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I'm a Trustee or Council Member - Which UAN Reports Should I Request?

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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.

What is the purpose of this session?

UAN can provide reports about an entity that can assist in its regular management. This session reviews a "Base Set" of 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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Questions for Entity Management

- **Fund Cash - “Big Picture” Position**
 - Where are we now?
- **Revenue - Receipt Position**
 - How much have we received?
- **Appropriation - Expenditure Position**
 - How much have we spent?
- **Planning - Organizing Position**
 - What have we planned (budgeted) to spend?
- **Managing - Controlling Position**
 - How are we doing?



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Questions Answered



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The “Base 8” UAN Reports

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



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Report Access

Multi-user/Multi-role Functionality

- What does this mean?
- Management can have access to UAN and be limited to only view reports.
 - The Fiscal Officer can set up separate users with separate roles such as 'reports only' so that you can have access on an "as desired" basis.
 - Requires access to the UAN Computer and/or High-speed Internet access for the UAN Computer.
 - All transactions are tracked in UAN and also tracked to individual users.



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Where am I Now? Fund Status

The report shows the basic cash position:

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



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Where am I Now? Cash Summary by Fund

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

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



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How Much Have I Spent? Appropriation Status

The report shows how much was spent "at a glance":

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



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How Much Have I Received? Revenue Status

The report shows a snapshot of receipt information:

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



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What Have I Planned to Spend? PO/BC Status

The report provides the current status of planned spending:

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



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How Am I Doing? Bank Reconciliation

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

UAN Side

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

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

= Adjusted UAN Balance



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How Am I Doing? Bank Reconciliation - 2

BANK Side

Bank Balance as of Statement Ending Date

- + Receipts that are Deposits in Transit.
- Warrants(Checks) that are still Outstanding Payments.
- + Adjustments in UAN that haven't affected the Bank yet.

Example: OPERS Withholding Payment.

+ OTHER ADJUSTING FACTORS (OAF).

SHOULD BE KNOWN AND RECONCILABLE FACTORS

= Adjusted Bank Balance



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How Am I Doing? Bank Reconciliation - 3

NOTES

-- Review for comments regarding Other Adjusting Factors (OAF)

OUTSTANDING ITEMS

-- Payments, Receipts and/or Adjustments as necessary.

Why Is Reviewing The Bank Reconciliation Report Important?

Certification of Funds & Proper Internal Controls



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How Am I Doing? Vendor/Payee Payment Register

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

Vendor/Payee Receipt Register

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



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Questions Answered by UAN Reporting

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



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Tying UAN Managing Reports to UAN Year End Financial Reports

Appropriation Status

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

The Revenue Status

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

Management Reports

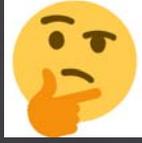
- Fund, Appropriation and Revenue Summary



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Questions?



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