

OHIO AUDITOR OF STATE
KEITH FABER

UAN Update

Presented by:
Loren Henthorne
Alex Komorowski

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Agenda

1. Introduction and Updates
2. Accounting Overview
3. Accounting Q&A
4. Break
5. Payroll
6. Payroll Q&A
7. Open Discussion

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UAN Re-write Work In Progress!



- **NOT** ready this year
- In a few years
- Programing, testing, and developing new training materials


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2025 Replacement Computer & Printer

The delivery will include a special flash drive that will be referred to as the UAN Hardware Transfer USB Drive. Please look for it and keep it to use for the transfer process.

Hardware Transfer booklet will be available with detailed instructions (about 30 pages) on uanlink.ohioauditor.gov



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2025 Replacement Computer & Printer

Deliveries began February 10 – March 3. You should complete the transfer within 60 days of receiving the new hardware.

If you use the UAN payroll module you will need to do the hardware transfer prior to the 2025.2 Install because 2025.2 includes the 941 update.

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Problem with UAN Computer or Printer? (not a question about the UAN Application)

UAN Support / UAN Technical Support

Contact By Phone: (800) 833-8261

E-mail: UAN_Tech@ohioauditor.gov

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Version 2025.2 Update

Check Your Email Inbox

Download Instructions are included

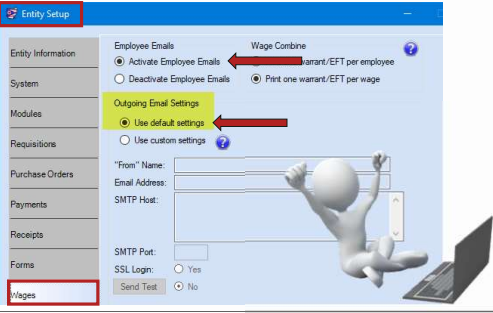


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Entity Setup

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- It's eas
- Choos manag emails.
- Employ 'norep
- The ori but UA trouble use a c



Entity Information

System

Modules

Requisitions

Purchase Orders

Payments

Receipts

Forms

Wages

Employee Emails

Wage Combine

Activate Employee Emails

Deactivate Employee Emails

Print one warrant/EFT per wage

Outgoing Email Settings

Use default settings

Use custom settings

From Name:

Email Address:

SMTP Host:

SMTP Port:

SSL Login:

Send Test:

Yes

No

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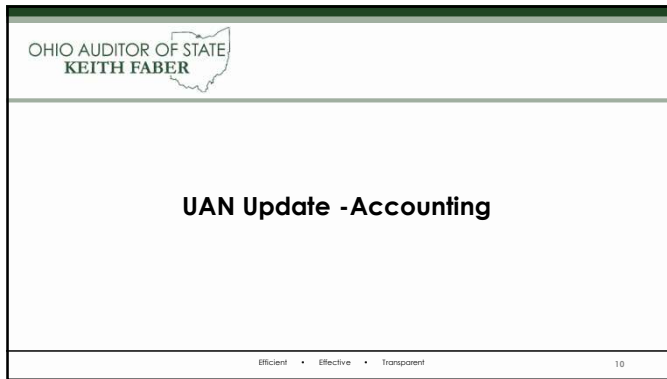
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Questions



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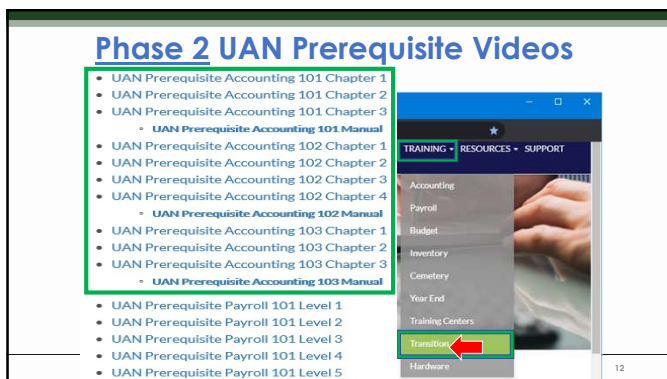
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Budget Timeline Recap

January-February 2025

- Submit Year End Balances to the county auditor
- Receive the 2025 Amended Certificate

Before April 1, 2025

- Board must adopt Permanent Appropriations

May - July 2025

- Begin next year's budget, Adopt budget, and File Budget

September – December 2025

- Receive current year Official Certificate of Estimated Resources
- Prepare and Adopt next year's Temporary Appropriations

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UAN Reports – Cash vs. Budget

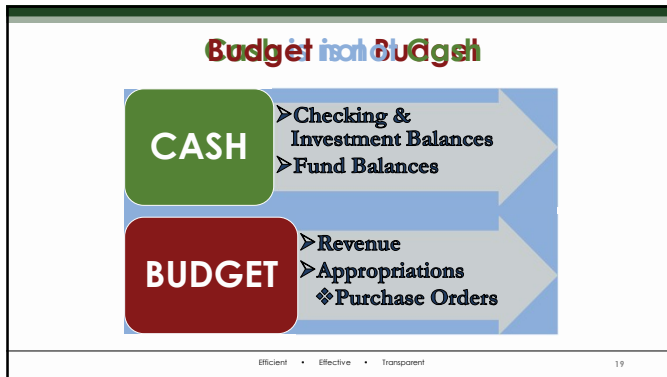
Disclaimer:

- Today's training is **NOT** intended to replace or substitute for financial management training provided by LGS.
- Today's topics include **only a simply introduction** to fund accounting concepts **related to UAN reports**.

Please Note: The UAN Prerequisite Training is **NOT** intended to replace or be a substitute for the financial management training for public officials provided by Local Government Services (LGS). The UAN Prerequisite Training is an introduction to these concepts.

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Bank Account Cash / Fund Cash

Cash in bank accounts: the total current cash balance held in all checking and all investments **as recorded in UAN**

Fund accounting requires the total cash balance is separated into fund cash balances on your books.

Cash in Funds: 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.

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Bank Cash Balances / Fund Cash Balances

Bank Accounts & Funds in UAN

Funds operate independently of each other within the **total cash balance**


Total Cash Balance = Total All Fund Balances
Whole Pie = Total of All Slices

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Bank Cash Balances / Fund Cash Balances

Bank Accounts & Funds in UAN
Funds operate independently of each other within the **total cash balance**



Total Cash Balance = Total All Fund Balances
Whole Pie = Total of All Slices


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Total Cash Balance = Total of all Fund Balances.

Start with 101



Government – Fund Accounting

Government Cash Balances		Government Fund Balances	
Primary checking	179,875.14	General Fund	159,791.56
StarOhio investment	65,000.00	Gasoline Tax Fund	38,472.52
CD	35,000.00	Road & Bridge Fund	24,695.13
Cemetery bequest CD	2,000.00	Cemetery Levy Fund	10,313.22
		Fire & EMS Levy Fund	32,546.87
		Road Debt Fund	1,523.29
		Cemetery Bequest Fund	14,532.55
Total Cash Balance	281,875.14	Total Fund Balance	281,875.14

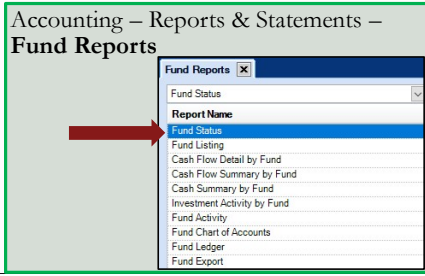
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Fund Cash Balances

Accounting – Reports & Statements – Fund Reports



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Fund Status

BUCKEYE TOWNSHIP FRANKLIN COUNTY

Fund Status
As Of Month/Day/Year

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	67.338%	\$1,114,254.11	\$0.00	\$1,114,254.11
2021	Gasoline Tax	8.290%	\$137,174.47	\$0.00	\$137,174.47
2031	Road and Bridge	0.352%	\$5,826.13	\$0.00	\$5,826.13
2041	Cemetery	12.854%	\$212,699.89	\$0.00	\$212,699.89
2171	Park Levy	5.868%	\$97,100.69	\$0.00	\$97,100.69
2191	Fire & EMS Levy	3.216%	\$53,224.18	\$0.00	\$53,224.18
2272	Coronavirus Relief Fund-State	0.000%	\$0.00	\$0.00	\$0.00
2273	American Rescue Plan Act	2.020%	\$33,427.25	\$0.00	\$33,427.25
9001	Unclaimed Money	0.000%	\$0.00	\$0.00	\$0.00
9751	Buckeye Monument Trust	0.007%	\$3,611.59	\$3,500.00	\$111.59
9752	Buckeye Cemetery Festival Trust	0.055%	\$13,911.15	\$13,000.00	\$911.15
All Funds Total			\$1,671,229.46	\$16,500.00	\$1,654,729.46
			Pooled Investments		\$1,290,618.68
			Secondary Checking Accounts		\$26,000.00
			Available Primary Checking Balance		\$338,110.78

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Fund Status

BUCKEYE TOWNSHIP FRANKLIN COUNTY

Fund Status
As Of Month/Day/Year

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Fund Status

BUCKEYE TOWNSHIP FRANKLIN COUNTY

Fund Status
Month/Day/Year

Non-pooled investments are 'owned' by one fund
The Fund Balance also may include cash available in pooled investments and checking

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BUCKEYE TOWNSHIP, FRANKLIN COUNTY

Fund Status
As Of Month/Day/Year

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BUCKEYE TOWNSHIP, FRANKLIN COUNTY

Fund Status
As Of Month/Day/Year

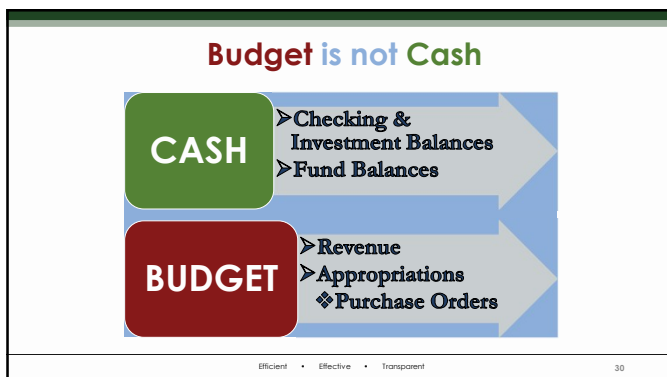
Can I post a \$350,000.00 check today out of the General Fund?

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Budget: Revenue Budget

Accounting – Reports & Statements – Revenue Reports

Revenue Reports [X]

Revenue Status [v]

Report Name

- Revenue Status
- Revenue Chart of Accounts
- Revenue Cost Centers
- Revenue Budget
- Revenue Receipt Register
- Revenue Ledger
- Revenue Export

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Revenue Status

BUCKEYE TOWNSHIP, FRANKLIN COUNTY
Revenue Status
By Fund
As of Month/Day/Year

Fund: 2031 Road and Bridge

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
2031-101-0000	General Property Tax - Real Estate	\$11,904.00	\$6,088.50	\$5,815.50	50.902%
2031-525-0000	Property Tax Allocation	\$99.00	\$49.97	\$49.03	50.521%
		\$12,014.00	\$6,119.47	\$5,894.53	50.906%

Revenue Received As of This Date

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Budget: Appropriations

Accounting – Reports & Statements – Appropriation Reports

Appropriation Reports [X]

Appropriation Status [v]

Report Name

- Appropriation Status
- Appropriation Chart of Accounts
- Appropriation Cost Centers
- Appropriation Budget
- Appropriation Open Purchase Order Register
- Appropriation Payment Register
- Appropriation Ledger
- Appropriation Export

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Appropriation Status		By Fund						
Fund Name		Month/Year						
Fund Name		03/12/2025						
Fiscal Balance		\$1,164,236.11						
Non-Fiscal Balance		\$0.00						
Total Cash Balance		\$1,164,236.11						
Account Code	Account Name	Reserved for Encumbrances 12/31	Reserved for Encumbrances 12/31 Adjustment	Fiscal Appropriation	Current Reserve for Encumbrances	YTD Expenditures	Unencumbered Balance	YTD %
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-110-0000	D Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-120-0000	D Salaries - Township Fiscal Officer	\$243.90	\$0.00	\$243.90	\$243.90	\$18,060.00	\$15,816.10	83.00%
1000-110-120-0000	D Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-210-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$3,868.60	\$7,314.40	38.00%
1000-110-210-0000	D Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$439.01	\$2,260.09	10.20%
1000-110-210-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$468.44	\$1,218.86	28.00%
1000-110-220-0000	D Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$23,585.21	\$1,303.32	5.50%
1000-110-220-0000	D Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$865.20	\$111.60	12.80%
1000-110-230-0000	D Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$6,862.18	\$3,937.68	57.40%
1000-110-310-0000	Accounting and Legal Fees	\$478.00	\$0.00	\$10,000.00	\$2,000.00	\$1,620.00	\$7,280.00	16.00%
1000-110-310-0000	Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$4,027.00	\$4,020.00	100.00%
1000-110-310-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$4,027.00	\$4,020.00	100.00%
1000-110-310-0000	D Tax Collection Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$1,688.84	\$418.84	24.60%
1000-110-310-0000	Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-310-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$1,690.00	\$0.00	0.00%
1000-110-320-0000	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-340-0000	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$196.00	\$196.00	100.00%
1000-110-340-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-350-0000	Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$2,244.18	\$800.00	35.60%
1000-110-360-0000	Water and Sewerage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-380-0000	Natural Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$1,960.62	\$1,700.00	86.20%
1000-110-380-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-370-0000	Payment to Another Political Subdivision	\$0.00	\$0.00	\$0.00	\$0.00	\$2,467.87	\$0.00	0.00%
1000-110-380-0000	Liability Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$7,800.00	\$0.00	0.00%

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Appropriation Status		By Fund						
Fund Name		Month/Year						
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1000-110-110-0000	D Salaries - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-120-0000	D Salaries - Township Fiscal Officer	\$243.90	\$0.00	\$243.90	\$243.90	\$18,060.00	\$15,816.10	83.00%
1000-110-120-0000	D Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-210-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$3,868.60	\$7,314.40	38.00%
1000-110-210-0000	D Social Security	\$0.00	\$0.00	\$0.00	\$0.00	\$439.01	\$2,260.09	10.20%
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1000-110-310-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$0.00	\$0.00	\$1,690.00	\$0.00	0.00%
1000-110-320-0000	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-340-0000	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$196.00	\$196.00	100.00%
1000-110-340-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-110-350-0000	Electricity	\$0.00	\$0.00	\$0.00	\$0.00	\$2,244.18	\$800.00	35.60%
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Simplified Appropriation Status		By Fund			
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1000-110-120-0000	D Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-210-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$3,868.60	\$7,314.40
1000-110-210-0000	D Social Security	\$0.00	\$0.00	\$439.01	\$2,260.09
1000-110-210-0000	D Medicare	\$0.00	\$0.00	\$468.44	\$1,218.86
1000-110-220-0000	D Health Insurance	\$0.00	\$0.00	\$23,585.21	\$1,303.32
1000-110-220-0000	D Dental Insurance	\$0.00	\$0.00	\$865.20	\$111.60
1000-110-230-0000	D Workers Compensation	\$0.00	\$0.00	\$6,862.18	\$3,937.68
1000-110-310-0000	Accounting and Legal Fees	\$478.00	\$2,000.00	\$1,620.00	\$7,280.00
1000-110-310-0000	Auditing Services	\$0.00	\$0.00	\$4,027.00	\$4,020.00
1000-110-310-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$4,027.00	\$4,020.00
1000-110-310-0000	D Tax Collection Fees	\$0.00	\$0.00	\$1,688.84	\$418.84
1000-110-310-0000	Engineering Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-310-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$1,690.00	\$0.00
1000-110-320-0000	Telephone	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-340-0000	Postage	\$0.00	\$0.00	\$196.00	\$196.00
1000-110-340-0000	Advertising	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-350-0000	Electricity	\$0.00	\$0.00	\$2,244.18	\$800.00
1000-110-360-0000	Water and Sewerage	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-380-0000	Natural Gas	\$0.00	\$0.00	\$1,960.62	\$1,700.00
1000-110-380-0000	Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-370-0000	Payment to Another Political Subdivision	\$0.00	\$0.00	\$2,467.87	\$0.00
1000-110-380-0000	Liability Insurance Premiums	\$0.00	\$0.00	\$7,800.00	\$0.00

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Simplified Appropriation Status

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	D Salaries - Trustees	\$40,000.00	\$470.88	\$14,344.60	\$25,685.77
1000-110-121-0000	D Salaries - Township Fiscal Officer	\$20,000.00	\$243.50	\$18,063.00	\$10,937.00
1000-110-122-0000	D Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	D Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-110-212-0000	D Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-110-310-0000	D Election Expenses	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-311-0000	Engineering Services	\$3,000.00	\$2,641.39	\$29,088.29	\$1,358.32
1000-110-312-0000	Garbage and Trash Removal	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1000-110-320-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$128.00	\$872.00
1000-110-341-0000	Telephone	\$640.00	\$82.25	\$974.75	\$13.00
1000-110-342-0000	Postage	\$300.00	\$0.00	\$166.00	\$134.00
1000-110-343-0000	Advertising	\$300.00	\$0.00	\$178.00	\$122.00
1000-110-351-0000	Electricity	\$3,900.00	\$488.88	\$2,244.15	\$860.00
1000-110-352-0000	Water and Sewage	\$800.00	\$47.50	\$822.50	\$10.00
1000-110-353-0000	Natural Gas	\$5,000.00	\$1,319.38	\$1,980.42	\$1,700.00
1000-110-360-0000	Contracted Services	\$5,000.00	\$0.00	\$0.00	\$4,999.00
1000-110-370-0000	Payment to Another Political Subdivision	\$2,800.00	\$32.00	\$2,467.97	\$0.00
1000-110-380-0000	Vehicle Insurance Premiums	\$8,250.00	\$7,800.00	\$0.00	\$450.00

Report reflects selected information.

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Simplified Appropriation Status

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	D Salaries - Trustees	\$40,000.00	\$470.88	\$14,344.60	\$25,685.77
1000-110-121-0000	D Salaries - Township Fiscal Officer	\$20,000.00	\$243.50	\$18,063.00	\$10,937.00
1000-110-122-0000	D Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	D Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-110-212-0000	D Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-110-310-0000	D Election Expenses	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-311-0000	Engineering Services	\$3,000.00	\$2,641.39	\$29,088.29	\$1,358.32
1000-110-312-0000	Garbage and Trash Removal	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1000-110-320-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$128.00	\$872.00
1000-110-341-0000	Telephone	\$640.00	\$82.25	\$974.75	\$13.00
1000-110-342-0000	Postage	\$300.00	\$0.00	\$166.00	\$134.00
1000-110-343-0000	Advertising	\$300.00	\$0.00	\$178.00	\$122.00
1000-110-351-0000	Electricity	\$3,900.00	\$488.88	\$2,244.15	\$860.00
1000-110-352-0000	Water and Sewage	\$800.00	\$47.50	\$822.50	\$10.00
1000-110-353-0000	Natural Gas	\$5,000.00	\$1,319.38	\$1,980.42	\$1,700.00
1000-110-360-0000	Contracted Services	\$5,000.00	\$0.00	\$0.00	\$4,999.00
1000-110-370-0000	Payment to Another Political Subdivision	\$2,800.00	\$32.00	\$2,467.97	\$0.00
1000-110-380-0000	Vehicle Insurance Premiums	\$8,250.00	\$7,800.00	\$0.00	\$450.00

Report reflects selected information.

38

Simplified Appropriation Status

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	D Salaries - Trustees	\$40,000.00	\$470.88	\$14,344.60	\$25,685.77
1000-110-121-0000	D Salaries - Township Fiscal Officer	\$20,000.00	\$243.50	\$18,063.00	\$10,937.00
1000-110-122-0000	D Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	D Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-110-212-0000	D Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-110-310-0000	D Election Expenses	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-311-0000	Engineering Services	\$3,000.00	\$2,641.39	\$29,088.29	\$1,358.32
1000-110-312-0000	Garbage and Trash Removal	\$1,900.00	\$0.00	\$0.00	\$1,900.00
1000-110-320-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$128.00	\$872.00
1000-110-341-0000	Telephone	\$640.00	\$82.25	\$974.75	\$13.00
1000-110-342-0000	Postage	\$300.00	\$0.00	\$166.00	\$134.00
1000-110-343-0000	Advertising	\$300.00	\$0.00	\$178.00	\$122.00
1000-110-351-0000	Electricity	\$3,900.00	\$488.88	\$2,244.15	\$860.00
1000-110-352-0000	Water and Sewage	\$800.00	\$47.50	\$822.50	\$10.00
1000-110-353-0000	Natural Gas	\$5,000.00	\$1,319.38	\$1,980.42	\$1,700.00
1000-110-360-0000	Contracted Services	\$5,000.00	\$0.00	\$0.00	\$4,999.00
1000-110-370-0000	Payment to Another Political Subdivision	\$2,800.00	\$32.00	\$2,467.97	\$0.00
1000-110-380-0000	Vehicle Insurance Premiums	\$8,250.00	\$7,800.00	\$0.00	\$450.00

Report reflects selected information.

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Encumbrance Breakdown

- 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".
- **Simplified:** An official commitment for the future spending of money, reducing the unencumbered appropriation balance by the stated amount and **sets it aside** for a specific purpose, also certifying the cash will be available when the bill needs to be paid.

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What about cash and fund balances?

Opening a Purchase Order:

- Has **no effect on cash** or fund balances.
- Certifies that **cash will be available** in the stated fund(s) when the bill needs to be paid.

Example clip from a PO. In this example only one fund is encumbered:

FISCAL OFFICER CERTIFICATE

It is hereby certified that the amount of \$3,400.00 required to meet the contract agreement, obligation, or expenditure for the above, has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the

----- Park Levy -----
Fund (and others as above) free from any obligation or certification now outstanding.

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Purchase Order Reports

Accounting – Reports & Statements – Purchase Order Reports

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Simplified Purchase Order Status Report

➤ **Encumbrance (Simplified)** An official commitment for the future spending of money, reducing the unencumbered appropriation balance by the stated amount and **sets it aside** for a specific purpose, also certifying the cash will be available when the bill needs to be paid.

Account Code	Amount Encumbered	Amount Charged	Available Balance
1000-120-351-0000	\$1,000.00	\$1,000.00	\$0.00
2021-330-351-0000	\$2,700.00	\$1,018.88	\$1,681.12
2041-410-351-0000	\$1,750.00	\$1,101.18	\$648.82
2171-610-351-0000	\$1,200.00	\$200.00	\$999.10
2191-220-351-0000	\$2,700.00	\$2,051.03	\$648.97
	\$9,350.00	\$5,371.99	\$3,978.01

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Simplified Purchase Order Status Report

➤ **Amount Charged:** expenses posted to-date against the set-aside amount

Account Code	Amount Encumbered	Amount Charged	Available Balance
1000-120-351-0000	\$1,000.00	\$1,000.00	\$0.00
2021-330-351-0000	\$2,700.00	\$1,018.88	\$1,681.12
2041-410-351-0000	\$1,750.00	\$1,101.18	\$648.82
2171-610-351-0000	\$1,200.00	\$200.00	\$999.10
2191-220-351-0000	\$2,700.00	\$2,051.03	\$648.97
	\$9,350.00	\$5,371.99	\$3,978.01

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Simplified Purchase Order Status Report

➤ **Available Balance:** the remaining unspent balance of the encumbered (set-aside) amount of each account code on the purchase order.

➤ Review after paying bills, so you are not surprised by a low balance.

Account Code	Amount Encumbered	Amount Charged	Available Balance
1000-120-351-0000	\$1,000.00	\$1,000.00	\$0.00
2021-330-351-0000	\$2,700.00	\$1,018.88	\$1,681.12
2041-410-351-0000	\$1,750.00	\$1,101.18	\$648.82
2171-610-351-0000	\$1,200.00	\$200.00	\$999.10
2191-220-351-0000	\$2,700.00	\$2,051.03	\$648.97
	\$9,350.00	\$5,371.99	\$3,978.01

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Simplified Appropriation Status – Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,344.60	\$25,655.15
1000-110-121-0000	Salary - Township Fiscal Officer	\$0.00	\$243.50	\$19,063.00	\$10,837.00
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,668.60	\$7,331.40
1000-110-212-0000	Social Security	\$2,700.00	\$0.00	\$439.01	\$2,260.99
1000-110-213-0000	Unemployment Insurance	\$1,700.00	\$0.00	\$444.44	\$1,255.56
1000-110-221-0000	Dental Insurance	\$30,000.00	\$2,641.39	\$29,058.29	\$941.61
1000-110-222-0000	Health Insurance	\$900.00	\$73.25	\$826.75	\$73.25
1000-110-223-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,362.15	\$3,637.85
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-313-0000	Uniform Accounting National Fees	\$3,000.00	\$0.00	\$0.00	\$3,000.00
1000-110-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,689.94	\$410.06
1000-110-315-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

DIRECT CHARGE ACCOUNTS
Do NOT Require Purchase Orders for Payments

Report reflects selected information.

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Simplified Appropriation Status – Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,344.60	\$25,655.15
1000-110-121-0000	Salary - Township Fiscal Officer	\$0.00	\$243.50	\$19,063.00	\$10,837.00
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,668.60	\$7,331.40
1000-110-212-0000	Social Security	\$2,700.00	\$0.00	\$439.01	\$2,260.99
1000-110-213-0000	Unemployment Insurance	\$1,700.00	\$0.00	\$444.44	\$1,255.56
1000-110-221-0000	Dental Insurance	\$30,000.00	\$2,641.39	\$29,058.29	\$941.61
1000-110-222-0000	Health Insurance	\$900.00	\$73.25	\$826.75	\$73.25
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1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-313-0000	Uniform Accounting National Fees	\$3,000.00	\$0.00	\$0.00	\$3,000.00
1000-110-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,689.94	\$410.06
1000-110-315-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

DIRECT CHARGE ACCOUNTS
Do NOT Require Purchase Orders for Payments

ACCOUNTING PAYMENTS
(or memo charges)

There must be enough in the Unencumbered Balance

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Simplified Appropriation Status – Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-110-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-110-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,344.60	\$25,655.15
1000-110-121-0000	Salary - Township Fiscal Officer	\$0.00	\$243.50	\$19,063.00	\$10,837.00
1000-110-122-0000	Salaries - Township Fiscal Officer's Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,668.60	\$7,331.40
1000-110-212-0000	Social Security	\$2,700.00	\$0.00	\$439.01	\$2,260.99
1000-110-213-0000	Unemployment Insurance	\$1,700.00	\$0.00	\$444.44	\$1,255.56
1000-110-221-0000	Dental Insurance	\$30,000.00	\$2,641.39	\$29,058.29	\$941.61
1000-110-222-0000	Health Insurance	\$900.00	\$73.25	\$826.75	\$73.25
1000-110-223-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,362.15	\$3,637.85
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,000.00
1000-110-313-0000	Uniform Accounting National Fees	\$3,000.00	\$0.00	\$0.00	\$3,000.00
1000-110-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,689.94	\$410.06
1000-110-315-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

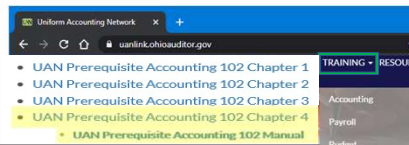
DIRECT CHARGE ACCOUNTS
Do NOT Require Purchase Orders for Payments

ACCOUNTING PAYMENTS
(or memo charges)

There must be enough in the Unencumbered Balance so that the appropriations can be both encumbered and then expensed at the time the payment posts.

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Get An In-Depth Understanding!



As noted, these demonstrations are an over-simplification! You need a thorough understanding of encumbrances.

- Read page 32-43 of 'UAN Prerequisite Accounting 102 Manual' for more precise definitions and thorough explanations.
- Watch the corresponding video 102, Chapter 4.

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What to look at when the bank rec doesn't balance?
Which is higher the bank or UAN?
Bank recs should not have aged transactions, remove them.

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Other Adjusting Factors

- Do not plug in an Other Adjusting Factor for illegitimate reasons
- Legitimate Uses
 - Correctable Bank Error, such as cashing a check for too much or not enough. The bank has agreed to correct it in the following month.
 - Posting a payment with a date beyond the current bank reconciliation.
 - Pre-conversion Payments
- Illegitimate Uses
 - OPIERS rounding differences
 - Unknown, long-standing reconciliation issues
 - Uncorrectable Bank Errors. Checks cashed for an incorrect amount, usually under a dollar.
 - "Just to balance"
- They are just temporary balancing measures!

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Interfund Advances vs Transfers

System Message

Interfund advances are temporary loans between funds that will ultimately be repaid- typically before the fiscal year ends. Advances do not increase revenue or appropriation budgets.

Advances are made from less restricted funds (normally the General fund) to more restricted funds. All advances require a resolution approved by the governing board.

If an advance cannot be repaid by the end of the fiscal year, the governing board should consider passing a resolution to appropriate for posting a permanent interfund transfer and then void the original advance, before closing the year.

OK

System Message

Interfund transfers are used to permanently reallocate money from one fund to another, as authorized by Ohio Revised Code Sections 5705.14 through 5705.16.

Money may be transferred from the General fund to any other fund by simple resolution approved by the governing board. Transfers out of any fund other than the General fund usually require a court order - with the exception of certain transfers specifically allowed by Ohio Revised Code.

Since an interfund transfer will permanently change total fund appropriations, an amended certificate of estimated resources should also be obtained from the county auditor.

OK

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55


Questions



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UAN Update - Payroll

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Carefully Review Pay Periods

- Taxes have **NOTHING** to do with pay periods.
- Pay Periods must be accurate to produce accurate State Retirement monthly reports (OPERS & OP&FPI) and for skip deductions.
- UAN System Messages are there to remind you.
- Pay Period Adjustment Utility can be used to correct pay period errors.

System Message

Remember to verify the pay period dates for the new wages. These dates are critical for withholding rates and reporting.

If desired, this Pay Period Reminder may be disabled at:

General > Maintenance > User Preferences (Wages tab)

OK

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Post Date vs Pay Period End Date

Post Date – The pay day established by the board; the day the wage is given to the employee by check or direct deposit

Pay Period End Date – The range of dates that the employee earned the wage.

- Acceptable pay periods for state retirement are defined in the OPERS and OP&F employer manuals.

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Post Date vs Pay Period End Date

Regular	State Retirement
Uses the Post Date to establish liability	Uses the Pay Period End Date to establish liability

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Pay Period Adjustment

- Incorrect pay periods have no effect on taxes.
- If you use the skip deductions calendar, you may need to review pay periods.
- Incorrect pay periods **always** affect State Retirement.

Payroll > Utility > Pay Period Adjustment

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Pay Period Adjustment

Post Pay Period Adjustment

Wage Status

☒ Posted

☐ Batch

Post Date

A11

Frequency

A11

Select Recorded Pay Period

☐ By Start

03/04/2025

☒ By End

03/17/2025

Change Pay Period To

Start

End

Wages

CAUTION: Select carefully. Some wages below may have been recorded correctly, possibly during an earlier payroll cycle.

<input type="checkbox"/>	Payment #	Post Date	Start Date	End Date	Employee ID	Last Name	First Name
<input type="checkbox"/>	33-2025	1/01/2025	01/04/2025	01/17/2025	Ceased	Ceased	Barry D.
<input type="checkbox"/>	34-2025	1/01/2025	01/04/2025	01/17/2025	Crank C	Crank	Carl
<input type="checkbox"/>	35-2025	1/01/2025	01/04/2025	01/17/2025	Day S	Day	Sonny
<input type="checkbox"/>	36-2025	1/01/2025	01/04/2025	01/17/2025	Friendly S	Friendly	Steve
<input type="checkbox"/>	37-2025	1/01/2025	01/04/2025	01/17/2025	Hero H	Hero	Henry, Jr.
<input type="checkbox"/>	38-2025	1/01/2025	01/04/2025	01/17/2025	Hero H Sr	Hero	Henry, Sr.
<input type="checkbox"/>	39-2025	1/01/2025	01/04/2025	01/17/2025	Permit P	Permit	Perry
<input checked="" type="checkbox"/>	41-2025	3/7/2025	01/04/2025	01/17/2025	Crank C	Crank	Carl

Efficient


Effective

Transparent

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Paying Withholdings Before Payday

- There is no rush to pay your withholdings in UAN.
- Corrections to wages become MUCH more difficult once the withholdings have been paid.
- Give your employees a chance to review their pay and alert you to any problems.



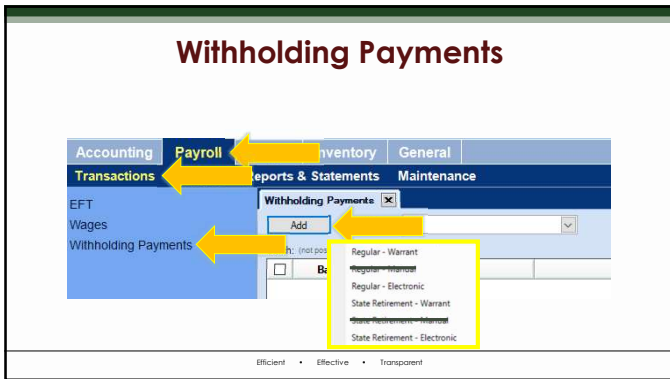
Efficient

Effective

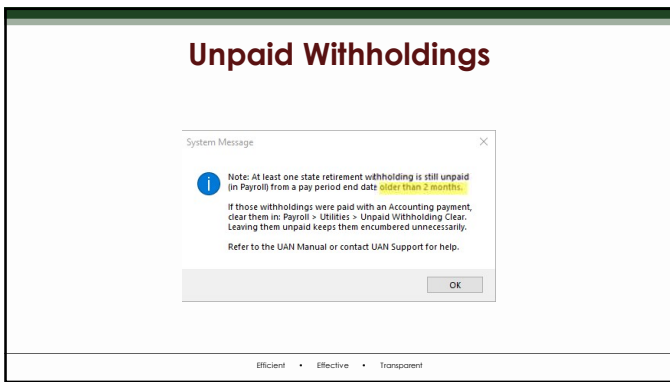
Transparent

63

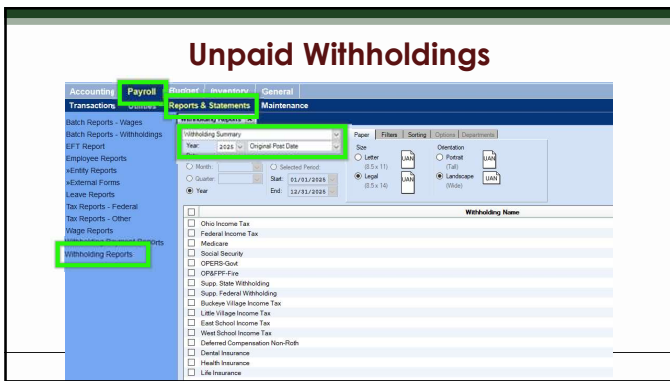
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Unpaid Withholdings

Withholding Summary - Unpaid

Withholding Description	Four Year Withholdings	January	February	March	April	May	June	July
Federal Income Tax	0.00	2,877.12	0.00	0.00	0.00	0.00	0.00	0.00
State Income Tax	0.00	629.49	0.00	98.82	0.00	0.00	0.00	0.00
Medicare Employer Share	0.00	629.49	0.00	16.82	0.00	0.00	0.00	0.00
Medicare Employee Share	0.00	71.54	0.00	11.43	0.00	0.00	0.00	0.00
Social Security Employer Share	0.00	71.54	0.00	0.00	0.00	0.00	0.00	0.00
Social Security Employee Share	0.00	71.55	0.00	18.60	0.00	0.00	0.00	0.00
OPERS-S&P Employer Share	0.00	1,842.45	0.00	116.49	0.00	0.00	0.00	0.00
OPERS-S&P Employee Share	0.00	209.00	0.00	0.00	0.00	0.00	0.00	0.00
OP&PP Fee Employer Share	0.00	3,474.38	0.00	0.00	0.00	0.00	0.00	0.00
OP&PP Fee Employee Share	0.00	289.00	0.00	0.00	0.00	0.00	0.00	0.00
State Unemployment Insurance	0.00	289.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance Withholding	0.00	289.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance Voluntary Premium	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance Income Tax	0.00	39.30	0.00	0.00	0.00	0.00	0.00	0.00
State Group-Term Life Insurance	0.00	242.24	0.00	0.00	0.00	0.00	0.00	0.00
Voluntary Term Life Insurance	0.00	160.00	0.00	6.30	0.00	0.00	0.00	0.00
Voluntary Group-Term Life Insurance	0.00	160.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance - Group-Term (Nonvoluntary)	0.00	1,381.77	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance - Individual	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance - Voluntary	0.00	1,381.77	0.00	0.00	0.00	0.00	0.00	0.00
Life Insurance	0.00	1,381.77	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$0.00	\$15,129.33	\$0.00	\$410.68	\$0.00	\$0.00	\$0.00	\$0.00

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Unpaid Withholdings

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Unpaid Withholding Clear Utility

- Withholdings should only be cleared if they **will be paid** or **have been paid** in Accounting > Transactions > Payments
- Clearing unpaid withholdings will not correct withholding mistakes and will not refund anything to the employee

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Unpaid Withholding Clear Utility

Examples of when you might need to use the Unpaid Withholding Clear Utility

- If you need to decrease or increase the withholding amount
- If the withholding was paid on the accounting side

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Unpaid Withholding Clear Utility

You should **NOT** use the Unpaid Withholding Clear Utility when the withholding was withheld from the employee and not paid to the withholding agency.

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IT-4 & W-4

Employees can elect to have an additional amount withheld, but not an additional percentage.

Information entered into UAN should match what the employee fills out on their forms.

The IRS recommends updating W-4 information annually.



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Ohio Department of Taxation Employee's Withholding Exemption Certificate

Information EFT / Additional Info Earnings Over time Non-Cash Leaves Withholdings

Add Status: Active "Edited" items (if any) have changed since their last use on a wage.

Type	Description	Withholding	Skips	Value	Employer / Fringe	Status	Edited
<input type="checkbox"/> E00	Ohio Income Tax	Ohio Income Tax	No	Table		Active	No
<input type="checkbox"/> D00	Federal Income Tax	Federal Income Tax	No	Table		Active	No
<input type="checkbox"/> P02	Medicare	Medicare FR	No	1.450% 1000-110-219-2000		Active	No
<input type="checkbox"/> P01	OPERS Public Pensions	OPERS Public Pensions	No	12.25%		Active	No
<input type="checkbox"/> F00	Supp. State Withholding	Supp. State Withhold.	No	\$5.00		Active	No
<input type="checkbox"/> F00	Supp. Federal Withholding	Supp. Federal Withhold.	No	\$75.00		Active	No
<input type="checkbox"/> J00	Jefferson LEO	Jefferson LEO	No	1.000%		Active	No
<input type="checkbox"/> A00	Dental Insurance	Dental Insurance	No	\$10.86		Active	No
<input type="checkbox"/> A00	Health Insurance	Health Insurance	No	\$61.63		Active	No
<input type="checkbox"/> A00	Vision Insurance	Vision Insurance	No	\$2.45		Active	No
<input type="checkbox"/> B00	Deferred Compensation	Deferred Compensation	No	\$50.00		Active	No
<input type="checkbox"/> K00	Colonial After Tax	Colonial After Tax	No	\$10.84		Active	No
<input type="checkbox"/> K00	Life Insurance	Life Insurance	No	\$0.47		Active	No

* R = Regular, SR = Salary Reduction, FB = Fringe Benefit, MX = Mature

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UAN/OPERS Rounding Explained

No It's not a bug, it's just math!

- UAN calculates with each individual wage
- OPERS calculates by the month total

EXAMPLE	Semi-Monthly Calculation	UAN adds 2 Semi-Monthly	OPERS Calculates Monthly
Gross Salary	\$1,000.25		
Employer Share Rate	14%		
Employer Share \$	\$140.04		

.01 Difference

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OPERS Rounding in UAN

OH 49215 - Year

Account | **Employee Accounts** | Additional

Employee Name	Post Date	Sta
	01/17/2025	12
	01/17/2025	12

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OPERS Rounding in UAN

Code	Account Name	Amount	Adjustment	Revised
211-0000	Ohio Public Employees Retirement System - Townships, M...	\$98.63	\$0.00	\$98.63
211-0000	Ohio Public Employees Retirement System - Zoning - Gen...	\$44.03	\$0.00	\$44.03
211-0000	Ohio Public Employees Retirement System - Highways - G...	\$880.46	\$0.00	\$880.46
211-0000	Ohio Public Employees Retirement System - Cemeteries - ...	\$462.00	\$0.00	\$462.00
211-0000	Ohio Public Employees Retirement System - Parks and Re...	\$219.73	\$0.00	\$219.73

could only be entered to correct rounding variances.

Adjustments: \$ 0.00 Employer: \$1,704.85

☐ Remember Dates until form closes

Save Close

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OPERS Rounding in UAN

Code	Account Name	Amount	Adjustment	Revised
211-0000	Ohio Public Employees Retirement System - Townships, M...	\$98.63	\$0.00	\$98.63
211-0000	Ohio Public Employees Retirement System - Zoning - Gen...	\$44.03	\$0.00	\$44.03
211-0000	Ohio Public Employees Retirement System - Highways - G...	\$880.46	-\$0.01	\$880.45
211-0000	Ohio Public Employees Retirement System - Cemeteries - ...	\$462.00	\$0.00	\$462.00
211-0000	Ohio Public Employees Retirement System - Parks and Re...	\$219.73	\$0.00	\$219.73

could only be entered to correct rounding variances.

Adjustments: -\$ 0.01 Employer: \$1,704.85

☐ Remember Dates until form closes

Save Close

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Solution Demo Available Online (8 Minutes)

The screenshot shows the Uniform Accounting Network (UAN) website. The 'TRAINING' menu is open, and a red arrow points to the 'Accounting' option. The 'Housekeeping' section lists several topics, including 'What is the Difference Between the Post Date and Pay Period of a Wage', 'Apply OPERS Credits for Rounding Variances', 'Correct the Pay Period on Batch or Posted Wages', 'Manage Outstanding Wage or Withholding Payments (current and prior year)', 'Evaluate Unpaid Withholdings', 'Proper Use of the Unpaid Withholding Clear Utility', and 'Managing Withholding Overpayment Credits'. The 'Payroll Electronic Funds Transfer (EFT)' section lists 'Payroll EFT Handbook' and 'Flowchart EFT process'.

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Bonus Pay or Leave Payouts



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Bonus Pay or Leave Payouts

It's a multi-step process!

- Important questions to answer ahead of time:
 1. Is it pensionable?
 2. Do the higher Federal & Ohio tax rates apply?
(22% Fed, 3.5% Ohio)



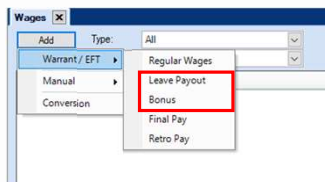
UAN Support cannot answer either of these questions!

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Bonus Pay or Leave Payouts



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Add Wages

Wage Type: **Wagebase / SET** **Posting Year: 2024** **Employees missing in the grid below? Click here:**

Frequency: **Bi-Weekly** Type: **Bi-Weekly** Start Date: **01/06/2024** End Date: **01/19/2024**

Departments: **Administration** **Fire & EMS** **Maintenance**

Employee Earnings:

Employee ID	Employee Name	Position	Department	Earning Description	Account Code
1	Friendly, Steve	Maintenance	Maintenance	Vacation Payout Non-Pers	3021-350-180-0000

If Non-Pensionable, then you must use an Earning Type: 'Non-Retirement Item' (range 9000-9299)

Apply supplemental-pay tax rates: Fed 22.0 % Ohio 3.5 %

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Bonus Pay or Leave Payouts

Accounting Payroll **Payroll** **Reports & Statements** **General**

Additional Information: **Earnings and Leave**

Click the FAQs, FAQs To Open Earnings & Leave FAQs in the Payroll Manual

Related Screens: **FAQs** **Leave**

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Elected Pay Rate

- Compare your 2025 first amended certificate to the Township pay scale
- High number of fiscal officers paid the wrong rates to elected officials in recent years
- Put a copy of the pay scale in the amended certificate file and check it every time you get an amended certificate

3D bar chart showing a rising trend.

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Mistakes Should be Corrected Immediately!



- Payroll mistakes **MUST** be corrected in a timely manner, or they will adversely affect tax/retirement reports and withholding payments.
- **Never leave an error uncorrected until year end.**

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FRAUD ALERT

- UAN continues to see cases of EFT Fraud
- What is EFT Fraud?
 - The fiscal officer receives an email appearing to be from the employee to update their direct deposit account information
 - The listed account **DOES NOT** belong to the real employee.
 - When the next payroll is run, the employee does not receive their pay since it goes to the scammer's account.
- Ways to Prevent This
 - Require signed forms to be turned in to update bank account information.
 - Contact the employee directly to confirm if the email received was legitimate.



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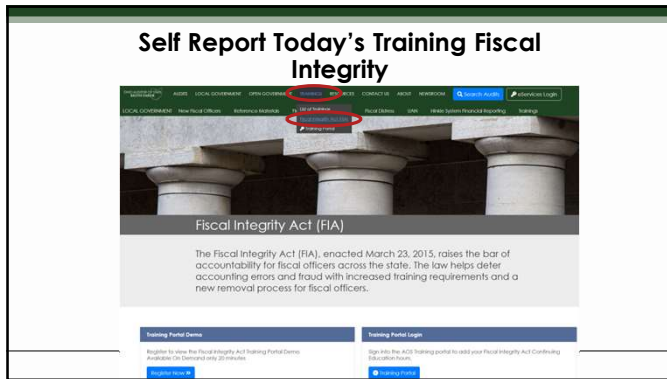
86

Questions

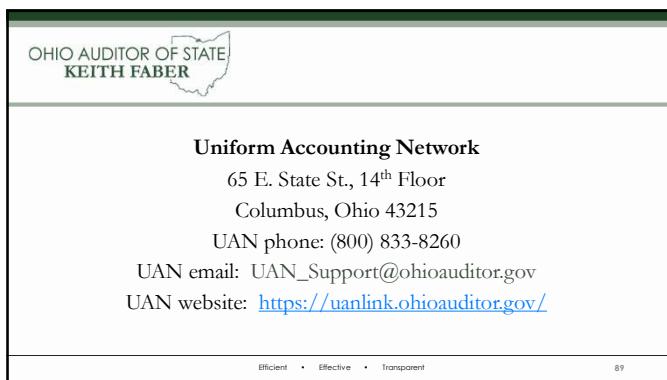


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