

UAN Introduction Training

New Fiscal Officer

Accounting Module



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UAN Introduction Training: New Fiscal Officer - Accounting Module

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Chapter 1 – Self Help Resources

***Run the training class data file # 1. ***

SOFTWARE MANUALS

UAN software manuals contain detail information on each function, including an overview, “How To” step-by-step instructions, and frequently asked questions (FAQ). There are several ways to access:

- 1) **Need Help?** Clicking on the Need Help? button on the main menu will open screen-specific helpful information in the manual, including step-by-step instructions for adding transactions in the ‘How To’ section of each subject.



- 2) **FAQs menu**

If you know what subject you are searching for, the FAQ menu is an even faster method to view instructions than the New Help button. The FAQs menu is available in the lower left hand corner of the UAN screen. It will list quick links to sections in the manual relevant to the last area in view. For example, if the Receipts area is open, the FAQ section will display links to instructions on an Overview (of receipts), How To Add a Receipt, How to Post/Print a Receipt, FAQs (related to receipts).

- 3) **Adobe PDF file**

The manual can be viewed & printed, and / or copied to a CD to be view on another computer.



STEPS TO ACCESS: Double-click on the UAN Tools icon on the computer’s Desktop. Double-click the Version Documentation icon and then double-click the Manual folder.

- 4) **On the Web**

The manual can be viewed, printed, or saved to file from any computer with internet access.

STEPS TO ACCESS: On a computer with internet access, go to the uanlink webpage:

<https://uanlink.ohioauditor.gov/>

Click the Training, Accounting then on the right hand side of the screen select UAN Accounting Manual.

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SCREENCASTS

Screencasts are audio visual tutorials that can be played from within the UAN software. Examples of screencasts available include purchase orders, payments, receipts and the utilities associated with these transactions. All screencasts will be accessible from within the software under the FAQ menu when the area related to the screencast is in view. The FAQs menu is available in the lower left hand corner of the UAN screen. For example, if the Payments area is open, the FAQ section will include a link titled “Payment Screencast Tutorial”.

TRAINING SOFTWARE

After you log in the new UAN software for the first time, you can use the UAN Training application (Training Mode).

Training Mode allows you to practice UAN in a software environment using a copy of your most recent entity data without affecting any of the data in the UAN application.

To access the UAN Training application:

1.		Click [Quit] to exit the UAN Application.
2.		Double-click on the UAN Tools icon on the computer's Desktop.
3.		Double-click on the UAN Training icon.

Message:

Synchronize the training software with the current live UAN data? Click [Yes] or [No].

- To work with a duplicate of your current live data, click [Yes].
- To work with the most recently used training data, click [No].
 - The most recently used training data *may or may not* be the most current live data depending on your last activity in UAN and in Training mode.

Note: You will not see this message on your first entry into UAN Training, but will every time thereafter.

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UAN LINK WEBSITE

Software manuals, training course booklets, communications, and much more can be viewed on the UAN Link website <https://uanlink.ohioauditor.gov/>

A shortcut to this website is built into the UAN software. Just click on the Seal of the Auditor of



State located in the top left corner of the window and the website will open.

UAN ONLINE TRAINING RECORDINGS

Recordings of UAN online training courses are available on our website and can be viewed at your convenience. We have also broken the courses into small, defined sections so you have the ability to quickly find and watch only the areas you need.

To view the recordings, go to the UAN Link web page at <https://uanlink.ohioauditor.gov/> and click on Training, Accounting, then Online Training Sessions will be listed on the screen. These recordings are best viewed with a high-speed internet connection.

AUDITOR OF STATE WEBSITE

The Ohio Auditor of State web address is <https://ohioauditor.gov/> or use the shortcut built into the UAN software by clicking on the Auditor of State in the top right hand corner of the screen and the web page will open.

This website is an excellent resource. We recommend reviewing all of the menu options on the website to become familiar with what is available. Below are just a few examples:

- **LGOC conference**
Currently located under the menus: Local Government → Training & Conferences. Then scroll to the Post Conference Materials section and click the year of the Local Government Officials Conference. Speaker Handouts from the conference are available to view/print. For example, recent years include sessions on Fund Accounting, Basic Accounting, and Chart of Accounts for New Township Fiscal Officers, Budgetary Law, etc.
- **Ohio Township handbook / Village Officer's Handbook, etc.**
Currently located under the menus: Resources → Publications & Manuals, the scroll to the Manuals section. Ohio Township Handbook – note Appendix II: Township Accounting Manual and Village Officers' Handbook – note Chapter 5 Uniform System of Accounting.
- **Ohio Compliance Supplemental Manuals, Best Practices, Technical Bulletins, etc.**
Currently located under the menus: Resources → Publications & Manuals. These are available in searchable documents.

Chapter 2 – First Day on the Job

GETTING LOGGED INTO UAN

SEND UAN YOUR INFORMATION

Please provide a letter, on entity letterhead, signed by the Township Trustees or Village Mayor to provide the Uniform Accounting Network your complete information as follows: Name, date you took (or will take) office, mailing address, shipping address, telephone numbers, and email address. If you require assistance to access the UAN software, please also include a sentence in the letter requesting UAN Support contact the new fiscal officer to provide assistance accessing the current UAN software, Prior Year UAN software and, if used, the Cemetery software.

Accurate contact information of the new fiscal officer is important because UAN mails approximately three to four software update discs per year and sends email communications providing training opportunities and other vital information throughout the year. Further, if the UAN profile is not updated with the new fiscal officer, we cannot provide software assistance until we receive this documentation.

Choose one of the two methods below to send the signed letter to UAN support:

- Fax the signed letter to UAN support: (877) 727-0088.
- Scan the signed letter, attach it to an email and send it to:
UAN_Support@ohioauditor.gov

Did the prior fiscal officer set you up as a user on the UAN system?

- *If you are already setup as a user on the UAN system, skip to the step labeled How to Login to UAN for the First Time. If you have already logged into the UAN system, skip to the step labeled How to Update the Entity Information.*
- *If you are not already setup as a user on the UAN system, call the UAN Support line at (800) 833-8261 after sending the above letter.*

HOW TO ADD YOURSELF AS A USER

A user is a person who has been granted access to the UAN system. Only users assigned to the Administrator role (usually the fiscal officer) can add and maintain users. An administrative user can add, edit, activate, deactivate, and delete other users. Maintenance includes the ability to edit, activate/deactivate, delete users and reset passwords.

STEPS TO ACCESS

General → Maintenance → Users

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Action or Field Name:	Data Entry:
User Name:	Enter a unique User Name
Role:	Administrator

Click on the Save button.

HOW TO LOGIN FOR THE FIRST TIME

Double-click the UAN software icon  from the Window's Desktop to open the User Login form:



Enter the following:

Field Name:	Data Entry:
User Name:	Enter the User Name you entered above or was given to you by the previous fiscal officer
Password:	uan

Click on the Ok button.

IMPORTANT: User names will be deactivated after *five (5) failed logins*. Only UAN Support can reactivate an inactive user upon receiving *a signed written request from the fiscal officer*. An exception to this is if there is second user with an administrative role who can sign in successfully. Roles will be explained later in this course.

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HOW TO CHANGE THE PASSWORD

Field Name:	Data Entry:
User Name:	Will default
Current Password:	uan
New Password:	Enter a new password
Verify Password:	Reenter the new password

Click on the Save button.

UPDATING UAN WITH NEW FISCAL OFFICER INFORMATION

HOW TO UPDATE THE ENTITY INFORMATION

The entity setup area enables defaults to be set for various options used throughout the UAN software. For example, modules can be activated or deactivated, the UAN backup can be set to be required at an interval of a set number of days (not to exceed 30 days), and the expiration date on blanket certificates can be defaulted to pull in a preset date (the date can still be modified upon adding the blanket certificate to the batch if needed). **The settings in the entity setup area apply to all users.** Only users assigned to the Administrator role (usually the fiscal officer) can access entity setup.

STEPS TO ACCESS

General → Maintenance → Entity Setup

Action or Field Name:	Data Entry:
UAN Entity ID:	Note this number you will need it when you call UAN Support
Ohio Tax ID:	Note this number you will need it when you correspond with Ohio Department of Taxation
Federal Tax ID:	Note this number you will need it when you correspond with the IRS
Address:	Enter your information
City:	Enter your information
State:	Enter your information
Zip:	Enter your information
Phone:	Enter your information
Fax:	Enter your information
Email:	Enter your information

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Name:	Enter your information
Assistant 1:	Enter your information
Assistant 2:	Enter your information
System Tab:	Review the information on this tab
Modules Tab:	Review the information on this tab
Requisitions Tab:	Review the information on this tab
Purchase Orders Tab:	Review the information on this tab
Payments Tab:	Review the information on this tab – if signatures are being used you will need to turn that function off until you can update the setup.
Receipts Tab:	Review the information on this tab
Forms Tab:	Review the information on this tab
Wages Tab:	Review the information on this tab

Click on the Save button.

HOW TO DISABLE THE PREVIOUS FISCAL OFFICER

STEPS TO ACCESS

General → Maintenance → Users

Select the checkbox next to previous fiscal officer's user name and click on the Deactivate button.

LOCATE AND REVIEW MARCH MEETING MINUTES

It is important as the new fiscal officer that you know what is going on in your local government. One way to gain insight is to review the March meeting minutes.

REVIEW LAST AUDIT

It is also important to gain and understanding of the financial health and stability of your local government. Reviewing your last audit gives you an outsiders opinion on what is being done correctly and what can be improved on. Two important pages to review are the findings page and any management letters. A copy of the audit can be found on the Auditor of State website however it will not include any management letters because they are not a public document.

REPORTS – KEY SOFTWARE CONCEPTS

REPORT OPTIONS

Report drop-down menu

Click to display a list of all reports available for the report group selected.

Selection List

This contains the items available for the report. For example, on the Fund reports the selection list contains the funds that you can choose for the report.

Year drop-down menu

The year drop down controls the processing year of the report. This is how you access the prior year data in the new software for prior years starting with first year of conversion.

Date

If available, this controls the date period of the report. Depending on the type of report, it will enable a Month, Quarter, Year, and an “As of xx/xx/20xx” date menu.

Paper tab

This controls the size (letter or legal) and orientation (portrait or landscape) of the report.

Filters tab

The controls in this limit the information available in the selection list. For example, in the Vendor/Payee Payment Register you can filter by a type, such as Payroll Withholdings or Accounting Purchases & Payments.

Sorting tab

This controls the order the information displayed in the report. For example, in the Appropriation Ledger you can sort by “Account code then transaction date” or by “Account code then post date.”

Departments

This will be available in the future when departmentalization is enabled.

Options tab

The controls in this section allow for special formatting on the selected report. For example, on the Appropriation Status you can Include batch items and Start each fund on a new page.

MEDIA OPTIONS

Most reports can be created in three media formats – paper, display to screen, or Adobe PDF. Some report groups have the additional option to create an Excel file.

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To create a report, first mark the checkbox next to each item on the list that you want to include and then click one of the four buttons listed below.

[Print]

Prints a paper copy of the report.

[Display]

Displays a copy of the report in a separate window. The Display window also includes an option to print a paper copy.

[Save PDF]

This option will save the report in Adobe PDF format to a file directory of your choice. The default directory is C:_UAN_Efiles.

[Export]

This exports the data to a Microsoft Excel file which will be saved to a file directory of your choice. The default directory is C:_UAN_Efiles. When the [Export] button is gray, then the feature is not currently available for the report type selected.

WHAT IS YOUR ENTITY'S CASH BALANCES?

BANK CASH BALANCES

Just like your home finances the money for the local government can be kept in different accounts at the bank. It is important to know the details and balances of each account. The UAN system requires a primary checking account to be established. The primary checking account on the UAN system would represent the entities main checking account at the bank. The UAN system also allows for secondary checking accounts and investments to be set up. Print the following Checking and Investment reports to see what bank accounts are setup in the UAN system and compare them to bank statements from the bank. The amounts on the statements and in the system may not be the same; we are only trying to confirm that all bank accounts at the bank are setup on the UAN system.

PRINT CHECKING ACCOUNT DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Checking Account Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Checking Account Detail
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted

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Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

PRINT INVESTMENT DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Investment Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Investment Detail
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

FUND CASH BALANCES

Local Governments also use funds to separate their money. A fund is a self-contained, self-balancing accounting component used to track revenue and expenditures. Funds separate government money according to legal or purpose restrictions. It is important to know what funds you have and their cash balances.

PRINT FUND STATUS

STEPS TO ACCESS

Accounting → Reports & Statements → Fund Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Fund Status
Year Drop Down Menu:	2016

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Date:	As of: Current Date
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

PRINT FUND ACTIVITY

STEPS TO ACCESS

Accounting → Reports & Statements → Fund Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Fund Activity
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

WHAT ARE REVENUE ACCOUNTS AND WHICH ONES DO WE USE?

Revenue accounts are used to classify revenues. Revenue account numbers begin with a fund number and have a three digit revenue code that establishes the revenue report group and the specific type of revenue.

Revenue accounts vary by government type: Township, Village, Library, and Special Districts. For this course we will be using Township revenue accounts to establish the basic principles.

Fund Number	Revenue Code	Cost Center
XXXX	XXX	XXXX
This funds cash balance will increase when a receipt is posted.	This specifies what kind of revenue it is and where to report it on the Annual Financial Reports	Defaults to 0000 but can be modified to track entity unique items such as different library branches

PRINT REVENUE CHART OF ACCOUNTS

STEPS TO ACCESS

Accounting → Reports & Statements → Revenue Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Revenue Chart of Accounts
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

WHAT ARE APPROPRIATION ACCOUNTS AND WHICH ONES DO WE USE?

Appropriation accounts are used to classify expenditures. Appropriation account numbers begin with a fund number, have a three digit Program Code (describing a service area provided by the government), and a three digit Object Code (describing the purpose of the expenditure).

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Appropriation accounts vary by government type: Township, Village, Library, and Special Districts. For this course we will be using Township appropriation accounts to establish the basic principles.

Fund Number	Program Code	Object Code	Cost Center
XXXX	XXX	XXX	XXXX
This funds cash balance will decrease when a payment is posted.	Program codes represent a service area provided by the government and where to report it on the Annual Financial Reports.	Object codes represent the purpose of the payment.	Defaults to 0000 but can be modified to track entity unique items such as different library branches

PRINT APPROPRIATION CHART OF ACCOUNTS

STEPS TO ACCESS

Accounting → Reports & Statements → Appropriation Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Appropriation Chart of Accounts
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

WHEN WAS THE LAST TIME THE SYSTEM WAS RECONCILED?

It is important to post your bank reconciliation as soon as you receive the bank statements from the bank. This is the best way you have to make sure things are being done properly in your system and see the financial shape of your entity.

PRINT BANK RECONCILIATION

STEPS TO ACCESS

Accounting → Reports & Statements → Bank Reconciliation Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Bank Reconciliation Report
Year Drop Down Menu:	2016 2015 – If none exist for 2016.
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select the last bank reconciliation completed in the system.
Click on the Print button.

REVIEW THE BANK RECONCILIATION REPORT

On the first page of the report there are two lines labeled Other Adjusting Factors do either of these lines have an amount in it? If yes then is that amount described in the Reconciliation Notes in the middle of the page?

- If an Other Adjusting Factor exists that was not described in the Reconciliation Notes, then that amount will need to be carried forward each month as an Other Adjusting Factor until it can be researched and fixed. Do not let your reconciliations fall behind searching for mistakes made by the prior fiscal officer. You may find that you need to get outside help to resolve this situation*
- If an Other Adjusting Factor exists that was described in the Reconciliation Notes, you will need to determine if the item has been fixed in the next month. The item will continue to be an issue on the bank reconciliation until a correction is made. Corrections should be posted no later than the next month.*

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On the first page of the report is there an amount in the Deposit In Transit line item? If there is a receipt listed there it should appear on your next month's bank reconciliation.

- *If it appears on the next month's bank reconciliation it would be cleared and the issue would resolve itself.*
- *If the receipt does not appear on the next month's bank reconciliation you will need to research to find out if the receipt was posted in error, posted multiple times or if the deposit was lost before it made it to the bank.*

On the first page of the report is there an amount in the Outstanding Adjustments line item? If there is an amount listed there it should be cleared on your next bank reconciliation.

- *If clearing these adjustments cause you to be out of balance you will need to research why the adjustments were posted to determine if they were necessary*

Was the last bank reconciliation posted February 2016?

- *If the February bank reconciliation was posted in your system, then you will need to post the March reconciliation as soon as you receive the bank statements.*
- *If February was not the last bank reconciliation posted you will need to locate the bank statements and post a bank reconciliation for each missing month. Directions for posting a bank reconciliation can be found in Chapter 4.*

Chapter 3 – Important Computer Security Reminders

BACKING UP THE UAN SYSTEM

UAN Backup enables the user to store the local government's data in a safe location off site so that it can be made available on a replacement computer in the event the information is lost or cannot be used. For example, if a fire destroyed the UAN computer, the latest backup could quickly and easily be restored to another computer with assistance from UAN technical support.

Required every 30 days: Performing a backup of UAN data to external media is required at least every 30 days and before advancing at year end. A user can log in to the software after the expiration date, but a backup will need to be performed before the software will permit any posting activity such as a transaction or a utility function.

Recommendations:

- Frequently perform backups, not just the minimum 30 days.
- Develop and maintain a rotation schedule for your backup media.

Performing a UAN Backup will ONLY backup UAN software data:

The UAN Backup option only backs up the data in the UAN software and does not backup the contents of any other software or files on the computer. The **Documents Backup** is also available to make a separate backup of the contents of the Documents directory, but while this is encouraged, it is not required.

When using a flash drive, if you only have one flash drive plugged into the computer, clicking Browse will bring up the default drive that the flash drive is plugged into. If you have more than one flash drive inserted into USB ports, click Browse to display the drives and select one.

HOW TO PERFORM A UAN BACKUP

STEPS TO ACCESS

General → Maintenance → Backups → UAN Backup

HOW TO PERFORM A BACKUP

- **Backup File:** Name the backup file. Changing the UAN Backup name is optional.
- **Destination:**
 - CD or DVD: This is the default option unless another backup option has been used in the past.
 - Flash or USB Drive: USB drives can be small pocket sized flash drives, or the larger external drives that require a USB cable and power adaptor.

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- Network Drive or Other: This option gives you the ability to store your backup on any drive that is accessible to your computer over a network or any non USB external hard drive.
 - **SQL Server (Advanced):** Used when installed on a network server. If your UAN software is not installed on a network server, then leave the 'Use default user credentials' check box marked (filled in).
 - Recommendation: If the UAN software resides on a SQL server, consult with your network administrator for proper policies and procedures before proceeding.
 -
- [Start]:** Clicking the [Start] button will begin the backup process.

CLASS DEMONSTRATION

Demonstrate a UAN Backup

KEEPING YOUR ANTI-VIRUS SOFTWARE UP TO DATE

If you are using a high speed internet connection that is always on, the Program will automatically download the latest antivirus updates. To manually update the software, use the following instructions:

HOW TO UPDATE THE ANTI-VIRUS SOFTWARE

_ (01) Click on the Symantec Endpoint Protection icon pictured below. It will be located on the bottom right portion of the screen by the time. This will open the Program.



_ (02) Click **[LiveUpdate]** on the left side of the Symantec Endpoint Protection window. The program will the automatically download and install the latest updates.

Chapter 4 – First Month Survival Guide

WHAT IS A BANK RECONCILIATION?

A bank reconciliation is a process of verifying UAN account balances against actual bank account balances on a specified date. A bank reconciliation in the UAN software reconciles the overall UAN system balance with the overall bank balance. Bank accounts do not have to be reconciled individually, but their expected balances are calculated and displayed for comparison purposes. A bank reconciliation should be posted at the end of each month after bank statements have been received.

HOW TO POST A BANK RECONCILIATION

STEPS TO ACCESS

Accounting → Transactions → Bank Reconciliation

HOW TO ADD AND POST/PRINT A BANK RECONCILIATION

- Step 1:** Click on the **Add** button.
- Step 2:** The system will display a reminder message stating that after posting a bank reconciliation, new cash transactions must be dated after the ‘As of’ date of the posted bank reconciliation. Click on the **OK** button to proceed.
- Step 3:** Select the **As of Date** for the bank reconciliation that is to be added.
- Step 4:** Click on the **OK** button. (*Selecting **Cancel** will return to the Bank Reconciliation screen.*)
- Step 5:** The system automatically defaults to the **Bank Statements** tab. Under the Bank Balance column, enter the **ending balances** for each of the listed checking and investment accounts. The ending balance for each account should come from corresponding bank statement for the selected ‘As of’ bank reconciliation date. (*The ending balance for each account can be entered by clicking on the bank balance field and typing in the amount. The ‘Enter’ key can also be used to proceed down the list of accounts once the first amount is entered.*)
At the bottom of the Bank Statements screen, the total **entered bank balances will be displayed.**
- Step 6:** Click on the **Primary – Receipts** tab and follow the sub-steps below:
- Step 6a:** Select the receipts to be **cleared** on the bank reconciliation by looking at the receipts that are listed on the primary checking account bank statement for the selected ‘As of’ bank reconciliation date. To clear a receipt in the system, click on the receipt’s checkbox located to the left of the receipt type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. (*To unselect a checkbox, simply click on the box to remove the checkmark.*)
A **‘select all’ checkbox** is available at the very top of the checkbox column. To select all of the receipts, click on the **‘select all’ checkbox.**

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Checkmarks will appear in all of the receipt checkboxes. *(To unselect all of the receipt checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Primary – Receipts screen, the total **number of cleared receipts**, the total **amount of cleared receipts** and the total **amount of deposits in transit** will be displayed. *(Please note: If a current year receipt was voided after the current bank reconciliation 'As of' date, the receipt amount will automatically be pulled into the amount of deposits in transit.)*

- Step 6b:** If fund balance adjustments have been posted for prior year receipts in the Fund Balance Adjustment Utility, the prior year receipts can be marked **'Void'** by clicking on the checkbox under the Void column located to the right of the receipt amount. A checkmark will appear in the void checkbox for the receipt.
- Step 7:** Click on the **Primary – Payments** tab and follow the sub-steps below:
- Step 7a:** Select the payments to be **cleared** on the bank reconciliation by looking at the payments that are listed on the primary checking account bank statement for the selected 'As of' bank reconciliation date. To clear a payment in the system, click on the payment's checkbox located to the left of the payment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*
- A **'select all' checkbox** is available at the very top of the checkbox column. To select all of the payments, click on the **'select all' checkbox**. Checkmarks will appear in all of the payment checkboxes. *(To unselect all of the payment checkboxes, simply click on the 'select all' box to remove the checkmark.)*
- At the bottom of the Primary – Payments screen, the total **number of cleared payments**, the total **amount of cleared payments** and the total **amount of outstanding payments** will be displayed. *(Please note: If a current year payment was voided after the current bank reconciliation 'As of' date, the payment amount will automatically be pulled into the amount of outstanding payments.)*
- Step 7b:** If fund balance adjustments have been posted for prior year payments in the Fund Balance Adjustment Utility, the prior year payments can be marked **'Void'** by clicking on the checkbox under the Void column located to the right of the payment amount. A checkmark will appear in the void checkbox for the payment.
- Step 8:** Click on the **Primary – Adjustments** tab. Select the adjustments to be **cleared** on the bank reconciliation. To clear an adjustment in the system, click on the adjustment's checkbox located to the left of the adjustment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*
- A **'select all' checkbox** is available at the very top of the checkbox column. To select all of the adjustments, click on the **'select all' checkbox**. Checkmarks will

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appear in all of the adjustment checkboxes. *(To unselect all of the adjustment checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Primary – Adjustments screen, the total **number of cleared adjustment items**, the total **amount of cleared adjustment items** and the total **amount of outstanding adjustment items** will be displayed.

Step 9: Click on the **Secondaries & Investments** tab and follow the sub-steps below:

Step 9a: Select the transactions to be **cleared** on the bank reconciliation by looking at the transactions that are listed on the secondary and investment account bank statements for the selected 'As of' bank reconciliation date. To clear a transaction in the system, click on the transaction's checkbox located to the left of the transaction type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A **'select all' checkbox** is available at the very top of the checkbox column. To select all of the transactions, click on the **'select all' checkbox**. Checkmarks will appear in all of the transaction checkboxes. *(To unselect all of the transaction checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Secondaries & Investments screen, the total **amount of deposits in transit**, the total **amount of outstanding payments** and the total **amount of outstanding adjustment** items will be displayed. *(Please note: If a current year transaction was voided after the current bank reconciliation 'As of' date, the transaction amount will automatically be pulled into the amount of deposits in transit and/or the amount of outstanding payments depending on the transaction type.)*

Step 9b: If fund balance adjustments have been posted for prior year transactions in the Fund Balance Adjustment Utility, the prior year transactions can be marked **'Void'** by clicking on the checkbox under the Void column located to the right of the transaction amount. A checkmark will appear in the void checkbox for the transaction.

Step 10: Click on the **Balance Comparisons** tab. Compare the UAN calculated bank account balances to the entered bank account balances from all of the actual bank account statements. Determine if there are any discrepancies. Please note: Individual account balances may not reconcile if there are Other Adjusting Factors (OAFs) that pertain to the account.

Step 11: Click on the **Other Adjusting Factors** tab and follow the sub-steps below:

Step 11a: If there are any receipts that cleared the bank and appear on the bank statement but were not posted in the system by the 'As of' bank reconciliation date, enter the total amount of the receipts in the **Receipts not in UAN** field under the UAN Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

Step 11b: If there are any payments that cleared the bank and appear on the bank statement but were not posted in the system by the 'As of' bank reconciliation date, enter the total amount of the payments in the **Payments not in UAN** field under the UAN Balance Adjustments data

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entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

- Step 11c:** If there are bank errors that occurred by the bank posting receipts for too little (under-posting) or posting payments for too much (over-posting), enter the total amount of the bank errors in the **Deflating bank errors** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.
- Step 11d:** If there are bank errors that occurred by the bank posting receipts for too much (over-posting) or posting payments for too little (under-posting), enter the total amount of the bank errors in the **Inflating bank errors** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.
- Step 11e:** If there are outstanding payments issued prior to converting to the UAN system, enter the total amount of the payments in the **Pre-conversion payments** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.
- Step 12:** Click on the **Reconciliation & Post** tab. The system pulls all of the key data from the other bank reconciliation tabs into the Reconciliation & Post tab to reconcile the **Bank Balances** and the **UAN Balance**. See the sub-steps below to determine if the balances are reconciled or not reconciled:
- Step 12a:** If the balances are reconciled, a green circle icon with a checkmark inside will appear along with the message '**Balances are reconciled**'. The Post/Print button will also be enabled so that the bank reconciliation can be posted in the system.
- Step 12b:** If the balances are not reconciled, a red circle icon with an 'X' inside will appear along with the message '**Balances are NOT reconciled**'. The Post/Print button will be disabled and unavailable until the balances are reconciled.
- Step 13:** Click on the **Save** button to save the bank reconciliation. The bank reconciliation can be saved even if the balances are not reconciled. (*Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the bank reconciliation. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Bank Reconciliation form.*)
- Step 14:** If the balances are not reconciled and/or the bank reconciliation has to be completed later time, click on the **Close** button to exit the Add Bank Reconciliation form after the bank reconciliation has been saved. (*The system displays a message in the bottom left corner of the Add Bank Reconciliation form to confirm the bank reconciliation has been saved.*)
- Reminder:** *The Bank Reconciliation Worksheet option is where a worksheet can be printed for a bank reconciliation that is in process (recorded and saved, but not posted). This worksheet can be used to help reconcile the checking account. The worksheet is located under Accounting → Reports & Statements → Bank Reconciliation Reports.*

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Step 15: If the balances are reconciled and the bank reconciliation is ready to be posted and printed, click on the **Reconciliation & Post** tab and follow the sub-steps below:

Step 15a: Click on the **Post/Print** button.

Step 15b: The system displays a Print box. Click on the **OK** button to print the bank reconciliation. (*Selecting **Cancel** will return to the Bank Reconciliation screen without printing the bank reconciliation report. Please note: The bank reconciliation will still be posted.*)

Reminder: *The 'As of' date for the bank reconciliation cannot be changed after the complete Add Bank Reconciliation form opens.*

Reminder: *It does not matter what order the bank reconciliation tabs are completed when adding a bank reconciliation.*

Reminder: *The Save button on the Add Bank Reconciliation form does not have to be selected until all changes have been made to each of the chosen areas of the Add Bank Reconciliation form (i.e. Changes can be made on the Bank Statements tab as well as the Primary – Payments tab before the Save button would need selected to save the changes in both areas.)*

Reminder: *Other adjusting factors that require corrections and/or adjustments to be posted in the system should have those corrections and/or adjustments posted prior to the next month's bank reconciliation. These items must be posted as transactions in the system. Simply entering them as other adjusting factors on the bank reconciliation does not automatically post the corrections and/or adjustments in the system.*

INSTRUCTOR DEMONSTRATION

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CHECKING ACCOUNT STATEMENT EXAMPLE:

Buckeye Township
 121725 Democracy Way
 Buckeye, OH 44444

Interest bearing checking

Account 0123456

Statement Activity from: March 1, 2016 – March 31, 2016	Beginning Balance	\$209,973.69
	Credits (+)	38,014.87
	Debits (-)	73,513.64
	Fees (-)	0.00
	Ending Balance	\$174,474.92

Deposit/Credit Activity (+)

3/01	Deposit	800.00	3/02	Deposit	8,414.00
3/08	Deposit	350.00	3/21	State of Ohio	20,897.21
3/28	Deposit	7,142.00	3/31	StarOhio	262.12
3/31	Interest 357146	12.79	3/31	Interest 151-1931	14.30
3/31	Interest Checking	122.45			

Check Activity (-) (In check numbered order) *indicates next warrant number skipped

CK #	Date Paid	Amount	CK #	Date Paid	Amount
3513*	3/07	31.97	3562	3/07	125.00
3546*	3/07	31.97	3563	3/08	179.87
3551*	3/08	1,791.40	3564	3/08	299.87
3553*	3/07	31.97	3565	3/07	190.00
3555	3/04	1,423.72	3566	3/07	375.00
3556	3/04	1,138.85	3567	3/09	261.25
3557	3/04	1,088.99	3568	3/07	606.19
3558	3/06	17,000.00	3569	3/04	10,891.88
3559*	3/14	425.00	3570	3/22	765.00
3561	3/07	107.00	3571	3/09	652.44

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Electronic Payment Activity (-)

Date Paid	Amount	Date Paid	Amount
3/04	188.87	3/11	3,668.50
3/04	634.96	3/11	3,295.42
3/04	100.00	3/25	\$6,492.68
3/04	2,770.02	3/28	11,895.56
3/04	125.54	3/28	521.00
3/11	6,403.72		

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INVESTMENT STATEMENT EXAMPLE 1:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

StarOhio Account 101371-973

Statement Activity from: March 1, 2016 – March 31, 2016	Beginning Balance	\$575,000.00
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$575,000.00

Interest earned during statement period

3/31 Paid to checking 0123456 \$262.12

INVESTMENT STATEMENT EXAMPLE 2:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Certificate of Deposit Account 151-1931

Statement Activity from: March 1, 2016 – March 31, 2016	Beginning Balance	\$25,000.00
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$25,000.00

Interest earned during statement period

3/31 Paid to checking 0123456 14.30

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INVESTMENT STATEMENT EXAMPLE 3:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Certificate of Deposit	Account 1234015										
Statement Activity from: March 1, 2016 – March 31, 2016	<table> <tr> <td>Beginning Balance</td> <td align="right">\$3,500.00</td> </tr> <tr> <td>Credits (+)</td> <td align="right">0.00</td> </tr> <tr> <td>Debits (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Fees (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Ending Balance</td> <td align="right">\$3,500.00</td> </tr> </table>	Beginning Balance	\$3,500.00	Credits (+)	0.00	Debits (-)	0.00	Fees (-)	0.00	Ending Balance	\$3,500.00
Beginning Balance	\$3,500.00										
Credits (+)	0.00										
Debits (-)	0.00										
Fees (-)	0.00										
Ending Balance	\$3,500.00										
<i>Interest earned during statement period</i>											

No interest earned
**Interest paid upon maturity*

INVESTMENT STATEMENT EXAMPLE 4:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Certificate of Deposit	Account 357146										
Statement Activity from: January 1, 2016 – March 31, 2016	<table> <tr> <td>Beginning Balance</td> <td align="right">\$13,000.00</td> </tr> <tr> <td>Credits (+)</td> <td align="right">0.00</td> </tr> <tr> <td>Debits (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Fees (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Ending Balance</td> <td align="right">\$13,000.00</td> </tr> </table>	Beginning Balance	\$13,000.00	Credits (+)	0.00	Debits (-)	0.00	Fees (-)	0.00	Ending Balance	\$13,000.00
Beginning Balance	\$13,000.00										
Credits (+)	0.00										
Debits (-)	0.00										
Fees (-)	0.00										
Ending Balance	\$13,000.00										
<i>Interest earned during statement period</i>											

3/31 *Paid to checking* 0123456 12.79

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INVESTMENT STATEMENT EXAMPLE 5:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Money Market Checking

Account 115801

Statement Activity from: March 1, 2016 – March 31, 2016	Beginning Balance	\$407,214.61
	Credits (+)	139.97
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$407,354.58

Interest earned during statement period

3/31 Interest 139.97

INVESTMENT STATEMENT EXAMPLE 6:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

No-Interest Checking

Account 115801

Statement Activity from: March 1, 2016 – March 31, 2016	Beginning Balance	\$18,000.00
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$18,000.00

No activity to report

WHAT IS THE BUDGETARY PROCESS?

Run training class data file #2

Everything runs smoother if there is pre-planning involved. Governmental accounting has a budgetary process that is required by law. It is not optional. There are many steps involved in this process:

1. In July most counties require a budget to be created and filed with the county auditor for the next year. If you live in a county that does not require a budget to be filed, we still recommend you complete a budget. This is the only way you will know the financial future of your entity. Counties that no longer require the filing of a tax budget have separate procedures for the Official Certificate. Contact your county auditor to find out the procedures you must follow.
2. After the entity meets the filing requirements your county auditor will send the entity an Official Certificate.
3. The entity will use the Official Certificate to limit the amount of temporary appropriations that the governing board adopts to take affect January 1st.
4. In late December or early January revenue budgets (Official Certificate Taxes and Other Sources) and temporary appropriation budgets are entered into the UAN system.
5. After your books have been closed for the prior year and your fund balances have been finalized you will file a year end balance certificate with the county auditor.
6. The county auditor will then issue the entity an amended certificate.
7. After receiving the amended certificate revenue budget (Amended Certificate Taxes and Other Sources) amounts should be reviewed and updated.
8. On or before April 1st the governing board should use the new certificate to limit the amount of permanent appropriations they adopt for the full year.
9. Permanent appropriations must be entered into the UAN system before any payments can be posted in April.
10. In May or early June your entity should start creating your budget for 2017 that will be filed with your county auditor in July. The UAN software has a budget module that will assist you in creating the July budget. Training will be offered at LGOC and there are videos online.
11. Throughout the year you will need to monitor revenue and appropriation budgets. Verify actual amount received and spent are matching up with the budgetary amounts.

WHERE DO YOU NEED TO START IN THE BUDGETARY PROCESS?

HAVE THE PERMANENT APPROPRIATIONS BEEN ENTERED IN UAN?

STEPS TO ACCESS

Accounting → Maintenance → Appropriation Budgets

Does the last field in the grid say Permanent or Temporary?

- *If it says Permanent, skip to the step labeled Verify Revenue Budgets Entered In UAN.*

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- *If it says Temporary, continue with the next step listed below.*

DID YOUR ENTITY PASS PERMANENT APPROPRIATION LEGISLATION?

Review your 2016 minutes to determine if a permanent appropriation legislation has been passed.

- *If you find permanent appropriation legislation, skip to the step labeled Verify Revenue Budgets Entered In UAN.*
- *If you do not find permanent appropriation legislation, continue with the next step listed below.*

CLASS EXAMPLE

The example we are using in class is on the next 4 pages.

ANNUAL APPROPRIATION RESOLUTION

Resolution #2016-001

Adopted March 3, 2016

The **Board of Trustees** of **Buckeye Township**, in Franklin County

Ohio met in Regular session on the 8th day of February, 2016, at the Buckeye Township Town Hall with the following members present: Carey Trusty, Larry Trusty, and Sherry Trusty. Carey Trusty moved the adoption of the following Resolution:

BE IT RESOLVED by the **Board of Trustees** of **Buckeye Township**, in Franklin County that to provide for the current expenses and other expenditures of said Board of Trustees, during the fiscal year, ending **December 31, 2016**, the following sums be and the same are hereby set aside and **appropriated** for the several purposes for which expenditures are to be made for and during said fiscal year, as follows, viz:

Larry Trusty seconded the **Resolution** and the roll being called upon its adoption the vote resulted as follows: Carey Trusty, aye; Larry Trusty, aye; and Sherry Trusty, aye. Appropriations are presented by Fund, Program and Object group.

Fund	Object Group	Program Total
General Fund		
Administrative - Salaries	\$70,000.00	
Administrative - Other	\$158,360.00	
Total Administrative		\$228,360.00
Townhalls, Memorial Buildings and Grounds - Salaries	\$25,000.00	
Townhalls, Memorial Buildings and Grounds - Other	\$41,850.00	
Total Townhalls, Memorial Buildings and Grounds		\$66,850.00
Zoning - Salaries	\$6,750.00	
Zoning - Other	\$7,600.00	
Total Zoning		\$14,350.00
Capital Outlay - Other	\$250,000.00	\$250,000.00
Transfers - Out	\$150,000.00	\$150,000.00
Contingencies	\$21,300.00	\$21,300.00
Other - Other Financing Uses	\$1,500.00	\$1,500.00
Total General Fund		\$732,360.00
Gasoline Tax Fund		
Highways - Salaries	\$83,900.00	
Highways - Other	\$163,457.39	

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Total Gasoline Tax Fund		\$247,357.39
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Road & Bridge Fund		
Highways - Other	\$12,302.04	
Total Road & Bridge Fund		\$12,302.04

Fund	Object Group	Program Total
Cemetery Levy Fund		
Cemeteries - Salaries	\$81,000.00	
Cemeteries - Other	\$74,168.89	
Total Cemeteries		\$155,168.89
Capital Outlay - Other	\$20,000.00	\$20,000.00
Note Principal Payment - Other	\$10,000.00	\$10,000.00
Interest - Other	\$2,500.00	\$2,500.00
Total Cemetery Levy Fund		\$187,668.89

Park Levy Fund		
Parks & Recreation - Salaries	\$15,000.00	
Parks & Recreation - Other	\$54,829.00	
Total Parks & Recreation		\$69,829.00
Capital Outlay - Other	\$50,000.00	\$50,000.00
Total Park Levy Fund		\$119,829.00

Fire & EMS Levy Fund		
Fire Protection - Salaries	\$135,000.00	
Fire Protection - Other	\$165,750.00	
Total Fire Protection		\$300,750.00
Emergency Medical Services - Other	\$50,000.00	\$50,000.00
Capital Outlay - Other	\$60,000.00	\$60,000.00
Total Park Levy Fund		\$400,750.00

Buckeye Monument Trust Fund		
Cemeteries - Other	\$381.94	\$381.94
Total Buckeye Monument Trust Fund		\$381.94

Buckeye Cemetery Festival Trust Fund		
Cemeteries - Other	\$2,500.00	\$2,500.00
Total Cemetery Festival Trust Fund		\$2,500.00

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DO YOU HAVE AN AMENDED CERTIFICATE FOR 2016?

Review the documents that were passed on to you from the previous fiscal officer to locate a 2016 amended certificate.

- *If you find a 2016 amended certificate, you will need to draft permanent appropriation legislation and pass it at your next board meeting. You do not have the authority to pay any bills or employees until this legislation is passed. When the legislation has been adopted by your board, continue with the next step listed below.*
- *If you did not find a 2016 amended certificate, call the county auditor to find out what paper work your entity needs to file.*

CLASS EXAMPLE

**Amended Official Certificate of Estimated Resources
(Rev. Code, Sec. 5705.36)**

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2016 as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund Types	Unencumbered Balance 01/01/2016	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
General (1000)	\$796,696.43	\$140,300.00	\$139,555.00	\$1,076,551.43
Total General Fund	\$796,696.43	\$140,300.00	\$139,555.00	\$1,076,551.43
Special Revenue Funds				
Gasoline Tax (2021)	\$126,379.37	\$250,000.00	\$650.00	\$377,029.37
Road and Bridge (2031)	\$5,024.89	\$10,890.00	\$0.00	\$15,914.89
Cemetery (2041)	\$109,363.86	\$115,795.00	\$21,500.00	\$246,658.86
Park Levy (2171)	\$111,346.80	\$57,095.00	\$2,400.00	\$170,841.80
Fire & EMS Levy (2191)	\$112,362.75	\$221,095.00	\$95,000.00	\$428,457.75
Total Special Revenue Funds	\$464,477.67	\$654,875.00	\$119,550.00	\$1,238,902.67
Total Governmental Fund Types	\$1,261,174.10	\$795,175.00	\$259,105.00	\$2,315,454.10
Fiduciary Fund Types				
Private – Purpose Trust Funds				
Buckeye Monument Trust (9751)	\$309.94	\$0.00	\$72.00	\$381.94
Buckeye Cemetery Festival (9752)	\$2,522.88	\$0.00	\$150.00	\$2,672.88
Total Private-Purpose Trust Funds	\$2,832.82	\$0.00	\$222.00	\$3,054.82
Total Fiduciary Fund Types	\$2,832.82	\$0.00	\$222.00	\$3,054.82
Total All Funds	\$1,264,006.92	\$795,175.00	\$259,327.00	\$2,318,508.92

HOW TO VERIFY REVENUE BUDGETS ENTERED IN UAN

PRINT RESOURCES AVAILABLE FOR APPROPRIATION

STEPS TO ACCESS

Accounting → Reports & Statements → Budgetary Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Resources Available for Appropriation
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

COMPARE RESOURCES AVAILABLE FOR APPROPRIATION TO THE AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Does the Unencumbered Balance 1/1/2016 from the Amended Certificate match the following calculation of numbers from the Resources Available for Appropriation report printed from UAN? Fund Balance 12/31-Reserve for Encumbrance 12/31- Reserved for Non-Spendable Balance 12/31-Reserve Balance 12/31-Prior Year Advances not Repaid 12/31 – New Reserve Balance = Unencumbered Balance 1/1/2016

- *If it matches, continue with the next calculation listed below.*
- *If it does not match, you will need to request a new amended certificate. Create and Print a Year End Budget Certificate from UAN and compare it to the one submitted to the county auditor to determine what changes will need to be requested.*

Does the Estimated Revenue column on the Resources Available for Appropriation report printed from UAN match the total of the Taxes and Other Sources columns on the Amended Certificate? Taxes + Other Sources = Estimated Revenue

- *If it matches, continue with the next calculation listed below.*
- *If it does not match, skip to the step labeled Print Revenue Status.*

Does the Total Estimated Resources column on the Resources Available for Appropriation report printed from UAN match the Total column of the Amended Certificate? Total Estimated Resources = Total

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- *If it matches and the permanent appropriations were entered in UAN, skip to the step labeled Verify Appropriations Do Not Exceed Resources Available for Appropriation.*
- *If it matches and the permanent appropriation have not been entered into UAN, skip to the step labeled Enter Permanent Appropriations.*
- *If it does not match, re-do the calculations listed above to locate the error and instructions on how to proceed.*

PRINT REVENUE STATUS

STEPS TO ACCESS

Accounting → Reports & Statements → Revenue Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Revenue Status
Year Drop Down Menu:	2016 & 2015
Date:	As of: Default Date
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

Use the current and prior year Revenue Status to determine what accounts to increase or decrease for the affected funds. Make sure to remember to adjust based on the taxes and other sources distribution of the fund.

HOW TO POST SUPPLEMENTAL REVENUE BUDGET ADJUSTMENTS

STEPS TO ACCESS

Accounting → Maintenance → Revenue Budgets

HOW TO ADD A SUPPLEMENTAL REVENUE BUDGET

- Step 1:** Select the **Fund** number to enter supplemental revenue budget figures for by clicking on the box to the left of the fund number to place a checkmark in the box.
- Step 2:** Click on the **Supplemental** button.
- Step 3:** Enter the necessary supplemental revenue budget amount(s) for the chosen revenue accounts under the **Supplemental (+/-)** column.
- Step 4:** Select the **Date**.
- Step 5:** If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or**

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omissions only) located in the bottom left corner of the Add Supplemental Revenue Budget form. *(The system will display a reminder message stating that the supplemental budget amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click on the **OK** button to proceed.)*

Step 6: Click on the **Save** button to add the supplemental revenue budget amount(s). *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the supplemental budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Supplemental Revenue Budget form.)*

Step 7: Click on the **Close** button to exit the Add Supplemental Revenue Budget form after the budget amount(s) has been saved. *(The system displays a message in the bottom left corner of the Add Revenue Budget form to confirm the revenue budget for the fund has been saved.)*

RE-PRINT RESOURCES AVAILABLE FOR APPROPRIATION

STEPS TO ACCESS

Accounting → Reports & Statements → Budgetary Reports

COMPARE RESOURCES AVAILABLE FOR APPROPRIATION TO AMENDED CERTIFICATE

After making the changes above these documents should match.

HOW TO ENTER PERMANENT APPROPRIATIONS

STEPS TO ACCESS

Accounting → Maintenance → Appropriation Budgets

HOW TO ADD A PERMANENT APPROPRIATION BUDGET

Step 1: Click on the **Add** button.

Step 2: Select the **Permanent** as the **Budget Type**.

Step 3: Select the **Fund** number to permanent appropriations for by clicking on the down arrow on the right hand side of the fund field.

Step 4: If the budget type is permanent and temporary appropriations were entered previously for the fund, the **Import Current Temps** option can be used to copy current year final appropriation amounts into the Permanent/Original (Full Year) column.

Step 5: Enter the appropriation budget amounts for each of the appropriation account codes in the selected fund under the **Permanent/Original (Full Year)** column. *(If entering appropriation budget amounts for several appropriation accounts in a fund, press the*

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Enter button on the keyboard after each appropriation budget amount entry to progress through the accounts easily.)

Step 6: Select the **Date**.

Step 7: Click on the **Save** button to add the appropriation budget amount(s). (*Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Temporary or Permanent Appropriation Budget form.*)

Step 8: The system will display a message stating that the permanent appropriations that have been entered will be marked as the fund's **Original Appropriation**, and the current revenue budget for the fund will be marked as its **Original Revenue Budget**. Click the **Ok** button to accept the original amounts.

Step 9: Click on the **Close** button to exit the Add Appropriation Budget form after the budget amount(s) has been saved. (*The system displays a message in the bottom left corner of the Add Temporary or Permanent Appropriation Budget form to confirm the appropriation budget for the fund has been saved.*)

CLASS EXERCISE

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Account Code	Account Name	Permanent Appropriations	Appropriation Resolution Totals
1000-110-111-0000	Salaries - Trustees	\$40,000.00	
1000-110-121-0000	Salary - Township Fiscal Officer	\$30,000.00	
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$0.00	\$70,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$20,000.00	
1000-110-212-0000	Social Security	\$2,700.00	
1000-110-213-0000	Medicare	\$1,500.00	
1000-110-221-0000	Medical/Hospitalization	\$30,000.00	
1000-110-223-0000	Dental Insurance	\$2,000.00	
1000-110-230-0000	Workers' Compensation	\$10,000.00	
1000-110-240-0000	Unemployment Compensation	\$0.00	
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	
1000-110-312-0000	Auditing Services	\$8,500.00	
1000-110-313-0000	Uniform Accounting Network Fees	\$3,060.00	
1000-110-314-0000	Tax Collection Fees	\$2,105.00	
1000-110-315-0000	Election Expenses	\$0.00	
1000-110-316-0000	Engineering Services	\$4,995.00	
1000-110-322-0000	Garbage and Trash Removal	\$3,500.00	
1000-110-330-0000	Travel and Meeting Expense	\$3,000.00	
1000-110-341-0000	Telephone	\$1,000.00	
1000-110-342-0000	Postage	\$350.00	
1000-110-345-0000	Advertising	\$350.00	
1000-110-351-0000	Electricity	\$7,500.00	
1000-110-352-0000	Water and Sewage	\$1,000.00	
1000-110-353-0000	Natural Gas	\$9,800.00	
1000-110-360-0000	Contracted Services	\$20,000.00	
1000-110-370-0000	Payment to Another Political Subdivision	\$2,500.00	
1000-110-382-0000	Liability Insurance Premiums	\$7,500.00	
1000-110-383-0000	Fidelity Bond Premiums	\$500.00	
1000-110-410-0000	Office Supplies	\$1,000.00	
1000-110-420-0000	Operating Supplies	\$5,000.00	
1000-110-510-0000	Dues and Fees	\$500.00	\$158,360.00
			\$228,360.00
1000-120-190-0000	Other - Salaries	\$25,000.00	\$25,000.00
1000-120-211-0000	Ohio Public Employees Retirement System	\$3,500.00	
1000-120-213-0000	Medicare	\$1,000.00	

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1000-120-230-0000	Workers' Compensation	\$1,000.00	
1000-120-341-0000	Telephone	\$1,000.00	
1000-120-345-0000	Advertising	\$350.00	
1000-120-351-0000	Electricity	\$1,350.00	
1000-120-352-0000	Water and Sewage	\$1,000.00	
1000-120-353-0000	Natural Gas	\$4,800.00	
1000-120-360-0000	Contracted Services	\$17,350.00	
1000-120-420-0000	Operating Supplies	\$10,500.00	\$41,850.00
			\$66,850.00
1000-130-150-0000	Compensation of Board and Commission Members	\$1,750.00	
1000-130-190-0000	Other - Salaries	\$5,000.00	\$6,750.00
1000-130-211-0000	Ohio Public Employees Retirement System	\$750.00	
1000-130-212-0000	Social Security	\$150.00	
1000-130-213-0000	Medicare	\$450.00	
1000-130-311-0000	Accounting and Legal Fees	\$5,000.00	
1000-130-342-0000	Postage	\$250.00	
1000-130-410-0000	Office Supplies	\$500.00	
1000-130-420-0000	Operating Supplies	\$500.00	\$7,600.00
			\$14,350.00
1000-760-730-0000	Improvement of Sites	\$250,000.00	\$250,000.00
1000-910-910-0000	Transfers - Out	\$150,000.00	\$150,000.00
1000-930-930-0000	Contingencies	\$21,300.00	\$21,300.00
1000-990-990-0000	Other - Other Financing Uses	\$1,500.00	\$1,500.00
			\$732,360.00

2021-330-111-0000	Salaries - Trustees	\$31,400.00	
2021-330-190-0000	Other - Salaries	\$52,500.00	\$83,900.00
2021-330-211-0000	Ohio Public Employees Retirement System	\$15,400.00	
2021-330-212-0000	Social Security	\$1,500.00	
2021-330-213-0000	Medicare	\$1,700.00	
2021-330-221-0000	Medical/Hospitalization	\$23,000.00	
2021-330-223-0000	Dental Insurance	\$400.00	
2021-330-230-0000	Workers' Compensation	\$6,000.00	

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2021-330-240-0000	Unemployment Compensation	\$5,000.00	
2021-330-316-0000	Engineering Services	\$5,000.00	
2021-330-323-0000	Repairs and Maintenance	\$6,000.00	
2021-330-341-0000	Telephone	\$700.00	
2021-330-351-0000	Electricity	\$3,600.00	
2021-330-360-0000	Contracted Services	\$80,000.00	
2021-330-382-0000	Liability Insurance Premiums	\$7,500.00	
2021-330-420-0000	Operating Supplies	\$7,657.39	\$163,457.39
			\$247,357.39
2021-760-790-0000	Other - Capital Outlay	\$0.00	\$0.00
			\$247,357.39
			\$247,357.39
2031-330-314-0000	Tax Collection Fees	\$501.25	
2031-330-360-0000	Contracted Services	\$6,000.00	
2031-330-420-0000	Operating Supplies	\$5,800.79	\$12,302.04
			\$12,302.04
			\$12,302.04
2041-410-111-0000	Salaries - Trustees	\$6,000.00	
2041-410-190-0000	Other - Salaries	\$75,000.00	\$81,000.00
2041-410-211-0000	Ohio Public Employees Retirement System	\$15,000.00	
2041-410-212-0000	Social Security	\$500.00	
2041-410-213-0000	Medicare	\$1,000.00	
2041-410-221-0000	Medical/Hospitalization	\$18,000.00	
2041-410-223-0000	Dental Insurance	\$1,500.00	
2041-410-230-0000	Workers' Compensation	\$3,000.00	
2041-410-240-0000	Unemployment Compensation	\$0.00	
2041-410-314-0000	Tax Collection Fees	\$1,500.00	
2041-410-315-0000	Election Expenses	\$0.00	
2041-410-322-0000	Garbage and Trash Removal	\$1,000.00	
2041-410-341-0000	Telephone	\$700.00	
2041-410-345-0000	Advertising	\$100.00	
2041-410-351-0000	Electricity	\$3,600.00	
2041-410-353-0000	Natural Gas	\$3,000.00	
2041-410-360-0000	Contracted Services	\$14,768.89	
2041-410-382-0000	Liability Insurance Premiums	\$2,400.00	
2041-410-383-0000	Fidelity Bond Premiums	\$300.00	

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2041-410-410-0000	Office Supplies	\$300.00	
2041-410-420-0000	Operating Supplies	\$7,500.00	\$74,168.89
			\$155,168.89
2041-760-730-0000	Improvement of Sites	\$20,000.00	
2041-760-740-0000	Machinery, Equipment and Furniture	\$0.00	\$20,000.00
2041-820-820-0000	Principal Payments - Notes	\$10,000.00	\$10,000.00
2041-830-830-0000	Interest Payments	\$2,500.00	\$2,500.00
			\$187,668.89
			\$187,668.89
2171-610-190-0000	Other - Salaries	\$15,000.00	\$15,000.00
2171-610-211-0000	Ohio Public Employees Retirement System	\$3,000.00	
2171-610-213-0000	Medicare	\$300.00	
2171-610-221-0000	Medical/Hospitalization	\$21,000.00	
2171-610-223-0000	Dental Insurance	\$1,200.00	
2171-610-230-0000	Workers' Compensation	\$3,000.00	
2171-610-240-0000	Unemployment Compensation	\$498.75	
2171-610-314-0000	Tax Collection Fees	\$1,101.25	
2171-610-315-0000	Election Expenses	\$0.00	
2171-610-322-0000	Garbage and Trash Removal	\$1,800.00	
2171-610-345-0000	Advertising	\$129.00	
2171-610-351-0000	Electricity	\$1,600.00	
2171-610-352-0000	Water and Sewage	\$1,200.00	
2171-610-360-0000	Contracted Services	\$15,000.00	
2171-610-382-0000	Liability Insurance Premiums	\$2,000.00	
2171-610-420-0000	Operating Supplies	\$3,000.00	\$54,829.00
			\$69,829.00
2171-760-730-0000	Improvement of Sites	\$50,000.00	\$50,000.00
			\$119,829.00
			\$119,829.00
2191-220-190-0000	Other - Salaries	\$135,000.00	\$135,000.00
2191-220-211-0000	Ohio Public Employees Retirement System	\$0.00	
2191-220-213-0000	Medicare	\$2,700.00	
2191-220-215-0000	Ohio Police and Fire Pension Fund	\$33,000.00	
2191-220-221-0000	Medical/Hospitalization	\$43,160.00	

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2191-220-223-0000	Dental Insurance	\$3,000.00	
2191-220-230-0000	Workers' Compensation	\$5,000.00	
2191-220-314-0000	Tax Collection Fees	\$1,500.00	
2191-220-315-0000	Election Fees	\$0.00	
2191-220-318-0000	Training Services	\$4,000.00	
2191-220-322-0000	Garbage and Trash Removal	\$1,800.00	
2191-220-323-0000	Repairs and Maintenance	\$12,340.00	
2191-220-341-0000	Telephone	\$2,000.00	
2191-220-351-0000	Electricity	\$3,600.00	
2191-220-352-0000	Water and Sewage	\$1,200.00	
2191-220-353-0000	Natural Gas	\$7,000.00	
2191-220-360-0000	Contracted Services	\$20,000.00	
2191-220-382-0000	Liability Insurance Premiums	\$7,000.00	
2191-220-410-0000	Office Supplies	\$650.00	
2191-220-420-0000	Operating Supplies	\$17,200.00	
2191-220-510-0000	Dues and Fees	\$600.00	\$165,750.00
			\$300,750.00
2191-230-370-0000	Payment to Another Political Subdivision	\$50,000.00	\$50,000.00
2191-760-730-0000	Improvement of Sites	\$0.00	
2191-760-740-0000	Machinery, Equipment and Furniture	\$60,000.00	\$60,000.00
			\$410,750.00
9751-410-490-0000	Other - Supplies and Materials	\$381.94	\$381.94
			\$381.94
9752-410-490-0000	Other - Supplies and Materials	\$2,500.00	\$2,500.00
			\$2,500.00

HOW TO VERIFY APPROPRIATIONS IN UAN

Run training class data file # 3

PRINT COMPARISON OF BUDGET AND APPROPRIATED

STEPS TO ACCESS

Accounting → Reports & Statements → Budgetary Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Comparison of Budget and Appropriated
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

COMPARE FINAL APPROPRIATION TO TOTAL ESTIMATED RESOURCES

The Variance column of the Comparison of Budget and Appropriated report must be greater or equal to zero. This number should never be negative.

- *If the variance column does not display any negative numbers, continue with the next step listed below.*
- *If the variance column does display a negative number, continue with the next step listed below to determine if the error was a data entry error or if your permanent appropriation legislation needs to be updated.*

VERIFY APPROPRIATION BUDGETS ENTERED IN UAN MATCHES THE APPROPRIATION LEGISLATION

STEPS TO ACCESS

Accounting → Reports & Statements → Appropriation Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Appropriation Status
Year Drop Down Menu:	2016

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Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Fund, Program, Object
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

COMPARE APPROPRIATION STATUS TO PERMANENT APPROPRIATION LEGISLATION

Verify that the permanent appropriations were entered correctly.

- If the amounts entered into the UAN system match the permanent appropriation legislation and you did not have any negative amounts in the variance column in the step above – congratulations – you have completed this phase of the budgetary process. Skip to the step labeled Important Budgetary Reminders.
- If the amounts entered into the UAN system match the permanent appropriation legislation but you did have a negative amount in the variance column in the step above, you will need to pass legislation reducing the appropriations for the affected fund then continue with the next step listed below.
- If the amounts entered into the UAN system does not match the permanent appropriation legislation, continue with the next step listed below.

HOW TO POST APPROPRIATION BUDGET CORRECTIONS

STEPS TO ACCESS

Accounting → Maintenance → Appropriation Budgets

HOW TO REALLOCATE AN APPROPRIATION BUDGET

- Step 1:** Select the **Fund** number to enter reallocations for by clicking on the box to the left of the fund number to place a checkmark in the box.
- Step 2:** Click on the **Reallocate** button.
- Step 3:** Enter the necessary reallocation amount(s) for the chosen appropriation accounts under the **Intrafund** (+/-) column. (Use a minus sign to reduce the appropriation amount in an account. The total amount of the reallocations must net to zero.)
- Step 4:** Select the **Date**.
- Step 5:** Click on the **Save** button to add the reallocations. (Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the reallocations. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Reallocate Appropriation Budget form.)

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Step 6: Click on the **Close** button to exit the Reallocate Appropriation Budget form after the reallocations have been saved. *(The system displays a message in the bottom left corner of the Reallocate Appropriation Budget form to confirm the appropriation budget for the fund has been saved.)*

Reminder: *The total reallocation amount for the fund must equal zero.*

HOW TO ADD A SUPPLEMENTAL APPROPRIATION BUDGET

Step 1: Select the **Fund** number to enter supplemental appropriation budget figures for by clicking on the box to the left of the fund number to place a checkmark in the box.

Step 2: Click on the **Supplemental** button.

Step 3: Enter the necessary supplemental appropriation budget amount(s) for the chosen appropriation accounts under the **Supplemental (+/-)** column. *(Use the minus sign to reduce the appropriation amount in an account.)*

Step 4: Select the **Date**.

Step 5: If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or omissions only)** located in the bottom left corner of the Add Supplemental Appropriation Budget form. *(The system will display a reminder message stating that the supplemental budget amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click on the **OK** button to proceed.)*

Step 6: Click on the **Save** button to add the supplemental appropriation budget amount(s). *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the supplemental budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Supplemental Appropriation Budget form.)*

Step 7: Click on the **Close** button to exit the Add Supplemental Appropriation Budget form after the budget amount(s) has been saved. *(The system displays a message in the bottom left corner of the Add Appropriation Budget form to confirm the appropriation budget for the fund has been saved.)*

Reminder: *If 'Apply as correction' option is selected, the supplemental cannot make the original budget amount negative for any appropriation account.*

Reminder: *The supplemental date must be on or after the date of the original budget entry.*

RE-PRINT THE COMPARISON OF BUDGET AND APPROPRIATED

STEPS TO ACCESS

Accounting → Reports & Statements → Budgetary Reports

COMPARE FINAL APPROPRIATION TO TOTAL ESTIMATED RESOURCES

The Variance column of the Comparison of Budget and Appropriated report should be greater than or equal to zero after posting the adjustments above.

RE-PRINT THE APPROPRIATION STATUS

STEPS TO ACCESS

Accounting → Reports & Statements → Appropriation Reports

COMPARE APPROPRIATION STATUS TO PERMANENT APPROPRIATION
LEGISLATION

Verify that the permanent appropriations were entered correctly.

IMPORTANT BUDGETARY REMINDERS

The budget is a plan for estimated revenue and spending; the budget does not put money (cash) into the entities primary checking account.

- The amended certificate is the entity's estimated resources available and does not represent the actual cash balance.
- Legislated appropriations give the entity the authority to spend and do not represent the actual cash balance.

Fund balances represent the current cash available for expenditures.

PURCHASE ORDERS – KEY SOFTWARE CONCEPTS

This section is intended as post-class reference material. In training class we will discuss the main points below as we work through the guided exercises.

SAVED TO BATCH – PURCHASE ORDERS

Button: [Save]: Appears on the [Add] and [Edit] forms.

Terms/phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:

In UAN, a PO/BC in batch is one or more purchase order transactions that have been saved in the software database, but have not posted as an encumbrance on appropriations and is not yet part of the entity's permanent record on financial reports.

When a Purchase Order is Saved to Batch, but not Posted:

- It has no effect on budgetary items
- It has no effect on appropriations
- It can be deleted before there is a permanent record on the financial reports
- Edits can be made before posting
- It is assigned a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned PO/BC number when the transaction is posted.

POSTING PURCHASE ORDERS:

Button: [Post/Print]

What happens when a purchase order is posted?

Appropriations are encumbered immediately.

The appropriations on the purchase order are encumbered on the calendar date that the purchase order is Posted (not the issue date). However they will appear on the ledger reports based on the issue date selected (see "Issue Date" under the Purchase Order Dates section below).

Reports are updated.

The transaction is recorded (or the effect of the transaction) on all applicable reports.

Purchase Order or Blanket Certificate prints

Note: Posted purchase orders cannot be voided. Instead, they can be closed or adjusted to a lower amount – but not lower than the unspent balance.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

PURCHASE ORDER DATES:

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UAN Computer Date / Calendar Date

The UAN computer date will always automatically advance with the calendar date. It will be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:

Appropriations on the purchase order are encumbered on this date. It is the calendar day that the [Post/Print] button is clicked to post the purchase order. It is not listed on the Add or Edit Purchase Order form, but it appears as the Transaction date on reports.

Issue Date:

The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

Certified Date:

The certified date entered on the Add Purchase Order form will print as the certified date on the PO/BC and on the reports such as PO Detail report.

Expiration Date:

(Required for BC Regular & BC Super) the expiration date will appear on the blanket certificate and reports such as the PO Detail report and Appropriation Open Purchase Order Register.

BACK-DATING PURCHASE ORDERS:

Definition: When the Issue Date entered is before the calendar date when the [Post/Print] button is clicked.

- Purchase orders should only be back-dated on rare occasions when issue and certification occurred on official purchase order documents other than through the UAN software.
- You must be able to justify the back-dating. If the PO/BC authorization was not issued and certified before the payment(s), then it should be recorded as a PO Then & Now.
- The issue date can be back-dated as long as it is within the current year.
- Purchase Orders that are back-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

FORWARD-DATING PURCHASE ORDERS:

(Also referred to as “post-dating” or “advance-dating”)

Definition: When the Issue Date entered is after the calendar date when the [Post/Print] button is clicked.

- The issue date and certification date can be forward-dated up to 30 days in advance of the calendar date that it is posted.

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- Purchase Orders that are forward-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSES”

This checkbox is available when the [Add] or [Edit] form is open for Purchase Orders, Payments, and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

WHAT AUTHORIZES YOU TO MAKE A PURCHASE?

Ohio Revised Code 5705.41, states that no contracts or orders involving the expenditure of money may be made unless the fiscal officer has certified that “the amount required has been appropriated for such a purpose and that there is cash available now or in process of collection to the credit of the fund free of any prior encumbrances to make the payment”.

A purchase order or blanket certificate is used to certify or “encumber” appropriations for a specific purpose and gives the government the authority to purchase.

When a fiscal officer certifies that an amount has been appropriated they are then encumbering (or setting aside) that amount of appropriations. An encumbrance is a commitment for the expenditure of money and therefore **regarded the same as the actual payment of money**. An encumbrance reduces the amount of available appropriations. Encumbrances do **not** affect cash balance or fund balance but rather the amount of appropriations still available for other expenditures.

WHAT IS A PURCHASE ORDER?

Purchase Orders are used for the certification of available appropriations prior to entering into obligations. In other words, when issuing purchase orders the fiscal officer is verifying – before a government official or an employee orders or purchases something – that there is in fact appropriations still available in the appropriation account code where the purchase will be charged for said order or purchase. Each government determines procedures necessary to obtain a purchase order/blanket certificate from the fiscal officer and who will authorize (approve) the purchase. Fiscal officers are not authorized to **approve** purchases, only to **certify** availability of appropriations. Note that a purchase order is different than a requisition. A requisition is a method of “requesting” supplies or services by any government official or employee. Requisitions are best used by employees who do not have authority to initiate a purchase order/blanket certificate.

1. Regular Purchase Order:

- is used for specific item(s) and is issued prior to purchase
- uses a specific vendor (there can be multiple PO’s open at the same time to the same vendor) **Note: the vendor cannot be changed after the PO is issued.*
- there is no limit on the amount of a purchase order; but is limited by available appropriations
- can have multiple appropriation accounts on it
- can carry over into the new fiscal year
- amount cannot be increased after the PO has been issued-would need to issue an additional PO

2. Then and Now Purchase Order:

- is used when prior certification for a purchase was not obtained

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- certifies that there were available appropriation amounts in the appropriation accounts to be charged at the time of the purchase (then) and are also currently available (now).
- uses a specific vendor (there can be multiple PO's open at the same time to the same vendor) **Note: the vendor cannot be changed after the PO is issued*
- there is no limit on the amount of the then and now purchase order; but is limited by available appropriations
- amount cannot be increased after the then and now purchase order is issued-would need to issue an additional then and now purchase order
- if the total amount of a then and now purchase order is less than \$3,000.00 the Fiscal Officer may certify that appropriations were available for the expenditure
- if the total amount of a then and now purchase order is more than \$3,000.00, the legislative board must pass a Resolution within 30 days of the issue date of the then and now purchase order to authorize the expenditure (purchase)
- can have multiple appropriation accounts on it
- can carry over into the new fiscal year

Note: then and now purchase order's should be used rarely, only in emergency situations

3. Regular Blanket Certificate:

- A regular blanket certificate is used to charge certain expenditures that are of an ongoing nature. Purchases charged to the blanket certificate can be from any number of vendors but only for the purpose described by the appropriation account.
- Issued prior to purchases
- allows only one appropriation account on it
- can carry over to the new year but can only be used on payments for items or services initiated in the prior year
- only one blanket certificate may be open at a time from any appropriation account
- purchases may be made from a variety of vendors or a specific vendor can be assigned

Note: The legislative board should approve a Resolution that sets dollar amount limits and date limitations pertaining to all regular blank certificates

4. Super Blanket Certificate:

- A Super Blanket Certificate is used so that a government may make expenditures from a specific appropriation account for **any amount** for most **professional services (Accountant, Engineer, Architect, Attorney at Law, Physician, Consultant, and Surveyor), fuel oil, gasoline, utilities, food items, and any specific recurring and reasonably predictable operating expense.**
- can carry over to the new year but can only be used on payments for items or services initiated in the prior year
- more than one super blanket certificate may be open at a time from any appropriation account
- purchases may be made from a variety of vendors or a specific vendor can be assigned
- there is no dollar amount limit; but is limited by available appropriations

WHAT PURCHASE ORDERS ARE IN PLACE FOR FUTURE PURCHASES?

PURCHASE ORDER EXPORT

STEPS TO ACCESS

Accounting → Reports & Statements → Purchase Order Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Purchase Order Export
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

- Select all items in the grid.
- Click on the Export button.
- Click on the Save button.
- Open the saved spread sheet in the C:_UAN_Efiles directory.

REVIEW THE REPORT

- Are any of the purchase orders expired? If they are, they may need to be replaced with a new one. The expired blanket certificate can be used to pay outstanding bills but cannot be used to authorize new purchases after their expiration date. Use the spreadsheet to determine if a new blanket certificate has been opened in the same account code.
- Do any of the purchase orders have a low current balance? If so, they may need to be replaced with a new one. To determine if a new one will need to be opened you will need to find out if it was for a one-time expense or purchase or a reoccurring bill. The purpose field of the spreadsheet may help you in making this determination. If the purpose field is blank, see the Print Purchase Order Detail step below.
 - If you found any expired or low balance purchase orders that you need to replace, continue with the step listed below.
 - If you did not find any expired or low balance purchase orders that you need to replace, skip to the step labeled Cash Transactions – Key Software Concepts

PRINT PURCHASE ORDER DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Purchase Order Reports

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Action or Field Name:	Data Entry:
Report Drop Down Menu:	Purchase Order Detail
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select any Purchase Orders (PO) that you will need to open a new one to replace or any that you need to review more closely. (This report will print one page for each PO selected)
Select Print.

HOW TO OPEN PURCHASE ORDERS

STEPS TO ACCESS

Accounting → Transactions → Purchase Orders

HOW TO ADD A PURCHASE ORDER

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Purchase Order Type** to be added (PO Regular, PO Then and Now, BC Regular or BC Super).
- Step 3:** Optional: Import requisition information onto the purchase order. Steps 4, 5, and 9-19 can potentially be skipped if the entity is making use of the optional Requisitions feature in UAN and follows step 3 sub-steps below. More information about activation and setup of requisitions can be accessed under **Accounting → Transactions → Requisitions** and then by clicking the 'Need Help' button to review the 'Overview' and 'How To' steps in this manual.
- Step 3a:** Click on the **Import Requisition** button to open the Import Requisition form.
- Step 3b:** Select the requisition **Number**.
- Step 3c:** The **Vendor Name** is automatically check marked to import if one was specified on the requisition and this field cannot be unselected. The **Location** information is also automatically check marked. If the vendor has multiple locations and the Location from the requisition should not be imported, unselect it by clicking on the checkbox beside the Location field.

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- Step 3d:** To import the Terms and/or Purpose fields (*optional*) from the requisition, click on the checkbox beside the corresponding field.
- Step 3e:** To import the Detail information (**required**), click on the checkbox beside **each line of Detail** that is to be imported. At least one item from the Details list must be selected in order to use the Import Requisition function for the purchase order. (*If all lines of Detail need imported, simply click on the checkbox located in the title bar of the Detail area to automatically select all lines of Detail.*)
- Step 3f:** To import the Distribution information (*optional*), click on the checkbox beside **each line of Distribution** that is to be imported. (*If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select all lines of Distribution.*)
- Step 3g:** Click on the Additional tab (*optional*) to select the Billing and Shipping information to import from the Requisition if the information is different from the purchase order defaults.
- Step 3h:** Click on the Approvals tab (*optional*) to review the requisition approval status history if desired. This list is read-only and does not import into the purchase order.
- Step 3i:** Click on the **Import** button. (*Selecting **Close** on this step will prompt the system to display a message 'Import Selections?'. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.*)
- Step 3j:** If additional information from the same or different requisitions needs to be imported, repeat the Step 3 sub-steps.
- Step 4:** Select the **Vendor** (if required).
- Step 5:** Verify or select the **Location** for the chosen vendor (if required).
- Step 6:** Select the **Issue** date.
- Step 7:** Select the **Expires** date (if required).
- Step 8:** Select the **Certified** date.
- Step 9:** Under the Detail area, enter the **Quantity**.
- Step 10:** Under the Detail area, enter a **Description** (if required).
- Step 11:** Under the Detail area, enter the **Unit Price**.
- Step 12:** Click on the **'Insert Row' up arrow button** located at the end of the detail data entry row or press the **'Enter'** key on the keyboard to add the line of detail to the purchase order. (*If any lines of detail need removed, click on the **'Delete Row' X button** located at the end of each line.*)
- Step 13:** If more lines of detail need to be added to the purchase order, continue by repeating Steps 8-11 until complete.
- Step 14:** If the purchase order type is PO Regular or PO Then and Now and the amount of the PO needs to be distributed equally among the appropriation account codes, then place a checkmark in the **Distribute Equally** box above the Distribution area by clicking on the checkbox.
- Step 15:** Under the Distribution area, click on the down arrow located on the right side of the Account Code field to select the **Account Code**.

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- Step 16:** Under the Distribution area, enter the **Amount** to be encumbered for the chosen account code.
- Step 17:** Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the purchase order. *(If any lines of distribution need removed, click on the **'Delete Row' X button** located at the end of each line.)*
- Step 18:** If more account code distributions need to be added to the purchase order, continue by repeating Steps 14-16 until complete.
- Step 19:** Click on the **Additional** tab to verify and/or modify the **Billing** and **Shipping** information.
- Step 20:** Click on the **Save** button to add the purchase order. *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the new purchase order. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Purchase Order form.)*
- Step 21:** If more purchase orders of the same type need to be added to the batch, continue by repeating Steps 3-19 until complete. If more purchase orders of a different type need to be added to the batch or all purchase order entries are complete, click the **Close** button.
- Reminder:** *The amount encumbered for each appropriation account code cannot be greater than the lesser of the undistributed purchase order total or the unencumbered balance of the appropriation account code.*
- Reminder:** *The purchase order amount must be completely distributed among appropriation account(s). The undistributed amount of the purchase order must equal zero before the purchase order can be saved and added to the batch area.*

HOW TO POST/PRINT A PURCHASE ORDER

- Step 1:** Place a **checkmark** beside the purchase order(s) to be posted and printed by clicking on the checkbox on the left side of the purchase order batch number.
- Step 2:** Click on the **Post/Print** button.
- Step 3:** The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected purchase order(s). *(Selecting **Cancel** will return to the Purchase Orders Maintenance screen without posting and printing any items.)*
- Step 4:** Next, the system displays a Print box. Click on the **Print** button to print the selected purchase orders. *(The system displays a separate Print box for each purchase order type that was in the selected batch of purchase orders to be posted and printed. Be sure to click on the Print button for each Print box.)*
- Step 5:** The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the purchase order(s). *(If there were purchase orders that did not print successfully, select **No** to reprint the purchase order(s) from the Purchase Order Utility screen. Refer to the **How To Reprint a Purchase Order** section of this manual for the steps.)*

CLASS EXERCISE

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ADD A PURCHASE ORDER FOR REOCCURRING BILL PAID FROM 1 ACCOUNT

In this exercise we will add a new purchase order for the UAN user fees.

Click [Add] and select PO Regular and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Treasurer of State
Location:	UAN & Audit Fees
Issue:	Today's training class fake date
Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	3 QTRS. UAN Lease
Unit Price:	\$2,295.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	1000-110-313-0000
Amount:	\$2,295.00
Click the Insert Row Arrow	

Checkmark Remember Dates until form closes.”
Click Save, but do not close.

ADD A PURCHASE ORDER FOR A REOCCURRING BILL WITH MULTIPLE ACCOUNTS

In this exercise we will add a new purchase order that will be used for the monthly electric bill.

Action or Field Name:	Data Entry:
Vendor:	Sparkly Electric
Location:	Administrative Office
Issue:	Today's training class fake date

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Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Electricity
Unit Price:	\$9,000.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-120-351-0000 \$900.00
Click the Insert Row Arrow	
Account and amount:	2021-330-351-0000 \$2,400.00
Click the Insert Row Arrow	
Account and amount:	2041-410-351-0000 \$2,400.00
Click the Insert Row Arrow	
Account and amount:	2171-610-351-0000 \$900.00
Click the Insert Row Arrow	
Account and amount:	2191-220-351-0000 \$2,400.00
Click the Insert Row Arrow	
Click the Additional tab	
Purpose:	Electricity

Click Save, but **do not** close.

ADD A PURCHASE ORDER FOR EMPLOYER SHARE OF EMPLOYEE BENEFITS

In this exercise we will add a new purchase order for the employer share of the employees' health insurance.

Action or Field Name:	Data Entry:
Vendor:	Great Insurance Company
Location:	Invoice Address (Defaults when only one address exists for selected vendor)
Issue:	Today's training class fake date

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Expires:	Leave blank
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Employer Share Medical/Life
Unit Price:	\$91,660.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-110-221-0000 \$20,000.00
Click the Insert Row Arrow	
Account and amount:	2021-330-221-0000 \$15,500.00
Click the Insert Row Arrow	
Account and amount:	2041-410-221-0000 \$14,000.00
Click the Insert Row Arrow	
Account and amount:	2171-610-221-0000 \$14,000.00
Click the Insert Row Arrow	
Account and amount:	2191-220-221-0000 \$28,160.00
Click the Insert Row Arrow	
Click the Additional tab	
Purpose:	Employer Share Medical/Life

Click Save, but **do not** close.

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ADD A PURCHASE ORDER FROM A REQUISITION

In this exercise we will add a new purchase order from an approved Requisition submitted by the fire chief for a fire training course.

Requisition				
Office of the Township Fiscal Officer			Requisition No. <u>25-2016</u>	
Any County, Ohio			Appropriation	
125 Main Street, My Town, Ohio 12345		Date 03/30/2016	Account Number	Amount
To: Center for Training Excellence, Inc.			2191-220-318-0000	\$1,250.00
3 Flaming Lane Buckeye, OH 44444				
Phone Number: 614-555-1212				
Deliver to: Any Township				
135 Main Street, My Town, Ohio 12345				
Quantity	Unit	Description	Price per Unit	Amount
5		Employees to attend firemen training	\$250.00	\$1,250.00
Total				\$1,250.00
Department Requesting: <u>Fire Department</u>			Approved By	
Name of person requesting: <u>Chief Smith</u>			<u>Raymond Wilson</u>	
Signature of person requesting: <u>John Smith</u>			Date Approved: <u>04/01/2016</u>	

Click Save and Close to close the form.

Click the header checkbox to select all of the purchase orders listed and click Post/Print.

ADD BLANKET CERTIFICATES FOR OFFICE SUPPLIES

In this exercise we will add 2 blanket certificates for office supplies one for the fiscal officer and other administrative staff and one for the fire department.

Click [Add] and select BC Regular and the Add Purchase Order form will open.

Enter the fiscal officer and other administrative staff BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date

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Expires:	06/30/2016 (the expires date is set by your local legislation- defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC0
Unit Price:	\$750.00 (the maximum amount of a BC is set by your local legislation)
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-110-410-0000 \$750.00
Click the Insert Row Arrow	

Checkmark " Remember Dates until form closes."
Click Save, but do not close.

Enter the fire department BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2016 (the expires date is set by your local legislation- defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC0
Unit Price:	\$500.00 (the maximum amount of a BC is set by your local legislation)
Click the Insert Row Arrow	

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Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	2191-220-410-0000 \$500.00
Click the Insert Row Arrow	

Click Save, but **do not** close.

ADD BLANKET CERTIFICATES FOR OPERATING SUPPLIES

In this exercise we will add 2 blanket certificates for operating supplies one for the cemetery sexton and one for the fire department.

Enter the cemetery sexton BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2016 (the expires date is set by your local legislation- defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC)
Unit Price:	\$2,500.00 (the maximum amount of a BC is set by your local legislation)
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	2041-410-420-0000 \$2,500.00
Click the Insert Row Arrow	

Click Save, but **do not** close.

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Enter the fire department BC:

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	06/30/2016 (the expires date is set by your local legislation- defaults can be set on the Entity setup screen to match local legislation)
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Blank (typically left blank on the BC)
Unit Price:	\$2,500.00 (the maximum amount of a BC is set by your local legislation)
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	2191-220-420-0000 \$2,500.00
Click the Insert Row Arrow	

Click Save and Close to close the form.

Click the header checkbox to select all of the purchase orders listed and click Post/Print.

HOW TO ADD ANOTHER BC TO ANOTHER ACCOUNT

In this exercise we will add a blanket certificate for gas for the fire trucks. The fire chief likes the gas to be on a separate BC from other operating supplies. Since a BC regular already exists in the operating supplies line items we will not be able to open another regular BC so we will show you how to open a BC Super (*Important: this exercise assumes the purpose meets the legal criteria for a Super BC to be opened - which may not be the case in your situation*). The Expires date for a Super BC is the end of the year so the chief will be able to set aside appropriations to pay for fuel for the rest of the year so it does not get spent on other supplies.

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Click [Add] and select BC Regular and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Blank (typically this field is left blank on a BC)
Location:	Blank
Issue:	Today's training class fake date
Expires:	12/31/2016
Certified:	Today's training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Gas
Unit Price:	\$5,000.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	2191-220-420-0000 \$5,000.00
Click the Insert Row Arrow	

Click Save and Close to close the form.

Click the header checkbox to select all of the purchase orders listed and click Post/Print.

CASH TRANSACTIONS – KEY SOFTWARE CONCEPTS

Run training class data file #4

This section is intended as post-class reference material. In training class we will discuss the main points below as we work through the guided exercises.

Definition:

Transactions that will increase or decrease the cash balances in bank accounts (checking or investments) and / or funds in the UAN software.

Note: concepts for non-cash transactions – Purchase Orders and Bank Reconciliations – are discussed at the beginning of their corresponding chapters.

SAVE TO BATCH – RECEIPTS & PAYMENTS

Currently, only the following cash transactions can be saved to batch in UAN:

- Receipts
- Payments

Button: [Save]: Appears on the [Add] or [Edit] forms of the transactions listed above.

Terms/phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:

In UAN, a receipt or payment in batch is a transaction that has been saved in the software database, but has not posted as a permanent record on financial reports or Posted-to-Cash (see below).

When a Transaction is Saved to Batch, but not Posted:

- It has no effect on budgetary items or cash balances.
- It can be deleted before there is a permanent record on the financial reports.
- Edits can be made before posting.
- It is assigned a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned number when the transaction is posted.

POSTING CASH TRANSACTIONS (POSTING-TO-CASH)

STEPS TO ACCESS

Accounting → Transactions →

Accounting → Utilities →

The following transactions in UAN and corresponding Utilities can Post-To-Cash:

- Checking Transfer
- Interfund Advance
- Interfund Transfer

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- Payments
- Receipts
- Reserve Balance Designation

Buttons:

[Post]

Available on transaction and utility forms that enable you to post from within the form

[Post/Print]

Available in the Receipts and Payments areas

How is a transaction posted to cash?

By clicking the [Post] or [Post/Print] button corresponding to that transaction.

When is a transaction posted to cash?

On the calendar date the [Post] or [Post/Print] button is clicked cash will increase or decrease. This may be different than the Post Date that appears on the ledgers (see “Post Date” in the Dates section below).

What happens when a transaction is posted to cash?

Cash is affected immediately:

On the calendar date that the [Post] button is clicked, the cash will increase or decrease in the checking and/or investment account(s). When relevant to the transaction type, the cash balance in the funds involved will increase or decrease accordingly.

Reports are updated:

The transaction is recorded (or the effect of the transaction) on all applicable reports and becomes part of the permanent financial records.

Prints the transaction document

For example: receipt or warrant prints.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

DATES

UAN Computer Date / Calendar Date

The UAN computer date will always automatically advance with the calendar date. It will be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:

Cash balances are increased or decreased (when applicable) on this date. It is the calendar day when the [Post] or [Post/Print] button is clicked to post the transaction. It is not listed on the Add or Edit form, but it appears as the Transaction date on reports.

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Post Date:

UAN reports will list the Post Date of the transaction based on the date that was selected in the “Date” or “Post Date” field on the applicable transaction form. The Post Date will not necessarily be the same as the calendar date of the transaction.

NOTE: Receipts require the Post Date and 2 additional dates. See the receipts chapter for more information.

BACK-DATING:

(Sometimes referred to as “pre-dating”)

Definition: When the Post Date entered is before the calendar day when the [Post] button is clicked.

- All cash transactions can be back-dated in the UAN software as far as one day after the last posted bank reconciliation “As of xx/xx/20xx” date, **with the exception of printed warrant payments**.
- You should be sure to follow current Ohio Law for all transactions – for example, receipts are required to be deposited within 24 hours.
- Cash transactions that are back-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was selected in the “Date” or “Post Date” field on the applicable transaction form.

FORWARD-DATING:

(Sometimes referred to as “post-dating”)

Definition: When the Post Date entered is after the calendar date when the [Post] button is clicked.

- Cash transactions that are forward-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was selected in the “Date” or “Post Date” field on the applicable transaction form.
- The posting date cannot be more that 30 days after the calendar date.

CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSES”

This checkbox is available when the [Add] or [Edit] form is open for Payments, Purchase Orders and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

WHAT SHOULD I DO WHEN MONEY IS RECEIVED?

You received money in the form of a cash or check. What should you do now? You will need to receipt the money into the UAN system and take the deposit to the bank. Government revenues should be deposited daily if the receipt total is more than \$1,000.00. Amounts of less than \$1,000.00 can be deposited the next business day. The board may also approve a policy, by legislation, to allow up to three days from the receipt of money to the deposit of the money if the amount is less than \$1,000.00 *and* the money can be safeguarded until the deposit.

WHAT IS A RECEIPT?

Receipts increase cash balance (fund(s) and bank account) and decrease the revenue budget balance (revenue budget – received).

Types of Receipts

1. Standard: Typical receipts from any source
2. Memo: Receipts from which fees were subtracted from the gross amount of the receipt
3. Interest: Interest earned on checking accounts and investments

WHAT ACCOUNT CODE SHOULD I USE ON THE RECEIPT?

PRINT RECEIPT DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Receipt Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Receipt Detail
Year Drop Down Menu:	2016 or 2015
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select the receipts to include on the report (if you click on the Receipt Source grid header it will sort the source of the receipt into alphabetical order)

Click on the Print button.

HOW TO POST RECEIPTS

STEPS TO ACCESS

Accounting → Transactions → Receipts

HOW TO ADD A RECEIPT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Receipt Type** to be added (Standard, Memo or Interest).
- Step 3:** Select or type in the **Source**.
- Step 4:** Enter the **Purpose** (if required).
- Step 5:** Enter the **Deposit Ticket** number (optional).
- Step 6:** If the Receipt Type to be added is Interest and is being posted for an investment account, verify or change the selection for **Reinvest** or **Receipt to Primary Checking**.
- Step 7:** Select the **Receipt** date.
- Step 8:** Select the **Deposit** date.
- Step 9:** Select the **Post** date.
- Step 10:** If the Receipt Type to be added is Interest, click on the '**Distribute proportionally by fund balances**' checkbox if the interest receipt amount is to be divided between interest account codes based upon each fund's share in the investment.
- Step 11:** If the Receipt Type to be added is Interest and the 'Distribute proportionally by fund balances' option is selected, enter the total receipt amount in the **Total** field in the Receipt section (located to the right of the Dates section).
- Step 12:** If the Receipt Type to be added is Interest and the 'Distribute proportionally by fund balances' option is not selected, the amount to be receipted to each individual interest receipt account can be manually entered for each individual interest account by clicking on the amount field of each account code under the Receipt Distribution area and typing in the amount. *(If entering amounts for several interest receipt accounts, press the **Enter** button on the keyboard after each amount entry to progress through the accounts easily.)*
- Step 13:** If the Receipt Type to be added is Interest and there are additional interest account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Fund field to select the **Fund/Interest Account** under the Receipt Distribution area.
- Step 14:** If the Receipt Type being added is Standard or Memo, click on the down arrow located on the right side of the Account Code field to select the **Account Code** under the Receipt Distribution area.
- Step 15:** Under the Receipt Distribution area, enter the **Amount** to be receipted for the chosen account code.
- Step 16:** Click on the '**Insert Row**' up arrow button located at the end of the distribution data entry row or press the '**Enter**' key on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution need removed, click on the '**Delete Row**' X button located at the end of each line.)*
- Step 17:** If more revenue account code distributions need to be added to the receipt, continue by repeating Steps 13-16 until complete.

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- Step 18:** If the Receipt Type being added is Memo, charges will need to be added to the receipt under the Memo Charges area. To import the charge distribution information from an open and available purchase order that is to be used for the memo receipt, click on the **Import Purchase** button (located below the Dates section) and follow the sub-steps below:
- Step 18a:** Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The system defaults the field to All.
 - Step 18b:** Select the purchase order **Number**.
 - Step 18c:** To import the Purpose information, click on the checkbox beside the **Purpose** field.
 - Step 18d:** The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.
 - Step 18e:** To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select all lines of Distribution.)*
 - Step 18f:** Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message 'Import Selections?'. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*
 - Step 18g:** If additional purchase order information needs imported, repeat Step 18 *(and all of the sub-steps)* again.
- Step 19:** If the Receipt Type being added is Memo, charges will need to be added to the receipt under the Memo Charges area. To manually enter the charge distribution under the Memo Charges area follow the sub-steps below:
- Step 19a:** Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.
 - Step 19b:** If the type is PO or BC, then under the Memo Charges area click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Memo Charge line was imported, the **PO/BC Number** cannot be modified.
 - Step 19c:** Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Memo Charge line was imported, the **Account Code** cannot be modified.
 - Step 19d:** Enter the **Amount** to be charged to the chosen account code. If the Memo Charge line was imported, edit the **Amount** if needed.
 - Step 19e:** Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the memo receipt. *(If any lines of distribution need removed, click on the **'Delete Row' X button** located at the end of each line.)*
 - Step 19f:** If more memo charge distributions need to be added to the receipt, continue by repeating Step 19 *(and all of the sub-steps)* again.

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Step 20: Click on the **Save** button to add the receipt. *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the new receipt. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Receipt form.)*

Step 21: If more receipts of the same type need to be added to the batch, continue by repeating Steps 3-20 until complete. If more receipts of a different type need to be added to the batch or all receipt entries are complete, click the **Close** button.

Reminder: *The receipt date cannot be more than 30 days prior to the post date.*

Reminder: *The deposit date cannot be prior to the receipt date and must be in the current processing year.*

Reminder: *The post date cannot be prior to the deposit date and must be in the current processing year.*

HOW TO POST/PRINT A RECEIPT

Step 1: Place a **checkmark** beside the receipt(s) to be posted and printed by clicking on the checkbox on the left side of the receipt batch number.

Step 2: Click on the **Post/Print** button.

Step 3: The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected receipt(s). *(Selecting **Cancel** will return to the Receipts Maintenance screen without posting and printing any items.)*

Step 4: Next, the system displays a Print box. Click on the **Print** button to print the selected receipts. *(The system displays a separate Print box for each receipt type that was in the selected batch of receipts to be posted and printed. Be sure to click on the Print button for each Print box.)*

Step 5: The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the receipt(s). *(If there were receipts that did not print successfully, select **No** to reprint the receipt(s) from the Receipt Utility screen. Refer to the **How To Reprint a Receipt** section of this manual for the steps.)*

CLASS EXERCISE

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WHAT IT LOOKS LIKE WHEN THE FISCAL OFFICER DOES ALL THE BANKING

The Park and Recreation manager drops off the following receipt and \$150.00.

RECEIPT	Date <u>04/05/2016</u>	No. <u>50016</u>
Received From <u>Sunset Riding School</u>	Amount	\$ 150.00
Amount <u>One hundred fifty XX/100</u>		Dollars
For Payment of <u>Shelter House Rental</u>		
	Paid by	<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> No. _____ <input type="checkbox"/> Money Order
Received By <u>Shelly Bay</u>		

You received the following check in the mail from a neighboring township for the fire contract.

Far Away Township PO Box 12 Far Away, Ohio 43031	2548
	Date: <u>3/28/2016</u>
Pay to the Order of <u>Buckeye Township</u>	Amount \$ 2,638.00
Two Thousand Six Hundred Thirty-Eight and NO/100 ----- Dollars	
For <u>Fire Contract</u>	<u>Signed by fiscal officer</u>

You received a following check and tax settlement sheet in the mail from your county auditor.

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<p>My County Auditor 123 Main Street Anytown, Ohio 43031</p>	<p style="font-size: 24pt;">45871</p>
	Date: <u>3/25/2016</u>
Pay to the Order of <u>Buckeye Township</u>	Amount \$ 351,108.40
Three Hundred Fifty-One Thousand One Hundred Eight and 40/100 --- Dollars	
For <u>1st Tax Settlement</u>	Signed by county auditor

Real Estate Tax 1st Half 2016 Tax Settlement

Tax Levy	Gross Amount	County Collection Fees	Net Amount
General Fund Operating Levy	\$91,000.00	\$500.50	
*County Health Dist.		\$870.00	\$89,629.50
Road and Bridge Levy	\$7,020.00	\$38.61	\$6,981.39
Cemetery Levy	\$75,205.00	\$413.63	\$74,791.37
Park Levy	\$37,050.00	\$203.78	\$36,846.22
Fire and EMS Levy	\$143,650.00	\$790.08	\$142,859.92
Total	\$353,925.00	\$2,816.60	\$351,108.40

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Create a Deposit Ticket and take the money to the bank on the same day that it is received.

DEPOSIT TICKET 12

Buckeye Township
125 Main St
Buckeye, Ohio 43031

DATE 04/05/2016

		DOLLARS	CENTS
	CURRENCY	150	-
	COIN	-	-
	TOTAL CASH	150	-
	CHECKS		
1	2548 Far Away Twp	2,638	-
2	45871 My County Auditor	351,108	40
3			
4			
4			
##			
##			
##			
	<input type="checkbox"/> ATT	353,896	40
		\$353896.40	

Now you will need to post the revenue as receipts on the UAN software.

Click [Add] and select Standard and the Add Receipt form will open.

Post the following receipt for the shelter house rental:

Field:	Data Entry:
Source:	Sally Bay – Park & Rec Manager (drop down)
Purpose:	Shelter House Rental Park Receipt #50016
Receipt, Deposit, & Post Dates:	Today’s training class fake date
Deposit Ticket #	12

Receipt Distribution section:

Field:	Data Entry:
Account Code	2171-802-0000
Amount:	\$150.00

Checkmark Remember Dates until form closes.”
Click Save, but do not close.

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Post the following receipt for the fire contract check:

Field:	Data Entry:
Source:	Far Away Township
Purpose:	Fire Contract
Receipt, Deposit, & Post Dates:	Today's training class fake date
Deposit Ticket #	12

Receipt Distribution section:

Field:	Data Entry:
Account Code	2191-201-0000
Amount:	\$2,638.00

Click Save and Close to close the form.

Click [Add] and select Memo and the Add Receipt form will open.

Post the following receipt for the tax settlement. Never post the net amount of the receipt. Always show gross revenue minus the expenses like shown below:

Field:	Data Entry:
Source:	County Auditor (select from drop down)
Purpose:	Property Tax
Receipt, Deposit, & Post Dates:	Today's training class fake date
Deposit Ticket #	12

Receipt Distribution section:

Field:	Data Entry:
Account Code:	1000-101-0000
Amount:	\$ 91,000.00
Account Code:	2031-101-0000
Amount:	\$ 7,020.00
Account Code:	2041-101-0000
Amount:	\$75,205.00
Account Code:	2171-101-0000
Amount:	\$37,050.00
Account Code:	2191-101-0000
Amount:	\$143,650.00

Memo Charges section:

Field:	Data Entry:
Type:	Direct
Account Code:	1000-110-314-0000
Amount:	\$500.50

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RECEIPT Date 04/04/2016 No. 60275

Received From Jane Smith Amount **\$800.00**

Amount Eight hundred 00/100 Dollars

For Payment of Sale of Cemetery Lot A123

Paid by Cash
 Check No. _____
 Money Order

Received By Barry D Ceased

RECEIPT Date 04/04/2016 No. 60276

Received From Roger Williams Amount **\$350.00**

Amount Three hundred and fifty 00/100 Dollars

For Payment of Open\Close Fees Lot B165

Paid by Cash
 Check
 No. 2356
 Money Order

Received By Barry D Ceased

RECEIPT Date 04/04/2016 No. 60277

Received From Ron Donelly Amount **\$1,150.00**

Amount One thousand one hundred and fifty 00/100 Dollars

For Payment of Sale of Cemetery Lot D165 \$800.00 and Open\Close Fees \$350.00

Paid by Cash
 Check No. 1278
 Money Order

Received By Barry D Ceased

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Click [Add] and select Standard and the Add Receipt form will open.

Post the following receipt for the cemetery deposit. Since we have a cemetery software package that tracks the details of each of these receipts we can enter this as a lump sum receipt received from Barry:

Field:	Data Entry:
Source:	Barry D Ceased, Cemetery Sexton (Select from drop down)
Purpose:	Sale of lots and Open/Close fees receipt # 60275, 60276, 60277
Receipt, Deposit, & Post Dates:	04/04/2016
Deposit Ticket #	Not needed because we are only posting one receipt for everything on deposit ticket.

Receipt Distribution section:

Field:	Data Entry:
Account Code	2041-804-0000
Amount:	\$1,600.00
Account Code	2041-302-0000
Amount:	\$700.00

Click Save but do not close the screen.

DIRECT DEPOSIT

While reviewing the bank activity online you notice a deposit was posted from the state on 04/01/2016.

All revenue from the state will be in the form of a direct deposit. You have to access the Department of Taxation website to obtain details on the receipt. Note: Some counties also direct deposit tax receipts, some will send the details to you in the mail some will require you to look it up online like the state does.

*Below is a screen shot from the Ohio Department of Taxation’s website that shows the amount of Gasoline Excise Tax distributed by direct deposit. We are using Liberty Township’s distribution amount for our receipt example.

COUNTY NUMBER	COUNTY NAME	AMOUNT FROM		
		22-CENT PER GALLON TAX	H.B. 87 REVENUE	TOTAL DISTRIBUTION
1	BRATTON	\$1,278.86	\$3,331.36	\$4,610.22
1	BRUSH CREEK	\$1,278.86	\$3,331.36	\$4,610.22
1	FRANKLIN	\$1,278.86	\$3,331.36	\$4,610.22
1	GREEN	\$1,278.86	\$3,331.36	\$4,610.22

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1	JEFFERSON	\$1,278.86	\$3,331.36	\$4,610.22
1	LIBERTY	\$1,278.86	\$3,331.36	\$4,610.22
1	MANCHESTER	\$1,278.86	\$3,331.36	\$4,610.22
1	MEIGS	\$1,278.86	\$3,331.36	\$4,610.22
1	MONROE	\$1,278.86	\$3,331.36	\$4,610.22
1	OLIVER	\$1,278.86	\$3,331.36	\$4,610.22
1	SCOTT	\$1,278.86	\$3,331.36	\$4,610.22
1	SPRIGG	\$1,278.86	\$3,331.36	\$4,610.22
1	TIFFIN	\$1,278.86	\$3,331.36	\$4,610.22
1	WAYNE	\$1,278.86	\$3,331.36	\$4,610.22
1	WINCHESTER	\$1,278.86	\$3,331.36	\$4,610.22

Post the following receipt:

Field:	Data Entry:
Source:	Treasurer of State
Purpose:	Gas Tax Revenue – direct deposit
Receipt, Deposit, & Post Dates:	04/01/2016
Deposit Ticket #	

Receipt Distribution section:

Field:	Data Entry:
Account Code	2021-537-0000
Amount:	\$4,610.22

Click Save and Close.

Click the header checkbox to select all of the receipts listed and click Post/Print.

WHAT SHOULD I DO WHEN I RECEIVE AN INVOICE?

You received an invoice. What should you do now? When goods are received, what was received should be compared with the original order and the packing slip. When an invoice is received for payment, the invoice should be compared to what was received (packing slip). Once the invoice has been compared to what was received you are able to enter a payment into UAN according to your entity's payment schedule. Review the general payment restrictions below before proceeding.

- Payments can only be made from funds for purposes for which the fund is established.
- Any officer, employee, or other person who unlawfully expends or authorizes expenditure of public money shall be *personally* liable for the full amount paid from those funds. The chief legal officer is required to enforce this liability in the name of the government, and may be forced to do so by any taxpayer.
- Follow your entity's authorized legislative payment procedures. You may need board approval to make a payment on invoice in-between regularly scheduled board meeting dates.

WHAT IS A PAYMENT?

Payments decrease cash balance (fund(s) and bank account) and decreases the amount left on a PO/BC or unencumbered balance if charged directly.

Types of Payments

Warrant (printed):

- A warrant should contain the date, payee name, the amount of the warrant (numerical and written), and required signatures. For a Township required signatures are the Fiscal Officer and two Trustees. For a municipality (city or village) required signatures are the Fiscal Officer and the Mayor.
- All warrants should be pre-numbered and the supply of unused warrants safeguarded in a locked location with controls to prevent theft or unauthorized use.

Manual (handwritten):

- A manual payment is a handwritten warrant entered at a later date into the accounting software program, whereas regular warrants are directly printed from the program.
- A manual payment (warrant) should contain the same information as the regular warrant above and have the same required signatures on it.

Electronic (Charge):

- An electronic payment is used to record payment amounts that are directly deducted (charged) to the government's primary checking account. This can be for bank charges, deducted amounts for warrants (checks) provided by the bank to the government, or even for payments to certain companies for goods or services authorized by the government to be directly deducted from the primary checking account.

WHAT ACCOUNT CODE SHOULD I USE ON THE PAYMENT?

PRINT PAYMENT REGISTER DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Payment Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Payment Register Detail
Year Drop Down Menu:	2016 or 2015
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select the payments to include on the report (if you click on the Payee grid header it will sort the payees into alphabetical order)
Click on the Print button.

HOW TO POST PAYMENTS

STEPS TO ACCESS

Accounting → Transactions → Payments

HOW TO ADD A PAYMENT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Payment Type** to be added (Warrant, Manual or Electronic). *(If Manual is the payment type selected, the system will display a message stating the next available warrant number. If the Manual payment number entered on Step 7 is greater, then any skipped warrant numbers will be voided when the payment is posted.)*
- Step 3:** Select the **Vendor**.
- Step 4:** Verify or select the **Location** for the chosen vendor.
- Step 5:** To review a list of all payments made to the selected vendor, click on the **Payment History** button.
- Step 6:** Select the **Post** date.
- Step 7:** If the Manual is the payment type, enter the warrant **Number**.
- Step 8:** To import the detail and/or distribution information from an open and available purchase order, click on the **Import Purchase Order** button and follow the sub-steps below:

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- Step 8a:** Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The system defaults the field to All.
- Step 8b:** Select the purchase order **Number**.
- Step 8c:** To import the Purpose information, click on the checkbox beside the **Purpose** field.
- Step 8d:** The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.
- Step 8e:** To import the Detail information, click on the checkbox beside **each line of Detail** that is to be imported. *(If all lines of Detail need imported, simply click on the checkbox located in the title bar of the Detail area to automatically select **all lines of Detail**.)*
- Step 8f:** To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*
- Step 8g:** Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message 'Import Selections?'. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*
- Step 8h:** If additional purchase order information needs imported, repeat Step 8 *(and all of the sub-steps)* again.
- Step 9:** Under the Detail area, enter the **Quantity**. If the Detail line was imported, edit the **Quantity** if needed.
- Step 10:** Under the Detail area, enter a **Description**. If the Detail line was imported, edit the **Description** if needed.
- Step 11:** Under the Detail area, enter the **Unit Price**. If the Detail line was imported, edit the **Unit Price** if needed.
- Step 12:** Click on the '**Insert Row**' up arrow button located at the end of the detail data entry row or press the '**Enter**' key on the keyboard to add the line of detail to the payment. *(If any lines of detail need removed, click on the '**Delete Row**' X button located at the end of each line.)*
- Step 13:** If more lines of detail need to be added to the payment, continue by repeating Steps 9-12 until complete.
- Step 14:** Under the Distribution area, click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.
- Step 15:** If the type is PO or BC then under the Distribution area, click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Distribution line was imported, the **PO/BC Number** cannot be modified.
- Step 16:** Under the Distribution area, click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Distribution line was imported, the **Account Code** cannot be modified.
- Step 17:** Under the Distribution area, enter the **Amount** to be charged to the chosen account code. If the Distribution line was imported, edit the **Amount** if needed.

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- Step 18:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the payment. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 19:** If more account code distributions need to be added to the payment, continue by repeating Steps 14-18 until complete.
- Step 20:** Click on the **Additional** tab to verify or enter the payment **Purpose** (optional).
- Step 21:** Click on the **Save** button to add the payment. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new payment. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Payment form.)*
- Step 22:** If more payments of the same type need to be added to the batch, continue by repeating Steps 3-21 until complete. If more payments of a different type need to be added to the batch or all payment entries are complete, click the **Close** button.

HOW TO POST/PRINT A PAYMENT

- Step 1:** Place a **checkmark** beside the payment(s) to be posted and printed by clicking on the checkbox on the left side of the payment batch number.
- Step 2:** Click on the **Post/Print** button.
- Step 3:** The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected payment(s). *(Selecting **Cancel** will return to the Payments Maintenance screen without posting and printing any items.)*
- Step 4:** A **Next Warrant Number** form will be displayed. The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. *(Selecting **Cancel** will return to the Payments screen.)*
- Step 5:** If the User Selected # is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button to proceed in printing the warrant. *(Selecting **Cancel** will return to the Next Warrant Number form.)*
- Step 6:** Next, the system displays a Print box. Click on the **Print** button to print the selected payments. *(The system displays a separate Print box for each payment type that was in the selected batch of payments to be posted and printed. Be sure to click on the Print button for each Print box.)*
- Step 7:** The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the payment(s). *(If there were payments that did not print successfully, select **No** to reprint or reissue the payment(s) from the Payment Utility screen. Refer to the **How To Reprint a Payment** or the **How To Reissue a Payment** sections of this manual for the steps.)*
- Reminder:** *Manual payments are posted immediately, while warrant and electronic payments are saved into a batch.*
- Reminder:** *Warrants can only be combined if the **‘Print one warrant per vendor’** radio button is selected and the vendor, post date, and vendor location all match for the selected warrant payments that are to be combined.*

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Reminder: *If a warrant has **distribution to more than 20 account codes**, please review the Payment Register Detail report for a detail listing of all account codes distributed to the warrant. The Payment Register Detail report is located at Accounting → Reports & Statements → Payment Reports.*

CLASS EXERCISE

We are preparing all our payments for our meeting on April 7, 2016

UTILITY PAYMENTS

Most local governments will receive multiple electric, natural gas, telephone and other utility bills. The bills will represent various buildings, street lights, and other locations throughout your local government that require utilities. Most governments allocate the expenditures to the program code that incurred the expense. The easiest way to do this is create a spreadsheet that will allow you to combine all the bills and determine expenditure allocation of current month's bills. Our class example is for the March electric bills.

Electric Bills received by meeting of: 04/07/2016

Total Dept.			Dept.	Address
\$ 37.50	Park	\$ 37.50	Park	Corner of Gay/Long
\$ 66.02	Townhall	\$ 66.02	Townhall	199 N. High St
\$303.98	Fire house	\$303.98	Fire	2635 S Main St
\$	Street		Street Garage	1975 Elm St
\$ 89.98	Streets	\$ 62.71	Streets	Traffic Signal – Main St
		\$ 8.92	Streets	Traffic Signal – High St
			Streets	11 3 rd St
		\$ 18.35	Streets	1153 Long St
\$ 78.44	Cemetery	\$ 52.45	Way Cemetery	854 Long St
			Green Hills Cemetery	150 County Line Road
			Maplewood Cemetery	12541 Miller Road
		\$ 25.99	Eastlawn Cemetery	4483 Jug St
\$ 575.92	TOTAL BILLS			

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Click [Add] and select Warrant and the Add Payment form will open.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Sparkly Electric
Location:	Administrative Office
Date:	04/07/2016
Select Import Purchase Order	The import button is best used for PO's it will allow you to import multiple account codes and detail information.

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Regular 12-2016 (We are paying the March bill with the PO that was open at that time. We are not using the new one we opened for April – December)
Detail:	Click the <input checked="" type="checkbox"/> header checkbox to select all detail line items
Distribution:	Click the <input checked="" type="checkbox"/> header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import
Unit Price:	\$575.92
Click Insert Row Arrow	

Distribution section:

Edit the Following Accounts:	Edit the Amounts:
1000-120-351-0000	\$66.02
2021-330-351-0000	\$89.98
2041-410-351-0000	\$78.44
2171-610-351-0000	\$37.50
2191-220-351-0000	\$303.98

Checkmark " Remember Dates until form closes."
Click Save, but do not close.

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AUTO FUEL BILL

Most local governments will receive one fuel bill and you will have to use labeled receipts to determine the correct department allocation. Our class example is for March fuel purchases.

Cemetery	Street	Fire	Parks	Total
	\$ 67.00	\$ 40.00	\$ 35.01	
	\$ 49.00	\$ 66.40	\$ 66.40	
	\$ 43.00	\$ 40.00		
	\$ 69.00	\$ 65.00		
	\$ 63.00	\$ 30.01		
	\$ 40.01	\$ 30.00		
		\$ 35.00		
		\$ 40.01		
\$ -	\$ 331.01	\$ 346.42	\$ 101.41	\$ 778.84

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Corner Gas Mart
Location:	Defaults
Date:	04/07/2016

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Units:	Statement
Description:	Fuel
Unit Price:	\$778.84
Invoice Number:	CGM547892

Distribution section:

Action or Field Name:	Data Entry:
Type:	BC
PO/BC #:	16-2016
Account Code:	Defaults
Amount:	\$331.01
Click Insert Row Arrow	
Type:	BC
PO/BC #:	20-2016
Account Code:	Defaults
Amount:	\$346.42
Click Insert Row Arrow	

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Type:	BC
PO/BC #:	19-2016
Account Code:	Defaults
Amount:	\$101.41
Click Insert Row Arrow	

Click Save, but do not close.

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MISCELLANEOUS INVOICES

Received the following invoice in the mail:

Lion, Cheetum & Billum

PO Box 12
125 High Street
Anytown, Ohio 43216

Phone: (413) 555-0190
Fax: (413) 555-0191
E-mail: someone@example.com

Statement

Statement #: 8543
Date: March 26, 2016
Customer ID: BT 78123

Bill To: Fiscal Officer
Buckeye Township
168 Township Road 6
Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
3/3/2016		Mar 62587	Preparation of Legislation	\$ 100.00		\$ 100.00
					Total	\$ 100.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

REMITTANCE

Customer Name:	Buckeye Township
Customer ID:	BT 78123
Statement #:	8543
Date:	March 26, 2016
Amount Due:	\$100.00
Amount Enclosed:	

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Lion, Cheetum & Billum
Location:	Home Office (default)
Date:	04/07/2016

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Select Import Purchase Order

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Regular 1-2016
Detail:	Click the <input checked="" type="checkbox"/> header checkbox to select all detail line items
Distribution:	Select 1000-110-311-0000
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Change to Preparation of Legislation
Unit Price:	\$100.00

Distribution section:

Edit the Following Accounts	Edit the Amounts:
1000-110-311-0000	\$100.00

Click Save, but do not close.

UAN Introduction Training: New Fiscal Officer - Accounting Module

Received the following invoice in the mail:

Gravel Pit

480 Township Road 651
Anytown, Ohio 43216

Phone: (413) 555-0190
Fax: (413) 555-0191
E-mail: someone@example.com

Statement

Statement #: 9865
Date: March 17, 2016
Customer ID: 7278123

Bill To: Fiscal Officer
Buckeye Township
168 Township Road 6
Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
3/12/2016		45A235	45 Tons of Salt	\$ 325.00		\$ 325.00
					Total	\$ 325.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

REMITTANCE	
Customer Name:	Buckeye Township
Customer ID:	7278123
Statement #:	9865
Date:	March 17, 2016
Amount Due:	\$325.00
Amount Enclosed:	

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Gravel Pit
Location:	Accounts Payable (default)
Date:	04/07/2016
Select Import Purchase Order	

Import Purchase Order:

Action or Field Name:	Data Entry:

UAN Introduction Training: New Fiscal Officer - Accounting Module

Number:	PO Regular 3-2016
Detail:	Click the <input checked="" type="checkbox"/> header checkbox to select all detail line items
Distribution:	Click the <input checked="" type="checkbox"/> header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import
Unit Price:	\$325.00
Click Insert Row Arrow	

Distribution section:

Edit the Following Accounts	Edit the Amounts:
2021-330-420-0000	\$325.00

Click Save and Close.

WHAT SHOULD YOU DO WHEN YOU RECEIVE AN INVOICE AND DO NOT HAVE A PO/BC IN SYSTEM TO PAY IT?

Received the following invoice in the mail:

Honest Ab

1250 Township Road 651
Anytown, Ohio 43216

Phone: (413) 555-0190
Fax: (413) 555-0191
E-mail: someone@example.com

Statement

Statement #: 4746
Date: April 2, 2016
Customer ID: 3571489

Bill To: Fiscal Officer
Buckeye Township
168 Township Road 6
Anytown, Ohio 43216

Date	Type	Invoice #	Description	Amount	Payment	Balance
4/1/2016		92451	Snow Plow Repair	\$1,675.00		\$ 1,675.00
					Total	\$ 1,675.00

Reminder: Please include the statement number on your check.

Terms: Balance due in 30 days.

REMITTANCE	
Customer Name:	Buckeye Township
Customer ID:	3571489
Statement #:	4746
Date:	April 2, 2016
Amount Due:	\$1,675.00
Amount Enclosed:	

When you try to post the payment in UAN, you realize no PO or BC exists in the system for the repair made to the snowplow. You will need to add a PO Then and Now. When you try to add the PO you discover that the Vendor is not in the system. You will need to add the new vendor.

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CLASS EXERCISE

ADD THE VENDOR/PAYEE

STEPS TO ACCESS

General → Maintenance → Vendors / Payees

Before adding a vendor to the software you need to collect a W-9. If you add the vendor without one you will not be able to properly fill out the form and if you pay the vendor you lose your leverage to collect the necessary tax information.

Action or Field Name:	Data Entry:
Name:	Honest Ab
Available In:	Select Accounting Purchases & Payments
1099 Information:	Select 1099 Required
Tax ID:	32-4789254
Select the Add button	
Select Ok on the save now?	
Description:	Billing Address
Line 1:	PO Box 1254
City:	Anytown
State:	Ohio
Zip:	43216
Select Save then Select Close	

Click on the Save button.

ADD THE PO THEN AND NOW

STEPS TO ACCESS

Accounting → Transactions → Purchase Orders

Click [Add] and select PO then and Now and the Add Purchase Order form will open.

Action or Field Name:	Data Entry:
Vendor:	Honest Ab
Location:	Billing Address
Issue:	Today's training class fake date
Expires:	Leave blank
Certified:	Today's training class fake date
Then:	Enter April 1 st (date the repair was made)

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Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Snow plow repair
Unit Price:	\$1,675.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	2021-330-323-0000
Amount:	\$1,675.00
Click the Insert Row Arrow	

Click Save and Close.

Click the header checkbox to select all of the purchases listed and click Post/Print.

ADD THE PAYMENT

STEPS TO ACCESS

Accounting → Transactions → Payments

Click [Add] and select Warrant and the Add Payment form will open.

Vendor section:

Action or Field Name:	Data Entry:
Vendor:	Honest Ab
Location:	Billing Address (default)
Date:	04/07/2016
Select Import Purchase Order	

Import Purchase Order:

Action or Field Name:	Data Entry:
Number:	PO Then & Now
Detail:	Click the <input checked="" type="checkbox"/> header checkbox to select all detail line items
Distribution:	Click the <input checked="" type="checkbox"/> header checkbox to select all distribution line items
Select the Import button	

Detail section:

Action or Field Name:	Data Entry:
Quantity:	Default from PO Import
Description:	Default from PO Import

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Unit Price:	\$1,675.00
Click Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
2021-330-323-0000	\$1,675.00

Click Save and Close.

Click the header checkbox to select all of the receipts listed and click Post/Print.

HOW DO I FIX A PAYMENT POSTED FOR THE WRONG AMOUNT?

When you were reviewing the checks printed and comparing them to the invoices you notice that the payment for fuel was for too much money. You need to void the current payment and repost it for the correct amount.

CLASS EXERCISE

VOID THE PAYMENT

STEPS TO ACCESS

Accounting → Utilities → Payment Utility

CLASS EXERCISE

Void the payment to Corner Gas Mart dated 04/07/2016.

Use a void date of 04/07/2016. When possible always use the post date of the item as the void date.

Chapter 5 – Finalize the Month

HOW SHOULD I FINISH OUT THE MONTH?

Run training class data file #5

RECONCILE THE BANK RECONCILIATION BUT DO NOT POST

Bank Reconciliation Reminders:

- Review the bank statements. Post any items that have not been posted to the UAN system. The most common items are list below:

Interest Receipts	Accounting→Transactions →Receipts
Bank Fees	Accounting →Transactions →Payments

- Add the bank reconciliation
- Input the bank balances off the bank statements.
- Clear receipts on the Primary – Receipts tab that are listed on the bank statements. In some cases you may need to clear receipts that are not on your bank statement such as grants that are just being run through your books or receipts posted to correct OAF from previous bank reconciliations.
- Clear warrants and electronic payments on the Primary – Payments tab that are listed on the bank statements. In some cases you need to clear electronic payments that are not on your bank statement such as grant or loan distribution made directly to the vendor by a third party that you are running through your books or payments posted to correct OAF from previous bank reconciliations.
 - Review the list of outstanding warrants for old warrant dates. Warrants should be researched and dealt with in a timely manner.
- Clear all items on the Primary – Adjustments tab each month.
- Clear investment activity on the Secondaries & Investments tab that are listed on the bank statements.
- It may be necessary to clear Other Adjusting Factors from a previous month that were corrected in the current month.
- We never recommend inputting an amount on the Other Adjusting Factors tab unless it is something that is outside your control and cannot be corrected in the system prior to posting the bank reconciliation. A good example of this would be credit card payments received from water customer near the end of the month that have been receipted in the software but have not been posted to the bank by the credit card processing company. If you have items that you need to post or correct in the system, we recommend you save your progress on the bank reconciliation and go post those items then edit the bank reconciliation to clear the newly posted items. Common items are listed below with the menu options to access:

Receipts (Direct Deposited)	Accounting→Transactions →Receipts
Electronic Payments (Online or Automatic Payments)	Accounting →Transactions →Payments
Receipt Posting Correction	Accounting →Utilities →Receipt Utility

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Payment Posting Correction	Accounting →Utilities →Payment Utility
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- Review the Reconciliation & Post tab.
 - If a red x is displayed, you will need to continue looking until the error can be identified. Remember that the number you are looking for could be a combination of different numbers both positive and negative.
 - Verify the information on each tab for accuracy.
 - Try using the Bank Rec Worksheet that is located on the left menu option at the bottom under FAQ. It will help you look at the bank reconciliation in a different way.
 - If a green checkmark is displayed, congratulations you have reconciled do not post the bank reconciliation yet proceed to the next step.

Note: If your entity accepts credit cards you will find they cause issues with the reconciliation process. Please call UAN to discuss your specific situation.

CLASS EXERCISE

Use the following bank statements to reconcile April. Post any missing interest receipts or electronic payments. When you have a green checkmark on the Reconciliation and Post tab stop do not post the bank reconciliation.

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CHECKING ACCOUNT STATEMENT EXAMPLE:

Buckeye Township
 121725 Democracy Way
 Buckeye, OH 44444
 Interest bearing checking

Account 0123456

Statement Activity from:
 April 1, 2016 – April 29, 2016

Beginning Balance	\$174,474.92
Credits (+)	375,006.43
Debits (-)	65,209.32
Fees (-)	57.75
Ending Balance	\$484,214.28

Deposit/Credit Activity (+)

4/01	State of Ohio	4,610.22	4/04	Deposit	2,300.00
4/05	Deposit	353,896.40	4/18	Deposit	800.00
4/18	Deposit	13,018.00	4/29	StarOhio	265.06
4/29	Interest 151-1931	14.30			
4/29	Interest Checking	102.45			

Check Activity (-) (In check numbered order) *indicates next warrant number skipped

CK #	Date Paid	Amount	CK #	Date Paid	Amount
3560*	4/01	125.00	3582	4/09	1,088.99
3572*	4/22	778.84	3583	4/09	137.81
3574	4/12	325.00	3584	4/09	287.11
3575	4/12	1,675.00	3585	4/14	190.00
3576	4/12	1,791.40	3586	4/11	375.00
3577	4/12	31.97	3587	4/14	261.25
3578	4/12	31.97	3588	4/12	575.92
3579	4/12	30.64	3589	4/09	682.79
3580	4/14	1,423.72	3590*	4/25	795.00
3581	4/08	1,138.85	3592	4/15	17,000.00

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Electronic Payment Activity (-)

Date Paid	Amount	Date Paid	Amount
4/08	6,403.72	4/08	3,717.17
4/08	192.95	4/08	3,295.44
4/08	634.27	4/22	6,469.71
4/08	100.00	4/29	521.00
4/08	2,766.50	4/29	12,135.06
4/08	125.39	4/27	57.75
4/08	101.85		

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INVESTMENT STATEMENT EXAMPLE 1:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

StarOhio	Account 101371-973										
Statement Activity from: April 1, 2016 – April 29, 2016	<table> <tr> <td>Beginning Balance</td> <td align="right">\$575,000.00</td> </tr> <tr> <td>Credits (+)</td> <td align="right">0.00</td> </tr> <tr> <td>Debits (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Fees (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Ending Balance</td> <td align="right">\$575,000.00</td> </tr> </table>	Beginning Balance	\$575,000.00	Credits (+)	0.00	Debits (-)	0.00	Fees (-)	0.00	Ending Balance	\$575,000.00
Beginning Balance	\$575,000.00										
Credits (+)	0.00										
Debits (-)	0.00										
Fees (-)	0.00										
Ending Balance	\$575,000.00										
<i>Interest earned during statement period</i>											
4/29 Paid to checking 0123456 \$265.06											

INVESTMENT STATEMENT EXAMPLE 2:

Buckeye Township
121725 Democracy Way
Buckeye, OH 44444

Certificate of Deposit	Account 151-1931										
Statement Activity from: April 1, 2016 – April 29, 2016	<table> <tr> <td>Beginning Balance</td> <td align="right">\$25,000.00</td> </tr> <tr> <td>Credits (+)</td> <td align="right">0.00</td> </tr> <tr> <td>Debits (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Fees (-)</td> <td align="right">0.00</td> </tr> <tr> <td>Ending Balance</td> <td align="right">\$25,000.00</td> </tr> </table>	Beginning Balance	\$25,000.00	Credits (+)	0.00	Debits (-)	0.00	Fees (-)	0.00	Ending Balance	\$25,000.00
Beginning Balance	\$25,000.00										
Credits (+)	0.00										
Debits (-)	0.00										
Fees (-)	0.00										
Ending Balance	\$25,000.00										
<i>Interest earned during statement period</i>											
4/29 Paid to checking 0123456 14.30											

UAN Introduction Training: New Fiscal Officer - Accounting Module

INVESTMENT STATEMENT EXAMPLE 3:

Buckeye Township
 121725 Democracy Way
 Buckeye, OH 44444

Money Market Checking

Account 115801

Statement Activity from: April 1, 2016 – April 29, 2016	Beginning Balance	\$407,354.58
	Credits (+)	140.01
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$407,494.59

Interest earned during statement period

4/29 Interest 140.01

INVESTMENT STATEMENT EXAMPLE 4:

Buckeye Township
 121725 Democracy Way
 Buckeye, OH 44444

No-Interest Checking

Account 115801

Statement Activity from: April 1, 2016 – April 29, 2016	Beginning Balance	\$18,000.00
	Credits (+)	0.00
	Debits (-)	0.00
	Fees (-)	0.00
	Ending Balance	\$18,000.00

No activity to report

WHAT REPORTS SHOULD I USE TO VERIFY TRANSACTIONS?

INVESTMENT ACTIVITY

The **Investment Activity** report contains all the detailed activity for each individual investment for a specified time period.

Column Descriptions:

- Post Date – The date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Fund – Fund number
- Investment Detail – Description of transaction
- Interest Receipt – All interest receipts for investments
- Other Receipts/Expenditure – Capital gains or capital losses
- Reinvested Interest Receipt – Interest receipts that were reinvested and will increase the investment balance
- Investment Debit – Increases the investment balance
- Investment Credit – Decreases the investment balance
- Investment Balance – Running investment balance

PRINT INVESTMENT ACTIVITY

STEPS TO ACCESS

Accounting → Reports & Statements → Investment Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Investment Activity
Year Drop Down Menu:	2016
Date:	Select the month you are finalizing
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

REVIEW THE FOLLOWING ITEMS ON THE INVESTMENT ACTIVITY

- Verify interest receipt posting
 - Review the interest receipts column and the reinvested interest receipt column for correct posting of the interest receipt. If the receipt was not posted correctly use the Receipt Utility screen to void it. Accounting →Utilities →Receipt Utility. If the receipt was not posted use the Receipt screen to post the receipt. Accounting →Transactions →Receipts.
- Verify that current investment balance.
 - Review the investment balance column to determine if the current balance of the investment matches the bank statement.

REVENUE LEDGER

The **Revenue Ledger** is used to review all revenue account activity posted during a selected time period.

Column Descriptions:

- Post Date – The post date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Source – The source selected on the receipt.
- Purpose – Purpose or reason given for transaction.
- Process ID – Internal system tracking number.
- Receipt # - The receipt number assigned by the system when the receipt was posted.
- Revenue – This represents the amount of cash received and a decrease to the budgetary balance.
- Debit – Increases to the budgetary balance.
- Credit – Decreases to the budgetary balance.
- Budget Balance – Allows the government to compare the amount of estimated revenue (revenue budget) and actual receipts. A positive revenue budget balance indicates the entity has not yet received more revenue than estimated in the revenue budget. A negative revenue budget balance indicates the entity has received to date more revenue than estimated in the revenue budget.

PRINT REVENUE LEDGER

STEPS TO ACCESS

Accounting →Reports & Statements →Revenue Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Revenue Ledger
Year Drop Down Menu:	2016
Date:	Select the month you are finalizing

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Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

REVIEW THE FOLLOWING ITEMS ON THE REVENUE LEDGER

- Revenue posted to the wrong account code.
 - Review the receipts posted in the revenue column of the report to verify that the receipt has been accurately posted to the correct fund and account number. If a posting error has occurred, a receipt reallocation can be posted on the Receipt Utility screen. Accounting →Utilities →Receipt Utility.
- Verify that the budget balance is on track for where you are in the year.
 - Review the budget balance compared to the final budget amount listed by account code. Are you receiving the amount of revenue you were anticipating?
 - If you are receiving more revenue than you were anticipating, it may indicate that you need to send for an amended certificate if you are receiving more money than anticipated for the entire fund.
 - If you are receiving less revenue than you were anticipating, it may indicate that you need to plan to cut spending and reduce appropriations if you are receiving less money than anticipated for the entire fund.

Important Note: Do not make budgetary changes based on one accounts information or one month of data. All revenue budget decisions are made at a fund level not at the account code level; one account may be receiving extra revenue and another account falling behind – and so they balance each other out. It is possible for an account to look like it may receive more money than anticipated but in reality it only receives one or two receipts per year. Review reports monthly and if a trend develops financial decisions can then be addressed. Call UAN if you have additional questions on this concept.

PURCHASE ORDER STATUS

The **Purchase Order Status** displays a summary of key information for Purchase Orders.

Column Descriptions:

- Purchase Order # - The Purchase Order number assigned by the system when the PO Or BC was posted.
- Type – BC Super, BC Regular, PO Regular or PO Then and Now
- Issue Date – The issue date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Vendor - The vendor that was input on the transaction.

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- Status – Open, Closed or Batch
- Account Code – Appropriation Account Code
- Account Name – Object code description for account code
- Amount Encumbered – The opening amount or carry forward balance of the PO
- Amount Charged – The amount that was spent against the PO
- Amount Adjusted – The amount that the PO was either adjusted (decrease only) or closed
- Amount Overspent – The amount that the PO was overspent
- Available Balance – The current amount left on the PO

PRINT PURCHASE ORDER STATUS

STEPS TO ACCESS

Accounting → Reports & Statements → Purchase Order Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Purchase Order Status
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.

Click on the Print button.

REVIEW THE FOLLOWING ITEMS ON THE PURCHASE ORDER STATUS

- PO's that you have finished posting payments against.
 - Review the PO's listed on the report. Identify any PO's that you are done posting payments against. Use the Purchase Order Utility screen to close the PO's.
Accounting → Utilities → Purchase Order Utility.
- Verify that the amount remaining on a PO or BC will cover future expenditures.
 - Review the available balance column to determine if the remaining balance of the PO will cover future expenditures. If you identify PO's that will not cover future expenditures a new PO will need to be opened on the Purchase Orders screen.
Accounting → Transactions → Purchase Orders.

CLASS EXERCISE

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We are ready to close the BCs that expired on 03/31/2016. This will free up those appropriations for use on other PO's and BC's. We have one invoice for the fire department for office supplies that was ordered on 03/31/2016 for \$25.00 that we have not paid the bill for yet.

STEPS TO ACCESS

Accounting → Utilities → Purchase Order Utility

CLOSE EXPIRED BC

We are going to close all expired BCs except 12-2016.

Change the Status filter to expired.

Click the header checkbox to select all of the BC's.

Uncheck BC 12-2016.

Click on the Close Item button.

Use 04/30/2016.

Click Ok.

ADJUST BC

We are going to reduce expired BC 12-2016 to the \$25.00 that we need to pay a future bill.

Select BC 12-2016.

Click on the Adjust button.

Action or Field Name:	Data Entry:
Purpose:	To reduce down to amount needed to pay a future bill
Date:	04/30/2016
Adjustment (-)	-125.00
Select Post	
Print Adjustment Report:	No

CLOSE ZERO BALANCE PO

We are going to close all zero balance POs.

Change the Status filter to Zero Balance.

Click the header checkbox to select all of the PO's.

Click on the Close Item button.

Use 04/30/2016.

Click Ok.

APPROPRIATION LEDGER

The **Appropriation Ledger** is used to review all appropriation account activity posted during a selected time period.

Column Descriptions:

- Post Date – The post date input on the transaction.
- Transaction Date – The actual calendar date the transaction was posted.
- Process ID – Internal system tracking number.
- Vendor/Payee – The vendor/payee selected on the transaction screen.
- Purpose – Purpose or reason given for transaction.
- PO/BC - The purchase order number used in recording the transaction.
- Payment/Receipt # – The Payment or Receipt number assigned by the system when the transaction was posted.
- Expenditure - This represents the amount of cash spent and a reduction to the PO balance (if one was used).
- Debit – Decreases the unencumbered balance.
- Credit – Increases the unencumbered balance.
- Unencumbered Balance – This represents the remaining amount of the appropriation. The amount that has not already been spent or promised to be paid through the issuance of a PO or BC.

PRINT APPROPRIATION LEDGER

STEPS TO ACCESS

Accounting → Reports & Statements → Appropriation Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Appropriation Ledger
Year Drop Down Menu:	2016
Date:	Select the month you are finalizing
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

REVIEW THE FOLLOWING ITEMS ON THE APPROPRIATION LEDGER

- Payments posted to the wrong account code.
 - Review the payments posted in the expenditure column of the report to verify that the payment has been accurately posted to the correct fund and account number. If a posting error has occurred a payment reallocation can be posted on the Payment Utility screen. Accounting →Utilities →Payment Utility.
- Payments posted to the wrong PO or BC.
 - Review the payments posted in the PO/BC column of the report to verify that the payment has been accurately posted to the PO or BC. If a posting error has occurred a payment reallocation can be posted on the Payment Utility screen. Accounting →Utilities →Payment Utility.
- Verify that the unencumbered balance is on track for where you are in the year.
 - Review the unencumbered balance compared to the final appropriation amount listed by account code. Do you have enough appropriations left to meet future financial obligations that are not already included on an open PO?
 - If you are not going to have enough appropriations to meet future financial obligations, you need to look at other accounts to find out where you may have more appropriations than you are going to need within the same fund.
 - If you can find another account in the same fund that has additional appropriations, follow the steps below to determine what approval is necessary and post supplemental appropriation budgets.
 - If you identify an account code that you can increase and decrease that is within the same legal level of control use the Appropriation Budget screen to post a reallocation. Accounting →Maintenance →Appropriation Budget.
 - If you identify an account code that you can increase and decrease but it is not within the same legal level of control you will need to pass legislation at your next meeting to make the change then use the Appropriation Budget screen to post a reallocation. Accounting →Maintenance →Appropriation Budget.
 - If you cannot identify an account that you can decrease you will need to determine if appropriations can be increased within the fund or if spending will need to be cut. Call UAN Support for additional guidance.

EVERYTHING IS CORRECT WHAT IS THE NEXT STEP?

POST THE BANK RECONCILIATION

Bank Reconciliation Reminders:

- Select the bank reconciliation in the grid then select the Edit button.
- Clear any adjustments that you made when reviewing reports.
- Review the Reconciliation & Post tab.
 - If a green checkmark is displayed – congratulations you have reconciled and it is time to click on the Post/Print button.

CLASS EXERCISE

Post the bank reconciliation.

Chapter 6 – Prepare Financial Information for Meeting

WHAT SHOULD I PRINT FOR MY MEETING?

FUND SUMMARY

The **Fund Summary** report summarizes the fund balances at the start and end of the specified month by fund.

Column Descriptions:

- Fund # – Fund number
- Fund Name – Fund Description
- Starting Fund Balance – Fund balance at the start of the selected month.
- Month To Date Revenue – Revenue posted for fund for the selected month.
- Year To Date Revenue – Revenue posted for the fund, year to date through the selected month end.
- Month To Date Expenditures – Expenditures posted for fund for the selected month.
- Year To Date Expenditures – Expenditures posted for the fund, year to date through the selected month end.
- Ending Fund Balance – Fund balance at the end of the selected month.
- Current Reserve for Encumbrance – Unspent balances of open PO’s for the selected month end.
- Unencumbered Fund Balance – Ending fund balance minus the current reserve for encumbrance for the selected month.

PRINT FUND SUMMARY

STEPS TO ACCESS

Accounting → Reports & Statements → Management Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Fund Summary
Year Drop Down Menu:	2016
Date:	Month
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.

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Click on the Print button.

REVENUE SUMMARY

The **Revenue Summary** report summarizes the revenue account codes for each fund by revenue type.

Column Descriptions:

- Final Budget – Amount entered as the revenue budget.
- Month To Date Revenue – Revenue posted for the selected month.
- Year To Date Revenue – Revenue posted year to date through the selected month end.
- Budget Variance – Year to Date Revenue - Final Budget
- YTD % Received - % of the revenue budget that has been received.

PRINT REVENUE SUMMARY

STEPS TO ACCESS

Accounting → Reports & Statements → Management Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Revenue Summary
Year Drop Down Menu:	2016
Date:	Month
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

APPROPRIATION SUMMARY

The **Appropriation Summary** report summarizes appropriation account codes for each fund by program type.

Column Descriptions:

- Reserved for Encumbrance 12/31 Less Adjustments – Carry over encumbrances minus the outstanding balance at the time they were closed.
- Final Appropriation – Amount entered as the appropriation budget.
- Total Appropriations – Reserve for Encumbrance 12/31 Less Adjustments – Final Appropriations
- Month To Date Expenditures – Expenditures posted for the selected month.
- Year To Date Expenditures – Expenditures posted year to date through the selected month end.
- Current Reserve for Encumbrance – Unspent balances of open PO’s for the selected month end.
- Unencumbered Balance – Amount of the final appropriation balance that has not been spent or reserved.
- YTD % Expenditures - % of the total appropriations that has been spent.

PRINT APPROPRIATION SUMMARY

STEPS TO ACCESS

Accounting → Reports & Statements → Management Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Appropriation Summary
Year Drop Down Menu:	2016
Date:	Month
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

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PAYMENT LISTING

The **Payment Listing** presents all selected payments in a list format and includes the warrant number, post date, transaction date, payment type, vendor/payee, amount and status.

PRINT PAYMENT LISTING

STEPS TO ACCESS

Accounting → Reports & Statements → Payment Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Payment Listing
Year Drop Down Menu:	2016
Date:	Month
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Select Print Purpose Information
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

BANK RECONCILIATION SUMMARY

The **Bank Reconciliation Summary** comprises all of the same information as the Bank Reconciliation Report and includes the corresponding Fund Status for selected bank reconciliation.

PRINT BANK RECONCILIATION SUMMARY

STEPS TO ACCESS

Accounting → Reports & Statements → Bank Reconciliation Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Bank Reconciliation Summary
Year Drop Down Menu:	2016
Date:	Year
Paper Tab:	Leave as defaulted

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Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select the last month reconciled.
Click on the Print button.

WAGE WITHHOLDING DETAIL

The **Wage Withholdings Detail** report lists the wage and withholding information for each selected employee. The report displays each employee payment separately by employee name for the time period chosen.

PRINT WAGE WITHHOLDING DETAIL

STEPS TO ACCESS

Accounting → Reports & Statements → Wage Reports

Action or Field Name:	Data Entry:
Report Drop Down Menu:	Wage Withholdings Detail
Year Drop Down Menu:	2016
Date:	Month
Paper Tab:	Leave as defaulted
Filters Tab:	Leave as defaulted
Sorting Tab:	Leave as defaulted
Option Tab:	Leave as defaulted
Department Tab:	Leave as defaulted

Select all items in the grid.
Click on the Print button.

SIGNATURE PAGE

PRINT SIGNATURE PAGE

STEPS TO ACCESS

Accounting → Reports & Statements → Signature Page

Action or Field Name:	Data Entry:
Date:	Select the date of your meeting

Click on the Print button.

Chapter 7 – Less Common Transactions

HOW DO I POST INVESTMENT TRANSACTIONS?

HOW TO CLOSE AN INVESTMENT

STEPS TO ACCESS

Accounting → Maintenance → Investments

HOW TO ADD AN INVESTMENT

- Step 1:** Click on the **Add** button.
- Step 2:** Enter the investment **Name**.
- Step 3:** Enter the investment **Number**.
- Step 4:** Enter a **Description** for the investment.
- Step 5:** Select the investment **Type** (Treasury Bill, Certificate of Deposit or Other).
- Step 6:** If the investment to be added is a pooled investment, leave the checkmark in the checkbox beside **Pooled investment**. If the investment to be added is not a pooled investment, click on the checkbox beside **Pooled investment** to remove the checkmark.
- Step 7:** If the interest on the investment to be added is to be reinvested, leave the selection of **Reinvest Interest** marked. If the interest on the investment is to be posted to the primary checking account, change the selection by clicking on the button beside **Receipt interest to Primary Checking Acct**.
- Step 8:** Select the **Purchased** date of the new investment.
- Step 9:** Select the **Maturity** date of the new investment.
- Step 10:** Enter the **Bank** name and any additional bank contact information.
- Step 11:** Click on the **Save** button to save the new investment information. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new investment. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Investment form.)*
- Step 12:** Click on the **Close** button to exit the Add Investment form after the new investment has been saved. *(The system displays a message in the bottom left corner of the Add Investment form to confirm the new investment has been saved.)*
- Step 13:** The system displays a message asking whether to print the **new investment account report**. Click on the **Yes** button to print a report similar to the Investment Detail report that contains all of the detailed investment information. *(Click on the **No** button to skip printing the report.)*
- Step 14:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*
- Step 15:** Next, the system displays a message asking whether to open the **Investment Transfer form** to transfer money into the new investment. Click on the **Yes** button to immediately transfer money from the Primary checking account to the new

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investment in the system and refer to the **How To Post An Investment Transfer** section of this manual for the steps. (Click on the **No** button to skip posting a transfer at this point in time and return to the Investment Maintenance screen. A transfer can be posted later under Accounting → Transactions → **Investment Transfer**.)

CLASS EXERCISE

The buckeye Monument CD matures on 05/02/2016. At the last meeting the trustees decided to roll the CD over. You will need to let the bank know to roll over the CD then post the following transaction on the UAN system.

Post the Interest:

Add Receipt

Source: 1234015
 Purpose:
 Deposit Ticket:
 Reinvest Receipt to Primary Checking

Dates: Receipt: 05/02/2016
 Deposit: 05/02/2016
 Post: 05/02/2016

Receipt Type: Interest
 Number:
 Total: \$.00

Distribution: Distribute proportionally by pooled fund balances

Fund	Account Code	Account Name	Amount
9751	9751-701-0000	Interest	22.37

Remember Dates until form closes.

Select a close date and the option to roll the investment

Close Investment

Account Name: 1234015 Open Closed
 Number: 1234015 Multiple funds (Pooled)
 Description: Buckeye Monument CD
 Treasury Bill Certificate of Deposit Other

Details: Reinvest interest receipts Receipt interest to Primary Checking Acct

Interest Rate: 1.500 % Balance: \$3,500.00
 Purchased: 11/29/2013 YTD Interest: \$22.37
 Maturity: 05/02/2016 Total Interest: \$91.88
 Closed: 05/02/2016 Closing Price: \$3,500.00

Bank Name: First Buckeye Bank
 Address:
 Contact:
 Phone: () - Ext:
 Fax: () -

Close Type: Transfer balance to Primary Checking Account
 Roll Over balance into a new investment

Fund	Name	Amount Invested	Current %
9751	Buckeye Monument Trust Fund	\$3,500.00	100.00 %

Modified: 2/2/2016 at 2:08 PM by Brutus
 Created: 12/1/2013 at 3:39 PM by Brutus

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Give the CD a new name and update account number and interest rate and maturity date if necessary.

HOW TO INCREASE OR DECREASE AN INVESTMENT

STEPS TO ACCESS

Accounting → Transactions → Investment Transfer

HOW TO POST AN INVESTMENT TRANSFER

- Step 1:** Select the **Transfer Type** (Primary to Investment or Investment to Primary).
- Step 2:** Select the **Investment** account.
- Step 3:** If the transfer is Primary to Investment, select the **Warrant** type (Transfer Only, Print Warrant or Manual Warrant).
- Step 4:** Enter the **Amount** to be transferred.
- Step 5:** Select the **Date**.
- Step 6:** If the investment is not a pooled investment, a **Fund** number must be selected for the investment transfer.
- Step 7:** If the warrant type is Print Warrant or Manual Warrant, verify and/or modify the **Payee, Address** and **Purpose** information for the warrant.
- Step 8:** Click on the **Post** button for the system to proceed in posting the investment transfer. *(Selecting **Close** on this step will prompt the system to display a message 'Post Transaction?'. Selecting **Yes** will still allow the investment transfer to be posted. Selecting **No** will exit without posting the transfer. Selecting **Cancel** will return to the Post Investment Transfer form.)*

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- Step 9:** If the warrant type is Print Warrant or Manual Warrant, a **Next Warrant Number** form will be displayed. The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. (*Selecting **Cancel** will return to the Post Investment Transfer form.*)
- Step 10:** If the warrant type is Print Warrant or Manual Warrant and the **User Selected #** is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button to proceed in printing the warrant. (*Selecting **Cancel** will return to the Next Warrant Number form.*)
- Step 11:** If the warrant type is Print Warrant, a Print box will be displayed. Click on the **Print** button to print the investment warrant. (*Selecting **Cancel** will still post the warrant, but it will not be printed.*) The system then displays a message asking if all items printed successfully. Click on **Yes** to finish posting the investment warrant. (*If the warrant did not print successfully, select **No** to reissue and print the warrant from the Investment Transfer Utility screen. Refer to the **How To Reissue An Investment Warrant** section of this manual for the steps.*)
- Step 12:** Click on the **Close** button to exit.
- Step 13:** If the warrant type is Transfer Only, the system displays a message asking whether to print the **investment transfer report**. Click on the **Yes** button to print the report. (*Click on the **No** button to skip printing the report.*)

CLASS EXERCISE

We need to make a large purchase later this month and our primary checking account does not have enough money to cover the expense plus our operating costs so we are going to move \$50,000.00 from our Money Market to our primary checking account. You will need to go to the bank and post the transaction either by talking to someone at the bank or posting the transaction online. Then post the following in the UAN system.

The screenshot shows a software window titled "Post Investment Transfer". It has a light blue background and standard window controls (minimize, maximize, close) in the top right corner. The window is divided into several sections:

- Transfer Type:** Two radio buttons are present. "Primary to Investment" is unselected, and "Investment to Primary" is selected.
- Investment:** A dropdown menu is set to "Money Mkt".
- Warrant:** Three radio buttons are present. "Transfer Only" is selected, "Print Warrant" is unselected, and "Manual Warrant" is unselected.
- Status:** An empty text field.
- Details:** A section containing two fields: "Amount" with the value "\$ 50,000.00" and "Date" with the value "05/02/2016".
- Buttons:** Two buttons, "Post" and "Close", are located at the bottom center of the window.

HOW DO I REPLACE A LOST OR DAMAGED CHECK?

STEPS TO ACCESS

Accounting → Utilities → Payment Utility

HOW TO REISSUE A PAYMENT

- Step 1:** Place a **checkmark** in the checkbox beside the payment(s) to be reissued by clicking on the checkbox on the left side of the payment number.
- Step 2:** Click on the **Reissue** button.
- Step 3:** The system prompts a message asking whether to void and reissue the selected items. Select **OK** to proceed with voiding and reissuing the selected payment(s). (*Select **Cancel** to exit.*)
- Step 4:** The system displays a box to enter the **User Selected #** and the **Reissue Date**. (*The next available warrant number and current processing date are pulled into the fields, but they both can be changed.*) Click on the **OK** button to proceed in reissuing the payment(s). (*Select **Cancel** to exit.*)
- Step 5:** If the User Selected # is changed in the prior step, the system recognizes the number of warrants being skipped and displays a message that these warrant numbers will be voided. Click on the **OK** button to continue with reissuing the payment(s). (*Selecting **Cancel** will return to the Reissue Form.*)
- Step 6:** The system displays a Print box. Click on the **Print** button to print the reissued payment(s).

CLASS EXERCISE

You received a call from the Corner Gas Mart they received their April payment and it was damaged in the mail. We need to issue a replacement check.

HOW DO I REFUND A DEPOSIT?

STEPS TO ACCESS

Accounting → Utilities → Receipt Utility

HOW TO ADJUST A RECEIPT

- Step 1:** Place a **checkmark** in the checkbox beside the receipt to be adjusted by clicking on the checkbox on the left side of the receipt number. (*Only one receipt can be selected at a time to be adjusted.*)
- Step 2:** Click on the **Adjust** button.

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- Step 3:** Under the Adjustments tab of the Adjust Receipts screen, enter the **Purpose** for the adjustment.
- Step 4:** Select the **Date**.
- Step 5:** If the receipt to be adjusted is a Standard receipt and a refund warrant needs printed, click on the checkbox beside the **Print a refund warrant (Refund Warrant tab)** option to place a checkmark in the box. This will activate the Refund Warrant tab of the Adjust Receipts screen. Click on the **Refund Warrant tab** to verify and/or enter the correct **payee** and **address** information for the refund warrant.
- Step 6:** To increase or decrease any of the current revenue account code distributions on the receipt, click on the **Adjustment** amount field under the Receipt Distribution area for the account code that needs to be adjusted. Next, enter the amount of the adjustment. *(To decrease an account, use a minus sign in front of the amount.)*
- Step 7:** If the receipt to be adjusted is an Interest receipt and there are additional interest account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Fund field to select the **Fund/Interest Account** under the Receipt Distribution area. Continue by following the sub-steps below:
- Step 7a:** Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be received for the chosen account code.
- Step 7b:** Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution that were just added need removed, click on the **'Delete Row' X button** located at the end of each line.)*
- Step 7c:** If more revenue account code distributions need to be added to the receipt, continue by repeating Step 7 *(and all of the sub-steps)* until complete.
- Step 8:** If the receipt to be adjusted is Standard or Memo and there are additional revenue account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Account Code field to select the **Account Code** under the Receipt Distribution area. Continue by following the sub-steps below:
- Step 8a:** Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be received for the chosen account code.
- Step 8b:** Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution that were just added need removed, click on the **'Delete Row' X button** located at the end of each line.)*
- Step 8c:** If more revenue account code distributions need to be added to the receipt, continue by repeating Step 8 *(and all of the sub-steps)* until complete.
- Step 9:** If the receipt to be adjusted is a Memo receipt, the charges on the receipt can be adjusted by under the Memo Charges tab. Click on the **Memo Charges tab** to display the current charges on the Memo receipt. To increase or decrease any of the current appropriation account code distributions on the receipt, click on the **Adjustment** amount field for the account code to be adjusted and enter the amount of the adjustment. *(To decrease an account, use a minus sign in front of the amount.)*
- Step 10:** If the receipt to be adjusted is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the

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Import Purchases button can be used to import the charge distribution information from an open and available purchase order that is to be used for the memo receipt. Click on the **Import Purchase** button (located below the Dates section) and follow the sub-steps below:

Step 10a: Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The system defaults the field to All.

Step 10b: Select the purchase order **Number**.

Step 10c: To import the Purpose information, click on the checkbox beside the **Purpose** field.

Step 10d: The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.

Step 10e: To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*

Step 10f: Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message 'Import Selections?'. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*

Step 10g: If additional purchase order information needs imported, repeat Step 10 (and all of the sub-steps) again.

Step 11: If the receipt to be adjusted is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the charge distribution can be manually entered by following the sub-steps below:

Step 11a: Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.

Step 11b: If the type is PO or BC, then under the Memo Charges area click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Memo Charge line was imported, the **PO/BC Number** cannot be modified.

Step 11c: Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Memo Charge line was imported, the **Account Code** cannot be modified.

Step 11d: Enter the **Amount** to be charged to the chosen account code. If the Memo Charge line was imported, edit the **Amount** if needed.

Step 11e: Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the memo receipt. *(If any lines of distribution need removed, click on the **'Delete Row' X button** located at the end of each line.)*

Step 11f: If more memo charge distributions need to be added to the receipt, continue by repeating Step 11 (and all of the sub-steps) again.

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- Step 12:** Click on the **Post** button for the system to proceed in posting the receipt adjustment. *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Adjust Receipt form.)*
- Step 13:** If the receipt being adjusted is a Standard receipt and a refund warrant was selected to be printed, a **Next Warrant Number** form will be displayed. Follow the sub-steps below to complete printing the refund warrant:
- Step 13a:** The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. *(Selecting **Cancel** will return to the Adjust Receipts screen.)*
- Step 13b:** If the User Selected # is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button to proceed in printing the warrant. *(Selecting **Cancel** will return to the Next Warrant Number form.)*
- Step 13c:** Next, the system displays a Print box. Click on the **Print** button to print the refund warrant.
- Step 14:** For all other receipt adjustments (no refund warrant to be printed), the system displays a message asking whether to print the **adjustment report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 15:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*
- Reminder:** *The total adjustments amount cannot equal zero. The total adjustments must change the revised total for the receipt.*
- Reminder:** *Refund warrants cannot be reissued. However, they can be voided by using the 'Reverse the refund warrant' option under the Adjust area. A new refund warrant can then be generated using the same steps that were used to create the original refund warrant.*

CLASS EXERCISE

The park manager called and told us that we need to refund the shelter house rental receipt # 45-2016 because the party was cancelled. The check should be written to Sunset Riding School.

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Adjust Receipt

Source: Sally Bay, Park & Recreation Director

Purpose: Shelter House Rental
Park Receipt #50016

Deposit Ticket: 12

Dates: Receipt: 04/05/2016, Deposit: 04/05/2016, Post: 04/05/2016, Cleared:

Receipt Type: Standard, Number: 45-2016, Original Total: \$150.00, Adjusted: \$.00, Current Total: \$150.00

Adjustments: Refund Warrant

Purpose: Rental Canceled

Date: 05/02/2016

Print a refund warrant (Refund Warrant tab)

Reverse a refund warrant:

Adjustments: \$.00, Revised Total: \$150.00

Receipt Distribution: <<< ! Adjustments to existing lines must be entered directly on the existing lines ! >>>

Account Code	Account Name	Current Amount	Adjustment	Revised Amount
2171-802-0000	Rentals and Leases	\$150.00	-150.00	\$150.00

Modified: 4/5/2016 at 3:30 PM by Brutus
Created: 4/5/2016 at 3:27 PM by Brutus

Post Close

Adjust Receipt

Source: Sally Bay, Park & Recreation Director

Purpose: Shelter House Rental
Park Receipt #50016

Deposit Ticket: 12

Dates: Receipt: 04/05/2016, Deposit: 04/05/2016, Post: 04/05/2016, Cleared:

Receipt Type: Standard, Number: 45-2016, Original Total: \$150.00, Adjusted: \$.00, Current Total: \$150.00

Adjustments: Refund Warrant

Payee: Sunset Riding School

Address: 123 Main St

Buckeye Town OH 43215

Modified: 4/5/2016 at 3:30 PM by Brutus
Created: 4/5/2016 at 3:27 PM by Brutus

Post Close

WHAT SHOULD I DO WHEN I RECEIVE A NEW TYPE OF REVENUE?

The fire department applied and received a grant from the bright light company to purchase new flash lights.

HOW TO OPEN A NEW REVENUE ACCOUNT

STEPS TO ACCESS

Accounting → Maintenance → Revenue Accounts

HOW TO ADD A REVENUE ACCOUNT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Fund** number for the new revenue account by clicking on the down arrow on the right hand side of the fund field.
- Step 3:** Select the **Cost Center** number for the new revenue account by clicking on the down arrow on the right hand side of the cost center field.
- Step 4:** Select the **Revenue Account(s)** to be activated by clicking on the checkbox to the left of the revenue account number(s). A checkmark will be placed in the checkbox for those revenue account numbers that have been selected. *(To unselect an account number, simply click on the box to remove the checkmark.)*
- Step 5:** If the revenue account is to be assigned to department(s), place a checkmark next to one or more of the departments under the **Departments** list. **Note:** *this option is only available when Department Segregation is active in the Entity Setup area and is usually not applicable for the majority of UAN customers.*
- Step 6:** Click on the **Save** button to activate the new revenue account(s). *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still allow the new revenue accounts to be activated. Selecting **No** will exit without activating the new revenue accounts. Selecting **Cancel** will return to the Add Revenue Account form.)*
- Step 7:** Click on the **Close** button to exit the Add Revenue Account form after the new revenue account(s) has been saved. *(The system displays a message in the bottom left corner of the Add Revenue Account form to confirm the new revenue account has been saved.)*

CLASS EXERCISE

Add the donations line item in the General fund.

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Add Revenue Account

Fund: Fire & EMS Levy
 Cost Center:

Revenues: UAN Support cannot suggest an account to use for a particular purpose.

<input type="checkbox"/>	Revenue Number	Revenue Name
<input type="checkbox"/>	538	Local Public Works Commission
<input type="checkbox"/>	591	Intergovernmental Receipts (Non-State and Non-Fe...
<input type="checkbox"/>	592	Motor Vehicle License Tax - County Levied
<input type="checkbox"/>	599	Other - Other Intergovernmental
<input type="checkbox"/>	601	Special Assessments
<input type="checkbox"/>	699	Other - Special Assessments
<input type="checkbox"/>	701	Interest
<input type="checkbox"/>	799	Other - Earnings on Investments
<input type="checkbox"/>	802	Rentals and Leases
<input type="checkbox"/>	803	Contributions
<input type="checkbox"/>	804	Sale of Cemetery Lots
<input checked="" type="checkbox"/>	805	Other Local Grants (not from another government)
<input type="checkbox"/>	806	Proceeds - Sale of Forfeited Property and Seized Co...
<input type="checkbox"/>	807	Payments in Lieu of Taxes
<input type="checkbox"/>	808	Royalties

Departments: Department Segregation must be active in Entity Setup.

- Administration
- Fire & EMS
- Maintenance

HOW TO POST THE RECEIPT

CLASS EXERCISE

Deposit the money at the bank and Post the receipt in your UAN system.

Add Receipt

Source:
 Purpose:

Deposit Ticket:

Dates: Receipt:
 Deposit:
 Post:

Receipt Type:
 Number:
 Total:

Distribution

Receipt Distribution: UAN Support cannot suggest which fund or account to use for a particular purpose.

Account Code	Account Name	Amount
2191-805-0000	Other Local Grants (not from another government)	\$1,000.00 ✕

Remember Dates until form closes.

UAN Introduction Training: New Fiscal Officer - Accounting Module

Add Supplemental Appropriation Budget

Fund: 2191 Fire & EMS Levy

Account Code	Account Name	Current Year Final Appropriation	Unencumbered Balance	Supplemental (+/-)	Revised CY Final Appropriation	Revised Unencumbered Balance
2191-220-322-0000	Garbage and Trash Rem...	\$1,800.00	\$0.00	\$0.00	\$1,800.00	\$0.00
2191-220-323-0000	Repairs and Maintenance	\$12,340.00	\$8,340.00	\$0.00	\$12,340.00	\$8,340.00
2191-220-341-0000	Telephone	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00
2191-220-351-0000	Electricity	\$3,600.00	\$0.00	\$0.00	\$3,600.00	\$0.00
2191-220-352-0000	Water and Sewage	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00
2191-220-353-0000	Natural Gas	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00
2191-220-360-0000	Contracted Services	\$10,000.00	\$7,500.00	\$0.00	\$10,000.00	\$7,500.00
2191-220-382-0000	Liability Insurance Premi...	\$7,000.00	\$0.00	\$0.00	\$7,000.00	\$0.00
2191-220-410-0000	Office Supplies	\$650.00	\$135.00	\$0.00	\$650.00	\$135.00
2191-220-420-0000	Operating Supplies	\$7,200.00	\$4,400.03	\$1,000.00	\$8,200.00	\$5,400.03
2191-220-510-0000	Dues and Fees	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00
2191-230-370-0000	Payment to Another Politi...	\$50,000.00	\$33,000.00	\$0.00	\$50,000.00	\$33,000.00
2191-760-740-0000	Machinery, Equipment a...	\$60,000.00	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00

Current year final revenue budget: \$317,095.00
 Resources available for appropriation: \$429,457.75
 Current year final appropriation: \$390,750.00
 Revised current year final appropriation: \$391,750.00
 Effective date: 05/05/2016
 Resolution:
 Apply as correction (to correct transcription errors or omissions only)

Modified: 4/1/2016 at 5:17 PM by Brutus
 Created: 12/31/2015 at 12:05 PM by Brutus

HOW TO AUTHORIZE THE PURCHASE FLASHLIGHTS

Add Purchase Order

Vendor: Office Supply World
 Location: Accounts Payable
 222 Paper Drive
 Columbus OH 43228

Dates: Issue: 05/05/2016
 Expires:
 Certified: 05/05/2016

Purchase Order: Type: PO Regular
 Number:
 Total: \$1,000.00
 Undistributed: \$0.00

Detail / Distribution: Additional

Requisition #	Quantity	Unit	Description	Unit Price	Sub Total
	10.00		Flashlights	\$100.000	\$1,000.00

Distribution: Distribute Equally
 UAN Support cannot suggest which fund or account to use for a particular purpose.

Account Code	Account Name	Amount
2191-220-420-0000	Operating Supplies	\$1,000.00
		\$0.00

Remember Dates until form closes.

Now and only now can the fire chief place the order for the new flash lights.