



Dave Yost
Auditor of State



Ohio Auditor of State
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UAN Reports for Trustees and Members of Council

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UAN Project Accountant II
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Overview

What is the purpose of this session?

UAN has a suggested set of seven reports that provide entity managers snapshot information about their entity. This session reviews these reports.



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Overview

Room Check: Is everyone on UAN?

Information presented could be beneficial to those not on UAN, however, reports on other systems may not correspond directly to these UAN reports.



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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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The Big Seven Reports

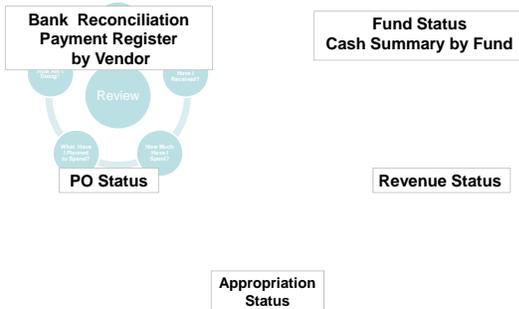
- These reports can be requested on a regular basis as part of the review cycle such as before the first meeting each month.
- Be consistent in any comparison i.e. month to month, quarter to quarter, year to year.
- Review for both expected and unplanned events.
 - Expected Events. Events already planned such as the monthly insurance payment, the property tax receipt from the county, etc.
 - Unplanned Events. For example, You ran out of salt and need to get more, getting the flat tire fixed on the police car, etc.



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The Big Seven



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Where am I Now? Fund Status

The report shows the basic cash position:

- The entity's funds.
- Overall fund balance per fund.
- Amount in investments (STAR Ohio, CD's, etc.) per fund.
- Amount in the checking balance per fund.



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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.

This report is very close to an Income Statement.



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How Much Have I Received? Revenue Status

The report shows a snapshot of receipt information:

- Amount planned in the budget for each code.
- Amount money collected so far.
- Amount left to potentially receive.
- Amount received by revenue type (i.e. property tax, estate tax, etc.)
 - Same report in an alternative format that lets you see how your money is being received. (Report by Fund and Revenue Group)



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How Much Have I Spent? Appropriation Status

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

- The carry-forward set aside for previous year.
- Amount authorized and planned in the budget to spend.
- Amount tied up in encumbrances (PO/BC's + already spent.)
- Amount actually spent.
- Amount spent by appropriation type (Salaries, Supplies and Materials, Contractual Services, etc.)
 - Same report in an alternative format that lets you see how entity money is being spent. (Report by Fund, Program and Object Code)



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What Have I Planned to Spend? PO/BC Status

The report shows a snapshot of planned spending:

- Spending authorized by created Purchase Orders and Blanket Certificates (PO/BC).
 - Amount already charged against the appropriation code.
 - Authorized amount available to create a payment.
- Where are my salary and benefit codes?
 - The report does not typically include “Direct” account codes such as Salary, Wages and Benefits. The Appropriation Status report will have that information. As “Direct” account codes, the amount encumbered is also the amount of the current expenditures.



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How Am I Doing? Payment Register by Vendor

- The report shows how much paid out, to who and when by the date posted.
 - Will also show you the amount charged to a specific PO/BC.



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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.

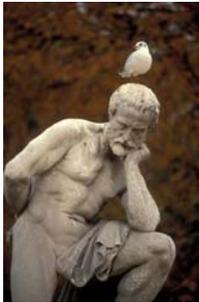
- **The payments that are Outstanding Checks.**
 - Check recorded in the system not cashed yet.
- **The receipts that are Deposits in Transit.**
 - Receipt recorded in the system that hasn't hit the bank yet.
- **Any Other Adjusting Factors (OAF).**
 - Items that affect the reconciliation temporarily, usually due to timing differences or recording errors.



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Questions?



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