Accounting Training

UAN

UNIFORM ACCOUNTING NETWORK

Dave Yost · Auditor of State

Revised: March 31, 2011

Uniform Accounting Network - Accounting Training

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Accounting → Maintenance →
1. Initial Setup

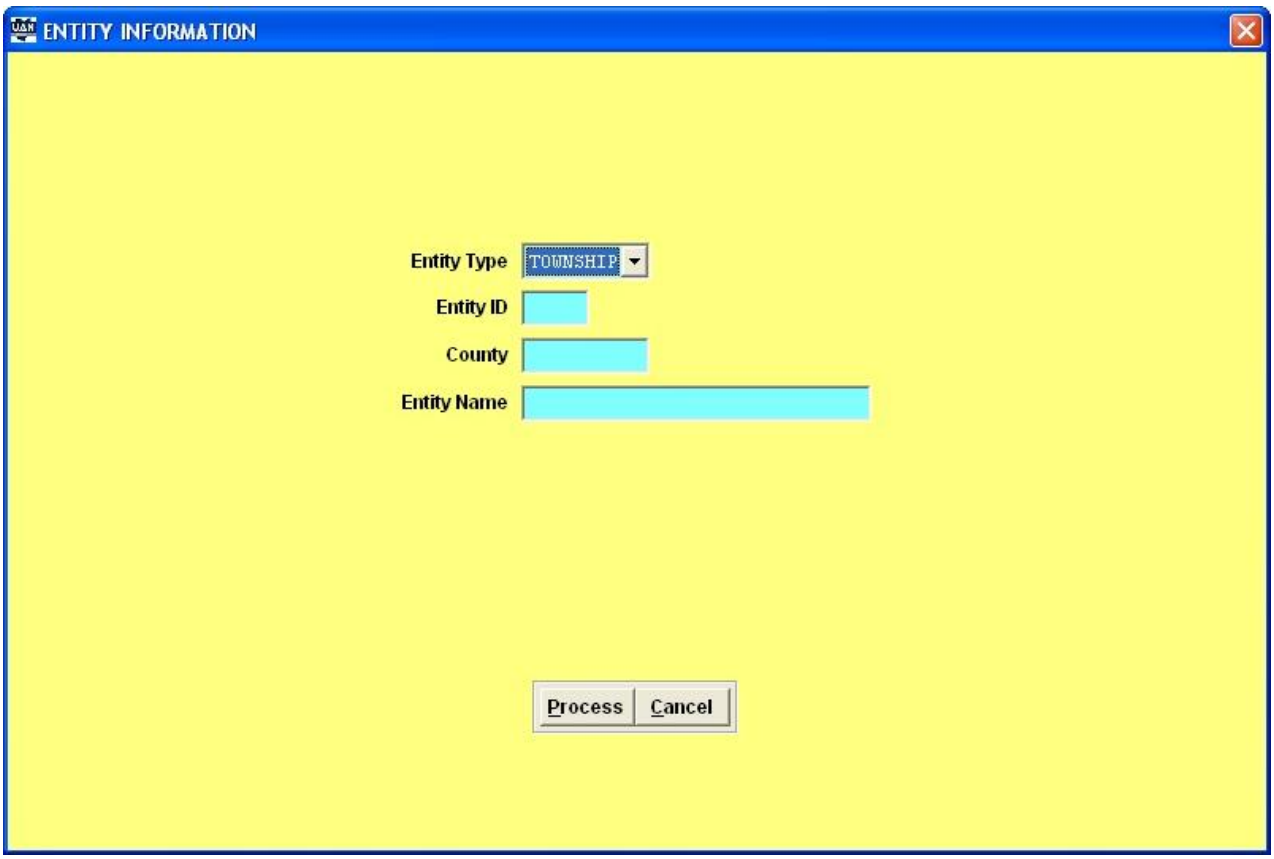
*****Load Training Exercise: <u>01. Initial Setup</u>*****
*****Enter Password *Pilot******

Initial Setup

New Users will see this screen:

Enter the following information in the Entity Information screen:

Entity Type:	**TOWNSHIP**
Entity ID:	**1234**
County:	**TRAINING**
Entity Name:	**UAN**



'Remember to enter your entity information in Address Maintenance'. Select **OK**

Accounting → Maintenance →
1. Initial Setup

Set the Processing Date

Enter the following in the User Login Screen for UAN Accounting & Payroll program:

Enter your Initials:	**X X X**
Enter the Processing Date:	**01/01/2011**

- The processing date defaults to the processing date of the last transaction entered into UAN. The processing date is maintained by the accounting software and does not automatically change. If the processing date is changed and no transactions are recorded before exiting UAN, it will default to the processing date of the last transaction entered and not the processing date recently selected.

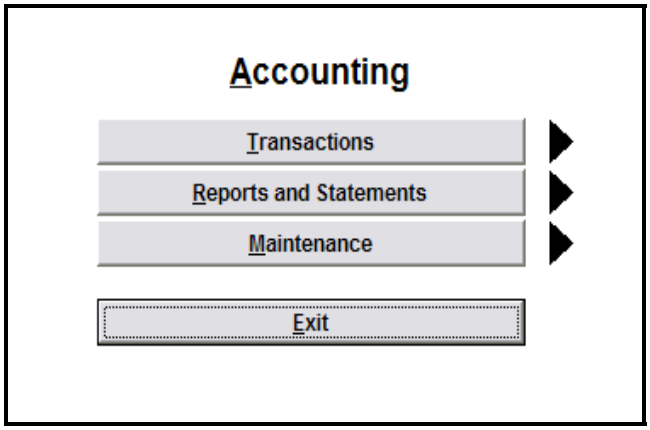
- The Date can only be changed *forward* and not backward. It is changed as needed on this screen.

Accounting → Maintenance → 1. Initial Setup

Select **Accounting** from the Main Menu.

The following screen displays the Accounting menu:

Accounting → Maintenance → 1. Initial Setup

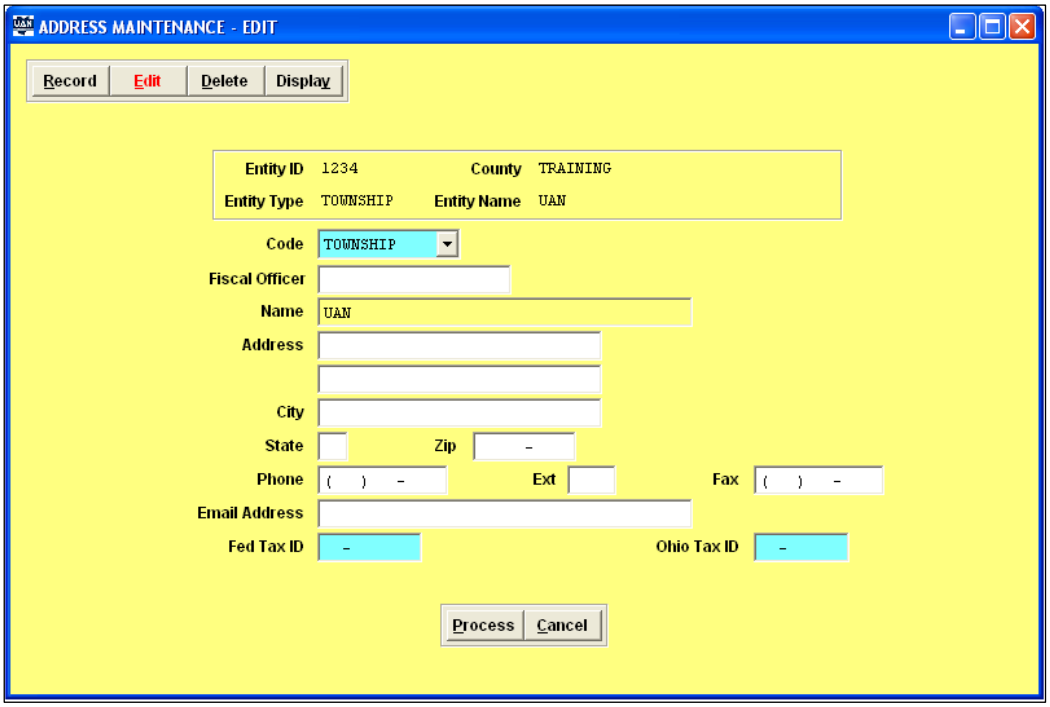


Enter Entity Information

Select **Accounting**.
Select **Maintenance**.
Select **Address Maintenance**.
Select the **Edit** button.

The system will automatically display the entity ID, the county, the entity type and the entity name. This information cannot be changed by the user, but should be checked for accuracy. Required fields are denoted by the field being a **blue** color. A message will be displayed if required fields have not been completed.

Exercise 1-1



Accounting → Maintenance →
1. Initial Setup

Enter the following information:

Fiscal Officer:	**Your name**	
Address:	**Your address**	
Federal Tax ID:	**Your Federal Tax ID number**	**(90-1234564)**
Ohio Tax ID:	**Your Ohio Tax ID number**	**(52-255451)**

Note: The clerk/fiscal officer's name appears on purchase orders and blanket certificates.

Process/Cancel

Remember to select ***PROCESS*** to accept each new or edited record. The following message displays:

'Updating address entries. Do you want to continue?'
Yes/No
Selecting '*Yes*' processes the data and returns to the current function.
Selecting '*No*' keeps the same data with the current function.

A message line displays the last function processed across the bottom of the screen.

Exercise 1-2

Select **Accounting**.
Select **Maintenance**.
Select **Address Maintenance**.
Select the **Record** button.

Next, add frequent revenue sources such as your County Auditor.

Once entered and processed, the 'Code' field cannot be modified.

Accounting → Maintenance →
1. Initial Setup

CODE	NAME AND CONTACT
CO AUDITOR:	**Training County Auditor, Mark Smith**
ST AUDITOR:	**Auditor of State, Dave Yost**
ZONE:	**Zoning Inspector**
PARKS:	**Park Department Manager**

The ***Cancel*** button closes the current screen. The current screen can also be closed by selecting the 'X' in the upper right hand corner of the screen. If this option is selected, any data entered on that screen will not be saved.

Print Record Report

After recording a new entry or editing an entry and selecting ***Cancel***, the following message displays:

'Do you want to print the record report?'
Yes/No
Selecting '*Yes*' activates the Printing Utilities box.
Selecting '*No*' takes the user back to the last menu screen.

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Address Listing*

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Accounting → Transactions → Cash Management →
2. Checking Accounts

*****Load Training Exercise 02.Checking Accounts*****

Overview

The Checking Account Maintenance Application sets up the entity's checking accounts. The Primary Checking Account must be established before other checking accounts can be established.

The user then has the option of setting up additional secondary accounts. Consideration should be given to setting up some accounts as Investments instead of as secondary checking accounts.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Cash Management**.
Select **Checking Accounts**.
Select **OK** button.
Select the **Record** button.

Exercise 2-1

Enter the following information and then click on '**Process**' to establish the primary checking account. All fields that are colored blue are required to be filled.

Checking Account ID:	**Primary** (Default)
Account Number:	**123456**
Description:	**Main Checking Account**
Account Type:	**Primary**/(Secondary)
Interest Bearing(Y/N):	**Yes**
Bank Name:	**First Bank of Ohio**
Contact:	**Jane Smith**
Address:	**110 Main Street**
City:	**Anytown**
State:	**OH**
Zip:	**43210-0114**
Phone:	**(555) 222-2222**
Fax:	**(555) 222-2229**
Starting Warrant Number:	**1001**

Accounting → Transactions → Cash Management → 2. Checking Accounts

Data Editing

Edit Checking Account

Select Edit to change address and account information of an existing account. This option is used for resetting the Starting Warrant Number to a lower number and also when changing banks.

Note: There are only a very limited number of times that the Starting Warrant Number can be edited, only do so when absolutely necessary.

Delete Checking Account

Select this option to delete a non-primary checking account. This option will not allow the primary checking account to be deleted.

Display Checking Account

Select Display to view each checking account.

Transfer

Select Transfer to move money between checking accounts. A secondary account must be set up to transfer money. To spend cash out of a secondary account, you must first transfer the cash to the Primary account and vice versa when receipting money into it.

Reports

Reports and Statements:	On Submenu-Select this report:
General Accounting	*Cash Journal*
General Accounting	*Additional Checking Account Ledger* *(If a secondary account has been established)*

Accounting → Maintenance → 3. Fund Maintenance

Overview

- The Fund Maintenance Application utilizes a 'Chart of Accounts'. Users will be able to record and delete approved fund numbers but will not be able to add new fund numbers that are not in the UAN Chart of Accounts. When a new fund number is recorded, it starts with a zero balance.

- Fund(s) that do not have balances, appropriation accounts and revenues accounts can be deleted. If any activity occurred during the current accounting year, the user will need to wait until the beginning of a new year to delete codes added to the fund and then delete the fund.

- Certain funds are expandable. This means that more than one fund number is available and can be activated in the fund type (e.g. 4101, 4102, 4103,…4199). All of the expandable funds can be assigned their own specific name. (See the Appendix's in the Accounting Manual).

- The Fund Interest Account can be selected for funds that have conditional interest. The funds that must keep the interest or have interest posted to the General Fund are defaulted by the system.

- If a fund balance is incorrect, and the user has not entered any receipts, then the fund balance can be corrected under the Edit option. Once the fund balance becomes permanent, adjustments will need to be done by selecting Accounting → Transactions → Accounting Utilities → Funds.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Fund Maintenance**.
Select the **Record** button.

Exercise 3-1

Enter the following funds and account cash balances:

Click on **Process** after each entry.
Message: 'Do you want to activate this fund?'
Click on 'Yes'

Accounting → Maintenance →
3. Fund Maintenance

Fund Number	Description	Cash Balance	Interest Acct.
1000	**General**	**$73,290.21**	**1000-701**
2011	**Motor Vehicle License Tax**	**8,532.64**	**2011-701**
2021	**Gasoline Tax**	**26,691.23**	**2021-701**
2031	**Road and Bridge**	**6,542.37**	**1000-701**
2191	**Fire Special Levy (Edit name)**	**14,642.40**	**1000-701**
***2901**	**FEMA -Special Project (Edit name)**	**(0)**	**1000-701**
***4901**	**Community Center (Edit name)**	**45,238.17**	**1000-701**
***4951**	**Smith Cemetery Bequest**	**500.00**	**4951-701**
***4952**	**Johnson Bequest**	**(0)**	**4952-701**

Total amount of all funds is *$175,437.02*.

***Note:** Some funds allow the choice of where to post interest. A choice of yes or no must be made to the question 'Can this fund receive interest?' This question is for Conditional Funds. A list of Conditional Funds is located on the last page of the Township and Village Chart of Accounts.

When finished entering, click on '**Cancel**'.
Click '**Yes**' to screen the report of added funds.
Click '**Exit**' to go back to Accounting Main Menu.

Discussion: Interest Posting

Township/Village: The funds that can receive interest can be designated by the user at the fund level. Funds that have a conditional interest account designation will allow the users to select if that fund will receive the interest or if it will be posted to the General Fund. Primary and secondary interest will be selected from the search box that will contain all interest accounts that are active. It will allow the user to select where to post the interest for each fund.

Investment interest will populate the grid based on the selections made at the fund level. It will only bring into the grid the funds that are invested in the selected investment. The accounts that are defaulted into the grid can be deleted and any of the non-default codes can be added from the search box.

Libraries: Users will designate which funds can receive interest in fund maintenance. The user will be able to edit their interest designation at any time.

Primary and secondary interest will show all funds with the accounts that have been designated to receive interest at the fund level.

Accounting → Maintenance → 3. Fund Maintenance

Investment interest will also allow the user to select from a search box of funds that can receive interest. The search box will only contain the funds that are active in the investment and will allow the user to post interest to any account that is designated to receive interest at the fund level. You have the choice of printing the reports or seeing them on the screen. Click on your selection and the report will follow.

Steps to Access: Delete

Select **Accounting**.
Select **Maintenance**.
Select **Fund Maintenance**.
Select the **Delete** button.

Exercise 3-2

Delete the following fund:

Select fund number **4952** to delete the **Johnson Bequest** fund.

Reports

Reports and Statements:	On Submenu-Select this report:
Information and Status	*Funds*
	Fund Status

Review Report: Fund Status

The Fund Status Report gives a quick snapshot of an entity's current cash position. The Fund Cash Balance is equal to the Investment Balance (resources quickly convertible to cash) plus the Checking Balance (cash available) for each fund.

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Accounting → Maintenance →
3. Fund Maintenance

FUND STATUS
UAN TOWNSHIP, TRAINING COUNTY

Fund Number	Fund Name	% of Total Cash Balance	Fund Cash Balance	Investment Balance	Checking Balance
1000	General	100.000	$73,290.21	$0.00	$73,290.21
		All Funds Total	$ 73,290.21	$ 0.00	$ 73,290.21

Accounting → Maintenance → 4. Cost Center Maintenance

Overview

Cost Centers allow a unique four digit code to be added to revenue and appropriation account codes. The numbers used and their description are defined by the user. Once the cost center is activated in Cost Center Maintenance, the user will need to add the cost center to the proper revenue account code and/or appropriation account code. Account code 0000 is automatically default when a cost center is not selected. The procedures to record a cost center is located in the Cost Center Maintenance section (Chapter 18) of the UAN Accounting Manual.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Cost Center Maintenance**.
Select the **Record** button.

Exercise 4-1

Enter the following cost center information:

Cost Center Number	Description
0010	**Pool Fees**
0020	**Shelter Fees**
0100	**Cell Phone - Fire**
0200	**Cell Phone - Admin.**

Click on **'Process'** after each entry. A choice of yes or no must be made to the question *'Do you want to Process?'* Choose '**Yes.'** When finished with all entries, click on Cancel. '*Do you want a report of the cost centers that have been added?*' Choose '**Yes**' and print.

Accounting → Maintenance →
4. Cost Center Maintenance

Data Editing

Edit Cost Center

Only the description associated with a cost center can be edited.

Delete Cost Center

The cost center can be deleted only if it has not been attached to a revenue or appropriation account code.

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Cost Centers (Available after Revenue/Appropriations activated)* *Appropriation Cost Centers* *Revenue Cost Centers*

Accounting → Maintenance → 5. Revenue Account Maintenance

Overview

The Revenue Account Maintenance application creates revenue account codes which makes them available for use. Revenue account codes consist of a fund number, revenue code, and cost center (optional). Users can only delete a revenue account code that has no transaction history for the current year.

Example Revenue Account: 1000-101-0000

- 1000 (Fund Number): General Fund; Fund level.
- 101 (Revenue Code): Property Tax – Real Estate; Revenue Description.
- 0000 (Cost Centers): Cost Centers may be added to revenue account codes when a greater level of detail is needed. For instance, reinforcing the appropriation program code for more detailed budget, for example 0200 is Administration.

The UAN chart of accounts is located in the Appendix section of the UAN Accounting Manual (A, B and C depending on Entity type). Procedures to record a fund is located in the Fund Maintenance section (Chapter 15) of the UAN Accounting manual.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Revenue Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Accounting → Maintenance →
5. Revenue Account Maintenance

Exercise 5-1

Enter the following Revenue accounts:

Account Number	Description
1000-101-0000	General Property Tax - Real Estate
1000-102-0000	Tangible Personal Property Tax
1000-399-0010	Other-Lic., Permits, Fees – Pool Fees
1000-399-0020	Other-Lic., Permits, Fees – Shelter Fees
1000-531-0000	Estate Tax
1000-532-0000	Local Government Distribution
1000-535-0000	Property Tax Allocation
1000-701-0000	Interest
2011-104-0000	Permissive MVL Tax – Township Levied
2011-591-0000	Intergovernmental Receipts (Non-State..).
2011-701-0000	Interest
2021-101-0000	General Property Tax-Real Estate
2021-102-0000	Tangible Personal Property Tax
2021-537-0000	Gasoline Tax
2021-701-0000	Interest
2031-101-0000	General Property Tax - Real Estate
2031-102-0000	Tangible Personal Property Tax
2031-535-0000	Property Tax Allocation
2191-101-0000	General Property Tax - Real Estate
2191-102-0000	Tangible Personal Property Tax
2191-535-0000	Property Tax Allocation
2901-519-0000	Other – Federal Receipts
4901-601-0000	Special Assessments
4901-921-0000	Sale of Notes
4951-701-0000	Interest
4951-801-0000	Gifts and Donations

Click on '**Process'** after each entry. 'Do you want to Process?' **Yes** or **No**

Note: A revenue account code cannot be **deleted** if it has an existing budget amount.

Accounting → Maintenance → 5. Revenue Account Maintenance

Reports

Reports and Statements: On Submenu-Select this report:

Information and Status *Revenues*
Information
Revenue Status
Revenue Chart of Accounts

The option to choose active or inactive revenue accounts for the Revenue Chart of Accounts report is available. Each code has a box that is used to select one revenue account at a time or all of the accounts can be selected by clicking on the '**Select All'** box. Inactive accounts are those that were recorded and then deleted.

Report Review: Revenue Status

REVENUE STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report

Fund: 1000 General

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
1000-531-0000	Estate Tax	$0.00	$0.00	$0.00	$0.00	0.000
	Fund 1000 Sub-Total:	0.00	0.00	0.00	0.00	0.000
	Memorandum Fund 1000 Sub-Total:	0.00	0.00	0.00	0.00	0.000
	Total All Accounts And Funds:	$0.00	$0.00	$0.00	$0.00	0.000
	Memorandum Total All Accounts And Funds:	$0.00	$0.00	$0.00	$0.00	0.000

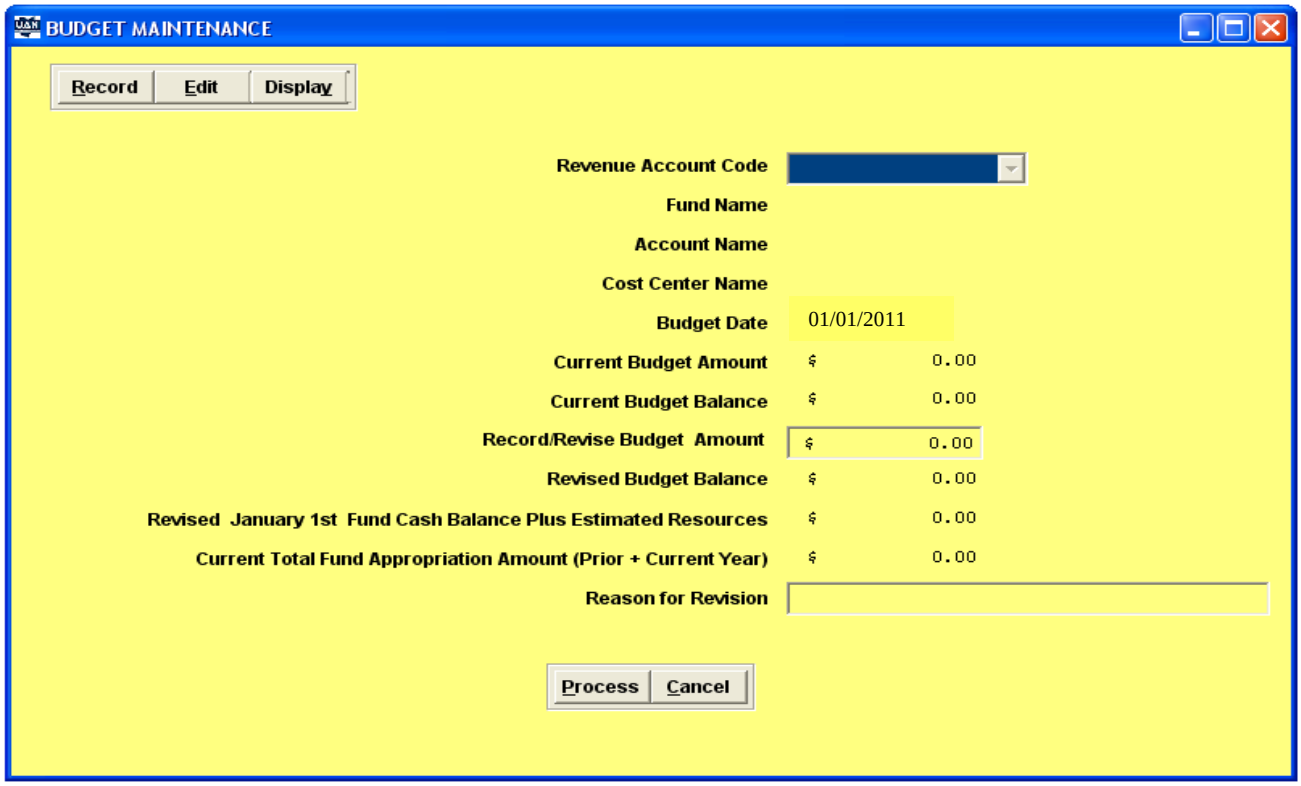
The Revenue Status Report gives a quick snapshot of an entity's cash flow (revenue) position. The Budget Balance (amount of anticipated revenue outstanding) is the Budget Amount (Record/Revised Budget Amount entered by selecting Accounting → Maintenance → Revenue Maintenance → Budget Maintenance) minus Amount Received (actual receipts recorded in UAN) minus Earmarked (Revenue Receipts will appear as Earmarked until exiting and reentering UAN, posting to cash, and it will then become Amount Received).

Accounting → Maintenance → 6. Revenue Budget Maintenance

Overview

The Revenue Budget Maintenance application enables entry of budget information for revenue account codes. If revenue budget amounts are not entered, or if actual revenue exceeds budgeted revenue, budget balance amounts (budgeted revenue minus actual revenue) will become negative (See Revenue Status Report).

Note: The Enter key can be used without clicking on the '**Process**' button to enter budget amounts.



Accounting → Maintenance → 6. Revenue Budget Maintenance

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Revenue Maintenance**.
Select **Budget Maintenance**.
Select the **Record** button.

Budget Maintenance: Explanation

- Current Budget Amount**:** This is the most current budget amount (anticipated revenue) entered in the system for the selected revenue account. To verify the Current Budget Amount, select Accounting → Reports and Statements → Information & Status → Revenues → Information → Revenue Status (Budget Amount column).

- Current Budget Balance**:** This is the Budget Amount minus Amount Received for the selected revenue account. To verify the Current Budget Balance and Amount Received, select Accounting → Reports and Statements → Information & Status → Revenues → Information → Revenue Status (Budget Balance & Amount Received columns).

- Record/Revise Budget Amount**:** This is a data entry field. Enter the total amount you want to change the Budget Amount for the selected revenue account.

- Revised Budget Balance: This is the amount entered in the Recorded Revised Budget Amount field minus Amount Received for the selected revenue account. To verify the amount received, select Accounting → Reports and Statements → General Accounting → Revenue Ledger.

- Revised January 1st Fund Cash Balance Plus Estimated Resources**:** This is the January 1st Fund Cash Balance plus the total Budget Amount entered for all revenue account in the selected fund. To verify the January 1st Fund Cash Balance and the total fund Budget Amount, select Accounting → Reports and Statements → Information & Status → Resources Available for Appropriations (Jan 1 Cash Balance and Budget Revenue Amount columns).

- Current Total Fund Appropriation Amount (Prior + Current Year): This is the total Appropriation Amounts entered for the all appropriation amounts in the selected fund and the carry over encumbrances (Open PO's, BC's and unpaid withholdings). To verify the Current and Prior year Appropriation Amount, select Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status (Carry-Over Amount and Appropriated Amount columns).

Accounting → Maintenance →
6. Revenue Budget Maintenance

Amended Certificate of Estimated Resources

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

AMENDED CERTIFICATE OF ESTIMATED RESOURCES
Revised Code Section 5705.36

Office of Budget Commission
Training County, Training Ohio

January 1, 2011

To the Taxing Authority of
UAN TOWNSHIP

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2011 as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year.

FUND	Unencumbered Balance January 1, 2011	Gross Taxes	Other Sources	TOTAL
General Fund	$73,290.21	$26,500.00	$3,300.00	$103,090.21
Motor Vehicle License Tax	$8,532.64	$2,500.00	$1,550.00	$12,582.64
Gasoline Tax	$26,691.23	-	$7,600.00	$34,291.23
Road and Bridge	$6,542.37	$2,100.00	$50.00	$8,692.37
Special Fire Levy	$14,642.40	$12,000.00	$200.00	$26,842.40
FEMA - Special Project	-	-	$5,000.00	$5,000.00
Community Center	$45,238.17	-	$65,000.00	$110,238.17
Smith Cemetery Bequest	$500.00	-	$125.00	$625.00
TOTAL	$175,437.02	$43,100.00	$82,825.00	$301,362.02

$125,925.00

Budget Commission

Mr. County Auditor
Ms. Assistant Auditor

Accounting → Maintenance → 6. Revenue Budget Maintenance

Amended Certificate of Estimated Resources: Explanation

- Unencumbered Balance Jan 1, 2011: Beginning fund cash balance minus budget carry over encumbrances. An example of a carry over encumbrance is a prior year purchase order (PO) with an unspent balance. At the end of each fiscal year, local governments forward a Year End Balance Certificate to their county auditor. Year End Balance Certificate template is available on the UAN system by selecting Start → My Documents → County Auditor Templates → Year End Balances. To verify the January 1st beginning cash balance and budget carry over encumbrance select Accounting → Reports and Statements → Information & Status → Budgetary → Comparison of Budget and Appropriated.

- Taxes (Budget): Estimated property and other local taxes.

- Other Sources (Budget): Estimated revenues for all non-property and other local taxes account codes.

- Total (Appropriations): Is the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Exercise 6-1

Enter the following budget amounts:

Note: Budget Amount to enter is equal to the 'Amended Certificate of Estimated Resources' Tax Revenue plus Other Sources.

REVENUE BUDGET = TAX REVENUE + OTHER SOURCES

Accounting → Maintenance →
6. Revenue Budget Maintenance

Account Number	Budget Amount	Account Number	Budget Amount
1000-101-0000	**$19,500.00**	**2031-101-0000**	**$1,800.00**
1000-102-0000	**7,000.00**	**2031-102-0000**	**300.00**
1000-399-0010	**1,200.00**	**2031-535-0000**	**50.00**
1000-399-0020	**500.00**		
1000-531-0000	**0.00**	**2191-101-0000**	**10,000.00**
1000-532-0000	**800.00**	**2191-102-0000**	**2,000.00**
1000-535-0000	**500.00**	**2191-535-0000**	**200.00**
1000-701-0000	**300.00**		
		2901-519-0000	**5,000.00**
2011-104-0000	**2,500.00**		
2011-591-0000	**1,500.00**	**4901-601-0000**	**45,000.00**
2011-701-0000	**50.00**	**4901-921-0000**	**20,000.00**
2021-101-0000	**0.00**	**4951-701-0000**	**25.00**
2021-102-0000	**0.00**	**4951-801-0000**	**100.00**
2021-537-0000	**7,500.00**		
2021-701-0000	**100.00**		

Total of all accounts and funds: *$125,925.00*

Reports

Reports and Statements:	On Submenu - Select this report:
Information and Status	*Revenues* *Information* *Revenue Status*
General Accounting	*Revenue Ledger*

Accounting → Maintenance → 6. Revenue Budget Maintenance

Report Review: Revenue Status Part 2: 1000-101-0000

REVENUE STATUS
VAN TOWNSHIP, TRAINING COUNTY
Standard Report

Fund: 1000 General

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate	$19,500.00	$0.00	$0.00	$19,500.00	0.000
	Fund 1000 Sub-Total:	19,500.00	0.00	0.00	19,500.00	0.000
	Memorandum Fund 1000 Sub-Total:	19,500.00	0.00	0.00	19,500.00	0.000
	Total All Accounts And Funds:	$19,500.00	$0.00	$0.00	$19,500.00	0.000
	Memorandum Total All Accounts And Funds:	$19,500.00	$0.00	$0.00	$19,500.00	0.000

- Budget Amount: Record/Revise Budget Amount. To verify Budget Amount, select Accounting → Reports and Statements → General Accounting → Revenue Ledger.
- Amount Received: The amount is zero because no receipts have been posted. To verify the Amount Received, select Accounting → Reports and Statements → General Accounting → Revenue Ledger.
- Earmarked: The amount is zero because there are no earmarked receipts. To verify Earmarked transactions, select Accounting → Reports and Statements → Information & Status → Earmarked.
- Budget Balance: Budget Amount minus Amount Received and Earmarked.
- YTD % Received: Amount Received divided by Budget Amount.

Accounting → Maintenance → Appropriation Maintenance → 7. Appropriation Account Maintenance

Overview

The Appropriation Account Maintenance application is used to create appropriation account codes. Appropriation account codes consist of a fund number, program code, object code, and a cost center (optional). *Cost Centers may also be added to appropriation account codes when a greater level of detail is needed.* Users will be able to record and delete appropriation account codes. Appropriation account codes that are not in the Chart of Accounts cannot be added, and existing information related to that chart of accounts cannot be modified. When a new appropriation account code is recorded, the temporary and permanent appropriation amounts are set to zero. The UAN Chart of Accounts is located in the Appendix section (A, B or C depending on the entity type) of the UAN Accounting Manual or the F1 Help.

Example Appropriation Account: 1000-110-351-0000

- 1000 (Fund Number): General Fund; Fund level.
- 110 (Program Code): Administrative Services; Program activity of the entity.
- 351 (Object Code): Electricity (Electric Utility Bill); Object detail.
- 0000 (Cost Center): Default.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Accounting → Maintenance → Appropriation Maintenance → 7. Appropriation Account Maintenance

Exercise 7-1

Enter the following appropriation account codes:

Account Number	Description
1000-110-111-0000	**Salaries - Trustees**
1000-110-121-0000	**Salary - Township Fiscal Officer**
1000-110-211-0000	**Ohio Public Employees Retirement System**
1000-110-213-0000	**Medicare**
1000-110-313-0000	**Uniform Accounting Network Fees**
1000-110-314-0000	**Tax Collection Fees**
1000-110-341-0000	**Telephone**
1000-110-341-0200	**Telephone Cell Phone - Admin. (Cost Center)**
1000-110-351-0000	**Electricity (Administrative Building)**
1000-110-410-0000	**Office Supplies**
1000-120-351-0000	**Electricity (Townhall Building)**
1000-190-345-0000	**Advertising**
2011-330-323-0000	**Repairs and Maintenance**
2011-330-420-0000	**Operating Supplies**
2011-330-430-0000	**Small Tools and Minor Equipment**
2021-330-351-0000	**Electricity**
2021-330-400-0000	**Supplies and Materials**
2021-330-590-0000	**Other Expenses**
2031-330-111-0000	**Salaries – Trustees**
2031-330-314-0000	**Tax Collection Fees**
2031-330-360-0000	**Contracted Services**
2031-760-740-0000	**Machinery, Equipment and Furniture**
2191-220-341-0100	**Fire Protection - Telephone (Cell)**
2191-220-360-0000	**Contracted Services**
2901-330-360-0000	**Contracted Services**
4901-760-360-0000	**Contracted Services**
4951-410-490-0000	**Other - Supplies and Materials**

A choice of yes or no must be made to the question '*Do you want to Process?*' Select **Yes.**

Accounting → Maintenance → Appropriation Maintenance →
7. Appropriation Account Maintenance

Exercise 7-2

Delete the following appropriation account codes:

Account Number	Description
2011-330-430-0000	**Small Tools and Minor Equipment**
2191-220-360-0000	**Contracted Services**

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Appropriations*
	Information
	Appropriation Budget
	Appropriation Chart of Accounts
	Appropriation Status

The option to choose active or inactive appropriation accounts for the Appropriation Chart of Accounts report is available. Each code listed has a box which is used to select one appropriation at a time or all of the accounts can be selected by clicking on the '**Select All'** box. Inactive accounts are those that were recorded and then deleted.

Uniform Accounting Network - Accounting Training

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

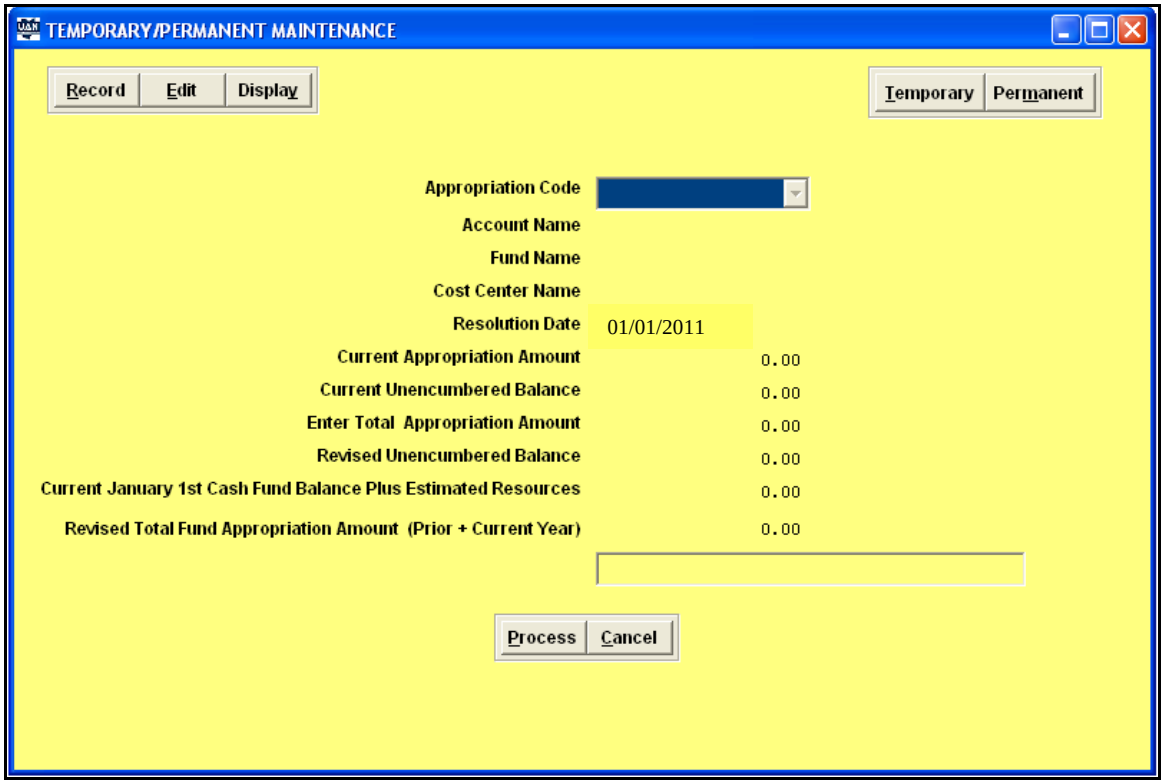
*****Load Training Exercise: 08. Appropriation Budget Maintenance*****

Overview

The Appropriation Temporary/Permanent Maintenance Application enables the user to enter either temporary or permanent appropriation information for one appropriation account code or for all active appropriation account codes that do not already have a temporary or permanent appropriation recorded.

Note: The system will automatically convert any existing temporary appropriation amounts to permanent appropriation amounts when the processing date is advanced to **April 1**.

The Enter key can be used without clicking on the '**Process'** button to enter budget amounts.



Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Temporary/Permanent Maintenance**.
Select the **Record** button.
Select the **Permanent** button.

Temporary/Permanent Maintenance: Explanation

- Current Appropriation Amount: This is the most current appropriated amount entered in the system for the selected appropriation account. To verify the Current Appropriation Amount, select Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status (Appropriate Amount).

- Current Unencumbered Balance: This is the Appropriation Amount minus Encumbered Amount for the selected appropriation account. To verify the Current Unencumbered Balance, select Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status (Appropriate Amount & Encumbered Amount).

- Enter Total Appropriation Amount: This is a data entry field. Enter the total amount you want to change the Appropriate Amount for the selected appropriation account.

- Revised Unencumbered Balance: This is the amount entered in the Enter Total Appropriation Amount minus Encumbered Amount. To verify the Encumbered Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- If you have edited the amount of appropriations for that line item, it is the new revised amount left to spend. Appropriated amount (permanent, temporary, and/or supplemental appropriations) minus encumbered amount (PO, BC, and/or employee earnings and withholdings).

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

- Revised January 1st Fund Cash Balance Plus Estimated Resources**:** This is the January 1st Fund Cash Balance plus the total Budget Amount entered for all revenue account in the selected fund. To verify the January 1st Fund Cash Balance and the total fund Budget Amount, select Accounting → Reports and Statements → Information & Status → Resources Available for Appropriations (Jan 1 Cash Balance and Budget Revenue Amount columns).

- Current Total Fund Appropriation Amount (Prior + Current Year): This is the total Appropriation Amounts entered for the all appropriation amounts in the selected fund and the carry over encumbrances (Open PO's, BC's and unpaid withholdings). To verify the Current and Prior year Appropriation Amount, select Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status (Carry-Over Amount and Appropriated Amount columns).

Exercise 8-1: Annual Appropriation Ordinance

The Annual Appropriation Ordinance balance per fund cannot exceed the Amended Certificate of Estimated Resources 'Total' balance per fund. If appropriations need to be greater than the Amended Certificate of Estimated Resources, contact your county auditor.

The following is an example of Annual Appropriation Ordinance, enter the following information:

Annual Appropriation Ordinance
(Revised Code Sec. 5705.38)

Village of Example
Ordinance No. _____

An ORDINANCE to make appropriations for Current Expenses and other Expenditures of the Village of Example, State of Ohio, during the fiscal year ending December 31, 2011.

Section 1. BE IT ORDAINED by the Council for the Village of Example, State of Ohio, that, to provide for the expenditures of the Village of Example during the year ending December 31, 2011, the following amounts be and they are hereby set aside and appropriated as follows.

Section 2. That there be appropriated from the:

Uniform Accounting Network - Accounting Training

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

General		
1000-110-111-0000	$9,000.00	
1000-110-121-0000	$12,000.00	
1000-110-211-0000	$2,700.00	
1000-110-213-0000	$500.00	
1000-110-313-0000	$1,500.00	
1000-110-314-0000	$600.00	
1000-110-341-0000	$2,000.00	
1000-110-341-0200	$500.00	
1000-110-351-0000	$3,000.00	
1000-110-410-0000	$10,000.00	
1000-120-351-0000	$4,000.00	
1000-190-345-0000	$5,000.00	
Total General		$50,800.00
Motor Vehicle License Tax		
2011-330-323-0000	$500.00	
2011-330-420-0000	$500.00	
Total Motor Vehicle License Tax		$1,000.00
Gasoline Tax		
2021-330-351-0000	$5,000.00	
2021-330-400-0000	$13,000.00	
2021-330-590-0000	$10,000.00	
Total Gasoline Tax		$28,000.00
Road and Bridge		
2031-330-111-0000	$3,000.00*	
2031-330-314-0000	$1,000.00*	
2031-330-360-0000	$12,000.00*	
2031-760-740-0000	$0.00*	
Total Road and Bridge		$16,000.00
Special Levy		
2191-220-341-0100	$2,000.00	
Total Special Levy		$2,000.00

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

Special Revenue		
2901-330-360-0000	$0.00	
Total Special Revenue		$0.00
Miscellaneous Capital Projects		
4901-760-360-0000	$100,000.00	
Total Miscellaneous Capital Projects		$100,000.00
Permanent		
4951-410-490-0000	$125.00	
Total Permanent		$125.00
Grand Total		$197,925.00

Section 11. The Village Clerk is hereby authorized to draw warrants on the Village Treasurer for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same, or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance. Provided further that the appropriations for contingencies can only be expended upon appeal of two-thirds vote of Council for items of expense constitution a legal obligation against the village, and for purposes other than those covered by the other specific appropriations herein made.

Section 12. This ordinance shall take effect at the earliest period allowed by law.

Passed January 1, 2011, Mr. President of Council
(Date) President of Council

Attest: Village Clerk
Clerk of Council

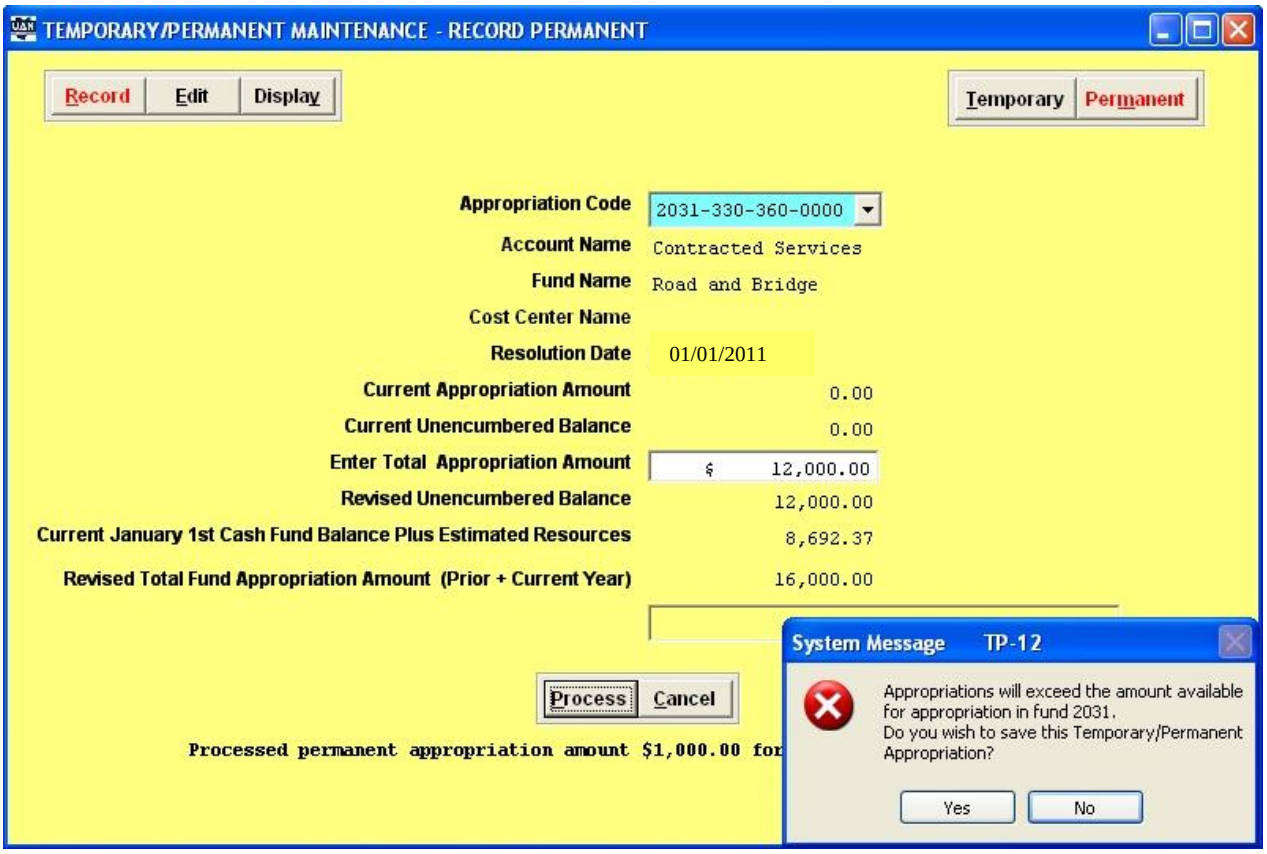
Note: To verify recorded/edit appropriations, select: Accounting → Reports and Statements → Information & Status → Appropriations → Information → Appropriation Status.

'Do you want to save this permanent appropriation?' select '**Yes'**.

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

Point of Discussion: Appropriations exceed Resources

While recording the Enter Total Appropriation Amount for account code **2031-330-360-0000** a warning message appeared that *'Appropriations will exceed the amount available for appropriation in fund 2031. Do you wish to save the Temporary/Permanent Appropriation?'* Select '**Yes**'.



What triggered the warning message was the Enter Total Appropriation Amount caused the Revised Total Fund Appropriation Amount (Prior + Current Year) to be greater than the Current January 1st Cash Fund Balance Plus Estimated Resources. The message is warning that expenditures could exceed beginning cash balance and expected revenues. UAN Support recommends the warning message be investigated.

<u>A common mistake is the temporary/permanent appropriations are recorded before the budget for the revenue account codes have been record.</u> To verify if the budget balance for the revenue account codes have been record select, Accounting → Reports and Statements → Information & Status → Revenues → Information → Revenue Status.

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

Supplemental Appropriations

This option is used for the following:

- To adjust appropriations between line items within the same fund
- To make appropriation corrections
- To use within the same fund only
- May require an amended official certificate from your county auditor

Note: To move appropriations between appropriation account codes within a fund, enter a 'To' and a 'From' in the account code fields. The 'To' account code will be increased (add to) and the From will be decreased (subtract from) by the supplemental amount. **Only unencumbered appropriations can be used.**

- To increase an appropriation account code, enter ONLY a 'To' account code. Skip the 'From' account code field and enter the amount to increase the line item by. This is normally used when you receive an amended certificate (unexpected expenditures).

- To decrease a line item, enter ONLY a 'From' appropriation account code. Skip the 'To' account code field and enter the amount to decrease the line item by (this must be a negative amount). **The budget/appropriated amount cannot be decreased below the encumbered and YTD spent.**

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Supplemental Maintenance**.
Select the **Record** button.

Exercise 8-2

Enter the following supplemental appropriation:

	Account Number	Amount	Unencumbered
(Skip 'To:')	**2031-330-360-0000**		**(Cont. Ser. = $12,000)**
From:	Supplemental:	**$-8,000.00**	
	2031-330-360-0000		**(Cont. Ser. = $ 4,000)**

Uniform Accounting Network - Accounting Training

Accounting → Maintenance → Appropriations Maintenance → Budget Maintenance → 8. Appropriation Budget Maintenance

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Appropriations* *Information* *Appropriation Status*
Information and Status	*Appropriations* *Supplemental Appropriations*
General Accounting	*Appropriation Ledger*

Report Review: Appropriation Status: 1000-110-351-0000

APPROPRIATION STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Fund: General
Checking Balance: $73,290.21 Investment Balance: $0.00 Total Cash Balance: $73,290.21

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD % Spent
1000-110-351-0000 Electricity	$250.00	$0.00	$3,000.00	$250.00	$3,000.00	$0.00	0.000
Sub-Total	250.00	0.00	3,000.00	250.00	3,000.00	0.00	0.000
Memorandum Fund Total	250.00	0.00	3,000.00	250.00	3,000.00	0.00	0.000
Sub-Total All Funds	$250.00	$0.00	$3,000.00	$250.00	$3,000.00	$0.00	0.000
Memorandum Total All Funds	$250.00	$0.00	$3,000.00	$250.00	$3,000.00	$0.00	0.000

- Carry-Over Amount: The $250.00 Carry-Over Amount is from a carry-over blanket certificate (BC 1-2010) carry-over from a previous year. To verify the Carry Over Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

Reminder: A carry-over amount is from an open prior year(s) purchase order(s), blanket

certificate(s) and/or unpaid direct charges (e.g. withholdings) with an unspent balance. An unspent balance is created when the PO/BC/Direct account has an unencumbered balance greater than all payment and charges posted against it.

- Carry-Over Adjustments: The carry-over adjustment is $0.00 because the carry-over amount associated with the open prior year blanket certificate has not been used yet. Any amount from a warrant or charge posted to this open BC would show as a Carry-Over Adjustment. To verify the Carry-Over Adjustments, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Appropriated Amount: The $3,000.00 is the 'Entered Total Budget Amount' from Accounting → Maintenance → Appropriation Maintenance → Budget.

- Encumbered Amount: The $250.00 encumbered amount is from a carry-over blanket certificate (BC 1-2010). Only purchase orders and blanket certificates issued in the current year will increase the Encumbered Amount and decrease the Unencumbered Balance proportionality. To verify the Encumbered Amount, select: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

Point of Discussion

There are specific appropriation account codes that are 'Direct.' 'Direct' means the account can be directly accessed against cash to create a warrant versus requiring a purchase order or blanket certificate with encumber appropriations. An example of a direct account code would be salaries. To verify if an account code is direct, refer to the UAN chart of accounts located in the Appendix section of the UAN Accounting Manual.

- Unencumbered Amount: Since no purchase orders or blanket certificates have been issued in the current year, the $3,000 Unencumbered Amount equals the Appropriated Amount.

- YTD Amount Spent: The year to date amount spent is $0.00 because no payments or charges have been posted using current year or carry over purchase orders and blanket certificates. To verify the YTD Amount Spent select, Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- YTD % Spent = $\frac{\text{YTD Amount Spent}}{\text{Appropriated Amount + Carry-Over Amount}}$

Accounting→ Maintenance →
9. Vendor Maintenance

Overview

The Vendor Maintenance application allows a new vendor to be setup and prior entries to be edited. Vendors are used to prepare purchase orders, blanket certificates (optional) and warrants, track payment totals made to vendors and prepare vendor 1099's for tax reporting purposes. A vendor must be set up before any purchase orders or payments can be issued to that vendor. Two addresses may be set up for a vendor if needed. A search box can be utilized as a quick reference to search vendor numbers, alphabetically or numerically.

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Vendor Maintenance**.
Select **Record** button.

Exercise 9-1

Enter the following vendors:

Vendor Name	Address 1	Vendor Tax/SSN	1099 Required
ABC Phone Co.	**130 E. Gay St. Cols.OH**		**No**
John Brown	**10 Apple St., Anytown, OH**	**232-34-5678**	**Yes**
Asphalt Materials	**444 Maple St., Nearby, OH**		**No**
First Bank of Ohio	**110 Main St., Anytown, OH**		**No**
Pamela Jones	**97 Maple Dr, Anytown, OH**	**999-88-7777**	**Yes**
Marks Landscaping	**777 Aspen Ct., Tol.,OH**	**54-6745555**	**Yes**

'Do you want to record this Vendor Information?', select '**Yes'.**

Accounting→ Maintenance →
9. Vendor Maintenance

Exercise 9-2

Data Editing:

1. Use the search box in **Edit** to locate the **First Bank of Ohio** and change the address.
2. Add an **Address 2** for the **Avery Products**.
3. Enter an **Account Number** for **Western Electric**. (This number prints on the actual warrant each time a payment is generated for the vendor).
4. **Edit Pamela Jones** 1099 status by removing the checkmark from the '1099 Required' selection box.

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Vendors*
	Vendor
	Vendor Listing by Name or Number
	Vendor Information by Name or Number
Information and Status	*Vendors*
	1099

Accounting → Transactions → 10. Purchases

Overview: Purchase Orders versus Blanket Certificates

Regular Purchase Orders:
Used for specific purchases.

- One vendor (who must be identified).
- Multiple appropriation account codes can be used.
- Unlimited dollar amount.
- Unlimited time period.

Then and Now Purchase Orders:
Used for purchases where the money was not certified before the order was placed.

- The then and now purchase order certifies that there were available appropriations and funds at the time the contract or order was made (then), and there are still sufficient appropriations and funds at the time the purchase order is being issued (now).

Regular Blanket Certificates:
Used for general purchases

- Multiple vendors (who may not be specifically identified yet).
- Only one appropriation account code.
- Unlimited dollar amount (provided it is within the available appropriation balance).
- No preset expiration date, yet an expiration date is still required (authority to make payments continues until all outstanding commitments are paid).

Super Blanket Certificates:
Used for permitted purposes.

- One or multiple vendors (who may or may not be specifically identified).
- Only one appropriation account code.
- Unlimited dollar amount (provided it is within the available appropriation balance).
- Cannot extend beyond the current fiscal year (authority to make payments continues until all outstanding commitments are paid.

Note: If you have any outstanding commitments toward a blanket certificate (regular or super), that will be paid after the BC expires, **DO NOT** open a new blanket certificate to pay them. The authority to purchase against the blanket certificate expires at that time; however, the authority to make payments against it legally continues until all outstanding commitments are paid.

Accounting → Transactions → 10. Purchases

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Purchases**.
Select **Record** button.
Enter the following purchases into the **Record** purchases application:

Notes: The next available blanket certificate or purchase order batch number is assigned to the purchase. A permanent blanket certificate or purchase order number is assigned when the purchase is posted and printed. The permanent number assigned may not necessarily be the same as the batch blanket certificate or purchase order number. Numbers are assigned contingent upon the order in which the purchases are posted and printed.

Upon the completion of recording purchases in the batch mode, the options of editing, deleting, displaying or posting the respective purchases in the batch are available. The purchases will be held in the batch until they are deleted or posted.

One copy of the blanket certificate or purchase order is printed. Additional copies can be reprinted under Accounting → Transactions → Accounting Utilities → Purchases → Reprint.

Exercise 10-1: Record and Post Purchases

Step #1: **Record** a transaction (on following page)

Step #2: Fill in the **Required Fields** (Blue shaded areas)

Step #3: **Process** the transaction (Transaction goes into **Batch**). While the transaction is in batch, it can be edited or deleted.

While in batch, each transaction is assigned a batch number. The batch number assigned may or may not become the permanently assigned number when the transaction is posted (printed). It will depend on the order that the items are printed. To verify Batch Transactions select: Accounting → Reports and Statements → Information and Status → Batch.

Step #4: **Post** transaction(s). The transaction(s) are **printed**. Select Purchase type and **Process.**

Uniform Accounting Network - Accounting Training

Accounting → Transactions →
10. Purchases

PO/BC Type:	Vendor	Detail	Quantity Unit/Pr.	Distribution
1. PO Regular #1	**Asphalt Materials**	**$ 7,500.00**	**Plow**	**2021-330-590-0000**
2. PO Regular #2	**ABC Phone Co.** **(1 yr.-12 months)** **(Total $2,520.00)**	**$ 100.00** **$ 30.00** **$ 80.00**	**12 mo.($1,200)** **12 mo.($ 360)** **12 mo.($ 960)**	**1000-110-341-0000** **1000-110-341-0200** **2191-220-341-0000**
3. PO Regular #3	**Marks Landscaping**	**$ 125.00**	**Flowers**	**4951-410-490-0000**
4. PO Then & Now #4 **(Then:12/15/10)**	**Asphalt Materials**	**$ 250.00**	**Salt**	**2011-330-420-0000**
5. BC Regular #1 **(Exp: Date 3/31/11)**	**Avery Products**	**$ 850.00**	**Supplies**	**1000-110-410-0000**
6. BC Regular #2 **(Exp: Date 12/31/11)**	**(none)**	**$ 2,000.00**	**Maintenance**	**2031-330-360-0000**
7. BC Super #3	**Western Electric** **(1 yr.-12 months)** **(Total $3,000.00)**	**$ 250.00**	**Electric**	**1000-110-351-0000**
8. BC Super #4	**(none)**	**$6,000.00**	**Misc.**	**1000-110-410-0000**

Note: Identifying a vendor on a blanket certificate is optional. If a blanket certificate has an identified vendor, it cannot be used to pay another vendor.

Also, direct appropriation account codes, e.g. used to pay salaries, wages or withholdings, do not required purchase orders or blanket certificates to issue a payment or charge. The UAN Accounting Manual Appendix A (for Townships), Appendix B (for Villages) and Appendix C (for Libraries) details which appropriation account codes are Direct.

Accounting → Transactions → 10. Purchases

Point of Discussion: Timing

Earmarked - Earmarked items are Payment/Charges items and receipt items that can be dated up to 30 days ahead of the current processing date. These items will not post to cash until the processing date equals the warrant date or the posting receipt date. Earmarked appropriation accounts are encumbered, but the appropriation amount spent will not be updated until the earmarked item(s) are posted to cash.

To verify Earmarked transactions select: Accounting → Reports and Statements → Information & Status → Earmarked.

Post to Cash – The function that records the transactions to all of the appropriate reports and prints the document for the transaction type (e.g. the purchase order, receipt or warrant). An exception to this exists in the posting Payments/Charges and Receipts. These transaction types are earmarked when they are posted and printed. This means that they do not post to any of the <u>cash</u> reports until the system processing date is advanced to the date of the payment, charge or receipt. To verify if a transaction as Posted to cash select Accounting → Reports and Statements → General Accounting → Fund Ledger and/or Cash Journal, or Accounting → Reports and Statements → Information & Status → Funds → Fund Status.

Example: Blanket Certificate

SUPER BLANKET CERTIFICATE

Page: 1 of 1
Number: 3 – 2010
Issue Date: 01/01/2011
Req:
Brd Rs #:

OFFICE OF
UAN TOWNSHIP, TRAINING COUNTY
24 CENTER STREET
ANYTOWN, OH 43210-4444

SHIP TO:
UAN
24 Center Street
Anytown, OH 43210-4444

Western Electic
24 Center Street
Anytown, OH 43210-4444

BILL TO:
UAN TOWNSHIP
24 Center Street
Anytown, OH 43210-4444

VENDOR: # 1

Terms:
Purpose:

Authority Expires: 12/31/2011
Amount: $3,000.00

Quantity	Unit	Description	Unit Price	Amount
12.00		Electric Appropriation Charge Distribution	$250.000	$3,000.00

Acct Code	Description	Expd. Amt
1000-110-351-0000	Electricity	$3,000.00

Material on this order is exempted from Ohio Sales Tax and Federal Excise Taxes.

CERTIFICATE

It is hereby certified that the amount of $3,000.00 required to meet the contract agreement, obligation, or expenditure for the above, has been lawfully appropriated, authorized or directed for such purpose and is in the Treasury or in the process of collection to the credit of the
----------General----------
(and others as above) Fund free from any obligation or certification now outstanding.

Date Certified: 01/01/2011

Fiscal Officer: Chris C. King

APPROVED BY:

This order is not valid unless Certificate is signed.

Accounting → Transactions → 10. Purchases

Exercise 10-2: Distribution Greater than Unencumbered Appropriations

PO/BC Type:	Vendor	Detail	Quantity Unit/Pr.	Distribution
9. BC Regular # 5 **(Exp. Date: 12/31/11)**	**None**	**$ 2,000**	**Phones**	**1000-110-341-0000**

Blanket certificate (BC) #5 requires a distribution of $2,000.00 to account code 1000-110-341-0000. Account code 1000-110-341-0000 has an unencumbered balance of $800.00. The distribution of $2,000.00 is greater than the unencumbered appropriation balance of $800.00. To verify the unencumbered balance select: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

APPROPRIATION LEDGER
UAN TOWNSHIP, TRAINING COUNTY

Account Code: 1000-110-341-0000 Telephone
Fund: General

	Balance
Carry Over:	$0.00
Carry Over Adjustments (-):	0.00
Temporary Appropriation:	
Permanent Appropriation:	2,000.00
Total Authorization:	$2,000.00
Report Beginning Balance:	0.00

Transaction Date	Transaction Number	Code	Vendor/Payee	Purpose	PO/BC/ Receipt	Warrant/Charge Number	Expenditure Amount	Appropriation or Authorization Debit	Appropriation or Authorization Credit	Balance
01/01/2011	1000117	1120	APPROPRIATION	PERMANENT-2008 RESOLUTION DATE: 01/01/2008			$0.00	$0.00	$2,000.00	$2,000.00
01/01/2011	1000122	3010	ABC Phone Co.	OPEN PO	PO 2-2011		0.00	1,200.00		800.00
						Account Code Total:	0.00	1,200.00	2,000.00	
						YTD:	0.00	1,200.00	2,000.00	
						Fund 1000 Sub-Total:	0.00	1,200.00	2,000.00	
						YTD:	0.00	1,200.00	2,000.00	
						Memorandum Fund 1000 Total For Selected Accounts:	0.00	1,200.00	2,000.00	
						YTD For Selected Accounts:	0.00	1,200.00	2,000.00	
						Sub-Total For Selected Accounts:	0.00	1,200.00	2,000.00	
						Report YTD For Selected Accounts:	$0.00	$1,200.00	$2,000.00	
						Report Memorandum Total For Selected Accounts:	0.00	1,200.00	2,000.00	
						Report YTD for Selected Accounts:	$0.00	$1,200.00	$2,000.00	

- Appropriations (Permanent Appropriation) balance is $2,000.00.
- Encumbered (Appropriation or Authorization Debit Total) balance of $1,200.00 due to PO 2-2011.
- Unencumbered (Balance for the last transaction) is $800.00.

Note: Unencumbered balance is the amount of appropriations available for new purchase orders and blanket certificates.

Accounting → Transactions → 10. Purchases

Point of Discussion

Notes about supplemental appropriations:

- To adjust appropriations between line items within the same fund.
- Usually requires a properly approved resolution from the entity.
- To make appropriation corrections.
- May require a resolution.

Exercise 10-2 continued: Distribution Greater Than Unencumbered

To increase the unencumbered balance for account code 1000-110-341-0000, a supplemental appropriation through supplemental appropriation maintenance will be recorded.

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Supplemental Maintenance**.
Select the **Record** button.
Enter the following supplemental appropriations:

'To' Account Code:	**1000-110-341-0000**
'From' Account Code:	**1000-110-410-0000**
Supplemental Appropriation:	**$ 2,000.00**
Resolution Date:	**Current System Date**

Record and post BC Regular # 5.

Accounting → Transactions → 10. Purchases

Point of Discussion

There are several options to increase the unencumbered appropriation balance. The following are a few options:

1. **Adjust Purchase Orders and Blanket Certificates:** This option can only be used to reduce the unencumbered balance of a purchase order or blanket certificate. The balance cannot be increased. The Adjust Purchases application can only reduce a maximum amount of the unencumbered balance of the purchase order or blanket certificate. For example, a purchase order was previously encumbered for $1,000.00. It is adjusted down to $700.00. The $300.00 reduction will become unencumbered appropriations again. The procedures to adjust a purchase are located in the Accounting Utilities section (Chapter 6) of the UAN Accounting manual.

2. **Close Purchase Orders and Blanket Certificates:** This option can be used to close a blanket certificate or a purchase order. The unspent balance of the purchase order or blanket certificate will become unencumbered. For example, a purchase order encumbered $1,000.00 and payments issued the PO total $700.00. If the purchase order is closed, the unspent balance of $300.00 will become unencumbered appropriations. The procedures to adjust a purchase are located in the Accounting Utilities section (Chapter 6) of the UAN Accounting manual.

3. **Increase Appropriation Balance**: If the Amended Certificate of Estimate Resources' Fund Total is greater than Annual Appropriation Ordinance's Fund Total, a 'To' supplemental appropriation may be an option. To increase a line item, enter ONLY a 'To' account code. Leave the 'From' field blank. Enter the amount to increase the line item by the amount required. This option is also used for revised amended certificates due to unexpected expenditures. The procedures to record a supplemental appropriation are located in the Appropriation Maintenance section (Chapter 16) of the UAN Accounting manual.

4. **Transfer Appropriation Balance**: If the Amended Certificate of Estimate Resources' Fund Total is equal to Annual Appropriation Ordinance's Fund Total, a 'To' and a 'From' supplemental appropriation may be an option. To transfer appropriations around within a fund, enter a 'To' and a 'From' account code. The 'To' account code will be increased and the 'From' will be decreased by the supplemental amount. **You can only move unencumbered appropriations.** The procedures to record a supplemental appropriation is located in the Appropriation Maintenance section (Chapter 16) of the UAN Accounting manual.

Accounting → Transactions → 10. Purchases

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Purchases* *Purchase Orders/Blanket Certificates* *Charges* *Open by Vender* *Status*
Information and Status	*Appropriations* *Information* *Appropriation Status* *Fund* *Fund Status*
General Accounting	*Appropriation Ledger*

Report Review: Appropriation Status: 1000-110-351-0000

APPROPRIATION STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD % Spent
Fund: General							
Checking Balance: $73,290.21 Investment Balance: $0.00 Total Cash Balance: $73,290.21							
1000-110-351-0000 Electricity	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$0.00	0.000
Sub-Total	250.00	0.00	3,000.00	3,250.00	0.00	0.00	0.000
Memorandum Fund Total	250.00	0.00	3,000.00	3,250.00	0.00	0.00	0.000
Sub-Total All Funds	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$0.00	0.000
Memorandum Total All Funds	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$0.00	0.000

- Carry-Over Amount: The $250.00 Carry-Over Amount is from a carry-over blanket certificate (BC 1-2010). To verify the Carry Over Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Carry-Over Adjustments: The carry-over adjustment is $0.00 because the carry-over amount associated with the open prior year blanket certificate has not been used yet. Any amount from a

warrant or charge posted to this open BC would show as a Carry-Over Adjustment. To verify the Carry-Over Adjustments, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Appropriated Amount: The $3,000.00 is the 'Entered Total Budget Amount' from Accounting → Maintenance → Appropriation Maintenance → Budget.

- Encumbered Amount: The $3,250.00 encumbered amount is from $250.00 carry-over blanket certificate (BC 1-2010) and a $3,000.00 current year blanket certificate (BC 3-2009). Purchases issued in the current year will increase the Encumbered Amount and decrease the Unencumbered Balance proportionality. To verify the Encumbered Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

Reminder: Purchase orders or blanket certificate encumber appropriations, There are specific appropriation account codes which are direct. An example of a direct account code would be salaries.

Direct account codes do not require an encumbrance (PO or BC) in order to issue a payment or charge. To verify if an account code is direct, refer to the UAN chart of accounts located in the Appendix section of the UAN Accounting Manual.

- Unencumbered Amount: The $0.00 is due to a current year blanket certificate (BC 3-2011) encumbered the entire Appropriate Amount of $3,000.00. If BC 3-2011 had encumbered less than $3,000.00, there would be Unencumbered Amount balance, which would be used for additional purchase orders and blanket certificates. To verify the Unencumbered Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

Reminder: Unencumbered Amount = Appropriated Amount – Current Year Encumbrances. (Current Year Encumbrance = Encumbered Amount - Carry-Over Amount).

- YTD Amount Spent: The year to date amount spent is $0.00 because no payments or charges have been posted using the current year or carry-over purchase orders and blanket certificates. To verify the YTD Amount Spent select: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- YTD % Spent = $\frac{\text{YTD Amount Spent}}{\text{Appropriated Amount + Carry-Over Amount}}$

Accounting → Transactions → 11. Payments/Charges

*****Load Training Exercise: <u>11. Payments and Charges</u>*****
****Advance Date to 01/03/2011****

Overview

A payment must be prepared to generate a warrant, record a manual warrant, any memo fees or charges incurred. The Record Payments/Charges application provides the following three payment/charge type options:

Payment - used to record regular warrants
A warrant will be printed when the payment is posted.

Manual Payment - used to record a warrant which has been manually written.
No warrant or voucher is printed when the manual payment is posted.

Charge - used to record in UAN charges directly posted at the bank not incurred through a warrant or manual payment.
Some examples of charges are bank service fees and payroll service fees or electronic fund transfers such as wire transfers or debit card payments. A charge report is printed when the charge transaction is posted.

Note: Do not use this function to prepare a payment to purchase an investment.

Upon the completion of recording payments and charges in batch mode, the user has the options of editing, deleting, displaying or posting the respective payments and charges in the batch. The payments and charges will be held in the batch until they are deleted or posted. While in batch each transaction is assigned a batch number. The batch number assigned may or may not become the permanently assigned number when the transaction is posted (printed). It will depend on the order that the items are printed. To verify Batch Transactions select: Accounting → Reports and Statements → Information and Status → Batch.

Once the payments and charges are posted, the system will print the appropriate document (warrant or charge report) and the payments and charges will then be 'earmarked'.

Accounting → Transactions → 11. Payments/Charges

Point of Discussion

Earmarked payments and charges have the appropriations encumbered, but the expenditures have **not** yet posted. The earmarked payments and charges post to cash when the payment or charge date is the same as the system's processing date. If the current processing date is the same as the payment or charge date, those payments or charges will be posted to the appropriate account codes and cash upon exiting out of the accounting software. If the current processing date is not the same as the payment or charge date, those payments and charges will remain earmarked until the processing date is changed to that respective date.
Earmarked - Earmarked items are Payment/Charges items and receipt items that can be dated up to 30 days ahead of the current processing date. These items will not post to cash until the processing date equals the warrant date or the posting receipt date. Earmarked appropriation accounts are encumbered, but the appropriation amount spent will not be updated until the earmarked item(s) are posted to cash. To verify Earmarked transactions select, Accounting → Reports and Statements → Information & Status → Earmarked.

Since the processing date is January 3 and the date of the payments is January 7, those payments will remain 'earmarked' until the processing date going into the software is advanced to January 7 or beyond.

Post to Cash – The function that records the transaction to all of the appropriate reports and prints the document for the transaction type (e.g. the purchase order, receipt or warrant). An exception to this exists in the posting Payments/Charges and Receipts. These transaction types are earmarked when they are posted and printed. This means that they do not post to any of the cash reports until the system processing date is advanced to the date of the payment, charge or receipt. To verify if a transaction as Posted to cash select Accounting → Reports and Statements → General Accounting → Fund Ledger and/or Cash Journal, or Accounting → Reports and Statements → Information & Status → Funds → Fund Status.

Accounting → Transactions → 11. Payments/Charges

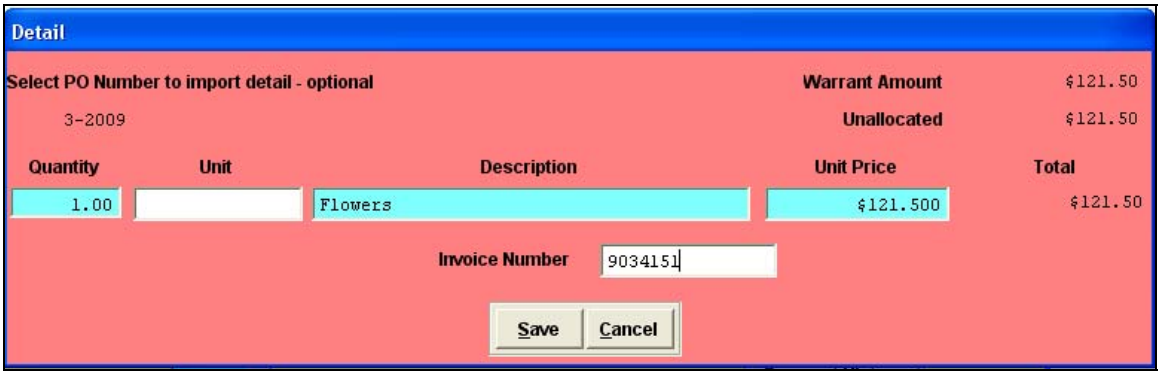
Steps to Access

New Users will receive this message:

Select **Accounting**.
Select **Transactions**.
Select **Payments/Charges**.
Select **Record** button.

Note: • The detail page drives the amount of the payment. If the detail from a PO is used, the PO detail may need to be edited *(see Example 11-1 below)*. • There is no limitation on the number of account codes that the payment amount can be distributed among; however, there is only room to print the first 12 account codes on a warrant. • Invoice Numbers may be used to prevent duplicate payments *(see Example 11-1 below)*.

Example 11-1: Importing Detail



Accounting → Transactions →
11. Payments/Charges

Exercise 11-1

Payment/Charge Type	Vendor	Date	Dist: Acct. Code	Amount
1. Payment (PO 4-2011)	**Asphalt Materials (salt)**	**1/3**	**2011-330-420-0000**	**$250.00**
2. Payment (PO 2-2011)	**ABC Phone Co.** **(1 Month)** **(Total: $202.85)**	**1/7**	**1000-110-341-0000** **1000-110-341-0200** **2191-220-341-0000**	**$95.00** **$28.35** **$79.50**
3. Manual Payment (PO 3-2011)	**Marks Landscaping**	**1/7**	**4951-410-490-0000**	**$121.50**
4. Payment (BC 3-2011)	**Avery Products (paper)**	***1/28***	**1000-110-410-0000**	**$136.92**
5. Charge (BC 2-2011)	**First Bank of Ohio** **(deposit slips)**	**1/7**	**1000-110-410-0000**	**$25.00**
6. Payment (BC 1-2010)	**Western Electric** **(December Invoice)**	**1/7**	**1000-110-351-0000**	**$200.00**

**For Accounting Only UAN users (users that don't use UAN Payroll software):
In the Detail section, enter the gross salary amount, then the withholdings as negatives. The total distributed should be net amount of the salary *(also see Example 11-2 on the next page)*.

DETAIL TAB

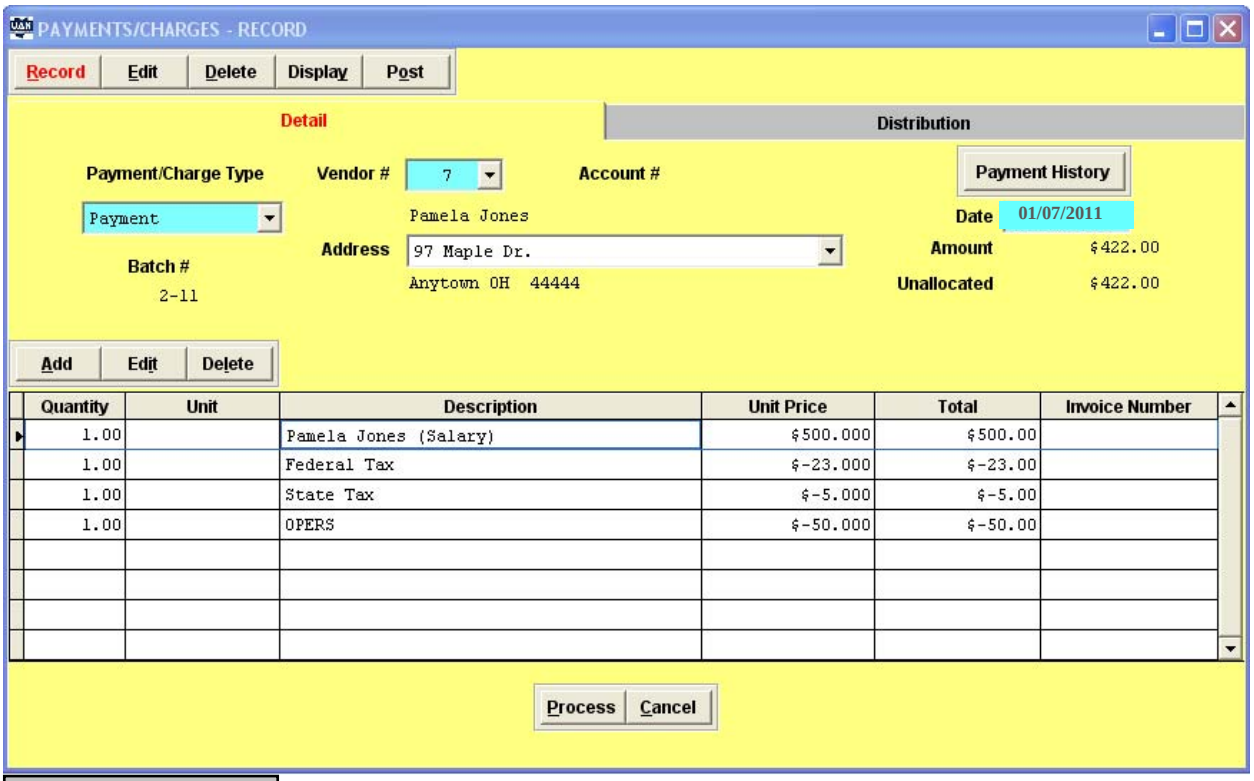
Payment/Charge Type:	Vendor	Date	
Payment	**Pamela Jones**	**1/7**	
Add Detail Entries:	Detail Description		Amount
	Pamela Jones (Salary)		**$500.00**
	Federal Tax		**-23.00**
	State Tax		**-5.00**
	OPERS		**-50.00**
			$422.00

DISTRIBUTION TAB

Type:	Account Code	Amount:
Direct	**1000-110-121-0000**	**$422.00**

Accounting → Transactions → 11. Payments/Charges

Example 11-2: Payroll for Non-payroll users



Exercise 11-2

- **Post** all payments and charges and then log out of the software.
- Log back into the software and change the date to **01/07/2011.**
- You will receive the following message:

Accounting → Transactions → 11. Payments/Charges

Point of Discussion

To prevent an insufficient funds status from occurring, UAN Support recommends reviewing the Fund Status report **prior to posting** any accounting or payroll warrants/vouchers. The Fund Status report is located at Accounting → Reports and Statements → Information and Status → Funds → Fund Status

An insufficient funds message will occur if the system goes to post accounting payments, accounting charges, payroll warrants and/or payroll vouchers, and the system detects that a resulting fund deficit will occur in one of your fund's primary checking balance. If an insufficient funds message is received when exiting the software, no additional accounting payments, accounting charges, payroll warrants and/or payroll vouchers can be recorded until the issue has been resolved.
One or more of the following corrective measures may be used:

1) If a fund or funds have a investment deficit cash balance and there are no restrictions on what fund's cash can be invested in a particular investment, cash can be transferred from the investment to the primary checking account. If you choose not to transfer the cash in the bank, you will have to invest cash from another fund into the investment to make up the shortfall.

2) Receipt any received revenues for the fund that has not posted revenues into the in the system yet.

3) Reallocate a previous payment(s) or charge(s) that were expensed to the fund in error.

4) The expenditure causing the insufficient fund could possibly be charged to another fund. If unsure that the expenditure can be expensed to another fund, please consult LGS or Audit. If the payment/charge can be expensed to another fund, void the payment/charge and record a payment/charge to the correct fund

5) Record a cash transfer or cash advance

Accounting → Transactions → 11. Payments/Charges

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Payments/Charges*
	Payments
	Payment Register
	Payment Register Detailed
	Payment Register Vendor
	Funds
	Fund Status
Information and Status	*Payments/Charges*
	Charge Register
General Accounting	*Cash Journal*

Report Review: Appropriation Status: 1000-110-351-0000

APPROPRIATION STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report by Fund

Expenditure Account / Description	Carry-Over Amount	Carry-Over Adjustments	Appropriated Amount	Encumbered Amount	Unencumbered Balance	YTD Amount Spent	YTD % Spent
Fund: General							
Checking Balance: $72,419.14 Investment Balance: $0.00 Total Cash Balance: $72,419.14							
1000-110-351-0000 Electricity	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$200.00	6.154
Sub-Total	250.00	0.00	3,000.00	3,250.00	0.00	200.00	6.154
Memorandum Fund Total	250.00	0.00	3,000.00	3,250.00	0.00	200.00	6.154
Sub-Total All Funds	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$200.00	6.154
Memorandum Total All Funds	$250.00	$0.00	$3,000.00	$3,250.00	$0.00	$200.00	6.154

Accounting → Transactions →
11. Payments/Charges

- Carry-Over Amount: The $250.00 Carry-Over Amount is from a carry-over (prior year) blanket certificate (BC 1-2010). Closing a carry-over amount will not reduce the Carry-Over Amount balance. To verify the Carry-Over Amount, select: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Carry-Over Adjustments: The carry-over adjustment is $0.00 because the carry-over blanket certificate (BC 1-2010) has not been closed. If BC 1-2010 was closed, it would create a $50.00 Carry-Over Adjustment (Original carry-over amount of $250.00 minus warrant #1005 for $200.00). The $200.00 spent would remain as an Encumbered Amount. To verify the Carry-Over Adjustments, select: Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Appropriated Amount: The $3,000.00 is the 'Entered Total Budget Amount' from Accounting → Maintenance → Appropriation Maintenance → Budget.

- Encumbered Amount: The $3,250.00 Encumbered Amount includes the Carry-Over Amount the $250.00 from (BC 1-2010) and any current year Purchases the $3,000.00 from blanket certificate (BC 1-2010). Purchases issued in the current year will increase the Encumbered Amount and decrease the Unencumbered Balance proportionality. To verify the Encumbered Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- Unencumbered Amount: The $0.00 is due to a current year blanket certificate (BC 1-2011) encumbered the entire Appropriate Amount of $3,000.00. If BC 1-2010 had not encumbered the entire Appropriate Amount, there would be Unencumbered Amount balance which could be used for future purchase orders and blanket certificates. To verify the Unencumbered Amount, select Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- YTD Amount Spent: The $200.00 year to date amount spent is a result of posting a warrant (#1005). As additional payments and charges are posted against the appropriation account, the YTD Amount Spent will increase. To verify the YTD Amount Spent select, Accounting → Reports and Statements → General Accounting → Appropriation Ledger.

- YTD % Spent = $\frac{\text{\$200.00 YTD Amount Spent}}{\text{\$3,000.00 Appropriated Amount + \$250.00 Carry-Over Amount}}$

Accounting → Transactions → 11. Payments/Charges

Report Review: Appropriation Ledger: 1000-110-351-0000

APPROPRIATION LEDGER
UAN TOWNSHIP, TRAINING COUNTY

Account Code: 1000-110-351-0000 Electricity
Fund: General

	Balance
Carry Over:	$250.00
Carry Over Adjustments (-):	0.00
Temporary Appropriation:	
Permanent Appropriation:	3,000.00
Total Authorization:	$3,250.00
Report Beginning Balance:	0.00

Date	Transaction Number	Code	Vendor/Payee	Purpose	PO/BC/ Receipt	Warrant/Charge Number	Expenditure Amount	Appropriation or Authorization Debit	Appropriation or Authorization Credit	Balance
1/1/2011	1000011	1010	APPROPRIATION	UNPAID - 2008			$0.00	$0.00	$250.00	$250.00
1/1/2011	1000012	1020	Western Electric	UNPAID - 2008 POSTED: 01/01/2009	BC1-2010		0.00	250.00		0.00
1/1/2011	1000058	1120	APPROPRIATION	PERMANENT-2009 RESOLUTION DATE: 01/01/2009			0.00		3,000.00	3,000.00
1/1/2011	1000109	4010	Western Electric	OPEN BC	BC1-2011		0.00	3,000.00		0.00
1/7/2011	1000135	5010	Western Electric		BC1-2011	1016	200.00			0.00
						it Code Total:	200.00	3,250.00	3,250.00	
						YTD:	200.00	3,250.00	3,250.00	
						Fund 1000 Sub-Total:	200.00	3,250.00	3,250.00	
						YTD:	200.00	3,250.00	3,250.00	
						Memorandum Fund 1000 Total For Selected Accounts:	200.00	3,250.00	3,250.00	
						YTD For Selected Accounts:	200.00	3,250.00	3,250.00	
						Sub-Total For Selected Accounts:	200.00	3,250.00	3,250.00	
						Report YTD For Selected Accounts:	$200.00	$3,250.00	$3,250.00	
						Report Memorandum Total For Selected Accounts:	200.00	3,250.00	3,250.00	
						Report YTD for Selected Accounts:	$200.00	$3,250.00	$3,250.00	

Accounting → Transactions → Cash Management → 12. Investments

Overview

The Investments application allows users to set up cash investment records. Typical cash investments include Certificate's of Deposit (CD), Treasury Bills, Money Market Accounts, Passbook Savings Account, Sweep Accounts, etc. which yield a return based on Interest. Users will select this application to enter investment security information.

If this investment was in existence at the time of conversion to UAN, Existing Investment is chosen. Then the 'Fund Information' page is activated for the data entry of the security purchase price and the funds which comprise the investment. Only new users converting to UAN should use Existing Investments.

Point of Discussion

Consideration needs to be given to if an investment is pooled or non-pooled. If multiple funds are included in an investment, the investment is considered pooled with examples being Money Market Accounts and Star Ohio.

If only one fund is included in an investment AND the interest is posted back to the same fund, the investment is considered non-pooled with an example being a CD created from one fund with the interest going back to that same fund.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Cash Management**.
Select **Investments**.
Select the **Record** button.

Note: It is recommended to print a **Fund Status** Report before and after setting up new investment accounts and/or transferring cash to verify funds are correct. To access this report, select Accounting → Reports and Statements → Information and Status → Funds → Fund Status.

Accounting → Transactions → Cash Management → 12. Investments

Report Review: Fund Status – Before Investments

FUND STATUS
UAN TOWNSHIP, TRAINING COUNTY

Fund Number	Fund Name	% of Total Cash Balance	Fund Cash Balance	Investment Balance	Checking Balance
1000	General	41.626	$72,519.86	$0.00	$72,519.86
2011	Motor Vehicle License Tax	4.754	8,282.64	0.00	8,282.64
2021	Gasoline Tax	15.321	26,691.23	0.00	26,691.23
2031	Road and Bridge	3.755	6,542.37	0.00	6,542.37
2191	Fire Special Levy	8.359	14,562.90	0.00	14,562.90
2901	FEMA - Special Project	0.000	0.00	0.00	0.00
4901	Community Center	25.967	45,238.17	0.00	45,238.17
4951	Smith Cemetery Bequest	0.217	378.50	0.00	378.50
		All Funds Total	$ 174,215.67	$ 0.00	$ 174,215.67

Less Secondary Balance $ 0.00
Available Primary Checking Balance $ 174,215.67

Exercise 12-1

Set Up Investments. Record the following new investments:

Investment ID:	Acct.#	Description	Type	Int.	Date	Mat. Date	Bank
STAROH	**343466**	**State Fund**	**Other**	**0.0**	**1/7**	**12/31/11**	**National City**
CD GEN 25	**24999**	**Cert. of Dep.**	**CD**	**2.5**	**1/7**	**12/31/11**	**First Federal**
CD MVL 10	**800101**	**Cert. of Dep.**	**CD**	**2.5**	**1/7**	**06/30/11**	**Nearby Bank**
MONEYMRKT	**204830**	**Money Market**	**Other**	**4.0**	**1/7**	**01/01/15**	**Sky Bank**

Exercise 12-2

Accounting → Transactions → Cash Management → 12. Investments

Select **Warrants.**

Investment Warrants. Warrants and Transfers are used to move money between the Primary Cash Account and into Investments. Transfers and Closing the investment move money from the Investment back into the Primary Cash Account. The Warrant page will allow you to print an actual warrant for the initial transaction moving funds from Primary to the Investment. Enter the following Warrants and **Process**:

Payment Type:	Investment ID:	Fund(s)	Amount
Investment Warrant	**STAROH**	**1000**	**$2,000**
Manual Investment Warrant	**MONEYMRKT**	**2011**	**$6,000**

Exercise 12-3a: Transfer Primary to Investment

Select **Transfers.**

Record the following Transfers and **Process**:

Transfer Type:	Investment ID:	Fund(s)	Amount
Primary to Invest.	**CD GEN 25**	**1000**	**$ 5,000**
Primary to Invest.	**CD MVL 10**	**2011**	**$ 2,000**
Primary to Invest.	**STAROH**	**1000**	**$10,000**
Primary to Invest.	**STAROH**	**4901**	**$10,000**

Exercise 12-3b: Transfer Investment to Primary

Accounting → Transactions → Cash Management →
12. Investments

Select **Transfers.**

Record the following transfers and **Process**:

Transfer Type:	Investment ID:	Fund(s)	Amount
Invest. to Primary	**STAROH**	**4901**	**$ 5,000**
Invest. to Primary	**MONEYMRKT**	**2011**	**$ 5,000**

Exercise 12-4: Close Investment/Roll Over Investment

Select **Close.**

The Close option is used when the investment closes or matures. The investment can either be 'Rolled Over' or the invested money can be returned to the fund's checking balance (as Cash). If the investment is 'Rolled Over', this application closes the original investment and then opens a new investment with a new investment ID, account number, interest rate (if changed) and maturity date. The maturity date does not have to change.

Note: All interest must be posted to an investment before closing the investment. Posting interest is determined by the Account setting of the Fund Number.

Record the following Transactions:

Transaction Type:	Investment ID:	Fund(s)	Amount
Close Investment	**CD GEN 25**	**1000**	**$ 5,000**
Roll Over Investment	**CD MVL 10**	**2011**	**$ 2,000**

Enter the following information about the **NEW** investment created by the Roll over investment:

Investment ID:	Account #
CD MVL 11	**082862**

Reports

Uniform Accounting Network - Accounting Training

Accounting → Transactions → Cash Management →
12. Investments

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Funds*
	Fund Status
Information and Status	*Cash Management*
	Investments: (Activity, Information by Fund, Status and Summary)
General Accounting	*Investment Journal*

Report Review: Fund Status – After Investments

FUND STATUS
UAN TOWNSHIP, TRAINING COUNTY

Fund Number	Fund Name	% of Total Cash Balance	Fund Cash Balance	Investment Balance	Checking Balance
1000	General	41.626	$72,519.86	$12,000.00	$60,519.86
2011	Motor Vehicle License Tax	4.754	8,282.64	3,000.00	5,282.64
2021	Gasoline Tax	15.321	26,691.23	0.00	26,691.23
2031	Road and Bridge	3.755	6,542.37	0.00	6,542.37
2191	Fire Special Levy	8.359	14,562.90	0.00	14,562.90
2901	FEMA - Special Project	0.000	0.00	0.00	0.00
4901	Community Center	25.967	45,238.17	5,000.00	40,238.17
4951	Smith Cemetery Bequest	0.217	378.50	0.00	378.50
		All Funds Total	$ 174,215.67	$ 20,000.00	$ 154,215.67
				Less Secondary Balance	$ 0.00
				Available Primary Checking Balance	$ 154,215.67

Accounting → Transactions → 13. Receipts

Overview

A receipt must be prepared for all revenue received. The Record Receipts application provides the following three options for receipt types:

Standard	Regular receipts from any source
Interest	The receipt of interest on investments and interest bearing checking accounts
Memo	The receipt of money in which memo charges are included and for projects that must record revenue and expenditures

A paper receipt for recordkeeping purposes will be printed when the receipt is posted. If the current processing date of the software is the same as the receipt posting date, recorded receipts will post to the appropriate account codes and hit cash upon exiting out of the software. If the current processing date is NOT the same as the receipt posting date, those receipts will **remain earmarked until the processing date of the system is changed to or past that respective date.** The actual receipt date and the actual deposit date can be earlier than the system processing date, but the posting date cannot. Furthermore, the deposit date cannot be earlier than the receipt date and the posting date cannot be earlier than the deposit date.

Example 1: A check for a water bill is received on January 10th, physically deposited at the bank on January 11th but it didn't get posted at the bank until January 14th because of the weekend. It would be recorded in UAN with a receipt date of January 10th, a deposit date of January 11th and a posting date of January 14th.

Options in batch mode allow editing, deleting, displaying or posting the respective receipts in a batch. Once the receipts are posted and printed, the receipts become 'earmarked.' Those receipts will be posted to cash upon exiting the accounting software.

Point of Discussion

Earmarked – As discussed in Chapter 11-Payments/Charges, Earmarked items are Payment/Charge items and Receipt items that can be dated up to 30 days ahead of the current processing date and will not post to cash until the processing date equals the warrant date or the posting receipt date. Earmarked appropriation accounts are encumbered, but the appropriation amount spent will not be updated until the earmarked item(s) are posted to cash.

Accounting → Transactions → 13. Receipts

Post to Cash – The function that records the transaction to all of the appropriate reports and prints the document for the transaction type (e.g. the purchase order, receipt or warrant). An exception to this exists in the posting of Payments/Charges and Receipts. These transaction types are earmarked when they are posted and printed.

> **Example #2:** the processing date is January 7rd, but, if the date of the payments where recorded as January 9th, those payments would remain 'earmarked' until the processing date is advanced to January 9th or beyond. (Payments may be dated up to 30 days in advance). This means that they do not post to any of the cash reports until the system processing date is advanced to the date of the payment, charge or receipt.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Receipts**.
Select **Record** button.

Exercise 13-1

Enter the following Receipts: **Verify** in Batch Reports and **Post** each type of receipt.

Type:	Receipt Date:	Source:	Dep. Ticket.#	Dist: Acct. Code:	Amount	Reason
1. Standard	**01/07/11**	**Parks Dept.**	**105**	**1000-399-0020**	**$ 221.00**	**Rentals**
2. Standard	**01/7/11**	**County Auditor**	**105**	**2021-537-0000**	**$ 897.00**	**Gas Tax**
3. Standard	**01/07/11**	**Ralph Clark**	**107**	**4951-801-0000**	**$ 75.00**	**Donation**
4. Interest	**01/07/11**	**Primary Acct.**		**(Shown Next)***		

Accounting → Transactions →
13. Receipts

*****These are the distributions for the interest posted to the Primary account:

Fund/ Acct Code:	Account Name	Amount
1000/1000-701-0000	**Interest**	**$ 401.69**
2011/2011-701-0000	**Interest**	**$139.70**
2021/2021-701-0000	**Interest**	**$8.73**
2031/1000-701-0000	**Interest**	**$17.46**
2901/1000-701-0000	**Interest**	**$26.19**
4901/1000-701-0000	**Interest**	**$270.63**
4951/4951-701-0000	**Interest**	**$8.73**

Total of Interest Receipt: *$873.13.*

Exercise 13-2

Enter the following memo receipt, date it 1/07/2011, verify and then post:

5. Receipt Type:	Source	Distribution: Account Code	Reason	Amount
Memo	**County Auditor**	**1000-101-0000**	**Property**	**$20,000.00**
	Receipt Distribution:	**1000-102-0000**	**Taxes**	**700.00**
	(Tax Settlement)	**2031-101-0000**		**400.00**
		2031-102-0000		**200.00**
	Charge Distribution:	**1000-110-314-0000**		**87.45**
	Type: Direct	**2031-330-314-0000**		**9.34**

Note: Reviewing the printed memo receipt, the receipt detail shows revenue amounts for the memo receipt and the memo charge detail are the amounts that are deducted from the memo receipt in the form of charges.

Accounting → Transactions → 13. Receipts

Example: Memo Receipt

MEMO RECEIPT
UAN TOWNSHIP, TRAINING COUNTY

Date: 01/01/2011

Office of
UAN TOWNSHIP, TRAINING COUNTY
CHRIS C. KING
24 CENTER STREET
ANYTOWN, OH 43210-4444

Receipt Number: 1-2011
Date: 01/01/2011
Deposit Ticket:

Received of: Training County Auditor

Amount: $21,300.00
Memo Charges: $-96.79
Net Receipt: $21,203.21

For: Tax Settlement

(Fiscal Officer)

(Party Making Payment)

Account Number	Description	Charge Type	PO/BC Number	Amount
Receipt Detail				
1000-101-0000	General Property Tax - Real Estate			$20,000.00
1000-102-0000	Tangible Personal Property Tax			700.00
2031-101-0000	General Property Tax - Real Estate			400.00
2031-102-0000	Tangible Personal Property Tax			200.00
Memo Charge Detail				
1000-110-314-0000	Tax Collection Fees	DIRECT		-87.45
2031-330-314-0000	Tax Collection Fees	DIRECT		-9.34

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Batch (before posting)* *Receipts*
Information and Status	*Earmarked (after posting, before quitting the software)*
Information and Status	*Revenues* *Information* *Revenue Status*
General Accounting	*Revenue Ledger*

Accounting → Transactions → 13. Receipts

Report Review: Revenue Status: 1000-101-0000

REVENUE STATUS
UAN TOWNSHIP, TRAINING COUNTY
Standard Report

Fund: 1000 General

Account Code	Account Name	Budget Amount	Amount Received	Earmarked	Budget Balance	YTD % Received
1000-101-0000	General Property Tax - Real Estate	$19,500.00	$0.00	$20,000.00	$-500.00	0.000
	Fund 1000 Sub-Total:	19,500.00	0.00	20,000.00	-500.00	0.000
	Memorandum Fund 1000 Sub-Total:	19,500.00	0.00	20,000.00	-500.00	0.000
	Total All Accounts And Funds:	$19,500.00	$0.00	$20,000.00	$-500.00	0.000
	Memorandum Total All Accounts And Funds:	$19,500.00	$0.00	$20,000.00	$-500.00	0.000

Point of Discussion

Budget Balance is a negative $500.00.

Q: How did it get this way?
A: Budget amount is less than amount received and/or earmarked.

Report Review: Revenue Ledger: 1000-101-0000

REVENUE LEDGER
UAN TOWNSHIP, TRAINING COUNTY

Account Number: 1000-101-0000 General Property Tax - Re
Fund: General

Amount of Budget Estimate: $19,500.00

Date	Name	Purpose	Transaction Number	Type	Receipt Number	Amount Received	Memoranda - Accounts Receivable Debit	Credit	Balance
							Report Beginning Balance:		$0.00
01/01/2011	ESTIMATED AMOUNT	Budget Entry	1000061	2020		$0.00	$19,500.00	$0.00	19,500.00
01/01/2011	Training County Auditor	Tax Settlement	1000170	2130	R1-2008 M			20,000.00	-500.00
					Account Total:	0.00	19,500.00	20,000.00	
					YTD:	0.00	19,500.00	20,000.00	
					Fund 1000 Sub-Total for Selected Accounts:	0.00	19,500.00	20,000.00	
					Memorandum Fund 1000 Total for Selected Accounts:	0.00	19,500.00	20,000.00	
					YTD:	0.00	19,500.00	20,000.00	
					Report Sub-Total for Selected Accounts:	0.00	19,500.00	20,000.00	
					Report Memorandum Total for Selected Accounts:	0.00	19,500.00	20,000.00	
					Report YTD for Selected Accounts:	$0.00	$19,500.00	$20,000.00	

Accounting → Transactions →
13. Receipts

Exercise 13-3

Go to **Accounting → Maintenance → Revenue Maintenance → Budget Maintenance.**

Revise the budget amount for line item **# 1000-101-0000 from $ 19,500.00 to $25,000.00.**

Review the Revenue Status and Revenue Ledger Reports.
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Uniform Accounting Network - Accounting Training

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

*****Load Training Exercise 14. Inter Fund Activity*****
*****Change the date to 01/31/2011*****

Overview

The Inter Fund Activity transaction area contains a submenu of two options: Cash Advances and Cash Transfers. These options pertain to the movement of money (temporarily or permanently) between funds.

Definitions: Inter Fund: Transactions between different funds.
Intra Fund: Transactions within the same fund.
(Appropriation Supplemental Maintenance)

Advances: Temporary loans to other funds which are ultimately going to be repaid. Advances can be made from a less restricted fund to a more restricted fund. They are usually made from the General Fund and require a resolution authorized by the governing board. The repayment process allows the user to repay money from one fund's advance appropriation account to the originating fund's advance revenue account. Each fund's checking balance is updated when an initial advance or repayment of an advance is posted. Since advances have no effect on the budgetary process, no appropriation amount is necessary to do an advance. However, it is recommended if you have entered a budget amount for the advance revenue account that you enter a budget amount for the advance appropriation account or vice versa.

Transfers: Used to permanently reallocate money from one fund to another. Money may be transferred from the General Fund to any other fund by simple resolution approved by the governing board. Transfers made from any other fund besides the General Fund usually require a court order unless they are an allowable transfer authorized by the Ohio Revised Code (Sections 5705.14 through 5705.16). Since transfers permanently change the total fund appropriations, an Amended Certificate of Estimated Resources should be obtained from the county auditor. Each fund's checking balance is updated when a transfer is done.

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

Exercise 14-1

The following message would appear if the system has never completed an Advance before:

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance/Revenue Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Setup the follow Appropriation and Revenue Accounts needed in order to complete an Advance:

Appropriation Codes	Revenue Codes
1000-920-920-0000	**1000-941-0000**
2011-920-920-0000	**2011-941-0000**

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Inter Fund Activity**.
Select **Cash Advances**
Select the **Record** button.

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

Enter the following advances into the record advances:

Type:	Account From:	Account To:	Distribution	Reason
Initial Advance	**General 1000**	**2011**	**$ 1,500.00**	**Loan**
Repayment Advance	**Motor Veh. 2011**	**1000**	**$ 1,500.00**	**Payback**

Exercise 14-2a

The following message would appear if the system has never completed a Transfer before:

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance/Revenue Maintenance**.
Select **Account Maintenance**.
Select the **Record** button.

Setup the follow Appropriation and Revenue Accounts needed in order to complete a Transfer:

Appropriation Codes	Revenue Codes
1000-910-910-0000	**4901-931-0000**
	2031-931-0000

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

Exercise 14-2b

Steps to Access

Select **Accounting**.
Select **Maintenance**.
Select **Appropriation Maintenance**.
Select **Budget Maintenance**.
Select **Supplemental Maintenance**.
Select the **Record** button.

	Account Number	Amount
To:	**1000-910-910-0000**	**$27,000.00**
	(Skip 'From:')	

Report Review: Fund Status BEFORE Transfer

FUND STATUS
UAN TOWNSHIP, TRAINING COUNTY

Fund Number	Fund Name	% of Total Cash Balance	Fund Cash Balance	Investment Balance	Checking Balance
1000	General	47.597	$93,932.46	$12,000.00	$81,932.46
2011	Motor Vehicle License Tax	4.268	8,422.34	3,000.00	5,422.34
2021	Gasoline Tax	13.984	27,596.96	0.00	27,596.96
2031	Road and Bridge	3.614	7,133.03	0.00	7,133.03
2191	Fire Special Levy	7.379	14,562.90	0.00	14,562.90
2901	FEMA - Special Project	0.000	0.00	0.00	0.00
4901	Community Center	22.923	45,238.17	5,000.00	40,238.17
4951	Smith Cemetery Bequest	0.234	462.23	0.00	462.23
	All Funds Total		$ 197,348.09	$ 20,000.00	$ 177,348.09
				Less Secondary Balance	$ 0.00
				Available Primary Checking Balance	$ 177,348.09

Note: It is recommended to print a **Fund Status** Report before and after setting up new investment accounts and/or transferring cash to verify funds are correct. To access this report, select Accounting → Reports and Statements → Information and Status → Funds → Fund Status.

Steps to Access

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

Select **Accounting**.
Select **Transactions**.
Select **Inter Fund Activity**.
Select **Cash Transfer.**
Select the **Record** button.

Exercise 14-2c

Enter the following transfers into the record transfers:

Type:	Account From:	Account To:	Distribution	Reason
Transfer	**General 1000**	**4901**	**$20,000.00**	**Project**
Transfer	**General 1000**	**2031**	**$ 7,000.00**	**New Road**

Data Editing

The Accounting Utilities menu choice for Inter Fund Activity will allow the user to void an advance or transfer.

Report Review: Fund Status AFTER Transfer

Accounting → Transactions →
14. Inter Fund Activity: Cash Advances and Transfers

FUND STATUS
UAN TOWNSHIP, TRAINING COUNTY

Fund Number	Fund Name	% of Total Cash Balance	Fund Cash Balance	Investment Balance	Checking Balance
1000	General	33.916	$66,932.46	$12,000.00	$54,932.46
2011	Motor Vehicle License Tax	4.268	8,422.34	3,000.00	5,422.34
2021	Gasoline Tax	13.984	27,596.96	0.00	27,596.96
2031	Road and Bridge	7.161	14,133.03	0.00	14,133.03
2191	Fire Special Levy	7.379	14,562.90	0.00	14,562.90
2901	FEMA - Special Project	0.000	0.00	0.00	0.00
4901	Community Center	33.057	65,238.17	5,000.00	60,238.17
4951	Smith Cemetery Bequest	0.234	462.23	0.00	462.23
	All Funds Total		$ 197,348.09	$ 20,000.00	$ 177,348.09
				Less Secondary Balance	$ 0.00
				Available Primary Checking Balance	$ 177,348.09

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Inter Fund Activity* *Advances* *Transfers*
Information and Status	*Funds* *Fund Status*

Accounting → Transactions → Cash Management → 15. Primary Bank Reconciliation

Overview

The Primary Bank Reconciliation application provides the user with the ability to reconcile the system's primary checking account balance with the monthly bank account statement. It allows the statement information to be recorded and appropriate warrants and receipts to be marked as cleared. This application also provides entries for Deposits in Transit (DIT) and Other Adjusting Factors (OAF).

The Receipts tab is optional because all receipts will appear as cleared; therefore, if you do not want to use this functionality when reconciling your bank account, you can skip this tab and continue posting your bank reconciliation as usual.

Standard and Primary Checking Account Interest Receipts will automatically be marked as cleared. When Standard and Primary Checking Account Interest Receipts are cleared, the receipts will be highlighted. A total for Standard and Primary Checking Account Interest Receipts that are not cleared will appear on the Statement tab as 'Deposit in Transit', and these receipts will carry forward to the next bank reconciliation until they are cleared.

After Standard and Primary Checking Account Interest Receipts have been cleared on the bank reconciliation, the receipts cannot be voided. Changes will have to be posted as adjustments or reallocations.

1. Memo Receipts and Investment Interest Receipts not reinvested will be highlighted in gray and cannot be unmarked as cleared.
2. Investment Interest Receipts with reinvested interest will not appear on the list of outstanding receipts.

Receipts which contain the same Deposit Ticket Number will be grouped and totaled together. The Deposit Ticket Number field is optional and it can be utilized when a receipt is recorded.

For the final bank reconciliation of the year, all batch warrants should be printed before doing the monthly bank reconciliation.

Point of Discussion

The bank reconciliation date should be the last day of the month and complete before advancing the system date into the next month.

Accounting → Transactions → Cash Management → 15. Primary Bank Reconciliation

Note: The UAN Software can be advanced to a proceeding month and you can begin or resume working on prior month bank reconciliation. For example, if you receive your bank statement in mid February, you can advance the software in February and during the month of February begin or resume completing your January bank reconciliation.

Warning: UAN Support recommends that you do not delay reconciling your monthly bank reconciliation. As time lapses, it becomes very difficult locating and fixing unresolved Other Adjusting Factors (OAF).

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Cash Management**.
Select **Primary Bank Reconciliation**.
Select the **Record** button.

Hints: The Seven C's

1. Compile documents for review (copies of bank statement, investments, prior month bank reconciliation, cash journal, payments/charges register, receipt register).

2. Compare the Cash Journal report with the bank reconciliation from the prior month to locate and verify OAF's from prior month. . The Cash Journal report is located at Accounting → Reports and Statements → General Accounting → Cash Journal.

3. Compare the payment/charge registers to the cash journal. Locate all differences.

4. Compare deposits on bank statement with receipt register.

5. Compare the bank statement to the payment/charge registers. Verify amounts and warrant numbers.

6. Check for interest postings, bank charges, investment information and adjustments.

7. Call UAN.

Accounting → Transactions → Cash Management →
15. Primary Bank Reconciliation

Exercise 15-1

Prepare a bank reconciliation as of *January 31, 2011* using the following bank statement from First Bank:

First Bank of Ohio

UAN Township
Pamela Jones
24 Center Street
Anytown, OH 43210-4444

January 31, 2011
Account # 123456
Page 1 of 1

Summary of Accounts:

Account	Account Number	Interest Year to Date
Checking	123456	$ 883.13

Last Statement Issue:	December 31, 2010
Balance on January 1, 2011	$163,537.02
Plus Deposits and Other Credits	23,279.34
Minus Checks and Other Debits	599.35
Balance on January 31, 2011	$186,217.01

Transaction Detail	Date	Description	Amount
Deposit Summary	01/06/2011	Deposit #1	$1,118.00
	01/07/2011	Deposit #2	$75.00
	01/07/2011	Interest	$873.13
	01/07/2011	Deposit #3	$21,203.21
	01/31/2011	Interest (correction)	*$10.00

Check Summary	01/21/2011	1001	$ 202.85
	01/03/2011	1003	$ 250.00
	01/20/2011	1006	$ 121.50
	01/07/2011	Deposit Tickets *(charge)*	$25.00

Accounting → Transactions → Cash Management → 15. Primary Bank Reconciliation

Exercise 15-2

We will now add an additional Interest Receipt into UAN. This illustrates the difference made in leaving UAN on the last date of the month until the reconciliation is complete. Additions, corrections or deletions can be made as necessary and instead of creating Other Adjusting Factors; this will correct the bank reconciliation within the month the transaction occurred.

When you exit out of the Bank Reconciliation and are asked the question through the system message "Do you want to save your changes?", it is very important to say 'Yes'. Otherwise, the bank reconciliation will clear and you will have to start over again.

Steps to Access

Select **Accounting**.
Select **Transactions**.
Select **Receipts**.
Select the **Record** button.

Enter the following Receipt and **Post**:

Type:	Receipt Date:	Source:	Dep. Ticket.#	Dist: Acct. Code:	Amount	Reason
Interest	**01/31/11**	**Primary Check.**	-	**1000-701-0000**	**$10.00**	Bank error correction

Next, go back to Page 3 Edit and Post the Primary Bank Reconciliation.

Accounting → Transactions → Cash Management → 15. Primary Bank Reconciliation

Reports

Reports and Statements:	On Submenu-Select This Report:
Information and Status	*Cash Management* *Bank Reconciliations* *Primary Bank Reconciliation* *Primary Bank Reconciliation Worksheet*
General Accounting	*Cash Journal (Month to Date)*
Information and Status	*Revenues* *Receipt Register* *Payments/Charges* *Payment Register* Charge Register

Example: Cash Journal

Accounting → Transactions → Cash Management
15. Primary Bank Reconciliation

CASH JOURNAL
UAN TOWNSHIP, TRAINING COUNTY

Cash			Primary	Secondary									
Debit Receipt	Credit Expenditure	Balance	Checking Balance	Checking Balance	Investment Balance	Date	Source / Use	Reasoning	Transaction Number / Code		PO/BC Receipt	Warrant / Charge Number	Account Number
Month Beginning Balance		$0.00											
$0.00	$0.00	73,290.21	$73,290.21	$0.00	$0.00	01/03/2008		ESTABLISH CASH BALANCE, FUND: 1000	1000168	430			1000
		81,822.85	81,822.85			01/03/2008		ESTABLISH CASH BALANCE, FUND: 2011	1000168	430			2011
		108,514.08	108,514.08			01/03/2008		ESTABLISH CASH BALANCE, FUND: 2021	1000168	430			2021
		115,056.45	115,056.45			01/03/2008		ESTABLISH CASH BALANCE, FUND: 2031	1000168	430			2031
		129,698.85	129,698.85			01/03/2008		ESTABLISH CASH BALANCE, FUND: 2191	1000168	430			2191
		129,698.85	129,698.85			01/03/2008		ESTABLISH CASH BALANCE, FUND: 2901	1000168	430			2901
		174,937.02	174,937.02			01/03/2008		ESTABLISH CASH BALANCE, FUND: 4901	1000168	430			4901
		175,437.02	175,437.02			01/03/2008		ESTABLISH CASH BALANCE, FUND: 4951	1000168	430			4951
	250.00	175,187.02	175,187.02			01/03/2008	Asphalt Materials		1000187	5110	PO 4-2008	1004	2011-330-420-0000
	25.00	175,162.02	175,162.02			01/07/2008	First Bank of Ohio		1000188	5110	BC 2-2008	MX1-2008	1000-110-410-0000
	121.50	175,040.52	175,040.52			01/07/2008	Marks Landscapting		1000189	5110	PO 3-2008	1001	4951-410-490-0000
	95.00	174,945.52	174,945.52			01/07/2008	ABC Phone Co.		1000190	5110	PO 2-2008	1002	1000-110-341-0000
	28.35	174,917.17	174,917.17			01/07/2008	ABC Phone Co.		1000190	5110	PO 2-2008	1002	1000-110-341-0200
	79.50	174,837.67	174,837.67			01/07/2008	ABC Phone Co.		1000190	5110	PO 2-2008	1002	2191-220-341-0100
	98.22	174,739.45	174,739.45			01/07/2008	John Brown		1000191	5110	DIRECT	1007	1000-190-345-0000
	200.00	174,539.45	174,539.45			01/07/2008	Western Electic		1000192	5110	BC 1-2007	1005	1000-110-351-0000
	424.50	174,114.95	174,114.95			01/07/2008	Chris C. King		1000193	5110	DIRECT	1006	1000-110-121-0000
		174,114.95	172,114.95		2,000.00	01/07/2008	National City		1000200	7030		1008	1000
		174,114.95	166,114.95		8,000.00	01/07/2008	Sky Bank		1000201	7030		1009	2011
		174,114.95	146,114.95		28,000.00	01/07/2008	Key Bank		1000202	7030		1010	1000
		174,114.95	141,114.95		33,000.00	01/07/2008	INVESTMENT CD GEN 24	EFT TO INVESTMENT CD GEN 24	1000203	530			1000
		174,114.95	139,114.95		35,000.00	01/07/2008	INVESTMENT CD MVL 8	EFT TO INVESTMENT CD MVL 8 FUND:2011	1000204	530			2011
		174,114.95	129,114.95		45,000.00	01/07/2008	INVESTMENT STAROHIO	EFT TO INVESTMENT STAROHIO	1000205	530			1000
		174,114.95	119,114.95		55,000.00	01/07/2008	INVESTMENT STAROHIO	EFT TO INVESTMENT STAROHIO	1000206	530			4901
		174,114.95	124,114.95		50,000.00	01/07/2008	INVESTMENT STAROHIO	EFT FROM INVESTMENT STAROHIO	1000207	550			4901
		174,114.95	129,114.95		45,000.00	01/07/2008	INVESTMENT MONEYMKT	EFT FROM INVESTMENT MONEYMKT	1000208	550			2011
		174,114.95	139,114.95		35,000.00	01/07/2008	INVESTMENT SWEEP ACCT	EFT FROM INVESTMENT SWEEP ACCT	1000209	550			1000
		174,114.95	144,114.95		30,000.00	01/07/2008		CLOSE INVESTMENT: CD GEN 24	1000210	6070			1000
		174,114.95	144,114.95		30,000.00	01/07/2008		ROLL OVER INVESTMENT CD MVL 8 TO	1000211	6030			2011
221.00		174,335.95	144,335.95		30,000.00	01/07/2008	Park Department Manager	Rentals	1000224	2110	SR 1-2008		1000-399-0020
897.00		175,232.95	145,232.95		30,000.00	01/07/2008	Training County Auditor	Gas Tax	1000225	2110	SR 2-2008		2021-537-0000
75.00		175,307.95	145,307.95		30,000.00	01/07/2008	Ralph Clark	Donation	1000226	2110	SR 3-2008		4951-801-0000
401.69		175,709.64	145,709.64		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:1000	1000227	2120	IR 4-2008M		1000-701-0000
139.70		175,849.34	145,849.34		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:2011	1000227	2120	IR 4-2008M		2011-701-0000
8.73		175,858.07	145,858.07		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:2021	1000227	2120	IR 4-2008M		2021-701-0000

Accounting → Transactions → Cash Management
15. Primary Bank Reconciliation

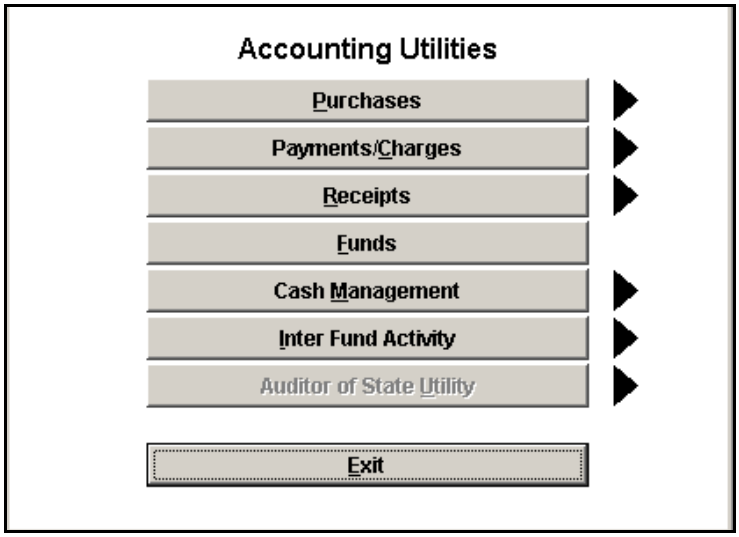
CASH JOURNAL
UAN TOWNSHIP, TRAINING COUNTY

Cash Debit Receipt	Cash Credit Expenditure	Cash Balance	Primary Checking Balance	Secondary Checking/Inv Balance	estment Balance	Date	Source / Use	Reasoning	Transaction Number / Code	PO/BC Receipt	Warrant / Charge Number	Account Number
17.46		175,875.53	145,875.53		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:2031	1000227 2120	IR 4-2008M		1000-701-0000
26.19		175,901.72	145,901.72		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:2901	1000227 2120	IR 4-2008M		1000-701-0000
270.63		176,172.35	146,172.35		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:4901	1000227 2120	IR 4-2008M		1000-701-0000
8.73		176,181.08	146,181.08		30,000.00	01/07/2008	First Bank of Ohio	INTR RCPT FUND:4951	1000227 2120	IR 4-2008M		4951-701-0000
20,000.00		196,181.08	166,181.08		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 2130	MR 5-2008M		1000-101-0000
700.00		196,881.08	166,881.08		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 2130	MR 5-2008M		1000-102-0000
400.00		197,281.08	167,281.08		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 2130	MR 5-2008M		2031-101-0000
200.00		197,481.08	167,481.08		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 2130	MR 5-2008M		2021-102-0000
	87.45	197,393.63	167,393.63		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 1210	R 5-2008M	MEMO	1000-110-314-0000
	9.34	197,384.29	167,384.29		30,000.00	01/07/2008	Training County Auditor	Tax Settlement	1000228 1210	R 5-2008M	MEMO	2031-330-314-0000
	136.92	197,247.37	167,247.37		30,000.00	01/28/2008	Avery Products		1000229 5110	BC 2-2008	1003	1000-110-410-0000
	1,500.00	195,747.37	165,747.37		30,000.00	01/31/2008	Advance Out	ADVANCE INITIAL 1000-2011 :RS	1000240 1410			1000-920-920-0000
1,500.00		197,247.37	167,247.37		30,000.00	01/31/2008	Advance In	ADVANCE INITIAL 1000-2011 :RS	1000240 1410			2011-941-0000
	1,500.00	195,747.37	165,747.37		30,000.00	01/31/2008	Advance Repayment Out	ADVANCE REPAYMENT 2011-1000 :RS	1000241 1420			2011-920-920-0000
1,500.00		197,247.37	167,247.37		30,000.00	01/31/2008	Advance Repayment In	ADVANCE REPAYMENT 2011-1000 :RS	1000241 1420			1000-941-0000
	20,000.00	177,247.37	147,247.37		30,000.00	01/31/2008	Transfer Out	TRANSFER Transfer 1000-4901 :RS	1000242 1330			1000-910-910-0000
20,000.00		197,247.37	167,247.37		30,000.00	01/31/2008	Transfer In	TRANSFER Transfer 1000-4901 :RS	1000242 1330			4901-931-0000
	7,000.00	190,247.37	160,247.37		30,000.00	01/31/2008	Transfer Out	TRANSFER Transfer 1000-2031 :RS	1000243 1330			1000-910-910-0000
7,000.00		197,247.37	167,247.37		30,000.00	01/31/2008	Transfer In	TRANSFER Transfer 1000-2031 :RS	1000243 1330			2031-931-0000
53,366.13	31,555.78	Total for January										
$53,366.13	$31,555.78											

Accounting → Transactions → 16. Accounting Utilities

Overview

The Accounting Utilities area contain a submenu of seven menu options including functions necessary to post adjustments, reallocate amounts, reprint copies, close items, reissue payments (warrants) and void transactions. Additional information is located in the Accounting Utilities section of the UAN Accounting Manual (Chapter 6).



Purchases

Adjust Purchase Orders and Blanket Certificates

Adjusts PO's and BC's. The application can only reduce a maximum amount of the unencumbered balance of the purchase order or blanket certificate by adjusting it down. The balance cannot be increased and the spent amount on the purchase order or blanket certificate cannot be changed.

Reprint

Reprints a purchase order or a blanket certificate.

Close

Closes a blanket certificate or a purchase order.

Accounting → Transactions → 16. Accounting Utilities

Payments/Charges

Adjust

Adjusts the amount of any payment/charge by a negative or positive amount.

Reallocate

Reallocates an appropriation code on a payment/charge if it was made out of the wrong account.

Reissue

Reissues a previous payment. The warrant number is reassigned a new warrant number which automatically voids the previous warrant. All amounts and charge detail remain the same. The system prepares the new warrant to print. The reissued warrant number cannot duplicate an existing warrant.

Void

Voids any payment/charge. This option reverses all charges made when a warrant or charge was incorrectly created. Users need only to enter the number of the warrant/charge to be voided; the system will retrieve and display the warrant/charge for confirmation of the void. Once confirmed, the system will reverse the entries made to the required journals and files. The following procedures are performed by this application: The Appropriation & Cash Journals are updated, the purchase order or blanket certificate is updated, the vendor year-to-date payment is updated and the status of the warrant will be changed to indicate Void.

Receipts

Adjust

Adjusts standard receipts and interest (on primary account) receipts by a negative or positive amount.

Note: Memo receipts CANNOT be adjusted only voided and reentered.

Reallocate

Reallocates the revenue account code into which money was receipted.

Reprint

Reprints a receipt.

Void

Voids a receipt.

Funds

Note: Adjustments are made at the Fund Level **ONLY.**

Prior Year Warrant Adjustments

Adjusts or voids prior year warrants. If the whole amount of the warrant is selected, the warrant becomes void and the warrant can now be selected as void on the bank reconciliation. Voiding a prior year warrant increases the cash balance of the fund.

Prior Year Receipt Adjustments

Adjusts or voids prior year receipts. If the whole amount of the warrant is selected, the receipt becomes void. Voiding a prior year receipt decreases the cash balance of the fund.

Audit Adjustments

Posting adjustments for post-audit corrections. It can increase or decrease a fund balance by using a positive or negative amount.

Fund Balance Correction/Adjustments

Corrects a fund's cash balance. It can increase or decrease a fund balance by using a positive or negative amount.

Example 16-1

1. Run a fund status report. An old check from last year hasn't been cashed. Enter a Prior Year Warrant Adjustment.

Fund Number	Warrant Number	Adjusting Amount	Year
1000	953	$ 100.00	2010

2. The auditor says an adjustment needs to be made from the Road and Bridge fund to the General fund for salary in the amount of $2000.00 from 2009. Run the fund status report again.

Fund Number	Adjusting Amount	Year
2031	- $ 2,000.00	2009
1000	$ 2,000.00	2009

Cash Management

Bank Reconciliation Notes Adjustment

Bank Reconciliation notes from Other Adjusting Factors (OAFs) can be adjusted in this utility. **Note**: This utility will NOT adjust amounts on Bank Reconciliations.

Void

Voids any investment warrant and reverses the entries made to the required journals and files.

Void and Reissue Warrants

Reissues a previous investment warrant. The warrant number is reassigned a new warrant number which automatically voids the previous warrant. All amounts and charge detail remain the same. The system prepares the new warrant to print. The reissued warrant number cannot duplicate an existing warrant.

Inter Fund Activity

Void Cash Advances or Cash Transfers

Voids any previous Cash Advance or Cash Transfer transactions. The appropriation reduction previously recorded in the 'From' fund's Operating Transfers/Advances Out expenditure account is reversed. The Transfer/Advance amount is added back to the 'From' account's unencumbered balance and the 'From' fund cash balance. The cash balance of the 'To' account is reduced by the voided transaction.

Auditor of State Utility

This option is for Auditor of State personnel use only.

Reports

Reports and Statements: On Submenu-Select This Report:

Each accounting utility will be verified in that specific area of reports.

Accounting →
17. Reports and Statements

Overview

The Accounting Reports and Statements menus are divided into five sections:

1. *Annual Financial*
2. *General Accounting*
3. *Information & Status*
4. *Management*
5. *Standard Group*

Month End Accounting Reports

The fiscal officer is responsible for determining which reports to print and maintain from month-to-month and for the duration of the year. Certain reports must be prepared at the end of the year listing all transactions for the year. At year end, UAN provides the year end procedures which will list those required reports.

Annual Financial

Reports and Statements:	On Submenu-Select This Report:
Annual Financial	*UAN Support & Manual Input* *Regulatory* *Modified Cash Basis*

General Accounting

All reports in the *General Accounting* menu can be prepared for the following periods of time, which can be selected:

- Month to Date
- Year to Date
- Selected Date Period (Specify starting and ending dates)

Accounting →
17. Reports and Statements

The following reports can be printed individually:

Reports and Statements:	On Submenu-Select This Report:
General Accounting	*Appropriation Ledger*
	Cash Journal
	Cash Summary by Fund
	Fund Ledger
	Investment Journal
	Revenue Ledger
	Additional Checking Account Ledger
	Transaction Log

Information & Status

Reports and Statements:	On Submenu-Select This Report:	
Information & Status	*Accounting Utilities*	*Funds*
	Address Listing	*Inter Fund Activity*
	Appropriations	*Payments/Charges*
	Batch	*Purchases*
	Budgetary	*Revenues*
	Cash Management	*System Reconciliation*
	Cost Centers	*Vendors*
	Earmarked	

Management

The Management Reports area provides a listing of reports that contain summarized information in a concise format. These reports are useful in providing clear information to a governing board.

Reports and Statements:	On Submenu-Select This Report:
Management	*Bank Reconciliation Summary*
	Payroll Register (Detail and Summary)
	Signature Page
	Summary (Appropriation, Fund and Revenue)
	Payment Summary

Accounting →
17. Reports and Statements

Standard Group Reports

There is a Standard Group option for each reporting area (Annual Financial, General Accounting, Information and Status & Management reports) which contains a preselected group of reports to print. The reports listed in each Standard Group are already selected and cannot be unselected. The only selection that can be made is the time period to print the report. The process button must then be selected to print out the group of reports.

Chapter 18. Miscellaneous
Miscellaneous

Advance to the Following Month

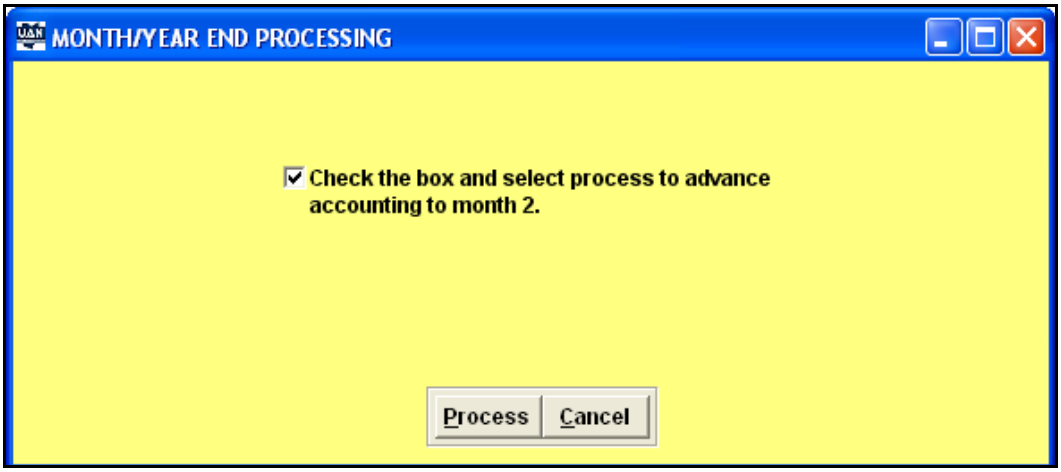
Advancing to the Following Month is also known as 'Closing a Month or Period' or 'Rolling Over'. The Month/Year End Processing application performs necessary housekeeping at the end of an accounting period and is used at the close of each month to advance the system processing date to the first day of the next month. All transactions for the current accounting month must be entered before this application is used to advance the system to the next month.

Once the month is advanced successfully, the system will remind you that a monthly backup must be completed and will automatically take you back out to the Windows desktop. You will not be able to re-enter the Accounting software until a monthly backup has been done.

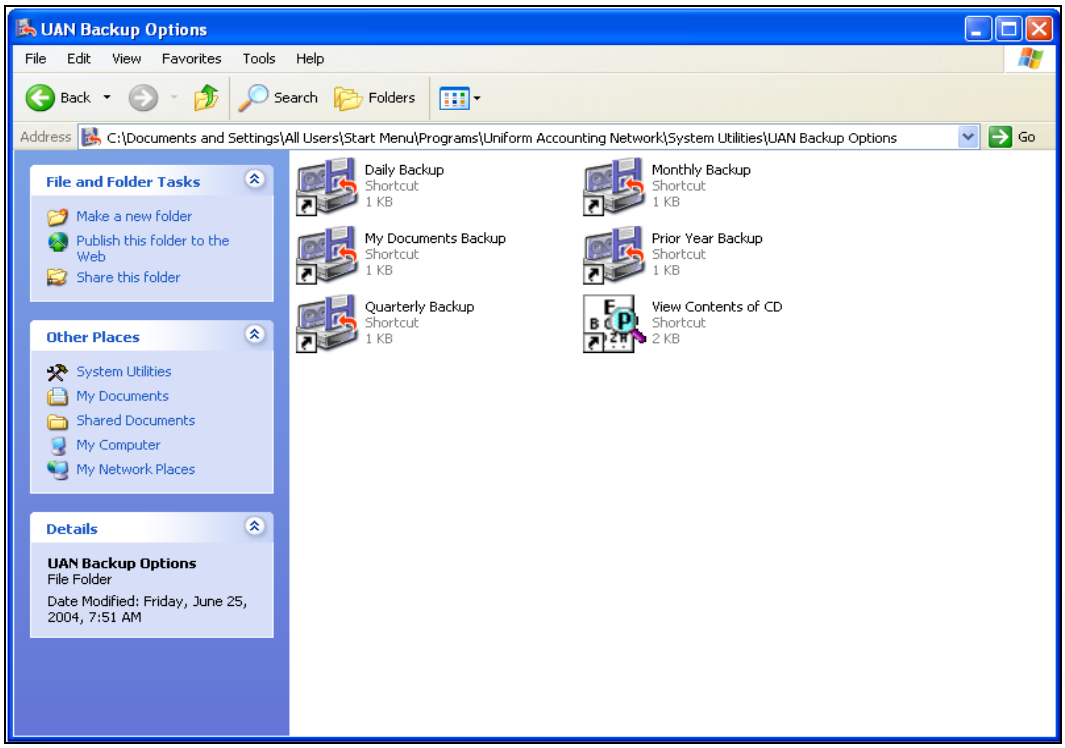
Step #1: Advance the processing date to the last day of the month if processing date is not the last day of the month.

Step #2: Select **Accounting.**
Select **Maintenance.**
Select **Month/Year End Processing.**
Check the box and select process to advance accounting to the next month.

Chapter 18. Miscellaneous
Miscellaneous



Step #3: Perform a Backup. Procedures to Backup are located in the System Utilities (Appendix E) of the UAN Accounting Manual.



Step #4: After the backup has been completed, reenter the UAN Accounting and Payroll Software. The processing date will be advanced to the first day of the following month.

Chapter 18. Miscellaneous
Miscellaneous

Change Password

This application allows the password for any of the UAN programs to be changed. The password utility has been updated to require the password of the UAN software to be changed on a quarterly basis. However, for data security purposes it is recommended to change the password for the UAN Software environment as frequently as needed. The program requires a minimum password length of five characters and a maximum password length of twenty four characters. Procedures to Change Password are located in the System Utilities (Appendix E) of the UAN Accounting Manual.

Select **System Utilities** from the UAN Windows Folder menu.
Select **Change Passwords** from the System Utilities Folder menu.

Year End Processing

Year End Processing instructions have not been included in this manual. In December of each year, UAN will issue a separate set of instructions for end of year processing. These instructions are revised annually because of the changing requirements from one year to the next.

Access Maintenance

The Record Access Maintenance application allows the user to set up multiple User Id's and control
the menu options and functions that the additional users have access to within the system. Only users with the authority to Access Maintenance can designate the areas that can be accessed by other users.

Accounting and Payroll Forced Refresh Process

If a 'System Abnormally Terminated' message is encountered, a message will display with the instructions to follow for the forced refreshed process. A special zip file is created every time the UAN software is accessed at the beginning of a session. This file is updated each time the software is accessed. If the gray abnormal termination message box appears, the opportunity to refresh the data will be given. The system will display the number of accounting and payroll transactions that will be lost and provide a list of selected reports to print. If '**Print**' is selected to print the reports, the system will automatically go into the Accounting and Payroll software. At this point, the data has not been refreshed and access will only

be given to print reports.

Reports that should be printed out are the Accounting & Payroll transaction logs only for the transactions the system says will be lost. Once the necessary reports have been printed, it is safe to exit out of the software.

Next, go back into the UAN software. The same abnormal termination message will appear. This time 'Refresh' should be chosen. The system will then refresh the data and access will be granted into the UAN software. The system will post a transaction showing that the data was refreshed. At this time, any lost data should be re-entered preferably with the same order as previously entered.

Accounting and Payroll Voluntary Refresh Process

An icon is available to allow data to be voluntarily refreshed. If mistakes are made while in a session, this icon can be used to restore the data without the assistance of a UAN technician. A special zip file is created every time the UAN software is accessed at the beginning of a session. This file is updated each time the software is accessed. Every time the software is accessed it is considered a new session. Selecting this option will allow the data to be restored back to the beginning of the last UAN software session. This option may be used by clicking on the UAN icon, System Utilities and Voluntary Refresh.

After selecting this option, a message box will be displayed. By selecting 'No', the system will allow processing as normal without losing any data. If the option to refresh the data is made by selecting 'Yes', the subsequent option will be given to print reports. If the answer 'Yes' is selected to print reports, the system will allow the UAN software to be accessed to print reports only. If 'No' is selected, the system will refresh the data to the beginning of the last software session.

Training

At UAN Training sessions, practice exercises are used for learning purposes and are not available on a standard UAN system. All users will have access to a training application. Instead of using 'situational' data, you will use your entities own data which allows you to see how changes you make will affect your very own system. There are four options available. They are as follows:

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Miscellaneous

1) **Load Training Data**
This option loads current Accounting (and Payroll) data into the training environment.

2) **Run Training**
This option opens up the training environment with the training data that was loaded.

3) **Save Training Data**
This option saves the data that is in the training environment. This allows saved training data to be reloaded. It will only save one training scenario at a time (multiple training sessions cannot be saved).

4) **Load Saved Training Data**
This option loads saved training data (data saved using option 3 above).

Hot Keys

Hot Keys allow the use of the keyboard to select menu items without using the mouse. The Hot Key letter designation can be identified as the letter in the button which is underlined as shown on the menu. For example, if the menu item is Process, the 'P' would be the Hot Key. Hot Keys are utilized by pressing the 'Alt' key and the underlined letter of the function button that is to be accessed. (Exception: The Hot Key to access 'Spell Check' in the system is accessed by pressing the 'Ctrl' key and the letter 'S' instead of using the 'Alt' key).

Spell Check

Spell check is available from the Windows option on the drop down menu at the top of the screen. Only characters and memo fields may be spell checked. Spell check cannot check fields that are read only.

Background Utilities

The UAN program allows different background options to be chosen to change the software background color or pattern as well as the background for the main screen. Select 'Utilities' from the main menu or the drop down menu (if the drop down menu is utilized, all open windows will have background colors updated the next time they are opened). Next, select 'Background Selection' to view the selections. After a choice is

made, select 'Apply'.

Help – F1

A UAN Help application is available in the Accounting, Payroll, Cemetery and Inventory software. It is accessible by pressing the F1 key anywhere in the software. When the F1 key is pressed, the Help application will bring up the section of the manual that applies to the area of the software that you are using. It also contains a Contents tab (to select another section of the manual), a Search utility, Back and Forward page buttons, and a Print option.

Battery Backup

UAN users should purchase a battery backup device that will keep the computer running at least 5 to 7 minutes if the electricity goes out while the UAN software is in use. This will allow enough time to exit the UAN software and shut down the computer as normal. Minimum Volt Amp rating is 660 VA, 4-5 amps. Be sure it is properly installed. **Only the monitor and CPU should be plugged into the power strip.** Plugging in other peripheral devises such as a printer will increase the power drain and decrease the time available to complete a shut down procedure. The power strip should be plugged into the battery backup device, and the battery backup device plugged into the wall. Turn the system on and off from the power strip. The printer can be plugged into a separate power strip and turned on and off.

Other Hardware and Software

Installing other software and/or printers or other hardware requires prior approval from the UAN Support or Technical Support Supervisor. Call the UAN Support Line for information. A letter requesting approval will need to be submitted.

Hardware Repair Services

Call UAN Support first to determine if the problem is caused by the hardware or software. If problems occur after regular work hours, you may call the appropriate hardware service number directly. *Be sure to have the serial number of the equipment ready for the technician*. Also, the date of purchase may need to be provided when you call for service.

Bank Reconciliation

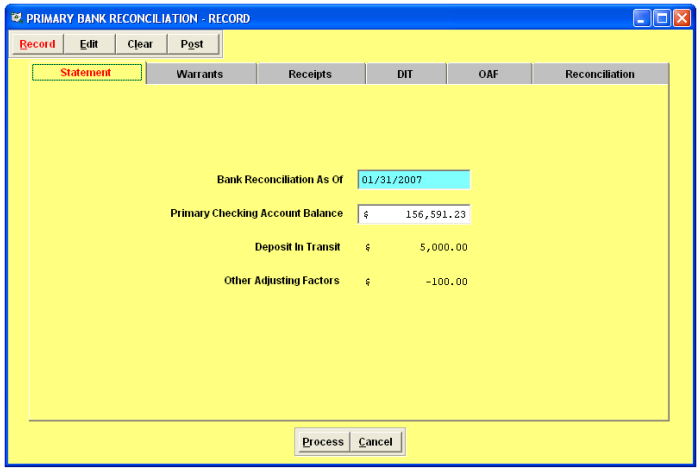
Quick Tips

- **Brief Overview**
- The following are suggested procedures to use when your bank reconciliation does not balance.
  1. Make sure that the reconciliation date is the same date being used on the bank statement (which should be the last day of the month).
  2. Print out the prior month's bank reconciliation report and compare it to the current bank statement. Verify that any prior deposits in transit are posted at the bank; that any prior outstanding warrants cleared the bank; and that <u>any prior adjustments or corrections were posted in the system or at the bank</u>.
  3. Print out the current month's cash journal and make a copy of the bank statement. Do not use check stubs or deposit tickets to reconcile. Only the bank statement and the cash journal will be needed unless a posting error was made by the clerk or the bank.
  4. Make sure that the bank interest has been posted as an interest receipt in the system during the month being reconciled. Verify that the interest receipt was reinvested. If not, the interest is a negative other adjusting factor (deposits not recorded in the system).
  5. Make sure that all fees or withdraws are posted as charges in the system during the month being reconciled. If not, carry the amount as a positive other adjusting factor (charges not recorded in the system). Fees or withdraws may include service charges, fees for deposit services, NSF charges or EFT's.
  6. Make sure that any posting errors not caught before the month was advanced in the system are carried as other adjusting factors.
  7. Investment accounts should be set up in the system. If the investment is not setup and/or the balances are not correct, the bank reconciliation will not balance. Until the issue is corrected use an other adjusting factor (system investment less/greater than bank investments).

- **Checklist for Bank Reconciliation**
- Reconciliation Date – make sure it is the same date used on the bank statement (which should be the last day of the month).
- Prior month - Verify as cleared or posted:
  1. Other adjusting factors
  2. Deposit in transit
  3. Outstanding warrants
- Cash Journal – Print current month and compare line by line with a copy of the bank statement:
  1. Deposits
  2. Warrants
  3. Bank service charges for fees for deposit slips, NSF fees, or EFT's
  4. Interest postings
  5. Adjustments and corrections
- System postings – Verify all entries for:
  1. Interest, if not posting, use as other adjusting factor (deposits not recorded in the system).
  2. Bank fees are charged as charges
- Posting errors – receipts posted in error entered in the current month.
- Investments – Investment accounts setup in the system:
  1. Verify if investment interest receipts are reinvested or not (Investment Activity report).

Screen Tabs

- **Statement Tab**

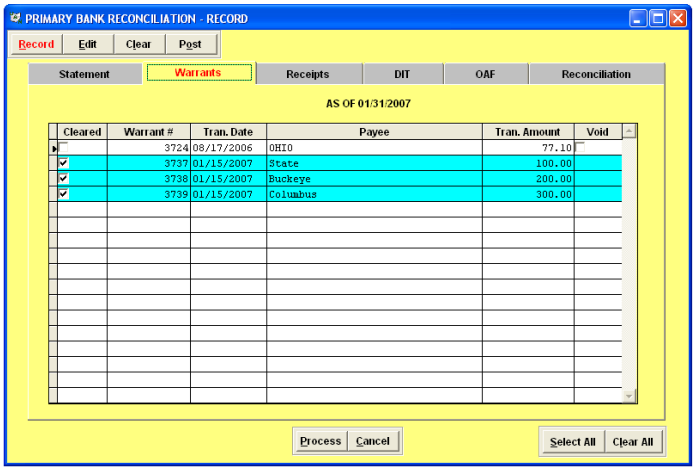


- Bank Reconciliation As Of:
  1. Enter the Statement Date from the bank statement.
- Primary Checking Account Balance:
  1. Enter the Statement Balance from the bank statement.
- Deposit In Transit:
  1. The system automatically pulls the 'Total Deposit in Transit' balance from the DIT tab.
- Other Adjusting Factors:
  1. The system automatically pulls the 'Total' balance from the OAF tab.

Bank Reconciliation

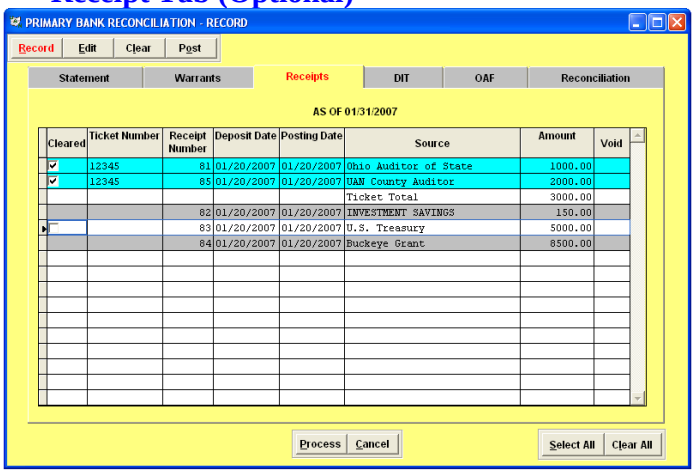
Quick Tips

- **Warrants Tab**



- List all outstanding warrants:
  1. When warrants are cleared in the bank reconciliation the warrant's line will be highlighted in blue.
  2. If a warrant is voided prior to the 'Bank Reconciliation As Of' date the warrant will not appear on the list of outstanding warrants.
  3. If a warrant if voided after the 'Bank Reconciliation As Of' date the warrant will be marked as 'voided' in the cleared check box field.
- Void a Prior Year Warrant:
  1. Go to Accounting Menu, Accounting Transactions, Accounting Utilities, and Funds. Click on the Record function button and select Prior Year Warrant Adjustment. The adjustment amount will be positive number.
  2. Once the adjustment has been posted, the warrant will need to be flagged as 'Void' on the Warrants Tab.

- **Receipt Tab (Optional)**



Note: The Receipt tab is an *optional* tab that was added to the software in 2007. This tab is optional because all receipts will appear as cleared; therefore, if you do not want to use this functionality when reconciling your bank account, you can skip this tab and continue posting your bank reconciliation as usual.

- List all outstanding receipts:
  1. Standard and Primary Checking Account Interest Receipts will automatically be marked as cleared. When Standard and Primary Checking Account Interest Receipts are cleared, the receipts will be highlighted. A total for Standard and Primary Checking Account Interest Receipts that are not cleared will appear on the Statement tab as 'Deposit in Transit', and these receipts will carry forward to the next bank reconciliation until they are cleared

  Note: After a Standard and Primary Checking Account Interest Receipts have been cleared on the bank reconciliation, the receipts cannot be voided. Changes will have to be posted as adjustments or reallocations.

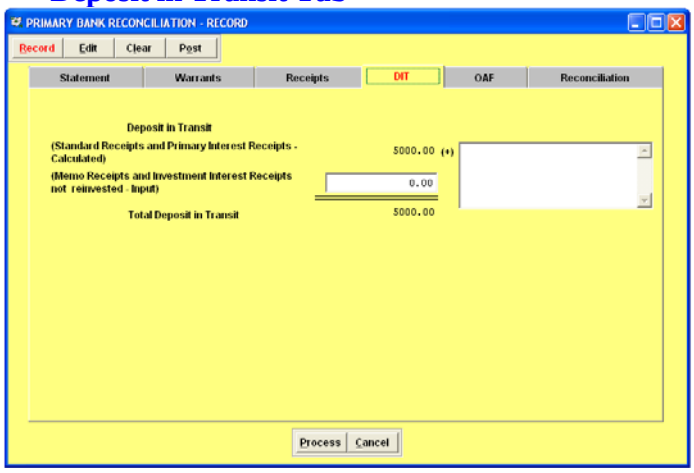
  2. Memo Receipts and Investment Interest Receipts not reinvested will be highlighted in gray and cannot be unmarked as cleared.
  3. Investment Interest Receipts with reinvested interest will not appear on the list of outstanding receipts.
- Ticket Number:
  1. Receipts which contain the same Deposit Ticket Number will be group and totaled together. The Deposit Ticket Number field is

Bank Reconciliation

Quick Tips

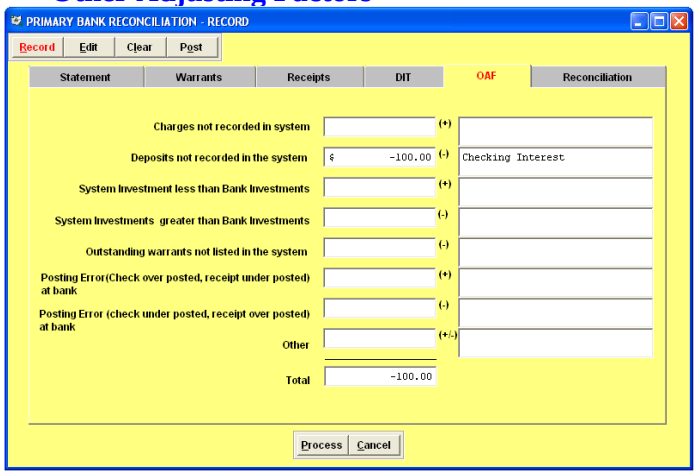
optional and it can be utilized when a receipt is recorded.

- **Deposit in Transit Tab**



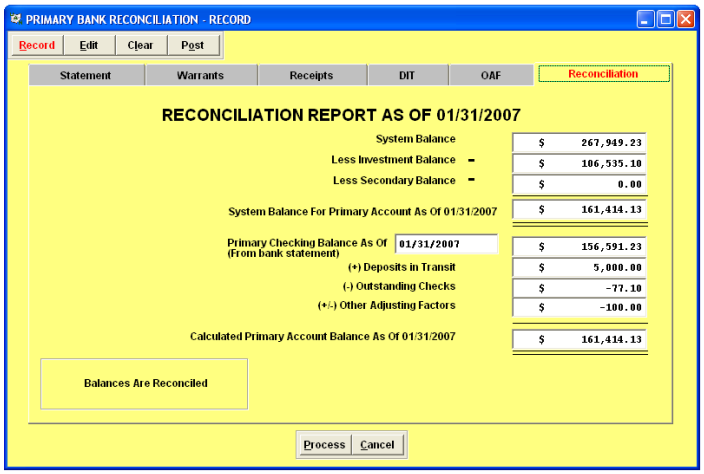
- Standard Receipts and Primary Interest Receipts - Calculated:
  1. Total of Standard and Primary Checking Account Interest receipts unmarked as cleared from the Receipts tab
- Memo Receipts and Investment Interest Receipts not reinvested – Input:
  1. Used when a Memo or Investment Interest Receipt not reinvested has been recorded and posted, but the receipts (deposits) do not appeared on the bank statement

- **Other Adjusting Factors**



- *Negative* Other Adjusting Factors:
  1. Deposits not recorded in the system
  2. System investments greater than Bank investments
  3. Outstanding warrants not listed in system
  4. Posting error (check under posted, receipt over posted) at bank
- *Positive* Other Adjusting Factors:
  1. Charges not recorded in the system
  2. System investments less than Bank investments
  3. Posting error (check over posted, receipt under posted) at bank

- **Reconciliation Tab**



- System Balance:
  1. Total Fund Cash Balance for all funds as of the 'Bank Reconciliation As Of' date recorded at the Statement tab.
- Less Investment Balance:
  1. Investment Balance for all funds as of the 'Bank Reconciliation As Of' date recorded at the Statement tab.
- Less Secondary Balance:
  1. Secondary Checking Balance for all funds as of 'Bank Reconciliation As Of' date record at the Statement tab.
- System Balance For Primary Account As Of:
  1. Total of the System Balance, Less Investment Balance and Less Secondary Balance.
- Primary Checking Balance As Of:
  1. Statement Balance from the bank statement recorded at the Statement tab
- Deposit in Transit:
  1. Total of any receipts unmarked as cleared from the Receipts tab, and the total of Memo Receipts and Interest Receipt not reinvested recorded at the DIT tab.
- Outstanding Checks:
  1. Total of any warrants not cleared from the Warrants tab.

Bank Reconciliation

Quick Tips

- Other Adjusting Factors:
  1. Total Other Adjusting Factors from the OAF tab.
- Calculated Primary Account Balance as Of:
  1. Total of the Primary Checking Balance, Deposit in Transit, Outstanding Checks, and Other Adjusting Factors

Note: If the balances are not reconciled, please refer to the Brief Overview at the beginning of this quick tips for guidance.