

Summary Method

Conversion Worksheet Guide

U A N

U N I F O R M
A C C O U N T I N G
N E T W O R K

OHIO AUDITOR OF STATE
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UAN Summary Conversion Worksheet Guide

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THE SUMMARY CONVERSION METHOD

Instructions in this booklet are only useful for the summary conversion, also known as the lump-sum conversion. The summary conversion will result in a complete annual financial report.

Summary conversion is an efficient method of converting your current system of accounting to the UAN application as of your last reconciled month. The conversion period is from January 1 through the last full month posted in your current accounting system. You will convert “lump sum” transaction figures and reconcile them to prove the accuracy of your conversion. Then you will complete your current month transactions either individually or as a lump sum to bring the UAN application up to date so that you can begin posting live transactions.

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OVERVIEW

Use this guide only for the initial conversion from manual records (or other non-UAN applications) to UAN. The initial setup phase may require a significant amount of time to complete depending on how late in the fiscal year the entity is joining UAN, the current state of the accounting records, and the extent of the entity's daily operations.

Step 1 Complete the conversion worksheets and submit them to UAN for review and approval.

We recommend starting with worksheets 3, 8, and 9 converting your current funds, account codes, and budgets to the AOS Uniform Chart of Accounts. Next, determine the month-end date of your conversion period – it should end on the last date of the prior month. Then fill in the year-to-date columns on worksheets 8 and 9 and complete all other worksheets. **Email the conversion worksheets to UAN for review. We will contact you if we find problems or, upon approval, to schedule a class.**

Steps 2-5 begin during the New Client Training

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

Step 3 UAN Maintenance & Budget Conversion Data Entry: Enter the information prepared in Step 1 into UAN. Confirm accuracy with reports.

Step 4 Transactions Conversion: Enter the data from the worksheets, completing the transaction conversion and bank reconciliation. Confirm accuracy with reports.

Step 5 Begin using UAN.

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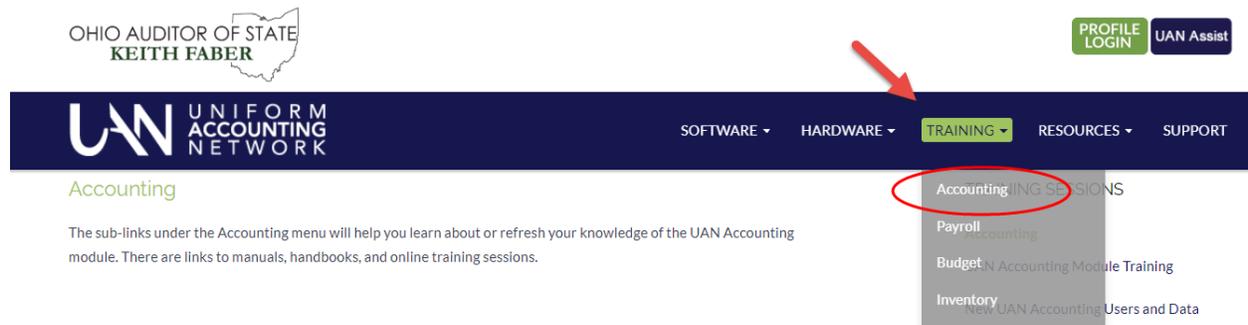
STEP 1 WORKSHEET CHECKLIST

A copy of the chart of accounts, conversion spreadsheets, and conversion worksheet guide was included with the 'Registration Requirements' email. The 'UAN Conversion Worksheets' Excel file includes eleven worksheets. You must complete all conversion worksheets before you will be scheduled for class. Accurate completion of the conversion worksheets ensures a successful conversion to UAN. Open the file and click the tabs near the bottom of the screen corresponding to the worksheet descriptions in this guide. Please contact UAN Support at 1-800-833-8261 with any questions about the worksheets. Make sure to provide the representative with your 4-digit UAN Entity ID included in the 'Registration Requirements' memo and email.

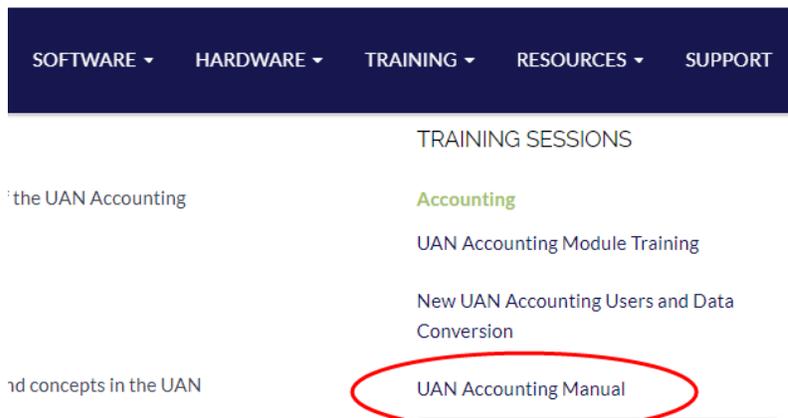
If for any reason, you need another copy of the latest numeric chart of accounts, it is located in the Accounting & General Manual appendices (three types - townships, villages, and libraries).

Note: Special Districts, such as fire districts or water districts must confirm which chart of accounts you should use with UAN staff prior to class.

Save it from the UAN website at <https://uanlink.ohioauditor.gov/> by selecting the menus below:



Then click the UAN Accounting Manual on the right side:



If you have specific questions about the AOS numeric uniform chart of accounts, please contact Local Government Services (LGS) at (800)-345-2519 or by email: 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>

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1. ENTITY INFORMATION: WORKSHEET 1

<input type="checkbox"/>	<p>Record your entity's contact information.</p> <p>The first four lines on this worksheet will already be entered 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 during class so they can schedule a technician to correct the issue.</p>
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2. PRIMARY CHECKING ACCOUNT: WORKSHEET 2

<input type="checkbox"/>	<p>Enter the primary checking bank account information.</p> <p>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.</p> <p>The Auditor of State's office requires the UAN application to post warrants (checks), charges, and receipts to <i>only one</i> 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.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none">• Bank statements.
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3. FUNDS: WORKSHEET 3

<input type="checkbox"/>	<p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Cash Journal • UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type)
<input type="checkbox"/>	<p>Old Fund No.; UAN New Fund No.; UAN New Fund Name</p> <p>List the fund number from your current non-UAN accounting system, the new UAN fund number, and the new UAN fund name.</p>
<input type="checkbox"/>	<p>Fund Cash Balance As of January 1</p> <p>List the current year January 1 beginning cash balance for each fund.</p> <p style="text-align: center;">The 1/1/20xx cash balance <u>for each fund</u> might include:</p> <div style="text-align: center; margin-left: 40px;"> <p>Primary checking</p> <p>+ Secondary checking accounts</p> <p>+ Investments</p> <hr style="border: 1px solid black;"/> <p>= Fund Cash Balance</p> <hr style="border: 1px solid black;"/> <hr style="border: 1px solid black;"/> </div>
<input type="checkbox"/>	<p>Total of all funds: (below the worksheet table).</p> <p>This field sums the total of the cash balances. If you have more funds than rows in the table, insert rows in the center of the list so the formula includes the new rows. That way, changes to your estimates will automatically update the total.</p>
<input type="checkbox"/>	<p>Receives own interest? Y/N</p> <p>Does the UAN Chart of Accounts permit interest receipts to post to this fund or must interest post to the General Fund? If the fund is a conditional type fund, which fund should the interest post to?</p> <p>Enter Yes or No on the worksheet.</p> <p>‘Yes’ if interest will post back to the fund itself.</p> <p>‘No’ if interest will post back to the General Fund.</p> <p>Source Documents:</p>

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	<ul style="list-style-type: none"> • UAN Accounting & General Manual – Accounting Appendices. Township or Village Chart of Accounts. *Note: The Library Chart of Accounts permits all funds to either to the General or itself.
<input type="checkbox"/>	<p>Non-Expendable Balance</p> <p>Certain fund types require additional information.</p> <p>All permanent funds require a non-expendable balance. If you have any permanent funds, record the non-expendable portion in this column.</p> <p>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 in this column.</p> <p>Source Documents:</p> <ul style="list-style-type: none"> • The original resolution/ordinance, trust documents, or other documents from when the donation was received that specify how much money is non-expendable.
<input type="checkbox"/>	<p>Custodial type funds</p> <p>Are your custodial funds budgeted? Y/N Budgeted means they are on the Amended Certificate and require appropriations.</p> <p>Unclaimed Monies Fund? Y/N</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. Is this custodial fund an Unclaimed Monies fund? Record Yes or No on the worksheet.</p>

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4. SECONDARY CHECKING ACCOUNTS: WORKSHEET 4



Enter secondary checking bank account information.

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.

Enter only accounts owned at the end of the conversion period. This means accounts that were open on January 1, then closed sometime during the conversion period, are not required to be added into UAN (although, you still must include their January 1 cash balance as part of the fund balances you distribute in worksheet #3). For current accounts that you are required to put into UAN, after you determine your conversion period ending, type in the ending cash balance of their bank statement on this worksheet.

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

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.

Enter only investments owned at the end of the conversion period. This means accounts that were open on January 1, then closed sometime during the conversion period, are not required to be added into UAN (although, you still must include their January 1 cash balance as part of the fund balances you distribute in worksheet #3). For current investments that you are required to put into UAN, after you determine your conversion period ending, type in the ending cash balance of their bank statement (or equivalent investment record) on this worksheet.

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.

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

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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. REVENUES: WORKSHEET 8

<input type="checkbox"/>	<p>Enter revenue accounts. 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 had Interfund Transfers or Interfund Advances during the conversion period, 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">• Revenue Ledger• UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type).
<input type="checkbox"/>	<p>Enter the revenue budgets.</p> <p>To calculate the ‘Conversion Revenue Budget’, use <u>the most recent</u> Amended 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 amended 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 Amended Certificate that represent current year estimated revenue. This does not include the unencumbered fund balance.</i></p> <p><i>Transfers In</i> If the current Amended 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 <u>even if</u> the Amended Certificate includes it because that is not proper procedure. If you accidentally certified ‘Advance In’ revenue on the Amended 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>Verify the fund total of each fund’s revenue budgets.</p> <p>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 Amended Official Certificate of Estimated Resources.</p>

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<input type="checkbox"/>	<p>Enter the year-to-date revenue.</p> <p>Calculate the year-to-date revenue received for each revenue code <i>as of the last day of the conversion period</i>. This information should be available on the revenue ledger of your old non-UAN records. Distribute the results of your calculations to the applicable account codes so that each table will provide a total for each fund.</p> <p><i>Transfers In and Advances In</i></p> <p>On the worksheet, you should include the total year-to-date of Transfers In and Advances In, but you will NOT include year-to-date amounts of these items in the lump sum receipt that you will post in UAN. If you have any of these transfers to enter, type a reminder for yourself on this worksheet to remember not to include them in the lump sum receipt.</p>
<input type="checkbox"/>	<p>Verify the fund total of each fund's year-to-date revenue.</p> <p>The last row of each table calculates rows above in 'Fund Total of all Revenue Accounts'. The total per fund should equal your non-UAN record's total revenue by fund as of the last date of the conversion period.</p>

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9. APPROPRIATIONS: WORKSHEET 9

<input type="checkbox"/>	<p>Enter appropriation accounts. 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"> • Appropriations Ledger. • UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type). • Permanent appropriation resolution/ordinance, reallocations, or supplemental appropriation resolution/ordinance. 								
<input type="checkbox"/>	<p>Enter the appropriation budgets. Distribute the appropriations so that each table will provide a total for each fund.</p> <p>The ‘Conversion Appropriation Budget’ column will automatically calculate each row from your entries in the columns to the left of it using this formula:</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;">+</td> <td>Carryover encumbrances from the previous year</td> </tr> <tr> <td style="padding-right: 10px;">+</td> <td>Permanent appropriations</td> </tr> <tr> <td style="padding-right: 10px;">+ or -</td> <td>Supplemental and/or reallocations established during the conversion year.</td> </tr> <tr> <td style="padding-right: 10px;">=</td> <td style="border-top: 1px solid black; border-bottom: 3px double black;">Conversion Appropriation Budget</td> </tr> </table> <p><i>Transfers Out</i> If an interfund transfer posted on your non-UAN records during the conversion period or your governing board is anticipating an interfund transfer later in the year, you should be aware that UAN <u>requires</u> an appropriation budget for the Transfers Out account code before you can post a conversion interfund transfer or future interfund transfer this year.</p> <p><i>Advances Out</i> ‘Advances Out’ <u>cannot</u> 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>	+	Carryover encumbrances from the previous year	+	Permanent appropriations	+ or -	Supplemental and/or reallocations established during the conversion year.	=	Conversion Appropriation Budget
+	Carryover encumbrances from the previous year								
+	Permanent appropriations								
+ or -	Supplemental and/or reallocations established during the conversion year.								
=	Conversion Appropriation Budget								

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<input type="checkbox"/>	<p>Enter the year-to-date expenditures.</p> <p>Calculate the year-to-date expenditures for each appropriation code <i>as of the last day of the conversion period</i>. This information should be available on the appropriation ledger of your old non-UAN records. This should include all warrants (checks), direct bank charges, electronic payments, and wage direct deposits that posted on your old records for the entire conversion period. Distribute the results of your calculations to the applicable account codes so that each table will provide a total for each fund.</p> <p><i>Transfers Out and Advances Out</i></p> <p>On the worksheet, you should include the total year-to-date of Transfers Out and Advances Out, but you will NOT include year-to-date amounts of these items in the lump sum payment that you will post in UAN. If you have any of these transfers to enter, type a reminder for yourself on this worksheet to remember not to include them in the lump sum payment.</p>
<input type="checkbox"/>	<p>Verify the fund total of each fund's year-to-date appropriations.</p> <p>The last row of each table calculates rows above in 'Fund Total of all Appropriation Accounts'. The total per fund should equal your non-UAN record's total appropriations by fund as of the last date of the conversion period.</p>

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10. INTERFUND TRANSACTIONS: WORKSHEET 10

- List each Interfund Transfer and Interfund Advance.** You should have included the account codes and budgets on worksheets 8 and 9.

Interfund Transfers

List the date, 'from fund', 'to fund', and amount of each transfer. List them one by one unless they are monthly transactions. If a monthly transfer is regularly scheduled at your entity, you can calculate the total year-to-date transfers posted during the conversion period and use the conversion period end date for posting them in a lump sum amount.

Interfund Advances

List the date, 'from fund', 'to fund', and amount of each advance. Mark whether it is an 'Initial Advance' and 'Repayment of Advance' during the conversion period. If a repayment, enter the year the initial advance was made.

If you have several advances and repayments, you cannot enter them as a lump sum amount. You are required to create an ongoing record of unpaid advances. You will use this list to post them in UAN one by one to meet that requirement.

Refer to these source documents:

- Cash Journal, Revenue Ledger (Transfer In or Advance In), and Appropriation Ledger (Transfer Out or Advance Out).

Note: the conversion year resources available on UAN reports will not present accurately if the prior year had unpaid advances. This will be resolved when all prior year unpaid advances are paid in full.

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11. CONFIRM WORKSHEET ACCURACY BEFORE RECONCILIATION

<input type="checkbox"/>	<p>First complete part of worksheet #11.</p> <p>You will need to complete a portion of Worksheet #11 so that you can use it to compare with your records from the other worksheets. After following the directions below to confirm cash figures from the other spreadsheets, then you can finish Worksheet #11.</p> <p>In worksheet #11, on the right-side under the columns ‘Fund Names’ and ‘Conversion Period Ending Fund Balances’ list each fund and the conversion period ending balance. You can get this from the <u>cash journal of your current records</u>.</p>
<input type="checkbox"/>	<p>Test your worksheet’s cash entries to ensure your conversion will be accurate.</p> <p>We do not provide a spreadsheet to type in this step. Hand calculate on paper or using some of the blank columns to the right of one of the worksheets.</p> <p>Calculate one fund at a time:</p> <p>Begin with the fund’s January 1 <u>fund cash balance</u> from Worksheet 3</p> <p>Add the fund’s total <u>year-to-date revenues</u> from Worksheet 8 (include Transfers and Advances)</p> <p>Subtract the fund’s total <u>year-to-date expenditures</u> from Worksheet 9 (include Transfers and Advances)</p> <p>The result you calculate should equal that fund’s Conversion Period Ending Fund Balance that you entered on Worksheet 11 from your cash journal.</p> <ul style="list-style-type: none">• If the result does not match, you have made a mistake in worksheets 3, 8, or 9 with either your beginning fund balance, the year-to-date revenue, or the year-to-date expenditures. Find and fix the problem before continuing.• Repeat the verification steps for each fund.• After you have either confirmed or fixed errors on the spreadsheets for each fund, then complete the rest of Worksheet #11, following directions on the next page.

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12. CONVERSION RECONCILIATION: WORKSHEET 11

<input type="checkbox"/>	<p>As of Date _____</p> <p>Enter the reconciliation's 'As of' date – the ending date of the conversion period.</p>
<input type="checkbox"/>	<p>Bank Account Names and Conversion Period Statement Ending Balances (Left-side of the form)</p> <p>Enter each by name (or account number) and their statement ending balance as of the end of the conversion period. 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 <u>total bank balances</u>.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Bank statements, certificates of deposits, online bank records.
<input type="checkbox"/>	<p>Total outstanding items (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 <u>adjusted bank balance</u>.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Outstanding list from the reconciliation of your current accounting system for the last month of the conversion period
<input type="checkbox"/>	<p>Fund Names and Conversion Period Ending Fund Balances (Right-side of the form)</p> <p>List each fund and the conversion period ending balance. You can get this from the cash journal of your current records. The spreadsheet will automatically calculate the <u>total fund balances</u>.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Cash Journal
<input type="checkbox"/>	<p>Compare Adjusted bank balances to the Total fund balances.</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. **Instructions continue on the next page**</p>

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You must explain the reasons for any discrepancy. Record 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.

Contact UAN to discuss how these issues will be managed so that they will reconcile in the UAN application.

Examples of acceptable adjustments on the Conversion Reconciliation tab:

- Customer credit card receipts that were not credited on the bank statement by end of the last month of the conversion period but will be credited in the current month
- Bank cleared a deposit or payment for the wrong amount in the last month of the conversion period and has corrected the issue in the current month.

UAN Summary Conversion Worksheet Guide

STEPS 2-4 THE NEW CLIENT TRAINING CLASS

The instructor will guide you through the following steps 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 Completing part or all of the lump-sum transaction conversion entries in UAN. Training on processing receipts, purchase orders, payments, bank reconciliation, and reports.

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.

PREVIEW OF STEP 4: THE LUMP-SUM TRANSACTION CONVERSION

Conversion period Lump Sum Receipts

You will use the year-to-date revenues from Worksheet 8 *excluding* Transfers In and Advances In. The total will be the amount of the lump-sum receipt you will post.

Conversion period Lump Sum Purchase Order and Payment

You will use the year-to-date expenditures from Worksheet 9 *excluding* Transfers Out and Advances Out. The total will be the amount of the lump-sum purchase order and payment.

Interfund Transactions

You will post Interfund Transfers from worksheet 10 either as a lump-sum for repeating transfers or one at a time. You will post Interfund Advances from worksheet 10 one at a time.

Secondary Checking and Investments

After posting the conversion lump-sum receipt, purchase order, and payment, you will be guided to transfer the conversion statement ending balances to each secondary checking and investment. The balances of these accounts at the end of the conversion period will match the balances from your non-UAN records at the end of the conversion period.

Miscellaneous items

If your entity processed the following items during the conversion period they will be managed separately in the conversion.

- Reserve Balance Designations.
- Fund Balance Adjustments.