Conversion Manual

Conversion to UAN System
Introduction

Introduction

The following conversion instructions are used only for the initial setup of your UAN system. The procedures in these instructions will be performed only once. These instructions are designed to be used as a checklist to assist you in setting up your entity's information in the UAN system.

Input of initial data and verification of this data to your current records is primarily performed through the system's normal operating procedures that you covered in the accounting training sessions. Most conversion steps will refer you to the UAN Accounting Manual for details on how to perform that step. Since the procedures have been covered in the training sessions, you should already be familiar with these activities.

The conversion manual is organized to provide step-by-step instructions needed to convert your current data to the UAN system. You will start by completing the tasks defined in the **Data Preparation Checklist**. Follow those instructions in the sequence presented. When they have been completed, you will be ready to begin using the computer system to start your conversion. Before beginning each step, we recommend that you completely read the step's instructions and the procedures to which it refers. The manual refers to the procedures in the UAN Accounting Manual to provide detailed instructions.

You will be required to change the processing date of your computer as you bring the system to the current date. The processing date will initially be set to January 1st of the current year. This date is used to set up funds, account codes, checking accounts, vendors, and appropriated and budgeted amounts for the year. You will then change the processing date for each day of transactions occurring between January 1 of this year and the current date. Finally, the processing date is set to the present date and the system is ready for normal operation.

You may exit the UAN system at any time during the conversion process. However, we recommend completing a step and performing a backup. **We highly recommend that you do a monthly backup in the UAN system after doing large amounts of data entry**. Also, you may backup the UAN system as frequently as you wish by doing a daily backup. An overview of the backup methods and procedures is listed in the UAN Accounting Manual, Appendix E.

Conversion to UAN System
Data Preparation Checklist

Data Preparation Checklist

In this section, the data preparation checklist explains in detail the conversion information you need to gather. The conversion worksheets will be used to record the data you are gathering. Please note that additional copies of these worksheets may be copied as needed.

The following detailed information will be needed for your conversion to the UAN system:

_____ a.   Your entity's address information.

_____ b.   Each fund name and fund number you now use.
Use Conversion Worksheet No. 1, page 5, to list the fund names, fund numbers, (old and new systems) and beginning cash fund balances. The following documents may be referred to:
> *Source Documents:*
> * Cash Journal
> * UAN Accounting Manual - Appendix A, B or C

Use Conversion Worksheet No. 1, page 5, to list all your fund names and numbers.

_____ c.   Each fund balance as of January 1 of this year. The source of this information will be the cash journal. **Note: The fund cash balance must include both the checking balance and investment balances for each fund as of January 1 of this year.**

Use Conversion Worksheet No. 1, page 5, to list the fund cash balance for each fund. When you total all funds on the worksheet, compare this total to the cash journal total of all funds.

_____ d.   Each revenue account name and revenue account number you currently use.

Use Conversion Worksheet No. 2, page 6, to list the revenue account name and the revenue account numbers (old and new systems). The following documents may be referred to:
> *Source Documents:*
> * Receipts Ledger
> * UAN Accounting Manual - Appendix A, B or C

Conversion to UAN System
Data Preparation Checklist

_____ e.   The budget amounts for the revenue accounts you currently use. Use the latest Amended Certificate of Estimated Resources (Taxes and Other Sources column amounts only). The amount for each revenue account within each fund must be estimated.

Use Conversion Worksheet No. 2, page 6, to list each revenue account budget amount. The following documents may be referred to:
> *Source Documents:*
> - Amended Certificate of Estimated Resources
> - Annual Budget - Schedule A

_____ f.   Each appropriation account name and appropriation account number you currently use.

Use Conversion Worksheet No. 3, page 7, to list the appropriation account names and appropriation account numbers (old and new systems). The following documents may be referred to:
> *Source Documents:*
> - Appropriations Ledger
> - UAN Accounting Manual - Appendix A, B or C
> - Annual Appropriations Resolution - (current copy)

_____ g.   A budget amount for each appropriation account you currently use. The formula provided below is to be used in determining the budget amount for each appropriation.

> +   Encumbrances carried over from the previous year
> +   <u>Temporary/Permanent appropriations established over the year</u>
> =   **Total Appropriation Budget Amount To Be Entered**

Use Conversion Worksheet No. 3, page 7, to list the appropriated amount to be entered into the system.

_____ h.   Vendor names, addresses, and Form 1099 status.
Are you required to provide a Form 1099 for reporting income paid by the entity to particular vendors? If you are not sure whether a vendor should receive a Form 1099, we recommend you enter the status as checked to receive a 1099. The 1099 status may be changed later to exclude the vendor.

Conversion to UAN System
Conversion to UAN System **Data Preparation Checklist**

The vendor list should include everyone you will write a payment/charge to during the year, including your employees, the governing board members and the fiscal officer.

Use Conversion Worksheet No. 4, page 8, as a guide to gather and prepare the information.

_____ i.   Checking account information such as the bank name, account number, and address. Use Conversion Worksheet No. 5, page 9, to list the information. For governments with a secondary checking account, the same worksheet will be used.

_____ j.   Secondary checking account balances (if any).

Use the lower half of the Conversion Worksheet No. 5, page 9, to list each secondary account's balance as of January 1 of this year.

_____ k.   Information on each investment the government has as of January 1 of this year, including account number, investment description, investment type, purchase date and the amount invested at the cutoff date. The total investment must be broken down and allocated to the various funds that own some portion of that investment. Use Conversion Worksheet No. 6, page 10, to list each investment.

_____ l.   All purchases, which include purchase orders and/or blanket certificates, open as of January 1 of this year. Include purchases for carryovers from prior year.

_____ m.   Optional: Use Conversion Worksheet No. 7, page 11, to list revenue and appropriation account cost center numbers and names. Cost centers would need to be added to the revenue and appropriation codes before entering budget amounts.

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Worksheet No. 1

Conversion Steps b and c (from page 2)

Activate Funds and Enter Fund Cash Balances

Manual Old Fund No.	UAN System New Fund No.	UAN System New Fund Name	Fund Cash Balances As of 01/01/XX
		Total for all Funds:	

Conversion to UAN System Worksheets

Worksheet No. 2

Conversion Steps d and e (from pages 2 and 3)

Activate Revenue Accounts and Enter Budget Amounts
(Use separate worksheet for each fund.)

Fund: _____

Old Receipt Acct. No.	**Fund No.**	**Revenue Code**	**Cost Center**	**Account Name**	**Budget Amount**
				Total for all Revenue Accounts:	

Conversion to UAN System
Worksheets

Worksheet No. 3

Conversion Steps f and g (from page 3)

Activate Appropriation Accounts and Enter Budgets Amounts
(Use separate worksheet for each fund.)

Fund: _____

Old Fund No.	*Old Object Code*	UAN Fund No.	UAN Program Code	UAN Object Code	Cost Center	Account Name	Budget Amount
						Total for all Appropriation Accounts:	

Uniform Accounting Network - Conversion Manual

Conversion to UAN System
Worksheets

Worksheet No. 4

Conversion Steps h (from page 4)

Enter Vendor Information

Vendor Name and Address Information.	Vendor Terms	1099 Status (Y/N)	Social Security No. Or Tax ID No.

<table>
<tr><td colspan="2" align="center">**Conversion to UAN System**
Worksheets</td></tr>
</table>

<table>
<tr><td>**Worksheet No. 5**</td></tr>
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Conversion Steps i (from page 4)

Establish Checking Accounts(s)

Checking Account ID	Account Number	Description	Type (P/S)	Interest Bearing (Y/N)	Bank Name/Address/ Contact Information
Primary			*P*		
Secondary Account			*S*		

Establish Secondary Checking Balances

Conversion Steps j (from page 4)

Secondary Checking Account ID	Balance Transferred From Primary Account

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Conversion to UAN System Worksheets

Worksheet No. 6

Conversion Steps k (from page 4)

Establish Existing Investments

Complete this worksheet for all investments owned at 12/31/XX (end of last year).

	Investment No. 1	**Investment No. 2**	**Investment No. 3**
Investment ID			
Account Number			
Security Description			
Type: T = Treasury Bill C = Cert. of Deposit O = Other			
Interest Rate			
Purchase Date/Maturity Date			
Bank Information			
Total Investment			
Fund Detail:			
Invested from fund (no.)			
Amount invested in this fund			
Invested from fund (no.)			
Amount invested in this fund			
Invested from fund (no.)			
Amount invested in this fund			
Invested from fund (no.)			
Amount invested in this fund			

Conversion to UAN System Worksheets

Worksheet No. 7

Conversion Step m: Optional (from page 4)

Determine Revenue and Appropriation Account Cost Center Number and Names
(Determine Cost Center Code before allocating Budget Amounts)

Cost Center Number	Cost Center Name

Conversion to UAN System
Conversion Steps

1. Pre-Conversion Preparation

Before proceeding with these conversion procedures, all steps in the Data Preparation Checklist (*a through m*) must be completed. The information gathered in that checklist is required for conversion. By completely performing the steps on that checklist, you are well on your way to a smooth conversion.

You will select the 'UAN' icon from the Windows Desktop. Then select the 'Acct & Pay Software' icon from the Programs window. Be sure you are not in 'Training' because information entered there <u>does</u> <u>not</u> transfer to the actual transactions recorded. Training is for practicing functions that you may need to review.

2. Set Processing Date

Set the processing date to January 1 of this year.

On the opening accounting screen, type your password. Press the **ENTER** key.

Enter your initials and type the appropriate processing date (January 1 of this year) using the format of *MM-DD-YYYY*. Then press the **ENTER** key.

The **processing date** is set and maintained by the Accounting software. The processing date in UAN Accounting remains the same until you actively change that date following the steps above. When you select **Month/Year End Processing,** the processing date automatically changes to the first day of the new month.

Do not confuse the processing date with the system date. The system date is maintained by the computer, not by the software. The system date automatically changes to the next day every 24 hours. To set or change the system date, select the 'Date-Time' icon from the UAN System Utilities menu.

Conversion to UAN System
Conversion Steps

3. Edit Entity Information

This procedure customizes the preset address information for your entity in the UAN system. It is used later by the program when performing accounting transactions through the system.

The following step must be performed:

Steps to Access

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

Enter the following: Clerk's name
Entity's address
Entity's phone number
Entity's Federal tax ID
Entity's State tax ID

4. Establish Checking Accounts

This procedure establishes the checking accounts (both the primary account and all secondary accounts) that will be used in the system. The primary checking account ID is required to be **'PRIMARY'** for all governments. The primary checking account balance will be established when fund cash balances are entered. The beginning balances for each secondary account will be entered in later procedures. The following step must be performed:

Source Documents Required: Conversion Worksheet No. 5, page 9

Steps to Access

Select **Accounting**.
Select **Transactions**.

Conversion to UAN System   **Conversion Steps**

Select **Cash Management**.
Select **Checking Accounts**.
Select the **Record** button.

Enter all bank information as necessary. For establishing the starting warrant number, use your first manually prepared warrant number in January of this year as the starting number. The number must be entered before payments can be made. See the UAN Accounting Manual, Cash Management, Checking Accounts for further explanation.

5. Record Funds and Cash Balances

Be sure to include cash, investment and secondary balances when entering the cash balance amount. If a fund balance is incorrect, and you have not entered any transactions that affect cash, then the fund balance can be corrected under the Edit option. Once the fund balance becomes permanent, adjustments will need to be done under Transactions, Accounting Utilities, Funds.

Source Documents Required: Conversion Worksheet No. 1, page 5

Steps to Access

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

Perform Verification Procedure

Verify established funds and beginning of the year fund balances.

This procedure allows you to review the status of the funds and fund balances established as of the beginning of the year. Careful verification of the fund balances in this module will help you verify that fund balances were established properly. In this procedure, you will be required to print the fund status report and compare specific items on the printed results to your current financial records.

Conversion to UAN System
Conversion Steps

Print the Report

Select **Accounting**.
Select **Reports**.
Select **Information and Status Reports**.
Select **Funds**.
Select **Fund Status**.

Compare to Source Documents

a. Compare fund numbers and names to those in your manual cash journal.
b. Compare fund cash balance to fund balance in your manual cash journal.

Verify Differences

a. Define any differences prior to proceeding.
b. Make a correcting entry, if needed.
c. Keep completed report indicating completion of this step.

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6. Record Existing Investments

This procedure establishes investments in the system for all existing investments as of January 1 of this year.

Source Documents Required: Conversion Worksheet No. 6, page 10

Steps to Access

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

You must enter all Security Information on the first page. Existing Investment should be selected.

Conversion to UAN System
Conversion Steps

Then the Fund Information page is activated for the data entry of the security purchase price and the funds which comprise the investment. **Please note:** The Year-To-Date and Total-To-Date Interest fields cannot be modified to include interest prior to setting up the existing investment on the system.

Note: When you establish an investment as **Existing**, you must specify the amount of cash from each fund that is invested in that investment as of January 1 of this year. Establishing investments as **Existing** will be used in conversion only. During normal operating procedures, you will establish all future investments as **New**.

Refer to the UAN Accounting Manual, Cash Management, Investments for detailed entry.

Perform Verification Procedure

Verify Detail Investment Information.

This procedure allows you to review the detail investment information established at January 1 of this year. Careful verification of investment information in this module will help you verify that balances were entered properly. You will print the Investment Status report and compare results to your current financial records.

Print the Report

> Select **Accounting**.
> Select **Reports**.
> Select **Information and Status Reports**.
> Select **Cash Management**.
> Select **Investments**.
> Select **Investment Status.**
>
> **Compare to Source Documents**
>
> a.   Compare individual investment information generated by the system to actual investment.
> b.   Compare mailing information to your records.
> c.   For each investment, compare invested amounts by fund to the cash journal and compare total invested to the actual investment.

Conversion to UAN System
Conversion Steps

> d.   Compare investment balances by fund to actual investment balances.

Verify Differences

> a.   Define any differences prior to proceeding.
> b.   Make a correcting entry, if needed.
> c.   Keep completed report indicating completion of this step.

7. Record Cost Centers

Cost centers need to be entered into the system before they are added to the revenue account codes and/or appropriation account codes in any of the funds.

Note: Cost Centers are optional. They are used to give account codes further detail.

Source Documents Required: Conversion Worksheet No. 7, page 11

Steps to Access

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

8. Record Revenue Accounts

This procedure activates the revenue accounts in each fund.

Source Documents Required: Conversion Worksheet No. 2, page 6

Steps to Access

> Select **Accounting**.

**Conversion to UAN System
Conversion Steps**

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

9. Record Budgets for Revenues

This procedure establishes the corresponding budgeted revenue amounts for the revenue accounts that have been activated.

Source Documents Required: Conversion Worksheet No. 2, page 6

Steps to Access

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

Perform Verification Procedure

Verify activated/budgeted revenue account codes.

This procedure allows you to review the activated revenue accounts and budgeted revenues for the year. Verification of the amounts listed below will help verify that a) the proper revenue accounts have been established, b) the proper budget amounts have been established, and c) revenue accounts are in the proper fund. You will be required to print the Revenue Status report and compare specific items on the printed results to your current financial records.

Print the Report

Select **Accounting**.
Select **Reports**.

Conversion to UAN System
Conversion Steps

Select **Information and Status Reports**.
Select **Revenues**.
Select **Information**.
Select **Revenue Status**.

Compare to Source Documents

a.   Compare each UAN system generated account number to the corresponding account in the manual system. Verify that this revenue account should be activated.
b.   Compare each account budget to the total receipts budget for the year, which can be found on the Official Certificate of Estimated Resources Report (or the most recent amended certificate) - taxes and other sources columns.

Verify Differences

a.   Define any differences prior to proceeding.
b.   Make a correcting entry, if needed.
c.   Keep completed report indicating completion of this step.

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10. Record Appropriation Accounts

This procedure activates the appropriation accounts in each fund.

Source Documents Required: Conversion Worksheet No. 3, page 7

Steps to Access

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

Conversion to UAN System
Conversion Steps

11. Record Budgets for Appropriations

This procedure is used to record the estimated amount for each appropriation account code of what will be spent for the entire year (January 1 through December 31). Permanent appropriations must be established by April 1 of each year as per each entity's adopted annual appropriation resolution.

Source Documents Required: Conversion Worksheet No. 3, page 7

Steps to Access

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

Perform Verification Procedure

Verify activated appropriation account codes and appropriation budget amounts.

This procedure allows you to review the appropriation accounts established and budgeted amounts for the year. Verification of the amounts listed below will help verify that a) the proper appropriation accounts have been established, b) the proper budget amounts have been established, and c) appropriation accounts are in the proper fund. You will be required to print the Appropriation Status report and compare specific items on the printed results to your current financial records.

Print the Report

.
> Select **Accounting**.
> Select **Reports**.
> Select **Information and Status Reports**.
> Select **Appropriations**.
> Select **Information**.
> Select **Appropriation Status**.

Conversion to UAN System
Conversion Steps

Compare to Source Documents

a. Compare each UAN system generated account number to the corresponding account in the manual system. Verify that this appropriation account should be activated.
b. Compare each UAN system generated appropriated amount to the corresponding amount in the manual system. The total appropriations should be equal to the appropriated amounts on the Annual Appropriation Resolution report and should be in line with the first amended certificate from the county auditor.

Verify Differences

a. Define any differences prior to proceeding.
b. Make a correcting entry, if needed.
c. Keep completed report indicating completion of this step.

12. Record Vendors

This procedure enters vendor's information into the system. Vendors consist of any person or organization the entity will write a payment (check) to during the year.

Source Documents Required: Conversion Worksheet No. 4, page 8

Steps to Access

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

Perform Verification Procedure

Verify vendor information.

This procedure allows you to review vendor information. You will print the vendor information reports and compare the data in the system to your current records.

Conversion to UAN System
Conversion Steps

Print the Report

Select **Accounting**.
Select **Reports**.
Select **Information and Status Reports**.
Select **Vendors**.
Select **Information**.
Select **Name or Number**.

Compare to Source Documents

a. Compare each vendor number to the vendor number that you assigned.
b. Compare each name/address/phone number to your vendor master listing.
c. Compare 1099 Status/Tax ID number to your records indicating whether the vendor receives Form 1099.
d. Review purchase order terms.

Verify Differences

a. Define any differences prior to proceeding.
b. Make a correcting entry, if needed.
c. Keep completed reports indicating completion of this step.

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13. Record Addresses

This procedure sets up addresses of frequently used addresses. Once the name, address and address code for a particular location are entered in this file, you will not have to enter the name and address for a location in the future. This address file is <u>not</u> related to the vendor file. Addresses can be used in the UAN system as a shortcut for entering the 'Ship-To' and 'Bill-To' addresses on purchase orders and blanket certificates or the source of any frequent receipt.

Conversion to UAN System
Conversion Steps

14. Secondary Account Transfers

This procedure establishes the secondary checking account balances (if any) as of January 1 of this year. The following step must be performed for each secondary checking account balance. **If your government has no secondary checking accounts, you can skip this step.**

Source Documents Required: Conversion Worksheet No. 5, page 9

Steps to Access

> Select **Accounting**.
> Select **Transactions**.
> Select **Cash Management**.
> Select **Checking Accounts**.
> Select the **Transfers** button.

Transfer the amount(s) from PRIMARY to the secondary checking account(s).

Perform Verification Procedure

Verify fund balances.
> Print and save the Fund Status report.

Verify detail investment information.
> Print and save the Investment Status report.

Conversion to UAN System
Conversion Steps

The following are the steps to do the <u>detail conversion</u> for entering data from January 1 to the current date. (*See optional conversion methods on page 27 of this manual.*)

15. Detail Transactions – Jan. 1

At this point, you have completed setting up your government's accounts into the UAN system as of January 1 of this year. The remaining step is to bring the UAN system up to the current date. In this step, you will enter the transactions that have occurred since January 1 of this year. This step should be performed for each calendar day since January 1 of this year up to the present date. You will set the transaction date for the particular date of the transactions, enter the transactions, review the reports applicable to the transactions you entered, and then set the transaction date to the next date of transaction that needs to be entered until you reach the current day. You must perform all transactions for a particular date before setting the transaction date forward. Once the date is set forward and transactions are entered into the UAN system, you cannot change the date back. **You should follow the backup procedures frequently while entering the detail transactions.**

Source Documents Required: Cash Journal
                              Purchase Orders
                              Blanket Certificates

Enter all transactions that have occurred each day since January 1 of this year.

a. You need to *SET TRANSACTION DATE* to the appropriate day prior to entering that day's transactions.

b. When entering each day's transactions, you must enter all receipts, transfers, and advances for that day **before** entering payments.

c. The *MANUAL PAYMENT* procedure will be used for all transactions (except investments) that require a warrant, so that a second warrant will not be printed for the same transaction. For investments, use *MANUAL INVESTMENT WARRANT* function or *TRANSFERS* (under Investments) - *PRIMARY TO INVESTMENT* for electronic fund transfers.

d. For each manual purchase order and blanket certificate you should produce an exact duplicate through the UAN system. The manual PO or BC should then be closed and stapled

Conversion to UAN System
Conversion Steps

to the printed PO or BC for audit purposes.

e. If detail transactions need to be processed for more than a one month period to get to the current date, remember to print all necessary monthly reports before proceeding with the next month's transactions. Also, remember to change the accounting period to reflect the current month.

16. Begin Current Operations

Congratulations! You have now completed the manual conversion process. From this point on, you should perform all transactions through the UAN system. (Refer to the UAN Accounting Manual for instructions on specific transactions.) We strongly recommend that you do not continue using your existing manual records. The UAN system has all the information you will need. If you have not had a site visit by a visiting clerk to review your conversion, please contact the UAN Support Line.

Conversion to UAN System
Conversion Steps

Summary Checklist of Conversion Procedures

1. Complete the Data Preparation Checklist and forms.

2. Set processing date to January 1 of this year. Do not change until step 15.

3. Edit entity information (name, address, phone, clerk's name).

4. Establish PRIMARY and secondary checking accounts and establish PRIMARY starting warrant number.

5. Record all funds and enter beginning fund cash balance for each fund.

6. Establish existing investment accounts and opening balances (as of January 1 of this year).

7. Record cost centers.

8. Record revenue accounts.

9. Record budget amounts in revenue accounts.

10. Record appropriation accounts.

11. Record budget amounts in appropriation accounts.

12. Record vendors to the system.

13. Record frequent receipt sources to address list.

14. Transfer secondary checking accounts and balances (if any).

15. Record detail transactions from January 1 of this year to the present date. Move the transaction date forward, as needed.

16. Begin normal operations.

Conversion to UAN System
Conversion Steps

Optional Conversion Methods

The following methods are available to use in order to bring the Accounting software to the current date:

1.   Detail transactions, (pages 24 and 25)
        This method will produce all reports, with detail entry, for accounting requirements. The manual records used for input can be attached to the computer print-outs to provide documentation. Practice in using the program can help eliminate future problems by providing experience in data entry. The system will generate the complete annual financial report.

2.   Lump Sum - Monthly, (page 28)
        Entering monthly totals depends on up-to-date manual (or other programs) records to provide documentation for audit. This method gives the opportunity to complete monthly bank reconciliations.   The annual financial report generated by the system will be complete for totals; manual records provide the detail.

3.   Lump Sum - Year-to-Date, (page 28)
        This approach is similar to the Lump Sum - Monthly. Manual records are necessary for audit. The annual financial report generated by the system will be complete for totals; manual records provide the detail.

4.   Mid-Year Conversion,   (page 29)
        The annual financial report will have to be prepared manually for the conversion year. You will have to contact the Graphics Department at the Auditor of State's office to have the manual worksheets mailed to you. When the next budget is done in June of the next year, the conversion year history will not be accurate. The conversion year budget amounts will need to be adjusted at that time. 1099 reports for the conversion year will not be accurate because the amounts paid to vendors will be incomplete. This method does allow you to complete the conversion process quickly; however, the annual financial report will have to be prepared manually.

Conversion to UAN System
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Lump Sum Conversion

(Monthly & Year-to-Date)

Under this method, the user will set up a non-specific 'conversion vendor,' and will utilize lump sum purchase orders made out to this vendor. Blanket certificates or super blankets may also be used. Checks will be posted as charges, incorporating year-to-date totals by account. Receipts will also be posted with year-to-date totals by account. This type of conversion may also be done by month, reconciling with the bank balance each month. This 'lump sum' method will produce accurate annual financial reports totals, unlike the mid-year conversion approach. However, detailed report information for the conversion period will not be available. *Manual records must be complete for this 'lump sum' approach to be implemented*. Also, all monthly bank reconciliations must be balanced, with no unknown adjusting factors.

1. Advance the transaction date to the last day of the month to be utilized.

2. Add a vendor named **'Conversion'**
     - Select **Accounting**.
     - Select **Maintenance**.
     - Select **Vendor Maintenance**.
     - Select **Record**.

3. Open a purchase order for the total amount spent in each appropriation account. Use **Conversion** vendor.

4. Enter all receipts into system in lump sums per revenue account.

5. Enter charges for the total amount spent for each appropriation account.

   Note: This method should have approval through your visiting clerk or the UAN Support Line.

Conversion to UAN System
Conversion Steps

Mid-Year Conversions

Conversion Date: _____

_____	1.	**Set system date to 01/01/XX (current year).**
_____	2.	Establish **PRIMARY** checking account. (Do not establish any investments at this time.)
_____	3.	Record Funds.
_____	4.	Enter beginning fund cash balances as of **01/01/XX (current year).**
_____	5.	Record revenue accounts.
_____	6.	Enter revenue budget amounts for remainder of year. *(See below.)*
_____	7.	Record appropriation accounts, using detail accounts.
_____	8.	Enter appropriation amounts for remainder of year. *(See below.)*
_____	9.	Record vendors.
_____	10.	Record addresses.
_____	11.	**Advance to current Accounting Month.**
_____	12.	Make **Fund Balance Adjustments** to change fund balances to your manual balances as of the end of the previous month.
_____	13.	Establish **Investments** as of your conversion date (the first day of the current Accounting Month).
_____	14.	Open **Purchase Orders/Blanket Certificates** for carryover activity (commitments made prior to your conversion date).
_____	15.	Start recording your current month activity that has already occurred.
_____	16.	Start processing all future transactions through the system.
_____	17.	When you do your first bank reconciliation at the end of the first conversion month, handle the outstanding checks (from the end of the prior month) as an Other Adjusting Factor until those checks all clear.

Conversion to UAN System
Conversion Steps

Revenue Budget

Calculate your revenue budget for each revenue account in the following manner:

Revenue budget for the entire year (most recent amended certificate) **minus** actual revenues collected through the end of last month = budget for remainder of year.

Appropriations

Calculate your appropriations for each expenditure account in the following manner:

Appropriations for the entire year (most recent amended certificate) **minus** amount actually spent through the end of last month = appropriations for remainder of year.

Note: Remember to do many backups!!