


OHIO AUDITOR OF STATE
KEITH FABER

UAN Reports for Entity Management



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March 2025 LGOC

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Overview

What is the purpose of this session?

Your UAN Accounting System can provide fiscal and budgetary reports about your entity that can assist in its regular management.

This session reviews a “Base Set” of reports that can assist clerks and fiscal officers with determining what reports to present to those stakeholders charged with managing an entity such as Trustees, Council Members, Mayors, Administrators, Department Heads, Board members, Police, Fire and EMS Chiefs, etc.

It will also review the key information displayed on each report.

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Overview

What will this session NOT be about?

- A session about teaching UAN
- A session about teaching Accounting
- A session about teaching Budgeting
- A session about teaching Year End financial reporting

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Report Access

Multiuser – Multi-role Functionality

- What does this mean?
- If desirable, entity management can have access to UAN and be limited to only view reports.
- The Fiscal Officer can setup separate users with separate roles such as 'reports only' so that others can have access on an as desired basis.
- Requires access to the UAN Computer (Local) and/or High-speed Internet access for the UAN Computer (for access through other computers).
- All transactions are tracked in UAN and also tracked to individual users.

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Questions for Entity Management

- Fund Cash - “Big Picture” Position
 - Where am I now?
- Revenue - Receipt Position
 - How much have I received?
- Appropriation - Expenditure Position
 - How much have I spent?
- Planning - Organizing Position
 - What have I planned (budgeted) to spend?
- Managing - Controlling Position
 - How am I doing as of right now? For the future?

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Questions Answered

• Bank Reconciliation

• Vendor/Payee Payment Register

• Vendor/Payee Receipt Register

How Am I Doing?

• PO Status

Where Am I Now?

• Fund Status

• Cash Summary by Fund

How Much Have I Received?

• Revenue Status

How Much Have I Spent?

• Appropriation Status

What Have I Planned to Spend?

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The “Base 8” UAN Reports

- These reports can be requested or accessed on a regular basis as part of the review cycle such as before the first meeting each month.
- Be consistent in any comparison i.e. month to month, quarter to quarter, year to year or within period context i.e. a month as a part of a year.
- Review for both expected, unplanned and plan for future “what if” events.
 - Expected Events. Events already planned such as the monthly insurance payment, the property tax receipt from the county, paying employees etc.
 - Unplanned Events. For example, You ran out of road salt, getting the flat tire fixed on the police car, there was a fire in the bathroom etc.
 - Future Events. “What If” we got a new tractor or fire truck, expanded a building, etc.

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Where am I Now? Fund Status

The report shows the basic cash position:

- The entity's funds - number and description.
- Fund percentage of total pooled.
- Overall fund balance per fund.
- Amount in investments (STAR Ohio, CD's, etc.) if they are non-pooled.
- Amount in Checking & Pooled Investments.
- Subtracts out Pooled Investments.
- Subtracts out Secondary Accounts.
- Available Primary Checking balance.

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Where am I Now? Cash Summary by Fund

The report shows how much actual business the entity has done so far:

- What you have actually received.
- What you have actually spent.
- Any cash advances or cash transfers.
- Current cash and investment position.
- Any Fund Balance Adjustments made.
- This report is very close to a Summary-Level Income Statement.

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How Much Have I Received? Revenue Status

The report shows a snapshot of receipt information:

- Amount planned as Final Budget for each code – Revenue.
- Amount of money collected so far – Receipts.
- Amount left to potentially receive and percentage received.
- Amount actually received by revenue type.
- Same report in an alternative format lets you see how your money is being received. (Report by Revenue then Fund)

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How Much Have I Spent? Appropriation Status

The report shows how much was spent “at a glance”:

- The carry-forward encumbrance for prior year and adjustments.
- Amount authorized and planned in the budget to spend.
- Amount currently in encumbrances (PO/BC's + already spent)
- Amount actually spent by appropriation type
 - Same report in an alternative format lets you see how entity money is being spent. (Report by Fund, Program and Object Code)
- Unencumbered Balance and YTD Percentage of Expenditures.
- Why is there a cash balance on the page? (top left of report)
 - * To compare BUDGETARY/Fund level to FISCAL/Cash position!

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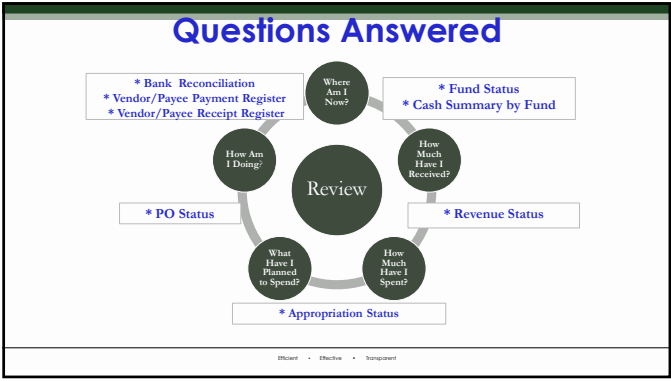
What Have I Planned to Spend? PO/BC Status

The report provides the current status of planned spending:

- Spending authorized by created Purchase Orders and Blanket Certificates (PO/BC).
 - PO/BC #, Type, Issue and Transaction Date,
 - Vendor, PO Status Code, Appropriation Codes used and Account Description.
 - Amount encumbered.
 - Amount already charged against the appropriation code.
 - Amount Adjusted and Amount Overspent.
 - Remaining authorized amount available to create a payment.
- Purchase Order Listing is the same report but without Account Code information.

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How Am I Doing?
Bank Reconciliation

The report shows how the transactions posted in the system within a month match (reconcile) what has happened at the Bank within the same month.

UAN Side

- Prior UAN Cash Balance
- + Receipts
- Payments
- + Adjustments
- + Other Adjusting Factors (OAF)

Items that affect the reconciliation temporarily, usually due to timing differences or recording errors but **SHOULD BE KNOWN AND RECONCILABLE FACTORS**.

= Adjusted UAN Balance

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How Am I Doing?
Bank Reconciliation - 2

BANK Side

Bank Balance as of Statement Ending Date

- + Receipts that are Deposits in Transit.
- Warrants(Checks) that are still Outstanding Payments.
- + Adjustments in UAN that haven't affected the Bank yet.
Example: OPERS Withholding Payment.
- + OTHER ADJUSTING FACTORS (OAF).
SHOULD BE KNOWN AND RECONCILABLE FACTORS

= Adjusted Bank Balance

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How Am I Doing? Bank Reconciliation - 3

NOTES

- Review for comments regarding Other Adjusting Factors (OAF)

OUTSTANDING ITEMS

- Payments, Receipts and/or Adjustments as necessary.

Why Is Reviewing The Bank Reconciliation Report Important?

Certification of Funds & Proper Internal Controls

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How Am I Doing?

Vendor/Payee Payment Register

- The report shows how much paid out, to who and when by the date posted.
- The amount charged to a specific account code.
- Will also show any adjustments.

Vendor/Payee Receipt Register

- The report shows how much was received, from who and when by the date posted.
 - The amount received against a specific account code.
 - Will also show any adjustments.

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Tying UAN Fund Managing Reports (Budgetary) to UAN Year End Financial Reports (Fiscal)

Appropriation Status

- Amount Sorted as appropriated and spent by Fund, Program and Object codes (Salaries, Supplies and Materials, Contractual Services, etc.)

The Revenue Status

- Amount Sorted as budgeted and received by revenue type and then fund (i.e. property tax, intergovernmental, charges for service, etc.)

Management Reports

- Fund, Appropriation and Revenue Summary

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Questions Answered by UAN Reporting

- **Fund Cash – “Big Picture” Position**
 - Where am I now? - **Fund Status, Cash Summary by Fund**
- **Revenue-Receipt Position**
 - How much have I received? – **Revenue Status**
- **Appropriation-Expenditure Position**
 - How much have I spent? **Appropriation Status**
- **Planning-Organizing Position**
 - What have I planned to spend? **Purchase Order Status**
- **Managing-Controlling Position**
 - How am I doing? **Bank Reconciliation, Payment Register, Receipt Register**

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Where to find the UAN Reports

Fund Status & Cash Summary by Fund

Accounting → Reports and Statements → Fund Reports

Revenue Status & Revenue Status by Rev Type

Accounting → Reports and Statements → Revenue Reports

Appropriation Status & Appropriation Status by FPO

Accounting → Reports and Statements → Appropriation Reports

Purchase Order Status & Purchase Order Listing

Accounting → Reports and Statements → Purchase Order Reports

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Where to find the UAN Reports

Bank Reconciliation

Accounting → Reports and Statements → Bank Reconciliation Reports

Vendor/Payee Payment & Receipt Registers

General → Reports and Statements → Vendor/Payee Reports

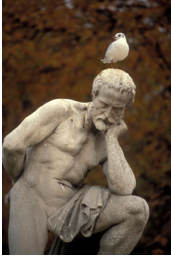
Fund, Revenue and Appropriation Summary Reports

Accounting → Reports and Statements → Management Reports

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Questions?



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