New Client Exercise Handbook

UNIFORM
ACCOUNTING
NETWORK

OHIO AUDITOR OF STATE
KEITH FABER

Version 2020 Revised 5/20

UAN New Client Exercise Handbook

TABLE OF CONTENTS

CHAPTER 1 – OVERVIEW

*****Run the training class file # 1. Initial Setup *****

FUND ACCOUNTING & UAN

Fund accounting training is beyond the scope of this course. A firm understanding of government fund accounting principles is essential for effective use of the UAN application. To aid inexperienced fiscal officers, UAN has developed a series of fund accounting courses that start at an introductory level and progress to a more advanced level. Even those with years of fund accounting experience will benefit from reviewing these videos to confirm and reinforce their understanding of the concepts required when using UAN.

To view the ***UAN Accounting Prerequisite*** training series 101-103, enter the following address into your web browser: https://uanlink.ohioauditor.gov/ which will open the UAN home page. Click 'Training' from the main menu and choose 'Transition'. Then scroll to 'Phase 2 UAN Prerequisite Training'. When you click one of the recording links, your internet browser will open the YouTube website where you can view the video.

Additional fund accounting resources are available on the Auditor of State's website. Go to https://ohioauditor.gov/ to review publications and training/conference information.

USING THIS HANDBOOK

The purpose of the handbook is primarily as an in-class supplement to class lectures, discussions, and guided exercises. You should use the Accounting & General Manual as your primary reference after class (see the Self-Training section of this chapter for more information on accessing the manual).

SCREENCAST: WELCOME TO UAN SCREENCAST TUTORIAL

Screencasts are video tutorials that you can run from within the UAN application. We will begin by viewing the "Welcome to UAN" screencast. This screencast is accessible after initially logging into UAN, under the FAQ menu in the lower left corner below the Main Menu.

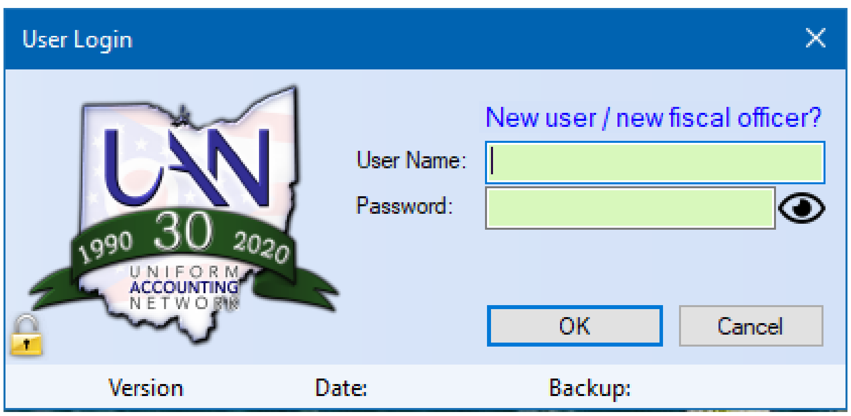
USER LOGIN

After double-clicking the UAN icon on the Windows Desktop, UAN will open the User Login form to enter a valid user name and password. If you enter valid information but your password has expired, then the Change Password form will open instead.

IMPORTANT: User Names deactivate after ***five (5) failed logins***. Only UAN Support can reactivate an inactive User Name upon receiving a request from the Fiscal Officer in the form of a signed letter or a message from a pre-authorized email account. Later in class, the instructor will discuss the requirements in more detail in the Change Password section of Chapter 7.

EXERCISE: LOGIN

Double-click the UAN icon on the Window's Desktop to open the User Login form:



Enter the following:

Field Name:	Data Entry:
User Name	Brutus
Password	Training

SELF TRAINING RESOURCES

UAN MANUALS

UAN manuals include detail information about each function, including an overview, "How To" instructions, and frequently asked questions (FAQ). There are several ways to access:

1) **Need Help?** Clicking 'Need Help?' on the main menu will open screen-specific information in the manual, including instructions for adding transactions in the 'How To' section of each subject.

2) **FAQs menu**
When you are searching for a particular subject, the FAQ menu is an even faster method to view instructions than Need Help. The FAQs menu is available in the lower-left corner of the UAN screen. It will list quick links to sections in the manual relevant to the last area in view. For example, if the Receipts area is open, the FAQ menu will display links to an Overview, How To Add a Receipt, How to Post/Print a Receipt, FAQs (frequently asked questions specifically about receipts).

3) **Adobe PDF file**
Access the manual directly if you would like to copy it for use on another computer or to send through email.
Computer File Path: Open the UAN Tools icon on the computer Desktop. Open the Version Documentation folder and then the Manual folder.

4) **On the Web**
Access the manual from any computer connected to the internet.

Internet Path: On a computer with internet access, go to the UAN webpage:
https://uanlink.ohioauditor.gov/

On the webpage, click Training ▽ and select Accounting from the menu.
Select the UAN Accounting Manual on the right side of the page.

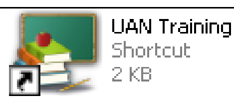
SCREENCASTS

Screencasts are video tutorials you can open within UAN that do not require an internet connection. Once you open a form or list area, a link to a tutorial about that subject is accessible under the FAQ menu located in the lower left corner of the screen. For example, if the Payments area is open, the FAQ section will include a link titled "Payment Screencast Tutorial".

TRAINING SOFTWARE

Training Mode allows you to practice UAN activity using a copy of your most recent entity data without affecting any of the data in the actual UAN application.

To access the UAN Training application:

1.		Click [Quit] to exit the UAN Application.
2.		Double-click on the UAN Tools icon on the computer's Desktop.
3.		Double-click on the UAN Training icon.

Message:
Synchronize the training software with the current live UAN data? Click [Yes] or [No].

- To work with a duplicate of your current live data, click [Yes].
- To work with the most recently used training data, click [No].
    - The most recently used training data *may or may not* be the most current live data depending on your last activity in UAN and in Training mode.

Note: You will not see this message on your first entry into UAN Training, but will every time thereafter.

UAN WEBSITE

Software manuals, training course booklets, communications, and much more is accessible by typing the UAN website address into your web browser: https://uanlink.ohioauditor.gov/
A shortcut to it is also within the UAN menu. Just click on the Seal of the Auditor of State located in the top left corner of the window and the website will open.

UAN ONLINE TRAINING RECORDINGS

Recordings of UAN online training sessions are available on our website to view at your convenience. We have divided the courses into small, defined sections so you have the ability to quickly find and watch only the areas you need. To view recordings and print course materials, go to https://uanlink.ohioauditor.gov/, click the *Training* menu and choose a category such as 'Accounting' to browse the sessions. When you click one of the recording links, your internet browser will open a YouTube website with the video.

Note: Inexperienced fiscal officers are strongly encouraged to watch the ***UAN Accounting Prerequisite*** training series 101-103 designed to acquaint newer fiscal officers with foundational fund accounting concepts. To access, click the *Training* menu, choose *Transition* and then scroll to 'Phase 2 UAN Prerequisite Training'.

AUDITOR OF STATE WEBSITE

Type the Ohio Auditor of State web address https://ohioauditor.gov/ into your web browser or use the shortcut built into the UAN application by clicking on the Auditor of State in the top right corner of the screen and the web page will open. This website is an excellent resource. We recommend reviewing all of the menu options on the website to become familiar with what is available. Below are just a few examples:

- **LGOC conference**
  Currently located under the menus: Local Government → Training & Conferences. Then scroll to the Post Conference Materials section and click the year of the Local Government Officials Conference. Speaker Handouts from the conference are available to view/print. For example, recent years include sessions on Fund Accounting, Basic Accounting, Chart of Accounts for New Township Fiscal Officers, Budgetary Law, etc.
- **Ohio Township handbook / Village Officer's Handbook, etc.**
  Currently located under the menus: Resources → Publications & Manuals, scroll to the Manuals section. Ohio Township Handbook – note Appendix II: Township Accounting Manual and Village Officers' Handbook – note Chapter 5 Uniform System of Accounting.
- **Ohio Compliance Supplemental Manuals, Best Practices, Technical Bulletins, etc.**
  Currently located under the menus: Resources → Publications & Manuals. These are available in searchable documents.

CHAPTER 2 – ACCOUNTING MAINTENANCE

CHECKING ACCOUNTS

A checking account is an account held at a bank (or other financial institution) for frequent deposits and withdrawals. In UAN, you must designate one account as the primary checking. The primary is the only checking account that you can print warrant payments using UAN. You cannot close or remove the primary checking account, but you can rename it if the entity switches banks. Contact UAN Support to discuss options when transitioning from one bank account that is the UAN primary to another bank will be the new primary.

If the entity has several checking accounts, you will set up one primary and the others as secondary. However, for UAN purposes, all receipts and payment records must post in UAN using the primary checking account. Later in class, the instructor will explain the process of posting a record of a secondary checking transaction at the time the transaction posts through the primary. The exception to this is interest receipts; these may post directly to the secondary checking when it is set as interest bearing.

STEPS TO ACCESS

Accounting → Maintenance → Checking Accounts

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then click an option in the FAQs section.

NEW UAN CLIENT EXERCISE: ADD THE PRIMARY CHECKING ACCOUNT

Action or Field Name:	**Data Entry:**
Click Add. Read the message "A Primary Checking Account does not currently exist". Click OK.	
Account Name:	PRIMARY (Automatically fills in)
Account Number:	1234567
Description:	Primary Checking Account
Interest Bearing checkbox:	Mark (fill in) the checkbox
• Click Change. • Read the message and click [OK] • Enter the starting warrant number:	1000
Bank Name: Click Save.	Local Bank

FUNDS

A **fund** is a reserve of money designated for a specific purpose. Funds establish a legal level of control to maintain accountability for the related assets and liabilities of the entity. UAN allocates all receipts and expenditures entered to one or more funds through revenue and appropriation codes.

Add new funds only if they are approved funds in the AOS Uniform Chart of Accounts. A copy applicable to each entity type is accessible in Accounting Appendices in the Accounting & General Manual by clicking the [Need Help] button.

Certain fund types are expandable. This means that more than one fund for that specific fund type can be setup in the UAN (e.g. Road District fund numbers range from 2141-2169). The fund name of this type is editable.

Receives interest? As determined by the AOS uniform chart of accounts, some funds are required to receive all the interest that they earn, and some funds cannot receive any earned interest. *Conditional interest funds* are funds that include the option to receive their earned interest or set interest to distribute to the General Fund.

Certain fund types require additional information:

- **Permanent funds** require specification of the non-expendable amount.
- **Private purpose trust** funds may be designated as non-expendable and then require the non-expendable amount to be specified.
- An **agency fund** for townships and libraries may be designated as an unclaimed monies fund (villages have a distinct unclaimed monies fund type).

STEPS TO ACCESS

Accounting → Maintenance →Funds

Overview, ‘How To’ Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then click an option in the FAQs section.

GUIDED EXERCISES

****Exercise 1 assumes the entity is in the process of converting to UAN from a different accounting system. Fund numbers and cash balances will need to be established. ****

NEW UAN CLIENT: ADD FUNDS & ESTABLISH CASH BALANCES

Click [Add] to open the Add Fund form. Select each fund and enter the information in the table below and click [Save].

Number:	Name:	Balance:	Receives own interest*
1000	General Fund	$ 600,000.00	☑ Checkmark (automatic)
2021	Gasoline Tax	$ 100,000.00	☑ Checkmark (automatic)
2031	Road and Bridge	$ 10,000.00	☐ Not marked (automatic)
2191	Change from Special Levy to **Fire Special Levy**	$ 30,000.00	☐ Not marked (automatic)
2901	Change from Miscellaneous Special Revenue to **FEMA Project**	$ 0.00	☐ Not marked
4951	Change from Permanent to **UAN Bequest** Balance: Non-Exp. Balance:	 $ 5,300.00 $ 5,000.00	☑ Checkmark

* Your choices for "Receives own interest" are determined by AOS Uniform Chart of Accounts. For more information, see the fund maintenance overview by clicking [Need Help].

IMPORTANT NOTE:
You can establish the fund cash balance on this form only during the initial setup of UAN, and it must include all checking, investment and secondary cash balances within the fund. If you enter an incorrect fund balance here and you have not posted cash transactions, then you can correct it using the Edit button.

NEW UAN CLIENT: DISPLAY AND/OR EDIT FUND INFORMATION

Follow the instructor's demonstration.

*****Quit the UAN application and run the training file**
 # 2 Accounting Maintenance ***

EXERCISE: ADD A FUND

This exercise assumes the entity has already posted cash transactions (and is therefore no longer able to establish fund cash balances).

Add the Hayes Bequest fund:

Number:	**Name:**	**Balance:**	**Receives own interest**
4952	Hayes Bequest Balance: Non-Exp. Balance:	 $ 0.00 $ 0.00	☑ Checkmark

COST CENTERS

A cost center is a four-digit number used to subdivide revenue and/or appropriation accounts. Cost centers are optional. New cost centers must be added in the cost center maintenance area before they can be attached to revenue and/or appropriation accounts. Entities that choose not to use cost centers will use the default '0000' for all of their accounts.

STEPS TO ACCESS

Accounting →Maintenance →Cost Centers

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, then click a specific option in the FAQ section such as 'How to add a cost center' or 'FAQs'.

FAQs example:

- Are entities required to use cost centers?

REVENUE ACCOUNTS

A revenue account is a detail line item within a fund used to budget revenue estimates for the fiscal year. Revenue accounts consist of a fund, a revenue code, and a cost center (optional). Available revenue codes vary by entity type and fund type as defined by the AOS uniform chart of accounts.

STEPS TO ACCESS

Accounting → Maintenance →Revenue Accounts

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQ section click an option such as 'Revenue accounts screencast tutorial' or 'FAQs'.

FAQs examples:

- Where can I find descriptions of revenue codes?
- What is the purpose of the Deactivate / Activate buttons?
- The 'Add Revenue Account' form does not list a revenue account that is in the UAN chart of accounts. Why is it missing?

EXERCISE 1: ADDING REVENUE ACCOUNTS

In this exercise, we will add revenue codes in Hayes Bequest and Road & Bridge funds.

Action or Field name	**Data Entry:**
Click the Add button	
Fund	**2031**
Cost Center	0000 (Default)
☑ Checkmark the following revenue codes:	101 – General Property Tax – Real Estate 535 – Property Tax Allocation 539 – Other – State Receipts
Click Save	
Fund	**4952**
Cost Center	0000 (Default)
☑ Checkmark the following revenue codes:	701-Interest 801-Gifts and Donations 820-Contributions to a Permanent Fund
Click Save and Close	

APPROPRIATION ACCOUNTS

An **appropriation account** is a detail line item within a fund used to appropriate monies for encumbrances and expenditures. Appropriation accounts consist of a fund, a program, an object code and a cost center (optional). Available programs and objects vary by entity type and fund type as defined by the AOS uniform chart of accounts.

STEPS TO ACCESS

Accounting →Maintenance →Appropriation Accounts

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, then in the FAQ section click an option such as 'How to Add an Appropriation Account' or 'Appropriation Accounts Screencast Tutorial'.

FAQs examples:

- Where can I find descriptions of appropriation object codes?
- What is the purpose of the Deactivate / Activate buttons?
- The Add Appropriation Account form does not list an appropriation account that is in the UAN chart of accounts. Why is it missing?

EXERCISE: ADD APPROPRIATION ACCOUNTS

In this exercise, we will add appropriation codes in Hayes Bequest and Road & Bridge funds.

Action or Field name	**Data Entry:**
Click the Add button	
Fund	**2031**
Program	330
Cost Center	0000 (Default)
Object ☑ Checkmark the following object codes:	314 – Tax Collection Fees 360 – Contracted Services 420 – Operating Supplies
Click Save	
Fund	**4952**
Program	410
Cost Center	0000 (Default)
Object ☑ Checkmark the following object codes:	320- Property Services 350- Utilities
Click Save and Close	

REVENUE BUDGETS

A **revenue budget** is an estimate of an entity's anticipated revenue from taxes and other sources during the year. The total per fund of each revenue budget should equal the tax revenue and other sources on the "Amended Certificate of Estimated Resources".

Revenue Budget (fund total) = Taxes + Other Sources

Add: When entering revenue budgets, account line items are grouped by fund. Enter an amount for each line item account that will have a budget amount before saving the 'Add Revenue Budget' form. The revenue budgets that are in UAN at the time that you save the permanent appropriations (discussed in the next section of this booklet) will be marked as the original budget for revenue. You may add in the Revenue budgets only <u>once per year</u> – this is the original budget for revenues.

Supplemental: The supplemental button allows changes or corrections to the revenue budget. Save changes as an increase or decrease to the *total* amount of the fund's budget.

STEPS TO ACCESS

Accounting →Maintenance →Revenue Budgets

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQ section click an option such as 'Revenue Budget Screencast Tutorial' or 'FAQs'.

FAQs examples:

- Where are revenue budget amounts recorded or revised?
- We received more money than was originally budgeted. What needs to be done?
- What is the original budget?

EXERCISE 1: ADDING A REVENUE BUDGET

The following is a partial 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, 2020	Taxes	Other Sources	Total $$ Available for Appropriations
General Fund	$600,000.00	$450,000.00	$50,000.00	$1,100,000.00
Road and Bridge	$10,000.00	$12,000.00	$500.00	$22,500.00
…				

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:

Account:	**Budget Amount:**
2031-101-0000 2031-535-0000 2031-539-0000	10,000.00 2,000.00 5,000.00

Enter the Effective Date: 1/1/2020
Click Save and Close.

EXERCISE 2: SUPPLEMENTAL

The amount of $500.00 should have been input for account 2031-539-0000 instead of $5,000.00. To correct this error, select the checkbox next to fund 2031 and click the Supplemental button. Enter the following in the Supplemental (+/-) column:

Account:	2031-539-0000
Amount:	-$4,500.00 (use the minus sign)
Checkbox:	☑ Checkmark ‘**apply as correction’** and click OK.

Enter the effective date: 01/01/2020 and click Save and Close.

APPROPRIATION BUDGETS

The governing board must adopt appropriations for the entity to spend money legally. They may adopt Temporary Appropriations for the period January 1 up to March 31 until replaced by permanent appropriations. Annually, the board must adopt Permanent Appropriations by April 1 of each year, for the period January 1 to December 31.

In UAN, an **appropriation budget** is an amount that the entity expects to spend on each appropriation account (line item) for the year for each fund.

Add: When entering appropriation budgets, account line items are grouped by fund. Enter the amount for each line item account that will have a budget before saving the Add Appropriation Budget form. You may add in the Permanent appropriation budgets only once per year – this is marked as the original budget. In addition, revenue budgets that are in UAN at the time that you save the permanent appropriations will be marked as the original budget for revenue.

You must enter changes (when applicable) to the original appropriations as Reallocation or Supplemental budget changes:

Reallocate The reallocate button allows you to reallocate appropriations among accounts within the same fund without changing the total amount of appropriations for that fund. Another name for this is *intrafund appropriation transfer*.

Supplemental The supplemental button allows changes or corrections to the temporary or permanent appropriations. Supplemental changes increase or decrease to the *total* amount of the fund's appropriations.

STEPS TO ACCESS

Accounting →Maintenance →Appropriation Budgets

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQs section click an option such as 'How to Add a Temp or Permanent Budget,' 'How To Reallocate A Budget' or 'FAQs'.

FAQs examples:

- How can I confirm the permanent appropriation budget entered in UAN matches the entity's annual permanent appropriations legislation?
- What if I find that the permanent appropriation budget entered in UAN does not match the entity's annual permanent appropriations legislation?
- What if the appropriation budget total for a fund exceeds the total available to appropriate on the Amended Certificate of Estimated Resources?

EXERCISE 1: ADD TEMPORARY APPROPRIATIONS

In this exercise, we will add temporary appropriations to the **Road & Bridge** fund for the first quarter until the adoption of the permanent budget.

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

Account:	Amount:
2031-330-314-0000	$0.00
2031-330-360-0000	$2,500.00
2031-330-420-0000	$500.00

Effective Date: 01/01/2020
Click Save and Close.

EXERCISE 2: ADD PERMANENT APPROPRIATIONS

In this exercise, we assume that now the board adopted the permanent budget and we add permanent appropriations for **Road & Bridge**.

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

Account:	Amount:
2031-330-314-0000	$500.00
2031-330-360-0000	$10,000.00
2031-330-420-0000	$10,000.00

Effective Date: 1/10/2020
Click Save and Close.

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 of the **Gasoline Tax** fund.

Checkmark fund **2021** and click Supplemental. Enter the following amounts in the Supplemental (+/-) column:

Account:	**Amount:**
2021-330-190-0000 Other – Salaries	$5,000.00
Skip to:	
2021-330-323-0000 Repairs and Maint.	$5,000.00
Skip to:	
2021-330-420-0000 Operating Supplies	$27,000.00

☑ Checkmark "Apply as correction" and click OK.
Effective Date: 1/10/2020
Click Save and Close.

EXERCISE 4: REALLOCATE AN APPROPRIATION BUDGET

Here is an example of a budget line item reallocation (or <u>intra</u>fund transfer) using the **Gas Tax** fund.

Checkmark fund **2021** and click Reallocate. Enter the following amounts in the Intrafund (+/-) column:

Account:	**Amount:**
2021-330-190-0000 Other – Salaries	$2,000.00
Skip to:	
2021-330-323-0000 Repairs and Maint.	-$1,000.00
Skip to:	
2021-330-420-0000 Operating Supplies	-$1,000.00

Effective Date: Today's computer date

Click Save and Close.

INVESTMENT MAINTENANCE

An investment is a treasury bill, certificate of deposit or other type of interest-bearing account at a bank or other financial institution.

When adding an investment, you must indicate whether the investment is pooled or non-pooled. This setting affects the cash available in each fund, some cash reports, and OCBOA annual financial reports. For example, the Fund Status report separates non-pooled investment cash from pooled cash

An investment will report as pooled when the checkbox is marked next to the account setting: "☑ Multiple funds (Pooled)" in the investment maintenance form. This is the default setting. Clearing the "☐ Multiple funds (Pooled)" checkbox means the investment is non-pooled. <u>You cannot change this setting after saving the investment</u>. The only way to change it is by closing the investment and adding another investment using a unique account name.

STEPS TO ACCESS

Accounting →Maintenance →Investments

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQs section click an option such as 'How to add an investment'.

EXERCISE 1: ADD AN INVESTMENT

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

Account section:

Field:	**Data Entry:**
Name:	HAYES
Number:	16-11-1
Multiple funds (Pooled):	☐ Uncheck (clear the default checkmark)
Description:	Hayes Bequest
Radio button selection:	⦿ Certificate of Deposit

Detail section:

Field:	**Data Entry:**
Radio button selection:	⦿ Receipt interest to Primary Checking Acct
Interest rate:	2.00
Purchased:	Today’s training class fake date
Maturity:	2 Years

Bank section:

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

Click Save and Close. Click “No” to the report and “No” to the Investment transfer message.

DEMONSTRATION: MULTIPLE-FUNDS POOLED INVESTMENT

The instructor will display a pooled investment and contrasts it to the non-pooled investments.

CHAPTER 3 – ACCOUNTING TRANSACTIONS

PURCHASE ORDERS – KEY SOFTWARE CONCEPTS

This section is a post-class reference. In training class, we will discuss the main points as we work through the guided exercises.

SAVED TO BATCH – PURCHASE ORDERS

Button: [Save]: Appears on the [Add] and [Edit] forms.
Terms/phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:
A PO/BC in batch is one or more purchase order transactions you have saved in UAN, but you have not yet posted – creating an encumbrance on appropriations – and so it is not yet part of the entity's permanent record on financial reports.

When a Purchase Order is Saved to Batch, but not Posted:

- It has no effect on budgetary items
- It has no effect on appropriations
- It can be deleted before there is a permanent record on the financial reports
- Edits can be made before posting
- UAN assign it a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned PO/BC number when you post the transaction.

POSTING PURCHASE ORDERS:

Button: [Post/Print]

What happens when I post purchase order?

Appropriations encumber immediately.
The appropriations on the purchase order are encumbered on the calendar date that the purchase order is Posted (not the issue date). However, they will appear on the ledger reports based on the issue date selected (see "Issue Date" under the Purchase Order Dates section below).

Reports update.
The transaction is recorded (or the effect of the transaction) on all applicable reports.

Purchase Order or Blanket Certificate prints

Note: You cannot void posted purchase orders. Instead, you can close or adjust it to a lower amount – but not lower than the unspent balance.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

DUPLICATE BUTTON:

You have the ability to copy purchase orders in UAN using the Duplicate button. If you tend to use similar purchase orders from year to year, then in the years to come this should be a real time-saver!

PURCHASE ORDER DATES:

UAN Computer Date / Calendar Date
The UAN computer date will always automatically advance with the calendar date. It will display when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:
Appropriations on the purchase order encumber on this date. It is the calendar day that you clicked the [Post/Print] button to post the purchase order. It does not display on the Add or Edit Purchase Order form but will list as the Transaction date on certain reports.

Issue Date:
The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

Certified Date:
The certified date entered on the Add Purchase Order form will print as the certified date on the PO/BC and on the reports such as PO Detail report.

Expiration Date:
(Required for BC Regular & BC Super) the expiration date will appear on blanket certificates and reports such as the PO Detail report and Appropriation Open Purchase Order Register.

BACKDATING PURCHASE ORDERS:

Definition: When the Issue Date entered is before the calendar date of the day that you click the [Post/Print] button.

- Only backdate purchase orders on rare occasions when issue and certification occurred on official purchase order documents other than through UAN.
- You must be able to justify the backdating. If the PO/BC authorization was not issued and certified before the payment(s), then it should be recorded as a PO Then & Now.
- It is possible to backdate the issue date as long as it is within the current year.
- Purchase Orders that you backdate will still encumber appropriations immediately on the calendar date that you click the [Post/Print] button.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on certain reports.

FORWARD-DATING PURCHASE ORDERS:

(Also referred to as “post-dating” or “advance-dating”)

Definition: When the Issue Date entered is after the calendar date of the day that you click the [Post/Print] button.

- The issue date and certification date can be forward-dated up to 30 days in advance of the calendar date of the day you click [Post/Print] button.
- Purchase Orders that you forward-date will still have appropriations encumbered immediately on the calendar date of the day you click the [Post/Print] button.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on certain reports.

CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSES”

This checkbox is available when the [Add] or [Edit] form is open. When filled-in, it allows dates to be retained while several transactions are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

PURCHASE ORDERS

*****Quit UAN and run the training file # 3 Accounting Transactions*****

A **purchase order** is an official document detailing the authorization and commitment to the purchase of goods or services. The following purchase order types are available:

PO Regular – Used to contract for specific goods or services from a particular vendor.

PO Then and Now – Used in place of a PO Regular when a contract or order is made prior to certification by the fiscal officer.

BC Regular – Used over an extended period to purchase a variety of goods or services of which the vendor, quantity, or price is indefinite or unknown.

BC Super – Used over an extended period for specific recurring and reasonably predictable operating expenses such as gasoline, utilities, or consultant fees.

STEPS TO ACCESS

Accounting →Transactions →Purchase Orders

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

The introduction above is a very brief explanation of the four types of purchase orders. The Accounting & General Manual overview of purchase orders includes a detailed explanation of the four types and the FAQs section includes an extensive list of clarifying questions and answers. Follow the steps to access above, then either click [Need Help?] to open the manual at the topic's overview or in the FAQs section click an option such as 'FAQs' or 'Purchase Order Screencast Tutorial'.

FAQs examples:

- Why would a PO be used instead of a BC?
- When is a PO Then and Now used?
- What is the difference between a BC Regular and a BC Super?
- When is it better to use a BC Super instead of a PO Regular?
- I have confirmed that the vendor I need to use is entered the software, but it is not showing up in the vendor drop-down menu – what's wrong?
- And many more!

EXERCISE 1: ADD A NEW VENDOR TO USE ON A PURCHASE ORDER

We are purchasing a Buckeye Tree and will need to open a purchase order for payment. Since this will be our first payment to the Garden Store, we will first need to create a vendor to use on the purchase order.

Action or Field Name:	**Data Entry:**
Click General →Maintenance → Vendor / Payees	
Click Add	
Name:	Garden Store
Available In: (checkbox list)	☑ Accounting Purchases & Payments
Click Add (under the Locations tab)	
Click OK on the “Save Now?” message.	
Description:	Store
Address:	123 Daisy Drive Bloomburg, OH 44333
Click Save and Close to close the location.	
Click Save and Close to close the vendor.	

EXERCISE 2: ADDING A PURCHASE ORDER

Click Accounting →Transactions →Purchase Orders. Click [Add] and select PO Regular and the Add Purchase Order form will open. Enter the data below:

Field:	**Data Entry:**
Vendor:	Garden Store
Location:	Store (Automatically filled in when the vendor has only one)
Issue:	Today’s training class fake date
Expires:	Leave blank
Certified:	Today’s training class fake date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Buckeye Tree
Unit Price:	$300.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account Code:	4952-410-320-0000
Amount:	$300.00
Click the Insert Row Arrow	

Checkmark "☑ Remember Dates until form closes."

Click Save, but do not close.

EXERCISE 3: ADD A PURCHASE ORDER WITH MULTIPLE ACCOUNTS

In this exercise, we will add a new purchase order that we will use for the monthly electric bill. **The fiscal officer has already added the vendor** in General →Maintenance → Vendor / Payees**.** Enter the data on the Add Purchase Order form:

Field:	Data Entry:
Vendor:	Sparky Electric
Location:	Administrative Office (Pick from the drop-down menu)
Issue:	Instructor will provide the date.
Certified:	Instructor will provide the date.

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Electric Bill
Unit Price:	$3,000.00
Click the Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Account and amount:	1000-110-351-0000 $1,500.00
Click the Insert Row Arrow	
Account and amount:	2021-330-351-0000 $1,500.00 Note: The account list is limited to two in order to save class time.

Click the Insert Row Arrow	
Click the Additional tab	
Purpose:	Optional: you may omit or abbreviate the purpose in the interest of class time. About $250 per month
Click Save	

Click Save and Close to close the form.
Click the ☑ heading checkbox to select all of the purchase orders in batch and click **Post/Print**.

4: DEMONSTRATION: DIFFERENT PO TYPES

The instructor will demonstrate and highlight the different required fields for PO Then & Now, BC Regular, and BC Super.

5: DEMONSTRATION: DUPLICATE BUTTON

The instructor will demonstrate using the Duplicate button.

You have the ability to copy purchase orders in UAN using the Duplicate button. If you tend to use similar purchase orders from year to year, then in the years to come this should be a real time-saver! Select purchase orders that were previously posted (whether open or closed) in 2020 or prior years and copy the data to a new purchase order where it can be edited (if needed) before posting. For instructions, go to Accounting → Transactions → Purchase Orders, under the FAQs section; click ‘How To Duplicate POs’.

CASH TRANSACTIONS – KEY SOFTWARE CONCEPTS

This section is for post-class reference. In training class, we will discuss the main points below as we work through the guided exercises.

Definition:
Transactions that will increase or decrease the cash balances in bank accounts (checking or investments) and/or funds in UAN.

Note: we review concepts for non-cash transactions – Purchase Orders and Bank Reconciliations – at the beginning of their corresponding chapters.

SAVE TO BATCH – RECEIPTS & PAYMENTS

You can save to batch the following cash transactions in UAN:

- Receipts
- Payments

Button: [Save]: Appears on the [Add] or [Edit] forms of the transactions listed above.
Terms/phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:
In UAN, a receipt or payment in batch is a transaction that you save in the software, but you have not yet posted as a permanent record on financial reports or Posted-to-Cash (see below).

When a Transaction is Saved to Batch, but not Posted:

- It has no effect on budgetary items or cash balances.
- You can delete it before there is a permanent record on the financial reports.
- You can edit it before posting.
- UAN assigns it a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned number UAN creates when posting the transaction.

POSTING CASH TRANSACTIONS (POSTING-TO-CASH)

STEPS TO ACCESS

Accounting →Transactions →
Accounting →Utilities →

The following transactions in UAN and corresponding Utilities can Post-To-Cash:

- Checking Transfer
- Interfund Advance
- Interfund Transfer
- Payments
- Receipts
- Reserve Balance Designation

Buttons:

[**Post**]
Available on transaction and utility forms that enable you to post from within the form

[**Post/Print**]
Available in the Receipts and Payments areas

How does a transaction post to cash?
By clicking the [Post] or [Post/Print] corresponding to that transaction.

When does a transaction post to cash?
On the calendar date that you click the [Post] or [Post/Print] button, cash will increase or decrease. This may be different from the Post Date that appears on the ledgers (see "Post Date" in the Dates section below).

What happens when a transaction posts to cash?
It immediately affects cash:
On the calendar date that the [Post] button is clicked, the cash will increase or decrease in the checking and/or investment account(s). When relevant to the transaction type, the cash balance in the funds involved will increase or decrease accordingly.

Reports update:
The transaction is recorded (or the effect of the transaction) on all applicable reports and becomes part of the permanent financial records.

Prints the transaction document
For example, the receipt or warrant prints.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

DATES

UAN Computer Date / Calendar Date
The UAN computer date will always automatically advance with the calendar date. It will display when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

Transaction Date:
Cash balances increase or decrease (when applicable) on this date. It is the calendar date that you click the [Post] or [Post/Print] button to post the transaction. It does not list on the Add or Edit form, but it appears as the Transaction date on certain reports.

Post Date:
UAN reports will list the Post Date of the transaction based on the date that you select in the "Date" or "Post Date" field on the applicable transaction form. The Post Date will not necessarily be the same as the calendar date of the transaction.

NOTE: Receipts require the Post Date and two additional dates. See the receipts chapter for more information.

BACKDATING:

(Sometimes referred to as "pre-dating")

Definition: When the Post Date entered is <u>before</u> the calendar date of the day that you clicked the [Post] button.

- All cash transactions can be backdated in UAN as far as one day after the last posted bank reconciliation "As of xx/xx/20xx" date, **with the exception of printed warrant payments**.

- You should be sure to follow current Ohio Law for all transactions – for example, you are required to deposit receipts within 24 hours.

- Cash transactions that you backdate will still increase or decrease cash balances immediately on the calendar date that you click the [Post] or [Post/Print] button.

- The Post Date on reports will be the date that you selected in the "Date" or "Post Date" field on the applicable transaction form.

FORWARD DATING:

(Sometimes referred to as "post-dating")

Definition: When the Post Date entered is after the calendar date of the day that you clicked the [Post] button.

- Cash transactions that you forward-date will still immediately increase or decrease cash balances on the calendar date that you click the [Post] or [Post/Print] button.

- The Post Date on reports will be the date that you selected in the "Date" or "Post Date" field on the applicable transaction form.

- The post date cannot be more than 30 days after the calendar date.

CHECKBOX: "REMEMBER DATES UNTIL FORM CLOSES"

This checkbox is available when the [Add] or [Edit] form is open for Payments and Receipts. When filled-in, it allows dates to be retained while several transactions are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

CHECKBOX: "REMEMBER DEPOSIT TICKET UNTIL FORM CLOSES"

This checkbox is available when the [Add] or [Edit] form is open for Receipts. When filled-in, it allows a deposit ticket number to be retained while several receipts with the same deposit ticket are being added consecutively without closing the form. The checkbox is located at the bottom right corner of the form.

This is useful because every receipt posted with a particular deposit ticket will group together on the bank reconciliation form. You will be able to match the grouped deposit ticket totals listed on the bank reconciliation to the lump sum deposit amounts listed on your bank statement. If your bank receipt does not provide a deposit number, you can enter any number in the deposit ticket field for grouping receipts in that deposit, such as the deposit date.

RECEIPTS

A **receipt** is a document acknowledging the acceptance of a specified amount of money from a particular source distributed among one or more revenue accounts. The following receipt types are available:

- **Standard** - Used for typical receipts of money from any source.
- **Memo** - Used for receipts from which memo charges are deducted, such as tax settlements distributed by the county auditor.
- **Interest** - Used for interest on investments and interest-bearing checking accounts.

All receipts must include at least one revenue account, the revenue source, receipt date, deposit date, and post date. In addition, standard and memo receipts require a purpose statement.

STEPS TO ACCESS

Accounting →Transactions →Receipts

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQs section click a specific option such as 'How To Add A Receipt' or 'Receipt Screencast Tutorial' or 'FAQs'.

FAQs examples:
- What is difference between the receipt, deposit, and post dates on a receipt?
- Will the software allow backdating or forward-dating receipts?
- Why is there an Import Purchase Order button in the add memo receipt form?
- What is the purpose of the "Cust. Copy" button?

EXERCISE 1: ADD A STANDARD RECEIPT

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

Field:	**Data Entry:**
Source:	The Buckeye Guy
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

Checkmark "☑ Remember Dates until form closes."

Click Save, but do not close.

EXERCISE 3: ADD AN INTEREST RECEIPT FOR THE PRIMARY CHECKING

The fiscal officer also finds that interest posts in the primary checking account on the same day.

Action or Field Name:	Data Entry:
Source:	Primary
Receipt, Deposit, & Post Dates:	Leave default dates.

Receipt Distribution section:

Checkmark "☑ Distribute proportionally by pooled fund balances."

In the Receipt section – top right corner of the form – enter $100.00.

Click Save, but <u>do not</u> close.

EXERCISE 4: ADD AN INTEREST RECEIPT FOR A POOLED INVESTMENT

Follow the instructor's demonstration. We will select Star Ohio and enter $50 with interest distributed proportionally by fund balances.

EXERCISE 5: 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:	$ 260,000.00
Account Code:	2031-101-0000
Amount:	$ 6,500.00

Memo Charges section:

Field:	**Data Entry:**
Type:	Direct
Account Code:	1000-110-314-0000
Amount:	$1,000.00
Type:	Direct
Account Code:	2031-330-314-0000
Amount:	$300.00

Click Save and Close.

Click the ☑ header checkbox to select all of the receipts and click **Post/Print**.

Message: "Post 5 Selected Items?" Click OK.

Note: the software will display a separate printer utility message for each type of receipt (Standard, Interest, and Memo). Click Print on each printer utility message.

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.

Action or Field Name:	**Data Entry:**
Open the Funds form: Accounting →Maintenance →Funds	
☑ Checkmark fund 4952	
Click Edit	
☑ Non-expendable:	$9,000.00
Click Save	

INVESTMENT TRANSFERS

An investment transfer either reduces cash from the balance of the primary checking account and increases cash to the balance of an investment (Primary to Investment), or increases cash from the balance of an investment and decreases cash to the balance of the primary checking account (Investment to Primary).

STEPS TO ACCESS

Accounting →Transactions →Investment Transfer

Overview, ‘How To’ Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then click an option in the FAQs section.

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.

Field:	**Data:**
Transfer Type:	⦿ Primary to Investment
Investment:	Hayes
Warrant:	⦿ Transfer Only
Amount:	$9,000.00
Fund:	4952 Hayes Bequest
Date:	Today’s Date

Click Post, but do not close.

EXERCISE 2: INVESTMENT TRANSFER FROM A POOLED INVESTMENT

In this exercise, we will demonstrate how to transfer money from a pooled investment to the primary checking account.

Field:	**Data:**
Transfer Type:	⦿ Investment to Primary
Investment:	Star Ohio
Warrant:	⦿ Transfer Only
Amount:	$50,000.00
Date:	Today’s Date

Click Post and then Close.

PAYMENTS

A **payment** is an expenditure of money to a vendor. You must distribute the payment expense to one or more appropriation accounts. The following payment types are available:

- **Warrant** - Use to print warrants from the primary checking account.
    - **Manual** - Use to enter information after the fact from handwritten warrants. Only use in unusual situations, such as after an electrical outage in your region or as part of a detailed conversion.
- **Electronic** - Used to print vouchers for payments not involving a primary checking account warrant. Examples include online payments, bank service fee automatic withdrawals, phone-in payments and posting records in UAN of warrants written from secondary checking accounts checkbooks (in addition to a checking transfer).

  Note: The UAN application does not originate electronic payments, but you should use this payment type to enter the information into UAN for a record of online transactions you are completing using third-party services.

STEPS TO ACCESS

Accounting →Transactions →Payments

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, then in the FAQs section click an option such as 'How to add a payment,' 'Payment screencast tutorial' or 'FAQs'.

FAQs examples:

- Is it possible to backdate payments?
- Is it possible to forward-date (i.e. advance-date) payments?
- How can a payment in the batch be corrected?
- A warrant did not print but has posted in UAN. How can the warrant be printed now?
- A warrant was voided in UAN by mistake and has cleared the bank. How can this be resolved?
- When adding a payment, the purchase order that I need to use is not listed. What might be the problem?

EXERCISE 1: ADD A PAYMENT

Make a $250 payment for a Buckeye Tree ordered for Woody Hayes' grave.

Vendor section:

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	Garden Store
Date:	Today's Date

Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Buckeye Tree
Unit Price:	$250.00
Click Insert Row Arrow	

Distribution section:

Action or Field Name:	Data Entry:
Type:	PO
PO / BC #	3-2020
Account Code:	4952-410-320-0000
Amount:	$250.00
Click Insert Row Arrow	

Click Save and Close.

EXERCISE 2: ADD A PAYMENT USING THE IMPORT PO FUNCTION

Enter a payment for the electric bill.

<table>
<tr><th>Action or Field Name:</th><th>Data Entry:</th></tr>
<tr><td>Click Add</td><td></td></tr>
<tr><td>Payment Type:</td><td>Electronic</td></tr>
<tr><td>Vendor:</td><td>Sparky Electric</td></tr>
<tr><td>Date:</td><td>Today's Date</td></tr>
<tr><td>Click Import Purchase Order</td><td></td></tr>
<tr><td>Number:</td><td>PO Regular #4-2020</td></tr>
<tr><td colspan="2">Mark the ☑ checkboxes next to the Detail and Distribution areas.
Note: You can only Edit the import amounts after importing (see below).</td></tr>
<tr><td colspan="2">Click Import and the software will copy the selected information to the Add Payment form.</td></tr>
<tr><td colspan="2">Change the Detail unit prices and the Distribution amounts from the annual price to this month's invoice amount (see below). Override the amounts directly in the lists. You do not need to use the data-entry line.

Detail section:

Change Unit Price from $3,000.00 to $240.50

Distribution:
<table><tr><td>
1000-110-351-0000
2021-330-351-0000</td><td>Change Amounts from:
$1,500.00 to $120.25
$1,500.00 to $120.25</td></tr></table></td></tr>
<tr><td colspan="2">Click Save and Close.</td></tr>
</table>

Click the ☑ column heading checkbox to select all of the payments listed and click **Post/Print**.

Note: A message appears asking you to confirm the next warrant number. If paper warrants were damaged, override the next warrant number that should print and UAN will mark the skipped warrants as void.

Click OK. **Be careful to read the print utility messages!** When printing a mixed batch of electronic and warrant payments, the print utility will direct you to load plain paper or the proper range of warrant numbers in the printer.

DEMONSTRATION: MANUAL PAYMENTS

Watch the instructor's demonstration of a manual payment. **Note: UAN provides the Manual payment option to use only in rare circumstances**. For example, when there is no electricity in your office for over a week, but invoices are due. It is also necessary for the UAN conversion year when the fiscal officer chooses the Detailed Transaction conversion method.

Action or Field Name:	**Data Entry:**
Click Add	
Payment Type:	Manual
Read the message, noting the next warrant number, then click OK.	
Vendor:	Big Tow Inc.
Date:	Today's Date
Click **Import Purchase Order**	
Number:	BC Regular #1-2020
Mark the ☑ checkboxes next to the Detail and Distribution areas.	
Click **Import** and the software will copy the selected information to the Add Payment form.	

Payment section: (located on the top right-corner of the form)

Detail section:	
Override the amounts directly in the list grids. You do not need to use the data-entry line. Detail section:	

Change the Description from Repairs and Maintenance to **Towing Service**.
Change the Unit Price from $1,000.00 to **$100.00**

Distribution:

2021-330-323-0000	Change Amount from: $1,000.00 to **$100.00**

Click **Post** and then Close.

DEMONSTRATION: PAYROLL PAYMENTS

The instructor discusses this topic with attendees on Day 2 of the New Client training class.

As previously explained, the fiscal officer must attend a separate one-day training class before UAN will activate UAN Payroll. Until then, between the time you complete the Accounting conversion and the time you start using UAN Payroll, you must choose options for posting employee wages and withholding payments using the Accounting software.

POSITIVE PAY (OPTIONAL)

Positive Pay is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. You can use UAN to create files for Positive Pay systems. If your governing board is interested in purchasing a Positive Pay service, ***first*** contact your bank to inquire about their service options and fees. UAN does not charge any additional fee, but usually, banks charge for this extra service.

Please Note: Even though UAN can create files for Positive Pay systems, there is no standardized bank system file format for Positive Pay and as a result, the file formats in the application are limited to the group of bank formats that were requested prior to the most recent UAN version update. The list of available formats continues to expand as UAN receives requests. As additional bank file formats are developed and approved, they are available online to download in a software patch.

For a detailed overview and 'how to' steps, open the UAN application and go to Accounting → Maintenance → Positive Pay Setup and then click the links below the FAQs menu located in the lower left corner.

STEPS TO ACCESS

Accounting →Maintenance → Positive Pay Setup
Accounting →Transactions → Positive Pay

CHAPTER 4 – ACCOUNTING REPORTS

STEPS TO ACCESS

Accounting →Reports and Statements, then click a report group such as ‘Fund Reports’.

REPORT OPTIONS:

Each report form has the following sections:

Report drop-down menu

Click to display a list of all reports available for the report group selected.

Selection List

This contains the items available for the report. For example, on the Fund reports the selection list contains the funds that you can choose for the report.

Year drop-down menu

The year drop down controls the processing year of the report. Use this to access prior year reports after closing the first year on UAN.

Date

If available, this controls the date period of the report. Depending on the type of report, it will enable a ⦿ Month, ⦿ Quarter, ⦿ Year, and an “As of xx/xx/20xx” date menu.

Paper tab

This controls the size (letter or legal) and orientation (portrait or landscape) of the report.

Filters tab

The controls in this limit the information available in the selection list. For example, in the Vendor/Payee Payment Register you can filter by a type, such as Payroll Withholdings or Accounting Purchases & Payments.

Sorting tab

This controls the order the information displayed in the report. For example, in the Appropriation Ledger, you can sort by “Account code then transaction date” or by “Account code then post date.”

Departments

Applicable when setup with the optional ‘Department Segregation’ features (uncommon).

Options tab

The controls in this section allow for special formatting on the selected report. For example, on the Appropriation Status, you can ☑ ‘Include batch items’ and ☑ ‘Start each fund on a new page’.

PRINTING BUTTONS:

You can print most reports to three media formats – paper, display to the screen, or Adobe PDF. Some report groups have an additional option to print to an Excel file format.

To print a report, first ☑ checkmark each item on the list that you want to print and then click one of the four buttons.

[**Print**]
Prints a paper copy of the report.

[**Display**]
Displays a copy of the report in a separate window. The Display window also includes a printer icon that will print a paper copy.

[**Save PDF**]
This 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 that it will save to a file directory of your choice. The default directory is C:_UAN_Efiles. When the [Export] button is gray, then the feature is not currently available for the report type.

REPORT EXAMPLES

We have identified some key reports in UAN that every fiscal officer should be confident in interpreting:

Report:	UAN Menu Path:
Fund Status:	Accounting → Reports & Statements →Fund Reports
Cash Summary by Fund:	Accounting →Reports & Statements →Fund Reports
Revenue Status:	Accounting →Reports & Statements →Revenue Reports
Appropriation Status:	Accounting →Reports & Statements →Appropriation Reports
Purchase Order Status:	Accounting →Reports & Statements →Purchase Order Reports
Vendor/Payee Payment Register:	General →Reports & Statements →Vendor / Payee Reports

Once you have some history of transactions posted at your entity, we recommend studying these reports closely. A good study method is to print the reports before and after posting key transactions so that you can understand how they affect these reports. Once you grasp how transactions and other actions entered in UAN affect these six reports, you are well on your way to understanding how they will post on the many other reports provided in UAN.

In addition to the reports above, the Cash Activity and Cash Journal are highly recommended for use when completing a monthly bank reconciliation. These are located under Accounting →Reports & Statements →Cash Reports.

REPORTS FOR THE GOVERNING BOARD

UAN suggests the following reports may be especially useful for governing board meetings:

Report:	**UAN Menu Path:**
Fund Summary:	Accounting → Reports & Statements →Management Reports
Revenue Summary:	Accounting →Reports & Statements → Management Reports
Appropriation Summary:	Accounting →Reports & Statements → Management Reports
Payment Listing:	Accounting →Reports & Statements →Payment Reports
Bank Reconciliation Summary:	Accounting →Reports & Statements →Bank Reconciliation Reports
Signature Page	Accounting →Reports & Statements
Wage Withholding Detail	Payroll →Reports & Statements → Wage Reports (Only relevant for entities that will use the Payroll module).

CHAPTER 5 – LESS FREQUENT ACCOUNTING FUNCTIONS

*****Quit UAN and run the training file # 5 Less Frequent Accounting Functions *****

In this chapter, we will review activities that are not part of the typical monthly routine of most local governments but are periodically necessary for some entities.

ACTIVATING / DEACTIVATING VS. REMOVING ITEMS

Activate, Deactivate, and Remove buttons are located in most maintenance areas of the software below item lists.

Remove button:
You can remove maintenance items if you have not used them in the current fiscal year by check marking the item and clicking 'Remove'. If the item in question was associated with any budgetary or transaction activity within the current year, then it cannot be removed until the next year. One exception is the vendors in the Vendors/Payees area. Once a payment posted using a vendor, you cannot remove the vendor even in future years, but you can deactivate it (see below).

Activate & Deactivate buttons control whether items will display or not display in certain drop-down menus and reports. Deactivating an item will not affect transactions prior to deactivating. For example, in a later chapter, we will be deactivating an account used for the township's capital project fund. The account has an open purchase order that 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 to use in payments related to the carryover PO.

Deactivating may be useful for Purchase Orders & Payments. Deactivating prevents you from unintentionally selecting the deactivated account code to use on a PO or payment. Deactivated accounts will not even appear 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.

DEMONSTRATION 1: REMOVING REVENUE ACCOUNTS

In this exercise, we will remove a revenue account that we added unintentionally.

STEPS TO ACCESS

Accounting → Maintenance →Revenue Accounts

Action or Field name	Data Entry:
☑ Checkmark the account:	4301-538-0000
Click the Remove button	

DEMONSTRATION 2: DEACTIVATE A VENDOR

In this exercise, we deactivate a vendor that we will no longer use.

STEPS TO ACCESS

General →Maintenance →Vendors / Payees

First checkmark the vendor and click Delete. Click OK. Note the message and click OK. Checkmark it again and click Deactivate.

CLOSING INVESTMENTS

One of the most common intermittent tasks is closing an investment that has matured or closing/rolling over an investment.

EXERCISE: CLOSE & 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**
Click the "**Close Item**" button (not the Close button).
Read the message and click "OK", assuming we have posted all interest. The Close Investment form will open.

On the Close Investment form:

Action or Field Name:	Data Entry:

Details section: Closed:	Today's Fake Training Date
Close Type section: Select the radio button:	⦿ Roll Over balance into new investment
Click the "Close Item" button	
Click "OK" on the message	

On the Rollover Investment form:

Action or Field Name:	Data Entry:
Account section: Name:	MoneyMkt2
Number:	8675-309
Details section: Maturity	12/31/2023
Interest	1.010 %
Click "Save" on the message	
Click "No" on the print report message	

INTERFUND TRANSFERS

Use Interfund Transfers to reallocate money permanently from one fund to another fund as authorized by the Ohio Revised Code Sections 5705.14 through 5705.16.

STEPS TO ACCESS

Accounting →Transactions →Interfund Transfer

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQs section click an option such as 'How to post an interfund transfer' or 'FAQs'.

FAQs examples:

- What is an interfund transfer?
- Which fund(s) are allowed to transfer the money?
- Is an Amended Certificate required to do an interfund transfer?
- How do I record an interfund transfer in UAN?

EXERCISE 1: INTERFUND TRANSFER

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

Action or Field Name:	**Data Entry:**
Amount:	$2,000.00
Post Date:	Today's Date
Reason:	Permanent transfer to cover a shortage
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

Interfund Advances are temporary loans from one fund to another fund, which ultimately the receiving fund will pay back. They are usually from the General Fund and require a resolution authorized by the governing board. Advances made from any other fund besides the General Fund, you should confirm through legal counsel.

STEPS TO ACCESS

Accounting →Transactions →Interfund Advance

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, then in the FAQs section click an option such as 'How to post an interfund advance,' 'How to repay an advance' or 'FAQs'.

FAQs examples:

- What is an interfund advance?
- Which fund advances the money?
- Is an Amended Certificate needed to do an interfund advance?
- How is an interfund advance posted in UAN?

EXERCISE 1: POSTING AN INITIAL ADVANCE

Action or Field Name:	Data Entry:
Type:	Initial Advance
Amount	$1,000.00
Post Date	Today's Date
From Fund:	1000
From Account:	1000-920-920-0000
To Fund:	2031
To Account:	2031-941-0000
Reason:	Loan to cover a cash shortage
Click the Post button.	

EXERCISE 2: POST A REPAYMENT OF ADVANCE

Action or Field Name:	**Data Entry:**
Type:	Repayment of Advance
Advance #:	2
Amount	$1,000.00
Post Date	Today's Date
From Fund:	2031
From Account:	2031-920-920-0000
To Fund:	1000
To Account:	1000-941-0000
Reason:	Repayment of Loan
Click the Post button.	

****NOTE: You can also partially repay an advance.****

CHECKING TRANSFER

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.

STEPS TO ACCESS

Accounting →Transactions →Checking Transfer

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, and then in the FAQs section click an option such as 'How to post a checking account transfer'.

EXERCISE: TRANSFER MONEY TO SECONDARY CHECKING ACCOUNT

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

PAYMENTS THAT OVER SPEND THE PURCHASE ORDER

When using a **PO Regular** type purchase order for a Payment, 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. This does not apply to other types of purchase orders.

DEMONSTRATION:

You do not need to enter this exercise. Please watch as the instructor posts a warrant to Buy A Lot Stores for office supplies for $315.00 using PO 3-2020.

Action or Field Name:	Data Entry:
Click Add	
Payment Type:	Warrant
Vendor:	Buy A Lot Stores
Date:	Today's Date
Click Import Purchase Order	
Number:	PO Regular # 3-2020
Click the checkboxes next to the Detail and Distribution sections.	
Click Import and the PO data will copy into the Add Purchase Order form.	
Unit Price: (Detail)	Change from $300.00 to $310.00
Amount: (Distribution)	Change from $300.00 to $310.00
Click the Additional tab: Enter Purpose:	Extra shipping costs
Click Save. ☑ Checkmark the payment and click Post/Print.	

Now we will look at a report to view the amount overspent:

Accounting → Reports & Statements → Purchase Order Reports → Purchase Order Status

REQUISITIONS

A requisition is a method of requesting supplies or services by any local government official or employee. They are typically used by employees who do not have the authority to initiate a purchase order. The use of requisitions is a local government's management decision and the law does not require it.

The requisitions area is located under Accounting →Transactions → Requisitions. By default, the menu option for requisitions is intentionally set to inactive (*i.e. it is grayed out*). You must complete activation and initial setup procedures before requisitions will be available to import into purchase orders. The UAN Accounting & General Manual includes a detailed overview and 'How To' steps that explain activation, initial setup, submission, editing, the approval process, and importing into a purchase order.

To activate the menu option for requisitions, go to General →Maintenance →Entity Setup and click the Requisitions tab. Select the 'Active' radio button under the Requisitions section (*of the Requisitions tab*). Then go to Accounting →Transactions → Requisitions and select the options under the FAQs section to access the manual overview and 'how to' steps.

RESERVE BALANCE ACCOUNTS AND DESIGNATION

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.

The software will not allow you to spend the money that is reserved. When you are ready to spend the money, you either need to un-designate the money you are spending or close the account. Be sure to follow the Ohio Revised Code regarding the reserve balance accounts.

STEPS TO ACCESS

Accounting →Maintenance →Reserve Balance Accounts
Accounting →Transactions →Reserve Balance Designation

CHAPTER 6 - BANK RECONCILIATIONS

BANK RECONCILIATION – KEY SOFTWARE CONCEPTS

This section is a post-class reference. In training class, we will discuss the main points below as we work through the guided exercises.

SAVED TO BATCH – BANK RECONCILIATION

Button: [Save]: Appears on the [Add] and [Edit & Post] forms.
Terms/phrases: Batch transactions, Saved transactions, Batch reports, Filter by Batch Status
Definition:
In UAN, a Bank Reconciliation is in batch when you save it in the software, but you have not yet posted it as a permanent record.

When a Bank Reconciliation is Saved to Batch, but not Posted:

- Additional bank reconciliations cannot save to batch. UAN allows only one in batch at any given time.
- It can be deleted before there is a permanent record on the financial reports
- Edits are possible until you post it.
- You can post other transactions as long as the Add or the Edit & Post bank reconciliation form is not currently open.
- If there are any additional transactions that post on or before the "As of" date while the bank reconciliation is in batch, the next time the Edit & Post bank reconciliation form is opened it will be updated with those transactions.
- If it was saved to batch on a prior calendar date (*and it is still not posted*), the 'As of' date can be advanced to the current calendar date using the [**Advance]** button.

POSTING BANK RECONCILIATION:

Button: [Post/Print] inside the Add (or Edit & Post) Bank Reconciliation form.

- Records the transaction on all applicable reports.
- Prints the bank reconciliation report.
- Prevents backdating of all cash transactions on or before the bank reconciliation "As of xx/xx/20xx" date.
- Cannot void after posting it (with the exception of the December 31 bank reconciliation).

BACKDATING BANK RECONCILIATIONS:

The bank reconciliation "As of" date can be backdated as far as one day after the last bank reconciliation "As of xx/xx/20xx" date. This is useful when an entity receives the monthly bank statements the week after the end of the month. The reconciliation will only include transactions with post dates on or before the "As of" date.

FORWARD-DATING BANK RECONCILIATIONS:

You **cannot** forward-date bank reconciliations.

BANK RECONCILIATION

*****Quit UAN and run the training file # 6 Bank Reconciliations *****

Posting a bank reconciliation in the UAN software is a process of verifying UAN account balances against actual bank account balances on a specified date. A bank reconciliation in UAN reconciles the overall UAN balance with the overall bank balance. Bank accounts do not have to be reconciled individually, but their expected balances are calculated and displayed for comparison purposes.

STEPS TO ACCESS

Accounting →Transactions →Bank Reconciliation

Screencast Tutorials and Worksheet:

Follow the steps to access above, then in the FAQs section click 'Simple Bank Rec Screencast' to review this session. For guidance in resolving reconciliation problems, click 'Complicated Bank Rec Screencast Tutorial' and 'Bank Rec Worksheet' to open and save an Excel worksheet that includes a guide.

Review Bank Statements:

Review the bank statements for any items that you have not already posted and post them. The most common items identified on the banks' statements are as follows:

Interest Receipts	Accounting→ Transactions → Receipts
Bank Fees	Accounting →Transactions →Payments

EXERCISE: ADD A BANK RECONCILIATION

Enter the following data:

Date	1/31/20xx

Bank Statement tab

The form automatically defaults to the Bank Statements tab. Under the Bank Balance column, enter the ending balances of the checking and investment accounts in the list. The ending balance for each account should come from the corresponding bank statement for the selected 'As of' bank reconciliation date.

At the bottom of the Bank Statements screen, the total current bank balance displays.

Enter the following data for the bank statement tab:

Name	Bank Balance
PRIMARY	$776,734.73
GRANT	$10,000.00
CAPPROJ	$300.000.00
CD4951	$5,010.00
HAYES	$9,000.00
MONEYMKT1	$0.00
MONEYMKT2	$25,000.00
STAROHIO	$200,050.00

Total: $1,325,794.73

Primary-Receipts tab

Select the receipts to be cleared on the bank reconciliation by looking at the receipts that list on the primary checking bank statement for the selected 'As of' bank reconciliation date.

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 displays.

Enter the following data for the Primary–Receipts tab:

Clear all others	

Primary-Payments tab

Select the payments to be cleared on the bank reconciliation by looking at the payments that list on the primary checking bank statement for the selected 'As of' bank reconciliation date.

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 displays.

Enter the following data for the Primary-Payments tab:

1000	Outstanding
1001	Outstanding
1002	Outstanding
Clear all others	

Primary – Adjustments tab

Select the adjustments to clear on the bank reconciliation. To clear an adjustment in UAN, click on the adjustment's checkbox located to the left of the adjustment type.

At the bottom of the Primary – Adjustments screen, the total number of cleared adjustments, the total amount of cleared adjustments and the total amount of outstanding adjustments will display.

Enter the following data for the Primary – Adjustments tab

Clear all	

Secondaries & Investments tab

Checkmark the transactions to be cleared on the bank reconciliation.

At the bottom of the Secondaries & Investments screen, the total amount of deposits in transit, the total amount of outstanding payments and the total amount of outstanding adjusted items will display.

Enter the following data for the Secondaries & Investments tab

Clear all	

Balance Comparisons tab

This screen is read-only and you can use it as an aid for reviewing all activity on the bank reconciliation consolidated on one screen. Use it to compare the UAN calculated account balances to the actual account balances from all of the bank statements. Determine if there are any discrepancies.

Other Adjusting Factors tab

Other Adjusting Factors **will not** correct inaccurate account balances in UAN, but will only apply to the bank reconciliation calculations. Any bookkeeping issues that have resulted in the need for OAFs on the bank reconciliation should be resolved before posting the next bank reconciliation.

This exercise does not require the entry of any Other Adjusting Factors.

Important: except for outstanding payments issued prior to joining UAN, UAN Support never recommends inputting an amount on the Other Adjusting Factors tab unless it is something that is outside your control and cannot be corrected in UAN prior to posting the bank reconciliation (very rare). A good example of this is a bank error that the bank corrects in the following month. On the other hand, if you find that you erred or omitted some items in the software, we recommend that you save and exit the bank reconciliation to correct the errors rather than enter an OAF. Post the corrections and then edit the saved bank reconciliation to clear the newly posted items. Common corrections are in the table below along with the menu to access each:

Receipts (Direct Deposited) omitted: Accounting→ Transactions → Receipts
Electronic Payments (Online or Automatic Payments) omitted: Accounting →Transactions →Payments
Receipt Posting Correction: Accounting →Utilities →Receipt Utility
Payment Posting Correction: Accounting →Utilities →Payment Utility

Reconciliation & Post tab

This area summarizes all of the previous tabs, comparing the adjusted bank balance to the adjusted UAN balance and displaying the status.

> If the balances are reconciled, a green checkmark icon display with the message, 'Balances are reconciled' and the Post/Print button will be active so that you can post bank reconciliation.
>
> If the balances are not reconciled, a red 'X' icon will display with the message 'Balances are NOT reconciled' and the Post/Print button will be disabled and unavailable until the balances are reconciled.

Click Save to save the bank reconciliation. You can save the bank reconciliation form even if the balances are not reconciled.

If the previous exercises were followed properly, our sample township balances should be reconciled. **Click Post/Print**. Then **click OK** on the Printer form.

CHAPTER 7 – GENERAL MAINTENANCE

DEPARTMENTS

A department is a distinct internal division of an entity. Some examples of the departments within an entity would include Administrative, Road Maintenance, Fire and Parks.

The department area is applicable primarily to the Payroll and Inventory software. It is only available in Accounting when Department Segregation is active. Department Segregation is a set of options that separate many types of information by assigned department. Currently, the vast majority of UAN clients do not need this feature, so we will not discuss it in class. If you think it may apply, please first review Accounting & General Manual for more information.

STEPS TO ACCESS

General →Maintenance →Departments

ENTITY SETUP

The entity setup form enables you to set defaults for various options throughout UAN. Examples: Activated or deactivated Modules. The UAN backup can be set to be required at an interval of a set number of days (not to exceed 30). The expiration date on blanket certificates can default to pull in a preset date (you can still modify the date upon adding the blanket certificate to the batch if needed). These are just a few examples.

The settings in the entity setup area apply to all users. Only users assigned to the Administrator role (usually the fiscal officer) can access entity setup.

STEPS TO ACCESS

General → Maintenance → **Entity Setup**

HOW TO MODIFY ENTITY SETUP

Follow the steps to access above, then in the FAQ section of the main menu (lower left corner); click the “Entity Setup” link to open the manual to the Entity Setup overview. Scroll down until you reach the section titled ‘How to modify Entity Setup’.

COMPLIANCE CONTROLS

Compliance control refers to the level in which the UAN application forces users to adhere to either Ohio law or good accounting practices when posting transactions. For example, a user should not spend more than the fund cash balance.

There are three compliance control settings:

1. **Stop user when not in compliance.** This setting means the software will always stop users from posting transactions that would cause compliance violations.

2. **Warn a user with the option to override**. This control will give the user a warning message before a compliance violation occurs. They will have the option to cancel the action or continue with the violation.

   Give this setting careful consideration before enabling it. Choosing this option will allow you to enter transactions that ***violate some legal restrictions***. UAN will keep track of all statutory violations it identifies if you choose to continue with them and a compliance violation report will be available to your auditors at the next audit.

3. **Turn off compliance controls.** Notice that this option is shaded gray. Only a UAN representative can select it upon authorization from AOS's Local Government Services (LGS). For example, if LGS is monitoring an entity, then they might authorize UAN to turn off compliance controls for a set period. When turned off, UAN will not provide any warnings, nor will it stop you from actions that might cause compliance violations.

STEPS TO ACCESS

General →Maintenance →Entity Setup. System tab

DEMONSTRATION: INSUFFICIENT FUNDS

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

USERS & ROLES

Every person who accesses UAN must login with a user name. You must assign a role that specifies the user's access to available screens and functions. While the role determines access to screens and functions, the user setup determines system-wide security and compliance clearances.

ROLES

A Role is a set of specifications for screen access and operating permissions. There are two default roles: Administrator and Power User. The **Administrator** role permits full access to all UAN functions and **Power User** nearly full access (excludes access to changing users, roles and Entity Setup settings). The preset roles may be sufficient if your entity chooses to permit access to the application only to persons within the fiscal office.

You can add other customized roles to limit access and permissions. For example, when a fiscal officer's assistant does not have the authority to post payments, you can assign them to a role that would restrict them from that area of UAN. <u>If this is not a concern, know that adding custom roles is optional</u>. You can activate and deactivate roles. Each user can only have one role assigned to the user, but you may assign the same role to several users.

STEPS TO ACCESS

General →Maintenance →Roles

Roles Screencast Tutorial:

Follow the steps to access above, then in the FAQs section click "Roles Screencast Tutorial".

USERS

UAN 'Users' are people that you grant access to UAN with their own username and password. You must assign a role to every user. Only users with the Administrator role (usually the fiscal officer) can add, edit, activate, deactivate, and delete other users.

STEPS TO ACCESS

General →Maintenance →Users

Users Screencast Tutorial:

Follow the steps to access above, then in the FAQs section click "Users Screencast Tutorial".

USER PREFERENCES

Adjust various UAN default settings in the User Preferences form. For example, set the default 'Ship To' and 'Bill To' addresses for new purchase orders, or enter a preset number of receipt copies to print when posting receipts. Unlike the settings on the entity setup form that apply to all users, the settings on the user preferences form only apply to the user who changes them.

STEPS TO ACCESS

General → Maintenance → **User Preferences**

HOW TO MODIFY USER PREFERENCES

Follow the steps to access above, then in the FAQ section of the main menu (lower left corner); click the "User Preferences" link to open the manual to the User Preferences overview. For instructions, scroll down until you reach the section titled 'How to modify User Preferences'.

UAN BACKUP

UAN Backup enables you to store your entity's UAN application data in a safe, off-site location so that it is not lost or unusable due to hardware failure or disaster. For example, if a fire destroys the computer, UAN technical support could use your latest backup to restore your UAN data on a replacement computer.

Required every 30 days: a UAN Backup is required at least every 30 days and before advancing at year-end. After the expiration date, you are still able to log in, but you will need to complete a UAN Backup before it will permit any posting activity such as a transaction or a utility adjustment.

Recommendations:

- Backup frequently, more often than the minimum 30 days.
- Develop and maintain a rotation schedule for the UAN Backup media.

UAN Backups ONLY safeguard UAN application data:
A UAN Backup only contains data from the UAN application and does not back up the contents of any other files or applications.

Recommendation:
Maintain an additional backup system to protect non-UAN files that you may have saved on the computer such as minutes, spreadsheets, etc. We recommend your entity establish a backup method, rotation schedule, and retention policy if one is not already in place. Backup methods for non-UAN files could consist of using third-party applications or simply copying important files to external media such as a CD or DVD.

STEPS TO ACCESS

General → Maintenance → >>Backups, click **UAN Backup**

HOW TO COMPLETE A UAN BACKUP

Step 1: **Name:** keep the default file name or rename it (optional). The default is 'UAN Backup' followed by the UAN version, your UAN Entity ID, date and time. If you rename, please use a name different from the most recent backups.

Step 2: **Destination**: select the type of media storage device you will be using:

- **CD or DVD**: this is the default selection. If you will be using an external CD/DVD drive, connect it before opening the backup form.
- **Flash or USB Drive:** These can be small pocket-sized drives or the larger external drives that require a USB cable and power adaptor.

- **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.

  Note for entity's with UAN enabled on a Multi-User Network: you have the option to back up to a different computer's hard drive as long as the computer you are using is not designated the UAN 'database server' on the network.

Step 3: **Browse:** Click the Browse button to the right of the backup destination to open a 'DriveSelect' form where you can select the drive letter assigned to the media you will be using. The backup files will save to a 'UANBackups' folder unless you select a different one. If a 'UANBackups' folder does not already exist on the media, UAN will create one during the backup process.

Note: After the first backup, it may or may not be necessary to browse, depending on changes with the media destination. For example, if you use a USB device and remove it after the backup, then the computer may assign a different drive letter to the USB device the next time you connect it.

Note for entity's with UAN enabled on a Multi-User Network: If the network drive is not available in the DriveSelect form, you may need to login to the network. If needed, contact your IT Administrator for assistance.

Step 4: **SQL Server (Advanced)**: Do not uncheck 'Use default user credentials' unless instructed by UAN. You will only customize these settings under the guidance of UAN Technical Support if you install UAN on a network server.

Recommendation: *If UAN resides on a SQL server, consult with your network administrator for proper policies and procedures before continuing to Step 5.*

Step 5: **Start:** Click to begin the backup progress. Status messages will begin in the lower half of the screen and a progress bar will appear below that. When finished, a confirmation message will display in bold in the status area.

CHANGE PASSWORD

You must change your password every 90 days or less. If the password expires, upon login, UAN will require you to complete the Change Password form before you can access the application.

STEPS TO ACCESS

General →Maintenance →Change Password

WHAT HAPPENS IF YOU FORGET THE PASSWORD?

UAN will deactivate a User Name after ***five (5) failed logins***. Only UAN Support can reactivate an inactive User Name upon receiving either:

1. An email message to UAN_Support@ohioauditor.gov identifying your entity, requesting a password reset, and advising UAN staff whether to reach you by email or a specific phone number. UAN Support will only accept messages for password resets sent from email accounts previously authorized by the Fiscal Officer* in a signed document.

   OR

2. A letter printed on entity letterhead and signed by the Fiscal Officer* requesting a password reset, and identifying the phone number or email account in which UAN staff should contact. Send the letter by fax or by email attachment.

   * In the absence of the Fiscal Officer, an assistant authorized by the Fiscal Officer in a previously signed document can submit the request using either of the above formats.

   * To view a list of authorized assistants and/or email accounts, go online to uanlink.ohioauditor.gov click 'Profile Login' to login and then select 'Update Entity Information'.

Exception: it is not necessary to contact UAN Support if the entity has an additional person with a User Name set to the Administrator role that is able to login successfully. In that case, the second person could login and reset the other User's password under General → Maintenance → Users.

VENDORS / PAYEES

A **vendor/payee** is a person or business with which an entity conducts financial transactions. When adding a vendor, you must checkmark the different areas of the application the vendor should be available for use.

STEPS TO ACCESS

General →Maintenance → Vendors / Payees

Overview, 'How To' Instructions, and Frequently Asked Questions (FAQs):

Follow the steps to access above, then in the FAQs section click an option such as 'Vendors/Payees' or 'Vendor/Payee Screencast Tutorial'.

Delete button:
Normally, you can remove maintenance items if you have not used them in the current fiscal year by check marking the item and clicking 'Delete' or 'Remove'. Vendors are an exception to this general rule. Once a payment posts using a vendor, you cannot delete the vendor even in future years, but you can deactivate it (see below). This is not a limitation of the UAN application. In an effort to prevent fraud, the AOS Audit division requires UAN customers to retain a record of every vendor added into UAN that has any transaction activity.

For those of you who have many one-time vendors each year, this may seem overwhelming until you understand the benefits of the Activate and Deactivate buttons as described below. You cannot delete the vendors, but you can prevent them from printing on many reports or cluttering related selection menus.

Activate & Deactivate buttons control whether items will display or not display in certain drop-down menus and reports. Deactivating an item will not affect transactions prior to deactivating.

For example, if you post a purchase order for the Honest Abe Co. for a one-time payment, you can immediately deactivate that vendor and continue to make payments to the Honest Abe Co. using the purchase order you opened for it. While Inactive, the vendor will not be available as an option to select for any new purchase orders. Regarding reports, the Honest Abe Co. will continue to be available to pick for reports such as the 'Vendor/Payee Open Purchase Order Register', but will not list as a vendor to pick for the 'Vendor/Payee Listing' unless you specifically choose to view inactive items.

YEAR END

Local governments and libraries are required to complete a number of year end procedures when closing the fiscal year. You will receive a UAN version update disc in the mail near the end of the year that enables this process and that includes year end documents specific to that year.

STEPS TO ACCESS

General → Maintenance → << Year End, click Year End Checklist

If you would like to view the year end instructions provided for the previous year in order to get a general idea of what will be involved in the upcoming year end: follow the steps to access above and then in the FAQs section, click 'year end procedures'.

CHAPTER 8 – NEW UAN CLIENT CONVERSION

Now that we have introduced you to the UAN application, the instructor will briefly review the UAN Conversion Manual and Worksheets. The Conversion Manual is a guide to the initial transition from non-UAN records to UAN. You should be aware that this initial setup phase might require a significant amount of time to complete depending on the circumstances at your entity. UAN Support recommends reviewing the five overall steps outlined in the Conversion Manual before proceeding with the individual steps.

CHAPTER 9 – ACCOUNTING UTILITIES

OVERVIEW

Please see the overview of all the utilities at the beginning of the Accounting Utilities section in the Accounting & General module. This provides definitions of all utility options. Then review the specific overview of each utility. Access these in UAN by opening a specific utility such as Accounting → Utilities →Receipt Utility and click the Overview link in the FAQs menu.

The most common reason to use the Utilities area is to void a transaction posted in error. You can only void or reissue a current year transaction that has not cleared on a bank reconciliation. If possible, it is better to catch the error while it is still in batch so that it does not become part of the entity's permanent financial records.

[Delete] button
Located in the applicable ***Accounting →Transactions*** area.
You can delete any Receipts, Purchase Orders, Payments, and Bank Reconciliations that are in batch i.e. items not posted.

[Void] button
Located in the applicable ***Accounting →Utilities*** area.
Transactions that are voidable:

- Receipts
- Payments
- Investment Transfer (Manual or printed warrants only)
- Interfund Advance
- Interfund Transfer
- Bank Reconciliation (December 31st only)

[Reissue] button
Located in the applicable ***Accounting →Utilities*** area.
When reissuing a payment, the original warrant (or electronic voucher) will void and a replacement payment will post to a new warrant number.
Transactions available to reissue:

- Payments
- Investment Transfer

.

[Reprint] button
Reprinting produces a copy of the original document.
Located in the applicable ***Accounting →Utilities*** area.
Transactions available to reprint:

- Receipts
- Electronic Payments
- Purchase Orders (all types)
- Bank Reconciliation

Reversing Transactions
Some activities entered in error cannot be void, but you can reverse them instead.
The following cannot be void, but you can reverse:

Located in ***Accounting → Transactions***.

- Checking Transfers
- Investment Transfers (the 'Transfer Only' type)

Located in ***Accounting → Utilities***.

- Fund Balance Adjustments

CHECKING TRANSFER UTILITY

Checking transfers you post in the current year will list in the checking transfer utility area. You can display these transactions; you cannot void them.

STEPS TO ACCESS

Accounting →Utilities →Checking Transfer Utility

FUND BALANCE ADJUSTMENT UTILITY

Please read the manual overview for a description of the four types of fund balance adjustments. Regardless of the adjustment type, when a fund balance adjustment posts:

- The adjustment has no effect on prior year data or reports.
- The fund cash balance will increase or decrease in the current year.
- Posting a positive adjustment will increase the fund's cash balance on reports as of January 1 of the current year.
- Posting a negative adjustment (by entering a minus sign in front of the amount) will decrease the fund's cash balance on reports as of January 1 of the current year.

After a prior year warrant/receipt type adjustment posts, you should checkmark the warrant or receipt as void on the next bank reconciliation.

STEPS TO ACCESS

Accounting →Utilities →Fund Balance Adjustment Utility, then click the Add button

FAQs examples:

- My post audit requires fund balance adjustments to be recorded to correct my fund balances. What do I need to post in the UAN?
- What are some prudent steps to take when notified that audit would like you to enter fund balance adjustments?

EXERCISE: AUDIT ADJUSTMENT

Action or Field Name:	Data Entry:
Click Add	
Click OK on the message	
Fund:	1000
Select the ⦿ Audit Adjustment	
Adjustment (+/-):	$250.00
Adjusted Year:	2018
Date:	Today's fake training date
Reason:	Audit reclassification
Click Post	

Action or Field Name:	Data Entry:
Click Add	
Click OK on the message	
Fund:	2021 Gasoline Tax
Select the ⦿ Audit Adjustment	
Adjustment (+/-):	-$250.00
Adjusted Year:	2018
Date:	Today's fake training date
Reason:	Audit reclassification
Click Post	

INTERFUND TRANSFER UTILITY

Interfund transfers you post in the current year will list in the interfund transfer utility area where you can display or void them when necessary. Use the Status filter to display the list of the transactions by all, open, or voided.

STEPS TO ACCESS

Accounting →Utilities →Interfund Transfer Utility

INTERFUND ADVANCE UTILITY

Interfund advances you post in the current year will list in the interfund advances utility area where you can display or void them when necessary. Use the Type and Status filters to narrow or expand the list.

STEPS TO ACCESS

Accounting →Utilities →Interfund Advance Utility

INVESTMENT TRANSFER UTILITY

Investment transfers you post in the current year will list in the investment transfers utility area where you can display, void, or reissue investment transfer warrants when necessary.

STEPS TO ACCESS

Accounting →Utilities →Investment Transfer Utility

FAQ example:
I posted a transfer-only type investment transfer in error. What can I do to correct this mistake?

PURCHASE ORDER UTILITY

In the purchase order utility, you can display, adjust, reprint, or close purchase orders. In addition, you can print a Purchase Order Activity report.

STEPS TO ACCESS

Accounting →Utilities →Purchase Order Utility

GUIDED EXERCISES

EXERCISE 1: CLOSE PURCHASE ORDER

Since we received a discount on the purchase of the Buckeye Tree, there is still a balance on the PO to the Garden Store that we can unencumber for other uses.

Action or Field Name:
Checkmark PO 1-2020.
Click Close Item.
Select Today's Date and click OK.

EXERCISE 2: ADJUST PURCHASE ORDER

Action or Field Name:	**Data Entry:**
Checkmark PO 4-2020	
Click Adjust.	
Purpose:	Not as much shipping expense.
Date:	Today's Date
Adjustment column. Enter the amount directly into the field.	-5.00
Click Post.	

RECEIPT UTILITY

Receipts you post in the current year will list in the receipt utility area where you can adjust, reallocate, reprint, void, or display them when necessary. Please read the detailed overview in the Accounting & General Manual.

STEPS TO ACCESS

Accounting →Utilities →Receipt Utility

PAYMENT UTILITY

Payments you post in the current year will list in the payment utility area where you can adjust, reallocate, reprint, reissue, void, or display them when necessary. Please read the detailed overview in the Accounting & General Manual.

STEPS TO ACCESS

Accounting →Utilities →Payment Utility

BANK RECONCILIATION UTILITY

Bank reconciliations you post in the current year will list in the bank reconciliation utility area where you can reprint or display them. Click Edit Notes to enter updates into the Other Adjusting Factors (OAF) notes when necessary. The Auditor of State's Office permits a Void button only for voiding December 31 bank reconciliations if a revision is necessary before closing the year.

STEPS TO ACCESS

Accounting →Utilities →Bank Reconciliation Utility