limited to the group of bank formats that were requested prior to the most recent UAN version update. <u>The list of available formats continues to expand as UAN receives requests</u>. As additional bank file formats are developed and approved, they are available online to download in a software patch.

For a detailed overview and 'how to' steps, open the UAN application and go to Accounting → Maintenance → Positive Pay Setup and then click the links below the FAQs menu located in the lower left corner.