

UAN Update

Presented by:
Bob Walter

Agenda

1. Announcements
2. New Fiscal Officer UAN Training
3. UAN Reports – Cash vs. Budget

UAN Re-write Work In Progress!



- NOT ready this year
- In a few years
- Programing, testing, and developing new training materials
- Rest assured, web-based UAN is on it way in a few years!


**2025 Replacement
Computer & Printer**

Scheduled for the 1st Quarter 2025.
Expect instructions in December this year.

2024 is a good time to clean up duplicate
or unnecessary files on your current PC

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Questions



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Newly Elected or Newer Fiscal Officers

Congratulations!
It's Your Time To Shine!



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Basic Training Start or Refresh Your Knowledge

The screenshot shows the UAN website with the 'TRAINING' menu highlighted. A red arrow points to the 'TRAINING' menu item in the top navigation bar. The dropdown menu is open, showing options: Accounting, Payroll, Budget, Inventory, Cemetery, Year End, Training Centers, Transition (highlighted with a green box), and Hardware.

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Phase 2 UAN Prerequisite Videos

- UAN Prerequisite Accounting 101 Chapter 1
- UAN Prerequisite Accounting 101 Chapter 2
- UAN Prerequisite Accounting 101 Chapter 3
 - UAN Prerequisite Accounting 101 Manual
- UAN Prerequisite Accounting 102 Chapter 1
- UAN Prerequisite Accounting 102 Chapter 2
- UAN Prerequisite Accounting 102 Chapter 3
- UAN Prerequisite Accounting 102 Chapter 4
 - UAN Prerequisite Accounting 102 Manual
- UAN Prerequisite Accounting 103 Chapter 1
- UAN Prerequisite Accounting 103 Chapter 2
- UAN Prerequisite Accounting 103 Chapter 3
 - UAN Prerequisite Accounting 103 Manual
- UAN Prerequisite Payroll 101 Level 1
- UAN Prerequisite Payroll 101 Level 2
- UAN Prerequisite Payroll 101 Level 3
- UAN Prerequisite Payroll 101 Level 4
- UAN Prerequisite Payroll 101 Level 5

The screenshot shows the UAN website with the 'TRAINING' menu highlighted. A red arrow points to the 'TRAINING' menu item in the top navigation bar. The dropdown menu is open, showing options: Accounting, Payroll, Budget, Inventory, Cemetery, Year End, Training Centers, Transition (highlighted with a green box), and Hardware.

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Phase 3 UAN Introduction Videos

The screenshot shows the UAN website with the 'TRAINING' menu highlighted. A red arrow points to the 'TRAINING' menu item in the top navigation bar. The dropdown menu is open, showing options: Accounting, Payroll, Budget, Inventory, Cemetery, Year End, Training Centers, Transition (highlighted with a green box), and Hardware.

Phase 3 - UAN Introduction Training: These sessions are designed for either the new Fiscal Officer or the experienced Fiscal Officer that is new to UAN. They provide the knowledge and skills to become proficient with everyday duties in the UAN application.

- New Fiscal Officer UAN Accounting Module
- New Fiscal Officer UAN Payroll Module

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Newly Elected Webinar April 4th

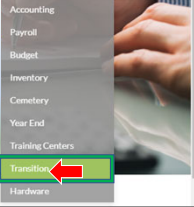
- Designed to **re-enforce** concepts that you will need very early on.
- Before attending, you are expected to complete Transition Phases 1-3.
- If you are an experienced fiscal officer that is well acquainted with fund accounting and are just new to UAN, then phase 2 is optional.

Phase 1 - Orientation: This session for all Fiscal Officers that are new to UAN and is an introduction to everything UAN! We'll discuss training, UAN Support fees, invoices, your UAN hardware, password resets, virus protection, software releases, updating your UAN contact information, the UANlink and much, much more. Please note that this session does not discuss the UAN application.

Phase 2 - UAN Prerequisite Training: These sessions are designed for Inexperienced Fiscal Officers. The sessions are designed to acquaint new Fiscal Officers with fund accounting and payroll concepts necessary to begin utilizing the UAN application. **If you have no previous experience with fund accounting and/or payroll, be sure to review the UAN prerequisite training materials before any UAN application training.**

Phase 3 - UAN Introduction Training: These sessions are designed for either the new Fiscal Officer or the experienced Fiscal Officer that is new to UAN. They provide the knowledge and skills to become proficient with everyday duties in the UAN application.

- New Fiscal Officer UAN Accounting Module
 - Introduction Accounting Training Manual.pdf
- New Fiscal Officer UAN Payroll Module.pdf
 - Introduction Payroll Training Manual.pdf



UAN Training Mode

1. Quit UAN Application
2. At the Window's Desktop, open UAN Tools
3. UAN Training
 - Synchronize = Yes, for the latest copy of entity data
 - Username & Password – Same as UAN Application



- UAN Support
- AFR - Filing Status
- OP&FPF Upload
- OPERS ECS
- Printer Supplies
- UAN Link
- UAN Training
- Version Documentation



UAN Support - Call or Email



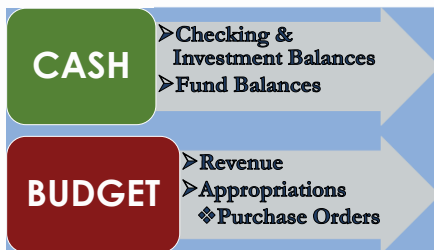
UAN Reports – Cash vs. Budget

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.

Cash is not Budget



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.

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 in UAN
 The current **total cash balance** (whole pie)

- Tracked in the Cash Journal
- Must reconcile bank statements

Funds in UAN
 Separate funds balances (slices of the pie)


- Tracked in the Fund Ledger, etc.



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Total Cash Balance = Total of all Fund Balances.

Start
with 101



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	95,000.00	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

UAN Prerequisite Accounting 101 Chapter 1
UAN Prerequisite Accounting 101 Chapter 2
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Fund Cash Balances

Accounting – Reports & Statements – Fund Reports

Fund Reports [X]

Fund Status

Report Name

Fund Status

Fund Listing

Cash Flow Detail by Fund

Cash Flow Summary by Fund

Cash Summary by Fund

Investment Activity by Fund

Fund Activity

Fund Chart of Accounts

Fund Ledger

Fund Export

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

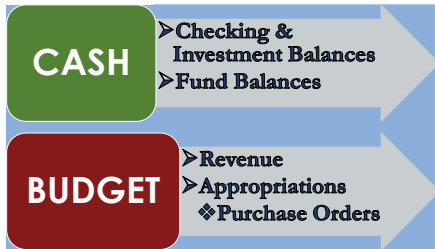
BUCKEYE TOWNSHIP, FRANKLIN COUNTY

Fund Status

As Of Month/Day/Year

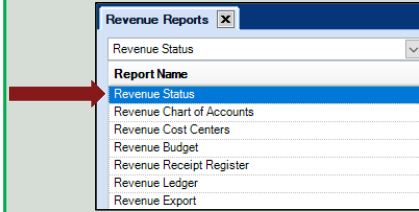
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Budget is not Cash



Budget: Revenue Budget

Accounting – Reports & Statements –
Revenue Reports



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	\$11,804.00	\$6,069.50	\$5,854.50	50.922%
2031-035-0000	Property Tax Allocation	\$90.00	\$49.97	\$40.03	55.522%
		\$12,074.00	\$6,119.47	\$5,894.53	50.939%



Budget: Appropriations

Accounting – Reports & Statements – Appropriation Reports

Appropriation Reports

Appropriation Status

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

Appropriation Status
By Fund

Fund - General
Placed Balance \$1,114,254.11
Non-Placed Balance \$0.00
Total Cash Balance \$1,114,254.11

Account Code	Account Name	Reserved for Encumbrances YTD	Reserved for Encumbrances YTD Adjustments	Fund Appropriations	Current Reserve for Encumbrances	YTD Expenditures	Unencumbered Balance	YTD % Encumbrance
1000-10-00000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-11000	Salaries - Trustees	\$473.22	\$0.00	\$40,000.00	\$473.85	\$14,348.60	\$35,656.17	36.44%
1000-10-21000	Salaries - Township Fiscal Officer	\$200.00	\$0.00	\$20,000.00	\$204.00	\$13,905.00	\$19,795.00	62.25%
1000-10-12000	Salaries - Township Fiscal Officer's Staff	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.00%
1000-10-21000	Other Public Employees Retirement System	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	100.00%
1000-10-01000	Local Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$439.21	\$2,260.79	16.29%
1000-10-02000	Medical-Regulation	\$0.00	\$0.00	\$1,000.00	\$0.00	\$464.44	\$1,735.56	46.44%
1000-10-03000	Medical-Insurance	\$0.00	\$0.00	\$100,000.00	\$1,841.39	\$23,255.29	\$1,205.32	12.05%
1000-10-04000	Medical-Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,111.00	0.00%
1000-10-05000	Medical-Expenses	\$478.00	\$0.00	\$10,000.00	\$1,200.00	\$1,825.00	\$7,250.00	14.94%
1000-10-06000	Medical-Expenses	\$0.00	\$0.00	\$10,000.00	\$1,970.00	\$4,027.00	\$3,953.00	40.27%
1000-10-07000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	\$400.00	80.00%
1000-10-08000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$1,488.84	\$414.84	82.24%
1000-10-09000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-10000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-11000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-12000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-13000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-14000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-15000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-16000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-17000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-18000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-19000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-20000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-21000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-22000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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1000-10-24000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-25000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-26000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-27000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-28000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-29000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-30000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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1000-10-32000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-33000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-34000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-35000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-36000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-37000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-38000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-39000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-40000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-41000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-42000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-43000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
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1000-10-45000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-46000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-47000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-48000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-49000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-50000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-51000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-52000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-53000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-54000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-55000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-56000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-57000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-58000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-59000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-60000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-61000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-62000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-63000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-64000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-65000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-66000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-67000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-68000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-69000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-70000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-71000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-72000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-73000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-74000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-75000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-76000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-77000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-78000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-79000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-80000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-81000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-82000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-83000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-84000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-85000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-86000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-87000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-88000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-89000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-90000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-91000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-92000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-93000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-94000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-95000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-96000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-97000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-98000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-99000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1000-10-100000	Medical-Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%

Report affects selected information.

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Appropriation Status

Appropriation Status
By Fund

Fund - General
Placed Balance \$1,114,254.11
Non-Placed Balance \$0.00
Total Cash Balance \$1,114,254.11

Account Code	Account Name	Reserved for Encumbrances YTD	Reserved for Encumbrances YTD Adjustments	Fund Appropriations	Current Reserve for Encumbrances	YTD Expenditures	Unencumbered Balance
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Simplified Appropriation Status

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
		\$0.00	\$0.00	\$0.00	\$0.00
		\$40,000.00	\$476.85	\$14,348.80	\$25,174.35
		\$20,000.00	\$234.55	\$10,263.00	\$10,002.45
		\$10,000.00	\$0.00	\$0.00	\$10,000.00
		\$11,000.00	\$0.00	\$3,688.61	\$7,311.39
		\$2,700.00	\$0.00	\$458.61	\$2,241.39
		\$1,700.00	\$0.00	\$484.44	\$1,215.56
		\$3,000.00	\$2,441.38	\$28,908.28	\$1,200.32
		\$990.00	\$73.20	\$603.20	\$111.60
		\$10,000.00	\$0.00	\$0,000.18	\$3,999.82
		\$10,000.00	\$2,000.00	\$1,623.00	\$7,377.00
		\$3,000.00	\$1,873.00	\$4,027.00	\$4,100.00
		\$3,000.00	\$2.00	\$2,700.00	\$4,300.00
		\$2,100.00	\$0.00	\$1,889.94	\$410.06
		\$0.00	\$0.00	\$0.00	\$0.00
		\$5,000.00	\$0.00	\$0.00	\$5,000.00
1000-110-310-0000	Engineering Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00
1000-110-320-0000	Garbage and Trash Removal	\$1,800.00	\$100.00	\$1,650.00	\$0.00
1000-110-330-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$120.00	\$879.00
1000-110-341-0000	Telephone	\$400.00	\$0.00	\$374.75	\$25.25
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	\$3,500.00	\$488.88	\$2,244.15	\$866.97
1000-110-352-0000	Water and Sewage	\$800.00	\$47.50	\$522.80	\$229.70
1000-110-353-0000	Natural Gas	\$6,000.00	\$1,379.38	\$1,086.62	\$4,533.99
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	\$2,200.00	\$30.00	\$2,497.97	\$0.00
1000-110-380-0000	Liability Insurance Premiums	\$4,200.00	\$7,900.00	\$0.00	\$750.00

Report reflects selected information.

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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Encumbrance Breakdown

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- **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

Purchase Order Reports

Purchase Order Status

Report Name

- Purchase Order Detail
- Purchase Order Listing
- Purchase Order Charges
- Purchase Order Status**
- Purchase Order Export



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

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

Simplified Appropriation Status & POs

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
		\$0.00	\$0.00	\$0.00	\$0.00
		\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
		\$20,000.00	\$243.95	\$19,063.00	\$1,692.05
		\$10,000.00	\$0.00	\$0.00	\$7,314.40
		\$11,000.00	\$0.00	\$3,689.60	\$7,310.40
		\$2,700.00	\$0.00	\$2,280.99	\$479.01
		\$1,700.00	\$0.00	\$1,218.56	\$481.44
		\$3,000.00	\$0.00	\$2,303.32	\$766.68
		\$900.00	\$0.00	\$1,111.80	\$0.00
		\$10,000.00	\$0.00	\$3,307.48	\$6,692.52
		\$10,000.00	\$1,873.00	\$1,829.00	\$1,301.00
		\$3,000.00	\$2.00	\$2,700.00	\$300.00
		\$2,100.00	\$0.00	\$1,899.94	\$200.06
		\$0.00	\$0.00	\$0.00	\$0.00
1005-10-316-0000	0 Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00
1005-10-318-0000	Engineering Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00
1005-10-320-0000	Garbage and Trash Removal	\$1,800.00	\$100.00	\$1,650.00	\$100.00
1005-10-330-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$120.00	\$879.00
1005-10-341-0000	Telephone	\$640.00	\$0.00	\$166.00	\$474.00
1005-10-342-0000	Postage	\$300.00	\$0.00	\$176.00	\$124.00
1005-10-348-0000	Advertising	\$300.00	\$0.00	\$175.00	\$125.00
1005-10-351-0000	Electricity	\$3,900.00	\$488.88	\$2,244.18	\$1,616.82
1005-10-352-0000	Water and Sewage	\$800.00	\$47.50	\$622.50	\$177.50
1005-10-353-0000	Nature Gas	\$6,000.00	\$1,319.39	\$1,986.62	\$4,693.99
1005-10-360-0000	Contracted Services	\$5,000.00	\$0.00	\$0.00	\$4,999.00
1005-10-370-0000	Payment to Another Political Subdivision	\$2,500.00	\$30.00	\$2,467.97	\$32.03
1005-10-382-0000	Liability Insurance Premiums	\$8,200.00	\$7,900.00	\$0.00	\$300.00

Report reflects selected information.

Available For New Purchase Orders

Currently not committed on any purchase orders

Simplified Appropriation Status - Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1005-10-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1005-10-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1005-10-121-0000	Salary - Township Fiscal Officer	\$20,000.00	\$243.95	\$19,063.00	\$1,692.05
1005-10-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$7,314.40
1005-10-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,689.60	\$7,310.40
1005-10-212-0000	Glacier Security	\$2,700.00	\$0.00	\$2,280.99	\$479.01
1005-10-213-0000	Medicare	\$1,700.00	\$0.00	\$1,218.56	\$481.44
1005-10-221-0000	Medical/Medicalization	\$3,000.00	\$0.00	\$2,303.32	\$766.68
1005-10-223-0000	Dental Insurance	\$900.00	\$0.00	\$1,111.80	\$0.00
1005-10-229-0000	Workers Compensation	\$10,000.00	\$0.00	\$3,307.48	\$6,692.52
1005-10-311-0000	Accounting and Legal Fees	\$1,000.00	\$100.00	\$1,650.00	\$350.00
1005-10-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$1,829.00	\$8,127.00
1005-10-313-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$2,700.00	\$300.00
1005-10-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,899.94	\$200.06
1005-10-316-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00
1005-10-318-0000	Engineering Services	\$5,000.00	\$0.00	\$0.00	\$5,000.00
1005-10-320-0000	Garbage and Trash Removal	\$1,800.00	\$100.00	\$1,650.00	\$100.00
1005-10-330-0000	Travel and Meeting Expense	\$3,000.00	\$2,000.00	\$120.00	\$879.00
1005-10-341-0000	Telephone	\$640.00	\$0.00	\$166.00	\$474.00
1005-10-342-0000	Postage	\$300.00	\$0.00	\$176.00	\$124.00
1005-10-348-0000	Advertising	\$300.00	\$0.00	\$175.00	\$125.00
1005-10-351-0000	Electricity	\$3,900.00	\$488.88	\$2,244.18	\$1,616.82
1005-10-352-0000	Water and Sewage	\$800.00	\$47.50	\$622.50	\$177.50
1005-10-353-0000	Nature Gas	\$6,000.00	\$1,319.39	\$1,986.62	\$4,693.99
1005-10-360-0000	Contracted Services	\$5,000.00	\$0.00	\$0.00	\$4,999.00
1005-10-370-0000	Payment to Another Political Subdivision	\$2,500.00	\$30.00	\$2,467.97	\$32.03
1005-10-382-0000	Liability Insurance Premiums	\$8,200.00	\$7,900.00	\$0.00	\$300.00

Report reflects selected information.

DIRECT CHARGE ACCOUNTS
Do NOT Require Purchase Orders for Payments

Simplified Appropriation Status - Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1005-10-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1005-10-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1005-10-121-0000	Salary - Township Fiscal Officer	\$20,000.00	\$243.95	\$19,063.00	\$1,692.05
1005-10-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$7,314.40
1005-10-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,689.60	\$7,310.40
1005-10-212-0000	Glacier Security	\$2,700.00	\$0.00	\$2,280.99	\$479.01
1005-10-213-0000	Medicare	\$1,700.00	\$0.00	\$1,218.56	\$481.44
1005-10-221-0000	Medical/Medicalization	\$3,000.00	\$0.00	\$2,303.32	\$766.68
1005-10-223-0000	Dental Insurance	\$900.00	\$0.00	\$1,111.80	\$0.00
1005-10-229-0000	Workers Compensation	\$10,000.00	\$0.00	\$3,307.48	\$6,692.52
1005-10-311-0000	Accounting and Legal Fees	\$1,000.00	\$100.00	\$1,650.00	\$350.00
1005-10-312-0000	Auditing Services	\$10,000.00	\$1,873.00	\$1,829.00	\$8,127.00
1005-10-313-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$2,700.00	\$300.00
1005-10-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,899.94	\$200.06
1005-10-316-0000	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

Simplified Appropriation Status – Direct

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-10-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-10-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1000-10-121-0000	Salary - Township Fiscal Officer	\$50,000.00	\$243.93	\$19,063.00	\$30,736.07
1000-10-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-10-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-10-212-0000	Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-10-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-10-221-0000	Medical/Healthization	\$33,000.00	\$2,641.39	\$29,058.29	\$1,300.32
1000-10-222-0000	Dental Insurance	\$900.00	\$73.25	\$600.00	\$111.40
1000-10-230-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,062.15	\$3,937.85
1000-10-231-0000	Accounting and Legal Fees	\$10,000.00	\$2,000.00	\$1,629.00	\$7,371.00
1000-10-310-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,100.00
1000-10-315-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$3,000.00	\$0.00
1000-10-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,689.94	\$410.06
1000-10-316-0000	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.

Get An In-Depth Understanding!

Uniform Accounting Network

uanlink.ohioauditor.gov

- UAN Prerequisite Accounting 102 Chapter 1
- UAN Prerequisite Accounting 102 Chapter 2
- UAN Prerequisite Accounting 102 Chapter 3
- UAN Prerequisite Accounting 102 Chapter 4
- UAN Prerequisite Accounting 102 Manual

TRAINING • RESOURCES

- Accounting
- Payroll
- Budget
- Inventory
- Cemetery
- Your End
- Training Centers
- Transition
- Hardware

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.

Simplified Appropriation Status – For Payroll

Wage Payments

Account Code	Account Name	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance
1000-10-100-0000	Salaries	\$0.00	\$0.00	\$0.00	\$0.00
1000-10-111-0000	Salaries - Trustees	\$40,000.00	\$470.85	\$14,348.60	\$25,681.55
1000-10-121-0000	Salary - Township Fiscal Officer	\$50,000.00	\$243.93	\$19,063.00	\$30,736.07
1000-10-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-10-211-0000	Ohio Public Employees Retirement System	\$11,000.00	\$0.00	\$3,688.60	\$7,311.40
1000-10-212-0000	Social Security	\$2,700.00	\$0.00	\$438.01	\$2,261.99
1000-10-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-10-221-0000	Medical/Healthization	\$33,000.00	\$2,641.39	\$29,058.29	\$1,300.32
1000-10-222-0000	Dental Insurance	\$900.00	\$73.25	\$600.00	\$111.40
1000-10-230-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,062.15	\$3,937.85
1000-10-231-0000	Accounting and Legal Fees	\$10,000.00	\$2,000.00	\$1,629.00	\$7,371.00
1000-10-310-0000	Auditing Services	\$10,000.00	\$1,873.00	\$4,027.00	\$4,100.00
1000-10-315-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$3,000.00	\$0.00
1000-10-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,689.94	\$410.06
1000-10-316-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

WAGES USE DIRECT CHARGE ACCOUNTS
Payroll Does NOT Require Purchase Orders

Posting Wages:
➢ An Unencumbered Balance is required to cover the gross wages.

Simplified Appropriation Status – For Payroll

Wage Payments

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	\$14,348.60	\$25,681.55
1000-110-121-0000	Salary - Township Fiscal Officer	\$20,000.00	\$243.91	\$10,043.65	\$10,000.00
1000-110-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Other Public Employees Retirement System	\$17,000.00	\$0.00	\$13,688.60	\$7,314.40
1000-110-210-0000	Social Security	\$2,700.00	\$0.00	\$435.01	\$2,264.99
1000-110-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-221-0000	Medical/Health Insurance	\$33,000.00	\$246.39	\$29,058.29	\$1,200.00
1000-110-223-0000	Dental Insurance	\$990.00	\$73.20	\$605.20	\$111.60
1000-110-220-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,063.16	\$3,936.84
1000-110-311-0000	Accounting and Legal Fees	\$10,000.00	\$2,000.00	\$1,629.00	\$7,371.00
1000-110-312-0000	Auditing Services	\$10,000.00	\$1,973.00	\$4,027.00	\$4,000.00
1000-110-319-0000	Uniform Accounting Network Fees	\$3,000.00	\$0.00	\$2,700.00	\$300.00
1000-110-314-0000	Tax Collection Fees	\$2,100.00	\$0.00	\$1,699.94	\$400.06
1000-110-316-0000	Election Expenses	\$0.00	\$0.00	\$0.00	\$0.00

WAGES USE DIRECT CHARGE ACCOUNTS
Payroll Does NOT Require Purchase Orders

Posting Wages:
➤ The net pay will be encumbered and then expensed immediately.

Simplified Appropriation Status – For Payroll

Withholding Payments – Employee Share

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	\$14,348.60	\$25,681.55
1000-110-121-0000	Salary - Township Fiscal Officer	\$20,000.00	\$243.91	\$10,043.65	\$10,000.00
1000-110-122-0000	Salaries - Township Fiscal Officers Staff	\$10,000.00	\$0.00	\$0.00	\$10,000.00
1000-110-211-0000	Other Public Employees Retirement System	\$17,000.00	\$0.00	\$13,688.60	\$7,314.40
1000-110-210-0000	Social Security	\$2,700.00	\$0.00	\$435.01	\$2,264.99
1000-110-219-0000	Medicare	\$1,700.00	\$0.00	\$484.44	\$1,215.56
1000-110-221-0000	Medical/Health Insurance	\$33,000.00	\$246.39	\$29,058.29	\$1,200.00
1000-110-223-0000	Dental Insurance	\$990.00	\$73.20	\$605.20	\$111.60
1000-110-220-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,063.16	\$3,936.84

When posting wages:

➤ The employees' withholdings are encumbered – like when opening a purchase order i.e., the direct charge accounts are encumbered by the amount deducted for withholdings.

Simplified Appropriation Status – For Payroll

Withholding Payments – Employee Share

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1000-110-220-0000	Workers Compensation	\$10,000.00	\$0.00	\$6,063.16	\$3,936.84

When posting wages:

➤ The employees' withholdings are encumbered – like when opening a purchase order i.e., the direct charge accounts are encumbered by the amount deducted for withholdings.

LATER:

➤ When paying a withholding payment, the encumbered amount is reduced, and expenses increased – like when posting a payment using a purchase order.

Self Report Today's Training Fiscal Integrity

Fiscal Integrity Act (FIA)

The Fiscal Integrity Act (FIA), enacted March 23, 2015, raises the bar of accountability for fiscal officers across the state. The law helps deter accounting errors and fraud with increased training requirements and a new removal process for fiscal officers.

Training Portal Demo
Register to view the Fiscal Integrity Act training Portal Demo available on demand only 20 minutes.
[View Demo](#)

Training Portal Login
Sign into the AOS training portal to add your Fiscal Integrity Act Continuing Education Hours.
[View Login](#)

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