

# December Class

## Conversion Worksheet Guide

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UAN December Conversion Worksheet Guide

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### USING THIS GUIDE

Instructions in this guide are only useful if you are preparing to take the UAN December New Client class to begin posting activity in UAN on January 1.

The December worksheets are inadequate for UAN conversion if you cannot attend a December class and reserve time in your schedule after class to complete the conversion before January 1. If you are unable to sufficiently complete these worksheets by the December registration deadline, then you should request a more comprehensive set of worksheets designed for conversion at any other time in the year. You can copy any work you began on the December worksheets to the normal conversion worksheets so that you will not lose your progress.

## UAN December Conversion Worksheet Guide

### OVERVIEW

Step 1 Complete the conversion worksheets and submit them to UAN for review by the deadline: November 15, 2023. If UAN Support approves your worksheets, **you will be eligible for scheduling a 2-day online class and joining UAN**. You cannot register for a class if your worksheets are incomplete or include substantial errors.

Please understand that the high demand for the December classes may exclude you from training that month even if you submit complete worksheets within the deadline. We register clients for classes based on the order that each submission is approved and then, by the fiscal officers who are first available to commit to a training date. If all December classes are full, we will discuss your training options in the new year.

Steps 2 and 3 take place during the UAN New Client Training

Step 2 Opening UAN the First Time: complete a short UAN setup wizard.

Step 3 UAN Maintenance & Budget Data Entry: Enter the information prepared in Step 1 into UAN. Confirm accuracy with reports. You will receive training on processing receipts, purchase orders, payments, bank reconciliation, and reports.

Step 4 After January 1<sup>st</sup> you will start posting your monthly transactions into UAN, reconciling each month.

## UAN December Conversion Worksheet Guide

### STEP 1 WORKSHEET CHECKLIST

The AOS Uniform Chart of Accounts, UAN December Conversion Worksheets, and UAN December Conversion Worksheet Guide are available for download on the ‘Interested in UAN?’ webpage: <https://uanlink.ohioauditor.gov/NewClients.html>

**Conversion worksheets must be approved by UAN Support before you can join UAN or schedule the required online training (2-days) with a UAN instructor.**

Accurate completion of the worksheets will enable the instructor to guide you through entering most, if not all, the conversion entries during the online class. The ‘UAN December Conversion Worksheets’ Excel file includes 10 worksheets. Open the Worksheet Excel file and click the tabs near the bottom of the screen corresponding to the descriptions in this guide.

Please contact UAN Support at (800) 833-8261 with any questions about the worksheets. If you have specific questions about the AOS Uniform Chart of Accounts, please contact Local Government Services (LGS) at (800)-345-2519 or by email: [ContactLGS@ohioauditor.gov](mailto:ContactLGS@ohioauditor.gov)

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### READ THIS BEFORE STARTING THE WORKSHEETS!

In the UAN Registration Requirements Memo, we encouraged you to watch the fund accounting prerequisite videos. If you are finding it difficult to convert your account codes or budget to these worksheets, we encourage you again to view the videos and read the chapters below that explain the chart of accounts and budgetary process. Use the website links below to open the manual on the UAN website or watch the video on YouTube:

#### UAN Prerequisite Accounting 101 Chapter 3

- 101 Chapter 3 video presentation (11 minutes):  
<https://youtu.be/acTN0qRaZlw>
- Chapter 3 in the manual:  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20101%20Manual.pdf#page=32>

#### UAN Prerequisite Accounting 102 Chapter 1

- 102 Chapter 1 video presentation (23 minutes)  
<https://youtu.be/tAxwMShgi4U>
- Chapter 1 in the manual:  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=3>

#### UAN Prerequisite Accounting 102 Chapter 2

- 102 – Chapter 2 video presentation (17 minutes):  
<https://youtu.be/J7CH3KBbIVY>
- Chapter 2 in the manual:  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=14>

#### UAN Prerequisite Accounting 103

- 103 - Chapter 1 video presentation (36 minutes):  
<https://youtu.be/LjFLGosbnEM>
- Chapter 1 in the manual. The pages relevant to the worksheet preparation include 1-2 and 15-24. Pages 3-14 cover changes that may find applicable later.  
<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20103%20Manual.pdf#page=3>

## UAN December Conversion Worksheet Guide

### 1. ENTITY INFORMATION: WORKSHEET 1



Enter the entity's contact information.

The first four lines on this worksheet should already be complete in the Entity Setup of UAN on the computer UAN provides. The instructor will explain how to double-check the accuracy of this information during class. If it is incorrect in the software, advise your instructor so we can schedule a technician to correct the issue.

### 2. PRIMARY CHECKING ACCOUNT: WORKSHEET 2



Enter the primary checking bank account information.

**Please do not enter the bank account number on the worksheet you submit to UAN. Just make sure you have it available on training day to enter into the application.**

The Auditor of State's office requires the UAN application to post warrants (checks), charges, and receipts to **only one** checking account (deemed the 'Primary' checking). The UAN application does not allow for directly posting warrants, charges, and receipts to secondary checking accounts. There are situations where a secondary checking account may be required and you should use Worksheet 4 in such cases. If you have multiple checking accounts, please consult with UAN staff or an auditor to determine whether a secondary checking account is required.

**Starting Warrant #**

Enter your best estimate of the first warrant number you will use in January. In UAN, you will enter it as your starting number when adding the primary checking. You can update the number in your copy of the worksheet as you get closer to your class date.

Refer to these source documents:

- Bank statements.



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	<ul style="list-style-type: none"> <li>• UAN Accounting &amp; General Manual – Accounting Appendices. Township or Village Chart of Accounts. *Note: The Library Chart of Accounts permits all funds to post interest to either the General or itself.</li> </ul>
<input type="checkbox"/>	<p><b>Custodial type funds</b></p> <p><b>Are your custodial funds budgeted? Enter Yes, no, or Not Applicable</b> Budgeted means they are on the Amended Certificate and require appropriations.</p> <p><b>Unclaimed Monies Fund?</b></p> <p>This only applies to townships and library custodial funds. Villages have a distinct unclaimed monies fund type.</p> <p>A custodial fund for townships and libraries may be designated as an unclaimed monies fund. If you listed any custodial funds the worksheet fund list, are any of them an Unclaimed Monies fund? <b>If yes, also list their fund number again or enter Not Applicable.</b></p>
<input type="checkbox"/>	<p><b>Non-Expendable Balance</b></p> <p><b>Permanent Funds:</b> all permanent funds require a non-expendable balance. If you have any permanent funds, enter the non-expendable amount.</p> <p><b>Private Purpose Trust Funds:</b> some private purpose trust funds may have a non-expendable balance. If your entity has private purpose trust funds that have a non-spendable balance, then enter the amount.</p> <p>Source Documents:</p> <ul style="list-style-type: none"> <li>• The original resolution/ordinance, trust documents, or other documents from when the donation was received that specify how much money is non-expendable.</li> </ul>

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### 4. SECONDARY CHECKING ACCOUNTS: WORKSHEET 4



Enter secondary checking bank account information.

Complete for all secondary checking accounts that will be owned on January 1.

**Please do not enter bank account numbers on the worksheets you submit to UAN. Just make sure you have them available on training day to enter into the application.**

Worksheet #4 includes five forms for those with several secondary checking accounts to use as needed. Add more if necessary. If you are unsure whether an account is a secondary checking or an investment, please contact UAN Support before completing the worksheet.

You can leave the secondary new-year beginning balance blank for now. You will establish the beginning balances in UAN after you receive your December statements. The class instructor will explain the steps to transfer the beginning balances to each bank account in UAN.

If you have a sweep account, in the UAN software it will be considered an extension of your primary checking account and does not get entered as a separate account. On the bank reconciliation, you will combine the statement ending balance of both the primary checking and the sweep account and enter the amount as the primary statement balance.

Refer to this source document:

- Bank statements.

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### 5. INVESTMENTS: WORKSHEET 5

Enter investment bank account information.

Complete the worksheet for all investments that will be owned on January 1.

**Please do not enter bank account numbers on the worksheets you submit to UAN. Just make sure you have them available on training day to enter into the application.**

Worksheet #5 includes ten forms for those with several investment accounts to use as needed. Add more if necessary. If you are unsure whether an account is an investment or a secondary checking, please contact UAN Support before completing your worksheet.

You can leave the investment new-year beginning balance blank for now. You will establish the beginning balances in UAN after you receive your December statements. The class instructor will explain the steps to transfer the beginning balances to each bank account in UAN.

Other fields:

1) **‘Multiple Funds (Pooled)? Yes/No’ and ‘Fund’ field:**

The ‘Fund’ field should be blank when the investment is a Multiple funds (Pooled) type. If the investment is Non-pooled enter ‘No’ to the question. This means the investment is owned by one fund – enter the fund number in the Fund field. Make sure you understand what qualifies as non-pooled investments. In brief, for an investment to be considered non-pooled it must meet these criteria:

1. Only a single fund will be invested.
2. That fund is legally permitted to receive its own interest (see the chart of accounts).
3. In the software, you must designate that fund to receive its own interest.

If you are unsure whether the investment is Pooled or Non-Pooled, read the explanation starting on page 26 of the ‘UAN Prerequisite Accounting 102 Manual, Chapter 3’ or watch the corresponding video. Open the manual with the web link: <https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20102%20Manual.pdf#page=27>

Run the video with the web link:

<https://youtu.be/cxcVLkqMFjA?t=685>

The pooled / non-pooled explanation starts about 11 minutes into the video.

2) **‘Reinvest interest receipts? OR post interest to the primary checking account?’**

Choose the way UAN handles the investment’s interest earned. This is a default setting that you can change when necessary.

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|---|
| <ol style="list-style-type: none"><li>3) Optional: enter the investment interest rate (it will not affect interest calculations).</li><li>4) The bank name is required. Optional: bank address, contact, and phone numbers.</li></ol> |
|---|

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### 6. VENDORS / PAYEES: WORKSHEET 6

- A vendor (or payee) is any person, entity, or business with which the entity conducts financial transactions. UAN provides two options for vendor input:

**Option #1: Enter Vendors Only When Necessary**

This applies to you if you are converting from paper books or converting from software that cannot export vendor data. Even if your old software has an export option, you may choose to enter vendors in UAN only when needed because it will not be necessary to input past vendors or those that you do not anticipate using immediately.

Prior to class, we recommend that you organize your vendor contact information for vendors that you currently are using on open purchase orders, blanket certificates, or any scheduled direct charge payments. You do not need to complete any entries on this worksheet. You will input vendors into the software after the training class is complete.

**Option #2: Use the Vendor Import Template**

This is only available if you are converting from other software that can export vendor data into an Excel spreadsheet. If you are interested in this option, contact UAN immediately to request the template. The process involves exporting the data from your old software to a spreadsheet, then copying it into specific fields in the UAN vendor template that you will use during class to import into UAN.

You must complete the template before you can register for a class with the import option available. Upon receiving the completed template, UAN will test it to confirm it will successfully import. If yes and all other spreadsheets are complete, then you will qualify for registration with the vendor import option.

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### 7. COST CENTERS (OPTIONAL): WORKSHEET 7



#### **Cost centers are optional.**

You can use them to add detail to revenue and/or appropriation codes.

#### **PLEASE NOTE:**

If you are going to use cost centers, Worksheet No. 7 must be completed with cost center numbers and descriptions that you will use on the revenue and appropriation worksheet. When using cost centers in UAN, you will add them into the application before revenue and appropriation codes because they will be an extra component to those codes.

**Recommendation:** Work on converting your current chart of accounts to the Uniform Chart of Accounts first – without using any cost centers. Thoroughly review the revenue and appropriation account options available in the Uniform Chart of Accounts. Often fiscal officers will find an adequate level of detail there for most revenues and appropriations.

If you are still interested in using cost centers, read the explanation starting on page 36 of the ‘UAN Prerequisite Accounting 101 Manual, Chapter 3’ or watch the corresponding video.

Open the manual with the web link:

<https://uanlink.ohioauditor.gov/training/UAN%20Prerequisite%20Accounting%20101%20Manual.pdf#page=39>

Run the video with the web link:

<https://youtu.be/acTN0qRaZlw?t=473>

The cost center explanation starts just less than 8 minutes into the video.

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### 8. REVENUE: WORKSHEET 8

<input type="checkbox"/>	<p><b>Enter revenue accounts.</b> List each revenue account number from your current system and the corresponding account number and name from the AOS numeric Uniform Chart of Accounts. Group the accounts by fund on the worksheet tables.</p> <p><i>Transfers In or Advances In Accounts:</i> If your entity anticipates Interfund Transfers in the new year or any carryover unpaid Interfund Advances to repay in the new year (<i>which is rare</i>), then you must list the ‘Transfer In’ or ‘Advance In’ revenue accounts.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> <li>• Revenue Ledger</li> <li>• UAN Accounting &amp; General Manual – Accounting Appendices (Chart of Accounts per entity type).</li> </ul>
<input type="checkbox"/>	<p><b>Enter the new year’s revenue budgets.</b></p> <p>From the new year’s Official Certificate of Estimated Resources*, add the ‘Taxes’ and ‘Other Sources’ to get the revenue estimate of each fund. Distribute the budgets among the account codes so that each table will provide a total for each fund.</p> <p><i>*Most county auditor issued official certificates have 4 columns with the two inside columns labeled Taxes and Other Sources. If your county does not use this format, you should use the figures from your Official Certificate that represent the new year estimated revenue. This does not include the unencumbered fund balance, only the revenue.</i></p> <p><i>Transfers In</i> If the new year’s Official Certificate includes ‘Transfers In’ revenue, then you must enter the revenue budget for the ‘Transfers In’ revenue account.</p> <p><i>Advances In</i> ‘Advances In’ cannot have a revenue budget in UAN. Do not include an amount on worksheet 8 for an ‘Advances In’ revenue account even if the Official Certificate includes it because that is not proper procedure. If you accidentally certified ‘Advance In’ revenue on the Official Certificate, you must request a reduction so that it does not include ‘Advance In’ revenue. By law, ‘Interfund Advances’ do not require a budget and therefore UAN restricts the ‘Advances In’ account from inclusion in the revenue budget.</p>
<input type="checkbox"/>	<p><b>Verify the fund total</b> of each fund’s revenue budgets. The last row of each table calculates rows above in ‘Fund Total of all Revenue Accounts’. The total per fund should equal the sum of the ‘Taxes’ and ‘Other Sources’ per fund on the Official Certificate of Estimated Resources.</p>

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### 9. APPROPRIATIONS: WORKSHEET 9

<input type="checkbox"/>	<p><b>Enter appropriation accounts.</b> List each appropriation number from your current system and then the corresponding account and name from the AOS numeric Uniform Chart of Accounts. Group the accounts by fund on the worksheet tables.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> <li>• Appropriations Ledger.</li> <li>• UAN Accounting &amp; General Manual – Accounting Appendices (Chart of Accounts per entity type).</li> <li>• Temporary or Permanent appropriation resolution/ordinance.</li> </ul>
<input type="checkbox"/>	<p><b>Enter the new year’s appropriation budgets.</b> Distribute the appropriations so that each table will provide a total for each fund.</p> <p>If your board has not adopted any appropriations for the new year at the time you submit the December worksheets (which is likely because of the registration deadline), then do not enter appropriations. Later, if your board adopts the new year’s temporary appropriations before your class date, then update the worksheet so that you will be able to enter appropriations during class.</p> <p><b>Note:</b> You will not be able to add purchase orders or payments until Temporary or Permanent Appropriations are entered in the software.</p> <p><i>Transfers Out</i> If your governing board is anticipating an Interfund Transfer in the new year, you should be aware that UAN requires appropriations for the applicable fund’s Transfers Out code.</p> <p><i>Advances Out</i> ‘Advances Out’ cannot have an appropriation budget in UAN. Do not include an appropriation budget on worksheet 8 for an ‘Advances Out’ account <u>even if</u> it was part of your board-adopted appropriations. If your board accidentally appropriated ‘Advance Out’, you should have your board reduce appropriations by that amount. By law, ‘Interfund Advances’ do not require a budget and therefore UAN restricts the ‘Advances Out’ account from inclusion in the appropriation budget.</p>
<input type="checkbox"/>	<p><b>Verify the fund total</b> of each fund’s appropriation budgets. The last row of each table calculates rows above in ‘Fund Total of all Appropriation Accounts’.</p>
<input type="checkbox"/>	<p><b>Carryover Encumbrance column:</b></p> <p>After you close the old year, determine if you had any carryover encumbrances. If yes, decide which appropriation accounts they will affect and enter them on the worksheet in the Carryover Encumbrance column and then in UAN as supplemental appropriations.</p>

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	<p>The Supplemental Appropriations form in UAN (which we will demonstrate in class) includes a Purpose field where you can document that it represents a carryover encumbrance for the UAN conversion year. By using the Purpose field, the auditors of that year will automatically have an explanation within the UAN reports.</p>
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### 10. CASH SHOULD EQUAL FUND BALANCES: WORKSHEET 10

<input type="checkbox"/>	<p><b>If you have only one checking account and no investments, then you do not need to complete this tab.</b> If you have more than one checking and/or investment accounts, please complete this tab to verify you are including all your account balances in your fund balances</p> <p>Complete the tab using figures from the last month reconciled in your current system. These figures will not be used during the conversion.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> <li>• Cash Journal: Last month ending fund balances</li> <li>• Last month’s Bank statements, certificates of deposits, online bank records.</li> </ul>
<input type="checkbox"/>	<p><b>As of Date</b> _____</p> <p>Enter the reconciliation’s ‘As of’ date – the ending date of the last month reconciled in your current system.</p>
<input type="checkbox"/>	<p><b>Bank Account Names and Statement Ending Balances</b> (Left-side of the form)</p> <p>Enter each by name (or account number) and their statement ending balance of the last month reconciled on your current accounting system. If you have CDs that do not receive a monthly statement, enter their last statement balance or their opening balance (if there has been no activity). All cash assets must be listed. The spreadsheet will automatically calculate the total bank balances.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> <li>• Bank statements, certificates of deposits, online bank records.</li> </ul>
<input type="checkbox"/>	<p><b>Total outstanding items</b> (Left-side of the form)</p> <p>Below the total bank balances, enter the total of all outstanding items. This should match the outstanding items from the last bank reconciliation of your old records. The spreadsheet will automatically calculate the adjusted bank balance.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> <li>• Outstanding list from the most recent month’s reconciliation of your current accounting system.</li> </ul>

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<input type="checkbox"/>	<p><b>Fund Names and Ending Fund Balances</b> (Right-side of the form)</p> <p>List each fund and the fund balance from the cash journal as of the last reconciled month. You can get this from the cash journal of your current records. The spreadsheet will automatically calculate the total fund balances.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"><li>• Cash Journal</li></ul>
<input type="checkbox"/>	<p><b>Compare Adjusted bank balances to the Total fund balances.</b></p> <p>These numbers should equal.</p> <p>If the balances do not match, then your records will not reconcile if you were to convert to UAN without entering a temporary entry (called an Other Adjusting Factor) on the bank reconciliation. You should be able to resolve most issues in your current accounting system before you close the fiscal year and begin the new year on UAN.</p> <p>You must explain the reasons for any discrepancy. Type these in the ‘Description of Issue’ table with the amount. If there is a combination of issues, describe each on a separate line, entering it as a positive or negative impact on the total difference between the bank and fund balances.</p> <p>Contact UAN to discuss how these issues will be managed so that they will reconcile in the UAN application.</p> <p>Examples of acceptable issues to list on worksheet #10:</p> <ul style="list-style-type: none"><li>• Customer credit card receipts that were not credited on the bank statement by end of last month but will be credited in the next month.</li><li>• Bank cleared a deposit or payment for the wrong amount in the last month and has corrected the issue in the next month.</li></ul> <p>If the differences are not reconcilable, please contact UAN for assistance. The problem may be the way an investment balance is presented in the cash journal.</p>

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### STEPS 2-4 THE NEW CLIENT TRAINING CLASS

The instructor will guide you through the following during class:

Step 2 Completing a short setup wizard before opening UAN the first time.

Step 3 Entering the information prepared in Step 1 into UAN. Confirming accuracy with reports.

Step 4 Training on processing receipts, purchase orders, payments, bank reconciliation, and reports.

Note:

- You may exit UAN at any time during the conversion process.
- We recommend completing a UAN Backup after entering large amounts of data. The instructor will explain UAN Backup steps during class.