Accounting Exercise Handbook

Version 2011.2

Dave Yost · Auditor of State

TABLE OF CONTENTS

CHAPTER 1 – OVERVIEW

SCREENCAST SOFTWARE

Screencasts are audio visual tutorials that can be played from within the UAN software. Examples of screencasts available include purchase orders, payments, receipts and the utilities associated with these transactions. All screencasts will be accessable from within the software by clicking on the FAQ link from the Main Menu.

ONLINE CLASS RECORDINGS

Online class recordings are audio visual recordings of the Online class separated by topics covered in class. These can be run on any computer with high speed internet access. To view the recordings, go to the UAN Link web page at http://uanlink.auditor.state.oh.us/ and click on the Training menu.

USER LOGIN

OVERVIEW

The User Login form controls access to the UAN software.

After double-clicking the UAN icon, the software will open the User Login form.

A valid User Name and Password combination for an active user must be entered before the software will launch. If the user enters a valid user name with an incorrect password three times in succession, that user name will be deactivated. Only an administrator or UAN can reactivate an inactive user. If the user enters valid information but the current password has expired, the Change Password screen will open and the user's password must be changed successfully before the software will launch.

At login, the user's computer clock must not be set prior to the latest login for any user recorded in the database. If the clock is accurate but is set more than one day earlier than the last recorded login, UAN must be contacted to correct the login times in the user's database.

GUIDED EXERCISES

Enter the following data:

EXERCISE 1: LOGIN

Action or Field Name:	Data Entry:
Enter User	Brutus
Password	FiscalOfficer

CHANGE PASSWORD

MENU PATH

You can change passwords at any time at General > Maintenance > Change Password

OVERVIEW

The Change Password form allows you to change your current password to a new password.

WHAT'S NEW

- Upon login, if the current date is on or after the user's password expiration date, the user will be presented with and forced to complete the Change Password screen before gaining access to any other area of the software.

- Passwords must contain at least 8 characters, must not begin or end with a space, and must include characters from at least 2 of the following 4 categories:
     1) Lowercase letters (a to z)
     2) Uppercase letters (A to Z)
     3) Digits (0123456789)
     4) Special characters (`~!@#$%^&*()_+-=[]\;',./{}|:"<>?)

- None of a user's previous 4 passwords may be reused.

- User passwords must be changed at least every 90 days, and also after being reset by an administrator to "uan".

BUCKEYE TOWNSHIP STORY

A capital project to update the sewer system to prevent storm water from overflowing directly into the Olentangy River has recently been completed. We are currently waiting on the vendor to issue us an invoice so we can complete the payment – a purchase order for this purpose has been carried over.

According to this OSU fan's revisionist sports history, on January 7th, 2011, the Ohio State Buckeye's avenge the loss of the 2006 National Championship game by beating Florida 45 – 10. A wager between alums Eddie George and Emmitt Smith result in a $10,000 cemetery bequest setup for the ongoing beautification of the grave of Woody Hayes. $9,000 will be invested in an account that pays a fixed 2% per year. The remaining $1,000 is available for expenditures.

Our secondary checking account (Grant) is being moved to National Bank to receive a better interest rate.

CHAPTER 2 – ACCOUNTING MAINTENANCE

FUNDS

MENU PATH

Accounting > Maintenance > Funds

OVERVIEW

The funds area allows you to set up new funds and edit existing funds.

WHAT'S NEW

- Funds can now be marked as active or inactive when adding or editing a fund. Activating and deactivating will be discussed in detail in the Appropriation Maintenance section.
- You can now see the range of fund numbers available in the drop down menu when adding a fund. Example: Road District fund numbers range from 2141-2169.
- In the fund area, you can see a list of all funds at a glance. The list includes each fund's number, name, status, the date the fund was last modified, and by whom it was last modified.
- You can filter the list of funds by status – all, active, inactive, or removable.
- The Remove button has replaced the Delete button to remove funds that have had no activity in the current year.

New Requirements: In the old software, UAN did not keep track of the non-expendable fund balances. The non-expendable portion must be setup in the new software if required by the fund definition. The two types of funds and their requirements are described below:

o **Permanent Funds**. The purpose of a permanent fund is to report cash that is legally restricted to the extent that only the earnings may be used to support the government's programs and not the principal. You are required to enter the non-expendable portion of the fund's cash balance in UAN. An example of a permanent fund would be a Cemetery Bequest fund.

o **Private Purpose Trust funds**. Some private purpose trust funds require a non-expendable portion to be set aside, others may not. The non-expendable portion should be entered – if applicable. An example of a private purpose trust fund would be a scholarship trust fund.

GUIDED EXERCISES

EXERCISE 1: DEACTIVATE A FUND

Deactivate Capital Projects fund:

Action or field name:	Data Entry:
Select checkbox next to fund number:	4301
Click Deactivate button	

EXERCISE 2: ADD A FUND

Add the Hayes Bequest fund:

Action or field name:	Data Entry:
Click the Add button	
Fund Number:	4952
Fund Name:	Hayes Bequest
Receives Interest:	Checked
Click Save	
Click Close	

COST CENTERS

MENU PATH

Accounting > Maintenance > Cost Centers

OVERVIEW

The Cost Centers area allows you to set up cost centers.

WHAT'S NEW

You can now make a cost center active or inactive.

REVENUE ACCOUNTS

MENU PATH

Accounting > Maintenance > Revenue Accounts

OVERVIEW

The Revenue Account area creates revenue account codes which makes them available for use. This area will allow you to add several revenue accounts in one single step.

WHAT'S NEW

The Add button replaces the Record button.

The Remove button has replaced the Delete button to remove accounts that have had no activity in the current year.

You can deactivate (but not remove) accounts with activity in the current year. In the past deactivating and removing were combined in one step called Delete. Now you can deactivate (hide) an account code that you used earlier in the year, but do not want to use the rest of the year. If later you decide that the account will need to be used after all, then you can activate it again.

GUIDED EXERCISES

EXERCISE 1: ADDING REVENUE ACCOUNTS

In this exercise we will add revenue codes in the Hayes Bequest fund.

Action or Field name	Data Entry:
Click the Add button	
Fund	4952
Cost Center	0000 (Default)

Revenue Account Click the checkbox next to the following revenue numbers:	701-Interest 801-Gifts and Donations 820-Contributions to a Permanent Fund
Click Save	
Click Close	

EXERCISE 2: REMOVING REVENUE ACCOUNTS

In this exercise we will remove revenue accounts in the capital projects fund.

Action or Field name	**Data Entry:**
Select the checkbox next to the accounts:	4301-538-0000 4301-701-0000
Click the Remove button	

APPROPRIATION ACCOUNTS

MENU PATH

Accounting > Maintenance > Appropriation Accounts

OVERVIEW

The Appropriation Accounts area allows you to add appropriation accounts. You can also activate, deactivate, remove, and display appropriation accounts in this area.

WHAT'S NEW

The Remove button has replaced the Delete button to remove accounts that have had no activity in the current year.

Activate & Deactivate buttons control whether items will be displayed or not displayed in drop-down menus in the software. Deactivating an item will not affect transactions prior to deactivating. For example, we will be deactivating an account used for the townships capital project fund. The account has an open purchase order that was carried over from last year. The account will no longer be available to create new purchase orders, but it will still be available in the payments form for payments related to the carry over PO.

Deactivating may be useful for Purchase Orders & Payments. Deactivating will ensure that you don't unintentionally pick an account code for a PO or payment. Deactivated accounts won't even show up as an option in the drop-down menus.

> **Note**: Activating or Deactivating a fund does not affect the status of the appropriation and revenue codes associated with that fund.

All the possible Object codes are listed for each program. This allows you to add several codes in one transaction.

A mixture of Summary and Detail object codes in a single financial reporting group can be activated – <u>however this is not recommended</u>. It may cause confusion when reviewing financial reports and result in budgeting or payment mistakes. An exception to this recommendation is when you are changing from Summary to Detailed codes when moving from one year to the next and you are in Temporary mode at Year End. Temporary mode is discussed in more detail in the year end procedures manual. To prevent users from adding this combination of account codes inadvertently, UAN will issue a warning message notifying you before the accounts are saved in the system.

If you are unfamiliar with the distinction between Summary and Detail object codes, please take some time outside of class to review the information in Appendix B: Summary and Detail Object Codes.

GUIDED EXERCISES

EXERCISE 1: DEACTIVATE APPROPRIATION ACCOUNTS

In this exercise we deactivate an account in the capital projects fund.

Action or Field name	Data Entry:
Select the checkbox next to the account:	4301-760-700-0000
Click the Deactivate button	

EXERCISE 2: ADD APPROPRIATION ACCOUNTS

In this exercise we will add appropriation codes in the Hayes Bequest fund.

Action or Field name	Data Entry:
Click the Add button	

Fund	4952
Program	410
Cost Center	0000 (Default)
Object Click the checkbox next to the following object codes:	320- Property Services 350- Utilities
Click Save	
Click Close	

REVENUE BUDGETS

MENU PATH

Accounting > Maintenance > Revenue Budgets

OVERVIEW

The Revenue Budget area enables entry of budget information for revenue account codes. You will be able to enter budget information and add supplemental revenue budget account codes.

WHAT'S NEW

The budget forms have been redesigned to allow for all line item budget amounts within a selected fund to be entered all at once, instead of processing each account one by one.

Budget amounts may only be entered once per year for each fund – this is the original budget amount. This has not changed, but the concept is more clearly seen in the new software design.

Changes to the original budget must be made by entering supplemental revenue budget amounts. This is the same as a revision under the Edit button in the old software.

Key-in errors or omissions to the original budget can be corrected by entering a supplemental revenue budget and selecting the Apply as correction checkbox. If you check this box your changes will not be recorded as a supplemental change.

GUIDED EXERCISES

EXERCISE 1: ADDING A REVENUE BUDGET

The following is an example of an Amended Certificate of Estimated Resources:

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, 2010	Taxes	Other Sources	Total $$ Available for Appropriations
General Fund	$95,000.00	$120,000.00	$45,000.00	$260,000.00
Road and Bridge	$41,000.00	$59,000.00	$1,000.00	$101,000.00
…				

Enter revenue budget for the Road and Bridge fund. Select Add and the fund from the drop-down menu. Enter the following in the Budget / Amount (Full Year) column. Click the Save button.

Account:	Budget Amount:
2031-101-0000	58,000.00
2031-539-0000	1,000.00
2031-931-0000	0.00

Enter the Effective Date: 1/1/2011

EXERCISE 2: SUPPLEMENTAL

The amount of $59,000.00 should have been entered for account 2031-101-0000 instead of $58,000.00. To correct this error, select the checkbox next to fund 2031 and click the Supplemental button. Enter the following the the Supplemental (+/-) column:

Account:	2031-101-0000
Amount:	$1000.00
Checkbox:	Checkmark 'apply as correction' checkbox

Effective date: 01/01/2011, Click the Save button

APPROPRIATION BUDGETS

MENU PATH

Accounting > Maintenance > Appropriation Budgets

OVERVIEW

The Appropriation Budget area allows you to enter budget information for appropriation accounts. You can also reallocate a budget and add a supplemental appropriation budget in this area.

WHAT'S NEW

The budget forms have been redesigned to allow for all line item budget amounts within a selected fund to be entered all at once, instead of processing each account one by one.

Permanent appropriation amounts may only be entered once per year for each fund. This has not changed, but the concept is more clearly seen in the new software design.

Apply as correction checkbox: Key-in errors or omissions to the original budget can be corrected by using the Supplemental (appropriations) button and selecting the Apply as correction checkbox. If you check this box then changes <u>will not</u> be recorded as a new supplemental change.

> In the old software, corrections to the original budget were made using the Edit button under Temporary/Permanent Appropriations.

The Supplemental Maintenance screen in the old software is now separated into two forms. Reallocate and Supplemental appropriations.

> **Reallocate button**. The reallocate button allows you to reallocate appropriation amounts among accounts within the same fund without changing the total amount of appropriations for that fund. It is sometimes also called an *intrafund appropriation transfer*. In the old software this was recorded as a **To and From Supplemental.**

> **Supplemental button**.   The supplemental option allows any changes or corrections to be made to the *total* temporary or permanent/original appropriation budget amounts for a fund. In the old software this was recorded a **To Only or a From Only Supplemental.**

Several form and report fields have revised names. For example, Carry Over Amount is now Reserved for Encumbrance 12/31.

GUIDED EXERCISES

EXERCISE 1: ADD TEMPORARY APPROPRIATIONS

In this exercise we will add temporary appropriations to the Road & Bridge fund for the first quarter until our budget is approved.

Click the Add button to add Temporary Appropriations and select fund 2031. Enter the following amounts in the Temporary /Appropriation (Q1 Only) column:

Account:	Amount:
2031-330-190-0000	$5,000.00
2031-330-314-0000	$0.00
2031-330-323-0000	$500.00
2031-330-360-0000	$2,500.00
2031-330-420-0000	$0.00

Effective Date: 01/01/2011
Save and Close the form.

EXERCISE 2: ADD PERMANENT APPROPRIATIONS

In this exercise, we assume that the annual budget is now approved and we add permanent appropriations.

Click the Add button to add Permanent Appropriations and select fund 2031. Enter the following amounts in the Permanent /Original (Full Year) column:

Account:	Amount:
2031-330-190-0000	$20,000.00
2031-330-314-0000	$1,000.00
2031-330-323-0000	$1,000.00
2031-330-360-0000	$10,000.00
2031-330-420-0000	$0.00

Effective Date: 1/10/2011
Save and Close the form.

EXERCISE 3: ADD SUPPLEMENTAL APPROPRIATIONS

This exercise is an example of a supplemental appropriation that corrects a key-in error or typing omission in the original budget.

Click the checkbox next to fund 2031 and click the Supplemental button. Enter the following amounts in the Supplemental (+/-) column:

Account:	Amount:
2031-330-190-0000	$2,000.00
2031-330-314-0000	$0.00
2031-330-323-0000	$9,000.00
2031-330-360-0000	$0.00
2031-330-420-0000	$14,000.00

Check the "Apply as correction" checkbox
Effective Date: 1/10/2011
Save and Close the form.

EXERCISE 4: REALLOCATE AN APPROPRIATION BUDGET

This is an example of a budget line item reallocation within a fund.

Click the checkbox next to fund 2031 and click the Reallocate button. Enter the following amounts in the Intrafund (+/-) column:

Account:	Amount:
2031-330-190-0000	$1,000.00
2031-330-314-0000	$1,000.00
2031-330-323-0000	-$1,000.00

2031-330-360-0000	$0.00
2031-330-420-0000	-$1,000.00

Effective Date: Today's date
Save and Close the form.

Uniform Accounting Network – Accounting Exercise Handbook

CHECKING ACCOUNTS

MENU PATH

Accounting > Maintenance > Checking Accounts

OVERVIEW

The Checking Maintenance area is where checking accounts are added, edited, closed, or removed.

WHAT'S NEW

You can now close secondary checking accounts.

GUIDED EXERCISES

EXERCISE 1: CLOSE CHECKING ACCOUNT

Action or Field Name:	Data Entry:
Click the checkbox next to the Grant checking account	
Click the "**Close Item**" button	
Account Name:	GRANT
Closed:	Today's Date
Click the Close Item button	

EXERCISE 2: ADD A CHECKING ACCOUNT

Add a secondary checking account.

Action or Field Name:	Data Entry:
Click the Add button	
Account Name:	Grant Acct
Account Number:	3124

Description:	Grant Account
Interest Bearing checkbox:	Check (Fill in) the checkbox
Bank Name:	National Bank
Click the Save button	

CHECKING TRANSFER

MENU PATH

Accounting > Transactions > Checking Transfer

OVERVIEW

You can move money between checking accounts using this form. The primary checking and at least one secondary checking account must be set up first.

GUIDED EXERCISES

EXERCISE 1: TRANSFER MONEY TO SECONDARY CHECKING ACCOUNT

Action or Field Name:	Data Entry:
Transfer Type: (Radio button)	Primary to Secondary
Secondary: (Drop-down menu)	Grant Acct
Amount:	$10,000
Date:	Today's Date
Reason:	Open account balance
Click the Post button	

INVESTMENT MAINTENANCE

MENU PATH

Accounting > Maintenance > Investments

OVERVIEW

The Investment Maintenance area allows you to add new investments; as well as edit investment information, close an investment, remove, and display and investment.

WHAT'S NEW

1. **An investment must be accurately marked Pooled or Non-Pooled on the investment form.**

    a. **The setting cannot be changed once you save the investment.** After that, the only way to change it is by closing or removing the investment.

    b. The setting affects the cash available in each fund and cash reports such as the Fund Status.

    <u>What is the difference between a pooled vs. a non-pooled investment?</u>

    For an investment to be considered Non-pooled:
    a. It must have only one fund invested
    b. That fund must be able to receive its own interest
    c. That fund must be marked to receive its own interest in the Fund Maintenance screen

    An example of a common non-pooled investment is a private purpose trust investment where the interest is posted back to the private purpose trust fund.

    Pooled Investments: A pooled investment is an investment that has its cash combined (pooled) with the total cash of all funds (except for cash in non-pooled investments). Interest can post back to all fund balances that are permitted to receive interest. Examples of common pooled investments are Money Markets and Star Ohio.

2. **Investment Maintenance is separate from Investment Transfers**

    a. Investment information is setup in Accounting → Maintenance → Investment

b. Cash is moved to/from an investment in Accounting → Transactions→ Investment Transfer

3. **Pooled investments no longer have a fund distribution section.** Since the cash balance is combined (pooled) with the total cash for all funds (except non-pooled investment cash) this is not necessary.

4. **Closed investments are no longer listed beside open investments** by default.

5. **Investments with no activity in the current year can be removed**. This includes investments that were closed in a prior year.

GUIDED EXERCISES

EXERCISE 1: ADD AN INVESTMENT

In this exercise we will add an investment for the Hayes Bequest fund. Click the Add button and enter data in the following sections of the Add Investment form:

Account section:

Field:	Data Entry:
Name:	HAYES
Number:	16-11-1
Description:	Hayes Bequest Fund
Radio button selection:	Other
Pooled checkbox	Uncheck (clear)

Detail section:

Field:	Data Entry:
Radio button selection:	Reinvest interest receipts
Interest rate:	2.00
Purchased:	Today's Date

Bank section:

Field:	Data Entry:
Name	Go Bucks Bank
Address, Contact, Phone, Fax:	Optional fields. Left blank in interest of class time.

EXERCISE 2: CLOSE AN INVESTMENT

In this exercise we will close an existing investment.

In the Investment area:

Action:
Select the checkbox next to the CAPPROJ
Select the "**Close Item**" button
Select "Ok"

On the Close Investment form:

Field:	Data Entry:
Details section: Closed:	Today's Date
Close Type section: Select the radio button:	Transfer balances to Primary Checking Account

EXERCISE 3: ROLL OVER AN INVESTMENT

In this exercise we will close and roll over an existing investment.

In the Investment area:

Action:

Select the checkbox next to the **MoneyMkt1**
Select the "Close Item" button
Select "Ok"

On the Close Investment form:

Action or Field Name:	Data Entry:
Details section: Closed:	Today's Date
Close Type section: Select the radio button:	Roll Over balance into new investment
Select the "Close Item" button	
Select "OK" on the system message	

On the Rollover Investment form:

Action or Field Name:	Data Entry:
Account section: Name:	MoneyMkt 2
Number:	8675309
Details section: Maturity	12/31/2020
Interest	2.0 %
Select "Close Item" on the system message	
Select "No" on the print report message	

CHAPTER 3 – ACCOUNTING TRANSACTIONS

*****Quit the UAN software and run the training restore file
3a. Accounting Transactions*****

PURCHASE ORDERS

MENU PATH

Accounting > Transactions > Purchase Orders

OVERVIEW

The Purchase Order area will allow you to record, post/print and adjust purchase information for a regular purchase order, then and now purchase order, BC regular and BC super.

SCREENCAST – PURCHASE ORDER

All screencasts will be accessable from within the software by clicking on the link below the FAQs section of that area.

Today we will watch a screencast on adding a regular purchase order.

WHAT'S NEW

The software will now allow overspending of Regular Purchase Orders only (not Blanket Ceritificates or Then & Now purchase orders) by up to 5% of the PO's original balance.

You can back date purchase orders (all PO types). The issue date can be set before the computer date as long as it is in the current year. You must be able to justify the back dating (with the exception of the PO Then and Now type).

GUIDED EXERCISES

EXERCISE 1: ADDING A PURCHASE ORDER

In this exercise we are going to create a purchase order for payment to the Garden Store for a Buckeye Tree. When attempting to add the purchase order we discover that we do not have the vendor setup in the software.

Add the Vendor first:

Action or Field Name:	Data Entry:
Click the Related link 'Vendor / Payees'	
Click the Add button	
Name:	Garden Store
Available In: (checkbox list)	Accounting Purchases & Payments
Click the Add button (in the Locations section of the Add Vendor / Payee form)	
Click OK on the "Save Now" system message.	
Description:	Store
Address:	123 Any St Columbus, OH 43215
Click Save and Close	
Click the checkbox next to the new address	
Click Save and Close	

Now add the purchase order:
Click the Purchase Orders tab and click the Add button. Enter the data below

Field:	Data Entry:
Vendor:	Garden Store
Issue:	Today's Date
Certified:	Today's Date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Buckeye Tree
Unit Price:	$100.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	4952-410-320-0000
Amount:	$100.00
Click the Insert Row Arrow	
Click the Save button	

Post the PO
Place a checkmark in the box next to the PO and click the Post/Print button.

EXERCISE 2: INDIVIDUAL EXERCISE

Create a purchase order regular to the Hardware Store for operating supplies for $700.00. The account code to use for this purchase order is 1000-110-420-0000.

      **For the solution, see Appendix A Individual Exercise Answers.

RECEIPTS

***Quit the UAN software and run the training restore file
3b. Accounting Transactions – After Purchases******

MENU PATH

Accounting > Transactions > Receipts

OVERVIEW

The Receipts area allows you to add receipts. You can also edit and delete receipts, display receipt information, print a customer copy, and post/print receipts.

WHAT'S NEW

All posted receipts hit cash immediately. You still have the ability to post-date receipts by 30 days but since your processing date is now always your current calendar date this should be less common. You should be sure to follow current Ohio Law requiring a receipt to be deposited within 24 hours.

You can back-date receipts. You can now back-date a receipt back to the last bank reconciliation date. An example use for this would be interest listed on your bank statement that you received after the actual posting date at the bank.

Investment Maintenance setup is more important now for interest receipts. Pooled and Non-Pooled Investments must be accurately marked in the investment maintenance form. A non-pooled investment has only one fund included in the investment and all the interest for the investment is posted to that fund. A pooled investment's cash balance is pooled with the total cash for all funds except non-pooled investment cash.

> **Enhanced reallocate and adjustment utilities**. You can now reallocate or adjust memo receipts and interest receipts types including reinvested interest.

> **Post-Dated receipts are no longer earmarked**. There is no longer an Earmarked report because now post-dated receipts will increase cash balances immediately. Reports will reflect the increases as long as the report date is on or before the receipt posting date.

> **Import Purchase Order button.** The Import Purchase Order button allows you to import purchase order information for charges deducted for a memo receipt.

Customer Copy Button. The customer copy shows the same information as a posted receipt, except it includes a receipt date rather than a post date and does not include a receipt number.

GUIDED EXERCISES

EXERCISE 1: ADD A STANDARD RECEIPT

The township receives a $10,000.00 donation from Emmitt Smith for the Hayes Bequest fund.

Field:	Data Entry:
Source:	Emmitt Smith
Purpose:	Donation
Receipt, Deposit, & Post Dates:	Today's Date
Deposit Ticket #	2101

Receipt Distribution section:

Field:	Data Entry:
Account Code	4952-820-0000
Amount:	$9,000.00
Account Code:	4952-801-0000
Amount:	$1,000.00

EXERCISE 2: ADD AN INTEREST RECEIPT FOR A NON-POOLED INVESTMENT

The fiscal officer checks his online banking and sees that interest posted two days ago on a CD investment for the permanent fund – UAN Bequest.

Action or Field Name:	Data Entry:
Source:	CD4951
Receipt, Deposit, & Post Dates:	Enter day that is 2 days prior to today's date
Select the Reinvest radio button	

Receipt Distribution section:

Field:	Data Entry:
Fund:	4951
Account Code:	4951-701-0000 Interest
Amount:	$10.00

EXERCISE 3: EDIT AN INTEREST RECEIPT FOR A POOLED INVESTMENT

Select the interest receipt with Star Ohio as the source and select the Edit button. Star Ohio is a pooled investment with interest distributed proportionally by fund balances. Follow the instructor's demonstration.

EXERCISE 4: ADD A MEMO RECEIPT
Add a memo receipt from the County.

Source section:

Field:	Data Entry:
Source:	County Auditor
Purpose:	Property Tax
Receipt, Deposit, & Post Dates:	Today's Date

Receipt Distribution section:

Field:	Data Entry:
Account Code:	1000-101-0000
Amount:	$ 60,000.00
Account Code:	2031-101-0000
Amount:	$ 30,000.00

Memo Charges section:

Field:	Data Entry:
Type:	Direct
Account Code:	1000-110-314-0000
Amount:	$500.00
Type:	Direct
Account Code:	2031-330-314-0000
Amount:	$300.00

EXERCISE 5: INDIVIDUAL EXERCISE – ESTATE TAX RECEIPT

You have received an Estate Tax Settlement from the State of Ohio in the amount of $20,000.
Enter a receipt using revenue code 1000-531-0000.
        **For the solution, see Appendix A Individual Exercise Answers.

EXERCISE 6: SET THE NON-EXPENDABLE BALANCE TO HAYES BEQUEST

In exercise #1 we receipted cash into the Hayes Bequest fund. Now that we have a cash balance
in that permanent fund, we can set the non-expendable portion.
Go to Accounting > Maintenance > Funds and enter the non-expendable balance of fund 4952.

Action or Field Name:	Data Entry:
Open the Funds form: Accounting > Maintenance > Funds	
Click the checkbox next to 4952	
Click the Edit button	
Non-expendable:	$9,000.00
Click Save	

INVESTMENT TRANSFERS

MENU PATH

Accounting > Transactions > Investment Transfer

OVERVIEW

The Investment Transfer area allows you to complete investment transfers from primary to investment and vice versa.

WHAT'S NEW

Pooled and Non-Pooled Investments must be accurately marked in the investment maintenance form. This setting affects the options available on the Investment Transfer form.
   a. A pooled investment has a cash balance that is pooled with all funds (excluding cash in non-pooled investments).
   b. A non-pooled investment must have only one fund invested, and that fund must be able to receive its own interest and be marked to do so in Fund Maintenance.

Investment transactions are now separate from investment maintenance.

   a. Adding, Editing, Closing, or Removing investments is done in the investment maintenance area.

   b. Moving cash between the checking and investments is done using the investment transfer form.

Pooled investments no longer have a fund distribution option. Since the cash balance is combined (pooled) with the total cash for all funds (except non-pooled investment cash) this is not necessary.

Report Changes. Pooled investments are no longer grouped with Non-Pooled investments on reports such as the Fund Status and Cash Summary by Fund.

Back-date & Post-date transfers. You can now post-date up to 30 days in advance and back-date within the current year.

EXERCISE 1: INVESTMENT TRANSFER TO A NON-POOLED INVESTMENT

In this exercise we record an investment transfer from the primary checking account to the Hayes Bequest investment.

Transfer Type section:

Field:	Data:
Transfer Type (radio button):	Primary to Investment
Investment (drop-down menu):	Hayes
Warrant (radio button):	Transfer Only
Amount:	$9,000.00
Fund:	4952 Hayes Bequest
Date:	Today's Date

PAYMENTS

MENU PATH

Accounting > Transactions > Payments

OVERVIEW

The Payments area allows you to add a payment. You can also edit, delete, and post payments as well as display payment information.

WHAT'S NEW

1. Payments will post to cash immediately.

2. For **PO Regular** type purchase orders, the remaining available balance of each appropriation account can be overspent by **up to 5% of its original balance** on the purchase order. You must have an unencumbered available balance to do this.

3. **Import Purchase Order** feature allows you to import any existing purchase order.

4. **You cannot backdate printed warrant payments, with the exception of manual warrants.**

GUIDED EXERCISES

Enter a payment for our capital project.

EXERCISE 1: ADD A PAYMENT

Vendor section:

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	The Sewer Guys
Date:	Today's Date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Sewer Project Payment
Unit Price:	$250,000.00
Click Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Type:	PO
PO / BC #	1-2010
Account Code:	4301-760-700-0000
Click Insert Row Arrow	
Click Save	
Click checkbox next to payment and click Post/Print	

EXERCISE 2: ADD A PAYMENT USING IMPORT PO FUNCTION

Make a $100 payment for a Buckeye tree ordered for Woody Hayes' grave.

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	Garden Store
Date:	Today's Date
Click Import Purchase Order button	
Number:	PO Regular #4-2011
Click the checkbox next to the payment information in the Detail and Distribution areas	
Click the Import button	

Click the Save button	
Click the Close button	
NOTE: If you need to edit amounts, you can do so after importing by entering information directly into detail/distribution grid.	
In the payment grid, click the checkbox next to the payment	
Click Post/Print	

INDIVIDUAL EXERCISE

Post a warrant to Buy A Lot Stores for office supplies for $925.00 using PO 3-2011.

 **For the solution, see Appendix A Individual Exercise Answers.

INTERFUND TRANSFERS

MENU PATH

Accounting > Transactions > Interfund Transfer.

OVERVIEW

The Interfund Transfer area allows you to complete an interfund transfer

WHAT'S NEW

You can now post-date a transfer

GUIDED EXERCISES

EXERCISE 1: INTERFUND TRANSFER

Transfer $1,000 from General fund to Road and Bridge fund.

Action or Field Name:	Data Entry:
Amount:	$1000.00

Post Date:	Today's Date
Reason:	More cash needed in Road & Bridge
From Fund:	1000
Account :	1000-910-910-0000
To Fund:	2031
Account:	2031-931-0000
Click the Post button	
Click the Close button	
Click No to 'Post transfer report?'	

INTERFUND ADVANCES

MENU PATH

Accounting > Transactions > Interfund Advance

OVERVIEW

The Interfund Advance area allows you to set up the initial advance and the repayment of advance. This area allows you to post and void an interfund advance for an initial advance, repayment of advance, or repayment of advance not posted in the system.

WHAT'S NEW

The software will keep track of the advances that need paid back. This only applies for the advances created in the new software. You will have an additional option to enter a repayment of an advance created before the new software.

GUIDED EXERCISES

EXERCISE 1: POSTING AN INITIAL ADVANCE

Action or Field Name:	Data Entry:
Type:	Initial Advance

Amount	$50.00
From Fund:	1000
From Account:	1000-920-920-0000
To Fund:	2031
To Account:	2031-941-0000
Reason:	Loan to Road & Bridge
Click the Post button.	

EXERCISE 2: POST A REPAYMENT OF ADVANCE

Action or Field Name:	Data Entry:
Type:	Repayment of Advance
Advance #:	2
Amount	$50.00
From Fund:	2031
From Account:	2031-920-920-0000
To Fund:	1000
To Account:	1000-941-0000
Reason:	Repayment of Loan/Advance
Click the Post button.	

NOTE: You can also partially repay an advance.

CHAPTER 4 – ACCOUNTING UTILITIES

CHECKING TRANSFER UTILITY

MENU PATH

Accounting > Utilities > Checking Transfer Utility

OVERVIEW

Checking transfers posted in the current processing year may be displayed in the checking transfer utility area. These items may only be displayed. They cannot be voided.

FUND BALANCE ADJUSTMENT UTILITY

MENU PATH

Accounting > Utilities > Fund Balance Adjustment Utility

OVERVIEW

The Fund Balance adjustment area allows you to complete Prior Year Warrant/Receipt Adjustments, Audit Adjustments, and Fund Balance Adjustments.

WHAT'S NEW

1. When entering a Prior Year Warrant Adjustment, the warrant number can be picked from a drop down menu that displays the warrant's posting date, amount, and vendor.

2. When entering a Prior Year Receipt Adjustment, the receipt number can be picked from a drop down menu that displays the receipt's date, source, and amount.

3. Audit Adjustments and Fund Balance Correction / Adjustments can be post-dated.

GUIDED EXERCISES

EXERCISE 1: VOID PRIOR YEAR WARRANT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000
Select the Prior Year Warrant Adjustment radio button.	
Number:	10001
Adjustment (+/-):	$20.00
Date:	Today's Date
Reason:	Lost Check
Click the Post button	

EXERCISE 2: VOID PRIOR YEAR RECEIPT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000
Select the Prior Year Receipt Adjustment radio button.	
Number:	2-2010
Adjustment (+/-):	-$200.00
Date:	Today's Date
Reason:	Bad Check
Click the Post button	

EXERCISE 3: AUDIT ADJUSTMENT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000
Select the Audit Adjustment radio button.	
Adjustment (+/-):	$250.00
Adjusted Year:	2009
Date:	Today's Date
Reason:	Audit reclassification
Click the Post button	

INTERFUND TRANSFER UTILITY

MENU PATH

Accounting > Utilities > Interfund Transfer Utility

OVERVIEW

The Interfund Transfer Utility area allows you to void and display interfund transfers.

WHAT'S NEW

Under the Interfund Transfer Utility page, you can now see the transfers in a grid. By selecting **Display**, you can see the transaction information.

You can display transactions by all, open, or voided on the Interfund Transfer Utility screen.

INTERFUND ADVANCE UTILITY

MENU PATH

Accounting > Utilities > Interfund Advance Utility

OVERVIEW

 The Interfund Advance Utility area allows you to void and display interfund advances.

INVESTMENT TRANSFER UTILITY

MENU PATH

Accounting > Utilities > Investment Transfer Utility

OVERVIEW

Here you can display all investment transfer types and you can void or reissue investment transfer warrants.

Note: You cannot void a Transfer Only transaction, but you can reverse it. To reverse a Transfer Only, record another transfer in the opposite direction. For example, if you posted a $5,000 transfer from Primary to Investment, then to reverse it you would post a $5,000 transfer from Investment to Primary.

PURCHASE UTILITY

MENU PATH

Accounting > Utilities > Purchase Order Utility

OVERVIEW

The Purchase Order Utility allows you adjust, reprint, and close purchase orders, display purchase order information and print purchase order activity.

GUIDED EXERCISES

EXERCISE 1: CLOSE PURCHASE ORDER

Action or Field Name:
Click the checkbox next to PO 1-2010.
Click the Adjust button. (You will receive an error message that you cannot adjust a prior year PO)
Select PO 1-2010
Click the Close Item button., select Today's Date

EXERCISE 2: ADJUST PURCHASE ORDER

Select the purchase order 2-2011 and click on adjust button

Action or Field Name:	Data Entry:
Click the checkbox next to PO 2-2011	
Click the Adjust button.	
Purpose:	Not as much shipping expense
Date:	Today's Date
Adjustment column. Amount can be entered directly into the field.	-50.00
Click the Post button.	

RECEIPT UTILITY

MENU PATH

Accounting > Utilities > Receipt Utility

OVERVIEW

Here you can adjust, reallocate, reprint, void, or display posted receipts.

WHAT'S NEW

You can now reallocate or adjust all types of receipts. This includes memo receipts and all interest receipts - including interest that has been reinvested.

EXERCISE 1: REALLOCATE A MEMO RECEIPT

In the following exercise, the county auditor notifies the fiscal officer that there was an error on the property tax settlement statement. Some revenue was distributed incorrectly and so the memo receipt he previously entered was incorrect. Select receipt 5-2011 and click the reallocate button.

Adjustments (Tab)

Field:	Data Entry:
Purpose:	Correcting tax allocation error
Date:	Today's Date

Receipt Distribution section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	$1,000 for Account Code 1000-101-0000 -$1000 for Account Code 2031-101-0000

Memo Charges (Tab)

Memo Charges section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	$20 for Account Code 1000-110-314-0000 -$20 for Account Code 2031-330-314-0000

EXERCISE 2: ADJUST A RECEIPT

In this exercise, we will refund a deposit that was held for the rental of the township hall. Select receipt number 1-2011.

Adjustments (Tab)

Action or Field Name:	Data Entry:
Purpose:	Rental deposit refund
Date:	Yesterday's date
Check (fill in) checkbox: Print a refund warrant (Refund Warrant Tab)	

Receipt Distribution section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	-$50 for Account Code 1000-802-000

Refund Warrant (Tab)

Action or Field Name:	Data Entry:
Payee:	John Q. Public
Address: Clear the address fields for exercise expediency.	(blank feilds)

PAYMENT UTILITY

MENU PATH

Accounting > Utilities > Payment Utility

OVERVIEW

The Payment Utility area allows you to adjust, reallocate, reprint, reissue, void, and display payments.

SCREENCAST – PAYMENT UTILITY

All screencasts will be accessible from within the software by clicking on the "FAQ" button on the Main Menu.

Today we will watch a screencast on adjusting payments.

WHAT'S NEW

All payment utilities are now located in one area: **adjust, reallocate, reprint, reissue, void,** and **display.**

You can view all payment types or filter by type (i.e. warrant, manual, electronic).

GUIDED EXERCISES

EXERCISE 1: PAYMENT REALLOCATION

Action or Field Name:	Data Entry:
Click checkbox next Warrant/Payment #:	10011
Click Reallocate button	

Adjustments (Tab)

Action or Field Name:	Data Entry:

Purpose:	Incorrect account for part of purchase
Date:	Today's Date

Distribution section:

Action or Field Name:	Data Entry:
Adjustment Column:	- $200.00
Type:	BC
PO/BC #:	6-2011
Account Code:	1000-110-490-0000
Account Name:	Other – Supplies and Materials
Adjustment:	$200.00
Click Insert Row Arrow button	
Click the Post button	
Choose 'No' to 'Print reallocation report?' message	

BANK RECONCILIATION

MENU PATH

Accounting > Transactions > Bank Reconciliation

OVERVIEW

The Bank Reconciliation provides the user with the ability to reconcile the account balance with the bank statement.

WHAT'S NEW

You have the option to back date items to the last processed bank reconciliation date.

Clients will now reconcile the whole system (investments, secondary accounts as well as the primary checking account). The transactions will not be automatically cleared so you have the ability to clear them all.

You have the ability to clear electronic payments.

You have the ability to clear all receipts including memo and interest.

GUIDED EXERCISES

EXERCISE 1: ADD A BANK RECONCILIATION

Enter the following data:

Date	2/28/2011

Bank Statement tab

The system automatically defaults to the Bank Statements tab. Under the Bank Balance column, enter the ending balances for each of the listed checking and investment accounts. The ending balance for each account should come from corresponding bank statement for the selected 'As of' bank reconciliation date. *(The ending balance for each account can be entered by clicking on the bank balance field and typing in the amount. The 'Enter' key can also be utilized to proceed down the list of accounts once the first amount is entered.)*

At the bottom of the Bank Statements screen, the total current bank balance will be displayed.

Enter the following data for the bank statement tab:

Name	Bank Balance
Primary	$271,920.00
Grant	$0.00
Grant Acct	$10,000.00
CAPPROJ	$0.00
CD4951	$5,010.00
Hayes	$9,000.00
MoneyMkt1	$0.00
MoneyMkt2	$5,000.00
StarOhio	$10,000.00

Primary-Receipts tab

Select the receipts to be cleared on the bank reconciliation by looking at the receipts that are listed on the primary checking account bank statement for the selected 'As of' bank reconciliation date. To clear a receipt in the system, click on the receipt's checkbox located to the left of the receipt type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A 'select all' checkbox is available at the very top of the checkbox column. To select all of the receipts, click on the 'select all' checkbox. Checkmarks will appear in all of the receipt checkboxes. *(To unselect all of the receipt checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Primary – Receipts screen, the total number of cleared receipts, the total amount of cleared receipts and the total amount of deposits in transit will be displayed. *(Please note: If a current year receipt was voided after the current bank reconciliation 'As of' date, the receipt amount will automatically be pulled into the amount of deposits in transit.)*

Enter the following data for the Primary–Receipts tab:

2-2010	Void
Clear all others	

Primary-Payments tab

Select the payments to be cleared on the bank reconciliation by looking at the payments that are listed on the primary checking account bank statement for the selected 'As of' bank reconciliation date. To clear a payment in the system, click on the payment's checkbox located to the left of the payment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A 'select all' checkbox is available at the very top of the checkbox column. To select all of the payments, click on the 'select all' checkbox. Checkmarks will appear in all of the payment checkboxes. *(To unselect all of the payment checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Primary – Payments screen, the total number of cleared payments, the total amount of cleared payments and the total amount of outstanding payments will be displayed. *(Please note: If a current year payment was voided after the current bank reconciliation 'As of' date, the payment amount will automatically be pulled into the amount of outstanding payments.)*

If fund balance adjustments have been posted for prior year payments in the Fund Balance Adjustment Utility, the prior year payments can be marked 'Void' by clicking on the checkbox under the Void column located to the right of the payment amount. A checkmark will appear in the void checkbox for the payment.

Enter the following data for the Primary-Payments tab:

10001	Void
10005	Outstanding
10006	Outstanding
10007	Outstanding
Clear all others	

Primary – Miscellaneous tab

Select the adjustments to be cleared on the bank reconciliation. To clear an adjustment in the system, click on the adjustment's checkbox located to the left of the adjustment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A 'select all' checkbox is available at the very top of the checkbox column. To select all of the adjustments, click on the 'select all' checkbox. Checkmarks will appear in all of the adjustment checkboxes. *(To unselect all of the adjustment checkboxes, simply click on the 'select all' box to remove the checkmark.)*

At the bottom of the Primary – Miscellaneous screen, the total number of cleared miscellaneous items, the total amount of cleared miscellaneous items and the total amount of outstanding miscellaneous items will be displayed.

Enter the following data for the Primary–Miscellaneous and Secondaries & Investments tab:

Clear all	

Balance Comparisons tab

Compare the UAN calculated account balances to the actual account balances from all of the bank account statements. Determine if there are any discrepancies. Please note: Individual account balances my not reconcile if there are Other Adjusting Factors (OAF's) that pertain to the account.

Other Adjusting Factors tab

If there are any receipts that cleared the bank and appear on the bank statement but were not posted in the system by the 'As of' bank reconciliation date, enter the total amount of the receipts in the Receipts not in UAN field under the UAN Balance Adjustments data entry area. Use the Notes field to the right of the amount to document the supporting details of the other adjusting factor.

If there are any payments that cleared the bank and appear on the bank statement but were not posted in the system by the 'As of' bank reconciliation date, enter the total amount of the payments in the Payments not in UAN field under the UAN Balance Adjustments data entry area. Use the Notes field to the right of the amount to document the supporting details of the other adjusting factor.

If there are bank errors that occurred by the bank posting receipts for too little (under-posting) or posting payments for too much (over-posting), enter the total amount of the bank errors in the Deflating bank errors field under the Bank Balance Adjustments data entry area. Use the Notes field to the right of the amount to document the supporting details of the other adjusting factor.

If there are bank errors that occurred by the bank posting receipts for too much (over-posting) or posting payments for too little (under-posting), enter the total amount of the bank errors in the Inflating bank errors field under the Bank Balance Adjustments data entry area. Use the Notes field to the right of the amount to document the supporting details of the other adjusting factor.

If there are outstanding payments issued prior to converting to the UAN system, enter the total amount of the payments in the Pre-conversion payments field under the Bank Balance Adjustments data entry area. Use the Notes field to the right of the amount to document the supporting details of the other adjusting factor.

Reconciliation tab

The system pulls all of the key data from the other bank reconciliation tabs into the Reconciliation tab to reconcile the Bank Balance and the UAN Balance. See the sub-steps below to determine if the balances are reconciled or not reconciled:

If the balances are reconciled, a green circle icon with a checkmark inside will appear along with the message 'Balances are reconciled'. The Post/Print button will also be enabled so that the bank reconciliation can be posted in the system.

<u>If the balances are not reconciled</u>, a red circle icon with an 'X' inside will appear along with the message 'Balances are NOT reconciled'. The Post/Print button will be disabled and unavailable until the balances are reconciled.

Click on the Save button to save the bank reconciliation. The bank reconciliation can be saved even if the balances are not reconciled. *(Selecting Close on this step will prompt the system to display a message 'Save Changes?'. Selecting Yes will still save the bank reconciliation. Selecting No will exit without saving. Selecting Cancel will return to the Add Bank Reconciliation form.)*

<u>If the balances are not reconciled and/or the bank reconciliation has to be completed later time</u>, click on the Close button to exit the Add Bank Reconciliation form after the bank reconciliation has been saved. *(The system displays a message in the bottom left corner of the Add Bank Reconciliation form to confirm the bank reconciliation has been saved.)*

Reminder: *The Bank Reconciliation Worksheet option is where a worksheet can be printed for a bank reconciliation that is in process (recorded and saved, but not posted). This worksheet can be used to help reconcile the checking account. The worksheet is located under Accounting → Reports & Statements → Bank Reconciliation Reports.*

<u>If the balances are reconciled and the bank reconciliation is ready to be posted and printed</u>, click on the Reconciliation tab and follow the sub-steps below:

Click on the Post/Print button.

The system displays a Print box. Click on the OK button to print the bank reconciliation. *(Selecting Cancel will return to the Bank Reconciliation screen without printing the bank reconciliation report. Please note: The bank reconciliation will still be posted.)*

Reminder: *The 'As of' date for the bank reconciliation cannot be changed after the complete Add Bank Reconciliation form opens.*

Reminder: *It does not matter what order the bank reconciliation tabs are completed when adding a bank reconciliation.*

Reminder: *The Save button on the Add Bank Reconciliation form <u>does</u> <u>not</u> have to be selected until all changes have been made to each of the chosen areas of the Add Bank Reconciliation form (i.e. Changes can be made on the Bank Statements tab as well as the Primary – Payments tab before the Save button would need selected to save the changes in both areas.)*

Reminder: *Other adjusting factors that require corrections and/or adjustments to be posted in the system should have those corrections and/or adjustments posted prior to the*

next month's bank reconciliation. These items must be posted as transactions in the system. Simply entering them as other adjusting factors on the bank reconciliation does not automatically post the corrections and/or adjustments in the system.

BANK RECONCILIATION UTILITY

MENU PATH

Accounting > Utilities > Bank Reconciliation Utility

OVERVIEW

The Bank Reconciliation utility area allows you to edit notes on the bank reconciliation Other Adjusting Factors (OAF), reprint bank reconciliation, void (only December's bank reconciliation), and display the bank reconciliation.

CHAPTER 5 – ACCOUNTING REPORTS

MENU PATH

Accounting > Reports and Statements

OVERVIEW

All reports may be printed, saved as a PDF file identical to the printout, and displayed on the screen. Some reports can be exported to Excel. Most reports can be resized to fit on letter or legal size paper, in portrait or landscape orientation. Reports can be resized individually or a default size and orientation for all reports can be set up in User Preferences – located in General > Maintenance > User Preferences (Reports tab).

Each report form has the following sections:

- Report
    - This is the drop down list of the reports available for this form.
- Date
    - If available, this controls the date period of the report. The year drop down controls the processing year of the report. This is how you access the prior year data in the new software.
- Paper
    - This controls the size and orientation of the report.
- Filters
    - The controls in this section limit the information available in the selection grid. For example, in the Fund reports, the Fund Chart of Accounts can be filtered by the status of the fund.
    - Here batch status may be selected for reports that can include batch items.
- Sorting
    - This controls the order the information displayed in the report. For example, in the Fund Ledger you can sort by "Fund number then transaction date" or by "Fund number then post date."

- Options
    - The controls in this section allow for special formatting on the selected report. For example, on the Fund Ledger you can start each fund on a new page.

- Departments

- o   This will be available in the future when departmentalization is enabled.
- Selection Grid
  - o   This contains the items available for the report. For example, on the Fund reports the selection grid contains the funds that you can choose for the selected report.

CHAPTER 6 – GENERAL MAINTENANCE

DEPARTMENTS

MENU PATH

General > Maintenance > Departments

OVERVIEW

The Departments area allows you to add departments.

WHAT'S NEW

1. You can view departments by status (i.e., active, inactive, deletable).

2. There is no longer a Department ID.

3. Departments that have been used cannot be deleted.

GUIDED EXERCISES

EXERCISE 1: SET UP A DEPARTMENT

Action or Field Name:	Data Entry:
Click the Add button	
Name:	Police
Click the Save button	

ROLES

MENU PATH

General > Maintenance > Roles

OVERVIEW

The Roles area enables you to create customized roles for users. You are also able to edit, activate, deactivate, and delete roles; as well as displaying role information.

WHAT'S NEW

A Role is a set of specifications for screen access and functionality permissions. For example, you have an assistant that you do not want to have full access to all information on UAN – like being able to record/post warrants on their own- you can create a role that would restrict them from doing so. If this isn't a concern to you, know that adding new roles is completely optional.

You can activate and deactivate roles, and they can be assigned to multiple users. Each user must be assigned to exactly one role, and multiple users can be assigned to the same role.

There are two default roles: Administrator and Power User. Entities that choose not to allow use of the system by persons outside of the fiscal office may choose to simply use these preset roles.

- Administrator role must be assigned to the first user added to the system. Administrator role grants access to all screens and permissions to all functionality, and is designated as a fiscal officer role. A user assigned to the Administrator role may only be deleted, deactivated, or assigned to another role if at least one other active user is also currently assigned to the Administrator role.
- Power User role is identical to the Administrator role except that it does not include the ability to access the Users and Roles.

The "Belongs to Fiscal Office" box must be checked in order to have access to post, print, and utilities. If this box is not checked, you can have access to either display only or add, edit, delete, display.

Items shaded in blue are designated to Fiscal Oficer.

Access can be selected by module and is broken down by function.

For entities that choose to allow non-fiscal officers access to the system, any number of user-defined roles may be added to accommodate various restricted levels of access. For example, a

user might create a role named "Reports Only" with no permissions other than displaying some of the available reports. Any users assigned to that roll would then be restricted to accessing only those reports.

GUIDED EXERCISES

EXERCISE 1: SET UP A ROLE

Action or Field Name:	Data Entry:
Click the Add button.	
Name:	Reports Only
Description:	Access to view only Accounting reports
Click the checkbox in report column next to 'Accounting Reports – Departmental' and 'Accounting Reports-Non Departmental'	
Click the Save button.	

USERS

MENU PATH

General > Maintenance > Users

OVERVIEW

If you have administrative rights, the Users area allows you to add, edit, activate, deactivate, and delete users. You can also display user information and reset a user's password from this area.

WHAT'S NEW

Reset Password function. If you have Administrator access, you can reset a user's password back to "uan".

Only users assigned to the Administrator role (usually the fiscal officer) can add or maintain users.

A user must be assigned to a role to specify the user's access to available screens and functions.

You can create a user and make them active or inactive. If a user is made inactive, they will not be able to log into the system.

Each user can be granted or denied security clearance, which allows that user to have access to employees' social security numbers and employee EFT banking information.

You can give user compliance clearance which allows them to override compliance rules when compliance controls are set to 'warn' or 'off'. We will go into compliance rules in the compliance section.

GUIDED EXERCISES

EXERCISE 1: ADD A USER

Action or Field Name:	Data Entry:
Click the Add button.	
User Name:	John
Role:	Accounting Reports
Do not give user security or compliance clearance	
Click the Save button	
Click OK to 'New user has been added' message	

BACKUPS

MENU PATH

General > Maintenance > Backups, UAN Backup

OVERVIEW

- Backups of UAN data must be made at least every 30 days.
- *Recommendation*: Frequently perform backups, not just every 30 days.
- The UAN Backup option only backs up the data in the UAN software and <u>does not</u> backup the contents in the My Documents folder. Backups of My Documents are encouraged, but not required. Refer to the UAN Accounting & General Manual for more information about UAN Backups and My Documents Backups by clicking the [Need Help?] button.
- Performing backups of the UAN software data or the data in the My Documents folder are completed from within the software.
- When using a flash drive, if you only have one flash drive plugged into the computer, clicking Browse will bring up the default drive that the flash drive is plugged into. If you have more than one flash drive inserted into the USB ports, clicking Browse will display both drives. Click on the drive you wish to use.
- *Recommendation*: Develop and maintain a rotation schedule for your backup media.

BACK FORM OVERVIEW

To perform a UAN Backup, insert a blank CD or DVD, or plug in a USB drive. Then select your backup Destination and click [Start].

UAN Backup Screen Sections:

- **Backup File**: Name the backup file. The default name of the backup file will be 'UAN Backup' with the software's current processing date and time. Changing the UAN Backup name is optional. If you elect to rename the default backup file, please use a distinguishable name so recent backup files can be identified.

- **Destination**: Next select the destination of the UAN Backup File. To designate a media storage device, select the radio button to the left of corresponding icon. Select 'Browse' to choose the file path (location) where the Backup File will be saved to. The backup options and the unique characteristics of each are described below:

  o **CD or DVD**: This is the default option unless another backup option has been used in the past. The default folder for backup storage will be 'UANBackups'. This folder will be automatically created if it isn't already present on the CD or DVD. To change the destination folder, click on 'Browse', then a 'DriveSelect' window will open. Double click on the CD or DVD drive letter to display the available folders on the disc. Select the folder that the backup should be saved to and click 'OK'.

  o **Flash or USB Drive**: USB drives can be small pocket sized flash drives, or the larger external drives that require a USB cable and power adaptor. Click on 'Browse' to open the 'DriveSelect' window that will display the available USB drives connected to your PC. Double click on the USB drive to display the available folders to save the backup file in. Select the folder that the backup should be saved to and click 'OK'. **Note:** If there are no folders, the backup will be saved to 'UAN Backups'.

  o **Network Drive or Other:** This option gives you the ability to store your backup on any drive that is accessible to your computer over a network or any non USB external hard drive. The default folder for backup storage will be 'UANBackups'. This folder will be automatically created if it isn't already present. Click on 'Browse' and all available network drives will display in the 'DriveSelect' window. (If a network drive is not available in this window, you may need to log back into the network or contact your IT Administrator.)

- **SQL Server (Advanced):** This area is used when the UAN software is installed on a network server. If your UAN software is **not** installed on a network server, then leave the 'Use default user credentials' check box checked (filled in).

    o *Recommendation:* If the UAN software resides on a SQL server, consult with your network administrator for proper policies and procedures before proceeding.

[Start]: Clicking the [Start] button will begin the backup process. As the backup progresses, the status bar to the left of the Start button will populate. After the backup is complete, a message that the backup is complete will appear in the Status Window (the area above the start button and status bar). Your UAN Backup is now completed.

CHAPTER 7 – MISC. TOPICS

COMPLIANCE VIOLATIONS

MENU PATH

General > Maintenance > Entity Setup. System tab

OVERVIEW

In this section, we will review in greater detail the compliance control options in the Entity Setup. Compliance control refers to the level in which the UAN forces users to adhere to either Ohio law or good accounting practices when recording activity in UAN. For example, a user should not spend more than the fund cash balance.

1. There are now three compliance control settings. They are the following:

    a. **Stop user when not in compliance.** This setting means the software will always stop users from actions that would cause compliance violations. In the past, this was the default setting for all UAN clients except under special circumstances.

    b. **Warn a user with option to override**. This is a new control.   If applied, this control will give the user a warning message before a compliance violation occurs. The user will be given the choice to cancel the action or continue with the violation.

    Give this setting careful consideration. Choosing this option will allow you to enter transactions that violate some legal restrictions. **You should be aware that all statutory violations will be kept track of and reported on an audit compliance report.**

    c. **Turn off compliance controls.** Notice that this option is grayed out. This can only be selected by a UAN representative after getting authorization from Local Government Services. For example, if an entity is being monitored by LGS then they might authorize UAN to turn off compliance controls for a set period of time. When turned off, the software will not provide any warnings, nor will it stop you from actions that might cause compliance violations.

EXERCISE 1: INSUFFICIENT FUNDS

In this exercise we will post a payment that will force a compliance violation.

Vendor section:

Field:	Data Entry:
Vendor:	Brutus Buckeye
Post (Date):	Today's Date

Detail/Distribution (Tab)

Detail section:

Field:	Data Entry:
Quantity:	1
Description:	Embezzlement
Unit Price:	$1,000,000.00

Distribution section:

Action or Field Name:	Data Entry:
Type:	Direct
Account Code:	1000-110-121-0000
Amount:	$1,000,000.00
Click the Save button	
Select the payment and Post.	

RESERVE BALANCE ACCOUNTS AND DESIGNATION

MENU PATH

Accounting > Maintenance > Reserve Balance Accounts

Accounting > Transactions > Reserve Balance Designation

OVERVIEW

A **reserve balance account** is an account established to set aside money for future use and designated for a particular purpose.

A **reserve balance designation** increases or decreases the amount of money designated to a particular reserve balance account from one or more selected source funds.

WHAT'S NEW

The software will not allow you to spend the money that is reserved. All entities now can create Reserve Balance Accounts. When you are ready to spend the money, you either need to un-designate the money you are spending or close the account.

APPENDIX A – INDIVIDUAL EXERCISE ANSWERS

PURCHASE ORDERS

Create a PO Regular. Select the add button and fill in the data below

Detail section:

PO Regular:	Hardware Store
Description:	Operating Supplies
Unit Price:	$700.00

Click Insert Row Arrow

Distribution section:

Account Code:	1000-110-420-0000
Amount:	$700.00

Click Insert Row Arrow and Save

Place a checkmark on the Purchase Order that was just created and select the 'Post' button
A message will display indicating 'Insufficient unencumbered balance for account
1000-110-420-0000' The Purchase Order requires a distribution of $700.00 to account code
1000-110-420-0000. The account has an unencumbered appropriation balance of $500.00.

Increase Appropriation for 1000-110-420-0000

MENU PATH
Accounting> Maintenance>Appropriation Budgets

Place a checkmark next to account code 1000-110-420-0000 and select the 'Supplemental'
button

Account Code:	1000-110-420-0000
Supplemental Amount:	$500.00
Effective date	Today's Date

Save the data

Now go back and add and post the PO Regular

*Note-If you have enough appropriations to take from an account, you can do a reallocation. For this exercise, we need all of the existing appropriations so we can not take any from another account.

The Township applied for an Amended Certificate to increase (supplemental) the appropriation account code 1000-110-420-0000 by $500.00.

RECEIPTS

In an attempt to create a standard receipt you will encounter the following problems:

The source of the receipt (State of Ohio) is not set up.

Solution: You can enter the source by simply typing it directly into the source field when entering the receipt. If the vendor is a frequent source of revenue, then you can record the vendor in the system by going to **General → Maintenance → Vendors/Payees**.

To add the Vendor first in Vendors/Payees:

Action or Field Name:	Data Entry:
Click the Add button	
Name:	State of Ohio
Available In: (checkbox list)	Accounting Receipts
To add a location, click the Add button (in the Locations section of the Add Vendor / Payee form)	
Click OK on the "Save Now" system message.	
Enter an address.	
Click Save and Close	
Click the checkbox next to the new address	
Click Save and Close	

The account code 1000-531-0000 has not been recorded.

> Solution: Add the revenue code by navigating to **Accounting → Maintenance → Revenue Accounts**.

Action or Field name	Data Entry:
Click the Add button	
Fund	1000
Cost Center	0000 (Default)
Revenue Account Click the checkbox next to:	531
Click Save	
Click Close	

Assuming the township intends on spending this unanticipated revenue, then they will need to get an Amended Certificate from the county auditor and enter the budget of $20,000 in UAN.

> Solution: Add the supplemental revenue budget amount of $20,000. Go to **Accounting → Maintenance → Revenue Budgets**.
>
> Select the checkbox next to fund 1000 and click the Supplemental button. Enter the following the the Supplemental (+/-) column:

Account:	1000-531-0000
Amount:	$20,000.00
Effective date:	Today's Date
Note: Do not fill in Checkmark in the 'apply as correction' checkbox	
Click the Save button	

> Once you have entered the above information, you can successfully complete entering a standard receipt.

PAYMENTS

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	Buy A Lot Stores
Date:	Today's Date
Click the Import Purchase Order button	
Number:	PO Regular # 3-2011
Click the checkboxes next to payment information to import	
Click the Import button	

NOTE: Type: PO and **Account Number 1000-110-410-0000** fields will automatically populate when PO is imported

DIRECT ENTRY TO DATA ENTRY GRID:

Action or Field Name:	Data Entry:
Unit Price: (Detail)	$925.00
Amount: (Distribution)	$925.00
Click the Save button	
Click the checkbox next to the payment	
Click the Post/Print button	

Look at **PO Detail Report** to view the amount overspent on a purchase order by going to:

Accounting → Reports & Statements → Purchase Order Reports → Purchase Order Detail

NOTE: There are several Purchase Order reports that you can look at to see this information; this is just one of them.

APPENDIX B: SUMMARY AND DETAIL OBJECT CODES

EXPLANATION OF SUMMARY AND DETAIL OBJECT CODES

When you view the Add Appropriation form under Accounting > Maintenance > Appropriation Accounts you will notice that some object codes are indented.

This is based on the appropriation object code descriptions in the township, village, or library chart of accounts. The chart of accounts separates object codes into 3 categories and in the UAN form they are indented in this order: Summary, Sub-Summary, and Detail.

Detail codes may be useful in some situations for managerial purposes and budgeting, but they are not used on the annual financial reports. The annual financial reports will consolidate the amounts from the detail codes into the summary code level.

Below is a table of object codes taken from the Township Chart of Accounts to illustrate the distinctions:

100	**Salaries**	Salaries or wages paid to all persons employed by the township. **Summary object code for Salaries. Comprises detail object codes 110-190.**
120	*Salaries - Township Fiscal Officer's Office*	**Sub-summary object code for Salaries** - Township Fiscal Officer's Office. Comprises detail object codes 121-129.
121	Salary - Township Fiscal Officer	Compensation paid to the township fiscal officer. Section 507.09, Revised Code.
122	Salaries - Township Fiscal Officer's Staff	Compensation paid to township fiscal officer's staff.
129	Other - Salaries - Township Fiscal Officer's Office	Other type of compensation paid to the township fiscal officer not included in object codes 121-122.

> **Note: the Township chart also lists salary Sub-summary codes 110,130,140, Detail object codes 111-119, 130-140, and 141-190.

Summary: 100 is the Summary object code for Salaries and could be used instead of object codes 110-190 in a particular program.

Sub-Summary. 120 is the Sub-summary object code for Salaries - Township Fiscal Officer's Office 120 and could be used instead of object codes 121-129 in a particular program.

Detail. 121, 122, 129 are Detail objects code could be used for expenses instead of using the summary objects.

A mixture of Summary and Detail object codes <u>in different reporting groups</u> could be activated in the new software. This is not a change – this feature was also available in the old software. For example: You might choose to use detailed object codes for salaries paid in the Administrator's Office (object codes131, 132, & 139). At the same time you might choose to use a sub-summary code for the Legal Counsel's Office – 140 instead of the detail object codes 141,142,149.

A mixture of Summary and Detail object codes in a single financial reporting group can be activated – <u>however this is not recommended</u>. It may cause confusion when reviewing financial reports and result in budgeting or payment mistakes.   An exception to this recommendation is when you are changing from Summary to Detailed codes when moving from one year to the next and you are in Temporary mode at Year End. Note: Temporary mode is discussed in more detail in the year end procedures manual. To prevent users from adding this combination of account codes inadvertently, UAN will issue a warning message notifying you before the accounts are saved in the system.