

Budget Exercise Handbook



Dave Yost • Auditor of State

Uniform Accounting Network – Budget 2013.2 Exercise Handbook

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CHAPTER 1 – TAX BUDGET TIME TABLE

OVERVIEW / POWER POINT PRESENTATION

This software can be used to create an annual budget form that may be submitted to the county auditor. It can also be used for other purposes internally as a financial planning tool.

TAX BUDGET

- Used to set property tax rates
- Used to allocate local government funds
- Planning for the next year
- Presents/justifies the need for tax levies
- May be waived by budget commission

BUDGET TIME TABLE

TOWNSHIPS & VILLAGES

When	Who	Action
May	Executive Officer	Instruct department heads to prepare estimate of revenues and expenditures for upcoming year.
June	Department Heads	File with the executive officer the estimate of revenues and expenditures.
June 15	Executive Officer	Present draft of budget to governing board for review.
Ten days before adopting	Governing board	File two copies of the budget with the fiscal officer for public inspection and set at least one public hearing.
Ten days before public hearing	Governing board	Give notice of hearing by at least one publication.

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July 15	Governing board	Shall adopt tax budget.
July 20	Governing board	Shall submit budget to county auditor.

LIBRARIES

When	Who	Action
May 31- all but school districts; June 1- school district libraries	Library's board of trustees	Adopt the budget by resolution and submit to taxing authority.
Ten days before public hearing	Taxing authority	Public notice shall be published.
June 15	Taxing authority	Shall adopt budget request.
July 20	Taxing authority	Shall submit budget to county auditor.

ENTITY REQUIREMENTS

The County Budget Commission can waive the tax budget requirement. An affirmative vote of a majority of the commission, including the county auditor, is still required to enact a waiver. The taxing authority of the subdivision will still be required to provide the commission with the information it needs to fulfill its responsibilities under Chapter 5705, including setting tax rates.

CHAPTER 2 – FINANCIAL WORKSHEET BASICS

The following sections are an introduction to the essential functions available in the Budget software. The budgeting process and additional tools are discussed in more detail in chapter 4.

PRIOR YEAR MASTER WORKSHEET

MENU PATH

Budget → Transactions → Financial Worksheets. Then click [Prior Years] **OR** click (fill in) the checkbox next to Prior Year Master Worksheet and click [Edit].

OVERVIEW

If the entity used the UAN Accounting software in prior years, the Budget software will import up to four years of transactions from Accounting into the Prior Year Master Worksheet. This worksheet is used as a basis for the prior year information for all other budget worksheets the user creates. If the entity did not use UAN Accounting in some or all of the prior years, the data can be entered manually.

IF PRIOR YEAR DATA IS NOT IN UAN:

If there is no data for prior years, the annual financial reports should be used as a guide to manually enter the prior year(s) financial data. The annual financial reports do not separately identify the program codes at the detail level. It is permissible to enter all expenditures related to a summary program on the 'Other' line within a detail program line item if it is determined that the time required to separate the financial data is not reasonable. If the Financial Worksheets are going to be used as a financial planning tool, it is recommended that the information be separated out into the detail line items individually. Edit the prior years as needed.

WHAT'S NEW

- Transactions are separated by Funds in the Fund drop-down menu.
- Revenues, Expenditures, and Other transactions are separated by tabs (1-3)
- Account code level detail is now included.
- Account code level amounts are subtotaled 'up' in a tree structure on the screen. For example, the subtotal for the Purchased Services program code is listed above all account codes under that program.
- Edits to prior year data are clearly delineated from data imported from the Accounting software by a separate column for edits.
- The new [Reset] button will reset all edits to zero.

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- The following key year end balances are always viewable in the screen:
 - Unencumbered Undesignated 12/31
 - Fund Balance 12/31

GUIDED EXERCISES

EXERCISE 1: EDIT PRIOR YEAR DATA

IMPORTANT NOTE: The purpose of this exercise is to demonstrate how to enter prior year data manually. Prior year data should only be entered if the entity did not use UAN Accounting in some or all of the prior years and desires to use that information in the Budget module.

Action or field name:	Data Entry:
Click the [Prior Years] button	
Under tab 1) Revenues, click the cell in the column & row:	2009 (Edited) 1000-101-0000
Enter the amount:	\$1,000,000.00
Under tab 2) Expenditures & tab 3 Other, enter amounts in other “(Edited)” columns of your choice.	Enter random dollar amounts of your choice.
Click [Close] and then when the system message appears: “Save changes?” Click [Yes]	

Please Note:

- The amounts entered are subtotaled “up” in a “tree structure” with the subtotals listed in bold and read-only. For example: in the General Fund, the Administrative Program code total is listed above the series of subtotals of the object codes for Salaries (100’s), Employee Fringe Benefits (200’s), Purchased Services (300’s), Supplies and Materials (400’s) and Other (500’s)
- The columns with data pulled from the entity’s Prior Year reports (columns without the “Edited” header) are Read-Only. This enables the user to clearly see their changes to the prior year information.

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EXERCISE 2: RESET PRIOR YEAR DATA

CAUTION:

Clicking [**Reset**] will erase all edits to prior years in the Budget module of the selected fund.

Action or field name:
Click (fill in) the checkbox “Prior Year Master Worksheet” in the Financial Worksheets list
Click the [Edit] button
Click the [Reset] button and note that all edited columns change to zero in the General Fund.
Click the fund drop-down menu and select 2031 Road and Bridge. Note that this fund’s Edited amounts were not erased.
Click [Save], then [Close]

ADD & EDIT FINANCIAL WORKSHEETS

Run training exercise “2b. Financial Worksheet Basics”

MENU PATH

Budget → Transactions → Financial Worksheets. Click [Add] to add new worksheets. To edit existing worksheets, checkmark the worksheet and click [Edit].

OVERVIEW

Budgets can be created with up to four years prior data and up to five years projected. However, the **tax budget** is normally **two years prior** and **one year projected**.

Please note: The current year revenues and expenditures are imported from Accounting module’s current year **BUDGETED** revenues and appropriations . In other words, the current year amounts are not derived from the actual year-to-date revenues and expenditures because those amounts are unknown until the calendar year is complete. Imported current year amounts can be edited in each financial worksheet, but changes will not be retained if a new financial worksheet is added later. This is why it is important to make sure that current year revenue and appropriation budget figures are up to date. This will be discussed in more detail in chapter 4.

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HIGHLIGHTS

- Transactions are separated by Funds in the Fund drop-down menu.
- Revenues, Expenditures, and Other transactions are separated by tabs (1-3).
- Prior Year data cannot be edited.
- Display – By Program tab will display all budget amounts grouped by Program code.
- Display – By Object Group tab will display all budgets amounts grouped by Object code.
- Account code level detail is now included.
- Account code level amounts are subtotaled ‘up’ in a tree structure on the screen. For example, the subtotal for the Purchased Services appropriation program code is listed above all the account codes within that program.
- Footnotes can be added at the account code level by clicking on the field next to the account code.
- The following key year end balances are always viewable in the screen:
 - Unencumbered Undesignated 12/31
 - Fund Balance 12/31

KEYBOARD TIPS & TRICKS

The Tab and Enter key are very useful for editing a Financial Worksheet:

Tab key

- If you press the Tab key, you can quickly *move forward* through fields on the form.
 - When you select a field on the worksheet grid, pressing the Tab key will advance the cursor left to right from the Current Year field – to the “%” (percentage change) field – to the projected years – and then advance to the next row.
- If you press the Tab key while holding down the Shift key (SHIFT + TAB), you will move *backward* through the form.

Enter key

- Pressing the Enter key will *move down* the fields in the column.

GUIDED EXERCISES

EXERCISE 1: ADD A FINANCIAL WORKSHEET

Action or field name:	Data Entry:
Click the [Add] button	
Click the Prior Years radio button	4
Click the Projected Years radio button	5

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Enter the Worksheet Name	Budget Example 1
Click checkboxes next to funds	1000 2031 (leave 4951 unchecked)
Click [OK]	

Click the [Save] button.

Click the [Close] button to close the form.

EXERCISE 2: EDIT A FINANCIAL WORKSHEET

Edit Prior Years and Projected Years:

Action or field name:	Data Entry:
Click the checkbox next to Budget Example 1	
Click the [Edit] button	
Click the down arrow next to Prior Years:	Reduce to 2 years.
Click the down arrow next to Projected Years:	Reduce to 1 year.

Revise General Fund amounts:

Action or field name:	Data Entry:
1) Revenues tab	
Enter in the 2014 column of account 1000-101-0000 Real Estate Tax	\$ 300,000.00
Enter the 2013-2014 percentage change in the “%” column for 1000-101-0000 Real Estate Tax	-5 %
Click 2) Expenditures tab	
Click the Current Year field 1000-110-111-0000 Salaries - Trustees	
Press the Tab key <u>twice</u> to advance to the 2014 column and enter the amount:	\$30,000.00
Press the Tab key <u>twice</u> to advance to the “%” percentage change field for account 1000-110-121-0000	50%

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Salaries – Fiscal Officer	
Press the Enter key to advance to the next “%” percentage change field for 1000-110-131-0000 and enter zero.	0 %
Press the Enter key.	

Enter a Footnote:

Action or field name:	Data Entry:
Double-click on the Footnote field next to account 1000-110-121-0000 and enter:	Schedule a meeting to discuss.
Click [Save] in the footnote form	

Save the Financial Worksheet:

Click the [Save] button on the Edit Financial Worksheet form	
--	--

EXERCISE 3: NAVIGATE THROUGH THE DISPLAY TABS

Display – By Program

[+] AND [-] BUTTONS:

- Clicking any of the “+” signs in the Name column will display a greater level of detail in the selected category.
- Note: Clicking any of the “-” signs in the Name column will a hide the detail in the selected category.

Exercise:

Moving downward from the top of the screen, change the following categories from “-“ to “+” signs in the Name column:

- Revenues
- Expenditures
- Other Financing

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GROUPING LEVEL BUTTONS:

The Grouping Level buttons are located on the right-hand side of the form.

Exercise:

- Click the buttons in the following order, noting how the grouping level expands to greater detail as you move down the list:
 - Trend
 - Budget
 - Program/Object
 - Accounts
- Click on the Revenues “-“ sign to change it to the “+” sign in the Name column.
 - Note that the Expenditures are grouped by Program code, then by Object code.

Display – By Object Group

- Click on the Object/Program Grouping Level button.
- Click on the Revenues “-“ sign to change it to the “+” sign in the Name column.
- Note that the Expenditures are grouped by Object code, then by Program code.
- Click on the Accounts Grouping Level button to view account code level detail.

Click the [Close] button.

DUPLICATE FINANCIAL WORKSHEETS

MENU PATH

Budget → Transactions → Financial Worksheets. Checkmark the worksheet you intend to duplicate. Click the [Duplicate] button.

OVERVIEW

You can duplicate financial worksheets to compare alternate budget scenarios

GUIDED EXERCISES

EXERCISE 1: DUPLICATE

Field name:	Action:
	Click the checkbox next to Budget Example 1

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	Click the [Duplicate] button
Name:	Budget Example 2
Funds:	Click the header checkbox (select all funds listed)
	Click [OK] The Edit Financial Worksheet form appears.
	Click the [Save] button and then [Close] button

ADD A FUND TO A FINANCIAL WORKSHEET

MENU PATH

Budget → Transactions → Financial Worksheets. Checkmark the worksheet in which you intend to add a fund. Click the [Add Fund] button.

OVERVIEW

You can add funds that were not originally included in the budget worksheet or recently added to the Accounting software.

GUIDED EXERCISES

EXERCISE 1: ADD FUND TO BUDGET EXAMPLE 2

Field name:	Action:
	Click the checkbox next to Budget Example 2
	Click [Add Fund]
Funds:	Click the checkbox next to fund 4951 UAN Bequest
	Click [OK] The Edit Financial Worksheet form appears.
	Click the Fund drop-down menu and select fund 4951
	Click [Save] and [Close]

CHAPTER 3 – FINANCIAL WORKSHEET REPORTS

Run training exercise “3. Financial Worksheet Reports”

MENU PATH

Budget → Transactions → Financial Worksheets.

OVERVIEW

Financial Worksheet data can be printed to four types of reports, each report can be customized to include only selected information, and can be printed to four media formats (paper, display to screen, PDF file, and Excel file).

PRINTING BUTTONS:

To print a financial worksheet, first click (fill in) the checkbox next to the worksheet name and click one of the four buttons listed below.

[Print]

Prints a paper copy of the report.

[Display]

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

[Save PDF]

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

[Export]

This exports the data to a Microsoft Excel file which will be saved to a file directory of your choice. The default directory is C:_UAN_Efiles.

REPORT OPTIONS:

After clicking one of the buttons listed above, a form will appear in which you can choose the funds to include, the report type, and other options to customize the report.

Prior Years (radio buttons)

Choose the number of prior years to include in the report. The minimum is two prior years and the maximum is four. Note: the maximum listed on this form is determined by the selections in the Add or Edit Financial Worksheet form.

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Projected Years (radio buttons)

Choose the number of projected years to include in the report. The maximum is five. Note: the maximum listed on this form is determined by the selections in the Add or Edit Financial Worksheet form.

Funds

Select the funds to include in the report by clicking (filling in) the checkbox next to each fund. Note: the funds listed on this form are determined by the funds included in the Add or Edit Financial Worksheet form.

Report (tab)

Type (section)

Budget

This option can be used to produce an annual budget report to submit to your county auditor. Expenditures are summarized by appropriation program type divided into two categories each: Salaries and Other.

Trend

This option can be used internally by the entity for long term financial planning. It generates a highly summarized report to present to the governing board. Expenditures are summarized by appropriation program type.

Program / Object

This option can be used internally by the entity for financial planning. Expenditures are sorted first by the appropriation program type, then by appropriation object type.

Object / Program

This option can be used internally by the entity for financial planning. Expenditures are sorted first by the appropriation object type, then by appropriation program type.

Include (section)

Choose whether to include the following: % Change Columns, Account Codes, Footnotes

Paper (tab)

Size (radio buttons)

Letter or Legal

Letter (8.5 x 11) is the default paper size for all worksheet reports. This can be changed to Legal (8.5 x 14).

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Orientation (radio buttons)

Portrait or Landscape

Landscape (Wide) is the default orientation for all worksheet reports. This can be changed to Portrait (Tall)..

GUIDED EXERCISES

EXERCISE 1:

Print a worksheet to be used as an initial financial planning tool for next year’s budget.

Action or field name:
Click the checkbox next to “ 1. Initial Worksheet ”
Click the [Print] button

The “**Print Financial Worksheet**” form appears:

Field name:	Action/Selection:
Prior years	4
Projected years	5
Funds	All (click header checkbox)
Report Type	Program / Object
Include <ul style="list-style-type: none"> • % Change Columns • Account Codes • Footnotes 	Check (fill in) checkboxes for all.
Paper (tab) Letter, Landscape	Set to Legal, Landscape
	Click [OK].

CHAPTER 4 – BUDGET PREPARATION

REVIEW CURRENT YEAR BUDGET VS. ACTUAL EXPENDITURES TO DATE

OVERVIEW

The UAN Budget module is an excellent tool for budget preparation. However, it is important to understand where the numbers come from that are pulled into the software so that you use it effectively.

As noted in chapter 2, the current year revenues and expenditures in the Budget module are imported from Accounting module’s current year **BUDGETED** revenues and appropriations . In other words, the current year amounts are not derived from the actual year-to-date revenues and expenditures because those amounts are unknown until the calendar year is complete. Current year amounts can be edited in each financial worksheet in the Budget module, but changes will not be retained if a new financial worksheet is added later. This is why it is important to make sure that current year revenue and appropriation budget figures are up-to-date in the UAN Accounting module. It is also a good opportunity to review the permanent budget compared to actual receipts and expenditures to date. A carefully prepared budget this year will aid your beginning of the year bookkeeping next year.

VERIFY REVENUES

MENU PATH

Accounting → Reports & Statements → Revenue Reports, Revenue Status

Accounting → Reports & Statements → Budgetary Reports, Resources Available for Appropriation

REVIEW REVENUE REPORTS

Resources Available for Appropriation:

- The Estimated Revenue should agree with the latest gross taxes and other sources on the Amended Certificate of Estimated Resources from the county auditor.

UAN TOWNSHIP, TRAINING COUNTY									
Resources Available for Appropriation									
Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non- Spendable Balance 12/31	Reserve Balance (5705.13 (A)(1) & 5705.132) 12/31	Prior Year Advances Not Repaid 12/31	Estimated Revenue	New Reserve Balance (5705.13(A)(1) & 5705.132)	Total Estimated Resources
1000	General	\$216,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$504,600.00	\$0.00	\$720,600.00

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Amended Official Certificate of Estimated Resources

Office of Budget Commission, Franklin County, Ohio
To the TAXING AUTHORITY OF BUCKEYE

The following is the "Amended Certificate of Estimated Resources"...

FUND	Unencumbered Balance January 1, 2013	Taxes	Other Sources	Total \$\$ Available for Appropriations
General Fund	\$216,000.00	\$256,400.00	\$278,200.00	\$750,600.00
...				

Revenue Status:

- The Revenue received should be in line with the Final Budget amounts for the given time period. Look at the YTD % Received column for each line – does the percentage reflect what you expected to receive by this time of year?

UAN TOWNSHIP, TRAINING COUNTY					
Revenue Status					
By Fund					
As Of 5/1					
Fund: 1000 General					
Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate ①	\$256,400.00	\$112,640.00	\$143,760.00	43.931%
1000-102-0000	Tangible Personal Property Tax	\$0.00	\$0.00	\$0.00	0.000%
1000-302-0000	Fees ②	\$71,300.00	\$17,825.00	\$53,475.00	25.000%
1000-303-0000	Cable Franchise Fees ③	\$52,200.00	\$51,633.00	\$567.00	98.914%
1000-399-0000	Other - Licenses, Permits and Fees	\$0.00	\$0.00	\$0.00	0.000%
1000-531-0000	Estate Tax	\$0.00	\$30,000.00	-\$30,000.00	0.000%
1000-532-0000	Local Government Distribution	\$86,800.00	\$28,644.00	\$58,156.00	33.000%
1000-533-0000	Liquor Permit Fees ④	\$1,800.00	\$0.00	\$1,800.00	0.000%
1000-534-0000	Cigarette License Fees	\$300.00	\$0.00	\$300.00	0.000%
1000-535-0000	Property Tax Allocation	\$21,000.00	\$9,660.00	\$11,340.00	46.000%
1000-539-0000	Other - State Receipts	\$2,200.00	\$770.00	\$1,430.00	35.000%
1000-599-0000	Other - Other Intergovernmental	\$0.00	\$0.00	\$0.00	0.000%
1000-701-0000	Interest	\$1,700.00	\$561.00	\$1,139.00	33.000%
1000-801-0000	Gifts and Donations ⑤	\$1,000.00	\$1,000.00	\$0.00	100.000%
1000-802-0000	Rentals and Leases	\$7,100.00	\$1,420.00	\$5,680.00	20.000%
1000-891-0000	Other - Miscellaneous Operating	\$2,800.00	\$840.00	\$1,960.00	30.000%
Fund 1000 Sub-Total:		\$504,600.00	\$254,993.00	\$249,607.00	50.534%
Report Total:		\$504,600.00	\$254,993.00	\$249,607.00	50.534%

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Year To Date % Received review notes:

1. Economic conditions – foreclosures in the area, plant & car dealership closings; speak with the county auditor.
2. Affected by winter months and economic conditions.
3. Received once a year in the township.
4. Received twice a year in this township, June and October
5. One time donation

GUIDED EXERCISE

EXERCISE 1:

Add a supplemental revenue budget for the estate tax:

Action / Data Entry:
<ul style="list-style-type: none">• Click Accounting → Maintenance → Revenue Budgets• Select fund 1000 and click [Supplemental]
Enter an increase of \$30,000.00 to account 1000-531-0000
Effective Date: Today's date
<ul style="list-style-type: none">• Click [Save]• Click [Close]

VERIFY APPROPRIATIONS

MENU PATH

Accounting → Reports & Statements → Appropriation Reports, Appropriation Status. Click the “Sorting” tab and select “Group By: Fund, Program, and Object” from the drop-down menu.

Accounting → Reports & Statements → Budgetary Reports, Comparison of Budgeted and Appropriated

REVIEW APPROPRIATION REPORTS

Comparison of Budgeted and Appropriated

- Final Appropriations should not exceed the Total Estimated Resources. Check the Variance column for each fund; if the variance is negative, then this is a compliance violation.

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UAN TOWNSHIP, TRAINING COUNTY											
Comparison of Budget and Appropriated											
Fund	Name	Fund Balance 12/31	Reserved for Encumbrance 12/31	Reserved for Non-Spendable Balance 12/31	Reserve Balance (5705.13 (A)(1) & 5705.132) 12/31	Advances Not Repaid	Estimated Revenue	New Reserve Balance (5705.13(A)(1) & 5705.132)	Total Estimated Resources	Final Appropriation	Variance
1000	General	\$216,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$534,600.00	\$0.00	\$750,600.00	\$625,000.00	\$125,600.00



Appropriation Status:

- Confirm all appropriations were entered correctly in UAN. Compare the Final Appropriation amounts in UAN for each fund with the permanent appropriation resolution (or ordinance) and any supplemental appropriation documents. Make corrections in UAN if necessary.
- The YTD Expenditures should be in line with the Final Appropriation amounts for the given time period. Look at the YTD % Expenditures column for each line – does the percentage reflect what you expected to spend by this time of year? Do you need to record a supplemental appropriation or reallocation?

ANNUAL APPROPRIATIONS

GENERAL FUND

That there be appropriated for GENERAL GOVERNMENT:

General Government

Administrative

Personal Services	\$	144,600.00
Employee Fringe Benefits	\$	114,700.00
Purchased Services	\$	66,000.00
Supplies and Materials	\$	11,800.00
Other	\$	7,200.00
Capital Outlay	\$	-
Debt Service	\$	-
Other Financing Uses	\$	-

Townhalls, Memorial Buildings and Grounds

Personal Services	\$	18,300.00
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...

TOTAL GENERAL GOVERNMENT \$ 500,200.00

That there be appropriated for CONSERVATION - RECREATION:

Conservation - Recreation

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Parks and Recreation

Personal Services	\$	33,000.00
Employee Fringe Benefits	\$	4,600.00
Purchased Services	\$	9,500.00

...

TOTAL GENERAL FUND **\$ 625,000.00**

ROAD AND BRIDGE

That there be appropriated for PUBLIC WORKS:

...

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GUIDED EXERCISES

EXERCISE 2: REALLOCATION EXAMPLE

Reallocate a portion of the unspent appropriations of the completed capital project to areas that may need an increase.

Action / Data Entry:

- Click Accounting → Maintenance → Appropriation Budgets
- Select fund 1000 and click [Reallocation]

Enter reallocation amounts for the following accounts:

1000-120-351-0000	\$500.00
1000-120-353-0000	\$500.00
1000-120-420-0000	\$1,000.00
1000-760-720-0000	-\$2,000.00

Effective Date: Today's date

- Click [Save] and then [Close]

EXERCISE 3: APPROVE CHANGES TO THE FINANCIAL WORKSHEET

Action / Data Entry:

Click Budget → Transactions → Financial Worksheet

- Click the checkbox next to **Draft 1**
- Click the [Edit] button.

The **Update Financial Worksheet form** will appear.

- To update the worksheet, click the header checkbox to select all accounts and click the [OK] button.
- The Edit Financial Worksheet form will appear.
- All changes due to the update will be highlighted until the form is saved.
- Click [Save] and then [Close]

BUDGET PLANNING BY EXAMINING CURRENT & PRIOR YEARS

OVERVIEW

Now that you have a good understanding of where you stand in the current year, you can use the current and prior year information found in the Accounting and Budget modules to aid in estimating the future revenues and expenditures.

COMPARE REVENUE ESTIMATES TO ACTUAL INCOME

Print prior year Revenue Status reports. Access years that were closed *using the older UAN software* from the Window's Desktop → UAN Tools → Prior Year Reports, select the year and then login. Go to Accounting → Reports and Statements → Information & Status → Revenues → Information → Revenue Status. Years that were closed *using the newer UAN software* will be located at Accounting → Reports & Statements → Revenue Reports, Revenue Status and then by selecting the year from the Year drop-down menu.

- Compare what was budgeted to what was actually received. Is it reasonable to expect the same results based on the current economy?
- Use the Revenue Status in conjunction with the financial worksheets in the Budget module to identify any trends that may help in estimating next year's revenue. Open a financial worksheet in the Edit Financial Worksheet form and view the "Display – By Program" tab. Or if you prefer, print the financial worksheet with the % Change Columns and Account Codes included.
- Note one-time revenue sources, revenue that may be expiring this year, or other items that you know are changing. Make sure to edit the projected year in light of this.

COMPARE APPROPRIATIONS TO ACTUAL EXPENDITURES

Print prior year Appropriation Status reports. Access years that were closed using *the older UAN software* from the Window's Desktop → UAN Tools → Prior Year Reports, select the year and then login. Go to Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status. Years that were closed *using the newer UAN software* will be located at Accounting → Reports & Statements → Appropriation Reports, Appropriation Status and then by selecting the year from the Year drop-down menu.

- In the current year, did your entity appropriate 100% of the resources available for appropriation? Will you actually spend everything appropriated? Also, in prior years, did your entity appropriate 100% of the resources available for appropriation?

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- Compare the total amounts that were appropriated to what was actually spent. Identify programs and specific accounts that had unspent balances.
- Use the Appropriation Status in conjunction with the financial worksheets in the Budget module to identify any trends that may help in estimating next year's expenditures. Open a financial worksheet in the Edit Financial Worksheet form and view the "Display – By Program" tab. Or if you prefer, print the financial worksheet with the % Change Columns and Account Codes included.

Fixed Costs

- Identify fixed costs – absolute expenses that must be met.
Examples may include: salaries & benefits, employer's share of retirement, health insurance, certain contracted services, debt, necessary operating supplies, required training, etc.

Fluctuating Costs

- Identify fluctuating (variable) costs – expenses that vary from year to year.
Examples may include: repairs and maintenance, capital outlay, purchased services, supplies, etc.

Suggestion:

Setting up appropriation account codes in greater detail can make it easier to identify fixed vs. fluctuating expenditures in a timely fashion when reviewing them in upcoming years.

- If detailed accounts were not used for appropriations in the past, reviewing the Appropriation Ledger can help identify fixed vs. fluctuating costs.
To access the report in the old software's prior year reports menu path: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.
- *Reminder:* the Budget module enables you to print the same financial information entered at the detailed level in a summarized report format (Budget type) for Tax Budget submission while also allowing you to print a very detailed account code level report to use as a financial planning tool.

FUNDS

- Are there any funds that will not be used next year? If yes, then do not select the fund when Adding a new financial worksheet.
- Are there any funds you expect to add new on next year's budget?
The exercise at the end of this chapter outlines steps to add a fund to the projected budget that is not included in the current year's budget.

PUTTING IT ALL TOGETHER:

Evaluate your findings from the prior year revenue and expenditure study and those in the current year. Consider the current economy, other potential sources of revenue, possible ways the entity could reduce expenses, any large expenditures incurred every (X) number of years, any new project proposals for the projected year, etc.

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ENTER PROJECTED YEAR ESTIMATES

The budget estimates in the **Draft 1** worksheet example are nearly complete. Enter the few remaining projected amounts for 2014:

Action / Data Entry:									
<ul style="list-style-type: none"> Click Budget → Transactions → Financial Worksheets Select the checkbox next to Draft 1 and click [Edit] 									
Select fund 1000									
1) Revenues									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Account</th> <th style="text-align: center;">% Change / 2014 column</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">1000-101-0000</td> <td style="padding: 2px;">-5%</td> </tr> <tr> <td style="padding: 2px;">1000-533-0000</td> <td style="padding: 2px;">\$27,000.00</td> </tr> <tr> <td style="padding: 2px;">1000-535-0000</td> <td style="padding: 2px;">-5%</td> </tr> </tbody> </table>	Account	% Change / 2014 column	1000-101-0000	-5%	1000-533-0000	\$27,000.00	1000-535-0000	-5%	
Account	% Change / 2014 column								
1000-101-0000	-5%								
1000-533-0000	\$27,000.00								
1000-535-0000	-5%								
2) Expenditures									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Account</th> <th style="text-align: center;">% Change / 2014 column</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">1000-110-111-0000</td> <td rowspan="5" style="padding: 2px; vertical-align: top;">Change all to -3%</td> </tr> <tr> <td style="padding: 2px;">1000-110-121-0000</td> </tr> <tr> <td style="padding: 2px;">1000-110-131-0000</td> </tr> <tr> <td style="padding: 2px;">1000-110-190-0000</td> </tr> <tr> <td style="padding: 2px;">1000-110-211-0000</td> </tr> </tbody> </table>	Account	% Change / 2014 column	1000-110-111-0000	Change all to -3%	1000-110-121-0000	1000-110-131-0000	1000-110-190-0000	1000-110-211-0000	
Account	% Change / 2014 column								
1000-110-111-0000	Change all to -3%								
1000-110-121-0000									
1000-110-131-0000									
1000-110-190-0000									
1000-110-211-0000									
Select fund 2031									
2) Expenditures									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Account</th> <th style="text-align: center;">% Change / 2014 column</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">2031-330-221-0000</td> <td style="padding: 2px;">25%</td> </tr> </tbody> </table>	Account	% Change / 2014 column	2031-330-221-0000	25%					
Account	% Change / 2014 column								
2031-330-221-0000	25%								

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2031-330-351-0000	\$5,250.00
2031-330-353-0000	\$2,600.00

- Click [Save]
- Click [Close]

DUPLICATE BUDGETS TO PRESENT ALTERNATIVES

It's easy to present alternative budget scenarios without having to re-enter the same information.

Action / Data Entry:				
<ul style="list-style-type: none"> • Click Budget → Transactions → Financial Worksheets • Select the checkbox next to Draft 1 and click [Duplicate]. The Add Financial Worksheet form appears. • Enter the Worksheet Name: Draft 2 • Click all funds and click [OK] 				
<p>Select fund 1000</p> <p>2) Expenditures</p> <p>Enter the amount:</p> <table border="1"> <thead> <tr> <th>Account</th> <th>2014 column</th> </tr> </thead> <tbody> <tr> <td>1000-760-740-0000</td> <td>\$75,000.00</td> </tr> </tbody> </table> <ul style="list-style-type: none"> • Add the footnote: Proposal for park playground equipment. 	Account	2014 column	1000-760-740-0000	\$75,000.00
Account	2014 column			
1000-760-740-0000	\$75,000.00			
<ul style="list-style-type: none"> • Click [Save] • Click [Close] 				

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ADDING NEW FUNDS FOR PROJECTED YEARS ONLY

GUIDED EXERCISE

This exercise demonstrates how to add a fund that can be used in the Budget module for projected year’s budgets without impacting the budget in the current year in the Accounting module.

EXERCISE : ADD A FUND FOR PROJECTED YEARS ONLY

Action or field name:	Data Entry:
Open the Funds area: Accounting → Maintenance → Funds	
Add the Fund and Save the fund number:	2171 Park Levy
Open the Appropriations Accounts area: Accounting → Maintenance → Appropriation Accounts	
Add and Save the appropriation account:	2171-199-0000
Deactivate both the new fund and account code.	
Click the Financial Worksheets tab	
Click the checkbox next to one of the worksheets	
Click the Add Fund button.	
When the form appears, select the fund and click the OK button.	2171

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PRINTING A BUDGET REPORT

When you are ready to print a final budget that will be sent to the county budget commission, follow the steps below.

Action or field name:
Open Budget → Transactions → Financial Worksheets
Select the Financial Worksheet that you will be using to submit to the commission.
Click the [Print] button.

The “Print Financial Worksheet” form appears:

Field name:	Action/Selection:
Prior years	2
Projected years	1
Funds	Click all that apply.
Report Type	Budget
Include (section) <ul style="list-style-type: none"> • % Change Columns • Account Codes • Footnotes 	<u>Do not</u> check (fill-in) any of the checkboxes in the Include section.
Paper (tab)	Leave the default selections.
	Click [OK].

CHAPTER 5 – REPORTS & STATEMENTS

SCHEDULES & STATEMENTS

MENU PATH

Budget → Reports & Statements

OVERVIEW

Budget Schedules and Statements are supplementary reports / forms that may be used by the agency when applicable to submit to the proper agencies. Agency requirements related to the various reports listed may vary from county to county. Unlike the Financial Worksheets, data is not imported from the Accounting module into the schedules and statements. A blank copy of each report may be printed to fill out by hand or data may be inputted in the software.

BONDS

Report Title: “Exhibit of Bonds, Notes, and Certificates of Indebtedness Outstanding January 1st of the Coming Year, and Bond Retirement Fund Requirements for Coming Year.”

This report is used to list any outstanding debt and related interest for the upcoming budget year.

GUIDED EXERCISE:

Field name:	Action / Data Entry:
	<ul style="list-style-type: none">• Click Bonds from the Reports & Statements menu.• Click [Add]
Purpose	Fire Station
Authority for Levy	By Vote
Issue Date	1/1/2009
Due Date	12/31/2019
Rate of Interest	6.75%

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Amount Outstanding	85,500.00
Amount Required for Bonds or Principal	13,500.00
Amount Required for Interest	1,135.00
Amount Receivable from Source other than Taxation	0.00
Total Required from General Property Taxes	(Calculated field)
	<ul style="list-style-type: none">• Click [Save]• Click [Close]• Click the checkbox next to Fire Station bond• Click [Print]

BUDGET CERTIFICATE

Report Title: “Certificate of the County Budget Commission.”

This report is completed primarily by the county auditor.

COUNTY AUDITOR ESTIMATE

Report Title: “County Auditor’s Estimate.”

This report does not require data input except for the fiscal year beginning date (for the projected budget year). A blank copy can be printed to provide to your county auditor.

FINAL JUDGMENTS

Report Title: “Statement of Amounts Required for Payment of Final Judgments.”

This report will identify any final judgments against the government, listing the financial cost that will occur in the upcoming budget year.

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PERMANENT IMPROVEMENTS

Report Title: “Statement of Permanent Improvements.”

This report will include any planned acquisition of assets in the upcoming budget year with a life expectancy of five or more years.

GUIDED EXERCISE:

Field name:	Action / Data Entry:
	<ul style="list-style-type: none">• Click Permanent Improvements from the Reports & Statements menu.• Click [Add]
Fund	2901
Description	Community Park Project
Project #	ABC123
Estimated Cost	115,000.00
	<ul style="list-style-type: none">• Click [Save]• Click [Close]• Click the checkbox next to fund 2901• Click [Print]

SCHEDULE A

Report Title: “Schedule A, Summary of Amounts Required from General Property Tax Approved by Budget Commission and County Auditor’s Estimated Tax Rates.”

This schedule is primarily done by the county auditor, with the exception of the fund name and levy description.

GUIDED EXERCISE:

Field name:	Action / Data Entry:
	<ul style="list-style-type: none">• Click Schedule A from the Reports & Statements

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	<p>menu.</p> <ul style="list-style-type: none"> • Click [Add]
Fund	1000
Levy	General - Current Expense
Amount Approved by Budget Commission Inside 10 Mill Limitation	42,000.00
Amount to be Derived from Levies Outside 10 Mill Limitation	(leave blank)
County Auditor’s Estimate of Tax Rate to be Levied Inside 10 Mill Limitation	.50
County Auditor’s Estimate of Tax Rate to be Levied Outside 10 Mill Limitation	(leave blank)
	<ul style="list-style-type: none"> • Click [Save]
Fund	2191
Levy	Fire Levy 11/6/2014
Amount Approved by Budget Commission Inside 10 Mill Limitation	(leave blank)
Amount to be Derived from Levies Outside 10 Mill Limitation	50,000.00
County Auditor’s Estimate of Tax Rate to be Levied Inside 10 Mill Limitation	(leave blank)
County Auditor’s Estimate of Tax Rate to be Levied Outside 10 Mill Limitation	5.50
	<ul style="list-style-type: none"> • Click [Save] • Click [Close] • Click the checkboxes next to funds 1000 & 2191 • Click [Print]

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SCHEDULE B

Report Title: “Schedule B, Levies Outside 10 Mill Limitations, Exclusive of Debt Levies”

This schedule is primarily done by the county auditor, with the exception of data supplied by the clerk (or clerk/treasurer, or fiscal officer), regarding the date and length of current approved levies.

GUIDED EXERCISE:

Field name:	Action / Data Entry:
	<ul style="list-style-type: none"> • Click Schedule B from the Reports & Statements menu. • Click [Add]
Fund	2191
Levy	Fire Levy 11/6/2014
Authorized Date	11/6/2014
Not to Exceed (x) years	5
Indefinite (Checkbox)	(Leave blank)
Max Rate Levied	5.50
Estimate of Yield	50,000.00
	<ul style="list-style-type: none"> • Click [Save] • Click [Close] • Click the checkbox next to fund 2191 • Click [Print]

APPENDIX A – YEAR END BALANCE CERTIFICATE

MENU PATH

Budget → Transactions → Year End Balance Certificates

OVERVIEW

UAN provides a template for the “Certificate Of The Total Amount From All Sources Available For Expenditures, And Balances”, also referred to as the Year End Balance Certificate.

The year end certificate should be added after closing the year that the certificate is reporting on. For example, to create a year end balance certificate for the year end balances of 2013, first follow the year end closing procedures. Once 2013 is closed, you can create a year end balance certificate for that year. If a year end certificate form is needed before closing the year, a blank copy may be printed by clicking [Print Blank].

Certificates may only be added, edited or deleted when the current processing year is selected (the data reflecting the year end data prior to the current processing year). All other years are limited to display, print or save to PDF.

YEAR (DROP-DOWN MENU)

The Year drop-down menu will default to the current year. Certificates always reflect fund balances as of the end of the year immediately prior to the selected year.

[ADD]

A certificate name must be specified when adding a year end balances certificate. All funds from the current and prior processing year are displayed and all amounts can be edited.

The Add form has two tabs. The Funds tab shows all funds and allows for edits to the data. The Display-Summary tab shows totals summed by fund type (General, Special Revenue,...etc.) with totals for Governmental, Proprietary, and Fiduciary funds, and a total for all funds. The Display-Summary tab is read-only and pulls data calculated or inputted in the Funds tab.

[EDIT]

When a certificate is edited, any amounts saved to the worksheet that differ from the amounts calculated by UAN will be listed in a popup form ‘Update Year End Balances’. Optionally, any of the differing amounts on the certificate can be automatically updated to the amount calculated by UAN by selecting the amount on the pop-up form to import.

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[\[DELETE\]](#)

Any certificate for the current processing year may be deleted.

[\[PRINT\]](#) / [\[DISPLAY\]](#) / [\[SAVE PDF\]](#)

A summary page will be produced along with a listing of all the funds on the certificate.

GUIDED EXERCISES

EXERCISE 1: ADD

Field name:	Action / Data Entry:
	<ul style="list-style-type: none"> Click [Add]
Name	Year End Balances
Column: Total Amount from all Sources Available for Expenditures	General fund: \$1,000,000.00 Road & Bridge \$500,000.00
	<ul style="list-style-type: none"> Click [Save] Click [Close]

EXERCISE 2: EDIT

Action / Data Entry:
<ul style="list-style-type: none"> Click the checkbox next to Year End Balances Click [Edit] <p>The “Update Year End Balances” form appears.</p>
<ul style="list-style-type: none"> Click the checkboxes next to the General Fund and the Road & Bridge Fund. Click [Ok] <p>Notice that the System Calculation amount replaced the last Saved amount. However, this change will not be saved until you click the [Save] button.</p>
<ul style="list-style-type: none"> Click [Save] Click [Close]

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EXERCISE 3: PRINT

Action / Data Entry:

- | |
|---|
| <ul style="list-style-type: none">• Click the checkbox next to Year End Balances• Click [Print] |
|---|

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EXPLANATIONS OF COLUMN HEADINGS – YEAR END BALANCE CERT.

Note: The following information assumes the certificate is being generated in January after year end closing procedures for the previous year have been completed.

1. Cash Balances as of 12/31/20xx

Definition: Cash balances per the cash book of the governmental entity as of December 31.

Location in UAN: Prior year report, as of 12/31/20xx

The ‘Fund Balance as of 12/31/xx’ on the Cash Summary by Fund report. Menu path: Accounting → Reports and Statements → Fund Reports, select Cash Summary by Fund and select the year from the drop down menus.

2. Reserved for Encumbrance as of 12/31/20xx

Definition: All outstanding unliquidated encumbrances as of December 31, obligations in the form of purchase orders or contracts which were charged to a prior year’s appropriation and for which a part of that appropriation is reserved (carryover purchase orders).

Location in UAN: Prior year report, as of 12/31/20xx

The ‘Current Reserve for Encumbrance’ on the Fund Summary report. Menu path: Accounting → Reports and Statements → Management Reports, select Fund Summary and select the year from the drop down menus.

3. Reserved for Non-Spendable Balance as of 12/31/20xx

Definition: Reserve for funds that require non-expendable balances such as permanent funds and some private purpose trust funds. The non-expendable balances are set Accounting → Maintenance → Funds.

Location in UAN: Prior year report, as of 12/31/20xx

The ‘Reserved for Non-Spendable Balance 12/31’ column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop down menus.

4. Reserve Balance Accounts

Definition: Reserve Balance Accounts as per sections 5705.13(A)(1) and/or 5705.132 of the Ohio Revised Code (ORC).

Location in UAN: Prior year report, as of 12/31/20xx

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The 'Reserve Balance (5705.13(A)(1) & 5705.132) 12/31' column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the year from the drop down menus.

5. Advances Not Repaid

Definition: Advances not repaid as of December 31st ---this amount should be added to the fund that made the advance and subtracted from the fund that will be making the reimbursement.

Location in UAN: Current year report, as of 1/1/20xx

The 'Prior Year Advances Not Repaid 12/31' column on the Resources Available for Appropriation report. Menu path: Accounting → Reports and Statements → Budgetary Reports, select Resources Available for Appropriation and the current year from the drop down menus.

6. Carryover Balances Available for Appropriations

Calculation: Columns 1 – 2 – 3 – 4 + 5 = Column 6

Cash Balance 12/31 (column #1) minus Reserved for Encumbrance 12/31 (column #2) minus Reserved for Non-Spendable Balance 12/31 (column #3) minus Reserve Balance Accounts (column #4) plus Advances not Repaid (column #5)

7. Total Amount from All Sources Available for Expenditures

Definition: The total amount from all sources the governmental unit expects to receive during the forthcoming fiscal year which is available for expenditures.

Location in UAN: Current year report, as of 1/1/20xx

Accounting → Reports & Statements → Revenue Reports, then select Revenue Budget and the year from the drop down menu. Locate the amount for each fund sub-total in the Final Budget column. Note: The total per fund of each revenue budget should equal the tax revenue and other sources on the Certificate of Estimated Resources provided by the County Budget Commission.

8. Total Amount Available plus Balances

Calculation: Columns 6 + 7 = Column 8

Carryover Balance Available for Appropriations (column #6) plus Total Amount from all Sources Available for Expenditures (column #7)