

Balance Sheet Input Template Instructions

The following instructions will explain how to input numerical data from the local government entities' financial statements and the State Uniform Chart of Accounts (UCA) to create an electronic version of the entities balance sheet that is compatible with the transparent.utah.gov system and is mapped to the UCA as required by the Office of the Utah State Auditor.

1. Map the entity financial statement to the UCA:
 - a) UCA Funds and Accounts are available on the green BS_Funds and BS_Accounts tabs on the workbook.

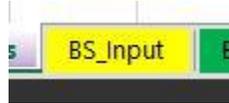


- b) Using the appropriate UCA fund description, identify the corresponding UCA fund number that best matches the description listed on the entity financial statements.
- c) Using the appropriate UCA account description, identify the corresponding UCA account number that best matches the category description listed on the entity financial statements.

	Primary Government		Total
	Governmental Activities	Business-type Activities	
	010	020	
Assets			
10010100 Cash, cash equivalents and investments	\$ 42,528,873	\$ 32,379,787	\$ 74,908,660
10020100 Restricted cash and cash equivalents, fiscal agent	5,449,253	5,104,841	10,554,094
10020300 Restricted cash, cash equivalents and investments, other	7,418,529	-	7,418,529
Receivables:			
10010403 Taxes	20,218,244	412,959	20,631,203
10010401 Accounts	237,726	1,928,512	2,166,238
10010404 Notes	320,284	-	320,284
10010406 Internal balances	161,137	(161,137)	-
10011000 Inventories	480,265	447,713	927,978
10010900 Prepays	-	515,520	515,520
Capital assets not being depreciated:			
10030100 Land and water rights	109,764,201	20,270,189	130,034,390
10030400 Construction in progress	5,971,118	7,047,575	13,018,693
10030701 Art	601,356	109,214	710,570
Capital assets (net of accumulated depreciation):			
10030200 Buildings	31,827,283	11,843,335	43,670,618
10030300 Improvements other than buildings	19,225,657	48,387,756	67,613,413
10030500 Vehicles and equipment	5,455,188	10,668,648	16,123,836
10030300 Infrastructure	25,053,552	-	25,053,552
10030600 Intangibles	5,629,225	62,642	5,691,867
10020350 Net pension asset	18,486	4,352	22,838
Total assets	<u>280,360,377</u>	<u>139,021,906</u>	<u>419,382,283</u>
11000000 Deferred outflows of resources			
Deferred charge on refunding	-	15,227	15,227
Deferred outflows of resources related to pensions	1,182,201	415,797	1,597,998
Total deferred outflows of resources	<u>\$ 1,182,201</u>	<u>\$ 431,024</u>	<u>\$ 1,613,225</u>

2. Enter data into workbook:

- a) Select the yellow BS_Input tab in the workbook to perform the Balance Sheet data entry.
 - i) NOTE: The cells and columns in blue are required data entry fields, cells and columns in green are optional data fields, and cells and columns in pink are for validation only (do not alter pink cells or columns).



- b) Enter the entity name in Cell A3.
- c) Enter the fiscal year of the balance sheet being entered in Cell A6.
- d) Enter the appropriate fiscal year code, based on the year end of the entity, into Cell A10

	A	B
1		
2	Entity Name	
3	Park City	
4		
5	Year	
6	2015	
7		
8	Year Type:	
9	Calendar=1, Fiscal=2	
10		2
11		

- e) Enter the 3 digit UCA fund number (column C) and the 8 digit UCA account number (column D) that corresponds to the entity financial statement.
 - i) NOTE: All funds of the same fund type will be converted in column O to the base fund number (ie, 501 = 500 and 502 = 500).
 - ii) NOTE: If the account number entered is not a valid UCA account number, #N/A will appear in columns I-L and must be corrected.
- f) Enter the amount from the entity financial statement that corresponds to each account number in column G.
 - i) NOTE: Enter all amounts as positive numbers unless they are a contra account (ie, Accumulated Depreciation) or have a negative balance.

C	D	E	F	G
UCA Fund #	UCA Account #	OPTIONAL Entity Account #	OPTIONAL Entity Account Description	Amount
010	10010100		Cash, cash equivalents and investments	42,528,873.00
010	10020100			5,449,253.00
010	10020300			7,418,529.00
010	10010403		Receivables: Taxes	20,218,244.00
010	10010401		Receivables: Accounts	237,726.00
010	10010404			320,284.00

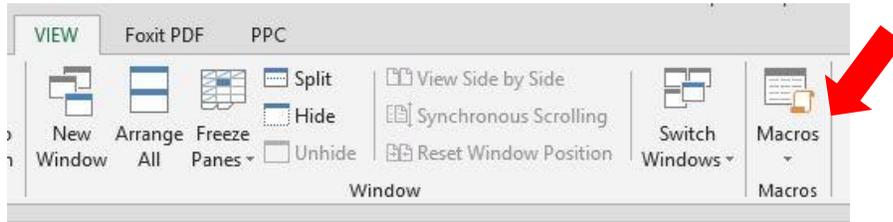
3. Verification:

- a) Verify that the “out of balance check” is Cell A21 is zero, if not zero, make adjustments to amounts in column G.

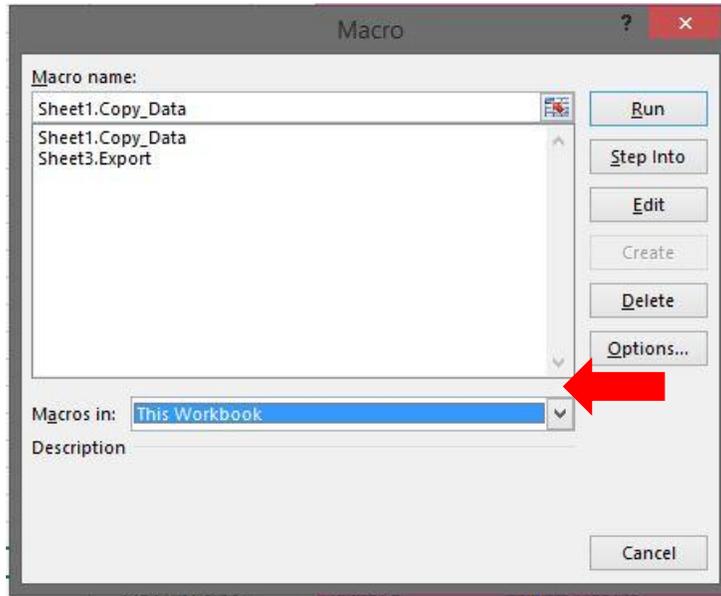
11	
12	No Entry - Auto Filled
13	<u>Total Assets</u>
14	\$ 419,382,283.00
15	
16	No Entry - Auto Filled
17	<u>Total Liabilities & Other</u>
18	\$ 419,382,283.00
19	
20	Out of Balance Check
21	\$ -
22	

- b) Verify that all fund and accounts numbers are valid by making sure that columns I-O do not contain #N/A.
- c) Verify that all fund and account names in columns I-O match the categories on the entity financial statements.

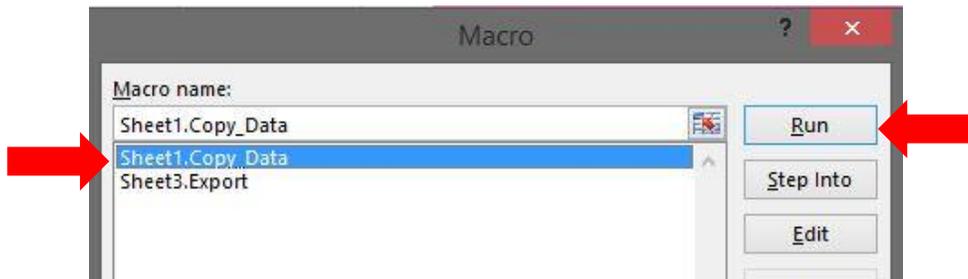
4. Create transparency compatible file:
 - a) Using the MS Excel toolbar, select “VIEW” then “Macros” then “View Macros.”



- b) At the bottom of the macros dialog box, assure that the “Macros In” line is set to “This Worksheet.”



- c) Highlight the “Sheet1.Copy_Data” macro and click “RUN.”



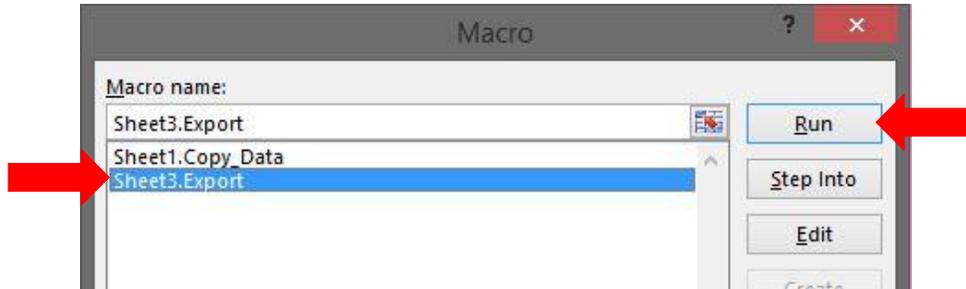
- d) Check the blue “Upload Info” tab and verify the Record Count number and that Batch Dollar Amount does not contain #N/A
 - i) If “Upload Info” tab contains #N/A, return to step 3 above.

Record Count =====>	36
Batch Dollar Amount =====>	838764566.00

e) Again, using the MS Excel toolbar, select “VIEW” then “Macros” then “View Macros.”

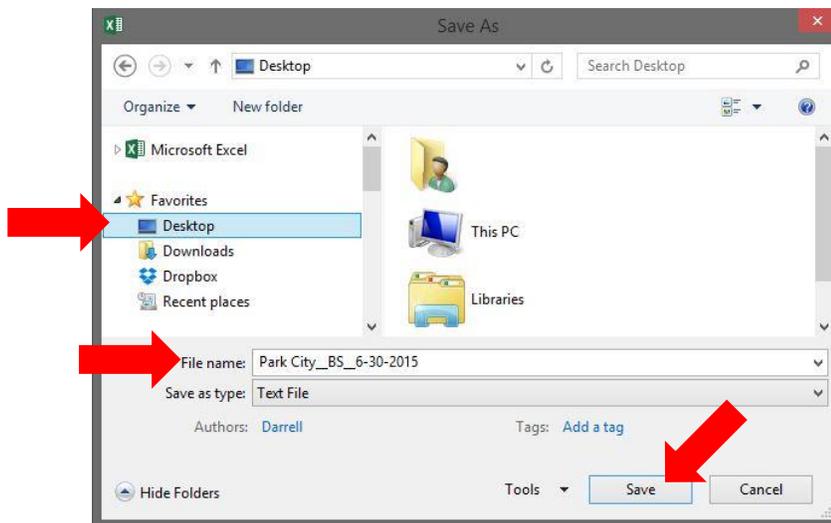


f) Highlight the “Sheet3.Export” macro and click “RUN.”



g) Select the location where the file will be saved. Be sure you know where the file is going to retrieve it later.

h) Click the SAVE button. The name for the file will automatically be filled in using entity name and year-end.



i) Select the “Upload Info” tab and print or write-down the Record Count and Batch Dollar Amount to be able to upload the file.

Record Count =====>	36
Batch Dollar Amount =====>	838764566.00