

Accounting & General Manual

UAN

UNIFORM
ACCOUNTING
NETWORK

OHIO AUDITOR OF STATE
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Uniform Accounting Network – Accounting & General Manual

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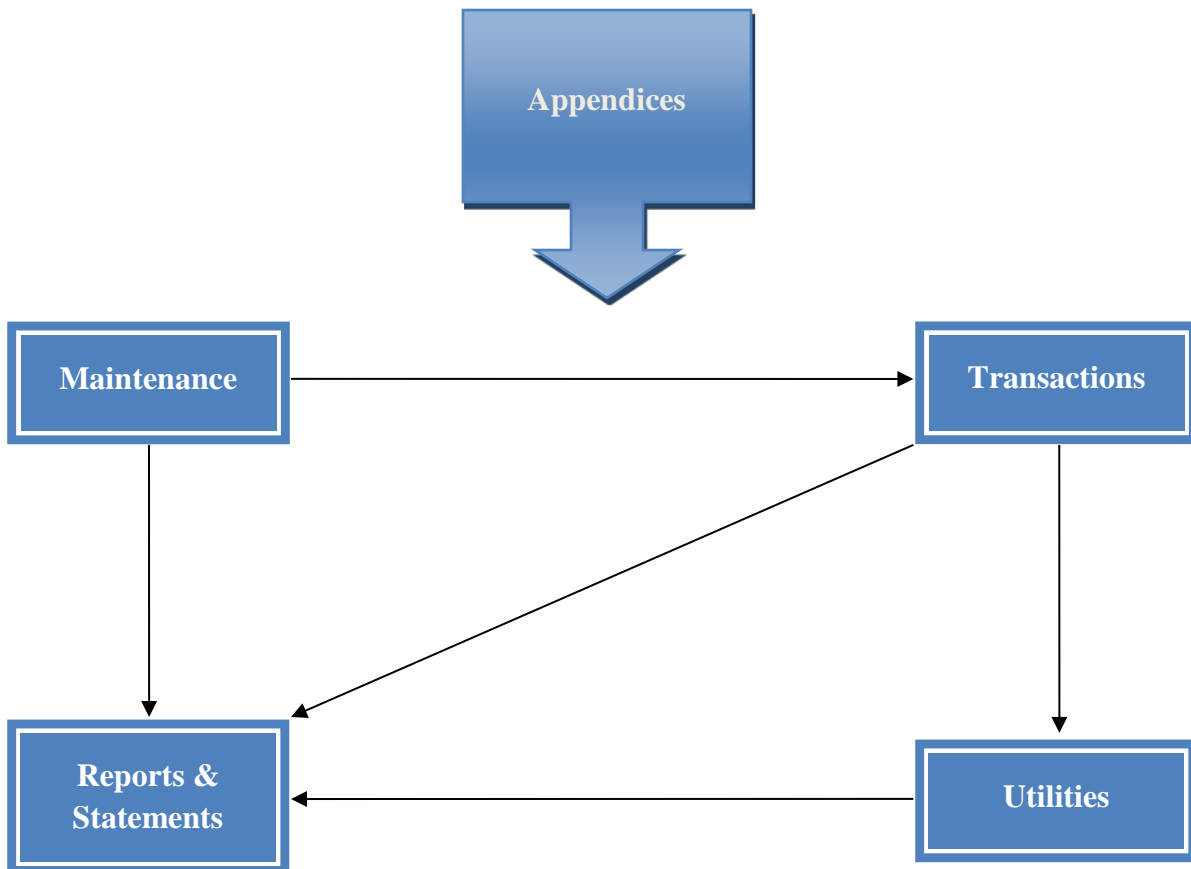
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ACCOUNTING INTRODUCTION

Welcome to the Uniform Accounting Network program. This manual is a reference guide for the UAN Accounting Software, a component of the Uniform Accounting Network. The manual contains procedures for the operation of the UAN Accounting Software applications; it does not address general governmental accounting procedures.

It is not necessary to have previous computer experience to use the system. The goal in developing the applications and this manual is to produce a uniform accounting system for Ohio local governments that is easy to use regardless of computer experience.

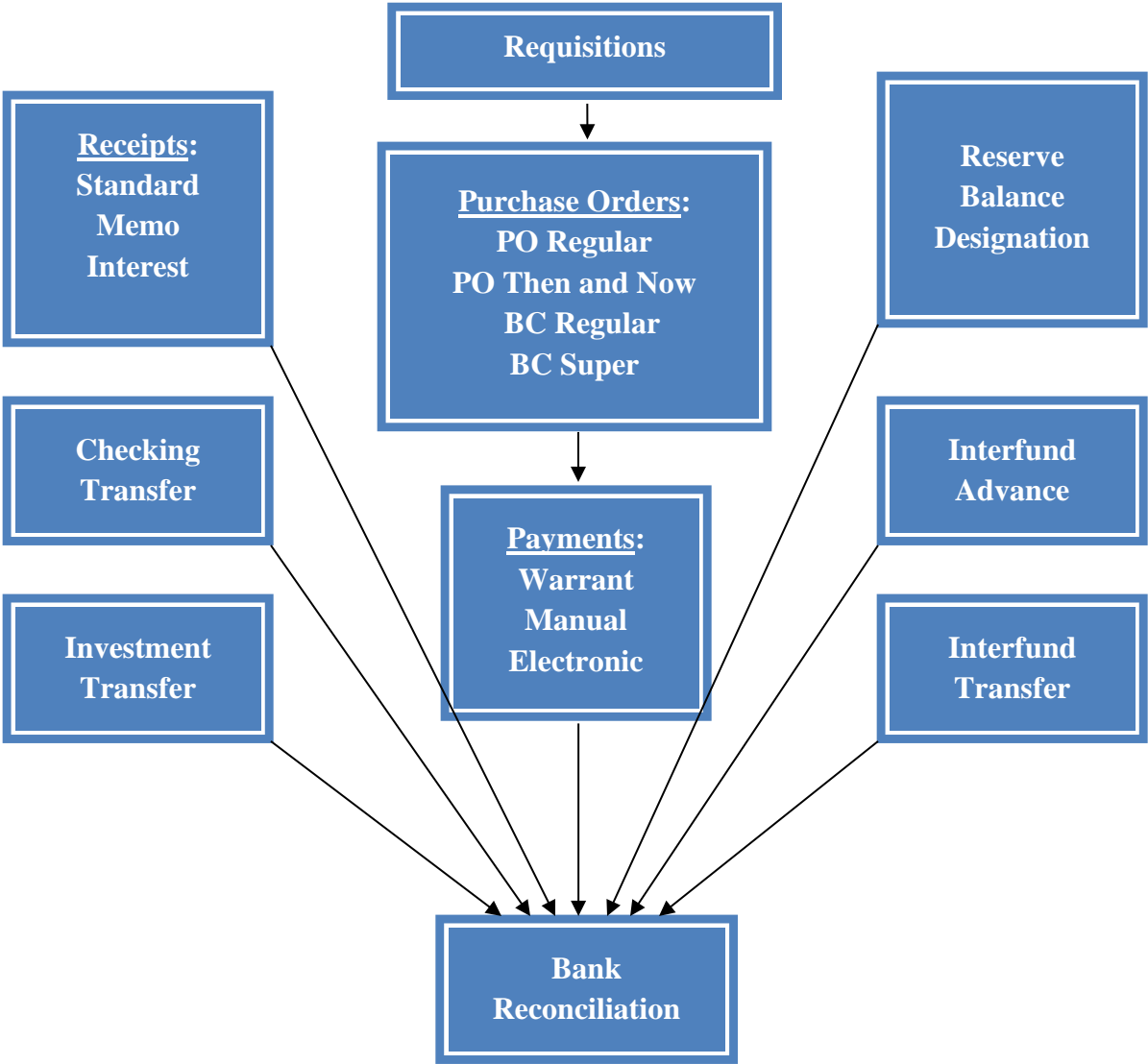
The structure of the manual has been designed to guide you through each application of the UAN Accounting Software. The manual has been divided into five main parts: **Transactions, Utilities, Reports and Statements, Maintenance** and the **Appendices**. The order of the parts and the sections within each part follow the layout of the menu options in the software.



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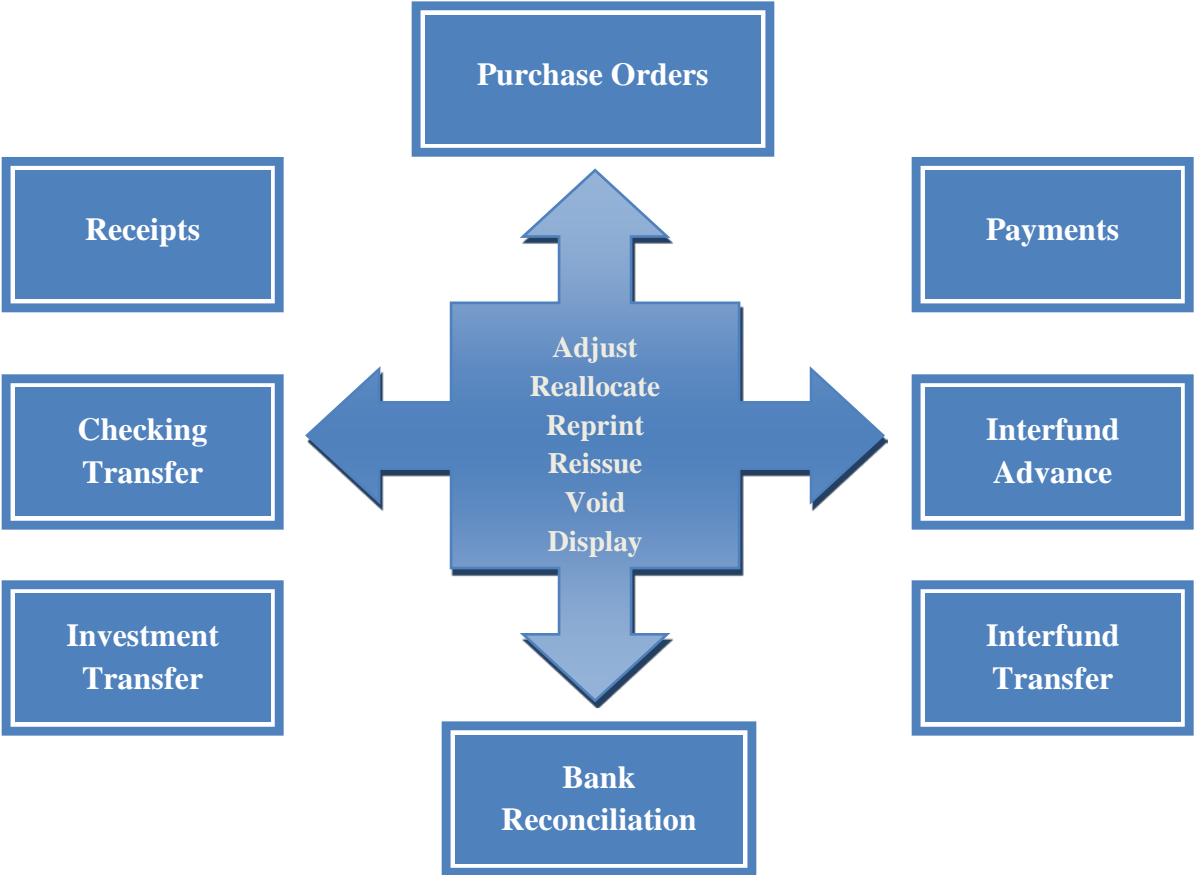
TRANSACTIONS

The Transactions part of the UAN Accounting Manual contains a section for each application listed on the Transaction menu of the UAN Accounting Software. These applications include Bank Reconciliation, Checking Transfer, Interfund Advance, Interfund Transfer, Investment Transfer, Payments, Purchase Orders, Receipts, Requisitions and Reserve Balance Designation. In Transactions, you will find the applications you will access most frequently to complete your everyday duties in your role as fiscal officer.



UTILITIES

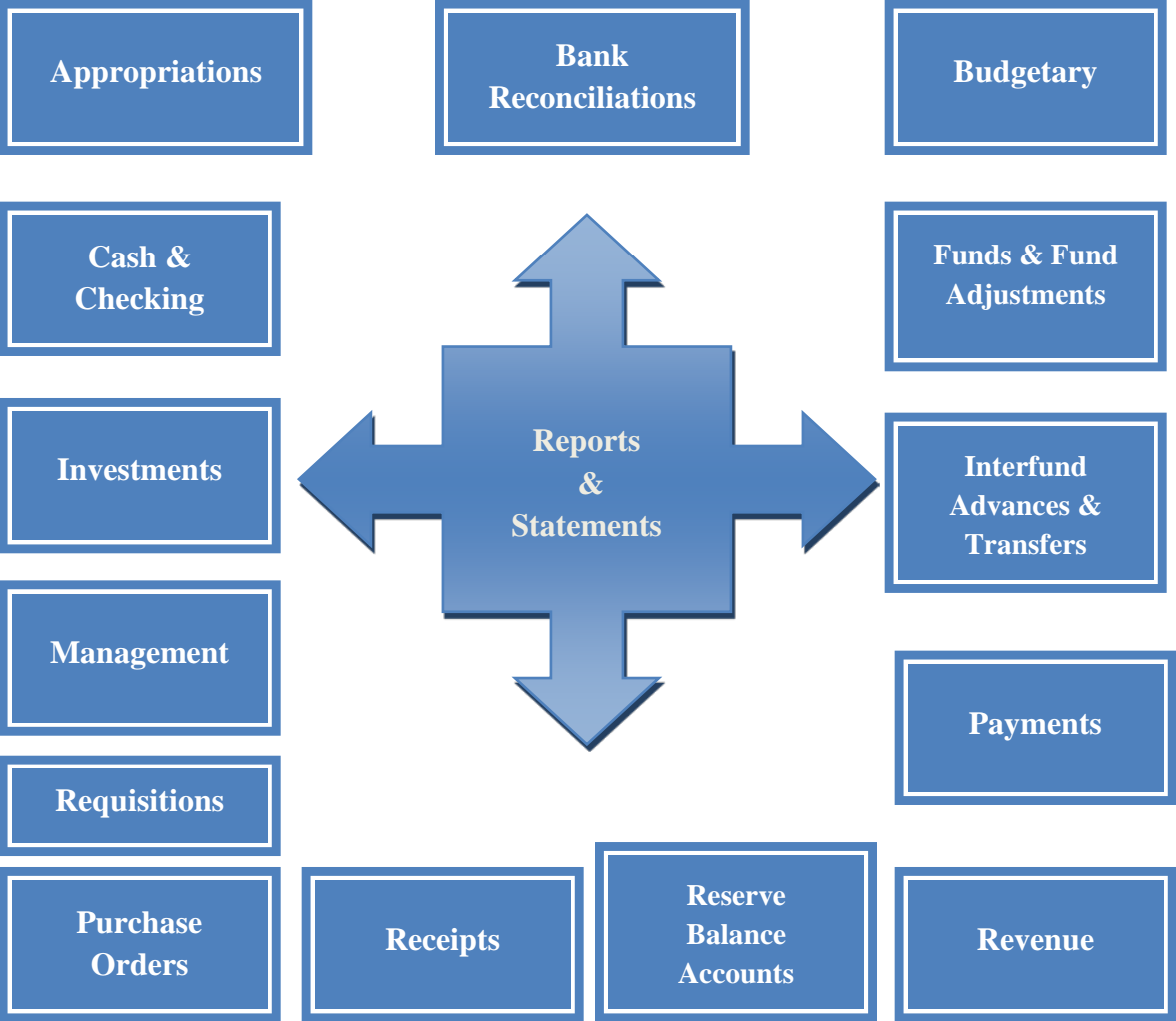
The Utilities part of the UAN Accounting Manual contains a section for each application listed on the Utilities menu of the UAN Accounting Software. These include a utility area for each of the following: Bank Reconciliation, Checking Transfer, Fund Balance Adjustment, Interfund Advance, Interfund Transfer, Investment Transfer, Payments, Purchase Orders and Receipts. In Utilities, you will find the functions necessary to post adjustments, reallocate amounts, reprint copies, close items, reissue payments (warrants) and void transactions.



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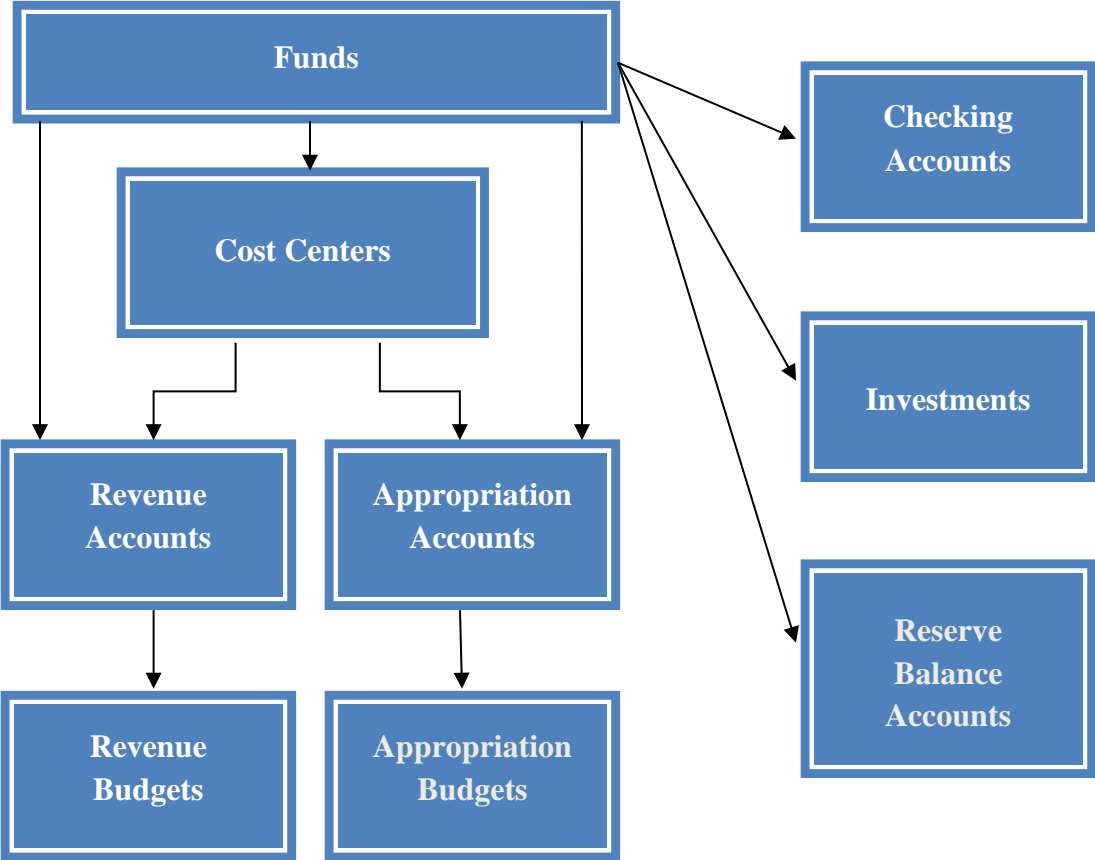
REPORTS & STATEMENTS

The Reports part of the UAN Accounting Manual contains a section for each report grouping listed on the Reports and Statements menu of the UAN Accounting Software. These include reports for Appropriations, Bank Reconciliations, Budgetary, Cash, Checking, Funds, Fund Balance Adjustments, Investments, Interfund Advances and Transfers, Management, Payments, Purchase Orders, Receipts, Requisitions, Reserve Balance Accounts and Revenue. Included are descriptions of the various journals, ledgers, status and summary reports that can be generated by the software.



MAINTENANCE

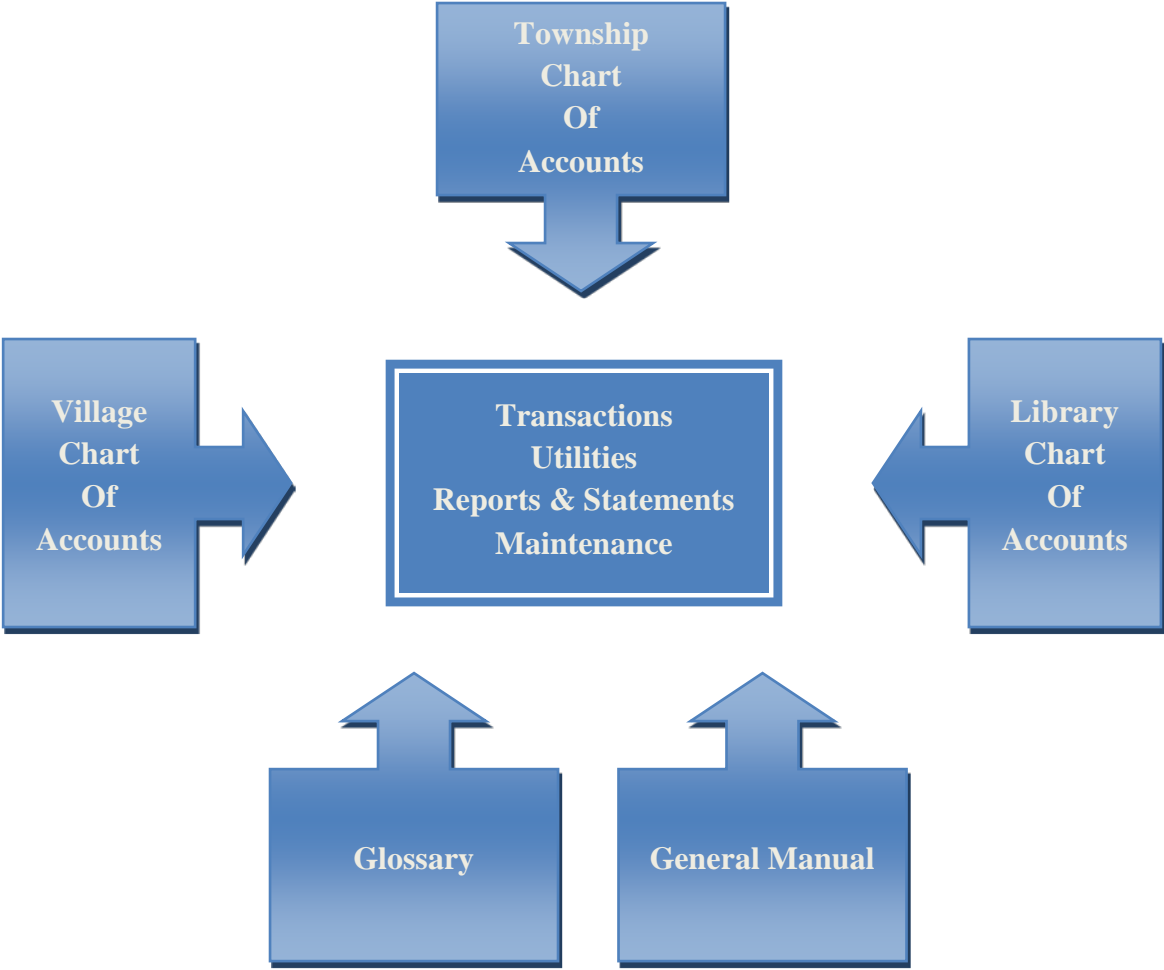
The Maintenance part of the UAN Accounting Manual contains a section for each application located on the Maintenance menu of the UAN Accounting Software. These applications include Appropriation Accounts, Appropriation Budgets, Checking Accounts, Cost Centers, Funds, Investments, Reserve Balance Accounts, Revenue Accounts and Revenue Budgets. In Maintenance, you will find all of the applications needed to establish the foundation during the initial setup of the UAN Accounting Software and perform ongoing housekeeping tasks.



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APPENDICES

The Appendices part of the UAN Accounting Manual contains all of the appendices that supplement the software. These include the Township Chart of Accounts, Village Chart of Accounts, Library Chart of Accounts and a Glossary that contains both accounting and accounting software definitions. It also includes the General Manual which holds the core setup components that structure the software.



ACCOUNTING TRANSACTIONS

On some of the transactions screens, the items already added to the batch can be pulled up and displayed on the selection screen based on the **type** criteria. For example, in the payments area the batched payments can be brought up based on the types of all, electronic or warrant. The system defaults the type selection field to all, but it can be changed. There is also a **search** feature available on most of the transactions screens which enables batched transactions to be pulled up based on the information in a particular field of the batched transaction. For example, in the payments area batched payments can be brought up based on the information or data in the search fields of batch number, amount, post date or vendor/payee.

At the top and/or bottom of each transaction screen there are also button selections to choose the action to be taken with the chosen batch transaction(s). The buttons are defined below:

Add – This button is used to add transactions to the batch. This information is then held in the batch until it is selected to be posted.

Edit – When this button is chosen, the selected batch transactions can be modified.

Delete – When this button is chosen, the selected batch transactions will be removed.

Display – When this button is chosen, the selected batch transactions will be displayed on the screen for review. The system will not permit changes to be made to any information being displayed.

Post/Print – When this button is selected, the system records the transaction to all of the correct accounts and prints the document for the transaction type (e.g. the purchase order, receipt or warrant).

Close – When this button is selected on a transaction screen, the system closes the screen. The screen can also be closed by clicking on the ‘x’ located on the tab (top left of transaction screen) beside the name of the transaction area.

The sections in this part of the manual are:

- **Bank Reconciliation**
- **Checking Transfer**
- **Interfund Advance**
- **Interfund Transfer**
- **Investment Transfer**

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- **Payments**
- **Purchase Orders**
- **Receipts**
- **Requisitions**
- **Reserve Balance Designation**

BANK RECONCILIATION

OVERVIEW

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

UAN offers two options on advancing the date for the Bank Reconciliation, which include the Traditional and Advance options.

Traditional:

The UAN user will reconcile at or after the end of each month. Typically, reconciling “as of” the last day of the previous month in the subsequent month makes the most sense for a majority of UAN users. For example, if a UAN user receives his/her bank statement for March 31st on April 4th the UAN user will reconcile the March bank statement “as of” 3/31 even though the system date is 4/4. UAN highly recommends at least reconciling at the end of each month, but it is not required.

Advance:

UAN also allows the user to advance the post date of the bank reconciliation in batch to reconcile periodically throughout the month without posting the bank reconciliation. Some larger UAN users with a high volume of transactions may find the date advance option useful. Also, the availability of online banking allows many users to check their bank statement daily, rather than waiting for the end of the month. If your Entity does not use online banking and/or does not have a high volume of transactions, the traditional method would be more practical. The date advance option for reconciling periodically is optional. UAN only recommends reconciling at the end of each month, even though it is not required.

When adding a bank reconciliation, an ‘As of’ date must be chosen that is after the latest ‘As of’ date of all previously posted bank reconciliations and is no later than the current system date. The ending balance from each bank account statement for the selected ‘As of’ date must be entered individually. Outstanding transactions in the UAN system for all accounts with a post date on or before the ‘As of’ date must be marked as cleared or outstanding according to the bank statements corresponding to the reconciliation period. The reconciliation period includes all dates on or before the ‘As of’ date but after the latest posted bank reconciliation (or the beginning of the processing year, whichever is later). Outstanding transactions posted in a prior year can be marked as void on the bank reconciliation if fund balance adjustments have been posted for them in the Fund Balance

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Adjustment Utility area. Transactions left outstanding will carry forward to be cleared on future bank reconciliations.

The overall bank balance before adjustments is calculated as the sum of all the ending balances entered for each bank account. The overall UAN balance before adjustments is calculated by adding all receipts, payments, and adjustment items dated during the reconciliation period, less any voided receipts and payments with a void date during that period and outstanding prior year payments and receipts marked as void on the bank reconciliation, to the previous UAN balance. Voided payments and receipts with a void date after the ‘As of’ date are considered outstanding for a bank reconciliation.

The overall bank balance is then adjusted by adding outstanding items: deposits in transit, outstanding payments, and outstanding adjustment items. **Other adjusting factors (OAFs)** may also be entered to adjust the overall UAN balance or the overall bank balance. OAFs are used for reconciliation calculations only and will not correct inaccurate account balances in the UAN system. OAFs affecting the overall UAN balance include receipts and payments that have cleared the bank but have not yet been posted in the UAN system. OAFs affecting the overall bank balance include bank errors and outstanding payments issued prior to converting to UAN.

A bank reconciliation may only be posted when the adjusted bank balances matches the adjusted UAN balance. After a bank reconciliation is posted, transactions that affect account balances cannot be posted on or before the ‘As of’ date of that reconciliation. Transactions that affect account balances also cannot be posted after the year-end bank reconciliation is posted, unless that reconciliation is voided first.

If any user is working in the bank reconciliation form, transactions that affect account balances cannot be posted until the form is closed. An unfinished bank reconciliation may be saved to complete later, but only one reconciliation may be in batch (saved but not posted) at any one time. Transactions may still be posted while a bank reconciliation is in batch. When the reconciliation is edited the next time, the system will update the bank reconciliation in batch to reflect any new transactions that affect it.

TEMPORARY MODE

Bank reconciliations cannot be added while working in the new year during temporary mode.

STEPS TO ACCESS

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Accounting → Transactions → **Bank Reconciliation**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
As of Date	Date	Yes	<ul style="list-style-type: none"> The 'As of' date selection must be made right after clicking the Add button. The selection is then pulled into the Add Bank Reconciliation form. The 'As of' date cannot be on or before the last bank reconciliation date. The 'As of' date cannot be after computer date. The 'As of' date cannot be changed after the form opens.
Bank Statements			<ul style="list-style-type: none"> This grid automatically pulls in all of the checking and investment account information that has been established in the system.
Type	Text (10)	No	<ul style="list-style-type: none"> The system automatically pulls in the type of account (Checking or Investment).
Name	Text (10)	No	<ul style="list-style-type: none"> The system automatically pulls in the name of the account.
Number	Text (17)	No	<ul style="list-style-type: none"> The system automatically pulls in the account number.
Description	Text (40)	No	<ul style="list-style-type: none"> The system automatically pulls in the account description.
Bank Balance	Money (11,2)	Yes	<ul style="list-style-type: none"> The ending balances for each of the listed checking and investment accounts must be entered. The ending balance for each account should come from corresponding bank statement for the selected 'As of' bank reconciliation date.
Entered bank balances	Money (11,2)	No	<ul style="list-style-type: none"> The system adds the entered bank balances to calculate the total entered bank balances.
Primary – Receipts			<ul style="list-style-type: none"> This grid automatically pulls in all of the outstanding receipts posted in the system on or before the 'As of' bank reconciliation date; receipts which were posted on or before the

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			current bank reconciliation ‘As of’ date and voided after the previous bank reconciliation ‘As of’ date; and the ‘To’ portion of checking and investment transfers.
Cleared	Checkbox/Text (4)	No	<ul style="list-style-type: none"> • A checkbox appears to the left of a receipt if outstanding. • Prior year receipts that have a fund balance adjustment and the ‘Void’ checkbox marked and current year receipts that have been voided after the previous bank reconciliation ‘As of’ date will have ‘Void’ displayed in this column. • Checking transfers and investment transfers without a warrant are checked and cannot be unchecked. • Checking and investment transfers will appear in the Primary – Payments grid for the ‘From’ account and in the Primary – Receipts grid for the ‘To’ account. All are automatically cleared and cannot be unchecked. However, investment transfers in which a warrant was posted will have a checkbox available to clear the transfer. Please note: When marked to be cleared, both the Payment and Receipt portion will be marked to be cleared together.
Type	Text (12)	No	<ul style="list-style-type: none"> • The system automatically pulls in the receipt type (Standard, Memo, Interest, Capital Gain, Checking Transfer, Investment Transfer).
Ticket #	Text (10)	No	<ul style="list-style-type: none"> • The system automatically pulls in the deposit ticket number (if available).
Receipt #	Text (11)	No	<ul style="list-style-type: none"> • The system automatically pulls in the receipt number.
Deposit Date	Date	No	<ul style="list-style-type: none"> • The system automatically pulls in the deposit date.
Post Date	Date	No	<ul style="list-style-type: none"> • The system automatically pulls in the post date.

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Source	Text (45)	No	<ul style="list-style-type: none"> The system automatically pulls in the receipt source.
Amount	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls in the receipt amount.
Void	Checkbox/Date	No	<ul style="list-style-type: none"> If a current year receipt was voided after the previous bank reconciliation 'As of' date, then the date the receipt was voided will appear in this field. If a prior year receipt has a fund balance adjustment posted in the current year on or before the current bank reconciliation 'As of' date, then a checkbox will appear in this field so that the receipt can be marked as voided.
# Cleared	Integer (6)	No	<ul style="list-style-type: none"> The number of receipts with a checkmark to be cleared.
Cleared receipts	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all receipts with a checkmark to be cleared.
Deposits in transit	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding receipts (receipts not to be cleared) and the total amount of all current year receipts in the grid which are voided after the current bank reconciliation 'As of' date.
Primary – Payments			<ul style="list-style-type: none"> This grid automatically pulls in all of the outstanding payments posted in the system on or before the 'As of' bank reconciliation date; payments which were posted on or before the current bank reconciliation 'As of' date and voided after the previous bank reconciliation 'As of' date; and the 'From' portion of checking and investment transfers.
Cleared	Checkbox/Text (4)	No	<ul style="list-style-type: none"> A checkbox appears to the left of receipt if outstanding. Prior year payments that have a fund balance adjustment and the 'Void' checkbox marked and current year payments that have been voided after the previous bank reconciliation 'As of' date will have 'Void' displayed in this column.

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			<ul style="list-style-type: none"> • Checking transfers and investment transfers without a warrant are checked and cannot be unchecked. • Checking and investment transfers will appear in the Primary – Payments grid for the ‘From’ account and in the Primary – Receipts grid for the ‘To’ account. All are automatically cleared and cannot be unchecked. However, investment transfers in which a warrant was posted will have a checkbox available to clear the transfer. Please note: When marked to be cleared, both the Payment and Receipt portion will be marked to be cleared.
Type	Text (12)	No	<ul style="list-style-type: none"> • The system automatically pulls in the payment type (Warrant, Electronic, Manual, Refund, Capital Loss, Checking Transfer, Investment Transfer).
Payment #	Text (9)	No	<ul style="list-style-type: none"> • The system automatically pulls in the payment number.
Post Date	Date	No	<ul style="list-style-type: none"> • The system automatically pulls in the post date.
Vendor/Payee	Text (45)	No	<ul style="list-style-type: none"> • The system automatically pulls in the vendor/payee.
Amount	Money (11,2)	No	<ul style="list-style-type: none"> • The system automatically pulls in the payment amount.
Void	Checkbox / Date	No	<ul style="list-style-type: none"> • If a current year payment was voided after the previous bank reconciliation ‘As of’ date, then the date the payment was voided will appear in this field. • If a prior year payment has a fund balance adjustment posted in the current year on or before the current bank reconciliation ‘As of’ date, then a checkbox will appear in this field so that the payment can be marked as voided.
# Cleared	Integer (6)	No	<ul style="list-style-type: none"> • The number of payments with a checkmark to be cleared.

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Cleared payments	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all payments with a checkmark to be cleared.
Outstanding payments	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding payments (payments not to be cleared) and the total amount of all current year payments in the grid which are voided after the current bank reconciliation ‘As of’ date.
Primary – Adjustments			<ul style="list-style-type: none"> This grid automatically pulls in all of the outstanding miscellaneous adjustment items posted in the system on or before the ‘As of’ bank reconciliation date.
Cleared	Checkbox	No	<ul style="list-style-type: none"> A checkbox appears to the left of item if outstanding.
Type	Text (12)	No	<ul style="list-style-type: none"> The system automatically pulls in the adjustment item type (Fund Balance Adjustment, Payment Adjustment, or Receipt Adjustment).
Item #	Text (11)	No	<p>The system automatically pulls in the following numbers based on the type of adjustment:</p> <ul style="list-style-type: none"> For a payment adjustment, the payment number. For a receipt adjustment, the receipt number. For a Fund Balance Adjustment for a prior year payment, the prior year payment number. For a Fund Balance Adjustment for a prior year receipt, the prior year receipt number.
Post Date	Date	No	<ul style="list-style-type: none"> The system automatically pulls in the post date.
Source or Vendor/Payee	Text (45)	No	<p>The system automatically pulls in the source of the receipt or vendor/payee for the payment.</p> <ul style="list-style-type: none"> For a Fund Balance Adjustment for a prior year payment, this will list the payee for prior year payment. For a Fund Balance Adjustment for a prior year receipt, this will list the source for the prior year receipt.

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Amount	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls in the amount of the adjustment.
# Cleared	Integer (6)	No	<ul style="list-style-type: none"> The number of miscellaneous items with a checkmark to be cleared.
Cleared items	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all miscellaneous items with a checkmark to be cleared.
Outstanding items	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding miscellaneous items (items not to be cleared) and the total amount of all current year items in the grid which are voided after the current bank reconciliation 'As of' date.
Secondaries & Investments			<p>This grid automatically pulls in all transactions related to secondary checking accounts and investments including:</p> <ul style="list-style-type: none"> Secondary checking account transfers Investment transfers Interests receipts posted to secondary checking accounts or reinvested in an investment <p>Interest receipt adjustments related to secondary checking interest receipts or reinvested interest receipts</p>
Cleared	Checkbox	No	<ul style="list-style-type: none"> A checkbox appears to the left of a secondary checking account or investment if outstanding. Checking transfers and investment transfers without a warrant (Transfer Only type) are automatically checked (cleared) and cannot be unchecked. Void appears to the left of a secondary checking account or investment if: <ul style="list-style-type: none"> A current year receipt or investment warrant is voided after the previous bank reconciliation date. A fund balance adjustment for a prior year receipt or investment warrant is recorded and the void

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			checkbox is checked on the current bank reconciliation.
Account	Text (10)	No	The secondary checking or investment account name.
Type	Text (12)	No	<ul style="list-style-type: none"> The system automatically pulls in the transaction type (Checking Transfer, Investment Transfer, Secondary Checking Interest Receipt, Reinvested Interest Receipt,).
Item #	Text (11)	No	<p>The system automatically pulls in the following numbers based on the type of transaction:</p> <ul style="list-style-type: none"> For an interest receipt, then number of the receipt For a receipt adjustment, then the number of the receipt adjusted The field will be blank for checking or investment transfers.
Post Date	Date	No	<ul style="list-style-type: none"> The system automatically pulls in the post date.
Source/Vendor/Payee	Text (45)	No	<ul style="list-style-type: none"> The system automatically pulls in the source of the receipt or the investment / checking transfer
Amount	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls in the amount of the receipt or the investment / checking transfer
Void	Checkbox/Date	No	<ul style="list-style-type: none"> If a current year transaction was voided after the previous bank reconciliation ‘As of’ date, then the date the transaction was voided will appear in this field. If a prior year reinvested interest receipt has a fund balance adjustment posted in the current year on or before the current bank reconciliation ‘As of’ date, then a checkbox will appear in this field so that the receipt can be marked as voided.
Deposits in transit	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding (non-cleared) reinvested interest receipts, checking transfers, investment transfers (from the

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			primary checking account), and all current year receipts which are voided after the current bank reconciliation “As of” date.
Outstanding payments	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding (non-cleared) checking transfer and investment transfer items.
Outstanding misc.	Money (11,2)	No	<ul style="list-style-type: none"> The total amount of all outstanding (non-cleared) reinvested receipt adjustment items.
Balance Comparisons			
			<p>Compare the calculated account balances listed to the entered bank balances from your bank statements to locate discrepancies (if any).</p> <ul style="list-style-type: none"> Each row can be expanded to show the transactions applied to that account. Click the plus sign (+) to the left of the item to expand the row (to display the transactions). Click the minus sign (-) to the left of the item to collapse the row (to hide the transactions). Rows are highlighted (as if selected) if Entered Bank Balances are not equal to Calculated Bank Balance. <p>The bank accounts are listed in the following order: Primary, Secondary by Name, then Investment by Name</p>
Type	Text (10)	No	<p>This field is read only. The system automatically pulls in the account type:</p> <ul style="list-style-type: none"> Checking Investment
Name	Text (10)	No	<ul style="list-style-type: none"> This field is read only. The Name of the Checking or Investment
Number	Text (17)	No	<ul style="list-style-type: none"> This field is read only. The Number of the Checking or Investment
Prior Bank Balance	Money (11,2)	No	<ul style="list-style-type: none"> This field is read only. The first time a bank reconciliation is recorded in the software, “N/A” will be listed in this field. If a prior bank reconciliation exists, the system automatically pulls in

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				<p>the amount posted in last bank reconciliation's Entered Bank Balance field for each account.</p> <ul style="list-style-type: none"> ○ If the last bank reconciliation that was posted was posted in the previous year, then the system will pull the amount in from the previous year's end of year reconciliation.
Calculated Bank Balance	Bank Money (11,2)		No	<ul style="list-style-type: none"> • This field is read only. • The first time a bank reconciliation is recorded in the software, "N/A" will be listed in this field. • The calculation for this field is: Calculated Bank Balance = + Prior Bank Balance + Cleared Receipts (Cleared items from the Receipts tab) – Cleared Payments (Cleared items from the Payments tab) + Sum of Cleared items from the Miscellaneous tab (excluding Fund Balance Adjustments).
Entered Bank Balance	Money (11,2)		No	<ul style="list-style-type: none"> • This field is read only. The system pulls in the amount(s) that were entered in the Bank Balance column in Bank Statements tab
Transactions	Sub-Grid		No	<ul style="list-style-type: none"> • These fields are read only. • Lists transactions for each account. • The transactions are sorted in the following order: <ol style="list-style-type: none"> 1. Status (Cleared, Outstanding, Voided) 2. Post Date 3. Number
Type	Text (12)		No	<p>This field is read only. The system pulls in the transaction Type information from the previous tabs in the current bank reconciliation.</p>
Number	Text (11)		No	<p>This field is read only. The system pulls in the transaction Number information from the previous tabs in the current bank reconciliation.</p>

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Post Date	Date	No	This field is read only. The system pulls in the Post Date information from the previous tabs in the current bank reconciliation.
Source / Payee	Text (45)	No	This field is read only. The system pulls in the Source / Payee information from the previous tabs in the current bank reconciliation.
Amount	Money (11,2)	No	This field is read only. The system pulls in the Amount information from the previous tabs in the current bank reconciliation.
Status	Text (12)	No	The Status reflects selections made in the previous tabs of the current bank reconciliation. The Status will be one of the following: <ul style="list-style-type: none"> • Outstanding • Cleared • Voided
Other Adjusting Factors			Other Adjusting Factors entered will be used for bank reconciliation calculations only. They will not correct inaccurate account balances in UAN.
Receipts not in UAN	Money (11,2)	No	<ul style="list-style-type: none"> • Total of receipts cleared at the bank, but not yet posted in UAN. • The amount entered must be positive.
Receipts not in UAN Notes	Text (512)	No	<ul style="list-style-type: none"> • Optional field to enter notes related to Receipts not in UAN Other Adjusting Factor.
Payments not in UAN	Money (11,2)	No	<ul style="list-style-type: none"> • Total of payments cleared at the bank, but not yet posted in UAN. • The amount entered must be positive.
Payments not in UAN Notes	Text (512)	No	<ul style="list-style-type: none"> • Optional field to enter notes related to Payments not in UAN Other Adjusting Factor.
Deflating bank errors	Money (11,2)	No	<ul style="list-style-type: none"> • Total discrepancy of under-posted receipts and over-posted payments. • The amount entered must be positive.
Deflating bank errors Notes	Text (512)	No	<ul style="list-style-type: none"> • Optional field to enter notes related to Deflating bank errors Other Adjusting Factor.

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Inflating bank errors	Money (11,2)	No	<ul style="list-style-type: none"> Total discrepancy of over-posted receipts and under-posted payments. The amount entered must be positive.
Inflating bank errors Notes	Text (512)	No	<ul style="list-style-type: none"> Optional field to enter notes related to Inflating bank errors Other Adjusting Factor.
Pre-conversion payments	Money (11,2)	No	<ul style="list-style-type: none"> Total of outstanding payments issued prior to converting to UAN. The amount entered must be positive.
Pre-conversion payments Notes	Text (512)	No	<ul style="list-style-type: none"> Optional field to enter notes related to Pre-conversion payments Other Adjusting Factor.
Reconciliation & Post			<ul style="list-style-type: none"> This grid pulls in all of the key data from the other bank reconciliation tabs to reconcile the Bank Balance and the UAN Balance.
<i>Bank Balances</i>			
Entered bank balances	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the balances from the Bank Statements tab.
Deposits in transit	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Primary – Receipts tab.
Outstanding payments	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Primary – Payments tab.
Outstanding miscellaneous	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Primary – Miscellaneous tab.
Deflating bank errors	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Other Adjusting Factors tab.
Inflating bank errors	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Other Adjusting Factors tab.
Pre-conversion payments	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls the amount from the Other Adjusting Factors tab.
Adjusted bank balances	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates the balance. <i>Adjusted bank balances = Entered bank balances + Deposits in transit – Outstanding payments +</i>

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			<i>Deflating bank errors – Inflating bank errors – Pre-conversion payments</i>
UAN Balance			
Prior UAN balance	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure.
Receipts	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure.
Payments	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure.
Miscellaneous	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure.
Current UAN balance	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure. <i>Current UAN Balance = Prior UAN Balance + Receipts – Payments + Miscellaneous</i>
Receipts not in UAN	Money (11,2)	No	<ul style="list-style-type: none"> This system pulls this figure from Other Adjusting Factors tab.
Payments not in UAN	Money (11,2)	No	<ul style="list-style-type: none"> The system pulls this figure from Other Adjusting Factors tab.
Adjusted UAN balance	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates and automatically displays this figure. <i>Adjusted UAN Balance = Current UAN balance + Receipts not in UAN – Payments not in UAN</i>
Reconciliation			
Adjusted bank balances	Money (11,2)	No	<ul style="list-style-type: none"> The system pulls in the calculated adjusted bank balances from Bank Balances section above.
Adjusted UAN balance	Money (11,2)	No	<ul style="list-style-type: none"> The system pulls in the calculated adjusted UAN balance from the UAN Balance section above.
Difference	Money (11,2)	No	<ul style="list-style-type: none"> The system calculates the difference by taking the adjusted bank balances less the adjusted UAN balance.
Reconciliation Icon	Picture	No	<ul style="list-style-type: none"> If the balances are reconciled (<i>difference equals \$0.00</i>), the system will display a green circle icon with a checkmark inside. If the balances are not reconciled (<i>difference does not equal \$0.00</i>), the system will display a red circle icon with an ‘X’ inside.

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Reconciliation Message	Label	No	<ul style="list-style-type: none"> • If the balances are reconciled (<i>difference equals \$0.00</i>), the system will display the message ‘Balances are reconciled’. • If the balances are not reconciled (<i>difference does not equal \$0.00</i>), the system will display the message ‘Balances are NOT reconciled’.
Post/Print	Button	No	<ul style="list-style-type: none"> • Once the balances are reconciled, this button is enabled for the bank reconciliation to be printed and posted in the system.

HOW TO ADD AND POST/PRINT A BANK RECONCILIATION

Step 1: Click on the **Add** button.

Step 2: The system will display a reminder message stating that after posting a bank reconciliation, new cash transactions must be dated after the ‘As of’ date of the posted bank reconciliation. Click on the **OK** button to proceed.

Step 3: Select the **As of Date** for the bank reconciliation that is to be added.

Step 4: Click on the **OK** button. (*Selecting **Cancel** will return to the Bank Reconciliation screen.*)

Step 4a: If there are any outstanding adjustments during the bank reconciliation period, the system will display a reminder message to carefully review the Primary – Adjustments tab and its instructions. When applicable, read the message and click the OK button to continue.

Step 5: The system automatically defaults to the **Bank Statements** tab. Under the Bank Balance column, enter the **ending balances** for each of the listed checking and investment accounts. The ending balance for each account should come from corresponding bank statement for the selected ‘As of’ bank reconciliation date. (*The ending balance for each account can be entered by clicking on the bank balance field and typing in the amount. The ‘Enter’ key can also be utilized to proceed down the list of accounts once the first amount is entered.*)

At the bottom of the Bank Statements screen, the total **entered bank balances will be displayed.**

Step 6: Click on the **Primary – Receipts** tab and follow the sub-steps below:

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Step 6a: Select the receipts to be **cleared** on the bank reconciliation by looking at the receipts that are listed on the primary checking account bank statement for the selected ‘As of’ bank reconciliation date. To clear a receipt in the system, click on the receipt’s checkbox located to the left of the receipt type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A **‘select all’ checkbox** is available at the very top of the checkbox column. To select all of the receipts, click on the **‘select all’ checkbox**. Checkmarks will appear in all of the receipt checkboxes. *(To unselect all of the receipt checkboxes, simply click on the ‘select all’ box to remove the checkmark.)*

At the bottom of the Primary – Receipts screen, the total **number of cleared receipts**, the total **amount of cleared receipts** and the total **amount of deposits in transit** will be displayed. *(Please note: If a current year receipt was voided after the current bank reconciliation ‘As of’ date, the receipt amount will automatically be pulled into the amount of deposits in transit.)*

Step 6b: If fund balance adjustments have been posted for prior year receipts in the Fund Balance Adjustment Utility, the prior year receipts can be marked **‘Void’** by clicking on the checkbox under the Void column located to the right of the receipt amount. A checkmark will appear in the void checkbox for the receipt.

Step 7: Click on the **Primary – Payments** tab and follow the sub-steps below:

Step 7a: Select the payments to be **cleared** on the bank reconciliation by looking at the payments that are listed on the primary checking account bank statement for the selected ‘As of’ bank reconciliation date. To clear a payment in the system, click on the payment’s checkbox located to the left of the payment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A **‘select all’ checkbox** is available at the very top of the checkbox column. To select all of the payments, click on the **‘select all’ checkbox**. Checkmarks will appear in all of the payment

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checkboxes. *(To unselect all of the payment checkboxes, simply click on the ‘select all’ box to remove the checkmark.)*

At the bottom of the Primary – Payments screen, the total **number of cleared payments**, the total **amount of cleared payments** and the total **amount of outstanding payments** will be displayed. *(Please note: If a current year payment was voided after the current bank reconciliation ‘As of’ date, the payment amount will automatically be pulled into the amount of outstanding payments.)*

Step 7b: If fund balance adjustments have been posted for prior year payments in the Fund Balance Adjustment Utility, the prior year payments can be marked ‘**Void**’ by clicking on the checkbox under the Void column located to the right of the payment amount. A checkmark will appear in the void checkbox for the payment.

Step 8: Click on the **Primary – Adjustments** tab. Select the adjustments to be **cleared** on the bank reconciliation. To clear an adjustment in the system, click on the adjustment’s checkbox located to the left of the adjustment type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

A ‘**select all**’ checkbox is available at the very top of the checkbox column. To select all of the adjustments, click on the ‘**select all**’ checkbox. Checkmarks will appear in all of the adjustment checkboxes. *(To unselect all of the adjustment checkboxes, simply click on the ‘select all’ box to remove the checkmark.)*

At the bottom of the Primary – Adjustments screen, the total **number of cleared adjustment items**, the total **amount of cleared adjustment items** and the total **amount of outstanding adjustment items** will be displayed.

Step 9: Click on the **Secondaries & Investments** tab and follow the sub-steps below:

Step 9a: Select the transactions to be **cleared** on the bank reconciliation by looking at the transactions that are listed on the secondary and investment account bank statements for the selected ‘As of’ bank reconciliation date. To clear a transaction in the system, click on the transaction’s checkbox located to the left of the transaction type. Checkmarks will appear in the checkboxes that have been selected to be cleared in the system. *(To unselect a checkbox, simply click on the box to remove the checkmark.)*

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A **‘select all’ checkbox** is available at the very top of the checkbox column. To select all of the transactions, click on the **‘select all’ checkbox**. Checkmarks will appear in all of the transaction checkboxes. *(To unselect all of the transaction checkboxes, simply click on the ‘select all’ box to remove the checkmark.)*

At the bottom of the Secondaries & Investments screen, the total **amount of deposits in transit**, the total **amount of outstanding payments** and the total **amount of outstanding adjustment** items will be displayed. *(Please note: If a current year transaction was voided after the current bank reconciliation ‘As of’ date, the transaction amount will automatically be pulled into the amount of deposits in transit and/or the amount of outstanding payments depending on the transaction type.)*

Step 9b: If fund balance adjustments have been posted for prior year transactions in the Fund Balance Adjustment Utility, the prior year transactions can be marked **‘Void’** by clicking on the checkbox under the Void column located to the right of the transaction amount. A checkmark will appear in the void checkbox for the transaction.

Step 10: Click on the **Balance Comparisons** tab. Compare the UAN calculated bank account balances to the entered bank account balances from all of the actual bank account statements. Determine if there are any discrepancies. Please note: Individual account balances may not reconcile if there are Other Adjusting Factors (OAFs) that pertain to the account.

Step 11: Click on the **Other Adjusting Factors** tab and follow the sub-steps below:

Step 11a: If there are any receipts that cleared the bank and appear on the bank statement but were not posted in the system by the ‘As of’ bank reconciliation date, enter the total amount of the receipts in the **Receipts not in UAN** field under the UAN Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

Step 11b: If there are any payments that cleared the bank and appear on the bank statement but were not posted in the system by the ‘As of’ bank reconciliation date, enter the total amount of the payments in the **Payments not in UAN** field under the UAN Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

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Step 11c: If there are bank errors that occurred by the bank posting receipts for too little (under-posting) or posting payments for too much (over-posting), enter the total amount of the bank errors in the **Deflating bank errors** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

Step 11d: If there are bank errors that occurred by the bank posting receipts for too much (over-posting) or posting payments for too little (under-posting), enter the total amount of the bank errors in the **Inflating bank errors** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

Step 11e: If there are outstanding payments issued prior to converting to the UAN system, enter the total amount of the payments in the **Pre-conversion payments** field under the Bank Balance Adjustments data entry area. Use the **Notes** field to the right of the amount to document the supporting details of the other adjusting factor.

Step 12: Click on the **Reconciliation & Post** tab. The system pulls all of the key data from the other bank reconciliation tabs into the Reconciliation & Post tab to reconcile the **Bank Balances** and the **UAN Balance**. See the sub-steps below to determine if the balances are reconciled or not reconciled:

Step 12a: If the balances are reconciled, a green circle icon with a checkmark inside will appear along with the message '**Balances are reconciled**'. The Post/Print button will also be enabled so that the bank reconciliation can be posted in the system.

Step 12b: If the balances are not reconciled, a red circle icon with an 'X' inside will appear along with the message '**Balances are NOT reconciled**'. The Post/Print button will be disabled and unavailable until the balances are reconciled.

Step 13: Click on the **Save** button to save the bank reconciliation. The bank reconciliation can be saved even if the balances are not reconciled. (*Selecting Close on this step will prompt the system to display a message 'Save Changes?'. Selecting Yes will still save the bank reconciliation. Selecting No will exit without saving. Selecting Cancel will return to the Add Bank Reconciliation form.*)

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Step 14: If the balances are not reconciled and/or the bank reconciliation has to be completed later time, click on the **Close** button to exit the Add Bank Reconciliation form after the bank reconciliation has been saved. *(The system displays a message in the bottom left corner of the Add Bank Reconciliation form to confirm the bank reconciliation has been saved.)*

Reminder: *The Bank Reconciliation Worksheet option is where a worksheet can be printed for a bank reconciliation that is in process (recorded and saved, but not posted). This worksheet can be used to help reconcile the checking account. The worksheet is located under Accounting → Reports & Statements → Bank Reconciliation Reports.*

Step 15: If the balances are reconciled and the bank reconciliation is ready to be posted and printed, click on the **Reconciliation & Post** tab and follow the sub-steps below:

Step 15a: Click on the **Post/Print** button.

Step 15b: The system displays a Print box. Click on the **OK** button to print the bank reconciliation. *(Selecting **Cancel** will return to the Bank Reconciliation screen without printing the bank reconciliation report. Please note: The bank reconciliation will still be posted.)*

Reminder: *The ‘As of’ date for the bank reconciliation cannot be changed after the complete Add Bank Reconciliation form opens.*

Reminder: *It does not matter what order the bank reconciliation tabs are completed when adding a bank reconciliation.*

Reminder: *The Save button on the Add Bank Reconciliation form does not have to be selected until all changes have been made to each of the chosen areas of the Add Bank Reconciliation form (i.e. Changes can be made on the Bank Statements tab as well as the Primary – Payments tab before the Save button would need selected to save the changes in both areas.)*

Reminder: *Other adjusting factors that require corrections and/or adjustments to be posted in the system should have those corrections and/or adjustments posted prior to the next month’s bank reconciliation. These items must be posted as transactions in the system. Simply entering them as other adjusting factors on the bank reconciliation does not automatically post the corrections and/or adjustments in the system.*

SUGGESTED REPORTS & STATEMENTS

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To review a **posted bank reconciliation** for a **prior month**, print or display the Bank Reconciliation Report located under Accounting → Reports & Statements → Bank Reconciliation Reports.

To review a **posted bank reconciliation** report along with the **corresponding fund status** report, print or display the Bank Reconciliation Summary located under Accounting → Reports & Statements → Bank Reconciliation Reports.

BANK RECONCILIATION FREQUENTLY ASKED QUESTIONS

1. The bank reconciliation is out of balance. Where do I start looking for the difference?

- A. The date of the bank reconciliation needs to be the last day of the month.
- B. Prior month items need to be verified as cleared/posted:
 - Other adjusting factors (e.g. bank service charges and/or interest)
 - Deposits in transit
 - Outstanding payments
- C. Print current month cash journal and compare line by line with a copy of the bank statement:
 - Compare bank statement deposits listed to the cash journal deposits. Locate all differences.
 - Compare bank statement to the payment register and the outstanding checks on the bank reconciliation for the prior month. Locate all differences.
 - If bank service charges, fees for deposits slips, non-sufficient funds (NSF) fees are not posted in the system, enter as an other adjusting factor (payments not in UAN).
 - If interest is not posted in the system, enter as an other adjusting factor (receipts not in UAN).
 - Look for any adjustments that may have been posted in the system or corrections posted by the bank that appear on the bank statement.
- D. Posting Errors:
 - Receipts posted in error
 - Payments voided in error
- E. Investments:
 - Verify investment accounts are set up in the system.

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- Check for any investment interest receipt that may have been reinvested by mistake. If so, post a transfer from investment to primary, or void the original interest receipt and post a new interest receipt but do not select the 'Reinvest' radio button.
 - Check for any investment interest receipt was not reinvested and should have been. If so, post a transfer from primary to investment or void the original interest receipt and post a new interest receipt and select the 'Reinvest' radio button.
- 2. The bank reconciliation is off by the amount of the bank service charges and/or interest. How is this resolved to post the reconciliation?**
- A. Post the bank service charges as electronic payments in the system. If the posting date is in the next month, the bank service charge will have to be entered as an other adjusting factor (payments not in UAN) until the next month's bank reconciliation.
 - B. Post the interest as an interest receipt in the system. If your posting date is in the next month, the interest will have to be entered as an other adjusting factor (receipts not in UAN) until the next month's bank reconciliation.
- 3. What kind of control do I have over dates in my system that affect my bank reconciliation?**

You can date January standard, memo, or investment interest receipts and unexpected bank fees or electronic payments to the date it appears on the Bank/Investment Statement. You can back date receipts and electronic payments to the date of your last bank reconciliation e.g. the lasted posted bank reconciliation was dated December 31, 2012, so you can back date receipts and electric payments to January 1, 2013.

Reminder: *Electric payment was referred to as Charges in the old Accounting application and Vouchers in the old Payroll application.*

Reminder: *You cannot back date printed warrants.*

4. How do I change what is shown in Deposits in Transit (DIT)?

There is no field to manual enter your Deposit In Transit (receipts posted in the software but have not posted at the bank). The Deposit In Transit field will automatically be reduced after you clear outstanding receipts from the Receipts tab.

5. Where do interest receipts appear?

Interest receipts that are deposited to the primary checking account appear under the Receipts Tab. Reinvested interest receipts (the interest went back into the investment) appear on the Secondary/Investment tab.

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6. I made an adjustment to expenditure or receipt but it is still showing for the original amount. What is wrong?

Receipts and Expenditures will always reflect the original amount recorded in UAN under the corresponding tab. Adjustments to Receipts or Expenditures as well as adjustments to Cash through a Fund Balance Adjustment (FBA) will be reflected on the Primary Adjustment tab and should be selected within the same month the corresponding action occurred against the bank statement.

7. Why won't the Edit/Post button not automatically post/print the bank reconciliation?

To post/print the bank reconciliation, you must select the post/print button from the Reconciliation & Post tab AND have the green checkmark which indicates reconciliation is complete and differences are accounted for and/or noted.

8. What amounts should I enter on the Bank Statements Tab?

Enter the bank statement ending balance as reflected on the statement itself for the corresponding date indicated. Enter investment balances as reflected as of that same corresponding date.

***Reminder:** Reconciling date should be as of the last day of the month regardless of the bank statement date. Items that are recorded in UAN but not reflected on the statement will go into the next Bank Rec. as Outstanding items or Deposits in Transit.*

9. Part of my receipt didn't post at the bank. What do I do?

Any Part of a receipt lumped with other receipts portion of the receipt that did not post at the bank will be an Other Adjusting Factor (OAF) that increases the bank's balance. Once the outstanding portion of the lump sum receipt is posted at the bank, the OAF will not be necessary for future bank reconciliations.

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BANK RECONCILIATION WORKSHEET

Print the following items:

Cash Journal for the month you are reconciling	Accounting --> Reports & Statements --> Cash Reports --> Cash Journal
Last posted bank reconciliation	Accounting --> Reports & Statements --> Bank Reconciliation Report
Payment Listing for the month you are reconciling	Accounting --> Reports & Statements --> Payment Reports --> Payment Listing
Receipt Listing for the month you are reconciling	Accounting --> Reports & Statements --> Receipt Reports --> Receipt Listing

Other Considerations: Identify Other Adjusting Factors from the prior bank reconciliation

Step 1: Compare the ending balance of the last bank reconciliation to the starting balance of the current bank reconciliation.

1. Current UAN balance as of XX/XX/XXXX (Located on line 5 of the Bank Reconciliation Report)	_____
2. Beginning balance on the Cash Journal as of XX/XX/XXXX (Line 1 of the Cash Journal)	_____
3. Subtract Line 2 from Line 1	<u>0.00</u>

If line three is zero proceed to step two. If line three is not zero then transactions were posted in the system, or at the bank, on days in between the reconciliation date of the last bank reconciliation and the start date of the current bank reconciliation.

Step 2: Compare Cleared Receipts to the Credits on the bank statement.

1. Credits on Bank Statement (Located on the Bank Statement)	_____
2. Interest (Located on the Bank Statement if not included in the Credits balance above)	_____
3. Add Line 1 to Line 2	<u>0.00</u>
4. Cleared Receipts (Located on the Primary Receipts tab on the bank reconciliation form)	_____
5. Subtract Line 4 from Line 3	<u>0.00</u>

If line five is zero proceed to step three. If line five is not zero then receipts were posted in the system that have not hit the bank statement yet, or vice versa. Review the Receipt Listing and Compare to Bank Statement to verify cleared receipts and amounts. If an error exists in the receipt amount and it is a bank error then an Other Adjusting factor can be utilized until the bank corrects the error. If the amount is incorrect in UAN then a Receipt Adjustment may be utilized: Accounting --> Utilities --> Receipt Utility --> Adjust.

Step 3: Compare Cleared Payments to the Debits on the bank statement.

1. Debits Warrants (Located on the Bank Statement)	_____
2. Debits Electronic (Located on the Bank Statement if not included in The Debits balance above)	_____
3. Add Line 1 to Line 2	<u>0.00</u>
4. Cleared Payments (Located on the Primary Payments tab on the bank reconciliation form)	_____
5. Subtract Line 4 from Line 3	<u>0.00</u>

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If line five is zero move on to step four. If line five is not zero you may need to make adjustments or the bank may have a posting error. If an error exists in the payment amount and it is a bank error then an Other Adjusting factor can be utilized until the bank corrects the error. If the amount is incorrect in UAN then a Payment Adjustment may be utilized: Accounting --> Utilities --> Payment Utility --> Adjust.

Step 4: Calculate Outstanding Payments and Compare to System.

1. Outstanding Payments from prior month (Bank Reconciliation Report from prior month)	
2. Current Month Payments (Total from Payment Listing)	
3. Add Lines 1 and 2	0.00
4. Total Debits (Same number as Line 3 in Step 3 above)	0.00
5. Subtract Line 4 from Line 3	0.00
6. Outstanding Payments (Located on the Primary Payments tab on the bank reconciliation form)	
7. P/Y Warrants marked Void	
8. Subtract Line 6 and 7 from Line 5	0.00

If line eight is zero move on to step five. If line eight is not zero you need to make sure you have cleared the correct warrants and electronic payments.

Step 5: Clear Adjustments

If you made Payment/Receipt Adjustments or Fund Balance Adjustments in the month of reconciliation these must be cleared on the Primary Adjustments tab. The original Payment/Receipt amount will still be listed on the Primary Payments/Receipts tab so it's necessary to clear any adjustments.

Step 6: Clear Reinvested Interest Receipts

Reinvested interest receipts must be cleared on the Secondaries and Investments tab. Reinvested interest receipts will not show up to clear on the Primary Receipts tab on the bank reconciliation form. All Investment/Checking transfers will automatically be cleared on the Secondaries and Investments tab.

Step 7: Balance Comparisons

If you still haven't reconciled after Step 6 the balance comparison could be a helpful tool to discover errors. If you click the (+) button next to each account the screen will display all transactions posted in UAN in those accounts. However, many of the errors discovered in the balance comparisons should've been discovered from the steps above, so the source of the discrepancy is more than likely more complex than a simple posting error.

Step 8: Other Adjusting Factors

Reminder: Entering an Other Adjusting Factor WILL NOT solve your reconciliation issues unless it is an issue that will be resolved in the subsequent month. Common examples would be a posting error by your bank, or an adjustment that you made in UAN that could not be posted in the current reconciliation month. The Other Adjusting Factor tab could be utilized in these situations because the error should "wash out" in next months reconciliation. The timing issues are no longer entered in the system as an Other Adjusting Factor. If you see that a payment/receipt has posted at the bank but hasn't been entered in UAN save the current reconciliation, post the payment/receipt, and go back and edit the bank reconciliation by clearing the payment/receipt you posted. **Make sure the post date of the of the payment/receipt is post dated in the month you are reconciling. Electronic Payments, Manual Payments, and Receipts can all be back dated to the date of the last bank reconciliation. Printed warrants CANNOT be backdated and there will be no future software "enhancement" to allow this. If you need to enter a printed warrant then you may utilize the Other Adjusting Factor tab to reconcile for this month and the payment will "wash out" in the subsequent bank reconciliation. If a payment/receipt is posted in UAN, but hasn't hit the bank statement yet then leave it outstanding or unchecked on the bank reconciliation form. Receipts will carry forward as a Deposit in Transit. Payments will remain outstanding and will carry forward to next months reconciliation.

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Step 9: Investment/Secondary Checking Account reconciliation

If you still have a discrepancy and you are confident that the source of the error is not in your primary checking account then you must reconcile your investments. UAN now requires the reconciliation of all accounts including Investments and Secondary Checking Accounts.

1. Investment/Secondary Checking Account balances from most current Year End (12/31/XXXX)
 (UAN Tools --> Prior Year Reports)
 (Accounting --> Reports & Statements --> Information & Status --> Primary Bank Reconciliation)

Investment Balances	
Secondary Checking Account Balances	
	0.00

2. 12/31/XXXX balances from Investment/Secondary Checking Account statements from the bank

Investment Balances	
Secondary Checking Account Balances	
	0.00

3. Subtract Line 2 from Line 1

	0.00

If line three is zero then you know the error is in the current year. See Step 9a. Most likely a failure to post interest to an Investment/Secondary Checking Account. If line three is not zero then this is a prior year error. Skip to step 9b.

Step 9a:

Print the following items:

- Accounting --> Reports & Statements --> Investment Reports --> Investment Activity
- Accounting --> Reports & Statements --> Checking Account Reports --> Secondary Checking Account Ledger

Compare most recent UAN balances in the Reports above to the most recent Investment/Secondary Checking Account balances. If no error is found in the most recent statements then move to the prior statement and continue process until error is discovered.

Step 9b:

The only way to correct a Prior Year error in the current year is through a Fund Balance Adjustment. It's important that you discover the source of the error rather than just "plugging" a fund balance adjustment for the amount of the discrepancy in the current year. Once you find the source of the error (Most likely a failure to post interest to an Investment/Secondary Checking account) you can post a Fund Balance Adjustment for the amount of the discrepancy. Accounting --> Utilities --> Fund Balance Adjustment Utility --> Add. The Fund Balance Adjustment can subsequently be cleared on the Primary Adjustments tab of the bank reconciliation.

Print the following items:

- UAN Tools --> Prior Year Reports
- Accounting --> Reports & Statements --> Information & Status --> Cash Management Reports --> Investment Activity
- Accounting --> Reports & Statements --> General Accounting --> Additional Checking Account Ledger

Compare most recent UAN balances in the Reports above to the most recent Investment/Secondary Checking Account balances. If no error is found in the most recent statements then move to the prior statement and continue process until error is discovered. Continue to the next year if the error is not discovered in the most recent prior year.

Step 10: Reconciliation & Post

When the bank reconciliation is reconciled a green checkmark will replace the red x as soon as you reconcile regardless of what tab you are on in the bank reconciliation. If you have questions on how UAN calculates the Prior/Current UAN balances click the blue question marks beside the respective balances.

CONSIDERATIONS FOR A BANK RECONCILIATION OUT OF BALANCE

1. Suggested reports to review if you are unable to reconcile:
 - The **Bank Reconciliation Worksheet** can be used to help reconcile for a bank reconciliation that is in process (recorded and saved, but not posted). Steps to Access: Accounting → Reports & Statements → Bank Reconciliation Reports. Select Bank Reconciliation Report from the drop-down menu. This area will list both posted and batch bank reconciliations.
 - The **Cash Journal** displays all transactions that have increased and decreased the total cash balance including the revenue and expenditure transactions. This report can be used during the bank reconciliation process to compare the transactions posted on the bank statement to the transactions posted in the system for the month that is being reconciled. Steps to Access: Accounting → Reports & Statements → Cash Reports. Click the drop-down menu to select.
 - The **Cash Activity** report is similar to the cash journal except it is a more concise cash report. Steps to Access: Accounting → Reports & Statements → Cash Reports. Click the drop-down menu to select.
 - The **Investment Activity** report contains all the detailed activity for each individual investment for a specified time period. Steps to Access: Accounting → Reports & Statements → Investment Reports. Click the drop-down menu to select.
2. Use the **Balance Comparisons tab** to locate discrepancies when you are unable to reconcile. Click the plus sign (+) to the left of each account to view all transactions for that account. *Please Note:* Due to the transition from the old to new software, the first reconciliation will not include the Prior Bank Balance and Calculated Bank Balance totals, but it will display the details of the calculated balance. Click on the plus sign (+) to the left of each account type.
3. The date of the bank reconciliation needs to be the last day of the month.
4. Prior month items need to be verified as cleared/posted:
 - Other adjusting factors (e.g. bank service charges and/or interest)
 - Deposits in transit
 - Outstanding payments
5. Print current month cash journal and compare line by line with a copy of the bank statement:
 - Compare bank statement deposits listed to the cash journal deposits. Locate all differences.

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- Compare bank statement to the Payment Listing and the outstanding checks on the bank reconciliation for the prior month. Locate all differences.
 - If bank service charges, fees for deposits slips, non-sufficient funds (NSF) fees are not posted in the system, enter the transaction making sure to back-date the transaction to the day it posted at the bank. Under certain circumstances, a short-term alternative solution is to enter an other adjusting factor (payments not in UAN) on the bank reconciliation.
 - If interest is not posted in the system, enter the interest receipt making sure to backdate the transaction to the day it posted at the bank. A short term alternative is to enter as an other adjusting factor (receipts not in UAN) on the bank reconciliation.
 - Look for any adjustments that may have been posted in the system or corrections posted by the bank that appear on the bank statement.
- 6. Posting Errors:**
- Receipts posted in error
 - Payments voided in error
- 7. Investments:**
- Verify investment accounts are set up in the system.
 - Check for any investment interest receipt that may have been reinvested by mistake. If so, post a transfer from investment to primary, or void the original interest receipt and post a new interest receipt but do not select the 'Reinvest' radio button.
 - Check for any investment interest receipt was not reinvested and should have been. If so, post a transfer from primary to investment or void the original interest receipt and post a new interest receipt and select the 'Reinvest' radio button.

CHECKING TRANSFER

OVERVIEW

A **checking transfer** debits (decreases) cash from the balance of one checking account and credits (increases) the cash in the balance of a different checking account. To post a checking transfer, the primary checking account must exist, and a secondary checking account must be specified.

Checking transfers may only move cash from the primary checking account to a secondary checking account or from a secondary checking account to the primary checking account. To transfer cash from one secondary checking account to another secondary checking account, then two transfers must be posted. First, a transfer from the originating secondary checking account to the primary checking account would have to be posted. Second, a transfer from the primary checking account to the destination secondary checking account would have to be posted.

A checking transfer may not cause any secondary checking account balance to become negative, and unless compliance rule overrides are activated in Entity Setup, transfers may not cause the primary checking account balance to become negative.

TEMPORARY MODE

During the temporary mode, the transfer date will be limited to dates within the current processing year. Also, the list of secondary checking accounts available to transfer to and from will be limited to open and active secondary checking accounts for the selected processing year.

STEPS TO ACCESS

Accounting → Transactions → **Checking Transfer**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Transfer Type			
Type	Radio Button (2)	Yes	<ul style="list-style-type: none"> • Primary to Secondary (Default) • Secondary to Primary
Secondary	Drop Down	Yes	<ul style="list-style-type: none"> • Only the open and active secondary checking accounts for the selected processing year are available to select.

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Details			
Amount	Money (11,2)	Yes	<ul style="list-style-type: none">• It must be positive amount.
Date	Date	Yes	<ul style="list-style-type: none">• Enter the date or select from the calendar drop down menu.
Reason	Text (40)	Yes	<ul style="list-style-type: none">• The reason the transfer is being posted.

HOW TO POST A CHECKING ACCOUNT TRANSFER

- Step 1:** Select the **Transfer Type** (Primary to Secondary or Secondary to Primary).
- Step 2:** Select the **Secondary** checking account.
- Step 3:** Enter the **Amount** to be transferred.
- Step 4:** Select the **Date**.
- Step 5:** Enter the **Reason** for the transfer.
- Step 6:** Click on the **Post** button for the system to proceed in posting the checking account transfer. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still allow the transfer to be posted. Selecting **No** will exit without posting the transfer. Selecting **Cancel** will return to the Post Checking Transfer form.)*
- Step 7:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To verify that the **transfer was posted** and to review the current **secondary checking account balance** print or display the Secondary Checking Account Ledger located under Accounting → Reports & Statements → Checking Accounts Reports.

CHECKING TRANSFER FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

INTERFUND ADVANCE

OVERVIEW

Interfund advances are 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.

An interfund advance debits (decreases) the cash in the pooled cash balance of one fund and credits (increases) the cash in the pooled cash balance of a different fund. To post an interfund advance, an **advances out appropriation account (xxxx-920-920-xxxx)** must exist in the fund the cash is being advanced from and an **advances in revenue account (xxx-941-xxxx)** must exist in the fund the cash is being advanced to. Unless compliance rule overrides are activated in Entity Setup, an interfund advance may not make the originating fund's cash balance negative.

Since interfund advances have no effect on the budgetary process, no budget or appropriation amounts are necessary to post an interfund advance. Unlike an interfund transfer, an interfund advance does not directly affect the budgetary accounts of either the originating fund or the destination fund. Therefore, revenue or appropriation budgets cannot be entered for the advance in and advance out account codes in the UAN system.

Interfund advances should be repaid before the end of the year in which they were made. If an advance is not repaid before the end of the fiscal year, the altered cash balances must be taken into consideration in the preparation of the appropriation ordinance. The certificate of the total amount from all sources available for expenditures, and balances filed with the county budget commission, must be adjusted to reflect repayment in the subsequent year. The board may instead consider converting non-repaid advances to transfers by appropriating for and posting an interfund transfer and then voiding the interfund advance.

If an initial advance was recorded in the system and not voided or repaid, then it will be available to select when repaying an interfund advance. The amount as well as all of the fund information will be automatically filled in. At least one active advances in revenue account code must exist in the 'from' fund of the initial advance (which will be the repayment 'to' fund) and at least one active advances out appropriation account code must exist in the 'to' fund of the initial advance (which will be the repayment 'from' fund). After the repayment advance is posted, the initial advance will be marked as repaid. When entering a repayment advance for an initial advance that was not recorded in the system, the type 'repayment of advance not posted in system' must be selected.

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All initial advances recorded in the system that are not voided or repaid will appear on the Certificate of Year End Balances as advances not repaid.

Interfund advances will be reported on the Annual Financial Report-Reconciliation of Inter Fund Transactions. Interfund advances will be reported by fund on this report showing advances in and advances out and any variance that has occurred.

TEMPORARY MODE

The post date will be limited to dates within the current processing year. Also, the fund and account selections will be limited to valid fund numbers and account codes for the selected processing year.

STEPS TO ACCESS

Accounting → Transactions → **Interfund Advance**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Advance Type			
Type	Radio Button (3)	Yes	<ul style="list-style-type: none"> Initial Advance (Default) Repayment of advance Repayment of advance not posted in system
Number	Drop Down	No	<ul style="list-style-type: none"> <u>Only required</u> only for the repayment of advance.
Details			
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> It must be a positive amount.
Post Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop – down menu. If the advance is a repayment of an advance in the system, the post date must be greater than or equal to the post date of the initial advance.
Approval	Text (10)	No	
Approval Date	Date	No	
Reason	Text (40)	Yes	<ul style="list-style-type: none"> A reason for the advance must be entered.
From			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only funds with active advances out appropriation accounts for the selected processing year will be available to select.

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			<ul style="list-style-type: none"> The ‘from’ fund number cannot be same as ‘to’ fund number. If the advance is a <i>repayment of advance</i> posted in the system, then the ‘to’ fund number of the initial advance will automatically be inserted and cannot be changed.
Account	Drop Down	Yes	<ul style="list-style-type: none"> Only the advances out appropriation account code for the ‘from’ fund for the selected processing year will be available to select.
To			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only funds with active advances in revenue accounts for the selected processing year will be available to select. The ‘to’ fund number cannot be same as ‘from’ fund number. If the advance is a <i>repayment of advance</i> posted in the system, then the ‘from’ fund number of the initial advance will automatically be inserted and cannot be changed.
Account	Drop Down	Yes	<ul style="list-style-type: none"> Only the advances in revenue account code for the ‘to’ fund for the selected processing year will be available to select.

HOW TO POST AN INTERFUND ADVANCE

- Step 1:** Select the **Advance Type** (Initial Advance).
- Step 2:** Enter the **Amount** to be advanced.
- Step 3:** Select the **Post Date**.
- Step 4:** Enter the **Reason** for the advance.
- Step 5:** Select the **Fund** that the money will be advanced from.
- Step 6:** Select the advances out appropriation **Account** code for the corresponding ‘From’ fund.
- Step 7:** Select the **Fund** that the money will be advanced to.
- Step 8:** Select the advances in revenue **Account** code for the corresponding ‘To’ fund.

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Step 9: Click on the **Post** button for the system to proceed in posting the interfund advance transaction. (*Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the advance to be posted. Selecting **No** will exit without posting the advance. Selecting **Cancel** will return to the Post Interfund Advance form.*)

Step 10: Click on the **Close** button to exit.

Step 11: The system displays a message asking whether to print the **advance report** similar to the Interfund Advance Detail report. Click on the **Yes** button to print the report. (*Click on the **No** button to skip printing the report.*)

Step 12: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. (*If the **Cancel** button is selected, the system will simply skip printing the report.*)

Reminder: *An advances out appropriation account code must exist in the ‘from’ fund.*

Reminder: *An advances in revenue account must exist in the ‘to’ fund.*

Reminder: *The advance amount cannot be greater than the ‘from’ fund’s pooled cash balance.*

HOW TO REPAY AN ADVANCE

Step 1: Select the **Advance Type** (Repayment of Advance or Repayment of Advance Not Posted in the System).

Step 2: Enter the **Amount** to be advanced.

Reminder: *The amount entered can be a partial repayment or payment in full of the initial advance.*

Step 3: Select the **Post Date**.

Step 4: Enter the **Reason** for the advance.

Step 5: Select the **Fund** that the money will be advanced from.

Reminder: *This is the fund repaying the initial advance*

Step 6: Select the advances out appropriation **Account** code for the corresponding ‘From’ fund.

Step 7: Select the **Fund** that the money will be advanced to.

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Reminder: *This is the fund which loaned the initial advance.*

Step 8: Select the advances in revenue **Account** code for the corresponding ‘To’ fund.

Step 9: Click on the **Post** button for the system to proceed in posting the interfund advance transaction. *(Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the advance to be posted. Selecting **No** will exit without posting the advance. Selecting **Cancel** will return to the Post Interfund Advance form.)*

Step 10: Click on the **Close** button to exit.

Step 11: The system displays a message asking whether to print the **advance report** similar to the Interfund Advance Detail report. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*

Step 12: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

Reminder: *An advances out appropriation account code must exist in the ‘from’ fund.*

Reminder: *An advances in revenue account must exist in the ‘to’ fund.*

Reminder: *The advance amount cannot be greater than the ‘from’ fund’s pooled cash balance.*

SUGGESTED REPORTS & STATEMENTS

To examine all of the **detailed information** for a specific interfund advance including the **reason for the advance**, print or display the Interfund Advance Detail report located under Accounting → Reports & Statements Accounting → Interfund Advance Reports.

To view the **pertinent information** for one or several interfund transfers in a **list format**, print or display the Interfund Advance Listing report located under Accounting → Reports & Statements Accounting → Interfund Advance Reports.

INTERFUND ADVANCE FREQUENTLY ASKED QUESTIONS

1. What is an interfund advance?

Interfund advances are temporary loans to other funds which are ultimately going to be repaid.

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2. Which fund advances the money?

Interfund advances are usually made from the General fund and require a resolution authorized by an entity's governing board. Advances made from any other fund besides the General fund should be confirmed through legal counsel.

3. Is an Amended Certificate needed to do an interfund advance?

Local Government Services (LGS) has advised UAN to recommend that an Amended Certificate be obtained from the county auditor when implementing a cash advance.

4. How is an interfund advance posted in the UAN system?

The following steps will need to be performed:

- A. The fund advancing the money needs to have an advances out appropriation account code (xxx-941-xxxx), and there must be enough money in the pooled cash balance of the advanced from fund to be able to post the advance.
- B. The fund receiving the money needs an advances in revenue account code (xxx-941-xxxx).
- C. From the Accounting Transactions menu, select Interfund Advance.

INTERFUND TRANSFER

OVERVIEW

Interfund transfers are used to permanently reallocate money from one fund to another as authorized by the Ohio Revised Code Sections 5705.14 through 5705.16. 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. Since transfers permanently change the total fund appropriations, an amended certificate of estimated resources should be obtained from the county auditor.

An interfund transfer debits (decreases) the cash in the pooled cash balance of one fund and credits (increases) the cash in the pooled cash balance of a different fund. It reduces the unencumbered balance of the transfer out appropriation account in the originating fund and reduces the budget balance of the transfer in revenue account in the destination fund.

To post an interfund transfer, the **transfers out appropriation account (xxxx-910-910-xxxx)** must exist in the fund that the cash is being transferred from and a **transfers in revenue account (xxx-931-xxxx)** must exist in the fund that the cash is being transferred to. An interfund transfer may not make the originating fund's cash balance negative nor may it exceed the unencumbered balance of the transfer out appropriation account in the originating fund unless compliance rule overrides are activated under Entity Setup.

Interfund transfers will be reported on the Annual Financial Report-Reconciliation of Inter Fund Transactions. Interfund transfers will be reported by fund on this report showing transfers in and transfers out and any variance that has occurred.

TEMPORARY MODE

The post date will be limited to dates within the current processing year. Also, the fund and account selections will be limited to valid fund numbers and account codes for the selected processing year.

STEPS TO ACCESS

Accounting → Transactions → **Interfund Transfer**

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DATA REQUIREMENTS

Field	Type	Required	Additional Information
Details			
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> It must be a positive amount.
Post Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu.
Approval	Text (10)	No	
Approval Date	Date	No	
Reason	Text (40)	Yes	<ul style="list-style-type: none"> A reason for the transfer must be entered.
From			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only funds with active transfers out appropriation accounts for the selected processing year will be available to select. The 'from' fund number cannot be same as 'to' fund number.
Account	Drop Down	Yes	<ul style="list-style-type: none"> Only the transfers out appropriation account code for the 'from' fund for the selected processing year will be available to select.
To			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only funds with active transfers in revenue accounts for the selected processing year will be available to select. The 'to' fund number cannot be same as 'from' fund number.
Account	Drop Down	Yes	<ul style="list-style-type: none"> Only the transfers in revenue account code for the 'to' fund for the selected processing year will be available to select.

HOW TO POST AN INTERFUND TRANSFER

- Step 1:** Enter the **Amount** to be transferred.
- Step 2:** Select the **Post Date**.
- Step 3:** Enter the **Reason** for the transfer.
- Step 4:** Select the **Fund** that the money will be transferred from.
- Step 5:** Select the transfers out appropriation **Account** code for the corresponding 'From' fund.

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- Step 6:** Select the **Fund** that the money will be transferred to.
- Step 7:** Select the transfers in revenue **Account** code for the corresponding ‘To’ fund.
- Step 8:** Click on the **Post** button for the system to proceed in posting the interfund transfer transaction. *(Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the transfer to be posted. Selecting **No** will exit without posting the transfer. Selecting **Cancel** will return to the Post Interfund Transfer form.)*
- Step 9:** Click on the **Close** button to exit.
- Step 10:** The system displays a message asking whether to print the **transfer report** similar to the Interfund Transfer Detail report. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 11:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

Reminder: *A transfers out appropriation account code must exist in the ‘from’ fund.*

Reminder: *An amount to transfer must be appropriated in the transfers out appropriation account.*

Reminder: *A transfers in revenue account must exist in the ‘to’ fund.*

Reminder: *The transfer amount cannot be greater than the unencumbered balance of the transfer out appropriation account.*

Reminder: *The transfer amount cannot be greater than the ‘from’ fund’s pooled cash balance.*

SUGGESTED REPORTS & STATEMENTS

To examine all of the **detailed information** for a specific interfund transfer including the **reason for the transfer**, print or display the Interfund Transfer Detail report located under Accounting → Reports & Statements Accounting → Interfund Transfer Reports.

To view the **pertinent information** for one or several interfund transfers in a **list format**, print or display the Interfund Transfer Listing report located under Accounting → Reports & Statements Accounting → Interfund Transfer Reports.

INTERFUND TRANSFER FREQUENTLY ASKED QUESTIONS

1. What is an interfund transfer?

Interfund transfers are used to permanently move money from one fund to another. Sections 5705.14, 5705.15 and 5705.16 of the Revised Code cover the transfers that are permitted.

2. Which fund(s) are allowed to transfer the money?

Interfund transfers made from the General fund require a resolution approved by the entity's governing board. Transfers made from any other fund besides the General fund usually require a court order. The courts reference the Revised Code when approving transfers.

3. Is an Amended Certificate required to do a interfund transfer?

Yes, unless it was a transfer that was previously anticipated and certified.

4. How do I record an interfund transfer in the UAN system?

The following steps will need to be performed:

- A. The fund transferring the money needs to have a transfers out appropriation code (xxxx-910-910-xxxx). There must be enough of an unencumbered balance in this transfers out appropriation account, and there must be enough money in the pooled cash balance of the transfer from fund to be able to post the transfer.
- B. The fund receiving the money needs a transfers in revenue code (xxx-931-xxxx).
- C. From the Accounting Transactions menu, select Interfund Transfer.

INVESTMENT TRANSFER

OVERVIEW

An **investment transfer** either debits cash from the balance of the primary checking account and credits that cash to the balance of an investment, or debits cash from the balance of an investment and credits that cash to the balance of the primary checking account. To post an investment transfer, the primary checking account must exist and an investment must be specified. When transferring money to or from a non-pooled investment, the investment transfer must specify which fund or funds' checking and investment balances are being credited or debited in the transfer. Investment transfers may not cause any fund's invested balance within a non-pooled investment or the total balance of any pooled investment to become negative. Unless compliance rule overrides are activated under Entity Setup, an investment transfer may not cause the total primary checking account balance or any fund's pooled cash balance to become negative.

When posting an investment transfer from the primary checking account to an investment, the system can either automatically **post and print a warrant** for the transfer amount, **post a manual warrant** for the transfer amount, or **post only the transfer** without posting a warrant. The last option should be used for direct bank transfers that do not require a warrant to be generated. Direct bank transfers are automatically marked as cleared in the system. When either warrant option is selected, a warrant number greater than or equal to the next available warrant number must be specified. Any warrant numbers between the next available number and the user selected number will be voided.

TEMPORARY MODE

During the temporary mode, the date will be limited to dates within the current processing year, and the investments available to select will be limited to open and active investments for the selected processing year.

STEPS TO ACCESS

Accounting → Transactions → **Investment Transfer**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Transfer Type			
Type	Radio Button (2)	Yes	<ul style="list-style-type: none"> • Primary to Investment (Default) • Investment to Primary
Investment	Drop Down	Yes	<ul style="list-style-type: none"> • Only open investments for the selected processing year are available to select.

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Warrant			
Warrant	Radio Button (3)	No	<ul style="list-style-type: none"> • <u>Only required</u> for the transfer type of Primary to Investment. • Transfer Only (Default) • Print Warrant • Manual Warrant
Status			
Status	Radio Button (3)	No	<ul style="list-style-type: none"> • This field is <u>only shown</u> under the Display mode of Investment Transfer Utility (Outstanding, Cleared, Voided).
Details			
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> • It must be positive amount.
Date	Date	Yes	<ul style="list-style-type: none"> • Enter the date or select from the calendar drop-down menu.
Fund	Drop Down (4)	No	<ul style="list-style-type: none"> • <u>Only required</u> if the investment is not a pooled investment. • If the investment is new and there has been no distribution of funds, only active funds that can receive their own interest for the selected processing year will be available. • Once a fund distribution has been posted for an investment that is not pooled, only the fund that is invested will be available to select for transfers.
Warrant			
Payee	Text (40)	No	<ul style="list-style-type: none"> • <u>Only required</u> if the warrant type is Print or Manual. • The bank name for the selected investment is automatically defaulted into the field but can be changed.
Address	Text	No	<ul style="list-style-type: none"> • The bank address for the selected investment is automatically defaulted in but can be changed.
Purpose	Text (512)	No	
Next Warrant #	Integer (6)	No	<ul style="list-style-type: none"> • The next available warrant number in the system is automatically pulled in.
User Selected #	Integer (6)	No	<ul style="list-style-type: none"> • <u>Only required</u> if the warrant type is Print or Manual. • Enter the warrant number being used for this investment transfer.

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			<ul style="list-style-type: none"> The system defaults to the next available warrant number, but it can be changed.
Warrants Skipped	Integer (6)	No	<ul style="list-style-type: none"> The system recognizes if the user selected number is different than the next warrant number and voids the warrant numbers being skipped.

HOW TO POST AN INVESTMENT TRANSFER

- Step 1:** Select the **Transfer Type** (Primary to Investment or Investment to Primary).
- Step 2:** Select the **Investment** account.
- Step 3:** If the transfer is Primary to Investment, select the **Warrant** type (Transfer Only, Print Warrant or Manual Warrant).
- Step 4:** Enter the **Amount** to be transferred.
- Step 5:** Select the **Date**.
- Step 6:** If the investment is not a pooled investment, a **Fund** number must be selected for the investment transfer.
- Step 7:** If the warrant type is Print Warrant or Manual Warrant, verify and/or modify the **Payee, Address** and **Purpose** information for the warrant.
- Step 8:** Click on the **Post** button for the system to proceed in posting the investment transfer. *(Selecting **Close** on this step will prompt the system to display a message 'Post Transaction?'. Selecting **Yes** will still allow the investment transfer to be posted. Selecting **No** will exit without posting the transfer. Selecting **Cancel** will return to the Post Investment Transfer form.)*
- Step 9:** If the warrant type is Print Warrant or Manual Warrant, a **Next Warrant Number** form will be displayed. The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. *(Selecting **Cancel** will return to the Post Investment Transfer form.)*
- Step 10:** If the warrant type is Print Warrant or Manual Warrant and the User Selected # is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button

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to proceed in printing the warrant. (*Selecting **Cancel** will return to the Next Warrant Number form.*)

Step 11: If the warrant type is Print Warrant, a Print box will be displayed. Click on the **Print** button to print the investment warrant. (*Selecting **Cancel** will still post the warrant, but it will not be printed.*) The system then displays a message asking if all items printed successfully. Click on **Yes** to finish posting the investment warrant. (*If the warrant did not print successfully, select **No** to reissue and print the warrant from the Investment Transfer Utility screen. Refer to the **How To Reissue An Investment Warrant** section of this manual for the steps.*)

Step 12: Click on the **Close** button to exit.

Step 13: If the warrant type is Transfer Only, the system displays a message asking whether to print the **investment transfer report**. Click on the **Yes** button to print the report. (*Click on the **No** button to skip printing the report.*)

SUGGESTED REPORTS & STATEMENTS

To review **all transactions for all investments** posted during a **specific time period**, print or display the Investment Journal report located under Accounting → Reports & Statements → Investment Reports.

To verify a **particular transfer or interest receipt was posted for a specific investment** or view the **current investment balance for a specific investment**, print or display the Investment Activity report located under Accounting → Reports & Statements → Investment Reports.

INVESTMENT TRANSFER FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

PAYMENTS

OVERVIEW

A **payment** is an expenditure of money to a vendor. The amount of the payment is distributed among one or more appropriation accounts. The following payment types are available:

- **Warrant** - Used to print warrants.
- **Manual** - Used to enter the information from handwritten warrants.
- **Electronic** - Used to print vouchers for payments not entailing a warrant, such as online payments or bank service charges. *(The UAN software does not originate electronic payments, but this payment type can be used to enter the information from such payments already made using electronic or online payment services.)*

At least one detail item and at least one appropriation account, as well as a vendor and post date, must be specified for all payments. Manual payments may only be posted by users with Add/Edit/Delete and Post/Print/Utilities permissions for payments. Manual payments are posted immediately, while warrant and electronic payments are saved into a batch. Saved payments are assigned the next available batch number appended with the last two digits of the current year. All payments share a single batch sequence that resets at the beginning of each year. Batch payments may be edited, deleted, displayed and posted/printed.

Appropriation accounts may be charged directly if denoted as a direct charge account code by the UAN chart of accounts. All other appropriation accounts must be charged through an open purchase order. There is an option available to **import a purchase order** when adding a payment. This option allows one or more parts of an open purchase order (the purpose, location, detail and/or distribution) to be imported (pulled in) to the payments area. Multiple purchase orders can be imported into a single payment; however, they must be imported individually (one at a time).

When posting a warrant or manual payment, a warrant number greater than or equal to the next available warrant number must be specified. Any warrant numbers between the next available number and the user selected number will be voided.

Payments reduce the primary checking account balance and reduce the pooled cash balances of the funds with designated distributions. They reduce the unencumbered balances of any directly charged appropriation accounts and reduce the remaining available balances of any appropriation accounts charged through a purchase order.

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Payments may not make any fund's expendable balance or non-designated balance negative. Unless compliance rule overrides are activated in Entity Setup, payments may not make any fund's pooled cash balance or overall fund balance negative; they may not make the remaining available balance of any appropriation account on a purchase order negative¹; and they may not make the unencumbered balance of any appropriation account negative. If the remaining available balance of an appropriation account on any purchase order is zero or negative, it will not be available to charge on any payments.

1 – For PO Regular type purchase orders only, the remaining available balance of each appropriation account on the PO Regular can be made negative (overspent) by up to 5% of its original balance on the purchase order before this compliance rule is applied. The unencumbered balance of the appropriation account code that is being charged through the PO Regular will be reduced by the amount that the PO Regular's remaining balance for that account is made negative (overspent).

Warrant payments can be combined. If the **'Print one warrant per vendor'** radio button is selected when the Post/Print button is clicked, any selected warrant payments for which the vendor, post date, and vendor location all match will be combined onto a single printed warrant. If the **'Print one warrant per payment'** radio button is selected when the Post/Print button is clicked, the selected warrant payments will each print on a separate warrant. These options do not affect the posting of manual or electronic payments.

The payments area automatically defaults the **Warrant Combine** setting to 'Print one warrant per payment'. This default can be changed so that each time the payments area is accessed the default is automatically set to 'Print one warrant per vendor'. This default setting can be modified under General/Maintenance/User Preferences/Payments. This area also contains a default print setting for electronic vouchers. The system is set to print one copy for electronic vouchers; however, this setting can be modified as well.

TEMPORARY MODE

During temporary mode, batch (saved but not posted) payments are only available in the processing year for which they were saved.

While working in the prior year:

- Payments may charge against open purchase orders posted in the prior year but may not charge against purchase orders posted in the new year. Payments may not charge against closed purchase orders.

While working in the new year:

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- Payments may charge against open purchase orders posted in the prior year or the new year. Payments may not charge against closed purchase orders.

All batch payments saved in the prior year must be deleted or posted before closing temporary mode.

STEPS TO ACCESS

Accounting → Transactions → **Payments**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Payment Type	Drop Down	Yes	<ul style="list-style-type: none"> • There are three payment types and the selection must be made right after clicking the Add button. The selection is then pulled into the Add Payment form: <ul style="list-style-type: none"> • Warrant • Manual • Electronic • The payment type cannot be changed after the form opens.
Vendor			
Vendor	Drop Down	Yes	<ul style="list-style-type: none"> • This field contains the list of the available vendors. • If a PO or a BC tied to a vendor is selected using the Import Purchase Order button or through the Distribution area, this field becomes read only.
Location	Drop Down	No	<ul style="list-style-type: none"> • If only one location exists for the selected vendor, the system defaults that location's information into the location fields. • If a location does not exist for the selected vendor, the field is left blank. • If more than one location exists for the selected vendor, the field is left blank and the location can be chosen.

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Payment History	Button	No	<ul style="list-style-type: none"> This option provides a list of all payments made to the chosen vendor. It includes payments already in the batch as well as payments that have been posted.
Dates			
Post	Date	Yes	<ul style="list-style-type: none"> Enter date or select from the calendar drop down menu.
Import Purchase Order	Button	No	<ul style="list-style-type: none"> This option can be used to import (<i>bring in</i>) the detail and/or distribution information from an open and available purchase order to the payment detail and/or distribution areas.
Payment			
Type	Text (15)		<ul style="list-style-type: none"> The payment type is automatically pulled into this field after the type is selected.
Number	<ul style="list-style-type: none"> Text (9) for Warrant or Electronic Text (6) for Manual 	<ul style="list-style-type: none"> No Yes 	<ul style="list-style-type: none"> For Warrant and Electronic payments, this field is only displayed in the Edit mode. It contains the batch number assigned. For Manual payments, this field is a required field. The warrant number for the Manual (handwritten) payment must be entered.
Total	Money (11,2)		<ul style="list-style-type: none"> The system automatically calculates the amount in this field as the payment detail is entered.
Undistributed	Money (11,2)		<ul style="list-style-type: none"> The system automatically calculates the amount in this field by taking the total less the amount distributed to account codes. The undistributed amount must be zero before the payment can be saved into the batch.
Detail			
Quantity	Numeric (11,2)	Yes	<ul style="list-style-type: none"> This field can be imported and edited. At least '1' must be entered under the quantity field.
Unit Name	Text (15)	No	<ul style="list-style-type: none"> This field can be imported and edited.

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			<ul style="list-style-type: none"> This field is available to enter the measurement of the quantity (<i>e.g. months, boxes, hours</i>).
Description	Rich Text Box (Max)	Yes	<ul style="list-style-type: none"> This field can be imported and edited. This field provides additional space for a more detailed description of the item(s) being purchased.
Unit Price	Money (7,3)	Yes	<ul style="list-style-type: none"> This field can be imported and edited. An amount must be entered.
Extended Price	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this amount (<i>Quantity x Unit Price</i>).
Invoice Number	Text (15)	No	<ul style="list-style-type: none"> This field permits numbers, letters, symbols as well as spaces to be entered for the invoice number. If the invoice number entered is a duplicate for the vendor, then a list of the payments in the batch or that have been posted will be displayed (<i>i.e. the Payment History screen</i>).
Distribution			
Type	Drop Down	Yes	<ul style="list-style-type: none"> The Direct charge type will appear if appropriation account codes that allow direct charges are available. The PO charge type will appear if there are any open PO's that match the vendor and have an issue date (for PO Regulars) or a then date (for PO Then and Nows) that is less than or equal to the payment date. The BC charge type will appear if there are any open BC's for the vendor or open BC's without a vendor that have an issue date that is less than or equal to the payment date. Once a PO or BC number has been selected or an account code has been selected, this field becomes read only. If the information in this field is imported, the field becomes read only.

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PO/BC Number	Drop Down	No	<ul style="list-style-type: none"> • This field is <u>only required</u> if the charge type is PO or BC. • Only PO's and BC's for the selected vendor and BC's without a vendor will be available to select. • Only PO Regulars, BC Regulars and BC Supers with an issue date equal to or less than the payment's post date will be available to select. • Only PO Then and Nows with a then date equal to or less than the payment's post date will be available to select. • Once an account code has been selected, this field becomes read only. • If the information in this field is imported, the field becomes read only.
Account Code	Account (4,3,3,4)	Yes	<ul style="list-style-type: none"> • If the charge type is Direct, only the account codes that are direct will be available to select. • If the charge type is PO or BC, only the account codes for the selected PO or BC number will be available to select. If there is only one account code for the selected PO or BC, it will be defaulted in. • If the information in this field is imported, the field becomes read only.
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> • If the charge type is Direct, the lesser of unencumbered balance or undistributed amount will be defaulted into the field. <i>(If the undistributed amount is negative, zero will be defaulted in.)</i> • If the charge type is PO or BC, the lesser of unspent balance or undistributed amount will be defaulted into the field. <i>(If undistributed amount is negative, zero will be defaulted in.)</i> • This field can always be edited.
Additional			

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Purpose	Rich Text Box (Max)	No	<ul style="list-style-type: none"> Optional additional space to include other information about the payment (<i>e.g. the entity's account number with the vendor</i>). This field can be entered, imported and edited.
Remember Dates until form closes	Checkbox	No	<ul style="list-style-type: none"> Available in the Add form only. Default is blank (unmarked). When marked, allows for dates to be retained while multiple transactions are being added to a batch. After the Add form is closed, the next time it is opened the date field will default back to being blank.

HOW TO ADD A PAYMENT

Step 1: Click on the **Add** button.

Step 2: Select the **Payment Type** to be added (Warrant, Manual or Electronic). *(If Manual is the payment type selected, the system will display a message stating the next available warrant number. If the Manual payment number entered on Step 7 is greater, then any skipped warrant numbers will be voided when the payment is posted.)*

Step 3: Select the **Vendor**.

Step 4: Verify or select the **Location** for the chosen vendor.

Step 5: To review a list of all payments made to the selected vendor, click on the **Payment History** button.

Step 6: Select the **Post** date.

Step 7: If the Manual is the payment type, enter the warrant **Number**.

Step 8: To import the detail and/or distribution information from an open and available purchase order, click on the **Import Purchase Order** button and follow the sub-steps below:

Step 8a: Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The default includes 'All' types available.

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- Step 8b:** Select a **Fund** (optional). A fund may also be chosen to filter the list to only purchase orders on which an appropriation account in the selected fund is encumbered. The default is ‘All’ funds.
- Step 8c:** Select the purchase order **Number**.
- Step 8d:** To import the Purpose information, click on the checkbox beside the **Purpose** field.
- Step 8e:** The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.
- Step 8f:** To import the Detail information, click on the checkbox beside **each line of Detail** that is to be imported. *(If all lines of Detail need imported, simply click on the checkbox located in the title bar of the Detail area to automatically select **all lines of Detail**.)*
- Step 8g:** To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*
- Step 8h:** Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message ‘Import Selections?’. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*
- Step 8i:** If additional purchase order information needs imported, repeat Step 8 *(and all of the sub-steps)* again.
- Step 9:** Under the Detail area, enter the **Quantity**. If the Detail line was imported, edit the **Quantity** if needed.
- Step 10:** Under the Detail area, enter a **Description**. If the Detail line was imported, edit the **Description** if needed.
- Step 11:** Under the Detail area, enter the **Unit Price**. If the Detail line was imported, edit the **Unit Price** if needed.
- Step 12:** Click on the ‘**Insert Row**’ **up arrow button** located at the end of the detail data entry row or press the ‘**Enter**’ **key** on the keyboard to add the line of detail to

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the payment. *(If any lines of detail need removed, click on the ‘Delete Row’ X button located at the end of each line.)*

- Step 13:** If more lines of detail need to be added to the payment, continue by repeating Steps 9-12 until complete.
- Step 14:** Under the Distribution area, click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.
- Step 15:** If the type is PO or BC then under the Distribution area, click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Distribution line was imported, the **PO/BC Number** cannot be modified.
- Step 16:** Under the Distribution area, click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Distribution line was imported, the **Account Code** cannot be modified.
- Step 17:** Under the Distribution area, enter the **Amount** to be charged to the chosen account code. If the Distribution line was imported, edit the **Amount** if needed.
- Step 18:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the payment. *(If any lines of distribution need removed, click on the ‘Delete Row’ X button located at the end of each line.)*
- Step 19:** If more account code distributions need to be added to the payment, continue by repeating Steps 14-18 until complete.
- Step 20:** Click on the **Additional** tab to verify or enter the payment **Purpose** (optional).
- Step 21:** Click on the **Save** button to add the payment. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new payment. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Payment form.)*
- Step 22:** If more payments of the same type need to be added to the batch, continue by repeating Steps 3-21 until complete. If more payments of a different type need to be added to the batch or all payment entries are complete, click the **Close** button.

HOW TO POST/PRINT A PAYMENT

- Step 1:** Place a **checkmark** beside the payment(s) to be posted and printed by clicking on the checkbox on the left side of the payment batch number.
- Step 2:** Click on the **Post/Print** button.
- Step 3:** The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected payment(s). (*Selecting **Cancel** will return to the Payments Maintenance screen without posting and printing any items.*)
- Step 4:** A **Next Warrant Number** form will be displayed. The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. (*Selecting **Cancel** will return to the Payments screen.*)
- Step 5:** If the User Selected # is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button to proceed in printing the warrant. (*Selecting **Cancel** will return to the Next Warrant Number form.*)
- Step 6:** Next, the system displays a Print box. Click on the **Print** button to print the selected payments. (*The system displays a separate Print box for each payment type that was in the selected batch of payments to be posted and printed. Be sure to click on the Print button for each Print box.*)
- Step 7:** The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the payment(s). (*If there were payments that did not print successfully, select **No** to reprint or reissue the payment(s) from the Payment Utility screen. Refer to the **How To Reprint a Payment** or the **How To Reissue a Payment** sections of this manual for the steps.*)
- Reminder:** *Manual payments are posted immediately, while warrant and electronic payments are saved into a batch.*
- Reminder:** *Warrants can only be combined if the ‘**Print one warrant per vendor**’ radio button is selected and the vendor, post date, and vendor location all match for the selected warrant payments that are to be combined.*
- Reminder:** *If a warrant has **distribution to more than 20 account codes**, please review the Payment Register Detail report for a detail listing of all account codes*

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distributed to the warrant. The Payment Register Detail report is located at Accounting → Reports & Statements → Payment Reports.

SUGGESTED REPORTS & STATEMENTS

To view a list of all **warrant** and **manual** payment information for a **specified time period** and **status (cleared, outstanding, voided or all)**, print or display the Payment Register located under Accounting → Reports & Statements → Payment Reports.

To view a list of all **electronic** payment information for a **specified time period** and **status (cleared, outstanding, voided or all)**, print or display the Charge Register located under Accounting → Reports & Statements → Payment Reports.

PAYMENTS FREQUENTLY ASKED QUESTIONS

1. How is a current year warrant voided?

Under Accounting, Utilities, Payment Utility, select the payment to void and then click on the Void button. Once the payment is voided, it cannot be reissued through the Reissue option.

2. How is a prior year warrant voided?

Go to Accounting, Utilities, Fund Balance Adjustment Utility and click on the Add button. Next, select Prior Year Warrant Adjustment. The system will require the warrant number, adjustment amount (which should be a positive number to increase the fund balance), the adjusted year, date and reason to be entered. Once this adjustment is posted, the warrant will need to be flagged as voided in the next bank reconciliation by marking it with a 'V' on the list of outstanding checks to be cleared.

3. A warrant did not print, but has posted in the system. How can the warrant be printed now?

Under Accounting, Utilities, Payment Utility, select the warrant to reissue and then click on the Reissue button. The payment information will be reissued on a new warrant number.

4. A warrant was voided in the system by mistake, and has cleared the bank. How can this be resolved?

A charge can be created in the place of the voided warrant. A cross reference will need to be made between the charge and the voided warrant.

5. How can a payment in the batch be corrected?

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Under Accounting, Transactions, Payments, select the payment that needs corrected and then click on the Edit button.

6. How can an expenditure on a payment be reallocated?

Under Accounting, Utilities, Payment Utility, select the payment that needs a reallocation and then click on the Reallocate button. Refer to the **How To Reallocate a Payment** section of this manual for the steps.

7. How can a payment that was already posted be reduced in the system?

Under Accounting, Utilities, Payment Utility, select the payment that needs reduced and click on the Adjust button. Refer to the **How To Adjust a Payment** section of this manual for the steps.

8. Why do the batch payment numbers not match actual warrant numbers?

Batch payment numbers are not the same as the actual numbers being assigned when the payments are posted and printed. Batch numbers are just temporary numbers to represent the payments that will be printed. Permanent warrant numbers are assigned to each payment when they are posted and printed.

9. Is it possible to back-date payments?

You cannot back-date a printed warrant. The software enables you to back-date Manual and Electronic payments, but this should only be done when appropriate to the situation. The Post date cannot be prior to the date of the last bank reconciliation.

Example: The fiscal officer receives the January bank statement in the first week of February. It includes an electronic bank fee (for new deposit tickets) that has not yet been posted in the UAN software. The fiscal officer can add an Electronic payment type for the fees and back-date the payment to the January date that the transaction was incurred at the bank.

10. Is it possible to forward-date (i.e. advance-date) payments?

The software enables you to forward-date payments by 30 days from the calendar date of the transaction. Please note that even when the payments are forward-dated, posting them will decrease cash balances immediately.

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11. When adding a payment, the purchase order that I need to use is not listed. What might be the problem?

Print the Purchase Order Status report located at: Accounting → Reports & Statements → Purchase Order Reports. Review the report columns: vendor, status, and available balance. The vendor name must be exactly the same as the vendor used in the payment, the status must be open, and the available balance of the account code(s) must be enough to cover the amount you intend to use in the payment.

Reminder: Blanket Certificate type purchase orders do not require a vendor to be specified. But if a vendor is specified on the BC, then the payment using that BC must be made to the specified vendor.

POSITIVE PAY

OVERVIEW

Positive Pay is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. For detailed information about Positive Pay and steps for setup in UAN, please review *Accounting Maintenance → Positive Pay Setup* in this manual.

STEPS TO ACCESS

Accounting → Transactions → **Positive Pay**

HOW TO CREATE A POSITIVE PAY FILE

- Step 1:** Select either **Outstanding**, **Voided**, or **Both** under the Payment Status (Bank Reconciliation). For most banks, ‘Both’ will be selected by default.
- Step 2:** Checkmark ‘include previously reported payments’ **only if applicable**. By default, this checkbox will be **unchecked**.
- Step 3:** Select or type-in the **Start** and **End** dates under ‘Reporting Date Range’.
- Step 4:** Checkmark the payments under the **Payments** list that should be included in the positive pay file.
- Step 5:** Click **File**.
- Step 6:** A system message will display “File ‘File Name’ saved successfully. Location: c:_UAN_Efiles\Positive Pay”. Make a note of the actual file name and location and then click [OK].
- Step 7:** A system message will appear “Display a report of the saved Positive Pay file?” Click [Yes] to view the report or [No] to return to the Positive Pay form.
- Step 7a:** To print the Positive Pay File Report from the report viewer (if ‘Yes’ was selected), click the printer icon at the top left corner of the report viewer and then click OK on the Window’s print message. Then click Close to close the report viewer.
- Step 8:** Click **Close** to exit the Positive Pay form. **Note:** if needed, the report can be displayed/printed again and the file recreated by following the steps under *Accounting Utilities → Positive Pay Utility* in this manual.

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Step 9: Follow your bank's instructions to transmit the file to the bank.

Reminder: UAN saved the file under 'c:_UAN_Efiles\Positive Pay'.

POSITIVE PAY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

PURCHASE ORDERS

OVERVIEW

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

- **PO Regular** – Used to contract for specific goods or services from a particular vendor.
- **PO Then and Now** – Used in place of a PO Regular when a contract or order is made prior to certification by the fiscal officer.
- **BC Regular** – Used over an extended period of time to purchase a variety of goods or services of which the vendor, quantity, or price is indefinite or unknown.
- **BC Super** – Used over an extended period of time for specific recurring and reasonably predictable operating expenses such as gasoline, utilities, or consultant fees.

A **PO Regular & PO Then and Now** must specify at least one detail item and at least one appropriation account, as well as a vendor, issue date and certified date. PO Then and Now purchase orders must also specify a ‘then’ date. Both PO types encumber appropriated funds against one or more appropriation accounts to be paid to a single vendor. If an expiration date is specified, the authority to make additional commitments against a PO expires on that date. However, the authority to make payments against it legally continues until all outstanding commitments are paid. An open PO Regular and PO Then and Now can be carried forward into subsequent years.

A **BC Regular** and **BC Super** must specify at least one detail item and exactly one appropriation account, as well as an issue date, expires date, and certified date. They encumber appropriated funds against a single appropriation account to be paid to one or many vendors. If a particular vendor is specified on a BC, payments are restricted to the specified vendor. The expiration date must be within the current year, and the authority to make additional commitments against a BC expires on that date. However, the authority to make payments against it legally continues until all outstanding commitments are paid. Multiple BC Supers may be open concurrently for a given appropriation account, but only one unexpired BC Regular may be open per appropriation account. Open BC Regulars and BC Supers can be carried forward into subsequent years.

Unless the compliance rule override options are activated in Entity Setup, purchase orders may not make the unencumbered balance of any appropriation account become negative.

Saved purchase orders are assigned the next available batch number appended with the last two digits of the current year. All purchase orders share a single batch sequence that resets at the beginning of each year. Batch purchase orders may be edited, deleted, displayed and posted/printed.

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Posted purchase orders are assigned the next available permanent purchase order number for their type appended with the four digits of the current year. The permanent number assigned is independent of the previously assigned batch number. PO Regular and PO Then and Now purchase orders share a single permanent number sequence, while BC Regular and BC Super purchase orders share a separate permanent number sequence. Both sequences reset at the beginning of each year. One copy of the purchase order is printed unless a different default setting is set under the user preferences area.

All posted purchase orders (open or closed) can be duplicated using the Duplicate button i.e. the key information copied and saved to the Batch (not posted) list to make it easier to generate new purchase orders. Duplicating a PO requires entry of new Issue, Expires (when applicable) and Certified dates before the new purchase order will be saved to batch.

TEMPORARY MODE

During temporary mode, batch (saved but not posted) purchase orders are only available in the processing year for which they were saved. Purchase orders encumber the appropriations from the year for which they are posted. All batch purchase orders saved in the prior year must be posted or deleted before closing temporary mode. Only purchase orders opened in the new year may be closed in the new year during the temporary mode.

STEPS TO ACCESS

Accounting → Transactions → **Purchase Orders**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Purchase Order Type	Drop Down	Yes	<ul style="list-style-type: none">• There are four purchase order types and the selection must be made right after clicking the Add button. The selection is then pulled into the Add Purchase Order form:<ul style="list-style-type: none">• PO Regular• PO Then and Now• BC Regular• BC Super• The purchase order type cannot be changed after the form opens.
Vendor			
Vendor	Drop Down	No	<ul style="list-style-type: none">• This field is contains a list of the available vendors and is <u>only required</u> for PO Regular and PO

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			Then and Now purchase order types.
Location	Drop Down	No	<ul style="list-style-type: none"> • If only one location exists for the selected vendor, the system defaults that location's information into the location fields. • If a location does not exist for the selected vendor, the field is left blank. • If more than one location exists for the selected vendor, the field is left blank and the location can be chosen.
Dates			
Issue	Date	Yes	<ul style="list-style-type: none"> • Enter date or select from the calendar drop down menu. • The date must be in the current processing year.
Expires	Date	No	<ul style="list-style-type: none"> • This field is <u>only required</u> for purchase order types BC Regular and BC Super. • BC <ul style="list-style-type: none"> • The system pulls the default expiration date from the Entity Setup area if one is specified there. • The date must be in the current processing year and must be after the issue date. • PO <ul style="list-style-type: none"> • The date must be after issue date for a PO Regular or must be after then date for a PO Then & Now.
Certified	Date	Yes	<ul style="list-style-type: none"> • Enter date or select from the calendar drop down menu. • It can be greater than, less than or equal to issue date.
Then	Date	No	<ul style="list-style-type: none"> • This field is <u>only required</u> for purchase order type PO Then and Now. • The date must be before issue date and in the current processing year.
Purchase Order			

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Type	Text (20)	No	<ul style="list-style-type: none"> The purchase order type is automatically pulled into this field after the type is selected.
Number	Text (11)	No	<ul style="list-style-type: none"> Once purchase orders are saved to the batch area, they are assigned the next available batch number appended with the last two digits of the selected processing year.
Total	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates the amount in this field as the purchase order detail is entered.
Undistributed	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates the amount in this field by taking the total less the amount distributed to account codes. The undistributed amount must be zero before the purchase order can be saved into the batch.
Detail/Distribution Tab			
Detail			
Requisition #	Text (11)	No	<ul style="list-style-type: none"> The requisition number may be entered.
Quantity	Number (7,2)	Yes	<ul style="list-style-type: none"> At least '1' must be entered under the quantity field.
Unit	Text (12)	No	<ul style="list-style-type: none"> This field is available to enter the measurement of the quantity (<i>e.g. months, boxes, hours</i>).
Description	Memo	No	<ul style="list-style-type: none"> This field is <u>only required</u> for purchase order types PO Regular & PO Then & Now.
Unit Price	Money (10,3)	Yes	<ul style="list-style-type: none"> An amount must be entered for the price per unit.
Subtotal	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this amount (<i>Quantity x Unit Price</i>).
Distribution			
Distribute Equally	Checkbox	No	<ul style="list-style-type: none"> This option is <u>only available</u> for PO Regular and PO Then and Now purchase order types. If selected, the system distributes the amount of the purchase order equally among the assigned appropriation account codes as long as each of the

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			accounts has enough of an unencumbered balance.
Account Code	Drop Down	Yes	<ul style="list-style-type: none"> • PO <ul style="list-style-type: none"> • No appropriation account code may be charged more than once. • BC <ul style="list-style-type: none"> • Exactly one appropriation account must be charged. • Only one regular blanket certificate per appropriation code may be active (unexpired) at a time.
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> • PO <ul style="list-style-type: none"> • If the ‘distribute equally’ option is not selected, then the lesser of the undistributed purchase order total or the unencumbered balance of the selected appropriation account code is automatically defaulted into the amount field but it can be changed. • If ‘distribute equally’ option is selected, then the system calculates the amount for each appropriation account code by dividing the purchase order total equally between the selected account codes. • Overall, the amount encumbered for each appropriation account code cannot be greater than the lesser of the undistributed purchase order total or the unencumbered balance of the appropriation account code. • BC <ul style="list-style-type: none"> • The lesser of the undistributed purchase order total or the unencumbered balance of the selected appropriation account code is automatically pulled into the field.
Additional Tab			
Additional			

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Approval	Text (10)	No	<ul style="list-style-type: none"> Optional additional space to enter purchase order approval information.
Terms	Text (40)	No	<ul style="list-style-type: none"> Optional additional space to enter the purchase order terms (<i>e.g. 2/10 net 30</i>).
Purpose	Memo	No	<ul style="list-style-type: none"> Optional additional space to include other information about the purchase order (<i>e.g. the entity's account number with the vendor</i>).
Billing			
Bill To	Drop Down	Yes	<ul style="list-style-type: none"> Automatically defaulted to the 'Bill To' vendor from the user preferences area.
Location	Drop Down	No	<ul style="list-style-type: none"> Automatically defaulted to the 'Bill To' location from the user preferences area. If only one location exists for the selected vendor, the system defaults that location's information into the location fields. If a location does not exist for the selected vendor, the field is left blank. If more than one location exists for the selected vendor, the field is left blank and the location can be chosen.
Shipping			
Ship To	Drop Down	No	<ul style="list-style-type: none"> <u>Only required</u> for PO Regular and PO Then and Now purchase order types. Automatically defaulted to the 'Ship To' vendor from the user preferences area.
Location	Drop Down	No	<ul style="list-style-type: none"> Automatically defaulted to the 'Ship To' location from the user preferences area. If only one location exists for the selected vendor, the system defaults that location's information into the location fields. If a location does not exist for the selected vendor, the field is left blank.

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			<ul style="list-style-type: none"> If more than one location exists for the selected vendor, the field is left blank and the location can be chosen.
Remember Dates until form closes	Checkbox	No	<ul style="list-style-type: none"> Available in the Add form only. Default is blank (unmarked). When marked, allows for dates to be retained while multiple transactions are being added to a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

HOW TO ADD A PURCHASE ORDER

Step 1: Click on the **Add** button.

Step 2: Select the **Purchase Order Type** to be added (PO Regular, PO Then and Now, BC Regular or BC Super).

Step 3: Optional: Import requisition information onto the purchase order. Steps 4, 5, and 9-19 can potentially be skipped if the entity is making use of the optional Requisitions feature in UAN and follows step 3 sub-steps below. More information about activation and setup of requisitions can be accessed under **Accounting → Transactions → Requisitions** and then by clicking the ‘Need Help’ button to review the ‘Overview’ and ‘How To’ steps in this manual.

Step 3a: Click on the **Import Requisition** button to open the Import Requisition form.

Step 3b: Select the requisition **Number**.

Step 3c: The **Vendor Name** is automatically check marked to import if one was specified on the requisition and this field cannot be unselected. The **Location** information is also automatically check marked. If the vendor has multiple locations and the Location from the requisition should not be imported, unselect it by clicking on the checkbox beside the Location field.

Step 3d: To import the Terms and/or Purpose fields (*optional*) from the requisition, click on the checkbox beside the corresponding field.

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- Step 3e:** To import the Detail information (*required*), click on the checkbox beside **each line of Detail** that is to be imported. At least one item from the Details list must be selected in order to use the Import Requisition function for the purchase order. *(If all lines of Detail need imported, simply click on the checkbox located in the title bar of the Detail area to automatically select all lines of Detail.)*
- Step 3f:** To import the Distribution information (*optional*), click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select all lines of Distribution.)*
- Step 3g:** Click on the Additional tab (*optional*) to select the Billing and Shipping information to import from the Requisition if the information is different from the purchase order defaults.
- Step 3h:** Click on the Approvals tab (*optional*) to review the requisition approval status history if desired. This list is read-only and does not import into the purchase order.
- Step 3i:** Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message ‘Import Selections?’. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Requisition form.)*
- Step 3j:** If additional information from the same or different requisitions needs to be imported, repeat the Step 3 sub-steps.
- Step 4:** Select the **Vendor** (if required).
- Step 5:** Verify or select the **Location** for the chosen vendor (if required).
- Step 6:** Select the **Issue** date.
- Step 7:** Select the **Expires** date (if required).
- Step 8:** Select the **Certified** date.
- Step 9:** Under the Detail area, enter the **Quantity**.
- Step 10:** Under the Detail area, enter a **Description** (if required).
- Step 11:** Under the Detail area, enter the **Unit Price**.

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- Step 12:** Click on the **‘Insert Row’ up arrow button** located at the end of the detail data entry row or press the **‘Enter’ key** on the keyboard to add the line of detail to the purchase order. *(If any lines of detail need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 13:** If more lines of detail need to be added to the purchase order, continue by repeating Steps 8-11 until complete.
- Step 14:** If the purchase order type is PO Regular or PO Then and Now and the amount of the PO needs to be distributed equally among the appropriation account codes, then place a checkmark in the **Distribute Equally** box above the Distribution area by clicking on the checkbox.
- Step 15:** Under the Distribution area, click on the down arrow located on the right side of the Account Code field to select the **Account Code**.
- Step 16:** Under the Distribution area, enter the **Amount** to be encumbered for the chosen account code.
- Step 17:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the purchase order. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 18:** If more account code distributions need to be added to the purchase order, continue by repeating Steps 14-16 until complete.
- Step 19:** Click on the **Additional** tab to verify and/or modify the **Billing** and **Shipping** information. Optional: enter an explanation in the **Purpose** field.
- Recommendation:** UAN can be set to automatically fill in the **Purpose** from the Detail Description fields by marking that option under General → Maintenance → User Preferences - Purchase Orders tab, under the Miscellaneous section. This is useful when printing summary reports such as the Purchase Order Status that includes the Purpose, but not the Detail Description. Additionally, it makes it easier to find a specific PO Regular when Duplicating POs as described in ‘How to duplicate a purchase order’.
- Step 20:** Click on the **Save** button to add the purchase order. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new purchase order. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Purchase Order form.)*

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Step 21: If more purchase orders of the **same type** need to be added to the batch, continue by repeating Steps 3-19 until complete. If more purchase orders of a **different type** need to be added to the batch or all purchase order entries are complete, click the **Close** button.

Reminder: *The amount encumbered for each appropriation account code cannot be greater than the lesser of the undistributed purchase order total or the unencumbered balance of the appropriation account code.*

Reminder: *The purchase order amount must be completely distributed among appropriation account(s). The undistributed amount of the purchase order must equal zero before the purchase order can be saved and added to the batch area.*

HOW TO POST/PRINT A PURCHASE ORDER

Step 1: Place a **checkmark** beside the purchase order(s) to be posted and printed by clicking on the checkbox on the left side of the purchase order batch number.

Step 2: Click on the **Post/Print** button.

Step 3: The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected purchase order(s). *(Selecting **Cancel** will return to the Purchase Orders Maintenance screen without posting and printing any items.)*

Step 4: Next, the system displays a Print box. Click on the **Print** button to print the selected purchase orders. *(The system displays a separate Print box for each purchase order type that was in the selected batch of purchase orders to be posted and printed. Be sure to click on the Print button for each Print box.)*

Step 5: The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the purchase order(s). *(If there were purchase orders that did not print successfully, select **No** to reprint the purchase order(s) from the Purchase Order Utility screen. Refer to the **How To Reprint a Purchase Order** section of this manual for the steps.)*

HOW TO DUPLICATE A PURCHASE ORDER

Step 1: Click **Duplicate** (located to the right of the Add button) and the Duplicate Purchase Order form will open.

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- Step 2:** Select the **Type** (PO Regular, BC Regular or BC Super).
- Step 3:** Select the '**Status (Existing Items)**' (Open, Closed, or Both).
- Step 4:** Enter the **New Dates** of the new purchase order(s) that will be created: **Issue** and **Certified** dates and the date it **Expires** (when applicable). *Note:* the expiration date is a required field when BC Regular or BC Super is selected.
- Step 5:** Checkmark the purchase order(s) to duplicate.
- Step 6:** Click **OK** to add the selected items to the Batch (not posted) purchase order list.
- Step 7:** The Duplicate Purchase Order form **will not** automatically close. Choose one of the follow options to continue:
- Step 7a:** If you are finished duplicating purchase orders and are ready to review them in the purchase order batch list, click **Close**. **OR**
 - Step 7b:** If you would like to duplicate additional purchase orders, **repeat steps 2-6 as many times as needed**. When finished click **Close** to review them in the purchase order batch list.
- Step 8:** To modify purchase orders that were duplicated (if needed), checkmark them in the 'Batch (not posted)' list and click **Edit**. The Edit Purchase Order form will open. Modify each purchase order as needed – see steps 4-20 under 'How to add a purchase order' in this manual for details. Click **Close** when finished.
- Note: Approval field** entries (*when applicable*) will not be copied into the new purchase orders. New approval information may be entered on the Additional Tab of the Edit form.
- Step 9:** When ready, **Post/Print** the new purchase orders following the steps in 'How to Post/Print Purchase Orders' in this manual.

SUGGESTED REPORTS & STATEMENTS

To view the **charges** and **adjustments** posted to a purchase order for a specified time period, print or display the Purchase Order Charges report located under Accounting → Reports & Statements → Purchase Order Reports.

To get a **thorough snapshot** of a one or many purchase orders on one report, print or display the Purchase Order Status report located under Accounting → Reports & Statements → Purchase Order Reports.

PURCHASE ORDERS FREQUENTLY ASKED QUESTIONS

1. Do PO Regular or PO Then and Now type purchase orders expire?

An expiration date is not required on a PO Regular or a PO Then and Now. If an expiration date is specified, the authority to make additional commitments against a PO expires on that date. However, the authority to make payments against it legally continues until all outstanding commitments are paid. Open PO's can be carried forward into subsequent years.

2. Why would a PO be used instead of a BC?

When a specific purchase of merchandise or services is required, a PO is used. The PO must be vendor specific and may be charged to multiple appropriation accounts. BC's are used more for probable purchases rather than specific merchandise or services. In many cases, a BC can be used rather than a PO just to minimize the volume of PO's issued.

3. When is a PO Then and Now used?

If prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, a PO Then and Now can be used. However, there must have been appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now).

4. Why will the system not allow a PO to be opened?

The account code used may not have a sufficient unencumbered balance. Check the Appropriation Status report for information on the unencumbered balance(s) for the account code(s) that the PO is going to use.

5. Why will the system not allow a PO to be closed?

The PO may be in use somewhere. Make sure there are no payments or charges in batch that have not been posted. Make sure all payments or charges have posted to cash.

6. Can a PO be increased or decreased?

A PO may be reduced but not increased under Accounting, Utilities, Purchase Order Utility, Adjust.

7. What is the difference between a BC Regular and a BC Super?

BC Regular:

A BC Regular cannot be more than the unencumbered balance in the appropriation account, and the expiration date must be in the current year. A BC Regular will be

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printed when the purchase is posted. House Bill 95 made changes to the requirements for BC Regulars under ORC Section 5705.41 (D). As a result, the \$5,000 limit and preset 90-day expiration date were removed from BC Regular requirements. The expiration date is still required and must be entered based on the policy set forth by each entity's governing board.

BC Super:

A BC Super can be open for any amount and through the end of the current year. Also, a BC Super is limited to permitted purposes which are: the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials, and utilities; any purchase exempt from competitive bidding under Ohio Revised Code (ORC) Section 125.04; and any other specific expenditure that is a recurring and reasonably predictable operation expense. (Please refer to AOS Bulletin 98-004). A BC Super will be printed when the purchase is posted.

8. When is it better to use a BC Super instead of a PO Regular?

Per Auditor of State Bulletin 98-004, BC Supers can be used for permitted purposes. These purposes include the following types of expenditures: accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials and utilities; and any purchase exempt from competitive bidding under Ohio Revised Code Section 125.04 and any other specific expenditure that is recurring and reasonable predictable operating expense.

9. When does the authority to purchase against a BC expire?

When a BC expires, the authority to purchase against the BC expires at that time, however, the authority to make payments against it legally continues until all outstanding commitments are paid.

10. Can a BC be reduced or increased?

A BC may be reduced but not increased under Accounting, Utilities, Purchase Order Utility, Adjust.

11. Why will the system not allow a BC to be opened?

The account code used may not have a sufficient unencumbered balance. Check the Appropriation Status report for information on the unencumbered balance(s) for the account code(s) that the blanket certificate is going to use.

12. Why will the system not allow a BC to be closed?

The BC may be in use somewhere else. Make sure all payments or charges have posted to cash. Make sure there are no payments or charges in batch that have not been posted.

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13. I have confirmed that the vendor I need to use is entered the software, but it is not showing up in the vendor drop-down menu – what’s wrong?

A. First confirm that the vendor is active. View this under General → Maintenance → Vendors / Payees and confirm that the vendor is listed. If the vendor is not listed, change the Status filter above the vendor list to “Inactive”. If the vendor is listed, then mark the checkbox next to it and click the Activate button.

B. If the vendor is on the vendor list and is active, then open it in the edit form by marking the checkbox next to it and clicking the Edit button. Under the “Available In” section of the form, mark the checkbox next to the “Accounting Purchases & Payments” type and then save and close the form.

14. Why is the PO Regular Purpose field blank for some items on the Duplicate Purchase Order form? Is there an easy way to find the POs I would like to duplicate?

The Purpose field will list blank on the Duplicate PO form if it was not entered *before* posting a purchase order. The purpose *cannot* be edited *after* posting / printing the PO. **Recommendation:** the following will make it easier to find PO Regular type purchase orders on the Duplicate PO form.

1. UAN can be set to automatically copy the detail Description field(s) into the Purpose field whenever a new purchase order is posted. To activate this for all future purchase orders, go to General → Maintenance → User Preferences and select the Purchase Orders tab. Under the Miscellaneous section, checkmark “If the Purpose field is left blank, automatically fill it from the Description fields on the Detail Grid (Post)” and click Save and Close.
2. Previously posted or closed PO Regular purchase orders that have a blank Purpose field can be identified by using reports. Go to Accounting → Reports & Statements → Purchase Order Reports, select Purchase Order Status and the Year. Select the Filters tab. Change the Status filter to ‘All’ and the Type filter to ‘Purchase Order Regular’. Click the Purpose column to sort the list alphabetically and items with a blank purpose will be grouped together at the top. Checkmark all the PO Regular items that have a blank purpose and Display or Print. The report will include all account codes used in the PO Regulars. If you need to view the Detail Description from the POs, repeat the above steps except choose the Purchase Order Detail from the Purchase Order Reports menu instead.

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RECEIPTS

OVERVIEW

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

- **Standard** - Used for typical receipts of money from any source.
- **Memo** - Used for receipts from which memo charges are deducted, such as tax settlements distributed by the county auditor, or for pass-through revenues from projects like Ohio Public Works Commission (OPWC).
- **Interest** - Used for interest on investments and interest bearing checking accounts.

At least one revenue account, as well as a source, receipt date, deposit date, and post date must be specified for all receipts. A purpose must also be specified for standard and memo receipts. All receipts reduce the budget balances of the selected distribution revenue codes.

Standard Receipts

Standard receipts increase the primary checking account balance, increase the pooled cash balances of the selected distribution funds, and reduce the budget balances of the selected revenue accounts.

Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Revenue Account Budget Balance
Amount Received	+	+	-

Memo Receipts

Memo receipts must include at least one charge to an appropriation account and the total charges cannot exceed the total receipts. Memo receipts increase the primary checking account balance if the net receipt is greater than zero, increase the pooled cash balances of the selected distribution funds, reduce the budget balances of the selected revenue accounts, and reduce the pooled cash balances of the selected charge funds. Memo receipts do not change a selected fund's pooled cash balance if the total charges to the fund are equal to the total receipts to that fund. Memo receipts reduce the unencumbered balances of any directly charged appropriation accounts and reduce the remaining balances of any accounts charge through a purchase order. Memo receipts may not charge against closed purchase orders. Charges on a memo receipt may not make any fund's expendable balance or non-designated balance negative. Unless compliance rule overrides are activated in

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Entity Setup, charges on memo receipts also may not make any fund’s pooled cash balance or overall fund balance negative, may not make the remaining balance of any appropriation account on a purchase order negative¹, and may not make the unencumbered balance of any appropriation account negative. If the remaining balance of an appropriation account on any purchase order is zero or negative, it will not be available to charge on any memo receipts.

1 – For PO Regular type purchase orders only, the remaining available balance of each appropriation account on the PO Regular can be made negative (overspent) by up to 5% of its original balance on the purchase order before this compliance rule is applied. The unencumbered balance of the appropriation account code that is being charged through the PO Regular will be reduced by the amount that the PO Regular’s remaining balance for that account is made negative (overspent).

Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Remaining PO Balance	Appropriation Account Unencumbered Balance	Revenue Account Budget Balance
Amount Received	+	+			-
PO Charge	-	-	-		
Direct Charge	-	-		-	

Interest Receipts

Interest receipts are either receipted into the primary checking account or reinvested directly into the source investment or checking account. All interest receipts reduce the budget balances of the selected revenue accounts. Interest receipts may only be posted for investments and interest bearing checking accounts that are open or have been closed in the current year.

Reinvested interest receipts for open pooled investments increase the balance of the investment and increase the pooled cash balances of the selected distribution of funds.

Reinvested interest receipts for open non-pooled investments increase the balance of the investment and increase the non-pooled cash balances of the selected distribution of funds.

Non-reinvested interest receipts for any open investments increase the primary checking account balance and increase the pooled cash balances of the selected distribution of funds.

Interest receipts for open checking accounts are always reinvested and cannot be marked ‘Receipt to Primary Checking’. These receipts increase the balance of the selected checking account and increase the pooled cash balances of the selected distribution of funds.

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Interest receipts for closed investments or checking accounts are always receipted to the primary checking account and cannot be marked ‘Reinvest’. These receipts increase the primary checking account balance and increase the pooled cash balances of the selected distribution of funds. Interest receipts marked as ‘Reinvest’ that have been saved for an investment or checking account that is then closed before the interest receipts are posted will be switched to ‘Receipt to Primary Checking’ upon posting. These receipts increase the primary checking account balance and increase the pooled cash balances of the selected distribution of funds. Interest receipts may be distributed among the available funds manually or proportionally according to the fund balances at the point in time the receipt is added.

Action \ Effect	Source Account Balance	Primary Checking Account Balance	Fund Pooled Cash Balance	Fund Non-Pooled Cash Balance	Revenue Account Budget Balance
Open Pooled Investment (Reinvested) or Open Checking Account	+		+		-
Open Non-Pooled Investment (Reinvested)	+			+	-
Open Investment (Receipted to Primary Checking) or Closed Investment or Closed Checking Account		+	+		-

Customer Copy

While a receipt is in batch (saved but not posted), a customer copy can be printed with the **Cust. Copy** button. The customer copy shows the same information as a posted receipt, except it includes a receipt date rather than a post date and does not include a receipt number. After a customer copy has been printed for a particular batch receipt, the source, receipt date and amounts on the receipt can no longer be changed. All of the other information can still be edited prior to posting. A batch receipt cannot be deleted after a customer copy has been printed unless compliance rule overrides are activated in Entity Setup. If compliance controls are overridden or turned off, a note about that receipt will appear on the audit compliance report.

TEMPORARY MODE

During temporary mode, batch (saved but not posted) receipts are only available to select in the processing year for which they were saved.

While working in the prior year:

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- **Memo receipts** - May charge against open purchase orders posted in the prior year but may not charge against purchase orders posted in the new year.
- **Interest receipts** - May be posted for any open investment or checking account (regardless of the year the investment or checking account was opened) and any investment or checking account closed in the prior year. Note that investments and checking accounts cannot be closed in the new year during temporary mode.

While working in the new year:

- **Memo receipts** - May charge against open purchase orders posted in the prior year or the new year. Note that only purchase orders opened in the new year may be closed in the new year during temporary mode.
- **Interest receipts** - May be posted for any open investment or checking account (regardless of the year the investment or checking account was opened), but may not be posted for closed investments or checking accounts. Note that investments and checking accounts cannot be closed in the new year during temporary mode.

All batch receipts saved in the prior year must be posted or deleted before closing the temporary mode.

STEPS TO ACCESS

Accounting → Transactions → **Receipts**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Receipt Type	Drop Down	Yes	<ul style="list-style-type: none"> • There are three receipt types and the selection must be made right after clicking the Add button. The selection is then pulled into the Add Receipt form: <ul style="list-style-type: none"> • Standard • Memo • Interest • The receipt type cannot be changed after the form opens.
Source			
Source	Drop Down/Text (45)	Yes	<ul style="list-style-type: none"> • For Standard and Memo receipts, type in a source or select a source using the Vendor/Payee (Accounting Receipts) selection list. <i>(For Memo receipts only, if a</i>

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			<p><i>PO or BC tied to a vendor is selected this field becomes read only.)</i></p> <ul style="list-style-type: none"> For Interest receipts, select a checking account or investment. The selection list includes all open investments, investments closed in the current processing year, open interest bearing checking accounts, and checking accounts closed in the current processing year.
Purpose	Text (512)	No	<ul style="list-style-type: none"> <u>Only required</u> for standard and memo receipts.
Deposit Ticket	Text (10)	No	<ul style="list-style-type: none"> Enter the deposit ticket number if want it to be included on receipt as well as appear in the bank reconciliation area when reconciling the receipts.
Reinvest or Receipt to Primary Checking	Radio Button (2)	No	<ul style="list-style-type: none"> <u>Selection only available and required</u> for Interest Receipts. System defaults the selection based on the checking or investment account's setup and whether or not the account is open or closed. The default selection can be changed for investment accounts.
Dates			
Receipt	Date	Yes	<ul style="list-style-type: none"> Enter date or select from the calendar drop down menu. Cannot be more than 30 days prior to the post date (can be in the prior year).
Deposit	Date	Yes	<ul style="list-style-type: none"> Enter date or select from the calendar drop down menu. Must be in the current processing year. Cannot be prior to the receipt date.
Post	Date	Yes	<ul style="list-style-type: none"> Enter date or select from the calendar drop down menu. Must be in the current processing year. Cannot be prior to the deposit date. For Memo receipts:

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			<ul style="list-style-type: none"> • Issue date of Regular PO, Regular BC or Super BC cannot be after the receipt's post date. • Then date of Then and Now PO cannot be after the receipt's post date. • Permanent appropriations must be set for charged fund if post date is on or after 04/01/XX.
Import Purchase	Button	No	<ul style="list-style-type: none"> • <u>This option is only available</u> for Memo Receipts. • This option can be used to import (<i>bring in</i>) the distribution information from an open and available purchase order to the receipt's memo charges area.
Receipt			
Type	Text (10)	No	<ul style="list-style-type: none"> • The receipt type is automatically pulled into this field after the type is selected.
Number	Text (9)	No	<ul style="list-style-type: none"> • Once receipts are saved to the batch area, they are assigned the next available sequential batch number appended with the last two digits of the current processing year. • At the start of each year, the sequential number is reset to zero.
Total	Money (11,2)	No	<ul style="list-style-type: none"> • For Standard receipts, the system automatically calculates the amount in this field as the receipt detail is entered. The total must be greater than zero. • For Memo receipts, the system automatically calculates the amount in this field by subtracting Charges from Receipts. The Total must be greater than or equal to zero. • For Interest receipts, <u>if the 'Distribute proportionally by fund balances' option is not checked</u>, the system automatically calculates the amount in this field as the receipt detail is entered. <u>If the 'Distribute proportionally by fund balances' option is checked</u>, this field can be

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			edited and a total dollar amount entered.
Receipts	Money (11,2)	No	<ul style="list-style-type: none"> • <u>Only displayed</u> for Memo receipts. • System automatically calculates the amount in this field as the receipt detail is entered.
Charges	Money (11,2)	No	<ul style="list-style-type: none"> • <u>Only displayed</u> for Memo receipts. • System automatically calculates the amount in this field as the charge detail is entered.
Receipt Distribution			
Distribute proportionally by fund balances	Checkbox	No	<ul style="list-style-type: none"> • <u>Only available</u> for Interest receipts with an investment selected in Source.
Fund	Drop Down	No	<ul style="list-style-type: none"> • <u>Only available and required</u> for Interest receipts. • For pooled investments, the fund selection list contains the fund, interest account and pooled balance. • For non-pooled investments, the fund selection list contains the fund, interest account and investment balance.
Account Code	Drop Down	Yes	<ul style="list-style-type: none"> • For Standard or Memo receipts, the account code selection list contains the revenue account and estimated budget balance. • For Interest receipts, this field is not selectable. The account code defaults into the field based on the chosen fund, legal interest posting rules, and the interest account selection made for the fund in fund maintenance.
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> • For Standard or Memo receipts the amount must be greater than zero. • For Interest receipts, <u>if the 'Distribute proportionally by fund balances' option is not checked</u>, the amount for each interest account code can be entered and edited. <u>If the 'Distribute proportionally by fund balances' option is checked</u>, this field becomes read only and is calculated as follows once the total

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			<p>interest receipt amount has been entered:</p> <ul style="list-style-type: none"> • Pooled Investments and Primary Checking: For each fund's proportion, the individual fund's pooled checking balance is divided by the pooled checking balance total for all funds. That percentage is then multiplied by the total interest receipt amount to compute the fund's portion of the interest receipt.
Memo Charges	Grid		<ul style="list-style-type: none"> • <u>This area is only displayed and available</u> for Memo receipts.
Type	Drop Down	Yes	<ul style="list-style-type: none"> • The Direct charge type will appear if appropriation account codes that allow direct charges are available. • The PO charge type will appear if there are any open PO's that match the revenue source. • The BC charge type will appear if there are any open BC's for the vendor or open BC's without a vendor. • Once a PO or BC number has been selected or an account code has been selected, this field becomes read only. • If the information in this field is imported, the field becomes read only. • PO (if application has any open PO's - that match the revenue source)
PO/BC Number	Drop Down	No	<ul style="list-style-type: none"> • This field is <u>only required</u> if the charge type is PO or BC. • Only PO's and BC's for the selected vendor and BC's without a vendor will be available to select. • Only PO Regulars, BC Regulars and BC Supers with an issue date equal to or less than the payment's post date will be available to select. • Only PO Then and Nows with a then date equal to or less than the

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			<p>payment's post date will be available to select.</p> <ul style="list-style-type: none"> • Only PO's and BC's that have account codes with estimated unspent balances greater than zero will be available to select. • Once an account code has been selected, this field becomes read only. • If the information in this field is imported, the field becomes read only.
Account Code	Drop Down	Yes	<ul style="list-style-type: none"> • If the charge type is Direct, only the account codes that are direct will be available to select. • If the charge type is PO or BC, only the account codes for the selected PO or BC number that have an estimated unspent balance that is greater than zero will be available to select. If there is only one account code for the selected PO or BC, it will be defaulted it in. • If the information in this field is imported, the field becomes read only.
Amount	Money (11,2)	Yes	<ul style="list-style-type: none"> • If the charge type is Direct, the estimated unencumbered balance up to the net receipt amount will be defaulted into the field. • If the charge type is PO or BC, the estimated unspent balance up to net receipt amount will be defaulted into the field. • This field can always be edited. • The amount must be greater than zero and must be equal to or less than the receipt amount.
Remember Deposit Ticket until form closes	Checkbox	No	<ul style="list-style-type: none"> • Available in the Add form only. • Default is blank. • When marked, allows for deposit ticket to be retained while multiple transactions are being added to a batch.

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			<ul style="list-style-type: none"> After the Add form is closed, the next time it is opened the deposit ticket field will default back to being blank.
Remember Dates until form closes	Checkbox	No	<ul style="list-style-type: none"> Available in the Add form only. Default is blank (unmarked). When marked, allows for dates to be retained while multiple transactions are being added to a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

HOW TO ADD A RECEIPT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Receipt Type** to be added (Standard, Memo or Interest).
- Step 3:** Select or type in the **Source**.
- Step 4:** Enter the **Purpose** (if required).
- Step 5:** Enter the **Deposit Ticket** number (optional).
- Step 6:** If the Receipt Type to be added is Interest and is being posted for an investment account, verify or change the selection for **Reinvest** or **Receipt to Primary Checking**.
- Step 7:** Select the **Receipt** date.
- Step 8:** Select the **Deposit** date.
- Step 9:** Select the **Post** date.
- Step 10:** If the Receipt Type to be added is Interest, click on the '**Distribute proportionally by fund balances**' checkbox if the interest receipt amount is to be divided between interest account codes based upon each fund's share in the investment.
- Step 11:** If the Receipt Type to be added is Interest and the 'Distribute proportionally by fund balances' option is selected, enter the total receipt amount in the **Total** field in the Receipt section (located to the right of the Dates section).

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- Step 12:** If the Receipt Type to be added is Interest and the ‘Distribute proportionally by fund balances’ option is not selected, the amount to be receipted to each individual interest receipt account can be manually entered for each individual interest account by clicking on the amount field of each account code under the Receipt Distribution area and typing in the amount. *(If entering amounts for several interest receipt accounts, press the **Enter** button on the keyboard after each amount entry to progress through the accounts easily.)*
- Step 13:** If the Receipt Type to be added is Interest and there are additional interest account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Fund field to select the **Fund/Interest Account** under the Receipt Distribution area.
- Step 14:** If the Receipt Type being added is Standard or Memo, click on the down arrow located on the right side of the Account Code field to select the **Account Code** under the Receipt Distribution area.
- Step 15:** Under the Receipt Distribution area, enter the **Amount** to be receipted for the chosen account code.
- Step 16:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 17:** If more revenue account code distributions need to be added to the receipt, continue by repeating Steps 13-16 until complete.
- Step 18:** If the Receipt Type being added is Memo, charges will need to be added to the receipt under the Memo Charges area. To import the charge distribution information from an open and available purchase order that is to be used for the memo receipt, click on the **Import Purchase** button (located below the Dates section) and follow the sub-steps below:
- Step 18a:** Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The default is ‘All’ types available.
- Step 18b:** Select a **Fund** (optional). A fund may also be chosen to filter the list to only purchase orders on which an appropriation account in the selected fund is encumbered. The default is ‘All’ funds.
- Step 18c:** Select the purchase order **Number**.

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Step 18d: To import the Purpose information, click on the checkbox beside the **Purpose** field.

Step 18e: The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.

Step 18f: To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*

Step 18g: Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message ‘Import Selections?’. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*

Step 18h: If additional purchase order information needs imported, repeat Step 18 *(and all of the sub-steps)* again.

Step 19: If the Receipt Type being added is Memo, charges will need to be added to the receipt under the Memo Charges area. To manually enter the charge distribution under the Memo Charges area follow the sub-steps below:

Step 19a: Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.

Step 19b: If the type is PO or BC, then under the Memo Charges area click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Memo Charge line was imported, the **PO/BC Number** cannot be modified.

Step 19c: Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Memo Charge line was imported, the **Account Code** cannot be modified.

Step 19d: Enter the **Amount** to be charged to the chosen account code. If the Memo Charge line was imported, edit the **Amount** if needed.

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Step 19e: Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the memo receipt. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*

Step 19f: If more memo charge distributions need to be added to the receipt, continue by repeating Step 19 *(and all of the sub-steps)* again.

Step 20: Check mark the **Remember Deposit Ticket until form closes** checkbox when adding more than one receipt with the same deposit ticket number.

Step 21: Check mark the **Remember Dates until form closes** checkbox when adding more than one receipt with the same dates.

Step 22: Click on the **Save** button to add the receipt. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new receipt. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Receipt form.)*

Step 23: If more receipts of the **same type** need to be added to the batch, continue by repeating Steps 3-20 until complete. If more receipts of a **different type** need to be added to the batch or all receipt entries are complete, click the **Close** button.

Reminder: The receipt date cannot be more than 30 days prior to the post date.

Reminder: The deposit date cannot be prior to the receipt date and must be in the current processing year.

Reminder: The post date cannot be prior to the deposit date and must be in the current processing year.

HOW TO POST/PRINT A RECEIPT

Step 1: Place a **checkmark** beside the receipt(s) to be posted and printed by clicking on the checkbox on the left side of the receipt batch number.

Step 2: Click on the **Post/Print** button.

Step 3: The system displays a message asking whether to post the selected number of items. Click on the **OK** button to proceed in posting and printing the selected receipt(s). *(Selecting **Cancel** will return to the Receipts Maintenance screen without posting and printing any items.)*

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- Step 4:** Next, the system displays a Print box. Click on the **Print** button to print the selected receipts. *(The system displays a separate Print box for each receipt type that was in the selected batch of receipts to be posted and printed. Be sure to click on the Print button for each Print box.)*
- Step 5:** The system displays a message asking if all items printed successfully. Click on **Yes** to finish posting the receipt(s). *(If there were receipts that did not print successfully, select **No** to reprint the receipt(s) from the Receipt Utility screen. Refer to the **How To Reprint a Receipt** section of this manual for the steps.)*

SUGGESTED REPORTS & STATEMENTS

To view a **list of posted receipts** for a specified time period print or display the Receipt Listing located under Accounting → Reports & Statements → Receipt Reports.

To view the **posted receipts by revenue account code** for a specified time period as well as **account totals** print or display the Revenue Receipt Register located under Accounting → Reports & Statements → Revenue Reports.

RECEIPTS FREQUENTLY ASKED QUESTIONS

1. How are non-sufficient funds (NSF) checks that were deposited and recorded as a receipt in the system accounted for?

Keep the original receipt(s). The NSF check will have to be kept as a bad check until the individual makes good on it. Until they make good on the check, a positive other adjusting factor (OAF) on the bank reconciliation will have to be entered. When the individual deposits another check, no entry will be required, and the OAF will no longer be needed.

2. How is a tax settlement receipt recorded in the system?

A tax settlement is recorded as a memo receipt. Here are the steps to follow:

- A. The receipt distribution is the distribution of total gross revenue listed on the tax settlement sheet.
- B. The memo charges are the charges deducted on the tax settlement sheet.
- C. The net total should equal the net distribution on the tax settlement sheet which is the amount of money that was deposited at the bank.

3. How are Federal Emergency Management Assistance (FEMA) transactions posted in UAN?

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The following steps should be used to account for FEMA on the UAN system if you have chosen the inter-fund billing method outlined in Auditor of State Bulletin 1998-013.

Here is a portion of the bulletin:

“A final alternative to repay from the FEMA fund is to create a bill from the fund that made the original payment to the FEMA fund. The bill should identify the invoices(s) that were previously paid and show the portion(s) that are being charged to the FEMA fund. This method is most useful when the original expenditures were made in one year and receipt of the FEMA money didn’t occur until the following year.”

The following steps will need to be completed in your system: (Please note: Steps A - D are the steps to receipt the money into the FEMA fund and Steps E - I are the steps to reimburse the funds where the money was originally expensed.)

- A. Create a FEMA fund under Accounting, Maintenance and Funds. The fund should either be 2901 Special Revenue or 4901 Capital Projects as suggested in AOS Bulletin 1998-013. You should edit the name of the fund to ‘FEMA’ or something similar that identifies the fund as your FEMA fund. From AOS Bulletin 1998-013: “The classification of the fund as special revenue or capital projects will depend on the nature of the expenditures that will be made. If the expenditures are mostly for salaries or repairs, special revenue would be appropriate. If the expenditures are for replacing fixed assets, then classify the fund as capital projects. If expenditures will be a mixture of the two, select the fund type that reflects the majority of the expenditures.
- B. Create a revenue account code to receipt the FEMA money into the FEMA fund under Accounting, Maintenance and Revenue Accounts. AOS Bulletin 1998-013 suggests the revenue code should identify the money as coming from the Federal Government. For UAN Townships, this would be revenue code 511. For UAN Villages, this would be revenue code 411.
- C. Budget the revenue amount in the FEMA fund under Accounting, Maintenance and Revenue Budgets. Choose Add and find the revenue account code you set up in Step B. The budget amount should be the amount of the FEMA money received.
- D. Receipt the money into the FEMA fund under Accounting, Transactions and Receipts. Click on the Add button and choose Standard as the receipt type. Enter and save the receipt into the batch. Post the receipt.
- E. Create an appropriation account code in the FEMA fund under Accounting, Maintenance and Appropriation Accounts. It is your discretion as to which appropriation account code is most appropriate to use. If you choose to use an ‘other expenditure’ type of code, this would be 599 Other-Other Expenses for UAN Townships and 690 Other-Other for UAN Villages.

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- F. Add appropriations to the appropriation account code in the FEMA fund under Accounting, Maintenance and Appropriation Budgets. Select the FEMA fund number and click on the Supplemental button. Enter the supplemental appropriation amount for the appropriation account code that was created in Step E as the amount that is to be reimbursed and select Save.
- G. Create a vendor for your Township or Village (usually vendor entitled as your entity's name) under General, Maintenance and Vendor/Payees. Choose Add and enter the vendor name as your entity's name. This is a 'vendor' that will be used to make the PO for reimbursement. You do not need to enter any address information.
- H. Create a PO for reimbursement under Accounting, Transactions and Purchases. Choose PO Regular and select your entity as the vendor. The amount should be the amount of the reimbursement. The distribution will be the account code that was set up in Step E. Save the PO in the batch and then post the PO.
- I. Create a memo receipt for reimbursement under Accounting, Transactions and Receipts. Click on the Add button and choose Memo as the receipt type. The funds that are receiving the reimbursements (the funds that originally spent the money) will be recorded on the receipt distribution area. It is up to you as to how to allocate the FEMA money amongst the funds for reimbursement. The total in the receipt area should be the same total as you made for the PO in Step H. The memo charges area should be used to charge the money out of the FEMA fund. The PO created in Step H should be used for the distribution. **The net receipt should be zero due to the receipt distribution and memo charges amounts being equal.**

(Alternate solution, if a standard receipt has already been entered to reimburse the funds where the money was originally expended.)

- A. Create an appropriation account code in the FEMA fund under Accounting, Maintenance and Appropriation Accounts. It is your discretion as to which appropriation account code is most appropriate to use. If you choose to use an 'other expenditure' type of code, this would be 599 Other-Other Expenses for UAN Townships and 690 Other-Other for UAN Villages.
- B. Add appropriations to the appropriation account code in the FEMA fund under Accounting, Maintenance and Appropriation Budgets. Select the FEMA fund number and click on the Supplemental button. Enter the supplemental appropriation amount for the appropriation account code that was created in Step A as the amount that is to be reimbursed and select Save.
- C. Create a vendor for your Township or Village (usually vendor entitled as your entity's name) under General, Maintenance and Vendor/Payees. Choose Add and enter the vendor name as your entity's name. This is a 'vendor' that will be used

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to make the PO for reimbursement. You do not need to enter any address information.

- D. Create a PO for reimbursement under Accounting, Transactions and Purchases. Choose PO Regular and select your entity as the vendor. The amount should be the amount of the reimbursement. The distribution will be the account code that was set up in Step A. Save the PO in the batch and then post the PO.
- E. Create an electronic payment for reimbursement under Accounting, Transactions and Payments. Click on the Add button and choose Electronic as the payment type. The payment distribution area should be used to expense the money out of the FEMA fund. The PO created in Step D should be used for the distribution.

Please note: Since posting the transactions for this type of project may be contingent on several factors, please contact Local Government Services (LGS) at 1-800-345-2519 if you need additional accounting guidance in posting these transactions. Once you have contacted LGS, we can assist you in posting these transactions in the UAN system.

4. How are Issue II/Ohio Public Works Commission (OPWC) transactions posted in the UAN system?

Usually, Issue II /OPWC transactions are posted once the project is complete. The transaction is posted in the system as memo receipt, and the net receipt is zero due to the receipt distribution and memo charges amounts being equal.

Please note: Since posting the transactions for these projects may be contingent on several factors, please contact Local Government Services (LGS) at 1-800-345-2519 if you need additional accounting guidance in posting these transactions. Once you have contacted LGS, we can assist you in posting these transactions in the UAN system.

5. What is difference between the receipt, deposit, and post dates on a receipt?

Receipt: The date the receipt check was received at the entity. If the receipt was an electronic transaction received at the entity's bank, then this should be the same as the Deposit date.

Deposit: The date the receipt check was physically delivered and deposited at the bank. If it is an electronic transaction, then the date it was electronically deposited according to the bank records.

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Post: The date the receipt was or will be posted on the bank records. This is also the date that will appear on UAN reports as the Post Date. If the Post date selected is on or before the bank reconciliation “As of” date, then the receipt will be available to clear on the bank reconciliation.

6. Will the software allow me to back-date or forward-date receipts?

The software enables you to back-date a receipt back to the day after the last posted bank reconciliation date. An example use for this would be interest listed on your bank statement that you received after the actual posting date at the bank. The software also gives you the ability to forward-date (i.e. advance date) receipts up to 30 days. Forward-dated receipts will post to cash immediately. You should be sure to follow current Ohio Law requiring a receipt to be deposited within 24 hours.

7. Why is there an Import Purchase Order button in the add memo receipt form?

The Import Purchase Order button allows you to import purchase order information for charges deducted on a memo receipt.

8. What is the purpose of the “Cust. Copy” button?

The “Cust. Copy” button stands for “customer copy” and it will print the same information as a posted receipt, except it includes a receipt date rather than a post date and does not include a receipt number. It can be useful in some instances when you will be posting the receipt later, but need to provide an immediate copy. Please see the Receipts overview for more information.

REQUISITIONS

OVERVIEW

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

By default, the menu option for requisitions is intentionally set to inactive (*i.e. it is grayed out*). Activation and initial setup procedures must be completed before requisitions will be available to import into purchase orders. Initial setup procedures are explained in the 'How To' steps in this section.

The Requisitions area lists all requisitions submitted in the current processing year and all requisitions carried over as submitted, returned, or approved from a prior year, including any items denied or closed in the current year.

The status of a requisition in the Requisitions List area is determined by its latest activity. A requisition may have one of the following statuses:

- **Submitted** – Awaiting approval. It can be approved, returned, denied, or edited. It can be deleted if there has been no activity associated with it other than the initial submission.
- **Returned** – Editing and resubmission are required. It can be approved, returned, denied, or edited.
- **Approved** – It is available to import onto purchase orders or it can be closed. The status can be updated to returned (*to be potentially approved again*) or denied as long as it has never been imported onto a purchase order.
- **Denied** – No longer available for editing or approvals.
- **Closed** – No longer available for approval status changes or importing onto purchase orders.

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Status \ Actions	Display	Approve	Return	Deny	Edit	Delete	Import	Close
Submitted (no approvals)	✓	✓	✓	✓	✓	✓	1	1
Submitted (approvals)	✓	✓	✓	✓	✓		1	1
Returned	✓	✓	✓	✓	✓			
Approved (not imported)	✓	✓	✓	✓			✓	✓
Approved (imported)	✓						✓	✓
Denied	✓							
Closed	✓							

1. Please Note: When the requisition Approval Process is set to Inactive (*under General → Maintenance → Entity Setup, Requisitions tab*) then no approval is required before importing the requisition into a purchase order by authorized users or closing the requisition.

Requisitions must specify at least one detail item, a Request date, and a Submitted date. A Resubmit date must be specified when editing a requisition. A requisition must be approved by at least one user before it may be imported onto a purchase order (*when the Approval Process is set to Active*). Each detail line item on a requisition may only be imported onto a purchase order once. If a purchase order is deleted and not posted, any requisition line items imported onto it are made available for importing again. A requisition is closed automatically when all detail line items from the requisition have been imported onto purchase orders and those purchase orders have been posted.

A requisition can be deleted if it has never been returned, approved, or denied.

TEMPORARY MODE

While working in the prior year:

- Only requisitions submitted in the prior year or before are available on the List Form. Only requisitions that have not been imported in the new year may be closed.

While working in the new year:

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- Only submitted, returned, or approved requisitions from any year and any requisitions denied or closed in the new year are available on the List Form. Only requisitions submitted in the new year may be closed.

STEPS TO ACCESS

Accounting → Transactions → **Requisitions**

HOW TO SETUP REQUISITION ACCESS & APPROVAL PROCESS

Step 1: Open the Entity Setup form by clicking General → Maintenance → Entity Setup. Click the Requisitions tab.

Step 2: Select the ‘Active’ radio button under the Requisitions section (of the Requisitions tabbed page).

Step 3: Select the ‘Active’ radio button from the **Approvals Process** section. An active setting here enables certain users to approve, return, or deny requisitions. A requisition must be approved before it can be imported into a purchase order by an authorized user. Only users with roles that have been specifically granted approval permissions will be able to approve, return, or deny requisitions. Step 5 explains how users are granted these access rights.

Please Note: When the requisition **Approval Process** is set to *Inactive* then no approval is required before importing the requisition into a purchase order by authorized users.

Step 4: Step 4 is optional. If it is necessary to customize the layout of the requisition form, selected ‘Use custom layout’ from the Form Layout section of Entity Setup. Next click the ‘Design Requisition’ button to make any necessary modifications on the design form. Click the Save button to save changes on the design form and you will receive a message stating that some changes here may also require that you also click the Save button on the Entity Setup form. Click the message OK button and then Close to return to the Entity Setup form. Then click Save on the Entity Setup form to ensure all design changes are retained.

Step 5: Grant or deny individual users access to specific features in the requisitions area. This step may be optional depending on the roles the entity has assigned to particular users. It is only relevant if you wish to grant requisition access to users that are assigned to user-defined roles (i.e. customized roles that your entity has added to the software and assigned to users to limit their access to specific features). Step 5 is not necessary for users assigned to the pre-defined Administrative or the Power User roles since these roles automatically have full

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access to the features listed below. To view the role the entity currently has assigned to each user, open General → Maintenance → Users and the role will be listed next to each user's name.

To add a new Role:

For general information on adding new roles refer to the Roles section of this manual. To access a shortcut to this section in the manual click General → Maintenance → Roles and then click the Need Help button located in the top right hand corner of the main menu. A roles screencast tutorial is also available by clicking the link under the FAQs section in the lower left corner of the main menu.

Then read the following section for specific information on setting requisition permissions:

To edit a current user-defined Role:

Select General → Maintenance → Roles.

Select the role from the Roles list and click the Edit button. The Edit Role form will open to the Accounting tab. Look under the Function Name column to find the row for Requisitions under the Accounting Transactions & Utilities group. Check mark the items that you would like users with the selected role to have access to:

Display: If check marked, a user with this role will have access to the Display and Print buttons.

Add/Edit/Delete: If check marked, a user with this role will have access to the Add / Edit / Delete buttons in the Requisitions area.

Post/Print/Utilities: If check marked, a user with this role will have access to the Approval and Close Item buttons in the Requisitions area.

Reminder: The local government's policies and procedures will determine who is granted access and what access should be granted per employee.

HOW TO SUBMIT A REQUISITION

Step 1: Steps to Access: Accounting → Transactions → **Requisitions**

Step 2: Click on the **Add** button.

Step 3: Complete the required fields and optional fields as needed. Selecting a vendor is optional while the Request Date and Submitted Date are required. There are three tabs:

Detail / Distribution: At least one line of the Detail list grid must be entered with the required Quantity, Description, and Unit Price fields completed. If the price of the good/service is unknown at the time of the requisition, the 'Unit Price' can be entered as \$0.00. The Unit field and the account code Distribution list are optional.

Additional: All fields are optional. Terms of payment, purpose notes, billing and shipping addresses entered / selected.

Note: billing and shipping addresses will default based on the setting under General → Maintenance → User Preferences, Requisitions tab.

Approvals: This tab is blank when adding a requisition.

Step 4: Click the 'Submit' button to make the requisition available to be approved and imported into purchase orders by authorized users.

Please Note: The application does not notify those who approve requisitions. Your local government will need to implement a process to notify the proper individuals that the requisition is available for review.

HOW TO EDIT A REQUISITION

If additional information becomes available after the requisition was submitted (*or returned after submission*), the requisition can be edited before it is approved and imported into a purchase order.

Step 1: Steps to Access: Accounting → Transactions → **Requisitions**

Step 2: Check mark the requisition(s) from the list and click the 'Edit' button.

Step 3: The 'Edit Requisition' form will open with the requisition's information. The 'Resubmit' Date field is required while the Submitted date field is read-only. There are three tabs to select from:

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Detail / Distribution: You can add, edit, or delete Detail or Distribution information from the submitted requisition.

Additional: The optional information in this tab can be edited.

Approvals: This tab is read-only when opened in the Edit form.

Step 4: Click the Submit button to make the requisition available to be approved and imported into purchase orders by authorized users.

HOW TO APPROVE, RETURN, OR DENY A REQUISITION

Step 1: Steps to Access: Accounting → Transactions → **Requisitions**

Step 2: Check mark the requisition(s) from the list and click the ‘Approvals’ button.

Reminder: The Approval button will only be accessible if the Approvals Process is set to *Active* in the Entity Setup form and the Role assigned to the user has been setup to access to this function. Otherwise, the button will be ‘grayed out’. See the steps in ‘How to setup requisition access & approval process’ for more information.

Step 3: The ‘Approvals Requisition’ form will open with the requisition’s information. All fields and tabs are read-only on this form except for the Approvals tab (*to edit the submission before approval, close the form and follow the steps ‘How to Edit A Requisition’ listed above*). Click the Approvals tab:

Approvals tab:

Approvals read-only list: This section is read-only and will list the history of the requisition. It will list a row for each action taken on the requisition, the user name who initiated the action, date of the action, and any comments they submitted (*when applicable*). The first row will always list the user name of the user who initiated the requisition.

Step 4: **Date:** Required field. Enter or select the effective date of the approval, return, or denial of the submission.

Step 5: **Comment:** This is optional. Enter additional information applicable to the approval, return, or denial of the submission.

Step 6: **Approve, Return, or Deny the submission:**

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Approve button: Click when the request for good/service has been accepted. After requisition has been approved, it will be available to import into a purchase order.

Return button: Click when the requisition has not been approved in its current form, but might be approved after modifications and/or feedback from the submitter. The Comments field is especially useful with this option to include questions, requests, or other comments concerning the reason for the return. The requisition will remain open with a ‘Return’ status until further action is taken.

Deny button: Click when the request for the good/service has been rejected. Once it is denied, the requisition is no longer available for editing or approval.

Reminder: The application does not notify the proper individual(s) that a requisition has been approved, returned, or denied. Your local government will need to implement a process to notify the proper individual(s) of the requisition’s status.

HOW TO IMPORT REQUISITION ONTO A PURCHASE ORDER

Follow the steps outlined in the purchase orders section of this manual. A shortcut to this section can be accessed by clicking Accounting → Transactions → Purchase Orders and then by clicking the menu link ‘*How to Add a Purchase Order*’ under the FAQs section.

Reminder: When the requisition Approval Process is set to *Inactive* (under General → Maintenance → Entity Setup, Requisitions tab) then no approval is required before importing a requisition onto a purchase order by authorized users. When the Approval Process is set to *Active*, the requisition must be approved before it is available to import onto a purchase order. For more information on the requisition Approval Process please see the Requisitions area ‘Overview’ and ‘How To’ sections of this manual.

SUGGESTED REPORTS & STATEMENTS

To view a **list of all requisitions** submitted in a selected year, print or display the Requisition Listing located under Accounting → Reports & Statements → Requisition Reports. To view a **detailed report** of each requisition from a selected time period, print or display Requisition Detail also located under Accounting → Reports & Statements → Requisition Reports.

REQUISITIONS FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

RESERVE BALANCE DESIGNATION

OVERVIEW

A **reserve balance designation** increases or decreases the amount of money designated to a particular reserve balance account from one or more selected source funds.

A designation affects only the designated and non-designated balances of the fund in which the reserve balance account was established. It does not affect the balances of any of the source funds. If a source fund from which money will be designated is not the same as the fund in which the reserve balance account was established, the money must be transferred from the source fund prior to posting the designation. Only funds lawfully able to expend money for the purpose specified in the original resolution establishing the reserve balance account may designate money to the account.

If a designation increases the reserve balance account balance, the amount of the increase is added to the designated balance of the fund in which the reserve balance account was established, and the non-designated balance of that fund is reduced by that amount. If a designation reduces the reserve balance account balance, the amount of the reduction is subtracted from the designated balance of the fund in which the reserve balance account was established, and the non-designated balance of that fund is increased by that amount.

If a designation does not change the reserve balance account balance, the designated and non-designated balances are not affected for the fund in which the reserve balance account was established.

Reserve balance designations may not make any fund’s non-designated balance negative.

STEPS TO ACCESS

Accounting → Transactions → **Reserve Balance Designation**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Account			
Original Resolution	Drop Down (10)	Yes	<ul style="list-style-type: none"> This field contains a selection list of the original resolution numbers for the reserve balance accounts that have been established.
Current Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically pulls in the current balance for the reserve balance account that was chosen.

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In Fund	Text (4)	No	<ul style="list-style-type: none"> The system automatically pulls in the fund number and name in which the reserve balance account was established.
Designation	Grid		
Source Fund	Drop Down (4)	Yes	<ul style="list-style-type: none"> This field contains a selection list of the available fund numbers that can designate funds to a reserve balance account. If a reserve balance designation has been previously posted, the system displays the source fund(s) that are currently in place.
Current Reserve	Money (11,2)	No	<ul style="list-style-type: none"> The system displays what the current reserve amount is for each fund before the existing designation is posted.
Designation (+/-)	Money (11,2)	Yes	<ul style="list-style-type: none"> The amount to be designated by the source fund to the reserve balance account.
Revised Reserve	Money (11,2)	No	<ul style="list-style-type: none"> The system displays what the revised reserve amount will be for each fund after the existing designation is posted.
Date	Date	Yes	<ul style="list-style-type: none"> The system automatically pulls in the current processing date but it can be changed. It must be greater than or equal to original resolution date.
Revised Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays the updated balance of the reserve balance account.

HOW TO POST A RESERVE BALANCE DESIGNATION

- Step 1:** Select the **Original Resolution** number.
- Step 2:** In the bottom row of the Designation area, click on the down arrow located on the right side of the Source Fund field to select the **Source Fund**.
- Step 3:** In the bottom row of the Designation area, enter the amount to be designated by the chosen source fund under the **Designation** field.
- Step 4:** Click on the **‘Insert Row’ up arrow button** at the end of the designation data entry row or press the **‘Enter’ key** on the keyboard to add the line to the reserve balance designation. *(If any lines of distribution need removed, click on the ‘Delete Row’ X button located at the end of each line.)*

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- Step 5:** If more source fund designations need to be added, continue by repeating Steps 3-4 until complete.
- Step 6:** Select the **Date**.
- Step 7:** Click on the **Post** button for the system to proceed in posting the reserve balance designation. *(Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the designation to be posted. Selecting **No** will exit without posting the designation. Selecting **Cancel** will return to the Post Reserve Balance form.)*
- Step 8:** Click on the **Close** button to exit the Post Reserve Designation form. *(The system displays a message in the bottom left corner of the Post Reserve Designation form to confirm the reserve designation amount has been posted.)*

SUGGESTED REPORTS & STATEMENTS

To review all of the **detailed information** for reserve balance accounts as well as the **source fund information**, print or display the Reserve Balance Account Detail report located under Accounting → Reports & Statements → Reserve Balance Account Reports.

RESERVE BALANCE DESIGNATION FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

ACCOUNTING UTILITIES

On some of the utilities screens, the items already added can be pulled up and displayed on the selection screen based on the **status** criteria. For example, in the fund balance adjustment area the data can be brought up based on the types of all, prior year warrant, prior year receipt, audit adjustment and fund balance correction/adjustment. A few of the utilities screens have additional or different options to filter the selection data. For example, the investment transfer utility area has the options of **status**, **type** and **warrant**. The system defaults the type selection field to all, but it can be changed. There is also a **search** feature available on most of the utilities screens which enables items to be pulled up based on the information in a particular field. For example, in the payments utility area items can be brought up based on the information or data in the search fields of all, vendor/payee and amount.

At the top and/or bottom of each utilities screen there are also button selections to choose the action to be taken with the selected item(s). The buttons are defined below:

Add – This button is used on the Fund Balance Adjustment Utility screen to post a fund balance adjustment in the system.

Adjust – This button can be used to change the current account distribution amounts of a specific payment, purchase order or receipt. The revised payment, purchase order or receipt amount total will not match the current payment, purchase order or receipt total. *(Please note: Purchase orders can only be reduced. They cannot be increased.)*

Reallocate – Payments can be reallocated under the Payment Utility area, and receipts can be reallocated under the Receipt Utility area. The option to reallocate allows the expenditures or revenues to be moved from the current account codes to different account codes. The revised payment or receipt total must match the current payment or receipt total. When reallocating a memo receipt, the revised receipts must match the current receipts and the revised charges must match the current charges.

Reprint – When this button is chosen, a copy of the document (payment, purchase order or receipt) is produced as it appeared when it was originally posted and printed.

Reissue – This button can be used to reissue a warrant. The associated warrant number is voided and a new warrant number is posted and printed with the current charge allocation from the original payment.

Void – This button can be used to void out a specific advance, transfer, payment or receipt.

Display – When this button is chosen, the selected item will be displayed on the screen for review. The system will not permit changes to be made to any information being displayed.

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Close – When this button is selected on a utilities screen, the system closes the screen. The utilities screen can also be closed by clicking on the ‘x’ located on the tab (top left of transaction screen) beside the name of the utilities area.

Print Activity – This button can be used in the Purchase Order Utility area to produce a copy of the purchase order that includes all of the adjustments and charges that have been posted against it.

Close Item – This button can be used in the Purchase Order Utility area to close a purchase order.

The sections in this part of the manual are:

- **Bank Reconciliation Utility**
- **Checking Transfer Utility**
- **Fund Balance Adjustment Utility**
- **Interfund Advance Utility**
- **Interfund Transfer Utility**
- **Investment Transfer Utility**
- **Payment Utility**
- **Purchase Order Utility**
- **Receipt Utility**

BANK RECONCILIATION UTILITY

OVERVIEW

All bank reconciliations posted in the current processing year that have not been voided can be displayed in the **bank reconciliation utility** area. Any bank reconciliation may be reprinted or displayed, or have the other adjusting factor notes edited. If it has been posted, the year end bank reconciliation may be voided. A bank reconciliation that has been voided will not appear in the list form to select.

EDIT NOTES

When the notes of bank reconciliation are edited, the modifications are appended to the original notes on the bank reconciliation report.

REPRINT

Reprinting a bank reconciliation produces a copy of the bank reconciliation report as it appeared when it was originally posted along with any modified notes.

VOID

Only the year end bank reconciliation can be voided. Voiding a bank reconciliation changes the status of all items marked cleared and/or voided on that reconciliation back to 'outstanding' and deletes the reconciliation.

STEPS TO ACCESS

Accounting → Utilities → **Bank Reconciliation Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO EDIT NOTES ON A BANK RECONCILIATION

- Step 1:** Place a **checkmark** beside the bank reconciliation that needs to have the notes edited by clicking on the checkbox on the left side of the reconciliation 'As of' date.
- Step 2:** Click on the **Edit Notes** button.

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- Step 3:** The system automatically defaults to the **OAF Edited Notes** tab of the selected bank reconciliation. In the **Notes** field(s), enter the changes and/or additions for the other adjusting factor notes. The modifications that are made will be appended to the original notes on the bank reconciliation report. *(Please note: The other tabs of the selected bank reconciliation can be reviewed but no changes can be made to them.)*
- Step 4:** Click on the **Save** button to save the changes.
- Step 5:** Click on the **Close** button to exit the Edit Bank Reconciliation form after the changes to the notes have been saved. *(The system displays a message in the bottom left corner of the Edit Bank Reconciliation form to confirm the changes have been saved.)*

HOW TO REPRINT A BANK RECONCILIATION

- Step 1:** Place a **checkmark** beside the bank reconciliation(s) to be reprinted by clicking on the checkbox on the left side of the reconciliation 'As of' date.
- Step 2:** Click on the **Reprint** button.
- Step 3:** The system displays a message asking whether to reprint the number of selected items. Click the **OK** button to proceed. *(Select **Cancel** to exit.)*
- Step 4:** A Print box will be displayed. Click on the **OK** button to print the selected bank reconciliation(s). *(The system displays a separate Print box for each bank reconciliation that was selected to be reprinted. Be sure to click on the Print button for each Print box. If Cancel is selected, the system will skip printing the reconciliation and return to the Bank Reconciliation Utility screen.)*

HOW TO VOID A BANK RECONCILIATION

Only the year end bank reconciliation can be voided. Refer to the year end procedures for the steps to void a year end bank reconciliation.

HOW TO DISPLAY A BANK RECONCILIATION

- Step 1:** Place a **checkmark** beside the bank reconciliation(s) to be displayed by clicking on the checkbox on the left side of the reconciliation 'As of' date.
- Step 2:** Click on the **Display** button.
- Step 3:** Each bank reconciliation that was selected will be displayed individually in the **Display Bank Reconciliation** form. If more than one bank reconciliation was

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selected, use the **Move next** arrow button in the bottom left corner of the form to advance to the next bank reconciliation to be displayed.

Step 4: Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To review the **edited notes** of a bank reconciliation, print or display the Bank Reconciliation Report located under Accounting → Reports & Statements → Bank Reconciliation Reports.

BANK RECONCILIATION UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

CHECKING TRANSFER UTILITY

OVERVIEW

Checking transfers posted in the current processing year may be displayed in the **checking transfer utility** area. These items may only be displayed. They cannot be voided.

TEMPORARY MODE

Only checking transfers that were posted in the current processing year may be displayed.

STEPS TO ACCESS

Accounting → Utilities → **Checking Transfer Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO DISPLAY A CHECKING TRANSFER

- Step 1:** Place a **checkmark** beside the checking transfer(s) to be displayed by clicking on the checkbox on the left side of checking transfer ID.
- Step 2:** Click on the **Display** button.
- Step 3:** Each checking transfer that was selected will be displayed individually in the **Display Checking Transfer** form. If more than one checking transfer was selected, use the **Move next** arrow button in the bottom left corner of the form to advance to the next checking transfer to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To review **checking transfers** that have been posted and to verify **secondary checking account balances** print or display the Secondary Checking Account Ledger located under Accounting → Reports & Statements → Checking Accounts Reports.

CHECKING TRANSFER UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

FUND BALANCE ADJUSTMENT UTILITY

OVERVIEW

Fund balance adjustments can be made through the **fund balance adjustment utility**. Adjustments can be posted for the following purposes:

- **Prior year warrant adjustment** – Used for adjusting or voiding a warrant posted in a prior year.
- **Prior year receipt adjustment** – Used for adjusting or voiding a receipt posted in a prior year.
- **Audit adjustment** – Used for posting fund balance adjustments requested by an auditor.
- **Fund balance correction / adjustment** – Used for posting adjustments for reasons other than the options above.

When entering a prior year warrant or receipt adjustment, the warrant/receipt can be selected from the drop down if it is still outstanding in the system. The post date, amount and vendor (for a prior year warrant only) fields will automatically be filled in. After a prior year warrant/receipt adjustment is posted, that item may be voided on the subsequent bank reconciliation. When entering an adjustment for a prior year warrant or receipt that is not outstanding in the system, the warrant/receipt number may be entered manually.

Regardless of the chosen adjustment type, posting a positive adjustment will increase the fund's cash balance while posting a negative adjustment will decrease the fund's cash balance. In addition to the fund to be adjusted and the adjustment amount, the adjustment date and a reason for the adjustment must be specified. For all adjustment types other than fund balance correction/adjustments, the adjusted year is also required.

The fund balance adjustment utility allows all compliance items to be overridden with a warning message. Any 'always stop' or 'statutory violations' are reported on the audit compliance report.

TEMPORARY MODE

Fund balance adjustments may only be posted in prior year while in temporary mode. They may not be posted in the new year until the system is completely advanced.

STEPS TO ACCESS

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Accounting → Utilities → **Fund Balance Adjustment Utility**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only active funds for the selected processing year may be selected to adjust.
Adjustment Type			
Type	Radio Button (4)	Yes	<ul style="list-style-type: none"> Prior year warrant adjustment (Default) Prior year receipt adjustment Audit adjustment Fund balance correction / adjustment
Warrant / Receipt			
Number	Drop Down/Text (6)	Yes	<ul style="list-style-type: none"> This field is enabled only for warrant / receipt adjustments. It allows for the selection of an outstanding prior year warrant / receipt. It also allows for the manual entry of a number not in the selection list.
Details			
Adjustment (+/-)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the amount of the fund balance adjustment. If the fund balance needs to be decreased, include a negative sign (-) in front of the amount to be adjusted.
Adjusted Year	Year	Yes	<ul style="list-style-type: none"> Only a required field for prior year warrant, prior year receipt and audit adjustments.
Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu.
Reason	Text (120)	Yes	<ul style="list-style-type: none"> Enter the reason for the fund balance adjustment.

HOW TO POST A FUND BALANCE ADJUSTMENT

Step 1: Click on the **Add** button.

Step 2: The system displays a message warning that **fund balance adjustments should only be posted when absolutely necessary** and that the adjustments will be scrutinized closely during an audit. Select **OK** to proceed with posting the fund balance adjustment. (*Select **Cancel** to exit.*)

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- Step 3:** Select the **Fund** to be adjusted.
- Step 4:** Select the **Adjustment Type** (Prior year warrant adjustment, Prior year receipt adjustment, Audit adjustment or Fund balance correction/adjustment).
- Step 5:** Select the **Number** of the prior year warrant or receipt to be adjusted if the Adjustment Type is for a Prior Year Warrant or Receipt. *(For any other adjustment type, proceed to the next step.)* The **Post Date**, **Amount** and **Vendor** *(for a prior year warrant only)* fields will automatically be filled in. If the number of the prior year warrant or receipt is not in the selection list, it may be entered manually.
- Step 6:** Enter the amount of the **Adjustment** (+/-).
- Step 7:** Enter the **Adjusted Year**. *(If Adjustment Type is Fund Balance Correction/Adjustment, proceed to the next step.)*
- Step 8:** Select the **Date**.
- Step 9:** Enter the **Reason**.
- Step 10:** Click on the **Post** button for the system to proceed in posting the fund balance adjustment. *(Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Post Fund Balance Adjustment form.)*
- Step 11:** Click on the **Close** button to exit.
- Step 12:** The system displays a message asking whether to print the **fund balance adjustment report** similar to the Fund Balance Adjustment Detail report. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 13:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*
- Reminder:** *The system will not allow a fund balance adjustment to make a fund balance negative.*

SUGGESTED REPORTS & STATEMENTS

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To view the fund balance adjustments posted to a fund or funds as well as obtain a **total amount of adjustments by fund**, print or display the Fund Balance Adjustment Listing located under Accounting → Reports & Statements → Fund Balance Adjustment Reports.

To analyze all of the **detailed information** for specific fund balance adjustments, print or display the Fund Balance Adjustment Detail located under Accounting → Reports & Statements → Fund Balance Adjustment Reports.

FUND BALANCE ADJUSTMENT UTILITY FREQUENTLY ASKED QUESTIONS

1. My post audit requires fund balance adjustments be recorded to correct my fund balances. What do I need to post in the system?

You will need to record the fund balance adjustments in the system as **audit adjustments**. If the fund balance needs to be decreased, you will need to include a negative sign (-) in front of the amount to be adjusted. We suggest that you print the fund balance adjustment reports to document the adjustments that you have posted in the system.

2. What are some prudent steps to take before entering fund balance adjustments required after an audit?

A. Be sure that you understand the affect the auditor intends for the fund(s) being adjusted. In other words, should the fund cash balance increase or decrease? If this is unclear to you, then contact the auditor as soon as possible to clarify.

B. Print the Fund Status report located at: Accounting → Reports & Statements → Fund Reports. This should be printed right before entering the adjustment to see the current status of the funds' cash balances. Printing it immediately afterwards will also confirm the intended results.

Reminder: The adjustment will affect the current year's fund cash balance even if it is being done to correct a prior year mistake. Calculate the affect the adjustment will have on fund cash balances and consider how this affects the entity's budget. If needed, consult with the auditor if you have any questions or concerns.

INTERFUND ADVANCE UTILITY

OVERVIEW

Interfund advances posted in the current year (including voided advances) may be viewed in the **interfund advance utility** area. These items may be displayed or voided.

VOID

Voiding an interfund advance debits (decreases) cash in the checking balance of the ‘to’ fund and credits (increases) cash in the checking balance of the ‘from’ fund. The unencumbered balance of the advances out appropriation account in the ‘from’ fund is increased, and the budget balance of the advances in revenue account in the ‘to’ fund is also increased. Unless compliance rule overrides are activated in Entity Setup, voiding an interfund advance may not make the ‘to’ fund’s checking account balance negative. A void date must be specified when voiding an interfund advance.

TEMPORARY MODE

Only interfund advances that were posted in the current processing year may be displayed. The void date will be limited to dates within the current processing year.

STEPS TO ACCESS

Accounting → Utilities → **Interfund Advance Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO VOID AN INTERFUND ADVANCE

- Step 1:** Place a **checkmark** beside the interfund advance(s) to be voided by clicking on the checkbox on the left side of the advance number.
- Step 2:** Click on the **Void** button.
- Step 3:** The system prompts a message asking whether to void selected items. Select **OK** to proceed with voiding the selected interfund advance(s). (*Select **Cancel** to exit.*)
- Step 4:** The system prompts a Void box to select the **Void Date**.

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- Step 5:** The system displays a message asking whether to print the **void report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 6:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

HOW TO DISPLAY AN INTERFUND ADVANCE

- Step 1:** Place a **checkmark** beside the interfund advance(s) to be displayed by clicking on the checkbox on the left side of the advance number.
- Step 2:** Click on the **Display** button.
- Step 3:** Each checking transfer that was selected will be displayed individually in the **Display Interfund Advance** form. If more than one interfund advance was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next interfund advance to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To examine all of the **detailed information** for a specific interfund advance including the **reason for the advance**, print or display the Interfund Advance Detail report located under Accounting → Reports & Statements Accounting → Interfund Advance Reports.

To view the **pertinent information** for one or several interfund transfers in a **list format**, print or display the Interfund Advance Listing report located under Accounting → Reports & Statements Accounting → Interfund Advance Reports.

INTERFUND ADVANCE UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

INTERFUND TRANSFER UTILITY

OVERVIEW

Interfund transfers posted in the current year (including voided transfers) may be viewed in the **interfund transfer utility** area. These items may be displayed or voided.

VOID

Voiding an interfund transfer debits (decreases) cash in the checking balance of the ‘to’ fund and credits (increases) cash in the checking balance of the ‘from’ fund. The unencumbered balance of the transfers out appropriation account in the ‘from’ fund is increased, and the budget balance of the transfers in revenue account in the ‘to’ fund is also increased. Unless compliance rule overrides are activated in Entity Setup, voiding an interfund transfer may not make the ‘to’ fund’s checking account balance negative. A void date must be specified when an interfund transfer is voided.

TEMPORARY MODE

Only interfund transfers that were posted in the current processing year may be displayed. The void date will be limited to dates within the current processing year.

STEPS TO ACCESS

Accounting → Utilities → **Interfund Transfer Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO VOID AN INTERFUND TRANSFER

- Step 1:** Place a **checkmark** beside the interfund transfer(s) to be voided by clicking on the checkbox on the left side of the transfer number.
- Step 2:** Click on the **Void** button.
- Step 3:** The system prompts a message asking whether to void the selected items. Select **OK** to proceed with voiding the selected interfund transfer(s). (*Select **Cancel** to exit.*)
- Step 4:** The system prompts a Void box to select the **Void Date**.

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- Step 5:** The system displays a message asking whether to print the **void report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 6:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

HOW TO DISPLAY AN INTERFUND TRANSFER

- Step 1:** Place a **checkmark** beside the interfund transfer(s) to be voided by clicking on the checkbox on the left side of the transfer number.
- Step 2:** Click on the **Display** button.
- Step 3:** Each checking transfer that was selected will be displayed individually in the **Display Interfund Transfer** form. If more than one interfund transfer was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next interfund transfer to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To examine all of the **detailed information** for a specific interfund transfer including the **reason for the transfer**, print or display the Interfund Transfer Detail report located under Accounting → Reports & Statements Accounting → Interfund Transfer Reports.

To view the **pertinent information** for one or several interfund transfers in a **list format**, print or display the Interfund Transfer Listing report located under Accounting → Reports & Statements Accounting → Interfund Transfer Reports.

INTERFUND TRANSFER UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

INVESTMENT TRANSFER UTILITY

OVERVIEW

Investment transfers posted in the current year (including voided and reissued transfers) may be viewed in the **investment transfer utility** area. Outstanding ‘Print Warrant’ and ‘Manual Warrant’ transfers made from the primary checking account to an investment may be voided or reissued, but ‘Transfer Only’ transfers and all transfers made from an investment back to the primary checking account may not be voided or reissued. All investment transfers may be displayed.

VOID

When an investment warrant is voided, cash is debited (decreased) in the balance of the investment and cash is credited (increased) in the balance of the primary checking account. To void an investment warrant, the associated investment must be open. Unless compliance rule overrides are activated in Entity Setup, voiding an investment warrant may not cause any fund’s invested balance within a non-pooled investment or the total balance of a pooled investment to become negative.

REISSUE

When an investment warrant is reissued, the associated warrant is voided and a new warrant is posted and printed without affecting any system balances. A warrant number greater than or equal to the next available warrant number must be specified. Any warrant numbers between the next available number and the user-selected number will be voided. No compliance rules are applied, and no balances are changed when a payment is reissued.

TEMPORARY MODE

Only investment transfers that were posted in the current processing year will be available to view. When reissuing or voiding an investment transfer, the void and reissue dates will be limited to dates within the current processing year.

STEPS TO ACCESS

Accounting → Utilities → **Investment Transfer Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO VOID AN INVESTMENT WARRANT

- Step 1:** Place a **checkmark** in the checkbox beside the investment warrant(s) to be voided by clicking on the checkbox on the left side of the investment transfer ID.
- Step 2:** Click on the **Void** button.
- Step 3:** The system prompts a message asking whether to void the selected items. Select **OK** to proceed with voiding the selected investment warrant(s). (*Select **Cancel** to exit.*)
- Step 4:** The system displays a box to select the **Void Date**. Click on the **OK** button to proceed in voiding the investment warrant. (*Select **Cancel** to exit.*)

HOW TO REISSUE AN INVESTMENT WARRANT

- Step 1:** Place a **checkmark** in the checkbox beside the investment warrant(s) to be reissued by clicking on the checkbox on the left side of the investment transfer ID.
- Step 2:** Click on the **Reissue** button.
- Step 3:** The system prompts a message asking whether to void and reissue the selected items. Select **OK** to proceed with voiding and reissuing the selected investment warrant(s). (*Select **Cancel** to exit.*)
- Step 4:** The system displays a box to enter the **User Selected #** and the **Reissue Date**. (*The next available warrant number and current processing date are pulled into the fields, but they both can be changed.*) Click on the **OK** button to proceed in reissuing the investment warrant(s). (*Select **Cancel** to exit.*)
- Step 5:** If the User Selected # is changed in the prior step, the system recognizes the number of warrants being skipped and displays a message that these warrant numbers will be voided. Click on the **OK** button to continue with reissuing the investment warrant(s). (*Selecting **Cancel** will return to the Reissue Form.*)
- Step 6:** The system displays a Print box. Click on the **Print** button to print the reissued investment warrant(s).

HOW TO DISPLAY AN INVESTMENT TRANSFER

- Step 1:** Place a **checkmark** in the checkbox beside the investment transfers(s) to be displayed by clicking on the checkbox on the left side of the investment transfer ID.
- Step 2:** Click on the **Display** button.
- Step 3:** Each investment transfer that was selected will be displayed individually in the **Display Investment Transfer** form. If more than one investment transfer was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next investment transfer to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To verify an **investment warrant was voided** or **reissued** or to view the **current investment balance** for a specific investment, print or display the Investment Activity report located under Accounting → Reports & Statements → Investment Reports.

INVESTMENT TRANSFER UTILITY FREQUENTLY ASKED QUESTIONS

- 1. I posted a transfer-only type investment transfers in error. When I tried to void it using the Void button, the software displayed a message that it cannot be voided because there is no warrant to void. What can I do to correct this mistake?**

Although it cannot be voided, you can reverse it. To reverse a transfer only type of an investment transfer, record another investment transfer in the ‘opposite direction’. For example, if you posted a \$5,000 transfer from Primary to Investment, then to reverse it you would post a \$5,000 transfer from Investment to Primary. For investment transfer instructions, click the menus Accounting → Transactions → Investment Transfer, then in the FAQs section click “How to post an investment transfer.”

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PAYMENT UTILITY

OVERVIEW

The **payment utility** area displays all payments posted in the current processing year and all payments carried over as outstanding from a prior year, including any items cleared or voided in the current processing year. All outstanding payments (except capital loss payments) posted in the current processing year and that have never been adjusted may be voided. All outstanding and cleared payments (except capital loss payments) posted in the current processing year may be reallocated or adjusted. Outstanding warrant payments and manual payments posted in the current processing year and that have never been adjusted may be reissued. Electronic payments posted in the current processing year may be reprinted. All payments may be displayed. (*Note: Receipt refund warrants are not displayed in the payment utility.*)

	Adjust	Reallocate	Reprint (Electronic)	Reissue (Warrant, Manual)	Void	Display
Outstanding (never adjusted)	✓	✓	✓	✓	✓	✓
Outstanding (adjusted)	✓	✓	✓			✓
Cleared	✓	✓	✓			✓
Voided			✓			✓
Outstanding, Cleared, Voided (posted in prior year)						✓

ADJUST

Only outstanding or cleared payments posted in the current processing year can be adjusted. Capital loss payments cannot be adjusted. Adjusting a payment entails either adjusting the charge to one or more appropriation accounts on the payment, adding a charge to one or more appropriation accounts, or both. Positive adjustments and additional charges reduce the pooled cash balances of the selected distribution funds, and negative adjustments increase the pooled cash balances of the selected distribution funds. If the net adjustment is positive, the primary checking account balance is reduced by the amount of the net adjustment. If the net adjustment is negative, the primary checking account balance is increased by the amount of the net adjustment. If the net adjustment is zero, the primary checking account balance is not affected.

Appropriation accounts may be charged directly if designated as a direct charge account according to the UAN chart of accounts. All other appropriation accounts must be charged through an open purchase order. For each appropriation account on the payment charged

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directly, a positive adjustment decreases the unencumbered balance of that account by the amount of the adjustment, and a negative adjustment increases the unencumbered balance of that account by the amount of the adjustment. For each appropriation account on the payment charged through a currently open purchase order, a positive adjustment decreases the remaining balance of that account on the purchase order by the amount of the adjustment¹, and a negative adjustment increases the remaining balance of that account on the purchase order by the amount of the adjustment². For each appropriation account on the payment charged through a currently closed purchase order posted in the current year, a positive adjustment cannot be posted, and a negative adjustment increases the unencumbered balance of that account by the amount of the adjustment. For each appropriation account on the payment charged through a currently closed purchase order posted in a prior year, a positive adjustment cannot be posted, and a negative adjustment does not affect the unencumbered balance of that account³.

1 – For PO Regular type purchase orders only, the remaining available balance of each appropriation account on the PO Regular can be made negative (overspent) by up to 5% of its original balance on the purchase order. The unencumbered balance of the appropriation account code that is being charged through the PO Regular will be reduced by the amount that the PO Regular's remaining balance for that account is made negative (overspent).

2 – For each appropriation account on the payment charged through a currently open PO Regular type purchase order with a negative remaining balance for that account, a negative adjustment also increases the unencumbered balance of that account by the lesser of a) the adjustment amount to that account or b) the amount that the PO Regular's remaining balance for that account is negative (overspent).

3 – For each appropriation account on the payment charged through a currently closed PO Regular type purchase order posted in a prior year with a negative remaining balance for that account, a negative adjustment increases the unencumbered balance of that account by the lesser of a) the adjustment amount for that account or b) the amount that the PO Regular's remaining balance for that account is negative (overspent).

Adjustments may not make the charge to any appropriation account on the payment negative. Adjustments may not make any fund's expendable balance or non-designated balance negative. Unless compliance rule overrides are activated in Entity Setup, adjustments may not make the primary checking account balance negative, may not make any fund's pooled cash balance or overall fund balance negative, may not make the remaining balance of any appropriation account on a purchase order negative, and may not make the unencumbered balance of any appropriation account negative¹. If the remaining

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balance of an appropriation account on any purchase order is zero or negative, it will not be available to charge on any payments.

1 – For PO Regular type purchase orders only, the remaining available balance of each appropriation account on the PO Regular can be made negative (overspent) by up to 5% of its original balance on the purchase order before this compliance rule is applied. The unencumbered balance of the appropriation account code that is being charged through the PO Regular will be reduced by the amount that the PO Regular's remaining balance for that account is made negative (overspent).

REALLOCATE

Reallocating a payment operates in the same manner as adjusting a payment; however, the revised payment total must match the current payment total.

REPRINT

Only electronic payments posted in the current processing year can be reprinted. Reprinting a payment produces a copy of the document as it appeared when it was originally posted and printed.

REISSUE

Only outstanding warrant payments and manual payments that have never been adjusted can be reissued. When a payment is reissued, the associated warrant number is voided and a new warrant number is posted and printed with the current charge allocation from the original payment. A warrant number greater than or equal to the next available warrant number must be specified. Any warrant numbers between the next available number and the user selected number will be automatically voided in the system. No compliance rules are applied and no balances (*primary checking balance, fund pooled cash balances, unencumbered balances and PO remaining balances*) are changed when a payment is reissued.

VOID

Only outstanding payments posted in the current processing year that have never been adjusted can be voided. Capital loss payments cannot be voided.

When a payment is voided, the primary checking account balance is increased by the payment total at the time of voiding. The pooled cash balance for each fund charged on the payment is also increased by the amount of the charge to each fund on the payment at the time of voiding.

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For each appropriation account on the payment charged through a currently open purchase order, voiding the payment increases the remaining balance of the account on the purchase order by the amount of the charge to that account on the payment at the time of voiding¹. For each appropriation account on the payment charged directly or through a currently closed purchase order posted in the current year, voiding the payment increases the unencumbered balance of the account by the amount of its charge on the payment at the time of voiding. For each appropriation account on the payment charged through a currently closed purchase order posted in a prior year, voiding the payment does not affect the unencumbered balance of the account².

1 – For each appropriation account on the payment charged through a currently open PO Regular type purchase order with a negative remaining balance for that account, voiding the payment also increases the unencumbered balance of that account by the lesser of a) the amount of the charge to that account on the payment or b) the amount that the PO Regular’s remaining balance for that account is negative (overspent).

2 – For each appropriation account on the payment charged through a currently closed PO Regular type purchase order posted in a prior year with a negative remaining balance for that account, voiding the payment increases the unencumbered balance of that account by the lesser of a) the amount of the charge to that account on the payment or b) the amount that the PO Regular’s remaining balance for that account is negative (overspent).

TEMPORARY MODE

While working in the prior year:

- Only payments posted in the prior year or before are available on the List Form.

While working in the new year:

- Only payments posted in the new year, outstanding payments posted in the prior year or before, and payments cleared or voided in the new year are available on the List Form. Only payments posted in the new year may be reallocated, adjusted, reissued, or voided.

STEPS TO ACCESS

Accounting → Utilities → **Payment Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO ADJUST A PAYMENT

- Step 1:** Place a **checkmark** in the checkbox beside the payment to be adjusted by clicking on the checkbox on the left side of the payment number. (*Only one payment can be selected at a time to be adjusted.*)
- Step 2:** Click on the **Adjust** button.
- Step 3:** To import the distribution information from an open and available purchase order that is to be used in the adjustment, click on the **Import Purchase Order** button and follow the sub-steps below:
- Step 3a:** Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The default is ‘All’ types available.
- Step 3b:** Select a **Fund** (optional). A fund may also be chosen to filter the list to only purchase orders on which an appropriation account in the selected fund is encumbered. The default is ‘All’ funds.
- Step 3c:** Select the purchase order **Number**.
- Step 3d:** To import the Purpose information, click on the checkbox beside the **Purpose** field.
- Step 3e:** The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.
- Step 3f:** To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. (*If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select all lines of Distribution.*)
- Step 3g:** Click on the **Import** button. (*Selecting Close on this step will prompt the system to display a message ‘Import Selections?’. Selecting Yes will still import the information. Selecting No will exit without saving. Selecting Cancel will return to the Import Purchase Order form.*)
- Step 3h:** If additional purchase order information needs imported, repeat Step 3 (*and all of the sub-steps*) again.
- Step 4:** Verify or enter the **Purpose** for the adjustment.

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- Step 5:** Select the **Date**.
- Step 6:** To increase or decrease any of the current account code distributions on the payment, click on the **Adjustment** amount field under the Distribution area for each account that needs adjusted and enter the amount to be increased or decreased. *(To decrease an account, use a minus sign in front of the amount.)*
- Step 7:** To add new account code distributions, use the distribution data entry fields located at the bottom of the Distribution area. Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.
- Step 8:** If the type of the new account code distribution is PO or BC, click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Distribution line was imported, the **PO/BC Number** cannot be modified.
- Step 9:** Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Distribution line was imported, the **Account Code** cannot be modified.
- Step 10:** Under the **Adjustment** column, enter the amount to be charged to the chosen account code.
- Step 11:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the payment. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 12:** If more account code distributions need to be added to the payment, continue by repeating Steps 6-11 until complete.
- Step 13:** Click on the **Post** button for the system to proceed in posting the payment adjustment. *(Selecting **Close** on this step will prompt the system to display a message ‘Post Transaction?’. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Adjust Payment form.)*
- Step 14:** The system displays a message asking whether to print the **adjustment report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*

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Step 15: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

Reminder: *The total adjustments amount cannot equal zero. The total adjustments must change the revised total for the payment.*

HOW TO REALLOCATE A PAYMENT

Step 1: Place a **checkmark** in the checkbox beside the payment to be reallocated by clicking on the checkbox on the left side of the payment number. *(Only one payment can be selected at a time to be reallocated.)*

Step 2: Click on the **Reallocate** button.

Step 3: To import the distribution information from an open and available purchase order that is to be used in the reallocation, click on the **Import Purchase Order** button and follow the sub-steps below:

Step 3a: Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The default is 'All' types available.

Step 3b: Select a **Fund** (optional). A fund may also be chosen to filter the list to only purchase orders on which an appropriation account in the selected fund is encumbered. The default is 'All' funds.

Step 3c: Select the purchase order **Number**.

Step 3d: To import the Purpose information, click on the checkbox beside the **Purpose** field.

Step 3e: The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.

Step 3f: To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*

Step 3g: Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message 'Import Selections?'. Selecting **Yes** will still import the information. Selecting **No** will exit*

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*without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*

Step 3h: If additional purchase order information needs imported, repeat Step 3 (and all of the sub-steps) again.

Step 4: Verify or enter the **Purpose** for the reallocation.

Step 5: Select the **Date**.

Step 6: To increase or decrease any of the current account code distributions on the payment, click on the **Adjustment** amount field under the Distribution area for each account that needs adjusted and enter the amount to be increased or decreased. (To decrease an account, use a minus sign in front of the amount.)

Step 7: To add new account code distributions, use the distribution data entry fields located at the bottom of the Distribution area. Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.

Step 8: If the type of the new account code distribution is PO or BC, click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Distribution line was imported, the **PO/BC Number** cannot be modified.

Step 9: Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Distribution line was imported, the **Account Code** cannot be modified.

Step 10: Under the **Adjustment** column, enter the amount to be charged to the chosen account code.

Step 11: Click on the **'Insert Row' up arrow button** located at the end of the distribution data entry row or press the **'Enter' key** on the keyboard to add the line of distribution to the payment. (If any lines of distribution need removed, click on the **'Delete Row' X button** located at the end of each line.)

Step 12: If more account code distributions need to be added to the payment, continue by repeating Steps 6-11 until complete.

Step 13: Click on the **Post** button for the system to proceed in posting the payment adjustment. (Selecting **Close** on this step will prompt the system to display a message 'Post Transaction?'. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Reallocate Payment form.)

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Step 14: The system displays a message asking whether to print the **reallocation report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*

Step 15: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

Reminder: *The total adjustments amount must equal zero. The revised total must equal the current total.*

HOW TO REPRINT A PAYMENT

Step 1: Place a **checkmark** in the checkbox beside the payment(s) to be reprinted by clicking on the checkbox on the left side of the payment number.

Step 2: Click on the **Reprint** button.

Step 3: The system displays a message asking whether to reprint the number of selected items. Click the **OK** button to proceed. *(Select **Cancel** to exit.)*

Step 4: A Print box will be displayed. Click on the **Print** button to print the selected payments. *(A separate Print box will be displayed if both a regular electronic payment and an investment payment for a capital loss (also electronic) were in the selected payments to be reprinted. Be sure to click on the Print button for each Print box.)*

HOW TO REISSUE A PAYMENT

Step 1: Place a **checkmark** in the checkbox beside the payment(s) to be reissued by clicking on the checkbox on the left side of the payment number.

Step 2: Click on the **Reissue** button.

Step 3: The system prompts a message asking whether to void and reissue the selected items. Select **OK** to proceed with voiding and reissuing the selected payment(s). *(Select **Cancel** to exit.)*

Step 4: The system displays a box to enter the **User Selected #** and the **Reissue Date**. *(The next available warrant number and current processing date are pulled into the fields, but they both can be changed.)* Click on the **OK** button to proceed in reissuing the payment(s). *(Select **Cancel** to exit.)*

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- Step 5:** If the User Selected # is changed in the prior step, the system recognizes the number of warrants being skipped and displays a message that these warrant numbers will be voided. Click on the **OK** button to continue with reissuing the payment(s). (*Selecting **Cancel** will return to the Reissue Form.*)
- Step 6:** The system displays a Print box. Click on the **Print** button to print the reissued payment(s).

HOW TO VOID A PAYMENT

- Step 1:** Place a **checkmark** in the checkbox beside the payment(s) to be voided by clicking on the checkbox on the left side of the payment number.
- Step 2:** Click on the **Void** button.
- Step 3:** The system prompts a message asking whether to void the selected items. Select **OK** to proceed with voiding the selected payment(s). (*Select **Cancel** to exit.*)
- Step 4:** The system displays a box to select the **Void Date**. Click on the **OK** button to proceed in voiding the payment. (*Select **Cancel** to exit.*)

HOW TO DISPLAY A PAYMENT

- Step 1:** Place a **checkmark** in the checkbox beside the payment(s) to be displayed by clicking on the checkbox on the left side of the payment number.
- Step 2:** Click on the **Display** button.
- Step 3:** Each payment that was selected will be displayed individually in the **Display Payment** form. If more than one payment was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next payment to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To review **payment adjustments** and/or **reallocations**, print or display the Payment Adjustments report located under Accounting → Reports & Statements → Payment Reports.

To obtain a list of payments that have been **reissued**, print or display the Payment Reissues report located under Accounting → Reports & Statements → Payment Reports.

PAYMENT UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

POSITIVE PAY UTILITY

OVERVIEW

You can use the **Positive Pay Utility** to recreate (Re-File) a Positive Pay file that you previously saved or to display/print a corresponding Positive Pay File Report. The Re-File form includes the ability to exclude some of the payments that were in the original file from the new file, when applicable.

STEPS TO ACCESS

Accounting → Utilities → **Positive Pay Utility**

HOW TO RE-FILE A POSITIVE PAY FILE

- Step 1:** Checkmark the row of the **File Date**.
- Step 2:** Click **Re-File**, located below the Positive Pay Utility list and a Positive Pay Utility form will open.
- Step 3:** Click to uncheck any payments to omit (*if any*) from the new file.
- Step 4:** Click **File**.
- Step 5:** A system message will display “File ‘File Name’ saved successfully. Location: c:_UAN_Efiles\Positive Pay”. Make a note of the actual file name and location and then click [OK].
- Step 6:** A system message will appear “Display a report of the saved Positive Pay file?” Click [Yes] to view the report or [No] to return to the Positive Pay Utility list.
 - Step 6a:** To print the Positive Pay File Report from the report viewer (if ‘Yes’ was selected), click the printer icon at the top left corner of the report viewer and then click OK on the Window’s print message. Then click Close to close the report viewer.
- Step 7:** Click **Close** to exit the Positive Pay Utility list.
- Step 8:** Follow your bank’s instructions to transmit the file to the bank.

Reminder: UAN saved the file under ‘c:_UAN_Efiles\Positive Pay’.

HOW TO DISPLAY/PRINT A POSITIVE PAY FILE REPORT

- Step 1:** Checkmark the row of the **File Date**.
- Step 2:** Click **Display** and a Positive Pay File Report will open for the selected file date.
- Step 2a:** To print the Positive Pay File Report from the report viewer, click the printer icon at the top left corner of the report viewer and then click OK on the Window's print message. Then click Close to close the report viewer.
- Step 3:** Click **Close** to exit the Positive Pay Utility list.

POSITIVE PAY UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

PURCHASE ORDER UTILITY

OVERVIEW

The **purchase order utility** displays all purchase orders posted in the current processing year and all purchase orders carried over from a prior year, including any items closed in the current year. Only open purchase orders posted in the current processing year may be adjusted. All purchase orders may be reprinted, printed with activity or displayed. All open purchase orders may be closed.

ADJUST

Purchase orders can only be reduced. They cannot be increased. Adjusting a purchase order reduces the remaining balances of the selected appropriation accounts on the purchase order and increases the unencumbered balances of the selected appropriation accounts by the adjustment amounts specified. Adjustments may not make the remaining balance of any appropriation account on a purchase order negative.

REPRINT

Reprinting a purchase order produces a copy of the document as it appeared when it was originally posted and printed.

PRINT ACTIVITY

Printing the activity for a purchase order produces a copy of the purchase order that includes all of the adjustments and charges that have been posted against it.

CLOSE

Closing a purchase order sets the remaining available balances of all appropriation accounts on the purchase order to zero. If the purchase order was posted in the current processing year, closing it also increases the unencumbered balance of each appropriation account on the purchase order by the amount of its remaining available balance at the time of closing if its remaining available balance was more than zero. If the purchase order was posted in a prior year, closing it does not affect the unencumbered balances of any appropriation accounts.

TEMPORARY MODE

While working in the prior year:

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- Only purchase orders posted in the prior year or before are available on the list form. Also, only purchase orders that have not been charged against in the new year may be closed.

While working in the new year:

- Only open purchase orders and any purchase orders closed in the new year are available on the list form. Also, only purchase orders posted in the new year may be adjusted or closed.

STEPS TO ACCESS

Accounting → Utilities → **Purchase Order Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO ADJUST A PURCHASE ORDER

- Step 1:** Place a **checkmark** in the checkbox beside the purchase order to be adjusted by clicking on the checkbox on the left side of the purchase order number. *(Select only one purchase order to adjust. Only one purchase order may be adjusted at a time.)*
- Step 2:** Click on the **Adjust** button.
- Step 3:** Enter the **Purpose**.
- Step 4:** The system displays a box to select the **Date**. *(The current processing date is automatically pulled into the field, but it can be changed.)*
- Step 5:** In the **Adjustment** column of the Distribution area, enter the adjustment amount for each account code listed. *(The amount entered for each line item cannot be greater than zero.)*
- Step 6:** Click on the **Post** button. *(Selecting **Close** on this step will prompt the system to display a message 'Post Transaction?'. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Adjust Purchase Order form.)*

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- Step 7:** The system displays a message asking whether to print the **adjustment report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*
- Step 8:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report.

HOW TO REPRINT A PURCHASE ORDER

- Step 1:** Place a **checkmark** in the checkbox beside the purchase order(s) to be reprinted by clicking on the checkbox on the left side of the purchase order number.
- Step 2:** Click on the **Reprint** button.
- Step 3:** A Print box will be displayed. Click on the **Print** button to print the selected purchase orders. *(The system displays a separate Print box for each purchase order type that was selected to be reprinted. Be sure to click on the Print button for each Print box.)*

HOW TO PRINT ACTIVITY FOR A PURCHASE ORDER

- Step 1:** Place a **checkmark** in the checkbox beside the purchase order(s) to be printed with activity by clicking on the checkbox on the left side of the purchase order number.
- Step 2:** Click on the **Print Activity** button.
- Step 3:** A Print box will be displayed. Click on the **Print** button to print the selected purchase orders. *(The system displays a separate Print box for each purchase order type that was selected to have activity printed. Be sure to click on the Print button for each Print box.)*

HOW TO CLOSE A PURCHASE ORDER

- Step 1:** Place a **checkmark** in the checkbox beside the purchase order(s) to be closed by clicking on the checkbox on the left side of the purchase order number.
- Step 2:** Click on the **Close Item** button.
- Step 3:** The system displays a message asking to close the number of selected items. Click on the **OK** button to proceed in closing the selected purchase order(s). *(Select Cancel to exit.)*

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Step 4: The system displays a box to select the **Closed Date**. Click on the **OK** button to proceed in closing the purchase order(s). (*Select **Cancel** to exit.*)

HOW TO DISPLAY A PURCHASE ORDER

Step 1: Place a **checkmark** in the checkbox beside the purchase order(s) to be displayed by clicking on the checkbox on the left side of the purchase order number.

Step 2: Click on the **Display** button.

Step 3: Each purchase order that was selected will be displayed individually in the **Display Purchase Order** form. If more than one purchase order was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next purchase order to be displayed.

Step 4: Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To view the **charges** and **adjustments** posted to a purchase order for a specified time period, print or display the Purchase Order Charges report located under Accounting → Reports & Statements → Purchase Order Reports.

PURCHASE ORDER UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

RECEIPT UTILITY

OVERVIEW

The **receipt utility** displays all receipts posted in the current processing year and all receipts carried over as outstanding from a prior year, including any items cleared or voided in the current processing year. Outstanding receipts posted in the current processing year that have never been adjusted may be voided. Outstanding and cleared receipts posted in the current processing year may be adjusted or reallocated. Receipts posted in the current processing year may be reprinted, and all receipts may be displayed.

Status \ Actions	Display	Reprint	Adjust*	Reallocate*	Void*
Outstanding (never adjusted – may have reallocations)	✓	✓	✓	✓	✓
Outstanding (adjusted)	✓	✓	✓	✓	
Cleared	✓	✓	✓	✓	
Voided	✓	✓			
Outstanding, Cleared or Voided (posted in prior year)	✓				

* Capital gain receipts cannot be adjusted, reallocated or voided.

REPRINT

Reprinting a receipt produces a copy of the document as it appeared when originally posted. Only receipts posted in the current processing year may be reprinted.

ADJUST

All Receipts

Adjustments may not cause the amount received for any revenue account on the receipt, the charge to any appropriation account on the receipt, or the revised receipt total to become negative. Only outstanding or cleared receipts posted in the current processing year may be adjusted. Capital gain receipts cannot be adjusted.

Adjustments may not cause any fund’s expendable balance, any fund’s non-designated balance, any fund’s invested balance within a non-pooled investment, the total balance of any pooled or non-pooled investment, or the total balance of any secondary checking account to become negative. Unless compliance rule overrides are activated under the

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Entity Setup area, adjustments may not cause the primary checking account balance, any fund's pooled cash balance or overall fund balance, the remaining balance of any appropriation account on a purchase order¹, or the unencumbered balance of any appropriation account to become negative.

1 - For PO Regular type purchase orders, the remaining balance of each appropriation account on the PO Regular can be made negative (overspent) by up to 5% of its original balance on the purchase order before this compliance rule is applied. If the remaining balance of an appropriation account on any purchase order is zero or negative, it will not be available to charge on any adjustments.

Standard Receipts

Adjusting a standard receipt entails either adjusting the amount received for one or more revenue accounts on the receipt, adding an amount received for one or more revenue accounts, or both. Positive adjustments and additional amounts received increase the pooled cash balances of the selected distribution funds and reduce the budget balances of the selected revenue accounts. Negative adjustments reduce the pooled cash balances of the selected distribution funds and increase the budget balances of the selected revenue accounts. If the net adjustment is positive, the primary checking account balance is increased by the amount of the net adjustment. If the net adjustment is negative, the primary checking account balance is reduced by the amount of the net adjustment.

Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Budget Balance
+ Amount Received Adjustment	+	+	-
- Amount Received Adjustment	-	-	+

A **refund warrant** may be printed for a standard receipt adjustment if the net adjustment and all revenue account adjustments are negative. When printing a refund warrant, a warrant number greater than or equal to the next available warrant number must be specified. Any warrant numbers between the next available number and the user selected number will be voided. This warrant will not appear in the Payment Utility area of the software.

Outstanding refund warrants may be reversed (voided) by checking the **'Reverse a refund warrant'** box while adjusting the original receipt. The adjustment amounts will be filled in automatically to reverse the previous adjustment associated with the selected refund

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warrant. Refund warrants cannot be reissued, but they can be reversed (voided) and a new refund warrant created in the same manner the original refund warrant was created.

Interest Receipts

Adjusting an interest receipt entails either adjusting the amount received for one or more revenue accounts on the receipt, adding an amount received for one or more revenue accounts from the available funds, or both. Available funds for open non-pooled investments include only the funds carrying a balance in the investment. Available funds for closed non-pooled investments include all funds. Available funds for open or closed pooled investments and checking accounts include all funds with a pooled cash balance.

For interest receipts of a *currently open checking account* and *reinvested interest receipts of a currently open pooled investment*, positive revenue adjustments and additional amounts received increase the pooled cash balances of the selected distribution funds and reduce the budget balances of the selected revenue accounts. Negative revenue adjustments reduce the pooled cash balances of the selected distribution funds and increase the budget balances of the selected revenue accounts. If the net adjustment is positive, the source account balance is increased by the amount of the net adjustment. If the net adjustment is negative, the source account balance is reduced by the amount of the net adjustment.

For reinvested interest receipts of a *currently open non-pooled investment*, positive revenue adjustments and additional amounts received increase the *non-pooled* cash balances of the selected distribution funds and reduce the budget balances of the selected revenue accounts. Negative revenue adjustments reduce the *non-pooled* cash balances of the selected distribution funds and increase the budget balances of the selected revenue accounts. If the net adjustment is positive, the source account balance is increased by the amount of the net adjustment. If the net adjustment is negative, the source account balance is reduced by the amount of the net adjustment.

For interest receipts of a *currently closed checking account* or *investment and any non-reinvested interest receipts*, positive revenue adjustments and additional amounts received increase the pooled cash balances of the selected distribution funds and reduce the budget balances of the selected revenue accounts. Negative revenue adjustments reduce the pooled cash balances of the selected distribution funds and increase the budget balances of the selected revenue accounts. If the net adjustment is positive, the primary checking account balance is increased by the amount of the net adjustment. If the net adjustment is negative, the primary checking account balance is reduced by the amount of the net adjustment.

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Action \ Effect	Source Account Balance	Source Account Fund Balance	Primary Checking Account Balance	Fund Pooled Cash Balance	Fund Non-Pooled Cash Balance	Revenue Account Budget Balance
+ Adjustment for Open Pooled Investment (reinvested) <i>or</i> + Adjustment for Open Checking Account	+			+		-
- Adjustment for Open Pooled Investment (reinvested) <i>or</i> - Adjustment for Open Checking Account	-			-		+
+ Adjustment for Open Non-Pooled Investment (reinvested)	+	+			+	-
- Adjustment for Open Non-Pooled Investment (reinvested)	-	-			-	+
+ Adjustment for Open Investment (receipted to primary checking) <i>or</i> + Adjustment for Closed Investment <i>or</i> + Adjustment for Closed Checking Account			+	+		-
- Adjustment for Open Investment (receipted to primary checking) <i>or</i> - Adjustment for Closed Investment <i>or</i> - Adjustment for Closed Checking Account			-	-		+

Memo Receipts

Adjusting a memo receipt entails either adjusting the amounts received for one or more revenue accounts on the receipt, adding an amount received for one or more revenue accounts, adjusting the charge to one or more appropriation accounts on the receipt, adding a charge to one or more appropriation accounts, or any combination thereof. Positive revenue adjustments increase the pooled cash balances of the selected distribution funds and reduce the budget balances of the selected revenue accounts. Negative revenue adjustments reduce the pooled cash balances of the selected distribution funds and increase the budget balances of the selected revenue accounts.

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Appropriation accounts may be charged directly if designated as a direct charge account according to the UAN chart of accounts. All other appropriation accounts must be charged through an open purchase order. Additional charges reduce the unencumbered balances of any directly charged appropriation accounts and reduce the remaining balances of any appropriation accounts charged through a purchase order.¹

For each appropriation account on the receipt charged through a *currently open purchase order*, a positive adjustment decreases the remaining balance of that account on the purchase order by the amount of the adjustment¹, and a negative adjustment increases the remaining balance of that account on the purchase order by the amount of the adjustment.² For each appropriation account on the receipt charged through a *currently closed purchase order* posted in the *current year*, a positive adjustment cannot be posted, and a negative adjustment increases the unencumbered balance of that account by the amount of the adjustment. For each appropriation account on the receipt charged through a *currently closed purchase order* posted in a *prior year*, a positive adjustment cannot be posted, and a negative adjustment does not affect the unencumbered balance of that account.³ For each appropriation account on the receipt charged *directly*, a positive adjustment decreases the unencumbered balance of that account by the amount of the adjustment, and a negative adjustment increases the unencumbered balance of that account by the amount of the adjustment.

1 – The unencumbered balance of any appropriation account charged through a purchase order for more than the remaining balance of that account on the purchase order is also reduced by the amount of the charge to that account on the adjustment less the remaining balance of that account on the purchase order (additional charges or existing accounts on the payment).

2 – For each appropriation account on the receipt charged through a currently open purchase order with a negative remaining balance for that account, a negative adjustment also increases the unencumbered balance of that account by the lesser of a) the absolute value of the amount of the adjustment or b) the amount spent for that account less the original balance for that account on the purchase order (the overspent amount).

3 – For each appropriation account on the receipt charged through a currently closed purchase order posted in a prior year on which the amount spent for that account is greater than the original balance for that account, a negative adjustment increases the unencumbered balance of that account by the lesser of a) the absolute value of the amount of the adjustment or b) the amount spent for that account less the original balance for that account on the purchase order (the overspent amount).

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Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Remaining PO Balance	Appropriation Account Unencumbered Balance	Revenue Account Budget Balance
+ Amount Received Adjustment	+	+			-
- Amount Received Adjustment	-	-			+
+ Open PO Charge Adjustment	-	-	-	1	
+ Direct Charge Adjustment	-	-		-	
- Open PO Charge Adjustment	+	+	+	2	
- Closed PO Charge Adjustment (PO posted in prior year)	+	+		3	
- Closed PO Charge Adjustment (PO posted in current year) <i>or</i> - Direct Charge Adjustment	+	+		+	

If the net adjustment is positive, the primary checking account balance is increased by the amount of the net adjustment. If the net adjustment is negative, the primary checking account balance is reduced by the amount of the net adjustment.

REALLOCATE

Reallocating a receipt follows the same rules as adjusting a receipt, with the additional requirement that the revised receipt total must match the current receipt total. When reallocating a memo receipt, the revised receipts must match the current receipts and the revised charges must match the current charges. The **net adjustment is zero** so the primary checking account balance is not affected. Refund warrants cannot be printed or reversed while reallocating a receipt. Capital gain receipts cannot be reallocated.

VOID

All Receipts

Voiding a receipt may not cause any fund's expendable balance, any fund's non-designated balance, any fund's invested balance within a non-pooled investment, the total balance of any pooled or non-pooled investment, or the total balance of any secondary checking account to become negative. Unless compliance rule overrides are activated in the Entity Setup area, voiding a receipt may not cause the primary checking account balance or any fund's pooled cash balance or overall fund balance to become negative. Only outstanding

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receipts posted in the current processing year that have never been adjusted may be voided. Capital gain receipts cannot be voided.

Standard Receipts

Voiding a standard receipt reduces the primary checking account balance by the total of the receipt at the time of voiding. For each distribution fund on the receipt, voiding the receipt also reduces the pooled cash balance of the fund by the amount received for that fund on the receipt at the time of voiding. For each distribution revenue account on the receipt, voiding the receipt also increases the budget balance of the account by the amount received for that account on the receipt at the time of voiding.

Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Revenue Account Budget Balance
Void Amount Received	-	-	+

Interest Receipts

Voiding an interest receipt increases the budget balance of each distribution revenue account on the receipt by the amount received for that account on the receipt at the time of voiding.

Voiding an interest receipt for a *currently open checking account* or a *reinvested interest receipt for a currently open pooled investment* reduces the source account balance by the total of the receipt at the time of voiding. For each distribution fund on the receipt, voiding the receipt also reduces the pooled cash balance of the fund by the amount received for that fund on the receipt at the time of voiding.

Voiding an interest receipt for a *currently open non-pooled investment* reduces the source account balance by the total of the receipt at the time of voiding. For each distribution fund on the receipt, voiding the receipt also reduces the non-pooled cash balance of the fund by the amount received for that fund on the receipt at the time of voiding.

Voiding an interest receipt for a *currently closed checking account* or *investment* or any *non-reinvested interest receipt* reduces the primary checking account balance by the total of the receipt at the time of voiding. For each distribution fund on the receipt, voiding the receipt also reduces the pooled cash balance of the fund by the amount received for that fund on the receipt at the time of voiding.

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Action \ Effect	Source Account Balance	Source Account Fund Balance	Primary Checking Account Balance	Fund Pooled Cash Balance	Fund Non-Pooled Cash Balance	Revenue Account Budget Balance
Void Open Pooled Investment (reinvested) <i>or</i> Void Open Checking Account	-				-	+
Void Open Non-Pooled Investment (reinvested)	-	-			-	+
Void Open Investment (receipted to primary checking) <i>or</i> Void Closed Investment <i>or</i> Void Closed Checking Account			-	-		+

Memo Receipts

Voiding a memo receipt reduces the primary checking account balance by the total of the receipt at the time of voiding. For each revenue distribution fund on the receipt, voiding the receipt also reduces the pooled cash balance of the fund by the amount received for that fund on the receipt at the time of voiding. For each distribution revenue account on the receipt, voiding the receipt also increases the budget balance of the account by the amount received for that account on the receipt at the time of voiding. For each fund charged on the receipt, voiding the receipt also increases the pooled cash balance of the fund by the amount of the charge to that fund on the receipt at the time of voiding. Voiding a memo receipt does not change a fund's pooled cash balance if the total charges to the fund are equal to the total receipts to that fund on the receipt at the time of voiding. Voiding a memo receipt does not change the primary checking balance if the total charges are equal to the total receipts at the time of voiding.

For each appropriation account on the receipt charged through a *currently open purchase order*, voiding the receipt increases the remaining balance of the account on the purchase order by the amount of the charge to that account on the receipt at the time of voiding.¹ For each appropriation account on the receipt charged *directly* or *through a currently closed purchase order* posted in the *current year*, voiding the receipt increases the unencumbered balance of the account by the amount of its charge on the receipt at the time of voiding. For each appropriation account on the receipt charged through a *currently closed purchase order* posted in a *prior year*, voiding the receipt does not affect the unencumbered balance of the account.²

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1 – For each appropriation account on the receipt charged through a currently open purchase order with a negative remaining balance for that account, voiding the receipt also increases the unencumbered balance of that account by the lesser of a) the amount of the charge to that account on the receipt or b) the amount spent for that account less the original balance for that account on the purchase order (the overspent amount).

2 – For each appropriation account on the receipt charged through a currently closed purchase order posted in a prior year on which the amount spent for that account is greater than the original balance for that account, voiding the receipt increases the unencumbered balance of that account by the lesser of a) the amount of the charge to that account on the receipt or b) the amount spent for that account less the original balance for that account on the purchase order (the overspent amount).

Action \ Effect	Primary Checking Account Balance	Fund Pooled Cash Balance	Remaining PO Balance	Appropriation Account Unencumbered Balance	Revenue Account Budget Balance
Void Amount Received	-	-			+
Void Open PO Charge	+	+	+	1	
Void Closed PO Charge (PO posted in prior year)	+	+		2	
Void Closed PO Charge (PO posted in current year) <i>or</i> Void Direct Charge	+	+		+	

TEMPORARY MODE

While working in the prior year:

- Only receipts posted in the prior year or before are available to be selected from the list on the receipt utility screen.

While working in the new year:

- Only receipts posted in the new year, outstanding receipts posted in the prior year or before, and receipts cleared or voided in the new year are available to be selected from the list on the receipt utility screen. Only receipts posted in the new year may be reallocated, adjusted or voided.

STEPS TO ACCESS

Accounting → Utilities → **Receipt Utility**

DATA REQUIREMENTS

There are no data requirements that apply to this application overall.

HOW TO ADJUST A RECEIPT

- Step 1:** Place a **checkmark** in the checkbox beside the receipt to be adjusted by clicking on the checkbox on the left side of the receipt number. *(Only one receipt can be selected at a time to be adjusted.)*
- Step 2:** Click on the **Adjust** button.
- Step 3:** Under the Adjustments tab of the Adjust Receipts screen, enter the **Purpose** for the adjustment.
- Step 4:** Select the **Date**.
- Step 5:** If the receipt to be adjusted is a Standard receipt and a refund warrant needs printed, click on the checkbox beside the **Print a refund warrant (Refund Warrant tab)** option to place a checkmark in the box. This will activate the Refund Warrant tab of the Adjust Receipts screen. Click on the **Refund Warrant tab** to verify and/or enter the correct **payee** and **address** information for the refund warrant.
- Step 6:** To increase or decrease any of the current revenue account code distributions on the receipt, click on the **Adjustment** amount field under the Receipt Distribution area for the account code that needs to be adjusted. Next, enter the amount of the adjustment. *(To decrease an account, use a minus sign in front of the amount.)*
- Step 7:** If the receipt to be adjusted is an Interest receipt and there are additional interest account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Fund field to select the **Fund/Interest Account** under the Receipt Distribution area. Continue by following the sub-steps below:
- Step 7a:** Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be received for the chosen account code.
- Step 7b:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution that were just added need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*

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Step 7c: If more revenue account code distributions need to be added to the receipt, continue by repeating Step 7 (*and all of the sub-steps*) until complete.

Step 8: If the receipt to be adjusted is Standard or Memo and there are additional revenue account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Account Code field to select the **Account Code** under the Receipt Distribution area. Continue by following the sub-steps below:

Step 8a: Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be received for the chosen account code.

Step 8b: Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the receipt. (*If any lines of distribution that were just added need removed, click on the **‘Delete Row’ X button** located at the end of each line.*)

Step 8c: If more revenue account code distributions need to be added to the receipt, continue by repeating Step 8 (*and all of the sub-steps*) until complete.

Step 9: If the receipt to be adjusted is a Memo receipt, the charges on the receipt can be adjusted by under the Memo Charges tab. Click on the **Memo Charges tab** to display the current charges on the Memo receipt. To increase or decrease any of the current appropriation account code distributions on the receipt, click on the **Adjustment** amount field for the account code to be adjusted and enter the amount of the adjustment. (*To decrease an account, use a minus sign in front of the amount.*)

Step 10: If the receipt to be adjusted is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the Import Purchases button can be used to import the charge distribution information from an open and available purchase order that is to be used for the memo receipt. Click on the **Import Purchase** button (located below the Dates section) and follow the sub-steps below:

Step 10a: Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The system defaults the field to All.

Step 10b: Select the purchase order **Number**.

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Step 10c: To import the Purpose information, click on the checkbox beside the **Purpose** field.

Step 10d: The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.

Step 10e: To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*

Step 10f: Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message ‘Import Selections?’. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*

Step 10g: If additional purchase order information needs imported, repeat Step 10 *(and all of the sub-steps)* again.

Step 11: If the receipt to be adjusted is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the charge distribution can be manually entered by following the sub-steps below:

Step 11a: Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.

Step 11b: If the type is PO or BC, then under the Memo Charges area click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Memo Charge line was imported, the **PO/BC Number** cannot be modified.

Step 11c: Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Memo Charge line was imported, the **Account Code** cannot be modified.

Step 11d: Enter the **Amount** to be charged to the chosen account code. If the Memo Charge line was imported, edit the **Amount** if needed.

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Step 11e: Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the memo receipt. *(If any lines of distribution need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*

Step 11f: If more memo charge distributions need to be added to the receipt, continue by repeating Step 11 *(and all of the sub-steps)* again.

Step 12: Click on the **Post** button for the system to proceed in posting the receipt adjustment. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still allow the adjustment to be posted. Selecting **No** will exit without posting the adjustment. Selecting **Cancel** will return to the Adjust Receipt form.)*

Step 13: If the receipt being adjusted is a Standard receipt and a refund warrant was selected to be printed, a **Next Warrant Number** form will be displayed. Follow the sub-steps below to complete printing the refund warrant:

Step 13a: The system automatically defaults the **User Selected #** to the next available warrant number in the system; however, it can be changed. Once the correct **User Selected #** is entered, click on the **OK** button to proceed. *(Selecting **Cancel** will return to the Adjust Receipts screen.)*

Step 13b: If the User Selected # is different than the next available number, a message will be displayed stating the number of warrants being skipped will be voided. Click on the **OK** button to proceed in printing the warrant. *(Selecting **Cancel** will return to the Next Warrant Number form.)*

Step 13c: Next, the system displays a Print box. Click on the **Print** button to print the refund warrant.

Step 14: For all other receipt adjustments (no refund warrant to be printed), the system displays a message asking whether to print the **adjustment report**. Click on the **Yes** button to print the report. *(Click on the **No** button to skip printing the report.)*

Step 15: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*

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Reminder: *The total adjustments amount cannot equal zero. The total adjustments must change the revised total for the receipt.*

Reminder: *Refund warrants cannot be reissued. However, they can be voided by using the ‘Reverse the refund warrant’ option under the Adjust area. A new refund warrant can then be generated using the same steps that were used to create the original refund warrant.*

HOW TO REALLOCATE A RECEIPT

Step 1: Place a **checkmark** in the checkbox beside the receipt to be reallocated by clicking on the checkbox on the left side of the receipt number. *(Only one receipt can be selected at a time to be adjusted.)*

Step 2: Click on the **Reallocate** button.

Step 3: Under the Adjustments tab of the Reallocate Receipts screen, enter the **Purpose** for the reallocation.

Step 4: Select the **Date**.

Step 5: To increase or decrease any of the current revenue account code distributions on the receipt, click on the **Adjustment** amount field for the account code to be adjusted under the Receipt Distribution area and enter the amount of the reallocated. *(To decrease an account, use a minus sign in front of the amount.)*

Step 6: If the receipt to be reallocated is an Interest receipt and there are additional interest account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Fund field to select the **Fund/Interest Account** under the Receipt Distribution area. Continue by following the sub-steps below:

Step 6a: Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be receipted for the chosen account code.

Step 6b: Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution that were just added need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*

Step 6c: If more revenue account code distributions need to be added to the receipt, continue by repeating Step 6 *(and all of the sub-steps)* until complete.

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- Step 7:** If the receipt to be reallocated is Standard or Memo and there are additional revenue account codes to add to the receipt that are not already displayed, click on the down arrow located on the right side of the Account Code field to select the **Account Code** under the Receipt Distribution area. Continue by following the sub-steps below:
- Step 7a:** Under the Adjustment column in the Receipt Distribution area, enter the **Amount** to be received for the chosen account code.
- Step 7b:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the receipt. *(If any lines of distribution that were just added need removed, click on the **‘Delete Row’ X button** located at the end of each line.)*
- Step 7c:** If more revenue account code distributions need to be added to the receipt, continue by repeating Step 7 *(and all of the sub-steps)* until complete.
- Step 8:** If the receipt to be reallocated is a Memo receipt, the charges on the receipt can be adjusted by under the Memo Charges tab. Click on the **Memo Charges tab** to display the current charges on the Memo receipt. To increase or decrease any of the current appropriation account code distributions on the receipt, click on the **Adjustment** amount field for the account code to be adjusted and enter the amount of the adjustment. *(To decrease an account, use a minus sign in front of the amount.)*
- Step 9:** If the receipt to be reallocated is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the Import Purchases button can be used to import the charge distribution information from an open and available purchase order that is to be used for the memo receipt. Click on the **Import Purchase** button (located below the Dates section) and follow the sub-steps below:
- Step 9a:** Select the purchase order **Type** (All, PO Regular, PO Then and Now, BC Regular or BC Super). The system defaults the field to All.
- Step 9b:** Select the purchase order **Number**.
- Step 9c:** To import the Purpose information, click on the checkbox beside the **Purpose** field.

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- Step 9d:** The system automatically selects to import the Location information, if the vendor has multiple locations and the Location from the purchase order should not be imported, unselect it by clicking on the checkbox beside the **Location** field.
- Step 9e:** To import the Distribution information, click on the checkbox beside **each line of Distribution** that is to be imported. *(If all lines of Distribution need imported, simply click on the checkbox located in the title bar of the Distribution area to automatically select **all lines of Distribution**.)*
- Step 9f:** Click on the **Import** button. *(Selecting **Close** on this step will prompt the system to display a message ‘Import Selections?’. Selecting **Yes** will still import the information. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Import Purchase Order form.)*
- Step 9g:** If additional purchase order information needs imported, repeat Step 9 *(and all of the sub-steps)* again.
- Step 10:** If the receipt to be reallocated is a Memo receipt and there are additional appropriation account codes to add to the Memo Charges area that are not already displayed, the charge distribution can be manually entered by following the sub-steps below:
- Step 10a:** Click on the down arrow located on the right side of the Type field to select the **Type** of charge that will be used. If the Distribution line was imported, the **Type** of charge cannot be modified.
- Step 10b:** If the type is PO or BC, then under the Memo Charges area click on the down arrow located on the right side of the PO/BC Number field to select the **PO/BC Number**. If the Memo Charge line was imported, the **PO/BC Number** cannot be modified.
- Step 10c:** Click on the down arrow located on the right side of the Account Code field to select the **Account Code**. If the Memo Charge line was imported, the **Account Code** cannot be modified.
- Step 10d:** Enter the **Amount** to be charged to the chosen account code. If the Memo Charge line was imported, edit the **Amount** if needed.
- Step 10e:** Click on the **‘Insert Row’ up arrow button** located at the end of the distribution data entry row or press the **‘Enter’ key** on the keyboard to add the line of distribution to the memo receipt. *(If any*

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lines of distribution need removed, click on the ‘Delete Row’ X button located at the end of each line.)

Step 10f: If more memo charge distributions need to be added to the receipt, continue by repeating Step 10 (and all of the sub-steps) again.

Step 11: Click on the **Post** button for the system to proceed in posting the receipt reallocation. (Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still allow the reallocation to be posted. Selecting **No** will exit without posting the reallocation. Selecting **Cancel** will return to the Reallocate Receipt form.)

Step 12: The system displays a message asking whether to print the **reallocation report**. Click on the **Yes** button to print the report. (Click on the **No** button to skip printing the report.)

Step 13: If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. (If the **Cancel** button is selected, the system will simply skip printing the report.)

Reminder: *The total adjustments amount must equal zero. The revised total must equal the current total.*

HOW TO REPRINT A RECEIPT

Step 1: Place a **checkmark** in the checkbox beside the receipt(s) to be reprinted by clicking on the checkbox on the left side of the receipt number.

Step 2: Click on the **Reprint** button.

Step 3: The system displays a message asking whether to reprint the number of selected items. Click the **OK** button to proceed. (Select **Cancel** to exit.)

Step 4: A Print box will be displayed. Click on the **Print** button to print the selected receipts. (The system displays a separate Print box for each receipt type that was selected to be reprinted. Be sure to click on the Print button for each Print box.)

HOW TO VOID A RECEIPT

Step 1: Place a **checkmark** in the checkbox beside the receipt(s) to be voided by clicking on the checkbox on the left side of the receipt number.

Step 2: Click on the **Void** button.

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- Step 3:** The system prompts a message asking whether to void the selected items. Select **OK** to proceed with voiding the selected receipt(s). (*Select **Cancel** to exit.*)
- Step 4:** The system displays a box to select the **Void Date**. Click on the **OK** button to proceed in voiding the receipt. (*Select **Cancel** to exit.*)

HOW TO DISPLAY A RECEIPT

- Step 1:** Place a **checkmark** in the checkbox beside the receipt(s) to be displayed by clicking on the checkbox on the left side of the receipt number.
- Step 2:** Click on the **Display** button.
- Step 3:** Each receipt that was selected will be displayed individually in the **Display Receipt** form. If more than one receipt was selected, use the **Move next** arrow button in the bottom left corner of the form to go to the next receipt to be displayed.
- Step 4:** Click on the **Close** button to exit.

SUGGESTED REPORTS & STATEMENTS

To review **receipt adjustments** and/or **reallocations** as well as the **purpose of the each adjustment/reallocation**, print or display the Receipt Adjustment report located under Accounting → Reports & Statements → Receipt Reports.

To examine **receipt adjustments** and/or **reallocations** along with all of the **detailed information from the original receipt**, print or display the Receipt Detail **report** located under Accounting → Reports & Statements → Receipt Reports.

RECEIPT UTILITY FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

ACCOUNTING REPORTS & STATEMENTS

On each of the report screens, there are several different selections available to modify how a report will be displayed or printed. The system has each of selections defaulted to a standard option, but some of the selections can be changed depending on the report. There is a **date** selection area which enables a report to be printed month to date, quarter to date, year to date or for a selected date period. The **paper** size (letter or legal) and orientation (portrait or landscape) can also be modified. Some reports may have the selection to **filter** what data is pulled into the report based on a status or type. For example, payment reports have a filter selection for the payment status (posted, outstanding, cleared, voided, batch, batch and posted) and the payment type (all, accounting, payroll). There is also a **sorting** selection which enables data on the report to be sorted by certain criteria. For example, payment report data can be sorted by payment number, post date or transaction date. Some reports have additional sorting selections for how to group the report data. For example, revenue report data can be grouped by fund number or by the revenue account code and then the fund number. Other **options** are available dependent on the report type. For example, appropriation and revenue reports have the option available to start each fund on a new page while payment reports have the additional options to show details and/or print purpose information.

At the bottom of each report screen there are also button selections to choose whether the report is to be printed, displayed, saved to a PDF file, exported to a Microsoft Excel file or closed. The buttons are defined below:

Print – When this button is selected, the options to select the number of copies, orientation (portrait or landscape), paper size and paper type will all be available by clicking on the Properties button of the Print box.

Display – When this button is chosen, the selected information will be displayed on the screen for review. The system will not permit changes to be made to any information being displayed.

Save PDF – When this button is selected for a report, the system will display the Save As box to save the report as a PDF file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

Export – When this button is chosen for a report that can be exported, the system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

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Close – When this button is selected for a report, the system closes the report screen. The report screen can also be closed by clicking on the ‘x’ located on the tab (top left of report screen) beside the name of the report.

The sections in this part of the manual are:

- **Appropriation Reports**
- **Appropriation Supplemental Report**
- **Bank Reconciliation Reports**
- **Budgetary Reports**
- **Cash Reports**
- **Checking Account Reports**
- **Fund Balance Adjustment Reports**
- **Fund Reports**
- **Interfund Advance Reports**
- **Interfund Transfer Reports**
- **Investment Reports**
- **Management Reports**
- **Payment Reports**
- **Purchase Order Reports**
- **Receipt Reports**
- **Requisition Reports**
- **Reserve Balance Account Reports**
- **Revenue Reports**
- **Revenue Supplemental Report**
- **Signature Page**

APPROPRIATION REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Appropriation Reports**

APPROPRIATION STATUS

The **Appropriation Status** report summarizes the fiscal activity of appropriation account codes by fund. The report includes the fund name, fund pooled balance, fund non-pooled balance, total cash balance, account code, account name, reserved for encumbrance 12/31 amount, reserved for encumbrance 12/31 adjustment amount, final appropriation amount, current reserve for encumbrance amount, unencumbered balance, year to date expenditures amount, and the year to date percentage of expenditures.

APPROPRIATION CHART OF ACCOUNTS

The **Appropriation Chart of Accounts** report lists all appropriation account codes that have been opened in the system. The report includes the account code, account name, direct charge (yes or no) and cost center (if applicable).

APPROPRIATION COST CENTERS

The **Appropriation Cost Centers** report provides a listing of all appropriation account codes with cost centers. The report contains the cost center, account code, account name, reserved for encumbrance 12/31 amount, reserved for encumbrance 12/31 adjustment amount, final appropriation amount, current reserve for encumbrance amount, unencumbered balance, year to date expenditures amount, and the year to date percentage of expenditures.

APPROPRIATION BUDGET

The **Appropriation Budget** report lists the final appropriation amount for each of the selected appropriation account codes by fund. The report includes the account code, account name, reserved for encumbrance 12/31 amount, reserved for encumbrance 12/31 adjustment amount, final appropriation amount, fund sub-totals and report total.

APPROPRIATION OPEN PURCHASE ORDER REGISTER

The **Appropriation Open Purchase Order Register** report provides a list of the open purchase orders that have amounts encumbered for the selected appropriation account code. The report includes the purchase order number, purchase order type, expiration date, vendor/payee, opening balance, amount spent and available balance.

APPROPRIATION PAYMENT REGISTER

The **Appropriation Payment Register** report provides a list of payments that have amounts posted to the selected appropriation account code. The report includes the account code, account name, payment or receipt number (for reduction of receipt warrants), payment or receipt type, post date, transaction date, vendor/payee, amount and payment status.

APPROPRIATION LEDGER

The **Appropriation Ledger** is used to review all appropriation account activity posted during a selected time period. It can also be used to monitor expenditures charged to a specific appropriation account code during a particular time period. The top of the report includes the account code, account name, reserved for encumbrance 12/31 amount, prior period encumbrance adjustment amount, temporary appropriation amount, original appropriation amount, permanent appropriation amount, final appropriation amount and report beginning balance. The body of the report includes all the detailed transactions posted to the selected appropriation account code and includes the post date, transaction date, process ID, vendor/payee, purpose, PO/BC number, Payment/Receipt number, expenditure amount, debit amount, credit amount and unencumbered balance. The report also includes account code, fund and report totals for the selected time period as well as year to date.

APPROPRIATION EXPORT

The **Appropriation Export** option enables appropriation account information to be saved as a Microsoft Excel file. The exported information will be the same as the Appropriation Status report. After the appropriation accounts to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report, but the file name can be changed.

APPROPRIATION SUPPLEMENTAL REPORT

STEPS TO ACCESS

Accounting → Reports & Statements → **Appropriation Supplemental Report**

The **Appropriation Supplemental** report lists all supplemental and intrafund (reallocated) appropriations that have been posted in the system for the specified time period. The report includes the post and transaction dates, appropriation account code, amount of the supplemental or intrafund appropriation, resolution number, type of appropriation (temporary or permanent), purpose and whether or not it was a budgetary correction (yes or no).

BANK RECONCILIATION REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Bank Reconciliation Reports**

BANK RECONCILIATION REPORT

The **Bank Reconciliation Report** provides a copy of any bank reconciliation posted in the system. The report includes the beginning balances, deposits in transit, outstanding payments, miscellaneous adjustments, other adjusting factors, adjusted reconciled balances and cleared items (*payments, receipts, and adjustments*). To exclude cleared items, remove the checkmark on the Include Cleared checkbox located under the Options tab in the report area. The report also contains notes entered with the other adjusting factors (*if any*), provides signature lines for the governing board to approve the bank reconciliation and contains a Bank Balances Report that displays all checking and investment account balances in UAN at the time of posting.

BANK RECONCILIATION SUMMARY

The **Bank Reconciliation Summary** comprises all of the same information as the Bank Reconciliation Report and includes the corresponding Fund Status for selected bank reconciliation.

BANK RECONCILIATION WORKSHEET

The **Bank Reconciliation Worksheet** option is where a worksheet can be printed for a bank reconciliation that is in process (recorded and saved, but not posted). This worksheet can be used to help reconcile the checking account. It lists all bank balances for checking and investment accounts, outstanding payments, cleared payments, outstanding receipts, cleared receipts, and other adjusting factors for the bank reconciliation that is in process. To access the worksheet, set the Status filter to 'Batch'.

BUDGETARY REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Budgetary Reports**

RESOURCES AVAILABLE FOR APPROPRIATION

The **Resources Available for Appropriation** report provides budgetary information by fund and displays the 12/31 fund balance, the 12/31 reserved for encumbrance amount, the 12/31 reserved for non-spendable balance amount, the 12/31 designated for reserve balance amount under Ohio Revised Code (ORC) 5705.13 (A)(1) or 5705.132, any prior year advances not repaid as of 12/31, the estimated revenue amount, any new designated for reserve balance amount under ORC 5705.13 (A)(1) or 5705.132, and the total estimated resources amount.

- *Resources Available for Appropriation = 12/31 Fund Balance (12/31 Fund Balance +/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrance – 12/31 Reserved for Non-Spendable Balance – 12/31 Designated for Reserve Balance (ORC 5705.13 (A)(1) or 5705.132) +/- Prior Year Advances Not Repaid 12/31 + Estimated Revenue – New Designated for Reserve Balance (ORC 5705.13 (A)(1) or 5705.132)*

COMPARISON OF BUDGET AND APPROPRIATED

The **Comparison of Budgeted and Appropriated** report provides the same budgetary information by fund as the Resources Available for Appropriation report but also includes the final appropriation amount for each selected fund as well as the variance. The variance amount is the difference between the total estimated resources amount and the final appropriation.

CASH REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Cash Reports**

CASH JOURNAL

The **Cash Journal** is used to review the total cash balance for all of an entity's funds. The journal displays all of the revenue and expenditure transactions that have increased and decreased the total cash balance. The detailed transaction information is included as well. The primary checking account balance, the pooled balance (excluding the primary checking account) and the non-pooled balance are also displayed along with each transaction. This report should be used during the bank reconciliation process to compare the transactions posted on the bank statement to the transactions posted in the system for the month that is being reconciled.

CASH ACTIVITY

The **Cash Activity** report is a more concise cash report. It includes the post and transaction dates; receipt, warrant, voucher, EFT, charge or adjustment number; transaction type; source/vendor/payee; amount of revenue increasing cash or the amount of expenditures decreasing cash; and primary checking account balance.

CHECKING ACCOUNT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Checking Account Reports**

CHECKING ACCOUNT DETAIL

The **Checking Account Detail** report provides all the detailed checking account information. It includes the account name, account number, description, type, status, current balance, whether the account is interest bearing or not, the year to date interest amount and the close date. It also contains all of the bank contact information as well as the starting warrant number.

CHECKING ACCOUNT LISTING

The **Checking Account Listing** shows all the pertinent checking account information in a list format. It includes the account name, account number, description, type, status, current balance, whether the account is interest bearing or not, the year to date interest amount and the close date.

SECONDARY CHECKING ACCOUNT LEDGER

The **Secondary Checking Account Ledger** provides the detailed activity for secondary checking accounts. It includes the account name, post dates, transaction dates, descriptions of the account activity, transfer amounts to and from the primary checking account as well as posted interest amounts and the account balance.

FUND BALANCE ADJUSTMENT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Fund Balance Adjustment Reports**

FUND BALANCE ADJUSTMENT LISTING

The **Fund Balance Adjustment Listing** presents all the fund balance adjustments posted to each fund. The report lists the fund number, post date, transaction date, adjustment amount, status and the reason for the adjustment. It categorizes the adjustments by fund and provides a total amount of adjustments for each fund.

FUND BALANCE ADJUSTMENT DETAIL

The **Fund Balance Adjustment Detail** report provides all of the detailed individual fund balance adjustment information. The report includes the fund number, post date, transaction date, adjustment amount, reason for the adjustment, adjustment type, status, warrant/receipt number (if applicable) and adjusted year (if applicable).

EXPORT FUND BALANCE ADJUSTMENTS

The **Export Fund Balance Adjustments** option enables fund balance adjustment information to be saved as a Microsoft Excel file. After the fund balance adjustments to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

FUND REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Fund Reports**

FUND STATUS

The **Fund Status** report displays the fund numbers, fund names, fund's percentage in the total of all funds' pooled balance, total fund balance, fund investment (non-pooled) balance and checking and pooled investments (pooled) balance for each of the selected funds and time period.

FUND LISTING

The **Fund Listing** report provides a detailed breakdown of each fund's balance. The report includes the fund number, fund name, fund's percentage in the total of all funds' pooled balance, fund's pooled balance, fund's non-pooled balance, total fund balance, amount reserved for encumbrance, amount reserved for unclaimed money, amount reserved for non-expendable, amount designated for reserve balance as well as the unreserved, undesignated fund balance.

CASH FLOW DETAIL BY FUND

The **Cash Flow Detail by Fund** report is designed to show how cash flows in and out of each fund which is important when certifying purchase orders, planning large operating expenses or capital outlay. The Cash Flow Detail by Fund report provides totals by all revenue and expenditure account codes for each month of the year.

CASH FLOW SUMMARY BY FUND

The **Cash Flow Summary by Fund** report is designed to show how cash flows in and out of each fund which is important when certifying purchase orders, planning large operating expenses or capital outlay. The Cash Flow Summary by Fund provides a snapshot of cash flow totals for each month of the year.

CASH SUMMARY BY FUND

The **Cash Summary By Fund** report provides summarized cash information by fund. The report includes the fund number, fund name, beginning fund balance for the specified time period, fund adjustments, revenue, transfers and advances in, expenditures, transfers and advances out, ending fund balance for the specified time period as well as the non-pooled

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and pooled fund balances. This report may be used to verify that a specific transaction or transactions posted to an individual fund.

INVESTMENT ACTIVITY BY FUND

The **Investment Activity by Fund** report will list all of the investment transaction and utility activities affecting the selected fund and covering the period selected by the user. Since it only reports activity applicable to a specified fund, it includes only non-pooled investments. It includes the post and transaction dates, fund number, investment number, transaction details relevant to the investment, reinvested interest, investment debit / credit activity and ongoing investment balance.

FUND ACTIVITY

The **Fund Activity** report displays the transactions that have posted to a fund. It is a summarized version of the Fund Ledger. It includes the post and transaction dates, type of transaction (e.g. warrant or receipt), amount that the fund was increased or decreased as well as the fund balance.

FUND CHART OF ACCOUNTS

The **Fund Chart of Accounts** report displays the fund number and fund name for the selected funds that have been set up in the system.

FUND LEDGER

The **Fund Ledger** presents all transactions posted against each fund that impact that fund's total fund balance. It includes the post and transaction dates, detailed transaction information (e.g. warrant or receipt details), transaction reason, account codes that were used, process ID, amount that the fund was increased or decreased, pooled fund balance, non-pooled fund balance and total fund balance.

FUND EXPORT

The **Fund Export** option enables fund information to be saved as a Microsoft Excel file. The exported information will be the same as the Cash Summary by Fund report. After the funds to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report, but the file name can be changed.

INTERFUND ADVANCE REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Interfund Advance Reports**

INTERFUND ADVANCE LISTING

The **Interfund Advance Listing** presents all of the essential interfund advance information in a list format. It includes the advance number, post and transaction dates, ‘from’ and ‘to’ account numbers, advance amount as well as the approval, type and status information.

INTERFUND ADVANCE DETAIL

The **Interfund Advance Detail** report provides all of the detailed interfund advance information. It includes the advance number, post and transaction dates, advance amount, the ‘from’ and ‘to’ fund and account numbers as well as the reason for the interfund advance. The report also includes the advance type, status, approval information, repayment details and void date if the advance was voided.

EXPORT ADVANCES

The **Export Advances** option enables advance information to be saved as a Microsoft Excel file. After the advances to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

INTERFUND TRANSFER REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Interfund Transfer Reports**

INTERFUND TRANSFER LISTING

The **Interfund Transfer Listing** provides all of the essential interfund transfer information in a list format. It includes the transfer number, post and transaction dates, ‘from’ and ‘to’ account numbers, transfer amount as well as the approval and status information.

INTERFUND TRANSFER DETAIL

The **Interfund Transfer Detail** report displays all of the detailed interfund transfer information. It includes the transfer number, post and transaction dates, transfer amount, both ‘from’ and ‘to’ fund and account numbers as well as the reason for the interfund transfer. The report also includes the transfer status, approval information and void date if the transfer was voided.

EXPORT TRANSFERS

The **Export Transfers** option enables transfer information to be saved as a Microsoft Excel file. After the transfers to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

INVESTMENT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Investment Reports**

INVESTMENT JOURNAL

The **Investment Journal** provides the detailed activity for all investment accounts for a specified time period. It includes the post dates, transaction dates, account names, descriptions of the investment transaction detail, posted interest receipt amounts and investment account balances.

INVESTMENT ACTIVITY

The **Investment Activity** report contains all the detailed activity for each individual investment for a specified time period. It includes the post dates, transaction dates, fund number (if not a pooled investment), investment transaction detail, posted interest receipt amounts and investment balances.

INVESTMENT DETAIL

The **Investment Detail** report provides all the detailed investment information. It includes the account name, account number, description, type, status, whether the investment is pooled or not, the purchase date, maturity date, closed date, closing price, current balance, interest rate, year to date interest amount and total interest amount. It also contains all of the bank contact information as well as a breakdown funds invested if the investment is not a pooled investment.

INVESTMENT LISTING

The **Investment Listing** contains all the pertinent investment information in a list format. It includes the account name, description, current balance, interest rate, year to date interest amount, purchased date, maturity date, closed date and closing price.

MANAGEMENT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Management Reports**

FUND SUMMARY

The **Fund Summary** report summarizes the fund balances at the start and end of the specified month by fund. It shows the revenue and expenditures on a month to date and year to date basis as well as the current reserve for encumbrance and the unencumbered fund balance.

REVENUE SUMMARY

The **Revenue Summary** report summarizes the revenue account codes for each fund by revenue type. It displays the final budget amount, month to date and year to date revenue amounts as well as the budget variance (favorable or unfavorable) and the year to date percentage of revenue.

APPROPRIATION SUMMARY

The **Appropriation Summary** report summarizes appropriation account codes for each fund by program type. It displays the reserved for encumbrance 12/31 less adjustment, final appropriation amount and total appropriations. It also shows the month to date and year to date expenditures, current reserve for encumbrance, unencumbered balance and the year to date percentage of expenditures.

PAYMENT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Payment Reports**

PAYMENT LISTING

The **Payment Listing** presents all selected payments in a list format and includes the warrant number, post date, transaction date, payment type, vendor/payee, amount and status.

PAYMENT REGISTER DETAIL

The **Payment Register Detail** report provides detailed information for each selected payment. It includes all of the original payment information at the top of the report as follows: warrant number, vendor/payee, payment type, purpose, status, post date, transaction date and original amount. The body of the report contains the original payment detail and distribution which includes the account code information as well as the amount allocated. It also lists the details for all of the adjustments and reallocations that have been posted to the payment.

PAYROLL POSTING DETAIL

The **Payroll Posting Detail** reports lists the payroll information which has transferred to the accounting system. The report is useful in determining the source of employee payroll as it has posted in the accounting system e.g. provides additional detail to the payroll/posting reasoning on the Cash Journal report.

PAYMENT ADJUSTMENT

The **Payment Adjustment** report includes the transaction date, post date, warrant number, transaction detail, account code, payment type, PO/BC number, original payment amount and adjustment amount. The report also displays the adjustment purpose and the adjusted payment total.

PAYMENT REISSUE

The **Payment Reissue** report first displays all of the original payment information which includes the original warrant number, payment type, payment date and transaction date. The reissued payment information follows and includes the reissued warrant number,

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payment type, payment date and transaction date. The vendor/payee and the warrant amount are also included on the report.

PAYMENT EXPORT

The **Payment Export** option enables payment information to be saved as a Microsoft Excel file. The exported information will be the same as the Payment Listing report. After the payments to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

PURCHASE ORDER REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Purchase Order Reports**

PURCHASE ORDER DETAIL

The **Purchase Order Detail** report provides all of same information as the original purchase order printout and is in a similar format. It includes the purchase order detail as well as the account code distribution. The amount encumbered, amount charged, amount adjusted, amount overspent and available balance are also displayed for each appropriation account code that is included on the purchase order. When applicable, the requisition number is also listed.

PURCHASE ORDER LISTING

The **Purchase Order Listing** displays the purchase orders posted in the system in a list format. It includes the purchase order number, purchase order type, issue date, transaction date, expire date, vendor, purchase order status, amount encumbered, amount charged, amount adjusted, amount overspent and available balance.

PURCHASE ORDER CHARGES

The **Purchase Order Charge** report lists all charges posted to the purchase orders for the time period selected. The report includes the account numbers and names; warrant, charge or receipt numbers; post and transaction dates; payment, charge and adjustment amounts; amount overspent and available balance; and a transaction description. The report also provides the total purchase order charges and the total purchase order unspent balance.

PURCHASE ORDER STATUS

The **Purchase Order Status** report displays the purchase order number, purchase order type, issue date, transaction date, expire date, vendor, purchase order status and purpose. The report also contains the amounts encumbered, charged, adjusted and overspent as well as the available balance for each appropriation account code that is included on the purchase order.

PURCHASE ORDER EXPORT

The **Purchase Order Export** option enables purchase order information to be saved as a Microsoft Excel file. After the purchase orders to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

RECEIPT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Receipt Reports**

RECEIPT DETAIL

The **Receipt Detail** report provides detailed information for each selected receipt. It includes all of the original receipt information at the top of the report as follows: receipt number, batch number receipt source, receipt type, deposit ticket information, purpose, status, receipt date, deposit date, post date, transaction date and original net amount. The body of the report displays all of the original receipt distribution which includes the fund and account code information as well as the amount allocated. It also lists the details for all of the adjustments and reallocations that have been posted to the receipt.

RECEIPT LISTING

The **Receipt Listing** presents all selected receipts in a list format and includes the receipt number, post date, transaction date, receipt type, deposit ticket information, receipt source, amount and status.

RECEIPT ADJUSTMENT

The **Receipt Adjustment** report includes the post date, transaction date, receipt number, transaction detail, fund number, account code, original receipt amount and adjustment amount. The report also displays the receipt purpose and the adjusted receipt total.

RECEIPT EXPORT

The **Receipt Export** option enables receipt information to be saved as a Microsoft Excel file. After the receipts to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

REQUISITION REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Requisition Reports**

REQUISITION DETAIL

The **Requisition Detail** report provides all of same information as the requisition printout and is in a similar format. It includes the requisition detail as well as the account code distribution. The approval date, close date, and purchase order number are also listed when applicable.

REQUISITION LISTING

The **Requisition Listing** displays the requisitions posted in the system in a list format. It includes the requisition number, requisition date, approval date, item description, the UAN user name it was requested by, the requested amount, and the status.

REQUISITION EXPORT

The **Requisition Export** option enables requisition information to be saved as a Microsoft Excel file. After the requisitions to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

RESERVE BALANCE ACCOUNT REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Reserve Balance Account Reports**

RESERVE BALANCE ACCOUNT DETAIL

The **Reserve Balance Account Detail** report provides all the detailed reserve balance account information. It includes the original resolution number, original resolution date, account type, account balance, fund number, fund name, account status, closed date, closing comments, purpose, maximum amount to reserve as well as all of the source fund information.

RESERVE BALANCE ACCOUNT LISTING

The **Reserve Balance Account Listing** contains all the pertinent reserve balance account information in a list format. It includes the original resolution number, original resolution date, account type, account balance, fund number, fund name, purpose and account status.

REVENUE REPORTS

STEPS TO ACCESS

Accounting → Reports & Statements → **Revenue Reports**

REVENUE STATUS

The **Revenue Status** report summarizes the fiscal activity of revenue account codes by fund. The report includes the fund number, fund name, account code, account name, final budget amount, revenue received amount, budget balance and the year to date percentage of revenue received.

REVENUE CHART OF ACCOUNTS

The **Revenue Chart of Accounts** report lists all the account codes that have been opened in the system. The report includes the account code, account name and cost center name (if applicable).

REVENUE COST CENTERS

The **Revenue Cost Centers** report provides a listing of all revenue account codes with cost centers. The report contains the cost center, account code, account name, final budget amount, revenue received amount, budget balance and the year to date percentage of revenue received.

REVENUE BUDGET

The **Revenue Budget** report lists the final budget amount for each of the selected revenue account codes by fund. The report includes the fund number, fund name, account code, account name, final budget amount, fund sub-totals and report total.

REVENUE RECEIPT REGISTER

The **Revenue Receipt Register** report displays all the selected receipts by account code and includes the receipt number, post date, transaction date, receipt type, source, receipt amount and status.

REVENUE LEDGER

The **Revenue Ledger** is used to review all revenue account activity posted during a selected time period. It can also be used to monitor incoming revenue for a specific revenue

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account code during a particular time period. The top of the report includes the account code, account name and final budget amount. The body of the report includes all of the detailed transactions posted to the selected revenue account code and includes the post date, transaction date, source, purpose, process ID, receipt number, revenue received amount, debit amount, credit amount and budget balance. The report also includes account code, fund and report totals for the selected time period as well as year to date.

REVENUE EXPORT

The **Revenue Export** option enables appropriation account information to be saved as a Microsoft Excel file. The exported information will be the same as the Revenue Status report. After the appropriation accounts to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report, but the file name can be changed.

REVENUE SUPPLEMENTAL REPORT

STEPS TO ACCESS

Accounting → Reports & Statements → **Revenue Supplemental Report**

The **Revenue Supplemental** report lists all supplemental revenue budgets that have been posted in the system for the specified time period. The report includes the post and transaction dates, revenue account code, amount of the supplemental revenue budget, resolution number, reason and whether or not it was a budgetary correction (yes or no).

SIGNATURE PAGE

STEPS TO ACCESS

Accounting → Reports & Statements → **Signature Page**

The **Signature Page** provides a listing of all the management reports along with signature lines by each report name so that the entity's board or council members can authorize that they have reviewed and approved each report. A default list of six reports is included in the items to review, but the list is customizable – allowing you to add, delete or temporarily exclude items.

ACCOUNTING MAINTENANCE

On some of the maintenance screens, the items already added can be pulled up and displayed on the selection screen based on the **status** criteria. For example, in the appropriation and revenue accounts areas the accounts can be brought up based on the types of all, active, inactive or removable. A few of the maintenance screens have additional or different options to filter the selection data. For example, the checking accounts area has the options of **status**, **type** and **interest**. The investment area has the options of **status**, **type** and **pooled**, and the appropriation budget area has the option of **temporary/permanent**. The system defaults the type selection field to all, but it can be changed. There is also a **search** feature available on most of the maintenance screens which enables items to be pulled up based on the information in a particular field. For example, in the appropriation and revenue accounts areas accounts can be brought up based on the information or data in the search fields of all, account or name.

At the top and/or bottom of each maintenance screen there are also button selections to choose the action to be taken with the selected item(s). The buttons are defined below:

Add – This button is used to add appropriation accounts, revenue accounts, cost centers, funds, checking accounts, investment accounts, reserve balance accounts or budget amounts to the system.

Edit – When this button is chosen, the selected item can be modified.

Activate – This button can be used to activate appropriation accounts, revenue accounts, cost centers and funds that were added to the system but currently have an inactive status.

Deactivate – This button can be used to make active appropriation accounts, revenue accounts, cost centers and funds inactive in the system.

Remove – When this button is chosen, the selected item will be removed.

Display – When this button is chosen, the selected item will be displayed on the screen for review. The system will not permit changes to be made to any information being displayed.

Close – When this button is selected on a maintenance screen, the system closes the screen. The screen can also be closed by clicking on the ‘x’ located on the tab (top left of maintenance screen) beside the name of the maintenance area.

Close Item – This function transfers the amount of an investment or secondary checking account into the primary checking account and closes the investment or the secondary checking account.

Reallocate – Appropriation budgets can be reallocated under the Appropriation Budgets area. The option to reallocate allows appropriations to be moved from the current account

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codes to different account codes within the fund. It allows for a change in the line item distribution but not the current year final appropriation total for the fund. Note: It is sometimes also called an *intrafund appropriation*.

Supplemental – Supplemental appropriation budgets can be made under the appropriation budgets area. The supplemental option allows any changes or corrections to be made to the *total* temporary or permanent/original appropriation budget amounts for a fund. Supplemental revenue budgets can be made under the revenue budgets area. The supplemental option allows any changes or corrections to be made to the *total* original revenue budget amounts for a fund.

The sections in this part of the manual are:

- **Appropriation Accounts**
- **Appropriation Budgets**
- **Checking Accounts**
- **Cost Centers**
- **Funds**
- **Investments**
- **Reserve Balance Accounts**
- **Revenue Accounts**
- **Revenue Budgets**

APPROPRIATION ACCOUNTS

OVERVIEW

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

In order to add more than one appropriation account in a single step, multiple objects may be selected after choosing a fund, program and cost center (optional). An appropriation account will be added for each selected object of the selected fund, program and cost center (optional). Existing accounts must be edited one at a time.

Optional: Assign accounts to department(s). This is only available when department segregation is active in the Entity Setup area. Department Segregation is a set of options that separate many types of information by assigned department. For detailed information on this feature, see the *Department Editor* section of this manual. *(Please note: **most entities do NOT need to use department segregation.** It is an optional feature in the UAN Software and should only be activated when necessary).*

REMOVE

Only appropriation accounts that have not been used in the current accounting year can be removed. If any activity occurred within an account during the current accounting year, the account may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any appropriation accounts added are added in both the prior and new years. Any modifications to existing accounts (edit, activate, deactivate) will apply to both years. The exceptions to this rule are accounts added or removed from the chart of accounts for the new year. Whereas these appropriation accounts can only be added to the year for which they are available. Appropriation accounts may not be removed during temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Appropriation Accounts**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
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Account Codes			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only active funds may be selected.
Program	Drop Down	Yes	<ul style="list-style-type: none"> The available program codes are automatically pulled in from the UAN chart of accounts based on entity type.
Cost Center	Drop Down	Yes	<ul style="list-style-type: none"> Only active cost centers may be selected.
Objects	Grid	Yes	<ul style="list-style-type: none"> The available object codes are automatically pulled in from the UAN chart of accounts based on the entity type.
Departments	Grid	Yes*	<ul style="list-style-type: none"> Grid is <u>only available</u> if department segregation is made active in General > Maintenance > Entity Setup. *If department segregation is active, then at least one department must be selected.
Status	Radio Button (2)	No	<ul style="list-style-type: none"> This field is <u>only available</u> in the Edit mode. Active (Default) Inactive

HOW TO ADD AN APPROPRIATION ACCOUNT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Fund** number for the new appropriation account by clicking on the down arrow on the right hand side of the fund field.
- Step 3:** Select the **Program** number for the new appropriation account by clicking on the down arrow on the right hand side of the program field.
- Step 3:** Select the **Cost Center** number for the new appropriation account by clicking on the down arrow on the right hand side of the cost center field.
- Step 4:** Select the **object number** to be activated by clicking on the checkbox to the left of the object account number(s). A checkmark will be placed in the checkbox for those object account numbers that have been selected. *(To unselect, simply click on the box to remove the checkmark.)*
- Step 5:** If the appropriation account is to be assigned to department(s), place a checkmark next to one or more of the departments under the **Departments** list.
Note: this option is only available when Department Segregation is active in

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the Entity Setup area and is usually not applicable for the majority of UAN customers.

- Step 6:** Click on the **Save** button to activate the new appropriation account(s). *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still allow the new appropriation accounts to be activated. Selecting **No** will exit without activating the new appropriation accounts. Selecting **Cancel** will return to the Add Appropriation Account form.)*
- Step 7:** Click on the **Close** button to exit the Add Appropriation Account form after the new appropriation account(s) has been saved. *(The system displays a message in the bottom left corner of the Add Appropriation Account form to confirm the new appropriation account has been saved.)*

SUGGESTED REPORTS & STATEMENTS

To review a **listing of all active appropriation account numbers** that have been added to the system, print or display the Appropriation Chart of Accounts report located under Accounting → Reports & Statements → Appropriation Reports.

APPROPRIATION ACCOUNTS FREQUENTLY ASKED QUESTIONS

1. Where can I find descriptions of appropriation object codes?

There is a description of object codes in the applicable UAN chart of accounts (located in the appendices of this manual). To access it directly from within the software, click Accounting → Maintenance → Appropriation Accounts. Then under the FAQs section, click (entity type) Appropriation Object Codes.

2. What is the purpose of the Deactivate / Activate buttons?

Deactivating hides the account from view on most forms and some reports by default. This is sometimes useful for purchase orders and payments to ensure that you don't unintentionally pick the account code. Inactive accounts will not show up as an option in the drop-down menus when adding these transactions.

3. The Add Appropriation Account form does not list an appropriation account that is in the UAN chart of accounts. Why is it missing?

A. Is the account already assigned to the entity or inactive?

The account might already be assigned to the entity or it might be assigned but inactive. To check the status, first close out of Add Appropriation account form. In the Appropriation Accounts area, click the Status drop-down menu and select

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“All” and look for any appropriation code you are missing. If it is on the list, confirm the status to see if it is active or inactive. If it is inactive you can select the account from the list and click the Activate button. If you prefer viewing reports first, check the Appropriation chart of accounts report and change the Status under the Filters tab to “All” located at Accounting → Reports and Statements → Appropriation Reports → Appropriation Chart of Accounts.

- B.** Did you mistakenly add the appropriation code under the wrong fund number or program code?

Review the appropriation accounts listed or display the Appropriation Chart of Accounts report to verify.

APPROPRIATION BUDGETS

OVERVIEW

An **appropriation budget** is the amount that the entity expects to spend on each appropriation account (line item) for the year. An annual appropriation ordinance must be passed by April 1 of each year, for the period January 1 to December 31. An entity must have appropriations adopted to legally spend money.

A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year, for the period January 1 to March 31. An entity may choose to adopt a temporary appropriation measure because the appropriated budget has not been completed and/or the estimates in the official certificate of estimated resources are not sufficient to support the anticipated appropriations and must be amended. The **temporary** appropriation budget amounts can be an estimate of what will be spent for up to the first three months. However, **permanent** appropriation budget amounts must be an estimate of what will be spent for the entire year.

The total amount appropriated for each fund must be less than or equal to the total estimated resources for that fund. In other words, the total appropriations for each fund cannot exceed the total on the amended official certificate of estimated resources. This is the budget mechanism that attempts to prevent overspending. However, there may be carryover appropriations for outstanding encumbrances. These are covered by encumbered cash which is not included in the amended official certificate of estimate resources. The permanent appropriations may be amended throughout the year by an ordinance adopted by the entity; however, the total appropriations should still never exceed the amount for each fund as presented on the amended official certificate of estimated resources.

Appropriation budgets are entered by appropriation account, one fund at a time. Temporary appropriations and permanent/original appropriations may only be entered once per year for each fund. Any changes or corrections must be made by entering **reallocations** or **supplemental appropriations**.

Temporary appropriations may not be dated after April 1st, or entered for funds for which permanent/original appropriations have already been saved. If reallocations or supplemental appropriations are applied to a fund's temporary appropriations, they will be disregarded after permanent/original appropriations are saved for that fund.

If a fund's temporary or permanent/original appropriation budgets must be changed, the **'Apply as correction'** checkbox should be marked when entering the change as a supplemental appropriation. When this box is checked, the supplemental appropriation will be applied to the fund's temporary or permanent/original appropriation budget and

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will not be reflected as a supplemental appropriation on the display form or the budgetary reports. This should only be used to correct transcription errors or to enter mistakenly omitted original appropriation budget amounts.

All revenue budget amounts in the system for a particular fund will be marked as that fund's original budget when permanent appropriation budgets are saved for that fund. If no revenue budget amounts exist for the fund when permanent appropriation budgets are saved, original budget amounts of zero will be saved for that fund.

TEMPORARY MODE

During the temporary mode, appropriation budgets are only available in the processing year for which they were saved.

STEPS TO ACCESS

Accounting → Maintenance → **Appropriation Budgets**

DATA REQUIREMENTS

Add Temporary or Permanent Appropriation Budget Form

Field	Type	Required	Additional Information
Budget Type	Drop Down	Yes	<ul style="list-style-type: none">• There are two appropriation budget types available and the selection must be made right after clicking the Add button. The selection is then pulled into the Add Appropriation Budget form:<ul style="list-style-type: none">• Temporary• Permanent• The budget type cannot be changed after the form opens.• If the Temporary option is selected and the date is greater than or equal to 04/01/XX, then a warning message will be displayed.

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Fund	Drop Down (4)	Yes	<ul style="list-style-type: none"> Only the active funds for the selected processing year that do not have temporary or permanent/original budget amounts already entered will be available to select. There must also be at least one appropriation account other than advances out (xxxx-920-920-xxxx) active in order for the fund to be available to select. (Agency funds are not included if the entity preference is to not budget agency funds.)
Import Current Temps	Button	No	<ul style="list-style-type: none"> This option is <u>only available under the permanent budget type</u>. If temporary appropriations were entered previously, this option can be used to copy current year final appropriation amounts into the Permanent/Original (Full Year) column.
Account Code	Account (4,3,3,4)	No	<ul style="list-style-type: none"> All active appropriation accounts for the selected fund will be displayed except advances out (xxxx-920-920-xxxx)
Account Name	Text (60)	No	<ul style="list-style-type: none"> The complete appropriation account name is automatically displayed.
Current Year Final Appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each appropriation account. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>
Unencumbered Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculated this figure for each appropriation account. <i>Unencumbered Balance = CY Final Appropriation + Reserved for Encumbrance 12/31 – Prior Period Encumbrance Adjustment – Reserved for Encumbrance – Expenditures</i>
Temporary (1 st Quarter Only) or Permanent/Original (Full Year)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the either the temporary or the permanent appropriation amount(s) (depending on which budget type was chosen) for the selected fund's appropriation accounts.

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Revised CY Final Appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for each appropriation account after a temporary or permanent/original appropriation amount is entered. <i>Revised CY Final Appropriation = Current Year Final Appropriation + Temporary or Permanent/Original Appropriation</i>
Revised Unencumbered Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this balance after a temporary or permanent/original appropriation amount is entered. <i>Revised Unencumbered Balance = Unencumbered Balance + Temporary or Permanent/Original Appropriation</i>
Current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Resources available for appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Resources Available for Appropriation = 1/1 Fund Balance (+/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrances – Reserved for Non-Expendable Balances – Designated for Reserve Balance +/- 12/31 Prior Year Advances Not Repaid + Final Revenue Budget</i>
Current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>
Revised current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for the entire fund. <i>Revised CY Final Appropriation = Current Year Final Appropriation + Temporary or Permanent/Original Appropriation</i>

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Date	Date	Yes	<ul style="list-style-type: none"> • Enter the date or select from the calendar drop-down menu. • Must be on or after the date of the permanent/original budget. • If the permanent/original budget has not been set, it must be on or after the date of the temporary budget (before 04/01/XX).
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HOW TO ADD A TEMPORARY OR PERMANENT APPROPRIATION BUDGET

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Budget Type** to be added (Temporary or Permanent). *(The system will display different reminder messages depending on which budget type was chosen. Temporary appropriations can only be dated prior to 4/1/XX. Temporary and permanent appropriations each can only be entered once per fund. Changes must be made by reallocations or supplemental.)*
- Step 3:** Select the **Fund** number to add temporary or permanent appropriations for by clicking on the down arrow on the right hand side of the fund field.
- Step 4:** If the budget type is permanent and temporary appropriations were entered previously for the fund, the **Import Current Temps** option can be used to copy current year final appropriation amounts into the Permanent/Original (Full Year) column.
- Step 5:** Depending on which budget type was chosen, enter the appropriation budget amounts for each of the appropriation account codes in the selected fund under either the **Temporary (Q1 Only)** or the **Permanent/Original (Full Year)** column. *(If entering appropriation budget amounts for several appropriation accounts in a fund, press the **Enter** button on the keyboard after each appropriation budget amount entry to progress through the accounts easily.)*
- Step 6:** Select the **Date**.
- Step 7:** Click on the **Save** button to add the appropriation budget amount(s). *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Temporary or Permanent Appropriation Budget form.)*
- Step 8:** If permanent appropriations are being saved for the fund, the system will display a message stating that the permanent appropriations that have been

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entered will be marked as the fund’s **Original Appropriation**, and the current revenue budget for the fund will be marked as its **Original Revenue Budget**. Click the **Ok** button to accept the original amounts.

Step 9: Click on the **Close** button to exit the Add Appropriation Budget form after the budget amount(s) has been saved. *(The system displays a message in the bottom left corner of the Add Temporary or Permanent Appropriation Budget form to confirm the appropriation budget for the fund has been saved.)*

DATA REQUIREMENTS

Reallocate Appropriation Budget

Field	Type	Required	Additional Information
Fund	Text (4)	Yes	<ul style="list-style-type: none"> Select the fund(s) that need reallocations entered.
Account Code	Account (4,3,3,4)	No	<ul style="list-style-type: none"> All active appropriation accounts for each selected fund (except Advance Out (xxxx-920-920-xxxx)) will be available.
Account Name	Text (60)	No	<ul style="list-style-type: none"> The complete appropriation account name is automatically displayed.
Current Year Final Appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each appropriation account. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>
Unencumbered Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculated this figure for each appropriation account. <i>Unencumbered Balance = CY Final Appropriation + Reserved for Encumbrance 12/31 – Prior Period Encumbrance Adjustment – Reserved for Encumbrance – Expenditures</i>
Intrafund (+/-)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the reallocation amounts. The total reallocation must net to zero.
Revised CY Final Appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for each appropriation account after an intrafund appropriation amount is entered. <i>Revised CY Final Appropriation = Current Year Final Appropriation +/- Intrafund Appropriation</i>

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Revised Unencumbered Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this balance after a temporary or permanent/original appropriation amount is entered. <i>Revised Unencumbered Balance = Unencumbered Balance +/- Intrafund Appropriation</i>
Current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Resources available for appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Resources Available for Appropriation = 1/1 Fund Balance (+/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrances – Reserved for Non-Expendable Balances – Designated for Reserve Balance +/- 12/31 Prior Year Advances Not Repaid + Final Revenue Budget</i>
Current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>
Revised current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for the entire fund. <i>Revised CY Final Appropriation = Current Year Final Appropriation +/- Intrafund Appropriation</i>
Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu. Must be on or after the date of the permanent/original budget. If the permanent/original budget has not been set, it must be on or after the date of the temporary budget (before 04/01/XX).
Resolution	Text (15)	No	<ul style="list-style-type: none"> Enter the resolution number.
Purpose	Text (512)	No	<ul style="list-style-type: none"> Enter the purpose for the reallocation.

HOW TO REALLOCATE AN APPROPRIATION BUDGET

- Step 1:** Select the **Fund** number to enter reallocations for by clicking on the box to the left of the fund number to place a checkmark in the box.
- Step 2:** Click on the **Reallocate** button.
- Step 3:** Enter the necessary reallocation amount(s) for the chosen appropriation accounts under the **Intrafund (+/-)** column. *(Use a minus sign to reduce the appropriation amount in an account. The total amount of the reallocations must net to zero.)*
- Step 4:** Select the **Date**.
- Step 5:** Click on the **Save** button to add the reallocations. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the reallocations. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Reallocate Appropriation Budget form.)*
- Step 6:** Click on the **Close** button to exit the Reallocate Appropriation Budget form after the reallocations have been saved. *(The system displays a message in the bottom left corner of the Reallocate Appropriation Budget form to confirm the appropriation budget for the fund has been saved.)*

Reminder: The total reallocation amount for the fund must equal zero.

DATA REQUIREMENTS

Add Supplemental Appropriation Budget

Field	Type	Required	Additional Information
Fund	Text (4)	Yes	<ul style="list-style-type: none"> Select the fund(s) that need supplemental appropriations entered.
Account Code	Account (4,3,3,4)	N/A	<ul style="list-style-type: none"> All active appropriation accounts for each selected fund (except Advance Out (xxxx-920-920-xxxx)) will be available.
Account Name	Text (60)	N/A	<ul style="list-style-type: none"> The complete appropriation account name is automatically displayed.
Current Year Final Appropriation	Money (11,2)	N/A	<ul style="list-style-type: none"> The system automatically calculates this figure for each appropriation account. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>

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Unencumbered Balance	Money (11,2)	N/A	<ul style="list-style-type: none"> The system automatically calculated this figure for each appropriation account. <i>Unencumbered Balance = CY Final Appropriation + Reserved for Encumbrance 12/31 – Prior Period Encumbrance Adjustment – Reserved for Encumbrance – Expenditures</i>
Supplemental (+/-)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the supplemental appropriation amount(s).
Revised CY Final Appropriation	Money (11,2)	N/A	<ul style="list-style-type: none"> The system recalculates and displays this figure for each appropriation account after a supplemental appropriation amount is entered. <i>Revised CY Final Appropriation = Current Year Final Appropriation +/- Supplemental Appropriation</i>
Revised Unencumbered Balance	Money (11,2)	N/A	<ul style="list-style-type: none"> The system recalculates and displays this balance after a temporary or permanent/original appropriation amount is entered. <i>Revised Unencumbered Balance = Unencumbered Balance +/- Supplemental Appropriation</i>
Current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Resources available for appropriation	Money (11,2)	N/A	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Resources Available for Appropriation = 1/1 Fund Balance (+/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrances – Reserved for Non-Expendable Balances – Designated for Reserve Balance +/- 12/31 Prior Year Advances Not Repaid + Final Revenue Budget</i>
Current year final appropriation	Money (11,2)	N/A	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Appropriation = Temporary or Permanent/Original Appropriations +/- Intrafund & Supplemental Appropriations</i>

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Revised current year final appropriation	Money (11,2)	N/A	<ul style="list-style-type: none"> The system recalculates and displays this figure for the entire fund. <i>Revised CY Final Appropriation = Current Year Final Appropriation +/- Intrafund & Supplemental Appropriations</i>
Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu. Must be on or after the date of the permanent/original budget. If the permanent/original budget has not been set, it must be on or after the date of the temporary budget (before 04/01/XX).
Resolution	Text (15)	No	<ul style="list-style-type: none"> Enter the resolution number.
Purpose	Text (512)	No	<ul style="list-style-type: none"> Enter the purpose for the supplemental appropriation budget entry.
Apply as correction	Checkbox	N/A	<ul style="list-style-type: none"> Only required if the supplemental is to correct transcription errors or omissions.

HOW TO ADD A SUPPLEMENTAL APPROPRIATION BUDGET

- Step 1:** Select the **Fund** number to enter supplemental appropriation budget figures for by clicking on the box to the left of the fund number to place a checkmark in the box.
- Step 2:** Click on the **Supplemental** button.
- Step 3:** Enter the necessary supplemental appropriation budget amount(s) for the chosen appropriation accounts under the **Supplemental (+/-)** column. *(Use the minus sign to reduce the appropriation amount in an account.)*
- Step 4:** Select the **Date**.
- Step 5:** If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or omissions only)** located in the bottom left corner of the Add Supplemental Appropriation Budget form. *(The system will display a reminder message stating that the supplemental budget amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click on the **OK** button to proceed.)*
- Step 6:** Click on the **Save** button to add the supplemental appropriation budget amount(s). *(Selecting **Close** on this step will prompt the system to display a*

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message ‘Save Changes?’. Selecting **Yes** will still save the supplemental budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Supplemental Appropriation Budget form.)

Step 7: Click on the **Close** button to exit the Add Supplemental Appropriation Budget form after the budget amount(s) has been saved. (The system displays a message in the bottom left corner of the Add Appropriation Budget form to confirm the appropriation budget for the fund has been saved.)

Reminder: If ‘Apply as correction’ option is selected, the supplemental cannot make the original budget amount negative for any appropriation account.

Reminder: The supplemental date must be on or after the date of the original budget entry.

SUGGESTED REPORTS & STATEMENTS

To view **final appropriation amounts** as well as reserve for encumbrances, unencumbered balances and YTD expenditures, print or display the Appropriation Status report located under Accounting → Reports & Statements → Appropriation Reports.

To verify **appropriation reallocations** and/or **supplemental appropriation budget amount entries**, print or display the Appropriation Supplemental report located under Accounting → Reports & Statements.

APPROPRIATION BUDGETS FREQUENTLY ASKED QUESTIONS

1. How are appropriations established?

Go to Accounting, Maintenance, Appropriation Budgets, and click on the Add button. Then choose either the Temporary or Permanent appropriation type.

2. How are appropriations revised (before April 1st)?

Go to Accounting, Maintenance, Appropriation Budgets, and select the fund in which appropriations need revised. Then click on the Reallocate or Supplemental button to make the necessary changes.

3. How are supplemental appropriations recorded?

Go to Accounting, Maintenance, Appropriation Budgets, and select the fund in which supplemental appropriations are needed. Then click on the Supplemental button to make the necessary changes.

4. What is the difference between appropriations, encumbered, unencumbered and year to date (YTD) amount spent?

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Appropriations are indicated as an authorization by a legislative body to make expenditures and to incur obligations for specific purposes.

Encumbered is the amount of appropriations that have been reserved and/or expended through current purchase orders, blanket certificates, and/or direct charges.

Unencumbered is the remaining amount of appropriations left that can be used for future purchases orders, blanket certificates or direct charges. It is the difference between the appropriation amount and the encumbered amount.

Year to date (YTD) amount spent is the amount of expenditures that have been posted to cash (through payments and charges).

5. How can I confirm the permanent appropriation budget entered in UAN matches the entity's annual permanent appropriations legislation?

Compare the annual permanent appropriations legislation to the Final Appropriation listed on the Appropriation Status report: Accounting → Reports and Statements → Appropriation Reports.

6. What if I find that the permanent appropriation budget entered in UAN does not match the entity's annual permanent appropriations legislation?

To correct transcription errors or to enter mistakenly omitted original budgets, go to Accounting → Maintenance → Appropriation Budgets, mark the fund checkbox and click the Supplemental button. In the Add Supplemental form, enter the corrections and mark the checkbox “Apply as correction” before saving the changes.

7. What if the appropriation budget total for a fund exceeds the total available to appropriate on the Amended Certificate of Estimated Resources?

First confirm that is the actual problem with use of reports. Check for variances between total revenue vs. appropriations by printing the Comparison of Budget and Appropriated report located in Accounting → Reports & Statements → Budgetary Reports.

Look at the Variance column for each fund:

- If the amount is positive or zero, then the total appropriations have not exceeded total resources available as entered in the software.
- If the amount listed is negative, then your Final Appropriation budget in UAN exceeds the amount Total Estimated Resources for that fund – this means you are

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indicating in the budget that the entity is expecting to spend more than the resources available in the fund. This issue needs to be resolved.

Follow steps a-c below to identify the source of the problem:

- a) Verify revenue account budget amounts to **determine if the variance is due to a data entry problem with revenues:**

Compare the amended certificate (the Total column for each fund) to the Total Estimated Resources column on the Comparison of Budget and Appropriated report. If these amounts do not equal, print the Revenue Status report to investigate account(s) causing the error. If data entry corrections are needed, then go to Accounting → Maintenance → Revenue Budgets, click the fund and the Supplemental button; checkmark the “apply as correction” checkbox before saving the changes.

- b) Verify appropriation account budget amounts to **determine if the variance is due to a data entry problem with appropriations:**

Compare the Final Appropriation column to your voted Ordinance/Resolution budget total per fund. If these amounts do not equal, then print the Appropriation Status report to find the account(s) causing the error. Compare each account in UAN to the amounts on the voted Ordinance/Resolution budget. If data entry corrections are needed in UAN, then go to Accounting → Maintenance → Appropriation Budgets, click the fund and the Supplemental button; checkmark the “apply as correction” checkbox before saving the changes.

- c) **If there are no data entry errors** in the revenues or appropriations inputted in the UAN system, then it appears your entity is stating on the Appropriation Ordinance / Resolution that it is planning to spend more than the total available resources for that fund as stated on the latest Amended Certificate of Estimated Resources. This situation should be resolved – consult with the board/council to discuss a resolution and/or the county auditor.

CHECKING ACCOUNTS

OVERVIEW

A **checking account** is an account held at a bank or other financial institution which is used for frequently depositing and withdrawing cash. A primary checking account must exist in the system before adding funds, adding secondary checking accounts, or accessing the bank reconciliation. All checking account balances are considered pooled cash.

Only one checking account may be designated as **primary**, and the primary checking account can never be closed or removed. If the entity's actual primary checking account information changes (e.g. the entity changes banks), the system information for the primary checking account (account number, description and bank information) may be edited to reflect the change(s). Multiple **secondary** checking accounts may be added in the system. Interest receipts may be posted to any checking account designated as interest bearing, but all other receipts and expenditures will post only to the primary checking account.

A **starting warrant** number must be entered for the primary checking account before printing warrants. The starting warrant number can be reset to a lower number if the entity begins a new series of warrants or changes banks. An annual limitation of five changes to the starting warrant number will be enforced to prevent potential abuse of this functionality. Once this limit has been reached in a given year, UAN must be contacted to reset the limit.

A **closed date** must be specified when closing a secondary checking account. The closed date must be after the latest activity associated with that checking account. The balance of the closed checking account will be transferred automatically to the primary checking account.

REMOVE

Only checking accounts without a balance and that have not been used in the current accounting year can be removed. If any activity occurred within a checking account during the current accounting year, the checking account may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any checking accounts added are added in both the prior and new years, and any modifications to existing checking accounts (edit, close) will apply to both years. Checking accounts cannot be closed in the new year, and may only be closed in the prior year if they have had no activity in the new year. Checking accounts may not be removed during temporary mode.

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STEPS TO ACCESS

Accounting → Maintenance → **Checking Accounts**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Account			
Name	Text (10)	Yes	<ul style="list-style-type: none"> Designate unique name for each individual checking account. The primary checking account must be named 'PRIMARY'. The first checking account set up must be the primary checking account. If a primary account does not exist, 'PRIMARY' will be defaulted into this field and cannot be changed. The field is not available in the Edit mode.
Number	Text (17)	Yes	<ul style="list-style-type: none"> The checking account number assigned by the financial institution.
Description	Text (40)	Yes	<ul style="list-style-type: none"> Short description of the type of checking account.
Details			
Type	Radio Button (2)	Yes	<ul style="list-style-type: none"> Primary or Secondary Only one checking account may be Primary. If a primary account does not exist, this selection will be defaulted to Primary and cannot be changed. If a primary account does exist, the selection will be defaulted to Secondary and cannot be changed. This selection is not available in Edit mode.
Interest bearing	Checkbox	No	<ul style="list-style-type: none"> Designates whether the checking account is interest bearing or not.
Closed	Date	No	<ul style="list-style-type: none"> <u>Only required</u> in the Close Item mode.
Start Warrant	Integer (6)	No	<ul style="list-style-type: none"> <u>Only available</u> for the primary checking account. Required before a warrant can be printed but not required when

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			setting up the primary checking account.
Change	Button	No	<ul style="list-style-type: none"> This button is <u>only displayed</u> for the primary checking account. Makes the ‘Start Warrant’ field available for editing. The warrant number may only be decreased. The warrant number may only be changed five times per year.
Bank			
Name	Text (40)	Yes	<ul style="list-style-type: none"> This section contains all the fields for the bank contact information. <u>Only the bank name is a required field.</u>
Address	Text (40)	No	
Address (not labeled)	Text (40)	No	
City (not labeled)	Text (25)	No	
State (not labeled)	Text (2)	No	
Zip (not labeled)	Zip (5,4) or (3,3)	No	
Contact	Text (25)	No	
Phone	Phone (3,3,4)	No	
Ext	Integer (4)	No	
Fax	Phone (3,3,4)	No	

HOW TO ADD A CHECKING ACCOUNT

- Step 1:** Click on the **Add** button.
- Step 2:** Enter the checking account **Name**.
- Step 3:** Enter the checking account **Number**.
- Step 4:** Enter a **Description** for the checking account.
- Step 5:** Verify the checking account **Type** (Primary or Secondary).
- Step 6:** Indicate whether the checking account is **Interest bearing** or not. If it is interest bearing, click on the checkbox to place a checkmark in the box. If the account is not interest bearing, do not click on the checkbox to place a checkmark in the box. To remove a checkmark that has been placed incorrectly, simply click on the checkbox again.
- Step 7:** If setting up the Primary checking account, the **Starting Warrant** number may be entered.

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- Step 8:** Enter the **Bank Name** and any additional bank contact information.
- Step 9:** Click on the **Save** button to save the new checking account information. *(Selecting **Close** on this step will exit without saving the new information.)*
- Step 10:** Click on the **Close** button to exit the Add Checking Account form after the new checking account has been saved. *(The system displays a message in the bottom left corner of the Add Checking Account form to confirm the new checking account has been saved.)*
- Step 11:** The system displays a message asking whether to print the new **checking account report**. Click on the **Yes** button to print a report similar to the Checking Account Detail report that contains all of the detailed checking account information. *(Click on the **No** button to skip printing the report.)*
- Step 12:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*
- Step 13:** If the Primary checking account was set up, the system returns to the Checking Accounts Maintenance screen. If a Secondary checking account was set up, the system displays a message asking whether to open the **Checking Transfer form** to transfer money into the new secondary checking account. Click on the **Yes** button to immediately transfer money from the Primary checking account to the Secondary checking account in the system and refer to the **How To Post A Checking Transfer** section of this manual for the steps. *(Click on the **No** button to skip posting a transfer at this point in time and return to the Checking Accounts Maintenance screen. A transfer can be posted later under Accounting → Transactions → **Checking Transfer**.)*

Reminder: *The primary checking account in the system can never be closed or removed.*

SUGGESTED REPORTS & STATEMENTS

To view a checking account's **current balance, year to date interest** as well as the **bank contact information**, print or display the Checking Account Detail report located under Accounting → Reports & Statements → Checking Account Reports.

To easily view the **current checking account balances** and **year to date interest** for one or multiple checking accounts in a **list format**, print or display the Checking Account Listing report located under Accounting → Reports & Statements → Checking Account Reports.

CHECKING ACCOUNTS FREQUENTLY ASKED QUESTIONS

1. What do I need to do in the system when I change banks?

It is not necessary to set up a secondary checking account in the system for the new bank information. If changing banks for the primary checking account, the information for the primary checking account (account number, description and bank information) in the system may be edited to reflect the change(s).

COST CENTERS

OVERVIEW

A **cost center** is a four-digit number used to subdivide revenue and/or appropriation account codes across multiple funds. Cost center numbers and their names are both user defined. For example, a user may want to track finances separately for two different physical locations. Adding a cost center for each of the two locations will allow account codes to be designated for one location or the other.

A preset, permanent ‘0000’ cost center is established by UAN. This cost center will be the default for new account codes, and entities that choose not to utilize cost centers will use ‘0000’ for all of their account codes. This cost center may not be edited, deactivated, or deleted, but it may be displayed.

New cost centers must be added (created) in the Cost Center Maintenance area before they can be added to revenue and/or appropriation account codes.

TEMPORARY MODE

- During temporary mode, any new cost centers that are created are added in both the prior and new years, and any modifications to existing cost centers (edit, activate, deactivate) will apply to both years. Cost centers may not be removed during temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Cost Centers**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Cost Center			
Number	Integer (4)	Yes	• A unique four digit number.
Name	Text (30)	Yes	• Designate a unique name to correspond and identify the four digit cost center.
Status	Radio Button (2)	Yes	• Active (Default) • Inactive

HOW TO ADD A COST CENTER

Step 1: Click on the **Add** button.

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- Step 2:** Enter the desired four-digit **Number** for the new cost center.
- Step 3:** Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*
- Step 4:** Enter the desired **Name** for the new cost center.
- Step 5:** Click on the **Save** button to add the new cost center. *(Selecting **Close** on this step will exit without saving the new information.)*
- Step 6:** Click on the **Close** button to exit the Add Cost Center form after the new cost center has been saved. *(The system displays a message in the bottom left corner of the Add Cost Center form to confirm the new cost center has been saved.)*

Reminder: *Cost centers are optional.*

Reminder: *Cost centers allow for an extra level of detail to be added to the uniform chart of accounts.*

Reminder: *To attach a cost center to an appropriation account code and/or revenue account code review the following: **How To Add An Appropriation Account Code** and/or **How To Add A Revenue Account Code**.*

SUGGESTED REPORTS & STATEMENTS

To view the **appropriation, encumbrance** and **expenditure** information for a specific cost center broken down by fund, print or display the Appropriation Cost Centers report located under Accounting → Reports & Statements → Appropriation Reports.

To view all the **budget** and **revenue** information for a specific cost center broken down by fund, print or display the Revenue Cost Centers report located under Accounting → Reports & Statements → Revenue Reports.

COST CENTERS FREQUENTLY ASKED QUESTIONS

1. Are entities required to use cost centers?

Cost Centers are not required by UAN, but are an option to add a greater level of detail for entity purposes. For example, a township that normally uses one appropriation account for certain work expenditures might choose to subdivide that appropriation account to show the costs for the work done on “Main Street” and “High Street” separately. The other components of the appropriation account will remain the same: Fund – Program – Object, but the cost center will differ to distinguish between the costs incurred for each street.

FUNDS

OVERVIEW

A **fund** is a reserve of money that has been designated for a specific purpose. Funds establish a legal level of control to maintain accountability for the related assets and liabilities of the entity. All receipts and expenditures entered into the UAN system are allocated to one or more funds through the use of revenue and appropriation codes, respectively.

The fund application utilizes the master fund tables which contain details on approved funds for each entity type. These approved fund numbers can be added and removed, but new fund numbers that are not in the UAN chart of accounts for the specified entity type cannot be added. The funds that are available to be added and removed vary by entity type.

Certain fund types are expandable. This means that more than one fund for that specific fund type may be established in the system. The names of these funds may be designated by the user.

As determined by the UAN chart of accounts, some funds are required to receive all the interest that they earn, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund.

The total cash balance for each fund can only be established during the initial setup of the UAN system, and it must include all checking, investment and secondary balances within the fund. If a fund balance is incorrect and the fund balance is not permanent (no cash transactions have been posted), then the fund cash balance can be corrected under the edit function.

Certain fund types require additional information. An agency fund for townships and libraries may be designated as an unclaimed monies fund (villages have a distinct unclaimed monies fund type). Any agency fund may be set to require entry of budgetary information. Permanent funds require specification of the non-expendable amount, less than or equal to the total fund cash balance. Private purpose trust funds may be designated as non-expendable and then require the non-expendable amount to be specified.

Optional: Assign funds to department(s). This is only available when department segregation is active in the Entity Setup area. Department Segregation is a set of options that separate many types of information by assigned department. For detailed information on this feature, see the *Department Editor* section of this manual. (Please note: **most**

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entities do NOT need to use department segregation. It is an optional feature in the UAN Software and should only be activated when necessary.)

REMOVE

Only funds that do not have balances, appropriations or revenues can be removed. If any activity occurred within a fund during the current accounting year, the fund may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any funds added are added in both the prior and new years, and any modifications to existing funds (edit, activate, deactivate) will apply to both years. The exceptions to this rule are funds that have been added or removed from the UAN chart of accounts for the upcoming year. These funds can only be added to the year for which they are available. Funds may not be removed during temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Funds**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Fund			
Number	Drop Down	Yes	<ul style="list-style-type: none">The available fund numbers are automatically pulled in from the UAN chart of accounts. The next available number for each fund type is displayed.
Name	Text (40)	Yes	<ul style="list-style-type: none">Can only be modified for expandable fund types.
Category	Text (45)	No	<ul style="list-style-type: none">Automatically pulled from the UAN chart of accounts based on selected fund number.
Combining Report Title	Text (10)	Yes	<ul style="list-style-type: none">Can only be modified for expandable fund types.
Status	Radio Button (2)	Yes	<ul style="list-style-type: none">Active (Default)Inactive
Balance	Money (11,2)	No	<ul style="list-style-type: none"><u>Only available</u> during the initial setup of the UAN system. After a transaction is posted that makes the fund cash balance permanent, this field cannot be modified.

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Details			
Receives own interest	Checkbox	No	<ul style="list-style-type: none"> • Non-conditional funds that do not receive their own interest automatically have the checkbox unmarked and interest posted to the General fund (1000-701). This designation cannot be changed. • Non-conditional funds that receive their own interest automatically have the checkbox marked and interest directly posted to the non-conditional fund (xxxx-701). This designation cannot be changed. • The interest account for conditional funds must be determined by the user. The checkbox is defaulted as unmarked, and interest set to post to the General fund (1000-701). However, if the checkbox is marked, the interest will post directly to the conditional fund (xxxx-701). • If a fund is involved in a non-pooled investment, then the checkbox is automatically marked, and the interest posted directly to the fund (xxxx-701). This designation cannot be changed.
Interest Account	Text (13)	No	<ul style="list-style-type: none"> • Automatically defaulted to 1000-701 or xxxx-701 based on the 'Receives own interest' checkbox selection.
Non-Expendable fund	Checkbox	No	<ul style="list-style-type: none"> • This field is <u>only for permanent and private purpose trust funds</u>. • The checkbox is automatically marked for permanent funds, and the designation cannot be changed. • The checkbox is unmarked for private purpose trust funds, but it can be changed.
Non-Expendable Balance	Money (11,2)	No	<ul style="list-style-type: none"> • <u>Only required</u> for permanent funds and private purpose trust funds marked as non-expendable.

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			<ul style="list-style-type: none"> • Permanent funds require the non-expendable amount to be entered. • Private purpose trust funds that are designated as non-expendable require the non-expendable amount to be entered.
Unclaimed Monies fund	Checkbox	No	<ul style="list-style-type: none"> • <u>Only available</u> for township and library agency funds.
Budgeted Agency fund	Checkbox	No	<ul style="list-style-type: none"> • <u>Only displayed</u> for agency fund types that must be budgeted. • This designation is made under the Entity Setup area.
Departments:			
	Grid	Yes*	<ul style="list-style-type: none"> • Grid is <u>only available</u> if department segregation is made active in General > Maintenance > Entity Setup. • *If department segregation is active, then at least one department must be selected.

HOW TO ADD A FUND

- Step 1:** Click on the **Add** button.
- Step 2:** Select the **Number** of the fund to be added by clicking on the down arrow on the right hand side of the fund number field.
- Step 3:** Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*
- Step 4:** If the fund to be added is an expandable fund (meaning more than one fund for that specific fund type may be established in the system), the fund **Name** and **Combining Report Title** may be changed so the fund can be easily identified and appropriately reported in the system. If the fund is not expandable, the fund name and combining report title cannot be modified.
- Step 5:** If this is the initial setup of the UAN system, the total cash **Balance** of the fund must be established. Be sure to enter the total cash balance which must include all checking, investment and secondary balances within the fund. *(When the fund is saved, a reminder message about entering the total cash balance for the fund as stated above will be displayed.)*

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- Step 6:** If the fund to be added is a conditional interest account fund (meaning the fund can receive its earned interest, or the interest can be allocated to the General fund). If the fund is to receive its own earned interest, a checkmark should be placed in the **Receives own interest** box by clicking on the checkbox. If the fund cannot receive its own earned interest, then leave the checkbox unmarked so that the interest will be directly posted to the General fund.
- Step 7:** If the fund to be added is a non-expendable fund (a permanent fund or a private purpose trust fund that is determined to be non-expendable), a checkmark should be placed in the **Non-Expendable fund** box by clicking on the checkbox. The **Non-Expendable Balance** should also be entered.
- Step 8:** If the fund to be added is an agency fund for a township or library that is being used for unclaimed money (villages have a distinct unclaimed monies fund type), a checkmark should be placed in the **Unclaimed Monies fund** box by clicking on the checkbox.
- Step 9:** If the fund to be added is an agency fund that must be budgeted (which is determined under the Entity Setup area), a checkmark should be placed in the **Budgeted Agency fund** box by clicking on the checkbox.
- Step 10:** If the fund is to be assigned to department(s), place a checkmark next to one or more of the departments under the **Departments** list. *Note: this option is only available when Department Segregation is active in the Entity Setup area and is usually not applicable for the majority of UAN customers.*
- Step 11:** Click on the **Save** button to add the new fund. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new fund. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Fund form.)*
- Step 12:** Click on the **Close** button to exit the Add Fund form after the new fund has been saved. *(The system displays a message in the bottom left corner of the Add Fund form to confirm the new fund has been saved.)*
- Reminder:** *Only fund numbers in the UAN chart of accounts for the specified entity type can be added.*
- Reminder:** *If a fund balance is incorrect and the fund balance is not permanent (no cash transactions have been posted), then the fund cash balance can be corrected under the edit function.*
- Reminder:** *Only funds that do not have balances, appropriations or revenues can be removed.*

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SUGGESTED REPORTS & STATEMENTS

To obtain a simple list of the entity's **fund numbers** and **fund names** only, print or display the Fund Chart of Accounts report located under Accounting → Reports & Statements → Fund Reports.

To view an informative and concise list of **fund numbers, fund names, fund balances**, as well as a breakdown of **pooled and non-pooled fund balances**, print or display the Fund Status report located under Accounting → Reports & Statements → Fund Reports.

FUNDS FREQUENTLY ASKED QUESTIONS

1. What is the proper use of an Enterprise fund?

Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services.

An Enterprise fund should be used to report activity that is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Also, an Enterprise fund should be used if laws or regulations require that the activity's cost of providing services, including capital costs be recovered with fees and charges, rather than with taxes or similar revenues. Finally, an Enterprise fund should be used if the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

2. Why is the balance of an Enterprise fund considered to be unrestricted?

The balance of an Enterprise fund is considered 'unrestricted' because the limitations on the use of the resources are not more restrictive than the purpose of the fund itself. A portion of the balance could be classified as restricted if there were additional restrictions on its use, such as bond covenants that restrict a portion of the balance to be used just for debt service.

3. What do you mean when you talk about an enterprise fund activity?

Think of an activity as a service for which you charge separate rates, such as water, sewer, storm sewer or electric.

4. What is the correct way to handle multiple Enterprise funds that are used to account for the same activity?

Governments that have separate Enterprise funds for Operating, Capital and Debt purposes may map these funds together as one Enterprise fund for reporting on the fund financial statements and present them together as one activity on the Statement of Activities report. For example, a government that uses 5101 Water Operating, 5701

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Water Improvement and 5721 Water Debt Service is encouraged to map 5701 and 5721 to 5101 and modify the fund name for 5101 to just 'Water' under Fund Maintenance.

5. Must each Enterprise activity be reported separately?

At a minimum, the Statement of Activities should show activities presented in Enterprise funds by different identifiable activities (i.e. each different identifiable activity gets a separate row). In general, each Enterprise fund, whether classified as major or non-major, will receive a separate row on the Statement of Activities.

6. What is the proper use of a Permanent fund?

A Permanent fund should be used to report resources that are legally restricted to the extent that only earnings, and not principal may be used for purposes that support the reporting governments programs. These are typically for nonexpendable trusts or similarly restricted contributions or bequests.

7. What if I do not know what the Permanent fund purpose is?

The purpose of the fund should be somewhere in the original trust documentation.

8. Why do the non-expendable and expendable portions have to be broken down for a Permanent fund?

Certain GASB statements report expendable and nonexpendable amounts separately. This approach helps demonstrate that the government has not spent the nonexpendable portion in violation of the restrictions.

9. How can I determine the original principal of our government's Cemetery Bequest Non-Expendable Trust?

Go to the source where the trust came from such as a family member or an attorney. If the source is not obtainable, the principle amount may be available through the Probate Court.

10. What is the proper use of an Internal Service fund?

Internal Service funds should be used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis. An example of the proper use of an Internal Service fund is for an entity that has a self-insurance program for employee medical claims.

11. What is the proper use of an Agency fund?

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Agency funds should be used to report resources held by the reporting government in a purely custodial capacity for another government, for individuals or for an organization. For example, deposits for street openings or cash bonds posted by construction companies would be held in an agency fund.

12. What is the correct way to report ‘unclaimed money’?

Unclaimed money is usually held in an Agency fund. For GASB reporting purposes, unclaimed money should be reported in the fund that will eventually receive the money (usually the General fund). This can be achieved through mapping. Once mapped to a Governmental fund, the unencumbered fund balance will be reported as reserved for unclaimed funds as long as the fund has been designated as an Unclaimed Monies fund on the Fund Maintenance screen. This way the money will not appear to be available to spend.

13. What is the difference between a business activity and a governmental activity?

Governmental activities are generally financed through taxes, intergovernmental revenues and other non-exchange revenues. These activities are usually reported in governmental funds. Business activities are financed by fees charged to external parties for goods or services. These activities are usually reported in enterprise funds.

14. On the Major Fund Analysis report, why are the Year to Date Receipts and Disbursements different than on some of my regular accounting reports?

The Major Fund Analysis report does not include Other Financing Sources or Other Financing Uses. Those items are not considered when determining major funds. Therefore, if any disbursements were made using an Other Financing Uses account code, the Major Fund Analysis report will differ from other accounting reports for Year to Date Disbursements. Likewise, if any receipts were recorded using an Other Financing Sources account code, the Major Fund Analysis report will differ from other accounting reports for Year to Date Receipts. The Major Fund Analysis also reports governmental and enterprise funds only. Fiduciary and internal service funds are never reported as major funds.

INVESTMENTS

OVERVIEW

An **investment** is a treasury bill, certificate of deposit or other type of interest bearing account held at a bank or other financial institution. Multiple investments may be added to the system. Investments may be marked pooled to report as ‘Equity in Pooled Cash and Cash Equivalents’ on the GASB Net Assets reports. Investments not marked pooled will report as ‘Investments’. The investment transfer screen must be used to move money from the primary checking account into an investment. For investments not marked as pooled, the transferred balance must be distributed by fund.

When an investment is closed in the system, the close item option enables the investment balance to be either rolled over into a new investment or distributed back to the primary checking account. A closed date, closing price, and close type must be specified when closing an investment. The closed date cannot be prior to the latest activity associated with that investment. Only investments of type ‘Other’ may close with a closing price different than the investment balance (posting a capital gain or capital loss). Any capital gain must be distributed among one or more of the invested funds. Any capital loss must be charged to one or more active other financing uses appropriation accounts (xxxx-990-990-xxxx). Capital losses will be scrutinized closely during audits. Investments closing with a capital gain or loss cannot be rolled over to a new investment.

REMOVE

Only investments that have a zero balance and that have had no activity in the current accounting year can be removed. If any activity occurred in an investment during the current accounting year, the investment may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any new investments that are created are added in both the prior and new years. Also, any modifications to existing investments will apply to both years. Investments may be closed in the prior year if they have had no activity in the new year; however, investments cannot be closed in the new year. No investments may be removed during temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Investments**

DATA REQUIREMENTS

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Field	Type	Required	Additional Information
Account			
Name	Text (10)	Yes	<ul style="list-style-type: none"> Designate a unique name for each investment account. The field is not available in edit mode.
Number	Text (17)	Yes	<ul style="list-style-type: none"> The investment account number assigned by the financial institution.
Description	Text (40)	Yes	<ul style="list-style-type: none"> Short description of the type of investment account.
Type	Radio Button (3)	Yes	<ul style="list-style-type: none"> Treasury Bill Certificate of Deposit Other (Default)
Status	Radio Button (2)	No	<ul style="list-style-type: none"> Open (Default) Closed
Pooled investment	Checkbox	Yes	<ul style="list-style-type: none"> This field is defaulted with a checkmark in the checkbox to designate the new investment as pooled. The checkmark can be removed to change the investment to be not pooled.
Details			
Reinvest Interest	Radio Button (2)	Yes	<ul style="list-style-type: none"> Reinvest interest receipts (Default) Receipt interest to Primary Checking Acct
Purchased	Date	Yes	<ul style="list-style-type: none"> Date the investment was purchased at the financial institution.
Maturity	Date	Yes	<ul style="list-style-type: none"> Date the investment will reach maturity.
Closed	Date	No	<ul style="list-style-type: none"> <u>Only required</u> in the Close Item mode.
Interest Rate	Number	No	<ul style="list-style-type: none"> Interest rate for investment.
Balance	Money	No	
YTD Interest	Money	No	
Total Interest	Money	No	
Closing Price	Money	No	<ul style="list-style-type: none"> This field is <u>only available</u> in the Close Item mode for the investment type of Other. The current investment balance is defaulted into the field when the investment is closed.
Bank			

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Name	Text (40)	Yes	<ul style="list-style-type: none"> This section contains all the fields for the bank contact information. <u>Only the bank name is a required field.</u>
Address Line 1	Text (40)	No	
Address Line 2	Text (40)	No	
City	Text (25)	No	
State	Text (2)	No	
Zip	Zip (5,4) or (3,3)	No	
Contact	Text (25)	No	
Phone	Phone (3,3,4)	No	
Ext	Integer (4)	No	
Fax	Phone (3,3,4)	No	
Fund Distribution			
Fund Distribution	Grid	No	<ul style="list-style-type: none"> This area is <u>only shown</u> if the investment being added, edited, displayed or closed is not pooled.
Close Type	Radio Button (2)	No	<ul style="list-style-type: none"> This area is <u>only shown</u> in the Close Item mode with two available options: <ul style="list-style-type: none"> Transfer balance to Primary Checking Account Roll Over balance into a new investment

HOW TO ADD AN INVESTMENT

Step 1: Click on the **Add** button.

Step 2: Enter the investment **Name**.

Step 3: Enter the investment **Number**.

Step 4: Enter a **Description** for the investment.

Step 5: Select the investment **Type** (Treasury Bill, Certificate of Deposit or Other).

Step 6: If the investment to be added is a pooled investment, leave the checkmark in the checkbox beside **Pooled investment**. If the investment to be added is not a pooled investment, click on the checkbox beside **Pooled investment** to remove the checkmark.

Step 7: If the interest on the investment to be added is to be reinvested, leave the selection of **Reinvest Interest** marked. If the interest on the investment is to

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be posted to the primary checking account, change the selection by clicking on the button beside **Receipt interest to Primary Checking Acct.**

- Step 8:** Select the **Purchased** date of the new investment.
- Step 9:** Select the **Maturity** date of the new investment.
- Step 10:** Enter the **Bank** name and any additional bank contact information.
- Step 11:** Click on the **Save** button to save the new investment information. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new investment. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Investment form.)*
- Step 12:** Click on the **Close** button to exit the Add Investment form after the new investment has been saved. *(The system displays a message in the bottom left corner of the Add Investment form to confirm the new investment has been saved.)*
- Step 13:** The system displays a message asking whether to print the **new investment account report**. Click on the **Yes** button to print a report similar to the Investment Detail report that contains all of the detailed investment information. *(Click on the **No** button to skip printing the report.)*
- Step 14:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. *(If the **Cancel** button is selected, the system will simply skip printing the report.)*
- Step 15:** Next, the system displays a message asking whether to open the **Investment Transfer form** to transfer money into the new investment. Click on the **Yes** button to immediately transfer money from the Primary checking account to the new investment in the system and refer to the **How To Post An Investment Transfer** section of this manual for the steps. *(Click on the **No** button to skip posting a transfer at this point in time and return to the Investment Maintenance screen. A transfer can be posted later under Accounting → Transactions → **Investment Transfer**.)*

SUGGESTED REPORTS & STATEMENTS

To view an investment’s **current balance, year to date interest** as well as **bank contact information**, print or display the Investment Detail report located under Accounting → Reports & Statements → Investment Reports.

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To easily view the **current investment balances** and **year to date interest** for one or multiple investments in a **list format**, print or display the Investment Listing report located under Accounting → Reports & Statements → Investment Reports.

INVESTMENTS FREQUENTLY ASKED QUESTIONS

1. How is an investment added?

Under the Accounting menu, select the Maintenance menu and then select Investments. Click on the Add button to establish the investment in the system. Once the investment is added, the system will ask if you want to open the Investment Transfer form to transfer money into the new investment. Once on the Investment Transfer form, select the transfer type of Primary to Investment. There are three options to move money into the new investment.

- A. If the bank moves the money by an electronic funds transfer (EFT), select the Transfer Only option. This will decrease the primary checking balance and simultaneously increase the investment balance. The investment transfer will not encumber any appropriations.
- B. If you need to print a warrant, choose the Print Warrant option. This will generate a warrant, decrease the primary checking balance and simultaneously increase the investment balance. The investment warrant will not encumber any appropriations.
- C. If a handwritten warrant was given to the bank to transfer the money, choose the Manual Warrant option. This will post the manual warrant in the system, decrease the primary checking balance and simultaneously increase the investment balance. The investment warrant will not encumber any appropriations.

2. How is a penalty for early withdrawal of an investment recorded?

Post an electronic payment for the amount of the penalty to the appropriation account other financing uses (xxxx-990-990-xxxx).

POSITIVE PAY SETUP

OVERVIEW

Positive Pay is a fraud detection tool offered by many banks that matches key information in checking account transactions presented for payment to determine whether the bank should complete the transaction. A good overview of the benefits is available in *AOS Best Practices September 2016* that you can view by clicking the link below or typing it into your web browser:

<http://www.ohioauditor.gov/publications/bestpractices/best%20practices%20sept%202016FINAL.pdf>

How Positive Pay works (in brief): Each day payments are issued, the fiscal officer submits a file (that can be created using UAN) to the bank with a list of the entity's payment information. The bank will verify its list of checks presented for payment against the list of payments provided by the entity. The bank will suspend any payment on its list that does not match the information provided by the entity. Payments suspended by the bank are then held until approved or rejected by the entity.

If your governing board is interested in purchasing a Positive Pay service, first contact your bank to inquire about their service options and fees. UAN does not charge any additional fee, but usually banks charge for this extra service.

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

STEPS TO ACCESS

Accounting → Maintenance → **Positive Pay Setup**

HOW TO COMPLETE POSITIVE PAY SETUP IN UAN

Step 1: Upon clicking the steps to access: *Accounting → Maintenance → Positive Pay Setup* the **Positive Pay Setup form** will open.

Step 2: Click the '**Bank Name / File Type**' menu to select your bank file type. If your bank's name and file type does not appear on the list, then close the form and follow the steps in this manual under '*How To View The Online Listing Of Positive Pay File Formats*' before continuing.

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Step 3: **Review and revise** (when necessary) the required fields (if any). The required fields will vary from bank to bank (some banks do not require any input aside from making the bank/file selection). The checking account number is a common requirement for most banks, but not all. When applicable, UAN automatically copies the primary checking account number from *Accounting* → *Maintenance* → *Checking Accounts* into this field. If the account number is wrong, then first correct it under *Checking Accounts* and then under *Positive Pay Setup*. Some banks require additional fields. If you are unsure about the meaning of a required field, please contact your bank for guidance to ensure that you input the correct information.

Step 4: Click **Save** and **Close**.

Note: to create Positive Pay files, go *Accounting* → *Transactions* → *Positive Pay* and follow the instructions in this manual under *Accounting Transactions* → *Positive Pay*.

HOW TO VIEW THE ONLINE LISTING OF POSITIVE PAY FILE FORMATS

To view a list of bank file formats UAN is currently supporting or working on supporting, open the UAN home page (<https://uanlink.ohioauditor.gov>) and click **Resources** → **Positive Pay**. The listing will include only bank files that have been previously requested by UAN customers. If your bank / file format is listed, then skip the next paragraph and continue with the instructions that follow.

What if the bank file format is not listed? If your bank is not listed or it is listed with a different file format than what will be used for your particular Positive Pay service, please get the contact information of your bank's Positive Pay specialist and forward it to UAN Support by email or phone call. UAN developers will need to obtain specific technical information from the bank's specialist. Once a file format is programmed by UAN and approved by the bank, then it will be made accessible as a software patch and you will be notified by UAN that it is available for download.

If your bank / file format is listed, then check the Status column. Review the following status descriptions and instructions for each possibility below:

1. **'Currently Available in UAN'** means the bank file type is already available within the current version of UAN and the entity can start using Positive Pay as soon as it is started with the bank. To enter your entity-specific bank information in UAN, review the steps in this manual 'How To Complete Positive Pay Setup In UAN'.

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2. **‘In Development’** means UAN is currently working with the bank to create the bank’s particular file type(s). Once a file type is programmed by UAN and approved by the bank, then it will be made available as a software patch for downloading from the Profile Login form on the UAN website. Contact UAN Support if you would like a notification when the file is available for download.
3. **‘Available for Download’** means file type(s) were developed and approved after the last UAN application update. The file is available as a software patch for downloading from the Profile Login form on the UAN website as described below:

Positive Pay Software Patch Download Steps

When your bank’s file format is listed as ‘Available for Download’ on the UAN website (<https://uanlink.ohioauditor.gov>) under **Resources** → **Positive Pay** then use the steps that follow to download the applicable software patch:

Step 1: Perform a UAN Backup in: General → Maintenance → Backups → UAN Backup. Label the disc and/or name the backup file: ‘Before Positive Pay Update’.

Note: If you have a multi-user network environment setup, only one computer on the network must complete the UAN Backup. However, you must complete steps 2 through 11 on any computer that will be used to submit positive pay files.

Step 2: Close the UAN application.

Step 3: Open the UAN home page (<https://uanlink.ohioauditor.gov>) in your internet browser and click Profile Login at the top-right corner. Enter your login username and password and then click Login to view a list of options.

Step 4: Click Software Patches.

Step 5: Click Positive Pay – ‘Bank Name’.

Note: bank file types approved between UAN application versions will be incorporated into the next UAN version. Once they are included in the next UAN version, UAN will remove them from the Software Patches list.

Step 6: A Windows message will display “What do you want to do with Positive Pay – ‘Bank Name’.exe?” Click [Save].

Step 7: A Windows message will display “Positive Pay – ‘Bank Name’.exe finished downloading.” Click [Run].

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- Step 8:** A User Account Control message will display “Do you want this app to make changes to your device? ... Positive Pay Installer”. Enter the password “FiscalOfficer” (no quotes, capital F and O, and no space). Click [Yes].
- Step 9:** A Uniform Accounting Network message will display “Install the positive pay update for ‘Bank Name’?” Click [Yes]. The installation should take less than 1 minute.
- Step 10:** A Uniform Accounting Network message will display “This update was installed successfully.” Click [OK].
- Step 11:** Login to the UAN application to confirm that the bank file format is now available under *Accounting* → *Maintenance* → *Positive Pay Setup*. Click the ‘Bank Name / File Type’ drop down menu to confirm it is on the list. Continue with ‘How to Complete Positive Pay Setup in UAN’ in this manual.

POSITIVE PAY SETUP FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

RESERVE BALANCE ACCOUNTS

OVERVIEW

A **reserve balance account** is an account established to set aside money for future use and designated for a particular purpose. Only the funds that are lawfully able to spend money for the purpose specified in the original resolution establishing the reserve balance account may designate money to the account. Money in the account may only be used for the purpose specified in the original resolution. There are two reserve balance account types available as per the following sections of the Ohio Revised Code (ORC):

- **ORC Section 5705.13 (A)** allows a taxing authority of a subdivision to establish a reserve balance account for each of the following three purposes:
 - (1) – Budget stabilization
 - (2) – Payment of claims under a self-insurance program
 - (3) – Payment of claims under a retrospective ratings plan for workers’ compensation

A taxing authority may create a reserve balance account for budget stabilization as per 5705.13 (A) (1) in either the general fund or in one or more operating funds. The amount of money reserved in each account (under ORC Section 5705.13) in any fiscal year cannot exceed 5% of the revenue credited in the preceding fiscal year to the fund in which the account is established.

A taxing authority may create a reserve balance account for the payment of claims as per 5705.13 (A) (2) or (3) in the general fund or by the establishment of a separate internal service fund created to account for the operation of the self-insurance or retrospective ratings plan program.

The reserve must be established by an ordinance or resolution that states the purpose for which the account is established, the fund in which the account is to be established and the total amount of money to be reserved in the account. Expenditures of the reserve account have to be for the purpose for which the account was established.

- **ORC Section 5705.132 (available only to townships)** allows a township to establish a reserve balance account to accumulate current available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under ORC Section 5705.13 (A).

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The amount of money reserved in all accounts (under ORC Section 5705.132) in any fiscal year cannot exceed 5% of the total of the township's revenue from all sources for the preceding fiscal year and any unencumbered balances carried over to the current fiscal year from the preceding fiscal year. A reserve balance account created under this section may exist for not more than five fiscal years beginning with the first fiscal year in which money is credited to the account.

The reserve must be established by a resolution that states the specific purpose for which the account is established, the fund in which the account is to be established, the fund from which money will be transferred to the account, and the number of years the account will exist. The resolution must also specify the maximum total amount of money that may be credited to the account during its existence and the maximum amount of money to be credited to the account each fiscal year that the account exists. Expenditures of the reserve have to be for the purpose for which the reserve was established.

Both types of reserve balance accounts must specify an original resolution number, an original resolution date, the fund in which the account is to be established, the purpose for the reserve, and the maximum amount to be reserved during the life of the account. Accounts established under ORC Section 5705.132 must also specify the maximum amount to be reserved per year, the duration that the account will exist (not to exceed 5 years), and the source fund from which the reserves will be designated.

After a reserve balance account has been saved, the original resolution number, original resolution date, the fund in which the account is established, and the purpose for the reserve cannot be changed. When editing the other setup details of an existing reserve balance account, a resolution number and resolution date for those changes must be specified.

The **funds tab** lists all source funds with designated balances in the account, as well as their current balances in the account. The **history tab** lists any changes that have been made to the setup details of the account after it was created.

Balances in **5705.13 (A) (1) accounts** and **5705.132 accounts** are not included in the amount of resources available for appropriation.

When a reserve balance account is closed, the current balance in the account is made non-designated and is then available to spend or to transfer back to the funds from which the reserves were originally transferred (if applicable).

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The UAN software will not certify that reserve balance accounts are set up or used properly according to the establishing resolution and the ORC, automatically close an account upon its expiration, or automatically transfer reserved balances back to the funds from which the reserves were originally transferred (if applicable) upon the closing of an account. The entity must provide documentation during an audit to substantiate that any reserve balance accounts were created and utilized lawfully.

REMOVE

Only reserve balance accounts that have a zero balance and that have not been used in the current accounting year can be removed. If any activity occurred within an account during the current accounting year, the account may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any reserve balance accounts that are added are included in both the prior and new years, and any modifications to existing accounts (edit, close) will apply to both years. Reserve balance accounts cannot be closed in the new year and may only be closed in the prior year if they have had no activity in the new year. Reserve balance accounts may not be removed during temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Reserve Balance Accounts**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Reserve Balance Account Type	Drop Down	Yes	<ul style="list-style-type: none">There are two options available and the selection must be made right after clicking the Add button. The selection is then pulled into the Add Reserve Account Balance form.<ul style="list-style-type: none">5705.13 (A)5705.132-Townships Only
Account			
Type	Text (12)	No	<ul style="list-style-type: none">Automatically pulls the type selection that was made after clicking the Add button.

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Balance	Money (11,2)	No	<ul style="list-style-type: none"> Once the reserve balance designation is made the system will pull in this amount.
Status	Radio Button (2)	No	<ul style="list-style-type: none"> Open Closed
Closed	Date	No	<ul style="list-style-type: none"> Closed date is pulled in once account is closed.
Original Resolution			
Number	Text (10)	Yes	<ul style="list-style-type: none"> Must be unique number.
Date	Date	Yes	<ul style="list-style-type: none"> Date of original resolution.
In Fund	Drop Down (4)	Yes	<ul style="list-style-type: none"> The fund in which the reserve balance account will be created.
Purpose for 5705.13 (A)	Radio Button (3)	Yes	<ul style="list-style-type: none"> <u>Purpose selection for type 5705.13 (A).</u> (1) Budget stabilization (<i>Set as the default</i>) (2) Payment of self-insurance program claims (3) Payment of workers' compensation retrospective ratings plan claims
Purpose for 5705.132	Text (80)	Yes	<ul style="list-style-type: none"> <u>Purpose data entry for type 5705.132.</u>
Contributions			
Resolution Number	Text (10)	No	<ul style="list-style-type: none"> <u>This field is only available and required</u> in the Edit mode. Must be unique number.
Resolution Date	Date	No	<ul style="list-style-type: none"> <u>This field is only available and required</u> in the Edit mode. Must be equal to or greater than the latest resolution date.
Maximum To Reserve	Money (11,2)	Yes	<ul style="list-style-type: none"> The maximum amount to be reserved over the life of the account.
Max Yearly Contributions	Money (11,2)	No	<ul style="list-style-type: none"> <u>Only required</u> for type 5705.132. The maximum amount to be reserved per year.
Duration (years)	Drop Down (1)	No	<ul style="list-style-type: none"> <u>Only required</u> for type 5705.132. The number of years that the reserve balance account will exist (cannot exceed 5 years).

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Source Fund	Drop Down (4)	No	<ul style="list-style-type: none"> • <u>Only required</u> for type 5705.132. • The fund from which the reserves will be designated.
Funds			<ul style="list-style-type: none"> • This tab is only available in the Edit and Display modes and displays all funds with designated balances in the account as well as current balances.
Source Fund	Integer (4)	No	
Current Reserve	Money (11,2)	No	
History			<ul style="list-style-type: none"> • This tab is only available in the Edit and Display modes and lists any changes that have been made to the details of the account after it was created.
Transaction Date	Date	No	
Resolution Number	Text (10)	No	
Resolution Date	Date	No	
Maximum To Reserve	Money (11,2)	No	
Max Yearly Contributions	Money (11,2)	No	<ul style="list-style-type: none"> • Only for 5705.132 accounts.
Duration	Integer (1)	No	<ul style="list-style-type: none"> • Only for 5705.132 accounts.
Source Fund	Integer (4)	No	<ul style="list-style-type: none"> • Only for 5705.132 accounts.

HOW TO ADD A RESERVE BALANCE ACCOUNT

- Step 1:** Click on the **Add** button.
- Step 2:** Select the Reserve Balance Account **Type** to be added (5705.13 (A) or 5705.132).
- Step 3:** The system displays a reminder message stating that reserve balance accounts established under sections 5705.13 (A) and 5705.132 of the ORC may reduce the cash available for expenditure and the resources available for appropriation in funds in which they are created. Click on the **OK** button to proceed.
- Step 4:** Enter the Original Resolution **Number**.
- Step 5:** Select the **Date** of the Original Resolution.
- Step 6:** Select the **In Fund** which is the fund that the account is to be established in.

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- Step 7:** Enter the **Purpose** for the reserve balance account. If the type of reserve balance account being established is 5705.13 (A), the purpose must be selected by clicking on one of the three available options. If the type of reserve balance account being established is 5705.132, the purpose must be typed into the data entry field.
- Step 8:** Enter the **Maximum To Reserve** amount.
- Step 9:** If the type of reserve balance account being established is 5705.132, enter the **Max Yearly Contributions** (*the maximum amount to be reserved per year*).
- Step 10:** If the type of reserve balance account being established is 5705.132, select the number of years that the reserve balance account will exist in the **Duration** field (*may not exceed 5 years*).
- Step 11:** If the type of reserve balance account being established is 5705.132, select the **Source Fund** (*fund from which the reserves will be designated*).
- Step 11:** Click on the **Save** button to save the new reserve balance account information. (*Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new reserve balance account. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Reserve Balance Account form.*)
- Step 12:** Click on the **Close** button to exit the Add Reserve Balance Account form after the new account has been saved. (*The system displays a message in the bottom left corner of the Add Reserve Balance Account form to confirm the new account has been saved.*)
- Step 13:** The system displays a message asking whether to print the **new reserve balance account report**. Click on the **Yes** button to print a report similar to the Reserve Balance Account Detail report that contains all of the detailed reserve balance account information. (*Click on the **No** button to skip printing the report.*)
- Step 14:** If printing the report, a Print box will be displayed. Click on the **OK** button to print the report. (*If the **Cancel** button is selected, the system will simply skip printing the report.*)
- Step 15:** Next, the system displays a message asking whether to open the **Reserve Balance Designation form** to designate money to the new reserve balance account. Click on the **Yes** button to immediately designate money to the new reserve balance account and refer to the **How To Post A Reserve Balance Designation** section of this manual for the steps. (*Click on the **No** button to*

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skip designating money to the new account at this point in time and return to the Reserve Balance Accounts Maintenance screen. Money can be designated to the new account later under Accounting → Transactions → Reserve Balance Designation.)

SUGGESTED REPORTS & STATEMENTS

To analyze all of the **detailed information** for reserve balance accounts as well as the **source fund information**, print or display the Reserve Balance Account Detail report located under Accounting → Reports & Statements → Reserve Balance Account Reports.

To view the information for several reserve balance accounts **listed all together on one page**, print or display the Reserve Balance Account Listing located under Accounting → Reports & Statements → Reserve Balance Account Reports.

RESERVE BALANCE ACCOUNTS FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

REVENUE ACCOUNTS

OVERVIEW

A **revenue account** is a detail line item within a fund used to budget revenue that is to be received. Revenue accounts are defined by a fund, a revenue code, and a cost center (optional). Available revenue codes vary by entity type and fund type as defined by the UAN chart of accounts.

To add more than one revenue account in a single step, multiple revenue codes may be selected after choosing a fund and cost center (optional). A revenue account will be added for each selected revenue code of the designated fund and cost center (optional). Existing revenue accounts must be edited one at a time.

Optional: Assign accounts to department(s). This is only available when department segregation is active in the Entity Setup area. Department Segregation is a set of options that separate many types of information by assigned department. For detailed information on this feature, see the *Department Editor* section of this manual. *(Please note: **most entities do NOT need to use department segregation.** It is an optional feature in the UAN Software and should only be activated when necessary.)*

REMOVE

Only revenue accounts that have not been used in the current accounting year can be removed. If any activity occurred within an account during the current accounting year, the account may not be removed until the subsequent year.

TEMPORARY MODE

During temporary mode, any revenue accounts that are added are available in both the prior and new years. Any modifications to existing accounts (edit, activate, deactivate) will apply to both years as well. The exceptions to this rule are revenue accounts added or removed from the chart of accounts for the new year. Whereas these revenue accounts can only be added to the year for which they are available. Revenue accounts may not be removed during the temporary mode.

STEPS TO ACCESS

Accounting → Maintenance → **Revenue Accounts**

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DATA REQUIREMENTS

Field	Type	Required	Additional Information
Account Codes			
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only active funds may be selected.
Cost Center	Drop Down	Yes	<ul style="list-style-type: none"> Only active cost centers may be selected.
Revenues	Grid	Yes	<ul style="list-style-type: none"> Limit to revenue account codes that are not already in use for the selected fund and cost center combination. Contributions to a Permanent Fund (820 – T, 850 – V and 851 – L) can only be established in a Permanent fund and are not available as a selection for other fund types.
Departments	Grid	Yes*	<ul style="list-style-type: none"> Grid is <u>only available</u> if department segregation is made active in General > Maintenance > Entity Setup. *If department segregation is active, then at least one department must be selected.
Status	Radio Button (2)	No	<ul style="list-style-type: none"> This field is <u>only available</u> in the Edit mode. Active (Default) Inactive

HOW TO ADD A REVENUE ACCOUNT

Step 1: Click **Add**.

Step 2: Select the **Fund** for the revenue account from the drop-down menu.

Step 3: Select the **Cost Center** for the revenue account from the drop-down menu.

Step 4: Select the **Revenue Account(s)** to be activated by clicking on the checkbox to the left of the revenue account number(s). A checkmark will be placed in the checkbox for those revenue account numbers that have been selected. *(To unselect an account number, simply click on the box to remove the checkmark.)*

Step 5: If the revenue account is to be assigned to department(s), place a checkmark next to one or more of the departments under the **Departments** list. *Note: this option is only available when Department Segregation is active in the Entity Setup area and is usually not applicable for the majority of UAN customers.*

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- Step 6:** Click **Save** to activate the new revenue account(s).
- Step 7:** Click **Close** to exit the Add Revenue Account form after the new revenue account(s) has been saved. (*UAN displays a message in the bottom left corner of the Add Revenue Account form to confirm the new revenue account saved.*)

SUGGESTED REPORTS & STATEMENTS

To review a **listing of all active revenue account numbers** that have been added to the system, print or display the Revenue Chart of Accounts report located under Accounting → Reports & Statements → Revenue Reports.

REVENUE ACCOUNTS FREQUENTLY ASKED QUESTIONS

1. Where can I find descriptions of revenue codes?

There are descriptions of revenue codes in the applicable UAN chart of accounts (located in the appendices of this manual). To access it directly from within the software, click Accounting → Maintenance → Revenue Accounts. Then under the FAQs section, click (entity type) Revenue Codes.

2. What is the purpose of the Deactivate / Activate buttons?

Deactivating hides the account from view on most forms and some reports by default. One use is to hide revenue accounts that you used earlier in the year, but do not intend to use the rest of the year. Once deactivated, it will prevent you from unintentionally including the account in a receipt.

3. The Add Revenue Account form does not list a revenue account that is in the UAN chart of accounts. Why is it missing?

The account might already be assigned to the entity or it might be assigned but inactive. To check the status, first close out of Add Revenue account form. In the Revenue Accounts area, click the Status drop-down menu and select “All” and look for any revenue code you are missing. If it is on the list, confirm the status to see if it is active or inactive. If it is inactive you can select the account from the list and click the [Activate] button. If you prefer viewing reports first, check the Revenue chart of accounts report and change the Status under the Filters tab to “All” located at Accounting → Reports and Statements → Revenue Reports → Revenue Chart of Accounts.

Questions Applicable To Receipt Classification For Year-End Reporting:

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The following applies to entities choosing to prepare the OCBOA type annual financial report statements. UAN provides the AFR – Fund Utility Revenue Programs tab to classify receipts.

1. What is a Program Receipt?

Program receipts can be either charges for services, operating grants and contributions or capital grants and contributions. Charges for services arise from the goods or services provided by the reporting government and are always reported as program receipts. This category of program receipts includes fees charged for specific services such as water or sewer, as well as things like licenses and permits and operating special assessments.

Operating and capital grants and contributions are reported as program receipts if they are program-specific. That means that the grants or contributions are restricted for use in a specific program. Program-specific grants that may be used for either operating or capital purposes should be reported as operating. Multi-purpose grants are reported as program receipts if the amount for each program is specifically identified in the grant award or the grant application.

2. What is a General Receipt?

With a few limited exceptions, general receipts are all receipts that are not required to be reported as program receipts. All taxes, even those required to be spent for a specific purpose, are reported as general receipts. This includes property, income and franchise taxes.

3. Clarify why interest revenue could be either a program receipt or general receipt.

Interest is a program receipt if it is legally restricted (by constitution, statute or grant) to be used for a particular program. Interest going to permanent funds would be a program receipt if the use of the interest is restricted to a specific program. For example, interest earned on a contribution that says the interest must be used for park purposes would be a program receipt. Interest on a contribution that says the interest may be used for any government program would be a general receipt.

4. Clarify why Property Tax Allocation (*formerly Homestead and Rollback*) money can be either a program receipt or a general receipt.

Property Tax Allocation money received from the State are grant dollars that can be either a program receipt or a general receipt, depending on whether the use of the dollars is restricted. These dollars follow the tax money. So, if a government has both a property tax for general operations that goes to the general fund and a police levy that goes to a special revenue fund, the Property Tax Allocation that goes to the general fund would be unrestricted and reported as a general receipt, and the Property Tax Allocation that goes to the police fund would be restricted and a program receipt. Restrictions can usually be identified by the fund (and fund type) that the money goes into.

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5. Why are tap fees not defaulted as charges for services under revenue type in the Revenue Utility?

If the tap fees that are collected are payments for the actual cost of connection incurred by the Village, then it would be reported as a charge for service program receipt on the Statement of Activities and an operating receipt on the Statement of Receipts, Disbursements and Changes in Net Assets for the enterprise funds. If more than just the actual cost for connection is being collected, then the excess is considered a capital contribution and is reported as a program receipt on the Statement of Activities and as a capital contribution on the Statement of Receipts, Disbursements and Changes in Net Assets for the enterprise funds.

6. When would receipt code (981) Special Items be used?

This receipt account code should be used for significant transactions or other events which are within the control of management and that are either unusual in nature or infrequent in occurrence. This receipt code would be used for something such as the sale of a large piece of land.

7. When would receipt code (982) Extraordinary Items be used?

This receipt account code should be used for significant transactions or other events that are both unusual in nature and infrequent in occurrence. This revenue code would be used for something such as a large insurance settlement received as the result of a disaster.

8. I do not understand the Statement of Activities or how to interpret the statement.

The Statement of Activities is meant to present the entity's operations by program. The top portion of the Statement of Activities is the area where program revenues and disbursements are listed. Cash disbursements are already broken down by program. Revenues by program come from the selections made in the Revenue Utility and are broken into Charges for Services, Operating Grants or Capital Grants. Revenues by program are netted against disbursements by program to come up with a 'Net (Disbursements) Receipts' figure. This figure is typically negative.

The bottom portion of the Statement of Activities is the area where general revenues are listed. These general revenues are added into the net 'Net (Disbursements) Receipts' figure to come up with the 'Change in Net Asset' figure.

9. Who should I contact if I cannot figure out how to classify one of my revenue codes?

If you cannot determine how a revenue account code should be classified, contact Local Government Services (LGS) at 1-800-345-2519.

REVENUE BUDGETS

OVERVIEW

A **revenue budget** is an estimate of an entity’s anticipated revenue from taxes and other sources during the year.

Revenue budgets are entered by revenue account, one fund at a time. Budget amounts may only be entered once per year for each fund. Any changes or corrections must be made by entering **supplemental revenue budget amounts**.

If a fund’s budget amount or original budget amount must be changed, the ‘**Apply as correction**’ box should be marked when entering the change as a supplemental budget amount. When this box is checked, the supplemental budget amount will be applied to the fund’s budget amount or original budget amount and will not be reflected as a supplemental budget amount on the display form or the budgetary reports. This option should only be used to correct transcription errors or to enter mistakenly omitted original budget amounts.

All revenue budget amounts in the system for a particular fund will be marked as that fund’s original budget when permanent appropriation budgets are saved for that fund. If no revenue budget amounts exist for a fund when permanent appropriation budgets are saved, original budget amounts of zero will be saved for that fund.

TEMPORARY MODE

During the temporary mode, revenue budgets are only available in the processing year for which they were saved.

STEPS TO ACCESS

Accounting → Maintenance → **Revenue Budgets**

DATA REQUIREMENTS

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Add Revenue Budget Form

Field	Type	Required	Additional Information
Fund	Drop Down	Yes	<ul style="list-style-type: none"> Only the active funds for the selected processing year that do not have budget amounts already entered and their original budget already set will be available to select. There must also be at least one revenue account other than the advances in revenue account (xxxx-941-xxxx) active in order for the fund to be available to select. (Agency funds are not included if the entity preference is to not budget agency funds.)
Revenue Account	Account (4,3,4)	No	<ul style="list-style-type: none"> All active revenue accounts for the selected fund will be displayed except for the advances in account (xxxx-941-xxxx).
Account Name	Text (60)	No	<ul style="list-style-type: none"> The complete revenue account name is automatically displayed.
Current Year Final Budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each revenue account. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Budget Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each revenue account. <i>Budget Balance = Current Year Final Budget – Revenue Received</i>
Budget Amount (Full Year)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the budget amount(s) for the selected fund's revenue accounts.
Revised CY Final Budget	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for each revenue account after a budget amount is added. <i>Revised CY Final Budget = Current Year Final Budget + Budget Amount</i>

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Revised Budget Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this balance for each revenue account after a budget amount is added. <i>Revised Budget Balance = Revised CY Final Budget – Revenue Received</i>
Current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund in which budget amounts are being added. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Revised current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for the entire fund after a budget amount is added. <i>Revised CY Final Budget = Current Year Final Budget + Budget Amount</i>
Resources available for appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Resources Available for Appropriation = 1/1 Fund Balance (+/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrances – Reserved for Non-Expendable Balances – Designated for Reserve Balance +/- 12/31 Prior Year Advances Not Repaid + Final Revenue Budget</i>
Current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Appropriation = Temporary or Permanent /Original Appropriations +/- Intrafund & Supplemental Appropriations</i>
Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu.

HOW TO ADD A REVENUE BUDGET

- Step 1:** Click on the **Add** button. *(The system will display a reminder message stating that revenue budgets can only be entered once per fund. Changes must be made by supplemental budget entries. Click on the **OK** button to proceed)*
- Step 2:** Select the **Fund** number to add budget figures for by clicking on the down arrow on the right hand side of the fund field.
- Step 3:** Enter the budget amount for each of the revenue accounts in the selected fund under the **Budget Amount (Full Year)** column. *(If entering budget amounts for several revenue accounts in a fund, press the **Enter** button on the keyboard after each revenue budget amount entry to progress through the accounts easily.)*
- Step 4:** Select the **Date**.
- Step 5:** Click on the **Save** button to add the revenue budget amount(s). *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Revenue Budget form.)*
- Step 6:** Click on the **Close** button to exit the Add Revenue Budget form after the budget amount(s) has been saved. *(The system displays a message in the bottom left corner of the Add Revenue Budget form to confirm the revenue budget for the fund has been saved.)*

DATA REQUIREMENTS

Add Supplemental Revenue Budget Form

Field	Type	Required	Additional Information
Fund	Integer (4)	Yes	<ul style="list-style-type: none"> Select the fund(s) that need supplemental revenue budgets entered.
Revenue Account	Account (4,3,4)	No	<ul style="list-style-type: none"> All active revenue accounts for each selected fund (except Advances In xxxx-941-xxxx) will be available for budget entries.
Account Name	Text (60)	No	<ul style="list-style-type: none"> The complete revenue account name is automatically displayed.

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Current Year Final Budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each revenue account. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Budget Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates this figure for each revenue account. <i>Budget Balance = Current Year Final Budget – Revenue Received</i>
Supplemental (+/-)	Money (11,2)	Yes	<ul style="list-style-type: none"> Enter the necessary supplemental revenue budget amount(s) for the chosen revenue accounts.
Revised CY Final Budget	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays the figure for each revenue account after a supplemental budget amount is added or subtracted. <i>Revised CY Final Budget = Current Year Final Budget +/- Supplemental Budget Amounts</i>
Revised Budget Balance	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this balance for each revenue account after a supplemental budget amount is added or subtracted. <i>Revised Budget Balance = Revised CY Final Budget – Revenue Received</i>
Current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund in which supplemental budget amounts are being added or subtracted. <i>Current Year Final Budget = Original Budget Amount +/- Supplemental Budget Amounts</i>
Revised current year final budget	Money (11,2)	No	<ul style="list-style-type: none"> The system recalculates and displays this figure for the entire fund after a supplemental budget amount is added or subtracted. <i>Revised CY Final Budget = Current Year Final Budget +/- Supplemental Budget Amount</i>

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Resources available for appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Resources Available for Appropriation = 1/1 Fund Balance (+/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrances – Reserved for Non-Expendable Balances – Designated for Reserve Balance +/- 12/31 Prior Year Advances Not Repaid + Final Revenue Budget</i>
Current year final appropriation	Money (11,2)	No	<ul style="list-style-type: none"> The system automatically calculates and displays this figure for the entire fund. <i>Current Year Final Appropriation = Original Permanent Appropriations +/- Supplemental & Intrafund Appropriations (if before Original Permanent Appropriations in place, then Temporary Appropriations +/- Supplemental & Intrafund Appropriations)</i>
Date	Date	Yes	<ul style="list-style-type: none"> Enter the date or select from the calendar drop-down menu.
Resolution	Text (15)	No	<ul style="list-style-type: none"> Enter the resolution number.
Apply as correction	Checkbox	No	<ul style="list-style-type: none"> <u>Only required</u> if the supplemental is to correct transcription errors or omissions.
Purpose	Text (512)	No	<ul style="list-style-type: none"> Enter the purpose for the supplemental revenue budget entry.

HOW TO ADD A SUPPLEMENTAL REVENUE BUDGET

Step 1: Select the **Fund** number to enter supplemental revenue budget figures for by clicking on the box to the left of the fund number to place a checkmark in the box.

Step 2: Click on the **Supplemental** button.

Step 3: Enter the necessary supplemental revenue budget amount(s) for the chosen revenue accounts under the **Supplemental (+/-)** column.

Step 4: Select the **Date**.

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- Step 5:** If the supplemental budget amount(s) entered are to correct entry errors, be sure to click on the box beside **Apply as correction (to correct transcription errors or omissions only)** located in the bottom left corner of the Add Supplemental Revenue Budget form. *(The system will display a reminder message stating that the supplemental budget amounts will be applied to the fund's original budgets and will not be reflected as supplemental budgets on the display form or the budgetary reports. Click on the **OK** button to proceed.)*
- Step 6:** Click on the **Save** button to add the supplemental revenue budget amount(s). *(Selecting **Close** on this step will prompt the system to display a message 'Save Changes?'. Selecting **Yes** will still save the supplemental budget amounts. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Supplemental Revenue Budget form.)*
- Step 7:** Click on the **Close** button to exit the Add Supplemental Revenue Budget form after the budget amount(s) has been saved. *(The system displays a message in the bottom left corner of the Add Revenue Budget form to confirm the revenue budget for the fund has been saved.)*

Reminder: *If 'Apply as correction' option is selected, the supplemental cannot make the original budget amount negative for any revenue account.*

Reminder: *The supplemental date must be on or after the date of the original budget entry.*

SUGGESTED REPORTS & STATEMENTS

To view **revenue budget amounts** as well as revenue received, budget balances and YTD % received, print or display the Revenue Status report located under Accounting → Reports & Statements → Revenue Reports.

To verify **supplemental revenue budget amount entries**, print or display the Revenue Supplemental report located under Accounting → Reports & Statements.

REVENUE BUDGETS FREQUENTLY ASKED QUESTIONS

1. Where are revenue budget amounts recorded or revised?

Go to Accounting, Maintenance and Revenue Budgets. To enter the budget amounts, click on the Add button. Click on Supplemental to revise the budget.

2. More money has been received than was originally budgeted. What needs to be done?

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Review all revenue sources for the fund to determine whether an amended certificate should be obtained. If the additional resources will be appropriated, an amended certificate must be obtained

3. What is an original budget?

The original budget is the first adopted appropriation measure for a fund that was meant to cover the entire year plus any carryover encumbrances. Original budgets may be adopted at different times for different funds. The original budget amounts for revenues should come from the Amended Certificate that was in place at the point in time that the original appropriations were adopted.

4. Where would I find my original budget amounts?

The original budget figures for appropriations should be documented in your minutes from the meeting when you passed your first permanent appropriations. The original budget figures for receipts should come from the Amended Certificate in place on the same date as the meeting when you passed your first permanent appropriations.

5. Why are there negative balances on the Budgetary Statements?

The budgetary statements may show some negative figures in the column labeled 'Variance with Final Budget, Positive (Negative)'. In the receipts area, the variance is calculated as the Actual minus the Final. A negative will appear if the final receipts budget was greater than the actual amount received. In the Disbursements area, the variance is calculated as the Final minus the Actual. A negative will appear if the actual amount spent was greater than the final appropriation (this would normally not happen on the UAN software).

ACCOUNTING APPENDICES

The sections in this part of the manual are:

- **Township Chart of Accounts**
- **Village Chart of Accounts**
- **Library Chart of Accounts**
- **Glossary**

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TOWNSHIP CHART OF ACCOUNTS

TOWNSHIP FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011	Motor Vehicle Licenses Tax	330	2011-701	-
2021	Gasoline Tax	330	2021-701	-
2031	Road and Bridge	330	1000-701	-
2041-2069	Cemetery	410	1000-701	-
2071-2079	Garbage Waste and Disposal District	320	1000-701	-
2081-2109	Police District	210	1000-701	-
2111-2139	Fire District	220	1000-701	-
2141-2169	Road District	330	1000-701	-
2171-2179	Park Levy	610	1000-701	-
2181-2189	Zoning	130	1000-701	-
2191-2219	Special Levy	Defined By User	1000-701	-
2221	Drug Law Enforcement	210	1000-701	-
2231	Permissive Motor Vehicle License Tax	330	2231-701	-
2241	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2251	Federal Law Enforcement	210	1000-701	-
2261	Law Enforcement Trust	210	1000-701	-
2271	Enforcement and Education	210	1000-701	-
2281-2289	Fire and Rescue, Ambulance and Emergency Medical Services	230	1000-701	-
2291-2339	Underground Storage Tank	430	1000-701	-

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2401-2599	Special Assessment	Defined By User	1000-701	-
2901-2999	Miscellaneous Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General (Bond) (Note) Retirement	810, 820, 830	1000-701	31xx-701
3201-3299	Sinking	810, 830	1000-701	32xx-701
3301-3399	Special Assessment	810, 820, 830	1000-701	33xx-701
3901-3999	Miscellaneous Debt Service	810, 820, 830	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond	760	1000-701	41xx-701
4301-4399	Permanent Improvement	760	1000-701	43xx-701
4401-4499	Public Works Commission Project – Issue II	760	1000-701	-
4501-4599	Special Assessment	760	1000-701	45xx-701
4901-4949	Miscellaneous Capital Projects	760	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

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Proprietary Funds

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5001-5999	Enterprise	Defined By User	1000-701	5xxx-701
6001-6999	Internal Service	Defined By User	1000-701	6xxx-701

Fiduciary Funds: *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9001-9249	Agency	Defined By User	1000-701	9xxx-701
9501-9749	Investment Trust	Defined By User	1000-701	9xxx-701
9751-9999	Private – Purpose Trust	Defined By User	1000-701	9xxx-701

Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

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TOWNSHIP REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
101	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
102	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
103	Permissive Sales Tax	An excise tax on transactions in which lodging by a hotel is furnished to transient guests.
104	Permissive Motor Vehicle License (MVL) Tax – Township Levied	Distribution of township levied permissive motor vehicle license tax from county auditor.
199	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 101-104.

Charges for Services

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
201	Contracts for Fire Services	Receipts derived from furnishing fire protection services to other political subdivisions.
202	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
203	Contracts for Police Protection	Receipts derived from furnishing police protection services to other political subdivisions
299	Other – Charges for Services	Receipts derived from furnishing services to other political subdivisions not described in revenue codes 201-203.

Licenses, Permits and Fees

Financial Report Caption Title: Licenses, Permits and Fees

Revenue Code	Revenue Name	Description
301	Licenses and Permits	Receipts from the issuance of all local licenses and permits.
302	Fees	Constables', zoning, cemetery, and other fees assessed by township.
303	Cable Franchise Fees	Revenue derived from cable franchise fees.
399	Other – Licenses, Permits and Fees	Receipts of any other licenses, permits and fees not described in revenue codes 301-302.

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Fines and Forfeitures

Financial Report Caption Title: Fines and Forfeitures

Revenue Code	Revenue Name	Description
401	Fines	Income from fines for parking, uniform traffic violations and zoning regulations. Ohio Revised Code (ORC) Sections 505.17, 519.99 and 4513.35; fines levied against trustees for failure to perform their duties as enumerated in ORC Sections 517.06 and 517.11; fines levied against convicted drug offenders.
402	Forfeitures	Forfeitures of contractor's performance bonds.
403	Penalties	Receipts from the imposition of penalties.
499	Other – Fines and Forfeitures	Receipts of any other fines and forfeitures not described in revenue codes 401-403.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
511	Federal Funds	Money received from the Federal government for flood damage and flood control.
512	Proceeds from Federal Law Enforcement Agencies	Proceeds from Federal law enforcement agencies.
519	Other – Federal Receipts	Receipt of any other intergovernmental receipts not described in revenue codes 511-512.
531	Estate Tax	Semi-annual tax settlement from the county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax from the county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State.
534	Cigarette License Fees	Annual settlement from the county auditor, including deductions.
535	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.

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Revenue Code	Revenue Name	Description
536	Motor Vehicle License Tax – State Levied	Distribution of motor vehicle license tax from the county auditor.
537	Gasoline Tax	Monthly distribution of gasoline excise tax from the county auditor.
538	Local Public Works Commission	Grants from the Ohio Public Works Commission (also known as Issue II bond proceeds).
539	Other – State Receipts	Receipts of any other State grants not described in revenue codes 531-538.
591	Intergovernmental Receipts (Non-State and Non-Federal)	Receipts from governmental entities other than the Federal or State government.
592	Motor Vehicle License Tax – County Levied	Distribution of motor vehicle license tax from the county auditor.
599	Other – Other Intergovernmental	Receipts from any other governmental entities not described in revenue codes 591-592.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
601	Special Assessments	Semi-annual tax settlement from the county auditor.
699	Other – Special Assessments	Special assessment receipts not included in revenue code 601.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
799	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
801	Gifts and Donations	Gifts and donations to board of trustees not specified for a particular purpose. Money, securities or property whose use is limited to the care of a particular cemetery burial plot or general improvement of the cemetery. Stocks should be

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Revenue Code	Revenue Name	Description
		assigned market value at time of receipt and carried on records at said value.
802	Rentals and Leases	Income received from rental or lease of township owned facilities, school and ministerial lands.
803	Contributions	Contributions for repair and maintenance of township roads by county commissions. ORC Section 5535.08.
804	Sale of Cemetery Lots	Income derived from the sale of cemetery lots. ORC Section 517.07.
805	Other Local Grants (Not from another government.)	Grants from local non-profit organizations.
806	Proceeds – Sale of Forfeited Property and Seized Contraband	Receipts from the sale of property seized from or forfeited by convicted drug offenders.
807	Payments in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
808	Royalties	Amounts received from royalties related to the use of the township’s assets. Including oil and gas royalty payments.
810	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
820	Contributions to a Permanent Fund (Only use with Permanent Funds.)	Contributions to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue not described in revenue codes 801-806.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue not described in revenue codes 801-806.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds
919	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
921	Sale of Notes	Proceeds from the sale of anticipatory notes.

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922	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
929	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-922.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Fixed Assets	Income derived from the sale of township property, buildings, equipment, vehicles and/or other fixed assets.
961	Loans Issued	Proceeds from the issuance of loans
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

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TOWNSHIP APPROPRIATION PROGRAM CODES

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
110	Administrative
120	Townhalls, Memorial Buildings and Grounds
130	Zoning
180	Self-Insurance
190	Other

Public Safety

Financial Report Caption Title: Public Safety

Program Code	Program Name
210	Police Protection
220	Fire Protection
230	Emergency Medical Services
240	Civil Defense
290	Other

Public Works

Financial Report Caption Title: Public Works

Program Code	Program Name
310	Lighting
320	Sanitary Dump
330	Highways
390	Other

Health

Financial Report Caption Title: Health

Program Code	Program Name
410	Cemeteries
420	Health Districts
430	Underground Storage Tanks
490	Other

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Human Services

Financial Report Caption Title: Human Services

Program Code	Program Name
510	Human Services
590	Other

Conservation - Recreation

Financial Report Caption Title: Conservation - Recreation

Program Code	Program Name
610	Parks and Recreation
690	Other

Other

Financial Report Caption Title: Other

Program Code	Program Name
710	Other

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
760	Capital Outlay

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
810	Bond Principal Payment
820	Note Principal Payment
830	Interest
840	Fiscal Charges
850	Discount on Debt
890	Other – Debt Service

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Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

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TOWNSHIP APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Salaries	Defined By User	Yes	Salaries or wages paid to all persons employed by the township. Summary object code for Salaries. Comprises detail object codes 110-190.
110	Salaries – Trustees’ Office	Defined By User	Yes	Sub-summary object code for Salaries – Trustees’ Office. Comprises detail object codes 111-119.
111	Salaries – Trustees	Defined By User	Yes	Salaries or wages paid to trustees. Ohio Revised Code (ORC) Section 505.24.
112	Salaries – Trustees’ Staff	Defined By User	Yes	Salaries or wages paid to trustees’ staff.
119	Other – Salaries - Trustees’ Office	Defined By User	Yes	All other salaries or wages paid to the trustees’ office not included in codes 111-112.
120	Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Township Fiscal Officer’s Office. Comprises detail object codes 121-129.
121	Salary – Township Fiscal Officer	Defined By User	Yes	Salaries or wages paid to the township fiscal officer. ORC Section 507.09.
122	Salaries – Township Fiscal Officer’s Staff	Defined By User	Yes	Salaries or wages paid to township fiscal officer’s staff.
129	Other – Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	All other salaries or wages paid to the township fiscal officer’s office not included in object codes 121-122.
130	Salaries – Administrator’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the township administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	Salaries – Legal Counsel’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salary or wages paid to the township legal counsel. ORC Section 309.09.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

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149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salaries or wages paid to the legal counsel not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
190	Other – Salaries	Defined By User	Yes	Salaries or wages paid to all township employees not included in object codes 110-150.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Township’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Township’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240.
221	Medical / Hospitalization	Defined By User	No	Township’s payment for the employer’s share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Township’s payment for the employer’s share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Township’s payment for the employer’s share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Township’s payment for the employer’s share of employee vision insurance premiums.

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228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums
229	Other – Insurance Benefits	Defined By User	No	Township’s payment for the employer’s share of other employee insurance benefits not included in object codes 221-224.
230	Workers’ Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers’ Compensation.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	Payments to township employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Defined By User	No	Payments to township employees for uniform, tool and equipment reimbursements.
259	Other – Employee Reimbursements	Defined By User	No	Payments to township employees for other reimbursements.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-259.
300	Purchased Services	Defined By User	No	Cost of services required for the administration of township functions when procured by contract from outside sources. Summary object code for Purchased Services. Comprises detail object codes 310-390.
310	<i>Professional and Technical Services</i>	Defined By User	No	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 310-319.
311	Accounting and Legal Fees	Defined By User	No	Accounting services provided by either the Auditor of State’s Local Government Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
312	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
313	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
314	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and

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				administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
315	Election Fees	Defined By User	Yes	Election expenses deducted by the county auditor.
316	Engineering Services	Defined By User	No	Architectural and engineering services.
317	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
318	Training Services	Defined By User	No	Expenses and fees paid for training township officials and staff.
319	Other – Professional and Technical Services	Defined By User	No	Payment for other professional and technical services not included in objects 311-318, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
320	<i>Property Services</i>	Defined By User	No	Expenses related to the care and upkeep of the township’s property. Sub-summary object code for Property Services. Comprises detail object codes 321-329.
321	Rents and Leases	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
322	Garbage and Trash Removal	Defined By User	No	Cost of garbage and trash pickup.
323	Repairs and Maintenance	Defined By User	No	Cost of service, maintenance, repair, overhaul or rework of owned equipment or machinery. Includes service, maintenance or repair on leased or rented equipment if such work is obtained by contracts separate from lease or rental contracts. Cost of routine maintenance and repair required to keep a facility up to a standard condition of service ability and the prevention or deterioration by the accomplishment of such work as periodic painting, tuck-pointing, exterior building cleaning, re-roofing; street, curb and sidewalk repair; one-time emergency repair of damage to utility systems and facilities resulting from accidents or acts of God; includes custodial services by contract.
329	Other – Property Services	Defined By User	No	Payment for other property services not included in objects 321-323.
330	Travel and Meeting Expense	Defined By User	No	Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motorpool charges for passenger-carrying vehicles; mileage

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				allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
340	<i>Communications, Printing and Advertising</i>	Defined By User	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 341-349.
341	Telephone	Defined By User	No	Telephone and fax expense.
342	Postage	Defined By User	No	Postage and shipping expense.
343	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
344	Printing	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
345	Advertising	Defined By User	No	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
349	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 341-345.
350	<i>Utilities</i>	Defined By User	No	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 351-359.
351	Electricity	Defined By User	No	Costs for electricity.
352	Water and Sewage	Defined By User	No	Costs for water and sewage.
353	Natural Gas	Defined By User	No	Costs for natural gas.
354	Heating Oil	Defined By User	No	Costs for heating oil.
355	Coal	Defined By User	No	Costs for coal.
359	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 351-355.
360	Contracted Services	Defined By User	No	Payments made for contracted trade services.

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370	Payment to Another Political Subdivision	Defined By User	No	Payments made to another political subdivision for contracted services provided to the township, such as fire protection, county health fees, police services, emergency medical services, and garbage and refuse.
380	<i>Insurance and Bonding</i>	Defined By User	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 381-389.
381	Property Insurance Premiums	Defined By User	No	Cost of property insurance.
382	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
383	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
389	Other – Insurance and Bonding	Defined By User	No	Other insurance costs not included in objects 381-383.
390	Other – Purchased Services	Defined By User	No	Other purchased services not included in objects 310-389.
400	Supplies and Materials	Defined By User	No	Cost of supplies and materials used in repairs, maintenance and service of the township’s facilities and equipment. Cost of articles and commodities which are ordinarily consumed or expended within one year after they are put to use. Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies	Defined By User	No	Cost of office supplies such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies	Defined By User	No	Cost of operating supplies such as diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies.
430	Small Tools and Minor Equipment	Defined By User	No	Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years.
490	Other – Supplies and Materials	Defined By User	No	Other supplies not included in objects 410-430.

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500	Other	Defined By User	No	Costs of other operating expenses not classified in any other category. Summary object code for Other. Comprises detail object codes 510-599.
510	<i>Dues and Fees</i>	Defined By User	No	Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520.
519	Other – Dues and Fees	Defined By User	No	Payment for dues and fees.
520	Compensation and Damages	Defined By User	No	Payments for legal judgments against the township.
530	Claims	180	No	Summary object code for Claims. Comprises detail object codes 531-539.
531	Liability Insurance	180	No	Self-Insurance claims for Liability Insurance
532	Health Insurance	180	No	Self-Insurance claims for Health Insurance
533	Dental Insurance	180	No	Self-Insurance claims for Dental Insurance
534	Vision Insurance	180	No	Self-Insurance claims for Vision Insurance
535	Prescription Insurance	180	No	Self-Insurance claims for Prescription Insurance
536	Worker’s Compensation	180	No	Self-Insurance claims for Worker’s Compensation
539	Other Claims	180	No	All other expenditures for other Self-Insurance claims not included in object codes 531-536.
590	<i>Other Expenses</i>	Defined By User	No	Other expenses not included in objects 510-520. Sub-summary object code for Other Expenses. Comprises detail object codes 591-599.
591	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
599	Other – Other Expenses	Defined By User	No	Other township expenses not included in any other object codes.
700	Capital Outlay	760	No	Summary object code for Capital Outlay costs. Comprises detail object codes 710-790.
710	Land	760	No	Land and interest in land, when acquired by purchase.
720	Buildings	760	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
730	Improvements of Sites	760	No	Improvements of sites such as landscaping, grading, fences, when acquired by monetary

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				outlay. Includes cost of acquisition, construction or improvement of publicly owned parking lots. Includes cost of acquisition of fixtures and equipment which are permanently attached to or form a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems, air conditioning or refrigeration systems (when an addition or replacement).
740	Machinery, Equipment and Furniture	760	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
750	Motor Vehicles	760	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
790	Other – Capital Outlay	760	No	Other expenses not included in object codes 710-750.
	Debt Service			
810	Principal Payments – Bonds	810	No	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments – Notes	820	No	Payments for the retirement of outstanding note principal balances.
830	Interest Payments	830	No	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	840	No	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	850	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
890	Other – Debt Service	890	No	Other payments not included in object codes 810-850.

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940	Payment to Refunded Bond Escrow Agent	890	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.
	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available. Please refer to the Maintenance Introduction section of the manual for a complete explanation of summary and detail account codes.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.

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TOWNSHIP TREATMENT OF INTEREST REVENUE ACCOUNTS

Interest Earned By This Fund Number	System Posts Income to This Interest Account	Conditional Interest Account
1000	1000-701	
2011	2011-701	
2021	2021-701	
2031	1000-701	
2041-2069	1000-701	
2071-2079	1000-701	
2081-2109	1000-701	
2111-2139	1000-701	
2141-2169	1000-701	
2171-2179	1000-701	
2181-2189	1000-701	
2191-2219	1000-701	
2221	1000-701	
2231	2231-701	
2241	1000-701	
2251	1000-701	
2261	1000-701	
2271	1000-701	
2281-2289	1000-701	
2291-2339	1000-701	
2401-2499	1000-701	
2901-2999	1000-701	29XX-701
3101-3199	1000-701	31XX-701
3201-3299	1000-701	32XX-701
3301-3399	1000-701	33XX-701
3901-3999	1000-701	39XX-701
4101-4199	1000-701	41XX-701
4301-4399	1000-701	43XX-701
4401-4499	1000-701	
4501-4599	1000-701	45XX-701
4901-4949	1000-701	49XX-701
4951-4999	1000-701	49XX-701
5001-5999	1000-701	5XXX-701
6001-6999	1000-701	6XXX-701
9001-9249	1000-701	9XXX-701
9501-9749	1000-701	9XXX-701
9751-9999	1000-701	9XXX-701

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Explanation of funds with conditional interest accounts:

Users will designate the funds that can receive interest 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. Please refer to the Interest Posting section under Chapter 3 - Receipts for additional information.

Note: The conditional interest account must be activated prior to posting the interest receipt

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VILLAGE CHART OF ACCOUNTS

VILLAGE FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011-2019	Street Construction, Maintenance and Repair	6xx	201x-701	-
2021-2029	State Highway	6xx	202x-701	-
2031-2039	Cemetery	240	1000-701	-
2041-2049	Parks and Recreation	3xx	1000-701	-
2051-2059	Federal Grant	Defined By User	1000-701	205x-701
2061-2069	State Grant	Defined By User	1000-701	206x-701
2071-2079	Income Tax	Defined By User	1000-701	-
2081-2089	Drug Law Enforcement	110	1000-701	-
2091-2099	Law Enforcement Trust	110	1000-701	-
2101-2109	Permissive Motor Vehicle License Tax	6xx	210x-701	-
2111-2119	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2121-2129	COPS Fast	110	1000-701	-
2131-2139	Police Disability and Pension	110	1000-701	-
2141-2149	Fire Disability and Pension	120	1000-701	-
2271-2289	Enforcement and Education	110	1000-701	-
2291-2299	Underground Storage Tank	190	1000-701	-
2401-2499	Special Assessment	Defined By User	1000-701	-

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2901-2999	Other Special Revenue	Defined By User	1000-701	29xx-701
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Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General Obligation Bond Retirement	850	1000-701	31xx-701
3201-3299	Sinking	850	1000-701	32xx-701
3301-3399	Special Assessment Debt Service	850	1000-701	33xx-701
3401-3499	Note Retirement	850		34xx-701
3901-3999	Other Debt Service	850	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond Construction	800	1000-701	41xx-701
4201-4299	Grant Construction	800	1000-701	42xx-701
4501-4599	Special Assessment Construction	800	1000-701	45xx-701
4901-4949	Other Capital Projects	800	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

Proprietary Funds: Enterprise

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5101-5199	Water Operating	530 Series	1000-701	-
5201-5299	Sewer Operating	540 Series	1000-701	-
5301-5399	Electric Operating	510 Series	1000-701	-
5401-5499	Parking	150, 650	1000-701	-

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5501-5599	Swimming Pool	340	1000-701	-
5601-5699	Other Enterprise Operating	Defined By User	1000-701	56xx-701
5701-5709	Enterprise Improvement	800	1000-701	570x-701
5721-5739	Enterprise Debt Service	850	1000-701	572x-701 to 573x-701
5741-5759	Enterprise Debt Service Reserve	850	1000-701	574x-701 to 575x-701
5761-5779	Enterprise Reserve	Defined By User	1000-701	576x-701 to 577x-701
5781-5799	Enterprise Deposit	Defined By User	1000-701	578x-701 to 579x-701
5901-5919	Other Enterprise	Defined By User	1000-701	590x-701 to 591x-701

Proprietary Funds: Internal Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
6101-6199	Revolving	Defined By User	1000-701	-
6901-6999	Other Internal Service	Defined By User	1000-701	69xx-701

Fiduciary Funds: Agency (Only if they are being held for another government.)

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9101-9199	Unclaimed Monies	Defined By User	1000-701	-
9201-9209	Income Tax	Defined By User	1000-701	-
9901-9924	Other Agency	Defined By User	1000-701	99xx-701

Fiduciary Funds: Trust (Only if they are being held for another government.)

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9951-9974	Investment Trust	Defined By User	1000-701	99xx-701

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9976-9999	Private – Purpose Trust	Defined By User	1000-701	99xx-701
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Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

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VILLAGE REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
110	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
120	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
130	Municipal Income Tax	Revenue received from the enactment of a local income tax.
140	Permissive Sales Tax	Sales tax levied by villages on hotel and motel lodging.
150	License Tax – Local Levied by Council	Distribution of motor vehicle license tax from the Auditor of State.
160	Kilowatt Per Hour Taxes	Taxes imposed on the operation of Village owned/operated electric utility (Per AOS Bulletin 2001-011).
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 110-150 such as admission taxes, hotel taxes, amusement taxes, franchise taxes,...etc.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
211	Local Government Distribution	State and county distribution of local government fund. Ohio Revised Code (ORC) Section 5747.50.
213	Library and Local Government Revenue Assistance	Allocations of library and local government assistance money made under ORC Section 5705.32 or 5705.321.
221	Inheritance Tax	Revenue received from county auditor settlements, including deductions.
222	Cigarette Tax	Revenue received from county auditor settlements.
224	Liquor and Beer Permit Fees	Revenue received from liquor licenses.
225	Gasoline Tax (State)	Auditor of State distributions of municipal cents per gallon and gasoline excise tax.
226	License Tax – State Levied	Auditor of State distributions for license tax.
231	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility

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Revenue Code	Revenue Name	Description
		Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from State for utilities not operated by the Village and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
290	Other – State Shared Taxes and Permits	Other state shared taxes and permits not included in revenue codes 211-231.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
310	Street Improvement and Maintenance	Special assessments levied against property owners for the improvement of streets.
320	Sidewalk Improvement	Special assessments levied against property owners for construction or improvement of sidewalks.
330	Sewer Improvement	Special assessments levied against property owners for construction or improvement of sewage systems.
340	Water Improvement	Special assessments levied against property owners for construction or improvement of water lines or water systems.
350	Street Cleaning and Improvement	Special assessments levied against property owners for cleaning streets and removing snow.
360	Street Lighting	Special assessments levied against property owners for street lighting.
390	Other – Special Assessments	All other special assessments levied against property owners not included in revenue codes 310-360.

Intergovernmental

Financial

Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
411	Federal – Restricted	Federal government grants or aid.
412	Federal – Unrestricted	Federal government grants or aid.
413	Federal – Pass Through Grants	Federal government grants or aid.
419	Other – Federal Receipts	Federal government grants or aid not listed under revenue codes 411-413.
422	State – Restricted	State government grants or aid.
423	State – Unrestricted	State government grants or aid.
424	State – Pass Through Grants	State government grants or aid.

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Revenue Code	Revenue Name	Description
429	Other – State Receipts	State government grants or aid not listed under revenue codes 422-424.
430	License Tax – County Levied	Revenue from county levied motor vehicle license tax.
440	Grants or Aid (Non-Federal and Non-State)	Other Non-Federal or Non-State grants or aid.
490	Other – Intergovernmental	Other Non-Federal or Non-State grants or aid not listed under revenue codes 411-440.

Charges for Services

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
511	Contracts for Fire Services	Receipts from furnishing fire protection services to other political subdivisions.
512	Contracts for Police Protection	Receipts from furnishing police services to other political subdivisions.
513	Parking Meters	Receipts from parking meters.
514	Garbage and Trash	Receipts derived from furnishing garbage and trash services to other political subdivisions.
515	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
519	Other – General Government Contracts	Receipts derived from furnishing contracted other general government services to other political subdivisions not described in revenue codes 511-515.
521	Swimming Pool	Fees received from use of swimming pool.
522	Concession Stands	Proceeds received from the operation of a concession stand.
523	Recreation Entry Fees	Fees received from participating recreational fees.
529	Other – Cultural and Recreational Programs	Other cultural or recreational fees not described in revenue codes 521-523.
531	Sale of Lots	Receipts derived from the sale of cemetery lots.
532	Grave Opening Fees	Proceeds for the opening and closing of grave sites.
533	Foundations	Fees for construction of monument foundations.
539	Other – Cemetery	Other fees collected for cemetery operations.
541	Consumer Rent	Revenue received from the sale of water.
542	Tap Fees	Fees to recover the cost of connecting new customers to the system.
543	Bulk Sales	Proceeds received on flat fees from the sale of bulk water.
544	Deposits	Utility deposits received.

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549	Other – Utilities	Other utility revenues not described in revenue codes 541-544.
590	Other – Charges for Services	Other charges for services not described in revenue codes 511-549.

Fines, Licenses and Permits

Financial Report Caption Title: Fines, Licenses and Permits

Revenue Code	Revenue Name	Description
611	Court Costs	Fees received from court costs.
612	Court Fines	Penalties imposed for violations of law.
613	State Court Costs (Should only be used in Agency funds.)	Additional court costs forwarded to the State to be used to fund awards in the Victims of Crime Program. ORC Sections 2743.191 and 2743.70.
619	Other – Fines and Forfeitures	Other fines and forfeitures not described in revenue codes 611-613.
621	Building Permits	Fees received from issuance of construction permits.
622	Inspections	Charges received from inspections performed.
623	Zoning	Fees received from issuance of zoning permits.
624	Street Opening	Fees received from issuance of street opening permits.
625	Cable Franchise Fees	Revenue derived from cable franchise fees.
629	Other – Licenses and Permits	All other licenses and permits not described in revenue codes 621-625.
690	Other – Fines, Licenses and Permits	All other fines, licenses and permits not listed under revenue codes 611-690.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
790	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
811	Rentals	Amounts received from the rental of village property.

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Revenue Code	Revenue Name	Description
812	Royalties	Amounts received from royalties related to the use of the village’s assets. Including oil and gas royalty payments.
820	Contributions and Donations	Revenue received from contributions and donations.
830	Payment in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
842	Capital Contributions – Tap Fees	Charge to new customers for their fair share of capital costs of the system.
850	Contributions to a Permanent Fund (Use only with Permanent funds.)	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds.
919	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
921	Sale of Notes	Proceeds from the sale of anticipatory notes.
922	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
923	OWDA Loans Issued	Proceeds from the issuance of OWDA loans.
924	OPWC Loans Issued	Proceeds from the issuance of OPWC loans.
925	Other Loans Issued	Proceeds from the issuance of other loans (OEPA, OAQDA, etc.)
929	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-925.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.

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941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
961	Sale of Fixed Assets	Revenue received from the sale of fixed assets.
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

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VILLAGE APPROPRIATION PROGRAM CODES

Security of Persons and Property

Financial Report Caption Title: Security of Persons and Property

Program Code	Program Name
110	Police Enforcement
120	Fire Fighting, Prevention and Inspection
130	Street Lighting
140	Civil Defense
150	Traffic Signals, Signs and Marking
160	Emergency Medical Services
190	Other Security of Persons and Property

Public Health Services

Financial Report Caption Title: Public Health Services

Program Code	Program Name
210	Payment to County Health District
220	Payment to County Human Services Program
230	Other Assistance to Needy
240	Cemetery
290	Other Public Health Services

Leisure Time Activities

Financial Report Caption Title: Leisure Time Activities

Program Code	Program Name
310	Recreation
320	Provide and Maintain Parks
330	Cultural Facilities
340	Swimming Pool
350	Concessions
390	Other Leisure Time Activities

Community Environment

Financial Report Caption Title: Community Environment

Program Code	Program Name
410	Community Planning and Zoning
420	Public Housing Projects
490	Other Community Environment

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Basic Utility Services

Financial Report Caption Title: Basic Utility Services

Electric

Program Code	Program Name
511	Administration – Electric
512	Billing – Electric
513	Generation/Purchase – Electric
514	Distribution – Electric
519	Other Electric

Gas

Program Code	Program Name
521	Administration – Gas
522	Billing – Gas
523	Generation/Purchase – Gas
524	Distribution – Gas
529	Other Gas

Water

Program Code	Program Name
531	Administration – Water
532	Billing – Water
533	Supply/Purchase – Water
534	Filtration – Water
535	Pumping - Water
539	Other Water

Sanitary Sewers and Sewage

Program Code	Program Name
541	Administration – Sanitary Sewers and Sewage
542	Billing – Sanitary Sewers and Sewage
543	Pumping - Sanitary Sewers and Sewage
549	Other Sanitary Sewers and Sewage

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Storm Sewers and Drains

Program Code	Program Name
551	Administration – Storm Sewers and Drains
552	Billing – Storm Sewers and Drains
553	Waste Collection – Storm Sewers and Drains
554	Waste Disposal – Storm Sewers and Drains
559	Other Storm Sewers and Drains

Refuse Collection and Disposal

Program Code	Program Name
561	Administration – Refuse Collection and Disposal
562	Billing – Refuse Collection and Disposal
563	Waste Collection – Refuse Collection and Disposal
564	Waste Disposal – Refuse Collection and Disposal
569	Other Refuse Collection and Disposal

Other Basic Utility Service

Program Code	Program Name
591	Administration – Other Basic Utility Service
592	Billing – Other Basic Utility Service
593	Generation/Purchase – Other Basic Utility Service
594	Distribution – Other Basic Utility Service
599	Other Basic Utility Service

Transportation

Financial Report Caption Title: Transportation

Program Code	Program Name
610	Street Construction and Reconstruction
620	Street Maintenance and Repair
630	Street Cleaning, Snow and Ice Removal
640	Storm Sewers and Drains
650	Traffic Signs and Signals
660	Parking Facilities
670	Sidewalks

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Program Code	Program Name
690	Other Transportation

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
710	Mayor and Administrative Offices
715	Legislative Activities
720	Mayor's Court
725	Clerk – Treasurer
730	Lands and Buildings
735	Boards and Commissions
740	Property Tax Collection Fees
745	Auditor of State Fees
750	Solicitor
755	Income Tax Administration
760	Tax Refunds
765	Distribution of Income Tax – Other Government
770	Other Income Tax
780	Self-Insurance
790	Other General Government

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
800	Capital Outlay

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
850	Debt Service

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

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Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

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VILLAGE APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Personal Services	Defined By User	Yes	Summary object code for Personal Services. Comprises detail object codes 110-190.
110	Salaries – Council’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Council’s Office. Comprises detail object codes 111-119.
111	Salaries – Council	Defined By User	Yes	Salaries or wages paid to village council.
112	Salaries – Council’s Staff	Defined By User	Yes	Salaries or wages paid to village council’s staff.
119	Other – Salaries - Council’s Office	Defined By User	Yes	All other salaries or wages paid to the village council’s office not included in object codes 111-112.
120	Salaries – Clerk/Treasurer’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Clerk/Treasurer’s Office. Comprises detail object codes 121-129.
121	Salary – Clerk/Treasurer	Defined By User	Yes	Salaries or wages paid to the village clerk/treasurer.
122	Salaries – Clerk/Treasurer’s Staff	Defined By User	Yes	Salaries or wages paid to village clerk/treasurer’s staff.
129	Other – Salaries – Clerk/Treasurer’s Office	Defined By User	Yes	All other salaries or wages paid to clerk/treasurer’s office not included in object codes 121-122.
130	Salaries – Administrator’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the village administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	Salaries – Legal Counsel’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salaries or wages paid to the village legal counsel.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

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149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salary or wages paid to the legal counsel’s office not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
160	<i>Salaries – Mayor’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Mayor’s Office. Comprises detail object codes 161-169.
161	Salary – Mayor	Defined By User	Yes	Salaries or wages paid to the village mayor.
162	Salaries – Mayor’s Staff	Defined By User	Yes	Salaries or wages paid to the village mayor’s staff.
169	Other – Salaries – Mayor’s Office	Defined By User	Yes	All other salaries or wages paid in mayor’s office not included in object codes 161-162.
190	Other – Personal Services	Defined By User	Yes	Salaries or wages paid to all village staff not included in object codes 110-169.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Village’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Village’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.

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221	Medical / Hospitalization	Defined By User	No	Village's payment for the employer's share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Village's payment for the employer's share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Village's payment for the employer's share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Village's payment for the employer's share of employee vision insurance premiums.
225	Workers' Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers' Compensation.
228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums.
229	Other – Insurance Benefits	Defined By User	No	Village's payment for the employer's share of other employee insurance benefits not included in object codes 221-225.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	Payments to village employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Defined By User	No	Payments to village employees for uniform, tool and equipment reimbursements.
252	Travel and Transportation	Defined By User	No	Payments to employees, in the form of a reimbursement, for expenses incurred due to work related travel and transportation.
259	Other – Employee Reimbursements	Defined By User	No	Payments to village employees for other reimbursements not included in object codes 251-252.
260	Housing and Meals	Defined By User	No	Cost of housing and meals furnished to personnel as a condition of employment. Includes allowances paid to members of boards and commissions.
270	Uniforms and Clothing	Defined By User	No	Monetary allowances paid for maintenance of uniforms or clothing.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-270.
300	Contractual Services	Defined By User	No	Summary object code for Contractual Services. Comprises detail object codes 310-369.
310	<i>Utilities</i>	Defined By User	No	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-

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				summary object code for Utilities. Comprises detail object codes 310-319.
311	Electricity	Defined By User	No	Costs for electricity.
312	Water and Sewage	Defined By User	No	Costs for water and sewage.
313	Natural Gas	Defined By User	No	Costs for natural gas.
314	Heating Oil	Defined By User	No	Costs for heating oil.
315	Coal	Defined By User	No	Costs for coal.
319	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 311-319.
320	<i>Communications, Printing and Advertising</i>	Defined By User	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 321-326.
321	Telephone	Defined By User	No	Telephone and fax expense.
322	Postage	Defined By User	No	Postage and shipping expense.
323	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
324	Printing and Reproduction	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
325	Advertising	Defined By User	No	Expenses for publication of official notes, ads, and legal advertising in newspapers and periodicals.
329	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 321-325.
330	Rents and Leases	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
340	<i>Professional and Technical Services</i>	Defined By User	No	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 341-349.
341	Accounting and Legal Fees	Defined By User	No	Accounting services provided by either the Auditor of State’s Local Government Services

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				Division or by an independent professional accounting firm. Legal services provided by an external law firm.
342	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
343	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
344	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
345	Election Expenses	Defined By User	Yes	Election expenses deducted by the county auditor.
346	Engineering Services	Defined By User	No	Expenses for architectural and engineering services.
347	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
348	Training Services	Defined By User	No	Expenses and fees paid for training village officials and staff.
349	Other – Professional and Technical Services	Defined By User	No	Payment for other professional and technical services not included in objects 341-348, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
350	<i>Insurance and Bonding Services</i>	Defined By User	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 351-359.
351	Insurance and Bonding	Defined By User	No	Cost of all insurance other than costs related to personal services. Including fidelity and security bonds on officials and employees.
352	Property Insurance Premiums	Defined By User	No	Cost of property insurance.
353	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
354	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
359	Other – Insurance and Bonding Services	Defined By User	No	Other insurance costs not included in objects 351-354.

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390	<i>Other Contractual Services</i>	Defined By User	No	Sub-summary code for Other Contractual Services. Comprises detail object codes 361-369.
391	Dues and Fees	Defined By User	No	Cost of membership fees and periodic dues in societies, associations of officials, trade associations and other organizations.
392	Buildings and Other Structures	Defined By User	No	Cost of service, routine maintenance or repair required to keep buildings and other structures up to a standard of serviceability and the preventions of deterioration by the accomplishment of such work as painting, re-roofing and emergency repairs of damage.
393	Motor Vehicles	Defined By User	No	Cost of service, maintenance or repair of owned motor vehicles. Includes service, maintenance or repair on leased or rented motor vehicles if such work is obtained by contracts separately from lease or rental contracts.
394	Machinery, Equipment and Furniture	Defined By User	No	Cost of service, maintenance, repair, overhaul or rework of owned machinery, equipment or furniture. Includes service, maintenance or repair on leased or rented machinery, equipment or furniture if such work is obtained by contracts separately from lease or rental contracts.
395	Land and Improvements	Defined By User	No	Cost of service, routine maintenance or repair of land or land improvements.
396	Streets, Highways, Curbs and Sidewalks	Defined By User	No	Cost of service, maintenance or repair of streets, highways, curbs and sidewalks.
397	Utility – Systems	Defined By User	No	Cost of heat, electricity, water and gas services purchased from either privately owned or publicly operated utilities.
398	Garbage and Trash Removal	Defined By User	No	Cost of waste disposal services purchased from either privately owned or publicly operated utilities.
399	Other – Other Contractual Services	Defined By User	No	Other contracted services not included in object codes 391-398.
400	Supplies and Materials	Defined By User	No	Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies and Materials	Defined By User	No	Cost of office supplies and materials such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.

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420	Operating Supplies and Materials	Defined By User	No	Cost of operating supplies and materials such as diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies.
430	<i>Repairs and Maintenance</i>	Defined By User	No	Sub-summary object code for Repairs and Maintenance. Comprises detail object codes 431-439.
431	Repairs and Maintenance of Buildings and Land	Defined By User	No	Cost of supplies or materials for repairs and maintenance on buildings and land. Includes painting, re-roofing, street, curb, sidewalk repair and custodial services paid by contract.
432	Repairs and Maintenance of Machinery and Equipment	Defined By User	No	Cost of supplies or materials to service, maintain, repair, overhaul or rework owned equipment or machinery.
433	Repairs and Maintenance of Motor Vehicles	Defined By User	No	Cost of supplies or materials for repairs and maintenance on motor vehicles.
439	Other – Repairs and Maintenance	Defined By User	No	Cost of supplies or materials for all other repairs and maintenance not included in object codes 431-433.
440	Small Tools and Minor Equipment	Defined By User	No	Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years.
490	Other – Supplies and Materials	Defined By User	No	All other supplies and materials not included in objects 410-440.
500	Capital Outlay	Defined By User	No	Summary object code for Capital Outlay costs. Comprises detail object codes 510-590.
510	Land and Land Improvements	Defined By Use	No	Purchase of land and improvements of land such as landscaping, grading, fences or improvements/construction of parking lots.
520	Equipment	Defined By User	No	Cost of fixtures and equipment which from part of buildings, such as elevators, plumbing, lighting or heating systems, furniture, furnishings and fixtures.
530	Buildings and Other Structures	Defined By User	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
540	Machinery, Equipment and Furniture	Defined By User	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may

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				be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
545	Runways, Taxiways, Ramps, Docks and Waterways	Defined By User	No	Cost of acquisition, construction or improvements of these facilities.
550	Motor Vehicles	Defined By User	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
555	Streets, Highways, Sidewalks and Curbs	Defined By User	No	Cost of new construction and replacement of streets, highways, sidewalks and curbs.
560	Utility Distribution Systems	Defined By User	No	Cost of new construction and replacement of systems for distribution of sewage, water, gas and electricity.
590	Other – Capital Outlay	Defined By User	No	Other expenses not included in object codes 510-560.
600	Other	Defined By User	No	Summary object code for Other. Comprises detail object codes 610-690.
610	Deposits Refunded	Defined By User	Yes	Deposits refunded.
620	Deposits Applied	Defined By User	Yes	Deposits applied.
630	Compensation and Damages	Defined By User	No	Payments for legal judgments against the village.
640	Payment to Another Political Subdivision	Defined By User	No	Payments made to another political subdivision for contracted services provided to the village, such as fire protection, county health fees, police services, emergency medical services, and garbage and refuse.
641	Excise Tax Expense - Electric	511-519	No	Payment of kilowatt per hour tax to State on village owned/operated electric utility (Per AOS Bulletin 2001-011).
650	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
660	Claims	780	No	Summary object code for Claims. Comprises detail object codes 661-669.

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661	Liability Insurance	780	No	Self-Insurance claims for Liability Insurance
662	Health Insurance	780	No	Self-Insurance claims for Health Insurance
663	Dental Insurance	780	No	Self Insurance claims for Dental Insurance
664	Vision Insurance	780	No	Self-Insurance claims for Vision Insurance
665	Prescription Insurance	780	No	Self-Insurance claims for Prescription Insurance
666	Worker’s Compensation	780	No	Self-Insurance claims for Worker’s Compensation
669	Other Claims	780	No	All other expenditures for other Self-Insurance claims not included in object codes 661-666.
690	Other – Other	Defined By User	No	All other expenses not included in detail object codes 610-650.
	Debt Service			
710	Principal	850	No	Payments for retirement of outstanding note principal balances.
711	Payment of Capital Appreciation Bonds	850	No	Original principal of capital appreciation bonds at maturity.
720	Interest	850	No	Interest payments on outstanding note/bond indebtedness.
721	Payment of CAB Accretion	850	No	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
730	Discount on Debt	850	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
780	Issuance Costs	850	No	Issuance costs on debt issued.
790	Other – Debt Service	850	No	All other debt service payments not included in object codes 710-780.
940	Payment to Refunded Bond Escrow Agent	850	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.

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	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available. Please refer to the Maintenance Introduction section of the manual for a complete explanation of summary and detail account codes.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.

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VILLAGE TREATMENT OF INTEREST REVENUE ACCOUNTS

Interest Earned By This Fund Number	System Posts Income to This Interest Account	Conditional Interest Account
1000	1000-701	
2011-2019	201X-701	
2021-2029	202X-701	
2031-2039	1000-701	
2041-2049	1000-701	
2051-2059	1000-701	205X-701
2061-2069	1000-701	206X-701
2071-2079	1000-701	
2081-2089	1000-701	
2091-2099	1000-701	
2101-2109	210X-701	
2111-2119	1000-701	
2121-2129	1000-701	
2131-2139	1000-701	
2141-2149	1000-701	
2271-2289	1000-701	
2291-2299	1000-701	
2401-2499	1000-701	
2901-2999	1000-701	29XX-701
3101-3199	1000-701	31XX-701
3201-3299	1000-701	32XX-701
3301-3399	1000-701	33XX-701
3401-3499	1000-701	34XX-701
3901-3999	1000-701	39XX-701
4101-4199	1000-701	41XX-701
4201-4299	1000-701	42XX-701
4501-4599	1000-701	45XX-701
4901-4949	1000-701	49XX-701
4951-4999	1000-701	49XX-701
5101-5199	1000-701	
5201-5299	1000-701	
5301-5399	1000-701	
5401-5499	1000-701	
5501-5599	1000-701	
5601-5699	1000-701	56XX-701
5701-5709	1000-701	570X-701
5721-5739	1000-701	572X-701 to 573X-701
5741-5759	1000-701	574X-701 to 575X-701
5761-5779	1000-701	576x-701 to 577X-701

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Interest Earned By This Fund Number	System Posts Income to This Interest Account	Conditional Interest Account
5781-5799	1000-701	578X-701 to 579X-701
5901-5919	1000-701	590X-701 to 591X-701
6101-6199	1000-701	
6901-6999	1000-701	69xx-701
9101-9199	1000-701	
9201-9209	1000-701	
9901-9924	1000-701	99XX-701
9951-9974	1000-701	99XX-701
9976-9999	1000-701	99XX-701

Explanation of funds with conditional interest accounts:

Users will designate the funds that can receive interest 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. Please refer to the Interest Posting section under Chapter 3 - Receipts for additional information.

Note: The conditional interest account must be activated prior to posting the interest receipt.

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LIBRARY CHART OF ACCOUNTS

LIBRARY FUND NUMBERS

Governmental Funds

Fund Number	Fund Name
1000	General
2001-2999	Special Revenue
3001-3999	Debt Service
4001-4499	Capital Projects
4501-4999	Permanent

Proprietary Funds

Fund Number	Fund Name
5001-5999	Enterprise
6001-6999	Internal Service

Fiduciary Funds *(Only if they are being held for another government.)*

Fund Number	Fund Name
9001-9249	Agency
9501-9749	Investment Trust
9751-9999	Private – Purpose Trust

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LIBRARY REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
121	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of real property located within the library district.
122	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions. Taxes levied by the taxing authority for the benefit of the public library district on the assessed valuation of personal tangible property located within the library district.
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 121-122.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
211	Unrestricted Federal Grants-In-Aid	Revenue received from the Federal government for unrestricted grants to the library.
212	Restricted Federal Grants-In-Aid	Revenue received from the Federal government for restricted grants to the library.
219	Other – Federal Grants-In-Aid	All other Federal grants-in-aid received not included in revenue codes 211-212.
221	Unrestricted State Grants-In-Aid	Revenue received from the State government for unrestricted grants to the library.
222	Restricted State Grants-In-Aid	Revenue received from the State government for restricted grants to the library.
229	Other – State Grants-In-Aid	All other State grants-in-aid received not included in revenue codes 221-222.
231	Unrestricted Local Grants-In-Aid	Revenue received from a local government for unrestricted grants to the library.
232	Restricted Local Grants-In-Aid	Revenue received from a local government for restricted grants to the library.
239	Other – Local Grants-In-Aid	All other local grants-in-aid received not included in revenue codes 231-232.
240	Public Library Fund – State	Monthly distribution from the county auditor.
250	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to

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Revenue Code	Revenue Name	Description
		real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
260	Other Federal Aid	Receipts of any other Federal revenue not described in revenue codes 211-219.
270	Other State Aid	Receipts of any other State revenue not described in revenue codes 221-229.
280	Other Local Aid	Receipts of any other local revenue not described in revenue codes 231-250.
291	Unrestricted Other Grants-In-Aid	All other revenue received for unrestricted grants-in-aid to the library.
292	Restricted Other Grants-In-Aid	All other revenue received for restricted grants-in-aid to the library.
299	Other – Intergovernmental	All other intergovernmental revenues received not included in revenue codes 291-292.

Patron Fines and Fees

Financial Report Caption Title: Patron Fines and Fees

Revenue Code	Revenue Name	Description
310	Patron Fines and Lost Item Income	Includes monies received from patrons in the form of overdue fines and lost material charges.
320	Patron Rental and Usage Income	Includes monies received from patrons in the form of rental and usage income.
330	Patron Charges for Professional Service Rendered	Includes monies received from patrons for professional service rendered.
340	Patron Coin-Operated Machine Income	Monies received from the use of all coin operated machines (includes payphones, copiers and faxes).
350	Patron Parking Lot Charges	Includes monies reserved for parking on library property.
360	Patron Class and Seminar Fees	Includes monies received from patrons for library classes and seminars.
399	Other – Patron Fines and Fees	Includes all other monies received from patrons for fines and fees not included in revenue codes 310-360.

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Services Provided to Other Entities

Financial Report Caption Title: Services Provided to Other Entities

Revenue Code	Revenue Name	Description
511	Computer Services	Revenue received from other libraries on a contractual basis for computer services.
512	Interlibrary Loan Services	Revenue received for inter-library loan services.
513	Research Services	Revenue received from other libraries for research services.
519	Other – Services Provided to Other Libraries	Revenue received from other libraries for any other services not included in revenue codes 511-513.
591	Voter Registration Services	Revenue received from other entities for voter registration services.
599	Other – Other Service Provided to Other Entities	All other revenue received from other entities not included in revenue code 591.

Contributions, Gifts and Donations

Financial Report Caption Title: Contributions, Gifts and Donations

Revenue Code	Revenue Name	Description
611	Restricted Contributions – Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
612	Restricted Contributions – Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
613	Restricted Contributions – Foundations	Includes monies received as gifts, bequests, donations and endowments from philanthropic foundations where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
619	Other – Restricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments where the proceeds of the gift (or interest to be earned on the principal amount of the gift) are to be used for a specific purpose.
651	Unrestricted Contributions – Individuals	Includes monies received as gifts, bequests, donations and endowments from private individuals to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.

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652	Unrestricted Contributions – Businesses	Includes monies received as gifts, bequests, donations and endowments from private organizations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
653	Unrestricted Contributions – Foundations	Includes monies received as gifts, bequests, donations and endowments from philanthropic foundations to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
659	Other – Unrestricted Contributions, Gifts and Donations	Includes all other monies received as gifts, bequests, donations and endowments to be used for any legal purpose desired without restriction, and for which no repayment or special service to the contributor is expected.
690	Other – Contributions, Gifts and Donations	All other contributions, gifts and donations received not included in revenue codes 611-659.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest or Dividends on Investments	Interest income received from deposits and investments.
730	Gain or Loss on Sale of Investments	Any gain or loss on the sale of an investment.
740	Rental of Real Property (Investment Property)	Monies received from the rental of library property, such as rental of meeting rooms, office space,...etc.
790	Other – Earnings on Investment	All other earnings on investments not included in revenue codes 701-740.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
820	Sale of Supplies for Resale	Includes proceeds from the sale of supplies purchased for resale. (Does not include patron's fines and fees.)
831	Rental of Meeting Rooms	Any monies received for the rental of meeting rooms owned by the library.
832	Rental of Office Space	Any monies received for the rental of office space owned by the library.

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Revenue Code	Revenue Name	Description
839	Other – Rental of Real Property	All other monies received for the rental of real property not included in revenue codes 831-832.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
851	Contributions to a Permanent Fund (Use only with Permanent funds.)	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
871	Refunds for Overpayment	Monies received in the form of a refund for overpayment.
872	Insurance Reimbursements	Reimbursements on insurance payments.
879	Other – Refunds and Reimbursements	All other refunds and reimbursements not included in revenue codes 871-872.
891	Other – Miscellaneous Operating	All other miscellaneous operating revenue not included in revenue codes 820-879.
892	Other – Miscellaneous Non-Operating	All other miscellaneous non-operating revenue not included in revenue codes 820-879.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Real Property	Includes proceeds from the sale of real library property declared surplus by the library’s Board of Trustees.
912	Sale of Personal Property	Includes proceeds from the sale of personal library property declared surplus by the library’s Board of Trustees.
919	Other – Sale of Fixed Assets	Proceeds from the sale of both real and personal library property not included in revenue codes 911-912.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Bonds	Proceeds from the sale of bonds.
952	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
953	Sale of Refunding Debt	Proceeds from the sale of refunding debt
959	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 951-953.

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961	Sale of Notes	Proceeds from the sale of anticipatory notes.
962	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
969	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 961-962.
970	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

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LIBRARY APPROPRIATION PROGRAM CODES

Program Code	Program Name
100	Library Services
110	Public Service and Programs
120	Collection Development and Processing
200	Support Services
210	Facilities Operation and Maintenance
220	Information Services
230	Business Administration
280	Self-Insurance
760	Capital Outlay
800	Debt Service
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

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LIBRARY APPROPRIATION OBJECT CODES

Salaries

Financial Report Caption Title: Salaries

Object Code	Object Name	Direct Charges	Description
100	Salaries	Yes	Summary object code for Salaries. Comprises detail object code 110.
110	Salaries	Yes	Cost of employee salaries and wages including leave time.

Employee Fringe Benefits

Financial Report Caption Title: Employee Fringe Benefits

Object Code	Object Name	Direct Charges	Description
	Employee Fringe Benefits		
	<i>Retirement Benefits</i>		
211	Ohio Public Employees Retirement System	Yes	Library's share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Yes	Library's share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Yes	Library's share of retirement contributions, payable to the Social Security Administration for Medicare.
219	Other – Retirement Benefits	Yes	Library's share of other retirement contributions not included in object codes 211-213.
220	Insurance Benefits	No	Library's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical / Hospitalization Insurance	No	Library's payment for the employer's share of employee hospitalization premiums.
222	Life Insurance	No	Library's payment for the employer's share of employee life insurance premiums.
223	Dental Insurance	No	Library's payment for the employer's share of employee dental insurance premiums.
224	Vision Insurance	No	Library's payment for the employer's share of employee vision insurance premiums.

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Object Code	Object Name	Direct Charges	Description
225	Workers' Compensation	Yes	Payments to the Ohio Bureau of Workers' Compensation.
228	Health Care Reimbursement	Yes	Payment for reimbursement of health insurance premiums.
229	Other – Insurance Benefits	No	Library's payment for the employer's share of other employee insurance benefits not included in object codes 221-225.
290	<i>Other Employee Fringe Benefits</i>	No	Sub-summary object code for Other Employee Fringe Benefits. Comprises detail object codes 291-299.
291	Unemployment Benefits	Yes	Payments to the State for unemployment compensation.
292	Employee Reimbursement Benefits	No	Payments to library employees for uniform, tool, equipment and other reimbursements.
299	Other – Employee Fringe Benefits	No	Payment of other employee fringe benefits not included in objects 291-292.

Purchased and Contracted Services

Financial Report Caption Title: Purchased and Contracted Services

Object Code	Object Name	Direct Charges	Description
300	Purchased and Contracted Services	No	Summary object code for Purchased and Contracted Services. Comprises detail object codes 310-390.
310	<i>Dues, Fees, Travel and Meeting Expense</i>	No	Sub-summary object code for Dues, Fees, Travel and Meeting Expense. Comprises detail object codes 311-319.
311	Dues and Fees	No	All dues and membership fees.
312	Travel and Meeting Expense	No	Includes the cost of travel, transportation and incidental expenses incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motor pool charges for passenger-carrying vehicles; mileage allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
319	Other – Dues, Fees, Travel and Meeting Expense	No	All other expenses for dues, fees, travel and meetings not included in object codes 311-312.

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Object Code	Object Name	Direct Charges	Description
320	<i>Communications, Printing and Publicity</i>	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Publicity. Comprises detail object codes 321-329.
321	Telephone	No	Telephone and fax expense.
322	Postage	No	Postage and shipping expense.
323	Postage Machine Rental	No	Postage machine rental expense.
324	Printing	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
325	Advertising	No	Expenses for publication of official notes, ads, and legal advertising in newspapers and periodicals. Also includes small advertising supplies given out by library.
329	Other – Communications, Printing and Publicity	No	Other communications, printing and advertising expenses not included in objects 321-325.
330	<i>Property Maintenance, Repair and Security Services</i>	No	Sub-summary object code for Property Maintenance, Repair and Security Services. Comprises detail object codes 331-339.
331	Maintenance and Repair of Facilities	No	Cost of service, maintenance or repairs to buildings or facilities paid to an outside firm or individual.
332	Maintenance and Repair on Equipment	No	Cost of service, maintenance or repair of equipment.
333	Security Services	No	All costs associated with security services.
334	Trash Removal	No	All costs associated with trash removal.
339	Other – Property Maintenance, Repair and Security	No	All other costs associated with property maintenance, repairs and security services not included in object codes 331-334.
340	<i>Insurance and Bonding</i>	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 341-349.

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Object Code	Object Name	Direct Charges	Description
341	Property Insurance Premiums	No	Cost of property insurance.
342	Liability Insurance Premiums	No	Cost of liability insurance.
343	Fidelity Bond Premiums	No	Cost of fidelity and security bonds on officials and employees.
349	Other – Insurance and Bonding	No	Other insurance costs not included in objects 341-343.
350	<i>Rents and Leases</i>	No	Sub-summary object code for Rents and Leases. Comprises detail object codes 351-359.
351	Rents and Leases	No	Cost of rents and leases of land, buildings, equipment and machinery.
359	Other – Rents and Leases	No	Cost of all other rents and leases not included in object code 351.
360	<i>Utilities</i>	No	Costs of heat, light, power, water, gas, or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 361-369.
361	Electricity	No	Costs for electricity.
362	Water and Sewage	No	Costs for water and sewage.
363	Natural Gas	No	Costs for natural gas.
364	Heating Oil	No	Costs for heating oil.
365	Coal	No	Costs for coal.
369	Other – Utilities	No	Costs of utilities not included in object codes 361-365.
370	<i>Professional Services</i>	No	Sub-summary object code for Professional Services. Comprises detail object codes 371-379.
371	Auditing Services	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
372	Uniform Accounting Network Fees	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
373	Tax Collection Fees	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
374	Engineering Services	No	Expenses for architectural and engineering services.

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Object Code	Object Name	Direct Charges	Description
379	Other – Professional Services	No	All other professional services not included in object codes 371-374.
380	Library Material Control Services	No	Amounts paid to outside firms and individuals for the following types of services: library material processing, cataloging and material inventory control services.
390	Other – Purchased and Contracted Services	No	All other purchased and contracted service not included in object codes 310-380.

Library Materials and Information

Financial Report Caption Title: Library Materials and Information

Object Code	Object Name	Direct Charges	Description
410	Library Materials and Information	No	Summary object code for Library Materials and Information. Comprises detail object codes 411-419.
411	Books and Pamphlets	No	Cost to purchase all books and pamphlets.
412	Periodicals	No	Cost of magazines and newspapers.
413	Audiovisual Materials	No	Cost to purchase books on tape, audio cassettes and CD's.
414	Computer Services and Information	No	Public use software.
415	Interlibrary Loan Fees/Charges	No	Shipping costs involved with transporting books to another library.
416	Library Material Repair and Restoration	No	All costs for repairs, upkeep and restoration of library materials.
419	Other – Library Materials and Information	No	All other costs for library materials and information not included in object codes 411-416.

Supplies

Financial Report Caption Title: Supplies

Object Code	Object Name	Direct Charges	Description
450	Supplies	No	Summary object code for Supplies. Comprises detail object codes 451-459.

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Object Code	Object Name	Direct Charges	Description
451	General Administrative Supplies	No	Office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
452	Property Maintenance / Repair Supplies and Parts	No	Cost of supplies or materials for repairs and maintenance of buildings or equipment.
453	Motor Vehicle Fuel, Supplies and Parts	No	Cost of supplies or materials purchased for automobiles, bookmobiles and trucks operated by the library.
454	Supplies Purchased for Resale	No	Cost of supplies or materials purchased for resale.
455	Warehouse Inventory Adjustments	No	Includes charges and credits to adjust perpetual inventory records to actual counts.
459	Other – Supplies	No	Cost of all other supplies not included in object codes 451-455.

Other

Financial Report Caption Title: Other

Object Code	Object Name	Direct Charges	Program Code Default	Description
500	Other	No	Defined By User	Summary object code for Other. Comprises detail object codes 510-590.
510	Dues and Memberships	No	Defined By User	Cost of dues and membership fees to library associations or organizations.
520	Taxes and Assessments	Yes	Defined By User	General property taxes paid on newly acquired real estate and assessments paid on real property owned by the library. Also included are state sales taxes collected on items sold of a taxable nature and later paid to the state.
530	Judgments and Findings	No	Defined By User	Includes expenditures from library district funds for all judgments against the district.
540	Claims	No	280	Summary object code for Claims. Comprises detail object codes 541-549.

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541	Liability Insurance	No	280	Self-Insurance claims for Liability Insurance
542	Health Insurance	No	280	Self-Insurance claims for Health Insurance
543	Dental Insurance	No	280	Self-Insurance claims for Dental Insurance
544	Vision Insurance	No	280	Self-Insurance claims for Vision Insurance
545	Prescription Insurance	No	280	Self-Insurance claims for Prescription Insurance
546	Worker's Compensation	No	280	Self-Insurance claims for Worker's Compensation
549	Other Claims	No	280	All other expenditures for other Self-Insurance claims not included in object codes 541-546.
550	Refunds and Reimbursements	No	Defined By User	Refunds and reimbursements made to patrons, employees and other agencies when appropriate.
590	Other – Other	No	Defined By User	All other miscellaneous expenses not included in object codes 510-550.

Capital Outlay

Financial Report Caption Title: Capital Outlay

Object Code	Object Name	Direct Charges	Description
700	Capital Outlay	No	Summary object code for Capital Outlay. Comprises detail object codes 710-790.
710	Land	No	Land and interest in land, when acquired by purchase.
720	Land Improvement	No	Improvements of land such as landscaping, grading, fences when acquired by monetary outlay, cost of acquisition, construction or improvement of publicly owned parking lots.
730	Buildings	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration and modifications.
740	Building Improvements	No	Increases in the value of buildings and structures and additions thereto; includes increases in the value of buildings and structures resulting from major alterations, restoration or modification.
750	Furniture and Equipment	No	All purchases of furniture not permanently attached to buildings.

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Object Code	Object Name	Direct Charges	Description
770	Motor Vehicles	No	Cost of acquisitions of automobiles, trucks and other motorized vehicles.
790	Other – Capital Outlay	No	Other expenses not included in object codes 710-770.

Principal Payments, Interest and Fiscal Charges

Financial Report Caption Title: Principal Payments, Interest and Fiscal Charges

Object Code	Object Name	Direct Charges	Description
	Debt Service		
810	Redemptions of Principal	No	Principal payments on outstanding note/bond indebtedness.
820	Interest Payments	No	Interest payments on outstanding note/bond indebtedness.
850	Financing Fees and Expenses	No	Payments to financial institutions for financing fees and other expenses.
860	Discount on Debt	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
880	Payment of Capital Appreciation Bonds	No	Payment of original principal of capital appreciation bonds at maturity.
885	Payment of CAB Accretion	No	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
890	Other – Debt Service	No	All other payments of debt not included in object codes 810-885.
940	Payment to Refunded Debt Escrow Agent	No	Payments made <i>from resources other than debt proceeds</i> to escrow agent for debt refunding.

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Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Object Code	Object Name	Direct Charges	Description
	Other Financing Uses		
910	Transfers – Out	Yes	Transfers to other funds from a fund.
920	Advances – Out	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Debt Escrow Agent	No	Payments made <i>from debt proceeds</i> to escrow agent for debt refunding.
990	Other – Other Financing Uses	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.

GLOSSARY

Add – This button is used to enter data into the system, for example, all the necessary information to generate a warrant in the Transactions area. This information is then held in the batch mode until it is selected to be posted. This button is also used in the Maintenance area to add account codes and budget amounts to the system and on the Fund Balance Adjustment Utility screen to post fund balance adjustments.

Activate – This button is used to activate appropriation accounts, revenue accounts, cost centers and funds that were added to the system but currently have an inactive status in the Maintenance area.

Adjust – This button is used in the Utilities area to change the current account distribution amounts of a specific payment, purchase order or receipt. The revised payment, purchase order or receipt amount total will not match the current payment, purchase order or receipt total. (*Please note: Purchase orders can only be reduced. They cannot be increased.*)

Adjustments – Correcting entries may be recorded as they apply to prior year or current year entries. The adjustments will have qualifying criteria in the particular area to be corrected.

Advances: Interfund – Interfund advances are 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 usually made from the General fund and require a resolution authorized by the governing board.

Annual Budget – A calendar year budget that is applicable to a single fiscal year. (January 1st through December 31st).

Appropriation – An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: An appropriation is usually limited in amount and as to the time when it may be expended. Please also review the definitions for *Temporary Appropriations* and *Permanent/Original Appropriations*.

Appropriation Accounts – Budgetary accounts set up to record specific authorizations to spend. The accounts are credited with original and any supplemental appropriations and are charged with expenditures and encumbrances.

Appropriation: Final – The final appropriation is equal to the permanent/original appropriation plus or minus supplemental appropriations and intrafund (reallocated) appropriations posted after permanent/original appropriations were established.

- *Final Appropriation = Permanent/Original Appropriation +/- Supplemental and Intrafund Appropriations posted after Permanent/Original Appropriations were established*

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If it is before Permanent/Original Appropriations were entered, then the final appropriation is equal to the temporary appropriation plus or minus supplemental appropriations and intrafund (reallocated) appropriations.

- *Final Appropriation = Temporary Appropriation +/- Supplemental and Intrafund Appropriations*

Appropriation: Intrafund – An intrafund appropriation is a change in the line item distribution of the appropriations within a fund; however, it does not change the total appropriation amount for the fund. An intrafund appropriation is posted using the option to *reallocate* under the Appropriation Budgets area. Note: See also *Reallocate: Appropriation Budgets*.

Appropriation: Permanent/Original – The *first* appropriation measure that covers the entire year by fund.

Appropriation: Temporary – A temporary appropriation is an appropriation measure that can only cover the first 3 months of the year.

Appropriation: Unencumbered Balance – That portion of an appropriation not yet expended or encumbered.

- *Unencumbered Appropriation Balance = Final Appropriation + Reserved for Encumbrance 12/31 – Prior Period Encumbrance Adjustment – Reserved for Encumbrance – Expenditures*

Appropriation Ledger – An appropriation ledger contains an account for each appropriation. Each account shows the amount originally appropriated, encumbered, transfers to or from the appropriation, amounts charged against the appropriation, the unencumbered balance, and other related information.

Batch Numbers – Batch numbers are created for Purchases (purchase orders and blanket certificates), Payments and Receipts. These numbers become the number for the transaction after posting (printing). 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.

Blanket Certificate: Regular – The procedure by which a fiscal officer issues a regular certificate against an appropriation account for an amount set by resolution. Each blanket certification un-obligated amount should be left to pay against obligations not paid at the end of the year.

Blanket Certificate: Super – ORC Section 5704.41 (D) authorizes the use of ‘super’ blanket certification by all subdivisions. There is no dollar limit to the super blanket certification. The certification is authorized to be outstanding for any period up to the end of the fiscal year and more than one certificate is permitted to be outstanding at one time. The certification may identify a specific vendor, if desired. A list of obligations incurred and expenditures made under each certification must be maintained by the fiscal

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officer. The permitted purposes of the certification are: the services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by on behalf of the subdivision; fuel oil, gasoline, food items, roadway materials and utilities; and any purchase exempt from competitive bidding under ORC Section 125.04 and any other specific expenditure that is recurring and reasonably predictable operating expense.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. Note: The term budget is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body.

Budgetary Control – The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Cash Basis – The basis of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

Clear – The function used in the primary bank reconciliation for clearing payments and receipts.

Close – When this button is selected on a screen, the system closes the screen. The screen can also be closed by clicking on the ‘x’ located on the tab (top left of the screen) beside the name of the area.

Close Item – When this button is chosen, the system transfers the amount of an investment or secondary checking account into the primary checking account and closes the investment or secondary checking account. This button is also used to close a purchase order in the Utilities area.

Deactivate – This button can be used in the Maintenance area to make active appropriation accounts, revenue accounts, cost centers and funds inactive in the system.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Instruments of debt include bonds or notes.

Default – The value or entry that the system will assume based on previously entered data. If the assumed data the system enters is not correct, enter or select the correct information over the incorrect data. In some areas, the data will change only under special circumstances.

Delete – When this button is chosen in the Transactions area, the selected batch transactions will be removed.

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Deposits In Transit (DIT) – Deposits that have been recorded in the system but the bank does not have entered on the monthly statement.

Disbursement – An expenditure of money charged against an appropriation account.

Display – When this button is chosen, the selected information will be displayed on the screen for review. The system will not permit changes to be made to any information being displayed.

Distribution - When adding purchase orders, payments and receipts, the distribution area must be completed. This area contains where the account code, account name and amount are selected. For payments and memo receipts it is also where the charge type and purchase order number are selected.

Drop Down – A drop down contains information for a field through a box that will show all the available selections. The drop down is activated by clicking on the down arrow at the end of the field or by beginning to type in the field. When typing in the field, the drop down will advance to the first item in the list that meets the criteria.

Edit – When this button is chosen in the Maintenance or Transactions areas, the selected item can be modified.

Electronic Payment – The electronic payment option is used to record charges that have already been posted at the bank and need recorded in the system without posting a warrant. Some examples of electronic payments are bank service fees and payroll service fees. A payment voucher is printed when the charge transaction is posted.

Encumber – A charge against a specific appropriation item which sets aside appropriated funds for the obligation established by purchase order or blanket certificate.

Encumbrances – Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Expenditures – Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes. Examples of expenditures are warrants, electronic payments, EFTs, memo charges (within memo receipts), advances out, transfers out, capital losses and payment/voucher adjustments. Note: Encumbrances are not expenditures.

Export – When this button is chosen for a report that can be exported, the system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

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Field – A field is a category of information, such as receipt type, batch number, reason or account. A down arrow appears with some fields and allows information to be selected and shows all possible choices. In other instances, a field has a defaulted item or may be blank.

Fiscal Year – A fiscal year is a period of twelve months other than January to December.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations (i.e. General, Road and Bridge, Gasoline Tax and Motor Vehicle License Tax funds). Numeric codes are established on a chart of accounts to identify the available fund numbers for each entity type.

Fund Balance – The fund balance is equal to the amount of the fund's equity in pooled cash and cash equivalents plus the amount of the fund's investments.

- *Fund Balance = Equity in Pooled Cash and Cash Equivalents + Investments).*
 - *Equity in Pooled Cash and Cash Equivalents (Pooled Balances) = January 1st Balance +/- Accumulated Revenues and Expenditures*
 - *Investments (Non-Pooled Balances) = January 1st Balance +/- Accumulated Activity).*

Fund Balance: Unencumbered – The unencumbered fund balance is the fund balance amount less the reserved for encumbrances amount.

- *Unencumbered Fund Balance = Fund Balance – Reserved for Encumbrance*

Fund Balance: Unreserved Undesignated – The unreserved undesignated fund balance is equal to the fund balance less the reserved for encumbrance amount less the reserved for unclaimed money amount less the reserved for non-spendable balances amount less the designated for reserve balances amount under ORC 5705.13 (A)(1)(2)(3) or 5705.132.

- *Unreserved Undesignated Fund Balance = Fund Balance – Reserved for Encumbrance – Reserved for Unclaimed Money – Reserved for Non-Spendable Balances – Designated for Reserve Balances under ORC 5705.13 (A)(1)(2)(3) or 5705.132*
 - *Reserved for Encumbrance (Outstanding Encumbrance) = Unspent Balance of Open Purchase Orders and Unpaid Employee Withholdings*
 - *Reserved for Unclaimed Money = Fund Balance of Unclaimed Money Funds*
 - *Reserved for Non-Spendable Balances = Non-Spendable Amount (manually entered) of Permanent and Private Purpose Trust Funds Designated as Non-Spendable*
 - *Designated for Reserve Balances = Amount set aside in Reserve Balance Accounts under ORC 5705.13 (A)(1)(2)(3) or 5705.132*

General Fund – A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. Note: The General fund is used to account for the

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ordinary operations of a governmental unit which are financed from taxes and other general revenues.

Grant – A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (e.g. fire or police service), but it is sometimes also for general purposes.

Journal – A book of original entry used in the double entry system for the recording of all transactions with an indication of the special accounts to which they belong.

Ledger – A book of final entry in which record of debits, credits, and all money transactions are kept, such as a ledger which records expenditure transactions.

Memo Receipt – A type of receipt entered when deductions are made from the gross amount and the net is deposited at the bank.

Menu– Displays what applications are available in the program.

Modem – A device attached between the phone line and the computer.

Other Adjusting Factors (OAF) – Items listed to adjust the bank balances to reconcile with the system balances. Examples include the following: receipts not entered in the current month like bank interest, posting errors that need to be corrected, and bank fees that need posted. These items should be identified and explained. Then the appropriate entries should be entered the following month.

Payments – A payment is prepared to generate a warrant, record a manual warrant or any memo fees incurred.

Post – The function that records the transaction to all of the appropriate accounts.

Post/Print – The function that records the transaction to all of the appropriate accounts and prints the document for the transaction type (e.g. the purchase order, receipt or warrant).

Print – When this button is selected, the options to select the number of copies, orientation (portrait or landscape), paper size and paper type will all be available by clicking on the Properties button of the Print box.

Print Activity – This button can be used on the Purchase Order Utility screen to produce a copy of the purchase order that includes all of the adjustments and charges that have been posted against it.

Prior Period Encumbrance Adjustment – A prior period encumbrance adjustment is the unspent amount of a prior year purchase when it was closed in the current year.

Purchase Order – A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them. The term purchase order

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includes regular purchase orders, then and now purchase orders, regular blanket certificates and super blanket certificates.

Reallocate: Appropriation Budgets – From the Maintenance menu, appropriation budgets can be reallocated under the Appropriation Budgets area. The option to reallocate allows appropriations to be moved from the current account codes to different account codes within the fund. It allows for a change in the line item distribution but not the current year final appropriation total for the fund. Note: It is sometimes also called an *intrafund appropriation*. See also *Appropriation: Intrafund*.

Reallocate: Payments or Receipts – From the Utilities menu, payments can be reallocated under the Payment Utility area, and receipts can be reallocated under the Receipt Utility area. The option to reallocate allows the expenditures or revenues to be moved from the current account codes to different account codes. The revised payment or receipt total must match the current payment or receipt total. When reallocating a memo receipt, the revised receipts must match the current receipts and the revised charges must match the current charges.

Receipts – This term, unless otherwise qualified, means cash received.

Reissue – This button can be used in the Utilities area to reissue a warrant. The associated warrant number is voided and a new warrant number is posted and printed with the current charge allocation from the original payment.

Remove – When this button is chosen in the Maintenance area, the selected item will be removed.

Reports and Statements – Reports and statements compile information from the accounting system automatically by the report selections that are made. Reports can be displayed, printed or saved as a PDF.

Reprint – When this button is chosen in the Utilities area, a copy of the document (payment, purchase order or receipt) is produced as it appeared when it was originally posted and printed.

Resources Available for Appropriation - The amount available for appropriation is equal to the 12/31 fund balance (12/31 fund balance plus or minus any fund balance adjustments) less the 12/31 reserved for encumbrance amount less the 12/31 reserved for non-spendable balance amount less the 12/31 designated for reserve balance amount under Ohio Revised Code (ORC) 5705.13 (A)(1) or 5705.132 plus or minus any prior year advances not repaid as of 12/31 plus the estimated revenue amount less any new designated for reserve balance amount under ORC 5705.13 (A)(1) or 5705.132.

- *Resources Available for Appropriation = 12/31 Fund Balance (12/31 Fund Balance +/- Fund Balance Adjustments) – 12/31 Reserved for Encumbrance –*

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12/31 Reserved for Non-Spendable Balance – 12/31 Designated for Reserve Balance (ORC 5705.13 (A)(1) or 5705.132) +/- Prior Year Advances Not Repaid 12/31 + Estimated Revenue – New Designated for Reserve Balance (ORC 5705.13 (A)(1) or 5705.132)

Revenue – Public moneys from taxes, fines, fees, levies. These moneys are collected by the entity, state, or county. Some are apportioned or distributed by the state or county. Examples of revenue are standard receipts, memo receipts, interest receipts, advances in, transfers in, capital gains and receipt adjustments.

Revenue Accounts – Budgetary accounts used to enter the formally adopted annual budget into the ledgers as part of the management control technique of formal budgetary integration.

Revenue Budget: Amount – This is the amount that is entered as anticipated revenue line item.

Revenue Budget: Balance – The revenue budget balance is the final revenue budget amount less the revenues received.

- *Revenue Budget Balance = Final Revenue Budget – Revenues*

Revenue Budget: Final – The final revenue budget is equal to the original revenue budget plus or minus the supplemental revenue budgets posted after the original revenue budgets were established.

- *Final Revenue Budget = Original Budget +/- Supplemental Revenue Budgets posted after Original Revenue Budgets were established)*

If it is before original revenue budgets have been entered, then the final revenue budget is equal to the revenue budget amount plus or minus the supplemental revenue budgets.

- *Final Revenue Budget = Revenue Budget Amount +/- Supplemental Revenue Budgets*

Revenue Budget: Original – The amount entered as a budget amount will become the original budget when the permanent/original appropriations are entered for the fund.

Revenue Ledger – A revenue ledger contains all the revenue accounts of an entity.

Save PDF – When this button is selected for a report, the system will display the Save As box to save the report as a PDF file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

Supplemental: Appropriation Budgets – From the Maintenance menu, supplemental appropriation budgets can be made under the Appropriation Budgets area. The supplemental option allows any changes or corrections to be made to the *total* temporary or permanent/original appropriation budget amounts for a fund.

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Supplemental: Revenue Budgets – From the Maintenance menu, supplemental revenue budgets can be made under the Revenue Budgets area. The supplemental option allows any changes or corrections to be made to the *total* original revenue budget amounts for a fund.

Then and Now Certification – ORC Section 5705.41 (D)(1) provides that if prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, then the fiscal officer may instead certify: That there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. The fiscal officer is certifying that there were appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now).

Transaction – A single action recorded in the system.

Transfers: Checking – Checking transfers are used to move cash from the primary checking account to a secondary checking account or from a secondary checking account to the primary checking account.

Transfers: Interfund – Interfund transfers are used to permanently reallocate money from one fund to another as authorized by the ORC Sections 5705.14 through 5705.16. 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 ORC. Since transfers permanently change the total fund appropriations, an amended certificate of estimated resources should be obtained from the county auditor.

Transfers: Investment – Investment transfers are used to either move cash from the primary checking account to an investment or from an investment and to the primary checking account.

Utilities – This area contains the options to adjust, close, reallocate, void, reissue, or reprint as they apply to purchase orders, blanket certificates, payments, receipts, investments, bank reconciliations, advances or transfers.

Void – This button can be used in the Utilities area to void out a specific advance, transfer, payment or receipt.

Voucher – A written document which evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

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Warrant – An order drawn by the legislative body or an officer of a governmental unit upon its treasurer directing the latter to pay a specified amount to the person named or to the bearer. It circulates the same as a bank check.

Warrant: Starting Number – A starting warrant number must be entered for the primary checking account before printing warrants. The starting warrant number can be reset to a lower number if the entity begins a new series of warrants or changes banks. An annual limitation of five changes to the starting warrant number will be enforced to prevent potential abuse of this functionality. Once this limit has been reached in a given year, UAN must be contacted to reset the limit.

GENERAL REPORTS & STATEMENTS

BACK DATING REPORT

STEPS TO ACCESS

General → Reports & Statements → **Back Dating Report**

BACK DATING

The Back Dating report lists all transactions in which the Posting Date is earlier than the Transaction Date. The report includes the posting date, transaction date, the number of days between the posting and transaction dates, transaction number, transaction description, fund(s), account code(s), transaction amount, budget amount, source or use, and purpose. Where applicable, it also includes the number and type of the payment, receipt, or purchase order.

COMPLIANCE REPORT

STEPS TO ACCESS

General → Reports & Statements → **Compliance Report**

COMPLIANCE REPORT

The Compliance Report lists every instance of activity that is not in compliance with UAN internal controls. For example, a compliance violation may occur when attempting to post a payment that exceeds the fund balance. The user will receive this warning message: “Insufficient fund balance. The fund balance may not become negative. Refer to Ohio Revised Code [ORC 5705.10]”. The settings in the Entity Setup area determine whether the user is stopped with no option to post the transaction or given a warning with the option to override the rule and continue with the transaction.

The Compliance Control setting in the System tab of the Entity Setup form determines whether activity that violates compliance rules can continue. The compliance control settings are located under General → Maintenance → Entity Setup, System tab. A violation can only be overridden when compliance controls are set to either ‘warn user’ or are ‘turned off’ in the entity setup area. The UAN default setting is ‘Stop user when not in compliance’ and is the recommended setting.

Note: Any modifications to Entity Setup will be noted on the Compliance Report.

The compliance report includes the posting date, transaction date, transaction number, the user that was logged in when the transaction occurred, the compliance control setting for the entity (warn or turned off), a short description of the compliance violation, the reason for the override, source or use of the transaction, and the item affected (e.g.: fund, account code). Where applicable, it also includes the number and type of the payment, receipt, or purchase order.

DEPARTMENT REPORTS

STEPS TO ACCESS

General → Reports & Statements → **Department**

DEPARTMENT LISTING

The **Department Listing** provides a list of all the departments that have been established in the system. It includes the department name and status information.

DEPARTMENTS DETAIL

The **Departments Detail** provides a list of all the department assignments that are applicable when Department Segregation is activated in the Entity Setup area. It includes all assigned users, funds, appropriation accounts, and revenue accounts. In addition, it reports whether users have been assigned Multi-Department Clearance. For detailed information about Department Segregation, see the Department Editor section of this manual. *(Please note: **most entities do NOT need to use department segregation. It is an optional feature in the UAN Software and should only be activated when necessary.**)*

EXPORT DEPARTMENTS

The **Export Departments** option enables department information to be saved as a Microsoft Excel file. After the departments to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

ROLE REPORTS

STEPS TO ACCESS

General → Reports & Statements → **Role Reports**

ROLE DETAIL

The **Role Detail** report displays all of the detailed role information. It includes the role name, description, status as well as if the role is designated as ‘Belongs to Fiscal Office’. The report also includes a complete listing of the areas, functions and permissions that each role has been designated.

ROLE LISTING

The **Role Listing** provides a list of all the roles that have been established in the system. It includes the role name, description, status as well as if the role is designated as ‘Belongs to Fiscal Office’.

TRANSACTION LOG REPORT

STEPS TO ACCESS

General → Reports & Statements → **Transaction Log Report**

TRANSACTION LOG

The **Transaction Log** lists all of the detailed information for transactions processed through the system during the specified reporting period. The detailed information shown on the report varies depending on the type of transaction.

EXPORT TRANSACTION LOG

The **Export Transaction Log** option enables transaction information to be saved as a Microsoft Excel file. After the transactions to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

USER REPORTS

STEPS TO ACCESS

General → Reports & Statements → **User Reports**

USER DETAIL

The **User Detail** report displays all of the detailed user information. It includes the user name, status, and designated role. The report also includes whether the user is authorized with security, compliance, and multi-department clearances and lists assigned departments, if any (*department assignments are only applicable when Department Segregation has been activated in the Entity Setup area*).

USER LISTING

The **User Listing** provides a list of all the users that have been established in the system. It includes the user name, status and role.

EXPORT USERS

The **Export Users** option enables user information to be saved as a Microsoft Excel file. After the users to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

VENDOR/PAYEE REPORTS

STEPS TO ACCESS

General → Reports & Statements → **Vendor/Payee Reports**

VENDOR/PAYEE DETAIL

The **Vendor/Payee Detail** report displays all of the detailed vendor/payee information. It includes the vendor/payee name, status, description, terms, type designations, 1099 status, account numbers and ID numbers.

VENDOR/PAYEE DETAIL WITH LOCATIONS

The **Vendor/Payee Detail with Locations** report displays all of the same detailed vendor/payee information that is included on the regular Vendor/Payee Detail report; however, it also includes all of the detailed location information for each selected vendor/payee. The location information includes the location description, status, address and contact data.

VENDOR/PAYEE DETAIL LISTING

The **Vendor/Payee Listing** provides a list of all the vendor/payees that have been established in the system. It includes the vendor/payee name as well as the year to date payment amount for each selected vendor/payee.

VENDOR/PAYEE 1099 & 1096 REPORT

The **Vendor/Payee 1099 & 1096 Report** lists the vendor/payee name, social security number, tax identification number and non-employee compensation for the amount paid to those vendors/payees requiring a Form 1099 at year end.

VENDOR/PAYEE PAYMENT REGISTER

The **Vendor/Payee Payment Register** provides a detailed listing of all payments made to selected vendors/payees. It includes the payment or receipt number, payment or receipt type, post date, transaction date, account code, amount, status and the charge type (PO, BC or Direct). This report can also be sorted by vendor/payee then payment or by vendor/payee then account code.

VENDOR/PAYEE RECEIPT REGISTER

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The **Vendor/Payee Receipt Register** provides a detailed listing of all receipts made to selected vendors/payees. It includes the receipt number, receipt type, post date, transaction date, account code, amount, status and charge type (PO, BC or Direct). This report can also be sorted by vendor/payee then receipt or by vendor/payee then account code.

VENDOR/PAYEE OPEN PURCHASE ORDER REGISTER

The **Vendor/Payee Open Purchase Order Register** lists all purchase orders that are open for a specified vendor/payee. It includes the vendor/payee name, purchase order number, purchase order type, expiration date, account code, opening balance, amount spent and the available balance. Purchase order totals and vendor/payee totals are provided as well on the report. The report can also be sorted by the vendor/payee then purchase order or by vendor/payee then account code.

VENDOR/PAYEE EXPORT VENDOR/PAYEES

The **Export Vendor/Payees** option enables Vendor/Payee information to be saved as a Microsoft Excel file. After the Vendor/Payees to be included are selected, click on the Export button. The system will display the Save As box to save the report as a Microsoft Excel file under the _UAN_EFiles folder. The system automatically defaults a file name for the report to be saved as, but the file name can be changed.

GENERAL MAINTENANCE

UAN BACKUPS

OVERVIEW

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

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

Recommendations:

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

UAN Backups ONLY safeguard UAN application data:

A UAN Backup only contains data from the UAN application and does not backup the contents of any other files or applications.

Recommendation:

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

STEPS TO ACCESS

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

HOW TO COMPLETE A UAN BACKUP

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

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

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- **CD or DVD:** this is the default selection. If you will be using an external CD/DVD drive, connect it before opening the backup form.
- **Flash or USB Drive:** These can be small pocket sized drives or the larger external drives that require a USB cable and power adaptor.
- **Network Drive or Other:** This option gives you the ability to store your backup on any drive that is accessible to your computer over a network or any non-USB external hard drive.

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

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

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

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

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

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

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

CHANGE PASSWORD

User **passwords** must be changed at least every three months as well as after being reset by an administrator to ‘UANuser1’. Upon login, if the current date is on or after the user’s password expiration date, the user will be presented with and forced to complete the change password screen before gaining access to any other area of the software.

None of a user’s previous four passwords may be reused. Passwords must contain at least eight characters, must not begin or end with a space, and must include characters from at least two of the following four categories:

- 1) Lowercase letters (abcdefghijklmnopqrstuvwxyz)
- 2) Uppercase letters (ABCDEFGHIJKLMNOPQRSTUVWXYZ)
- 3) Digits (0123456789)
- 4) Special characters (`~!@#\$%^&*()_+=[\];',./{}|:”<>?)

STEPS TO ACCESS

General → Maintenance → **Change Password**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
User Name	Text (20)	No	<ul style="list-style-type: none"> The system automatically pulls in the user name.
Current Password	Text (20)	Yes	<ul style="list-style-type: none"> Enter the current password. It must match.
New Password	Text (20)	Yes	<ul style="list-style-type: none"> Enter the new password.
Verify Password	Text (20)	Yes	<ul style="list-style-type: none"> Enter the new password again. It must match what was entered in the prior field for the new password.

HOW TO CHANGE THE PASSWORD

- Step 1:** When the Change Password screen appears, the system will automatically pull in the User Name. Enter the **Current Password**.
- Step 2:** Enter the **New Password**.
- Step 3:** In the **Verify Password** field, re-enter the new password.
- Step 4:** Click on the **Save** button to change the password. *(Selecting **Close** on this step will exit without saving the new password.)*

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Step 5: Click on the **Close** button to exit the Change Password form after the new password has been saved. *(The system displays a message in the bottom left corner of the Change Password form to confirm the new password has been saved.)*

CHANGE PASSWORD FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

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DEPARTMENTS

A **department** is a distinct internal division of an entity. Departments are available for use in the UAN Accounting, Payroll and Inventory applications. Some examples of the departments within an entity would include Administrative, Road Maintenance, Fire and Parks.

At least one department will have to exist before employee earnings can be added to the **UAN Payroll Software** (*upon completion of the Payroll module*) or inventory assets can be added to the **UAN Inventory Software** (*upon completion of the Inventory module*). Each employee earning and each inventory asset will have to be assigned to exactly one department.

Optional: Department Segregation is a set of options that separate many types of information by assigned department. These assignments will provide the ability to determine a specific user's access to reports and transactions. The **Departments Editor** is used to add or replace department assignments to funds, appropriation accounts, revenue accounts, and users when 'department segregation' is activated. Once it is activated, **Non-Fiscal Office users** can be restricted to the items in which they share at least one department assignment. For detailed information on this feature, see the Department Editor section of this manual.

*(Please note: **most entities do NOT need to use department segregation**. It is an optional feature in the UAN Software and should only be activated when necessary).*

STEPS TO ACCESS

General → Maintenance → **Departments**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Name	Text (40)	Yes	<ul style="list-style-type: none">• Designate a unique name for the department to be added.
Status	Radio Button (2)	Yes	<ul style="list-style-type: none">• Active (Default)• Inactive

HOW TO ADD A DEPARTMENT

Step 1: Click on the **Add** button.

Step 2: Enter the desired **Name** for the new department.

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- Step 3:** Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*
- Step 4:** Click on the **Save** button to add the new department. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new department. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Department form.)*
- Step 5:** Click on the **Close** button to exit the Add Department form after the new department has been saved. *(The system displays a message in the bottom left corner of the Add Department form to confirm the new department has been saved.)*

SUGGESTED REPORTS & STATEMENTS

To review a list of the entity’s **department names**, print or display the Department Listing located under General → Reports & Statements → Department Reports.

DEPARTMENTS FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

DEPARTMENTS EDITOR

Department Segregation (also referred to as ‘departmentalization’) is a set of options that separate many types of information by assigned department. The **Departments Editor** is used to add or replace department assignments to funds, appropriation accounts, revenue accounts, and users when ‘department segregation’ is activated.

DEPARTMENT SEGREGATION OVERVIEW

When **Department segregation** is activated, every fund, revenue account, and appropriation account must be assigned to at least one department before most activity in the software can be performed. Departmental segregation settings do not apply to users assigned to the Administrator or Power User roles, nor to users assigned to any role designated as belonging to the fiscal office. Those users are automatically assigned to all departments and can therefore access any item regardless of its department assignments. ***IMPORTANT: If all users at the entity will be assigned to either Administrator, Power User, or a role designated as belonging to the fiscal office, then Department Segregation should not be activated since it is irrelevant for those users.***

Department segregation can be useful for larger entities when the entity desires individuals such as department directors to have limited UAN User access to certain department specific reports and / or transactions such as submitting requisitions. Departmentalization works in conjunction with Roles. Whereas a role restricts a user’s access by form and function, departmentalization further restricts access by department assignment within those forms and functions. Departmentalization allows a user with an Administrative role (*typically the Fiscal Officer*) to grant other users access to items sharing department designations with the user. For example, a user assigned to department ‘A’ will only be able to modify, display, print reports or charge appropriation accounts that have also been assigned to department ‘A’. However, not all reports are ‘departmental’, meaning the departmental segregations will not apply to non-departmental reports. For example, Cash Reports such as the Cash Journal are ‘non-departmental’ and so even users with narrow departmental designations will have full access to non-departmental reports unless their assigned roles specifically exclude access to them. For more information about roles, go to General → Maintenance → Roles and click the ‘Need Help?’ button to read the overview and ‘how to’ steps.

CAUTION: Department segregation is a very useful feature for some entities, but there can be unintended results depending on the entity’s situation and specific use of this feature. Due to the variety of situations, this manual does not cover all such scenarios and so it is highly recommended that the Fiscal Officer contact UAN Support to discuss these issues over the phone with a representative before initiating department segregation at their entity.

Before granting departmental segregation access to users, the fiscal officer / clerk should also carefully consider the access granted through settings in the role each user is assigned

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and have a clear understanding of the implications especially regarding access to reports and prior year reports. In certain circumstances, the administrative user can unintentionally give other users access to sensitive information if they do not carefully review the access granted in both the departmental segregation settings and role settings.

For example, the fiscal officer may intentionally assign department 'A' to the General fund, but assign only a few General fund appropriation accounts to department 'A'. Their intention may be to limit the number of General fund accounts that department 'A' users can view on reports while still enabling them to view the General fund cash balance on the Fund Status report. However, by doing this, they may unintentionally give the user access to view *all transaction activity* posted for the general fund on the Fund Activity and Fund Ledger reports if - in the user's role - access is also granted to 'Fund Reports'. If the fiscal officer does not want the user to have that level of detail, they should either disable access to Fund Reports in the user's Role settings or choose not to assign department 'A' access to the General fund in the Department Editor.

MULTI-DEPARTMENT CLEARANCE OVERVIEW

In Addition to department segregation, **Multi-Department Clearance** is a second level of departmentalization that can be designated independently for each user. If activated for a particular user, that user will have access to all items that have at least one shared department assignment. For example, if Multi-Department Clearance *is not activated* for a particular user assigned only to department 'A', this user will not be able to view a purchase order that has accounts assigned to both department 'A' *and* accounts assigned to department 'B'. Activating Multi-Department Clearance for this user would allow them to view the particular purchase order while still ensuring that this user does not have access to purchase orders not involving department 'A'. In addition, that user cannot charge accounts assigned to department 'B' even on the purchase order that has accounts assigned to both departments. Without Multi-Department Clearance, this user would only have access to purchase orders solely involving department 'A'.

Note that Multi-Department Clearance is merely a compromise between using departmental segregation and yet continuing to create items involving multiple departments. If the entity's goal is to achieve true departmentalization within the UAN software, all items should be limited to as few department assignments as possible in order to make Multi-Department Clearance unnecessary. For example, a purchase order involving an account assigned to department 'A' should not include accounts assigned to department 'B' if strict departmentalization is desired. This would ensure that only users whose department assignments include department 'A' can view this purchase order, regardless of whether they have been given Multi-Department Clearance.

ACTIVATING DEPARTMENT SEGREGATION

Department segregation can be **activated** under General → Maintenance → Entity Setup, by selecting the System tab and placing a checkmark next to Department segregation. Upon clicking the Save button, a message will prompt the user to open the Departments Editor which may be used to quickly assign departments. Every fund, revenue account, and appropriation account must be assigned to at least one department before most activity in the software can be performed. If **any** funds, revenue accounts, or appropriation accounts **are not assigned** to at least one department, only the following areas will be accessible:

- Appropriation Accounts
- Funds
- Revenue Accounts
- Backups
- Entity Setup
- Departments
- Departments Editor
- Roles
- Users

A report of the unassigned items will be offered if a user tries to access any other areas.

DEACTIVATING DEPARTMENT SEGREGATION

Department segregation can be **deactivated** under General → Maintenance → Entity Setup, by selecting the System tab and removing the checkmark next to Department segregation. If department segregation is deactivated after some items have been assigned to departments, information in UAN will no longer be restricted by department for any user or area, but it will retain the assignments in the event that department segregation is reactivated at a later time. This is advantageous when the Fiscal Officer needs to enter transactions or other system activity before they have completed assigning items to a department.

ACTIVATING OR DEACTIVATING MULTI-DEPARTMENT CLEARANCE

Multi-Department Clearance can be **activated or deactivated** for one user at a time under General → Maintenance → Users when adding a new user or editing an existing user. Click Add (or mark the user and click Edit) to open the form and checkmark the Multi-Department Clearance checkbox to activate or clear the checkbox to deactivate. This setting can also be changed for multiple users at one time when assigning users to departments in the Department Editor. Detailed instructions are located in ‘How to assign users in the Department Editor’ in the ‘How To’ steps at the end of this section.

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DEPARTMENT SEGREGATION & USER CLEARANCES

In addition to working alongside constraints set within the user’s role (as discussed in the overview of this section) department segregation restrictions also operate in conjunction with user clearances. User clearances are set under General → Maintenance → Users when adding or editing users and are briefly described below:

User Clearance Type:	
Security Clearance	Authorized to view Social Security numbers and employee bank account information. This setting applies regardless of whether department segregation is activated or not activated.
Multi-Department Clearance	Authorized to access multi-department items with which any one department assignment is shared. This setting only applies when department segregation is activated.
Compliance Clearance	<u>*This setting is not relevant to department segregation</u> and is only applicable when Compliance Controls are set to ‘warn user’ or are ‘turned off’ under the entity setup area. The compliance controls are the level in which UAN enforces adherence to Ohio law or good accounting compliance rules written in the software. See General > Maintenance > Entity Setup, then click the ‘Need Help’ button for details.

The following grids describe the user’s access to the software when department segregation is activated ***in conjunction with user-specific authorization***: Security Clearance, Multi-Department Clearance and Roles.

Reminder:

Departmental segregation settings do not apply to users assigned to the Administrator or Power User roles, nor to users assigned to any role designated as belonging to the fiscal office i.e. **the grids below only apply to users assigned to non-fiscal office roles.**

TRANSACTIONS

Accounting Transactions	Effect On User Access When Department Segregation Is Activated
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<ul style="list-style-type: none"> • Payments • Purchase Orders • Receipts (Standard, Memo) • Requisitions Import Purchase Order 	<p>Can only add or edit accounts currently assigned to user’s current department(s).</p> <p><u>When Multi-Department Clearance is authorized:</u></p> <p>- List, edit, delete, display, or approve only items with at least one used account (revenue or appropriation) currently assigned to user’s current department(s). Can import any purchase order (payments or memo receipts) with at least one used account currently assigned to at least one of user’s current department(s).</p> <p><u>When Multi-Department Clearance is NOT authorized:</u></p> <p>- List, edit, delete, display, or approve only items with all used accounts (revenue or appropriation) currently assigned to user’s current department(s). Can only import purchase orders (payments or memo receipts) with all used accounts currently assigned to at least one of user’s current department(s).</p> <p>Requisitions require accounts.</p>
<p>Receipts (Interest)</p>	<p><u>No access</u> – Users assigned to Roles that do not belong to the Fiscal Office do not have access to interest receipts due to the nature of pooled investments.</p>
<ul style="list-style-type: none"> • Bank Reconciliation • Checking Transfer • Interfund Advance • Interfund Transfer • Investment Transfer • Reserve Bal Designation 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p>

Payroll Transactions	Effect On User Access When Department Segregation Is Activated
<ul style="list-style-type: none"> • Wages 	<p><u>When Multi-Department Clearance is authorized:</u></p> <p>- List, edit, delete, or display only wages with at least one earning assigned (at time of wage creation) to one of user’s current department(s). Data for all earnings on the wages. Department filter contains only user’s current department(s).</p> <p><u>When Multi-Department Clearance is NOT authorized:</u></p> <p>- List, edit, delete, or display only employees with all earnings on the wages assigned to user’s current department(s). Data for all earnings on the wages. Department filter contains only user’s current department(s).</p> <p><u>When the User has No Security Clearance:</u> they have no access to wages.</p>
<ul style="list-style-type: none"> • EFT • Withholdings 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p>

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Budget Transactions			
	Current Year	Prior Years when Department Segregation is Activated	Prior Years when Department Segregation is NOT Activated
<ul style="list-style-type: none"> Financial Worksheets 	List, edit, duplicate, delete, print, display, PDF, or export only worksheets with at least one fund currently assigned to user's current department(s). Can only add those funds to worksheets (new or saved).	List, print, display, PDF, or export only worksheets with at least one fund assigned (at close of year) to user's current department(s).	N/A
<ul style="list-style-type: none"> Year End Balance Certificates 	Access is not affected by Department Segregation – the user's access level is determined by the settings of the role in which the user is assigned.		

Inventory Transactions			
<ul style="list-style-type: none"> Assets 	List, add, edit, delete, or display only assets assigned to user's current department(s).		

UTILITIES

Accounting Utilities			
<ul style="list-style-type: none"> Bank Reconciliation Utility Checking Transfer Utility Fund Balance Adjustment Utility Interfund Advance Utility Interfund Transfer Utility Investment Trans Utility Payment Utility Purchase Order Utility Receipt Utility 	Access is not affected by Department Segregation – the user's access level is determined by the settings of the role in which the user is assigned.		

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Payroll Utilities			
<ul style="list-style-type: none"> • EFT Utility • Leave Balance Adjustment • Pay Period Adjustment • Payroll Payment Utility • Unpaid Withholding Clear • Wage Adjustments • Wage Reallocations • Withholding Overpay Utility 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

REPORTS & STATEMENTS

Accounting Reports	Current Year	Prior Years when Department Segregation is Activated	Prior Years when Department Segregation is NOT Activated
<ul style="list-style-type: none"> • Payment Reports • Purchase Order Reports • Receipt Reports • Requisition Reports 	<p><u>When Multi-Department Clearance is authorized:</u> - Lists & reports only items with at least one account currently assigned to user’s current departments(s).</p> <p><u>When Multi-Department Clearance is NOT authorized:</u> - Lists & reports only items with all accounts assigned to user’s current department(s).</p> <p>Requisitions - Also lists all requisitions with no accounts. Departments filter contains only user’s current department(s).</p>	<p><u>When Multi-Department Clearance is authorized:</u> - Lists & reports only items with at least one account assigned (at close of year) to user’s current departments (s).</p> <p><u>When Multi-Department Clearance is NOT authorized:</u> - Lists & reports only items with all accounts assigned (at close of year) to user’s current department(s).</p> <p>Requisitions - Also lists all requisitions with no accounts. Departments filter contains only user’s current department(s).</p>	Lists and reports all items. Department filter disabled.

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<ul style="list-style-type: none"> • Appropriation Reports • Appropriation Supplemental Report • Budgetary Reports • Fund Reports • Management Reports • Revenue Reports • Revenue Supp Report 	<p>Lists & reports only items currently assigned to user's current department(s). Departments filter contains only user's current department(s).</p>	<p>Lists & reports only items assigned (at close of year) to user's current department(s). Departments filter contains only user's current department(s).</p>	<p>Lists & reports all items. Department filter disabled.</p>
<ul style="list-style-type: none"> • Checking Account Reports • Investment Reports 	<p>Access is not affected by Department Segregation – the user's access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether or not Department Segregation is active.</p>		
<ul style="list-style-type: none"> • Bank Rec Reports • Cash Reports • Fund Balance Adjustment Reports • Interfund Advance Reports • Interfund Trans Reports • Reserve Bal Acct Reports • Signature Page 	<p>Access is not affected by Department Segregation – the user's access level is determined by the settings of the role in which the user is assigned.</p>		

<p>Payroll Reports</p>	<p><i>Note that earnings require departments whether or not department segregation is active.</i></p>	
	<p>Current Year</p>	<p>Prior Years</p>
<ul style="list-style-type: none"> • Batch Reports – Wages • Wage Reports (<i>Wage Detail only</i>) 	<p><u>When Multi-Department Clearance is authorized:</u> - Lists only employees with at least one earning on a wage assigned (at time of wage creation) to one of user's current department(s). Reports all data for those wages.</p> <p><u>When Multi-Department Clearance is NOT authorized:</u> - Lists only employees with all earnings on a wage assigned (at time of wage creation) to user's current department(s). Reports all data for those wages.</p> <p>Departments filter contains only user's current department(s).</p>	

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<ul style="list-style-type: none"> • Batch Reports – Wages • Wage Reports (not including Wage Detail) 	<p>Lists only employees with at least one earning on a wage assigned (at time of wage creation) to one of user’s current department(s). Reports only data for those earnings.</p> <p>Departments filter contains only user’s current department(s).</p>	
	Current Year	Prior Years
<ul style="list-style-type: none"> • Employee Reports 	<p><u>When Security Clearance AND Multi-Department Clearance are authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one earning currently assigned to one of user’s current department(s). <p><u>When Security Clearance is authorized but Multi-Department Clearance is NOT authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with all earnings currently assigned to user’s current department(s). <p><u>When Security Clearance is NOT authorized:</u> users do not have access to these reports whether or not Department Segregation is active.</p>	<p><u>When Security Clearance is authorized, but Multi-Department Clearance is not authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one earning assigned (at close of year) to one of user’s current department(s). <p><u>When Security Clearance is authorized but Multi-Department Clearance is NOT authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with all earnings assigned (at close of year) to user’s current department(s). <p><u>When Security Clearance is NOT authorized:</u> users do not have access to these reports whether or not Department Segregation is active.</p>
<ul style="list-style-type: none"> • Leave Reports 	<p><u>When Multi-Department Clearance is authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one leave attached to an earning currently assigned to one of user’s current department(s). Reports only those leaves. <p><u>When Multi-Department Clearance is NOT authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one leave attached only to earnings currently assigned to user’s current 	<p><u>When Multi-Department Clearance is authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one leave attached to an earning assigned (at close of year) to one of user’s current department(s). Reports only those leaves. <p><u>When Multi-Department Clearance is NOT authorized:</u></p> <ul style="list-style-type: none"> - Lists only employees with at least one leave attached only to earnings assigned (at close of year) to user’s current department(s). Reports only those leaves.

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	department(s). Reports only those leaves.	
<ul style="list-style-type: none"> Withholding Payment Reports 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether or not Department Segregation is active.</p>	
<ul style="list-style-type: none"> ➤ External Forms <ul style="list-style-type: none"> 941 Federal Quarterly ODJFS New Hire ODJFS Wage Detail OP&FPF Contributions OP&FPF Remittance OPERS Contributions OPERS Non-Contributing OPERS Remittance W-2 & W-3 Forms 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether or not Department Segregation is active.</p>	
<ul style="list-style-type: none"> Tax Reports – Federal 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether Department Segregation is active or inactive because the area may contain Social Security or Tax ID numbers.</p>	
<ul style="list-style-type: none"> Batch Reports – Withholdings Withholding Reports ➤ Entity Reports <ul style="list-style-type: none"> Additional Information Earning Report Frequency Report Withholding Report ➤ External Forms <ul style="list-style-type: none"> 944 Federal Annual Tax Reports – Other 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p>	

Budget Reports		
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	Current Year	Prior Years when Department Segregation is Activated	Prior Years when Department Segregation is NOT Activated
<ul style="list-style-type: none"> • Bonds • Budget Certificate • County Auditor’s Estimate • Final Judgments • Permanent Improvements • Schedule A • Schedule B 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

Inventory Reports			
	Current Year	Prior Years when Department Segregation is Activated	Prior Years when Department Segregation is NOT Activated
• Asset Reports	Lists & reports only items currently assigned to user’s current department(s). Departments filter contains only user’s current department(s).		
• Insurance Policy Reports	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

General Reports			
	Current Year	Prior Years when Department Segregation is Activated	Prior Years when Department Segregation is NOT Activated
• Vendor / Payee Reports	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether Department Segregation is active or inactive because the area may contain Social Security or Tax ID numbers.</p>		
➤ Year End 1099 Misc & 1096 Forms	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether Department Segregation is active or inactive.</p>		
• Back Dating Report • Compliance Report	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

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<ul style="list-style-type: none"> • Department Reports • Role Reports • Transaction Log Report • User Reports ➤ Year End <ul style="list-style-type: none"> AFR – Component Units AFR – Notes & Documents AFR – Filing Status Web AFR – Fund Utility AFR – OCBOA Statements AFR – Regulatory Stmnts Cash & Assets Not Record Cash Reconciliation Schedule of Debt Service Schedule of Outstanding 	
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MAINTENANCE

Accounting Maintenance			
<ul style="list-style-type: none"> • Checking Accounts • Investments 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p> <p>Users that do not have Security Clearance do not have access to these areas whether Department Segregation is active or inactive.</p>		
<ul style="list-style-type: none"> • Appropriation Accounts • Appropriation Budgets • Cost Centers • Funds 	<p>Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.</p>		

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<ul style="list-style-type: none"> • Reserve Balance Accounts • Revenue Accounts • Revenue Budgets 	
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Payroll Maintenance	<i>Note that earnings require departments whether or not department segregation is active</i>
<ul style="list-style-type: none"> • Employees 	<p><u>When Security Clearance AND Multi-Department Clearance are authorized:</u> – List, edit, remove, or display all employees with at least one earning currently assigned to one of user’s current department(s). Data for all employee items (earnings, withholdings, etc.).</p> <p><u>When Multi-Department Clearance is NOT authorized:</u> No access – Users assigned to Roles that do not belong to the Fiscal Office do not have access to this area when Multi-Department Clearance is not authorized.</p> <p><u>When Security Clearance is NOT authorized:</u> No access – Users assigned to Roles that do not belong to the Fiscal Office do not have access to this area when Security Clearance is not authorized.</p>
<ul style="list-style-type: none"> • Additional Information • Earnings and Leave • EFT Prenotes • EFT Setup • Frequencies • Skip Calendars Editor • Withholdings • Withholdings Editor 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.

Inventory Maintenance			
<ul style="list-style-type: none"> • Insurance Policies 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

General Maintenance			
<ul style="list-style-type: none"> • Vendors / Payees 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.		

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	Users that do not have Security Clearance do not have access to this area whether or not Department Segregation is active because the area may contain Social Security or Tax ID numbers.
<ul style="list-style-type: none"> ➤ Backups <ul style="list-style-type: none"> UAN Backup • Change Password • Departments • Departments Editor • Entity Setup • Reindex Database • Roles • User Preferences • Users ➤ Year End <ul style="list-style-type: none"> AFR – AOS Backup AFR – Filing Status Web. Open Temporary Mode Year End Checklist 	Access is not affected by Department Segregation – the user’s access level is determined by the settings of the role in which the user is assigned.

STEPS TO ACCESS

General → Maintenance → **Departments Editor**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
To these	Drop-down menu	Yes	<ul style="list-style-type: none"> • Funds • Appropriation Accounts • Revenue Accounts • Users
In fund	Drop-down menu	No	<p><u>Available only</u> when Appropriation Accounts or Revenue Accounts is selected for “To these”</p> <p>When it is blank, all accounts from all funds will be listed in the Appropriation Account list.</p>

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When Funds is selected in the ‘To These’ grid:			
Funds	Grid	Yes*	At least one fund selection is required.
When Appropriation Accounts is selected in the ‘To These’ grid:			
Appropriation Accounts	Grid	Yes*	At least one appropriation account selection is required.
When Revenue Accounts is selected in the ‘To These’ grid:			
Revenue Accounts	Grid	Yes*	At least one revenue account selection is required.
When Users is selected in the ‘To These’ grid:			
Users	Grid	Yes*	At least one User selection is required. Only Users assigned to a non-fiscal office role will be listed.
Departments			
Departments	Grid	Yes*	At least one department selection is required.
Assign these departments and			
Add or Replace	Radio Button	N/A	<ul style="list-style-type: none"> • Add to existing department assignments (default) • Replace existing department assignments
Multi-Department Clearance	Radio Button	N/A	Available only when “Users” is selected in the ‘To these’ drop-down menu. <ul style="list-style-type: none"> • Leave Existing Settings (default) • Set All True • Set All False

HOW TO ASSIGN USERS IN THE DEPARTMENT EDITOR

- Step 1:** Click the “**To These**” drop-down menu and select **Users**.
- Step 2:** Select the **User Name(s)** from the listing on the left side of the form.
- Step 3:** Select the **Department Name(s)** to assign on the right side of the form.

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Step 4: Select the applicable radio button on the top right side of the form for ‘**Assign these departments and**’.

Choose either:

- Ⓐ ‘**Add to existing department assignments.**’ This option will retain the existing department assignments and add the current selections.
- Ⓑ ‘**Replace existing department assignments.**’ This option will remove all existing assignments and replace them with the current selections.

Step 5: Select the applicable radio button on the bottom right side of the form for ‘**Multi-Department Clearance**’. This setting determines whether the user is authorized to access multi-department items with which any one department assignment is shared. **CAUTION:** There can be unintended results depending on the entity’s situation or the specific use of these features. It is important that you read all of the Department Editor Overview – including Multi-Department Clearance Overview – before saving this form.

Choose either:

- Ⓐ ‘**Leave Existing Settings.**’ Select this if you do not wish to change the Multi-Department Clearance settings under General → Maintenance → Users for the marked users.
- Ⓑ ‘**Set All True.**’ Select this to activate Multi-Department Clearance for all marked users.
- Ⓒ ‘**Set All False.**’ Select this to deactivate Multi-Department Clearance for all marked users.

Step 6: Once all of the information is correct, click on the **Save** button.

HOW TO ASSIGN FUNDS IN THE DEPARTMENT EDITOR

Step 1: Click the “**To These**” drop-down menu and select **Funds**.

Step 2: Select the fund(s) from the fund list on the left side of the form.

Step 3: Select the department name(s) to assign on the right side of the form.

Step 4: Select the applicable radio button on the top right side of the form for ‘**Assign these departments and**’.

Choose either:

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- Ⓒ ‘Add to existing department assignments.’ This option will retain the existing department assignments and add the current selections.
- Ⓒ ‘Replace existing department assignments.’ This option will remove all existing assignments and replace them with the current selections.

Step 5: Once all of the information is correct, click on the **Save** button.

HOW TO ASSIGN REVENUE ACCOUNTS IN THE DEPARTMENT EDITOR

- Step 1:** Click the “**To These**” drop-down menu and select **Revenue Accounts**.
- Step 2:** Click the “**In fund**” drop-down menu and select a fund number to begin account assignments. **IMPORTANT:** if this step is skipped, then the account listing will include *all* accounts for *all* the entity’s funds.
- Step 3:** Select account(s) from the Revenue Accounts list on the left side of the form.
- Step 4:** Select the department name(s) to assign on the right side of the form.
- Step 5:** Select the applicable radio button on the top right side of the form for ‘**Assign these departments and**’.

Choose either:

- Ⓒ ‘Add to existing department assignments.’ This option will retain the existing department assignments and add the current selections.
- Ⓒ ‘Replace existing department assignments.’ This option will remove all existing assignments and replace them with the current selections.

- Step 6:** Once all of the information is correct, click on the **Save** button.
- Step 7:** Repeat steps 3-6 until all accounts within the selected fund are assigned to at least one department.
- Step 8:** Once Repeat steps 2-7 until all revenue accounts are assigned to at least one department.

HOW TO ASSIGN APPROPRIATION ACCOUNTS IN THE DEPARTMENT EDITOR

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- Step 1:** Click the “**To These**” drop-down menu and select **Appropriation Accounts**.
- Step 2:** Click the “**In fund**” drop-down menu and select a fund number to begin account assignments. **IMPORTANT:** if this step is skipped, then the account listing will include *all* accounts for *all* the entity’s funds.
- Step 3:** Select account(s) from the Appropriation Accounts list on the left side of the form.
- Step 4:** Select the department name(s) to assign on the right side of the form.
- Step 5:** Select the applicable radio button on the top right side of the form for ‘**Assign these departments and**’.

Choose either:

- ‘Add to existing department assignments.’ This option will retain the existing department assignments and add the current selections.
 - ‘Replace existing department assignments.’ This option will remove all existing assignments and replace them with the current selections.
- Step 6:** Once all of the information is correct, click on the **Save** button.
- Step 7:** Repeat steps 3-6 until all accounts within the selected fund are assigned to at least one department.
- Step 8:** Repeat steps 2-7 until all appropriation accounts are assigned to at least one department.

DEPARTMENTS EDITOR FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

ENTITY SETUP

The **entity setup** area enables defaults to be set for various options used throughout the UAN software. For example, modules can be activated or deactivated, the UAN backup can be set to be required at an interval of a set number of days (not to exceed 30 days), and the expiration date on blanket certificates can be defaulted to pull in a preset date (the date can still be modified upon adding the blanket certificate to the batch if needed). The settings in the entity setup area apply to all users. Only users assigned to the Administrator role (usually the fiscal officer) can access entity setup.

Compliance Controls is the level in which UAN forces users to adhere to either Ohio law or good accounting practices when recording activity in UAN. For example, a user should not spend more than the fund balance. There are now 3 compliance control settings. They are the following:

1. **Stop user when not in compliance.** This setting means the software will always stop users from actions that would cause compliance violations. **This is the recommended setting** and it is the default. In the past, this was the required setting for all UAN clients except under special circumstances.
2. **Warn user with option to override.** This is a new control. If applied, this control will give the user a warning message before a compliance violation occurs. The user will be given the choice to cancel the action or continue with the violation. *Give this very careful consideration before selecting – choosing this option will allow you to enter transactions that violate some legal restrictions.* You should be aware that all statutory violations will be kept track of and reported on an audit compliance report.
3. **Turn off compliance controls.** Notice that this option is grayed out. This can only be selected by a UAN representative after getting authorization from Local Government Services. For example, if an entity is being monitored by LGS then they might authorize UAN to turn off compliance controls for a set period of time. When turned off, the software will not provide any warnings, nor will it stop the user from actions that might cause compliance violations.

STEPS TO ACCESS

General → Maintenance → **Entity Setup**

DATA REQUIREMENTS

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Field	Type	Required	Additional Information
Entity Information			
<i>Entity</i>			
Entity Name	Text (30)	No	<ul style="list-style-type: none"> The entity name is preset in the system and is automatically pulled into the Entity Name field.
Entity Type	Text (8)	No	<ul style="list-style-type: none"> The entity type is preset in the system and is automatically pulled into the Entity Type field.
County	Text (10)	No	<ul style="list-style-type: none"> The county is preset in the system and is automatically pulled into the County field.
UAN Entity ID	Numeric (4)	No	<ul style="list-style-type: none"> The entity ID is preset in the system and is automatically pulled into the Entity ID field.
Ohio Tax ID	Integer (2,6)	Yes	<ul style="list-style-type: none"> The entity's Ohio Tax ID (99-999999) must be entered.
Federal Tax ID	Integer (2,7)	Yes	<ul style="list-style-type: none"> The entity's Federal Tax ID (99-99999999) must be entered.
Village Name Print	Radio Button (2)	No	<ul style="list-style-type: none"> This option is <u>only available and displayed</u> for Villages. It determines the format for how the village's name will appear throughout the system and be printed on reports and statements. The two options are: <ul style="list-style-type: none"> Print name as 'Abc Village' (Default) Print name as 'Village of Abc'
Entity Contact Information			
<ul style="list-style-type: none"> This section contains all the fields for the entity contact information to be entered. 			
Address	Text (40)	No	
Address Line 2	Text (40)	No	
City	Text (25)	No	
State	Text (2)	No	
ZIP	Zip (5,4)	No	
Phone	Phone (3,3,4)	No	
Ext	Text (4)	No	
Fax	Phone (3,3,4)	No	
Email	Text (40)	No	
Fiscal Officer			
<ul style="list-style-type: none"> This section contains the fields for the fiscal officer name and the names of any 			

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			assistants to the fiscal officer to be entered.
Name	Text (40)	No	
Assistant 1	Text (40)	No	
Assistant 2	Text (40)	No	
System			
Compliance Controls			
Compliance Controls	Radio Button (3)	No	<ul style="list-style-type: none"> • Stop user when not in compliance (Default) • Warn user with option to override • Turn off compliance controls (Only UAN can turn this option on and off.)
Budgetary			
Budget Agency Funds	Radio Button (2)	No	<ul style="list-style-type: none"> • Agency funds must be budgeted • Agency funds must not be budgeted (Default) • This setting cannot be changed after activity posts to an agency fund in the current year.
UAN Backup Interval			
Days	Spin (2)	Yes	<ul style="list-style-type: none"> • This option must be set to between 1 and 30 days. It cannot exceed 30 days.
Departments			
Department Segregation	Checkbox	No	<ul style="list-style-type: none"> • Selection determines whether Department Segregation is turned on or off. For more information on Department Segregation, see the <i>Departments Editor</i> section overview of this manual.
Sensitive Unsecured UAN Efiles			
	Radio Button (2)	No	<ul style="list-style-type: none"> • Do not automatically delete unsecured files (Default) • Automatically delete files (1-30) days old. Defaults to 30 days.
Modules			
Payroll	Radio Button (2)	No	<ul style="list-style-type: none"> • Active • Inactive <p>Only UAN can activate the Payroll module</p>
Budget	Radio Button (2)	No	<ul style="list-style-type: none"> • Active (Default) • Inactive

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<i>Inventory</i>	Radio Button (2)	No	<ul style="list-style-type: none"> • Active (Default) • Inactive
Requisitions			
<i>Form Layout</i>			
Form Layout	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Requisition	Button	No	<ul style="list-style-type: none"> • Opens Designer form if the ‘Use custom layout’ option is selected.
<i>Requisitions</i>	Radio Button (2)	No	<ul style="list-style-type: none"> • Active • Inactive (Default)
<i>Approvals Process</i>	Radio Button (2)	No	<ul style="list-style-type: none"> • Active • Inactive (Default) <p>Any open requisitions must be closed or deleted before the approvals process can be activated.</p>
Purchase Orders			
<i>BC Regular</i>			
BC Regular Expire	Radio Button (3)	No	<ul style="list-style-type: none"> • Default expiration date to ‘x’ number of days after issue date (maximum 365 days). • Default expiration date to ‘xx/xx/20xx’. (Cannot exceed 12/31 of current processing year.) • Default expiration date to end of quarter. • Default expiration date to end of year. • Do not default expiration date. (Default)
<i>BC Super</i>			
BC Super Expire	Radio Button (3)	No	<ul style="list-style-type: none"> • Default expiration date to ‘x’ number of days after issue date (maximum 365 days). • Default expiration date to ‘xx/xx/20xx’. (Cannot exceed 12/31 of current processing year.) • Default expiration date to end of quarter. • Default expiration date to end of year. • Do not default expiration date. (Default)
Payments			
<i>Accounting and Payroll Warrant Layout (Including EFT Forms)</i>			

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	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Warrant	Button	No	<ul style="list-style-type: none"> • Opens Warrant Check Designer if the ‘Use custom layout’ option is selected.
Capitalize all payee names	Checkbox	No	<ul style="list-style-type: none"> • Not marked (Default) • Checkmark to capitalize all payee names (vendors and employees) when printing warrants.
<i>Accounting Electronic Payment Voucher Layout</i>			
	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Voucher	Button	No	Opens Charge Voucher Designer if the ‘Use custom layout’ option is selected.
<i>Payroll Electronic Withholding Payment Voucher Layout</i>			
	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Voucher	Button	No	Opens Withholding Payment Voucher Designer if the ‘Use custom layout’ option is selected.
<i>Payroll EFT Plain Paper Voucher Layout</i>			
	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Advice	Button	No	Opens Payment Advice Designer if the ‘Use custom layout’ option is selected.
	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Signatures	Button	No	Opens EFT Signatures Designer if the ‘Use custom layout’ option is selected.

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Receipts			
<i>Form Layout</i>			
Form Layout	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Design Receipt	Button	No	<ul style="list-style-type: none"> • Opens Receipt Designer if the ‘Use custom layout’ option is selected.
Forms			
<i>1099-Misc Layout</i>			
1099-Misc Layout	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Year	Drop-down	No	<ul style="list-style-type: none"> • Current year (Default)
Design 1099-Misc	Button	No	<ul style="list-style-type: none"> • Opens 1099-Two Part Form Designer if the ‘Use custom layout’ option is selected.
<i>1096 Layout</i>			
1096 Layout	Radio Button (2)	No	<ul style="list-style-type: none"> • Use custom layout • Use standard layout (Default)
Year	Drop-down	No	<ul style="list-style-type: none"> • Current year (Default)
Design 1096	Button	No	<ul style="list-style-type: none"> • Opens 1096 Designer if the ‘Use custom layout’ option is selected.
Wages			
<i>Employee Emails</i>			
Employee Emails	Radio Button (2)	No	<ul style="list-style-type: none"> • Activate Employee Emails • Deactivate Employee Emails (Default) • See ‘Appendix 1: Steps For Emailing EFT Pay Stubs’ in the UAN Payroll Manual for detailed information.
<i>Outgoing Email Settings</i>			
Outgoing Email Settings	Group of options	No	<ul style="list-style-type: none"> • Options are read-only and not accessible when ‘Deactivate Employee Emails is selected (Default). • Fields are editable when Activate Employee Emails is selected. • See ‘Appendix 1: Steps For Emailing EFT Pay Stubs’ in the UAN Payroll Manual for detailed information.

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	Button	No	<ul style="list-style-type: none"> • Opens Warrant Check Designer if the ‘Use custom layout’ option is selected.
Wages Combine			
Wages Combine	Radio Button (2)	No	<ul style="list-style-type: none"> • Print one warrant/EFT per employee • Print one warrant/EFT per wage (Default)

HOW TO MODIFY ENTITY SETUP

- Step 1:** Click on the **Entity Information** tab.
- Step 2:** Enter the entity’s **Ohio Tax ID** number.
- Step 3:** Enter the entity’s **Federal Tax ID** number.
- Step 4:** If the entity type is a Village, verify or change the **Village Name Print** option. *(The setting is defaulted to ‘Abc Village’, but can be changed to ‘Village of Abc’.)*
- Step 5:** Enter the **Entity Contact Information** into the fields provided which include **Address, City, State, Zip, Phone, Ext., Fax and Email**.
- Step 6:** Enter the **Fiscal Officer Name** (fields are also provided for **Assistant 1** and **Assistant 2** if needed).
- Step 7:** Click on the **System** tab.
- Step 8:** Verify or select the **Compliance Control** setting. *(The setting is defaulted to the recommended setting of ‘Stop user when not in compliance’.)*
- Step 9:** Verify or select the **Budgetary** setting. *(The setting is defaulted to ‘Agency funds must not be budgeted’.)*
- Step 10:** Verify or select the **Departments** setting. *(The setting is defaulted to unchecked ‘Department Segregation’.) Note: This optional feature is usually not applicable for the majority of UAN customers. If a checkmark is placed in the checkbox, all funds, appropriation accounts, revenue accounts, and users are required to be assigned to at least one department. For more information on Department Segregation, see the **Departments Editor** section overview of this manual.*
- Step 11:** Verify or select the **UAN Backup Interval** setting. *(The setting is defaulted to ‘Require a UAN Backup every 30 days’.)*

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Step 12: Click Verify or Adjust the **Sensitive Unsecured UAN Efiles** settings.

Note: This setting is applicable only to users of the UAN Payroll Module. UAN creates a few plain-text files containing sensitive employee data for uploading to banks or payroll reporting agencies. The information inside these files cannot be encrypted, and is therefore not secured in cases of unauthorized computer access, virus or malware infection.

These files are saved in the _UAN_Efiles folder on the computer:

- » EFT Files
- » ODJFS Wage Detail Reports
- » OPERS Contributions Reports
- » OP&FPF Contributions Reports
- » W-2 / W-3 Submissions

You can (and should) manually delete these files after uploading them, and remember to empty your computer's Recycle Bin as well. UAN may also be set to automatically delete sensitive files after the number of days specified here. Only files of the types above, inside the UAN Efiles folder, will be deleted (no other folders or file types). The UAN software must be running to perform the deletion process, and the files must not have been renamed after UAN created them.

However, both file deletion methods have an important limitation - Deleting a file only discards it from your computer's index of tracked files. The file will still exist on your computer until the area of hard disk where it resides is overwritten with new data. The file will appear to be gone, but might be recoverable using common file recovery software. For extra-secure file deletion, many products (independent of UAN) are available that can permanently erase any saved or deleted files, making recovery of the files extremely difficult or even impossible. UAN cannot provide recommendations or support for such products.

Step 13: Click on the **Modules** tab.

Note: The Payroll module setting is set by UAN when the entity joins UAN. Only UAN can activate or deactivate the Payroll module.

Step 14: Verify or select the **Budget** module setting. (*The setting is defaulted to 'Active'.*) Setting it to Inactive will 'gray out' the Budget menu making it inaccessible. This Active/Inactive setting can be changed at any time.

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- Step 15:** Verify or select the **Inventory** module setting. (*The setting is defaulted to ‘Active’.*) Setting it to Inactive will ‘gray out’ the Inventory menu making it inaccessible. This Active/Inactive setting can be changed at any time.
- Step 16:** Click on the **Requisitions** tab.
- Step 17:** Verify or select the **Form Layout** setting. (*The setting is defaulted to ‘Use standard layout’.*)
- Step 18:** If ‘Use custom layout’ is selected, click on the **Design Requisition** button which will display a separate design form. Follow the sub-steps below to modify the layout.
- Step 18a:** To **move** a field, select the field by clicking on it. This will place a boxed border around the field. Drag the field to the new location by using the mouse or the arrow keys on the keyboard. Repeat this step for additional fields that need moved.
- Step 18b:** Select the **Save** button to save the new layout. You will receive a message stating that some changes here may also require that you also click the Save button on the Entity Setup form. Click **OK**.
- Step 18c:** Select the **Print Test** button to print a test page of the new layout.
- Step 18d:** If the layout needs changed back to the standard layout, select the **Reset To Default** button.
- Step 18e:** If the layout needs changed back to the most recently saved custom layout, select the **Reset To Saved** button.
- Step 18f:** Select the **Close** button to exit the design form.
- Step 19:** Verify or change the Requisitions Active / Inactive setting. For information on the purpose this setting and ‘How To’ steps, please review the Requisitions section of this manual located under Accounting → Transactions, then click the ‘Need Help’ button to open the section overview.
- Step 20:** Verify or change the Approvals Process Active / Inactive setting. For information on the purpose this setting and ‘How To’ steps, please review the Requisitions section of this manual located under Accounting → Transactions, then click the ‘Need Help’ button to open the section overview.
- Step 21:** Click on the **Purchase Orders** tab.

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Step 22: Verify or select the **Form Layout** setting. (*The setting is defaulted to ‘Use standard layout’.*)

Step 23: If ‘Use custom layout’ is selected, click on the **Design Purchase Order** button which will display a separate design form.

Follow the same sub-steps as outlined Step 18, Steps 18a-f and then continue with the instructions in step 22 below.

Step 24: Verify or select the **BC Regular** expiration date setting. (*The setting is defaulted to ‘Do not default expiration date’.*)

Step 25: Verify or select the **BC Super** expiration date setting. (*The setting is defaulted to ‘Do not default expiration date’.*)

Step 26: Click on the **Payments** tab.

Step 27: Only when applicable, mark the check box to ‘**Capitalize all payee names (vendors and employees)**’ located under the section: **Accounting and Payroll Warrant Layout (including EFT Forms)**.

Step 28: Verify the layout selections of the following:

- **Accounting and Payroll Warrant Layout (including EFT Forms)**
- **Accounting Electronic Payment Voucher Layout**
- **Payroll Electronic Withholding Payment Voucher Layout**
- **Payroll EFT Plain Paper Voucher Layout**

Note: the default setting for each is ‘*Use standard layout*’, which is normally sufficient for the majority of UAN customers.

If there is any case in which you need to select ‘Use custom layout’, click on the corresponding “**Design ...**” button and it will display a ‘**Designer**’ form applicable to the selection. **Follow the same sub-steps as explained in Step 18, Steps 18a-f** and then continue with the steps that follow.

Step 29: Click on the **Receipts** tab.

Step 30: Verify or select the **Form Layout** setting. (*The setting is defaulted to ‘Use standard layout’.*)

Step 31: If ‘Use custom layout’ is selected, click on the **Design Receipt** button that will display a separate design form.

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Follow the same sub-steps as outline Step 18, Steps 18a-f and then continue with the steps that follow.

Step 32: Click on the **Forms** tab.

Step 33: Verify or select the **1099-Misc Layout** and the **1096 Layout** settings. (*Both settings are defaulted to ‘Use standard layout’.*)

Step 34: If **‘Use custom layout’** is selected for either, click on corresponding **Design** button which will display a separate design form.

Follow the same sub-steps as outline Step 18, Steps 18a-f and then continue with the steps that follow.

Step 35: Click on the **Wages** tab.

Step 36: Verify or select an **Employee Emails** setting. The default setting is ‘Deactivate Employee Emails’. The option to ‘Activate Employee Emails’ is optional and only applicable to clients that are currently using the EFT function for employee wages. Activating this feature enables clients to email EFT pay stubs for participating employees. Before choosing this option, read ‘Appendix 1: Steps For Emailing EFT Pay Stubs’ in the UAN Payroll Manual for detailed information.

Step 37: Verify or select the **Wage Combine** setting. (*The setting is defaulted to ‘Print one warrant / EFT per wage’.*)

Note: When ‘Print one warrant/EFT per wage’ is selected then when posting wages, all of the selected wages will *each print on a separate payment*. Conversely, when ‘Print one warrant/EFT per employee’ is selected, then when posting wages any of the selected warrant/EFT wages for the same employee will be *combined onto a single payment*.

Step 38: Click on the **Save** button to save the changes to entity setup. (*Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the entity setup. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Entity Setup form.*)

Step 40: Click on the **Close** button to exit the Entity Setup form after the entity setup changes have been saved. (*The system displays a message in the bottom left corner of the Entity Setup form to confirm the entity setup has been saved.*)

Reminder: *The Save button on the Entity Setup form does not have to be selected until all changes have been made to each of the chosen areas of the Entity Setup form (i.e. Changes can be made on the Entity Information tab as well as the*

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System tab before the Save button would need selected to save the changes in both areas.)

ENTITY SETUP FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

ELECTRONIC SIGNATURES

Overview

UAN provides the ability to print electronic signatures on several transaction documents, such as warrants. Inserting electronic signatures is an optional, no-cost alternative to a check signer. You should not start using electronic signatures without first discussing it with your governing board/council or legal counsel. A board/council resolution may be required before implementing.

UAN can be setup to print electronic signatures on the following:

- Receipts
- Purchase orders
- Warrants (Accounting payments & Payroll wages)
- Electronic payment vouchers (Accounting)
- Electronic withholding vouchers (Payroll)
- Wage EFT advices (Payroll)

Adding an Electronic signature for use on one transaction type (e.g. receipts, warrants, etc.) does not mean that it must be included in all i.e. you can insert the signature only into the transaction type(s) that your board approves. Anyone with a User Name assigned a Role that has access to the Post/Print/Utilities of the applicable transaction types will be able to print with electronic signatures included.

The instructions for setting up electronics signatures are in two separate parts:

- **Part 1** explains how to create an electronic signature (take a written signature from paper and convert it into an electronic file).
- **Part 2** details how to import the electronic signature into UAN for a selected transaction type.

PART 1: CREATING AN ELECTRONIC SIGNATURE

Read through all steps in Part 1 thoroughly before you begin.

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Important: The original signature file should be treated as sensitive personal data. Handle them with the same careful procedures that you currently practice when managing social security numbers, checking account numbers or other sensitive data. Note that once a signature has been attached to all the custom transaction document(s) that your board has decided to use it on (e.g. warrants, purchase orders, etc.), the original signature file(s) are no longer needed because the signature image will be incorporated into application.

STEP 1

Obtain the appropriate signatures on blank paper.

STEP 2

Convert the signature to an electronic format.

Compatible File Formats:

The **JPEG** file format provided the best signature images when imported during UAN tests. Other file formats such as TIFF, BMP, PNG, or GIF are compatible for use, but the image quality results may vary. **Note:** the PDF file format cannot be used with electronic signatures.

Recommendation: Each signature should be scanned individually. This will help simplify the process of arranging and sizing the signatures on the customized transaction form(s).

Option A: Using the Dell 2335dn printer to scan the signature to an electronic file.

- A. Place the paper with the signature on upper right corner of scanner/copier glass.
- B. The following steps will scan the image to a file on the hard drive:
 1. Press Scroll (< or >) to highlight Scan and then press Select (√).
 2. Press Scroll (Λ or V) to highlight PC Application then press Select (√).
 3. Press Scroll (Λ or V) to highlight Local PC then press Select (√).
 4. Press Scroll (Λ or V) to highlight Documents then press Select (√).
 5. Press Scroll (Λ or V) to highlight Desired Resolution (300 dpi) then press Select (√).
 6. Press Scroll (Λ or V) to highlight Color then press Select (√).
 7. Press Scroll (Λ or V) to highlight Scan Format (JPEG) then press Select (√).
 8. Press Scroll (Λ or V) to highlight Scan Size (letter) then press Select (√).
 9. The item will now scan and save to your hard drive.
(Note the location where the file is saved on the hard drive. The file location is needed during PART 2: Adding an Electronic Signature Within the UAN Software.)

Reminder: To return the default scan format to PDF, repeat Option A and select PDF in part 7.

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Option B: Electronic signatures can also be created with another scanner or digital camera. The device’s owner manual will contain the appropriate steps on how to create the electronic file (*JPEG, TIFF, BMP, PNG, or GIF format*). Another option is to create the electronic signature using Microsoft Paint. When using Microsoft Paint, your computer’s mouse may be used as the writing instrument (holding down the left mouse button as the signature is being written). To open Microsoft Paint on the UAN computer, type the word Paint into the Search box located on the Windows task bar and pick Paint from the Best Match search results list.

STEP 3

Save the electronic signature image file(s) in a secure location and the file name(s) and directory (folder) location on the storage device. You will need to be able to find the file(s) when you get to the step of adding the electronic signatures into UAN.

PART 2: ADDING THE ELECTRONIC SIGNATURE INTO UAN

STEP 1

Login to UAN and select General → Maintenance → Entity Setup.

The instructions that follow are applicable with very slight variations for all transactions that include a ‘Designer’ option in the Entity Setup form. These include receipts, purchase orders, warrants (Accounting payments & Payroll wages), electronic payment vouchers (Accounting) electronic withholding vouchers (Payroll) and wage EFT advice (Payroll).

STEP 2

Select the applicable tab on the Entity Setup form and then form layout options:

Receipts → Use Custom Layout → Design Receipt

Purchase Orders → Use Custom Layout → Design Purchase Order

Payments → Includes all options that follow:

Accounting and Payroll Warrant Layout (Including EFT Forms)

Use Custom Layout → Design Warrant

Accounting Electronic Payment Voucher Layout

Use Custom Layout → Design Voucher

Payroll Electronic Withholding Payment Voucher Layout

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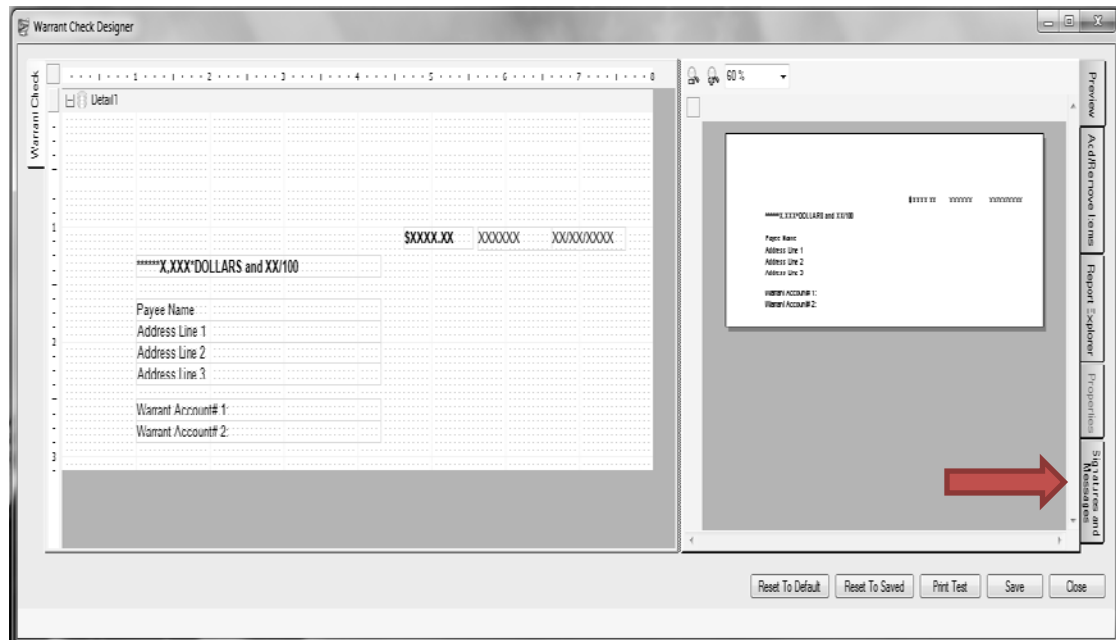
☉ Use Custom Layout → Design Voucher

Payroll EFT Plain Paper Voucher Layout

☉ Use Custom Layout → Design Voucher and Design Signatures

The ‘screen captures’ on the following pages use the Payments tab ‘Design Warrant’ form and corresponding sub-forms as an example.

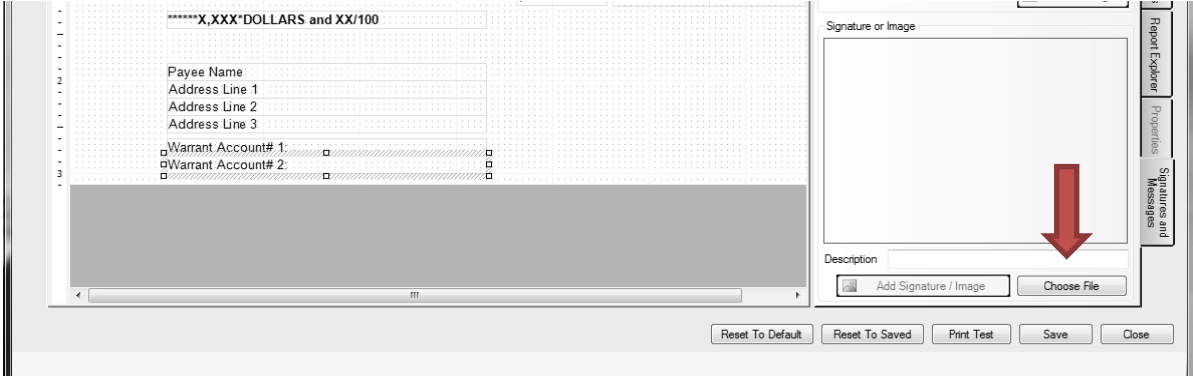
Next, on the Designer screen, select the *Signatures and Messages* tab.



STEP 3

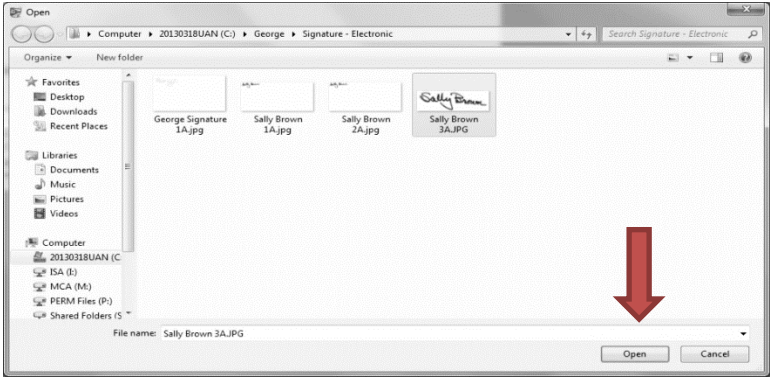
Select *Choose File*

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STEP 4

Browse to the directory (folder) location where you saved the signature file, select it and click *Open*.



STEP 5

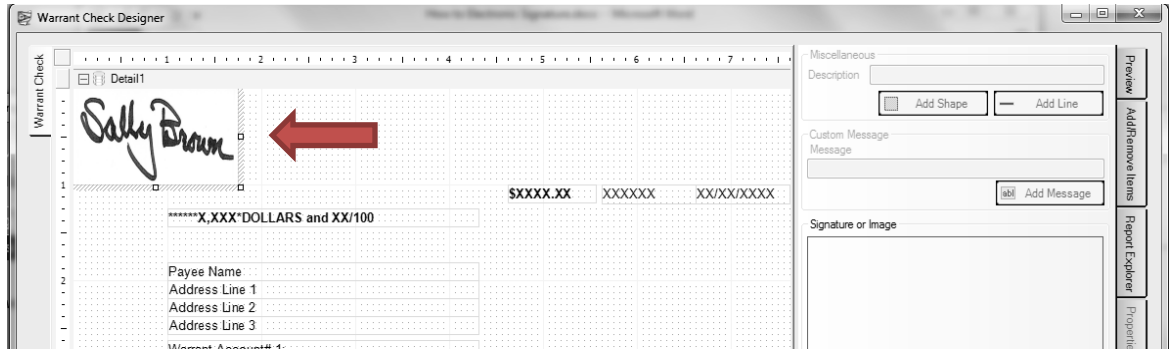
Select *Add Signature / Image*.



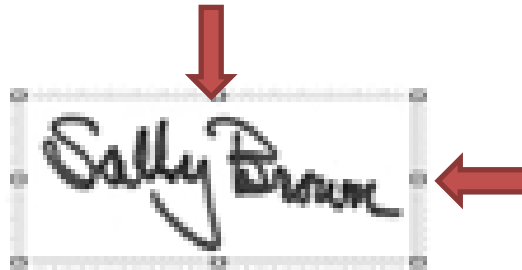
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STEP 6

Select and drag the signature image by moving the mouse pointer over the image and then pressing and holding down the left mouse button. Move the image to the desired position.

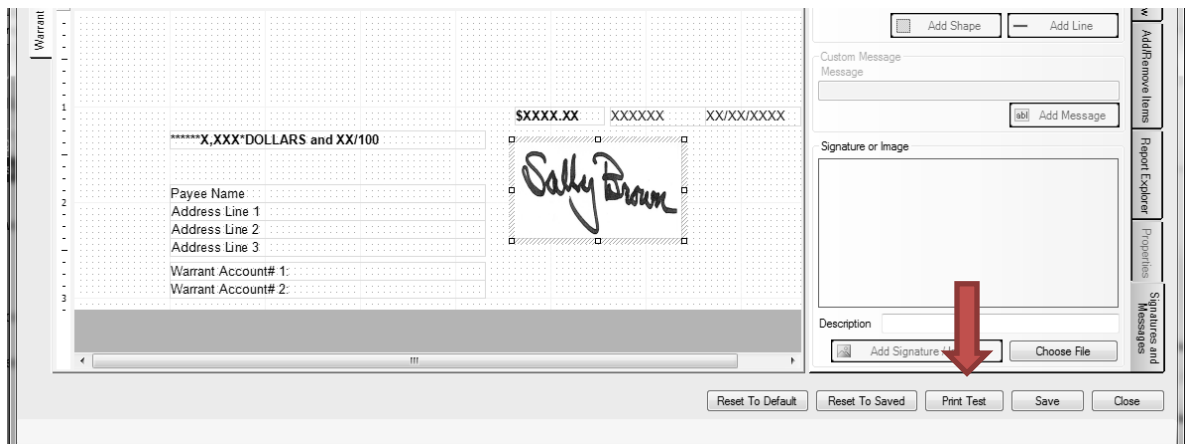


You can resize (stretch/shrink) the signature by pointing to one of the small squares around the image, pressing and holding down the left mouse button, and moving the mouse.



STEP 7

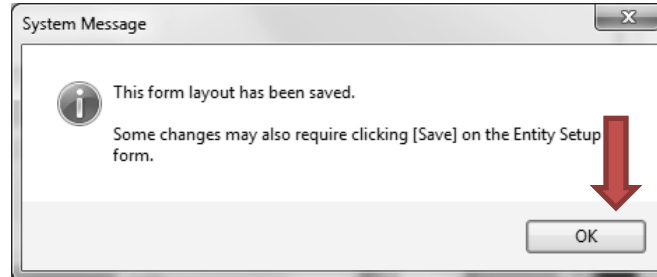
The *Print Test* button will print an example check onto blank paper, which you can then hold against a warrant in front of a bright light to verify the layout. If the results are good, click *Save*. If not, move the items, or click *Reset to Default* or *Reset to Saved*, or *Close* without saving.



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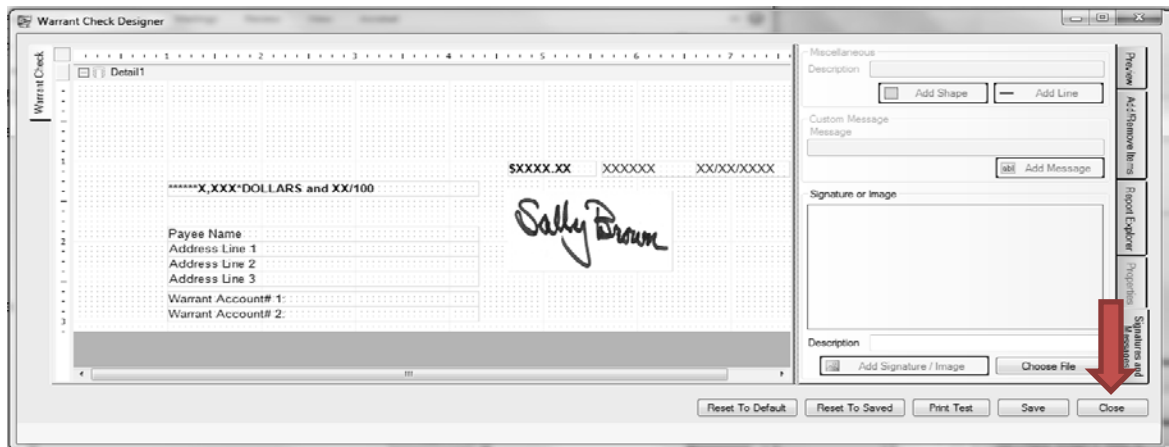
STEP 8

If you saved the layout, select *OK*.



STEP 9

Repeat steps 3 thru 8 for each additional signature as needed.



STEP 10

Select *Close* when finished.

STEP 11

Click *Save* on the Entity Setup screen to save the changes.

REINDEX DATABASE

UAN Support recommends clicking the ‘Reindex Database’ menu option as a first step to resolving minor technical issues with the UAN software. Clicking this menu item will open a message that says “Reindexing Database, please wait ... The message will close when it is complete”.

The reindex database process generally takes a just few minutes and is also safe to do at any time as preventive maintenance.

STEPS TO ACCESS

General → Maintenance → **Reindex Database**

ROLES

A **role** is a set of specifications for software screen access and software functionality permissions. Roles are the mechanism by which the UAN system determines a user's access levels. Each user must be assigned to exactly one role. Multiple users can be assigned to the same role. A preset, permanent **Administrator** role and **Power User** role are established by UAN. Entities that do not have the need to permit the system to be accessed by persons outside of the fiscal office may choose to simply use the two preset roles.

The Administrator role grants access to all software screens and permissions to all software functionality. The Power User role is identical to the Administrator role except that it does not include the ability to access the users, roles or entity setup areas. In addition, no roles added by a user can have access to the users, roles or entity setup areas.

The Administrator role will be assigned to the first user added to the system, and at least one Administrator user must be active at all times. A user assigned to the Administrator role can only be deleted, deactivated or assigned to another role if at least one other active user is also currently assigned to the Administrator role. The Power User role does not require that any users be assigned to it. Neither preset role may be edited, deactivated or deleted, but both may be displayed.

While the Administrator and Power User roles are designated as fiscal office roles by default, user defined roles can also be designated as such. For roles with the '**Belongs to Fiscal Office**' designation, the Post/Print/Utilities permissions for each area of the system and the Add/Edit/Delete permissions in the Accounting Maintenance areas are available so that any of those permissions may be turned on or off. For roles without the fiscal office designation, the Post/Print/Utilities permissions are not available for any area, and the Display option is the only permission available in the Accounting Maintenance areas.

For entities that choose to allow non-fiscal officers access to the system, any number of user defined roles may be added to accommodate different levels of restricted access. For example, a user might create a role entitled 'Accounting Reports Only' with no permissions other than displaying a selected set of the accounting reports and statements. Any users assigned to that role would then be restricted to accessing only those reports and statements.

STEPS TO ACCESS

General → Maintenance → **Roles**

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DATA REQUIREMENTS

Field	Type	Required	Additional Information
Role			
Name	Text (20)	Yes	<ul style="list-style-type: none"> Designate a unique name for the role to be added.
Description	Text (45)	No	<ul style="list-style-type: none"> Enter a description for the role that is to be added. The system defaults ‘Complete system access’ for the role of Administrator. The system defaults ‘All access except Users and Roles’ for the role of Power User.
Status	Radio Button (2)	Yes	<ul style="list-style-type: none"> Active (Default) Inactive Please note: Administrator and Power User roles are always Active.
Belongs to Fiscal Office	Checkbox	No	<ul style="list-style-type: none"> The system defaults this checkbox selection to unchecked for new roles that are to be added. For Administrator and Power User roles, the system automatically defaults this checkbox selection to checked, and it cannot be modified to unchecked. When this selection is checked, the Post/Print/Utilities permission checkboxes in all areas as well as the Add/Edit/Delete permission checkboxes in the Accounting Maintenance areas can be selected for the role that is to be added. When this selection is unchecked, the Post/Print/Utilities permission checkboxes in all areas and the Add/Edit/Delete permission checkboxes in the Accounting Maintenance areas are unavailable. Only the Display permission checkboxes are available in the Accounting Maintenance areas.
Permissions			<ul style="list-style-type: none"> The system defaults the role of Administrator to have all permissions checked.

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			<ul style="list-style-type: none"> The system defaults the role of Power User to have all permissions checked except for the Users, Roles or Entity Setup areas. Roles added by users may not have Users, Roles or Entity Setup access.
Departmental	Text	No	<ul style="list-style-type: none"> This field has a predetermined Yes or No flag. In the future, the function to departmentalize will be available in the software. This will provide the ability to determine a specific user's access to reports and transactions.
Display	Checkbox	No	<ul style="list-style-type: none"> This permissions area grants Display access only and is defaulted to be unchecked.
Add/Edit/Delete	Checkbox	No	<ul style="list-style-type: none"> This permissions area grants access to Add, Edit and Delete functionality and is defaulted to unchecked.
Post/Print/Utilities	Checkbox	No	<ul style="list-style-type: none"> This permissions area grants access to Post, Print and Utilities functionality and defaulted to unchecked. It is available only if a role is designated as 'Belongs to Fiscal Office'.
Report	Checkbox	No	<ul style="list-style-type: none"> This permissions area grants Report access and is defaulted to unchecked. Reports are grouped in the grid by departmental or non-departmental.

HOW TO ADD A ROLE

Step 1: Click on the **Add** button.

Step 2: Enter the **Name** for the role to be added.

Step 3: Enter a **Description** for the role to be added (optional).

Step 4: If the role to be added should have Post/Print/Utilities permission checkboxes available to select in all of the areas of the system as well as Add/Edit/Delete permission checkboxes available to select in the Accounting Maintenance areas, place a checkmark in the 'Belongs to Fiscal Office' checkbox.

Step 5: Select the **permissions** that should be assigned to the role that is to be added by clicking on the **permission checkboxes** in the appropriate column for each of the corresponding software functions under each software module (i.e. Accounting, Budget, Inventory and General). A checkmark will appear in the

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permission checkboxes that have been selected to attach to the new role. *(To unselect a permission checkbox, simply click on the box to remove the checkmark.)*

A **‘select all’ permission checkbox** is available in areas that have functions grouped together (e.g. Accounting Transactions and Utilities, Accounting Maintenance, Accounting Reports – Departmental, and Accounting Reports – Non-Departmental). To select all of the permissions for an area, click on the **‘select all’ permission checkbox** which should be the first permission checkbox listed in the group. Checkmarks will appear in all of the permission checkboxes for the functions within the group. *(To unselect permission checkboxes for a group, simply click on the ‘select all’ box to remove the checkmark.)*

Step 6: Click on the **Save** button to add the new role. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new role. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Role form.)*

Step 7: Click on the **Close** button to exit the Add Role form after the new role has been saved. *(The system displays a message in the bottom left corner of the Add Role form to confirm the new role has been saved.)*

Reminder: *Be sure to select the permission checkboxes for the functions in each of the software modules (not just the Accounting Software module) that are to be assigned to the new role that is being added. If changes need made after the role has been saved, they can be done by using the Edit button.*

SUGGESTED REPORTS & STATEMENTS

To review a **detailed list** of the **roles** that have been established in the system as well as the permissions that each specified role includes, print or display the Role Detail report located under General → Reports & Statements → Role Reports.

ROLES FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

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USER PREFERENCES

The **user preferences** area is where defaults can be set for various options used throughout the UAN software. For example, the default ‘Ship To’ and ‘Bill To’ addresses for new purchase orders can be preset as well as the default number of copies to print when posting receipts. Unlike the settings in the entity setup area which apply to all users, the settings in the user preferences area only apply to the user who saves them.

STEPS TO ACCESS

General → Maintenance → User Preferences

DATA REQUIREMENTS

Field	Type	Required	Additional Information
System			
Main Window – Startup Size	Radio Button (2)	Yes	<ul style="list-style-type: none"> Maximize main window (Default) Use 75% of display area
Expandable Forms – Popup Size	Radio Button (2)	Yes	<ul style="list-style-type: none"> Maximize all expandable forms Use UAN defaults by form (Default)
Requisitions			
Ship To Address			
Vendor	Drop Down (45)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Location	Drop Down (25)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Bill To Address			
Vendor	Drop Down (45)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Location	Drop Down (25)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Print Copies			
Requisitions	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Purchase Orders			
Ship To Address			

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Vendor	Drop Down (45)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Location	Drop Down (25)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Bill To Address			
Vendor	Drop Down (45)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Location	Drop Down (25)	Yes	<ul style="list-style-type: none"> The system defaults this field to the entity address; however, it can be changed.
Print Copies			
PO Regular	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
PO Then & Now	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
BC Regular	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
BC Super	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Miscellaneous			
Purchases Purpose auto-fill	Checkbox	No	<ul style="list-style-type: none"> The system defaults to uncheck marked. If Purpose is left blank, automatically fill it from the Description fields on the Detail list.
Purchases Location Verification Message	Checkbox	No	<ul style="list-style-type: none"> The system defaults to check marked. If Vendor Location is left blank, display a message to verify that it is intentionally blank.
Payments			
Warrant Combine			
Warrant Combine (NL)	Radio Button (2)	Yes	<ul style="list-style-type: none"> Print one warrant per vendor Print one warrant per payment (Default)
Print Copies			

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Electronic Vouchers	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Miscellaneous			
Payment Purpose auto-fill	Checkbox	No	<ul style="list-style-type: none"> The system defaults to uncheck marked. If Purpose is left blank, automatically fill it from the Description fields on the Detail list.
Payment Location Verification Message	Checkbox	No	<ul style="list-style-type: none"> The system defaults to check marked. If Vendor Location is left blank, display a message to verify that it is intentionally blank.
Receipts			
Print Copies			
Standard	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Interest	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Memo	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Wages			
Pay Period Reminder			
	Checkbox	No	<ul style="list-style-type: none"> Display a reminder to verify pay period dates when adding wages. The system defaults to check marked.
Editing Order			
	Radio Button	No	<ul style="list-style-type: none"> Rate-Hours/Items (system default) Hours/Items - Rate
Print Copies			
Standard	Spin (2)	Yes	<ul style="list-style-type: none"> The system defaults this field to print 1 copy. If modified it must be set to print 1 or more copies.
Reports			
Standard Paper Size	Radio Button (3)	Yes	<ul style="list-style-type: none"> Use UAN defaults by report (Default) Set all to Letter Set all to Legal These settings do not apply to external agency reports or forms.

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Standard Orientation	Paper	Radio Button (3)	Yes	<ul style="list-style-type: none"> • Use UAN defaults by report (Default) • Set all to Portrait • Set all to Landscape • These settings do not apply to external agency reports or forms.
Display – Report Viewer Size		Radio Button (2)	Yes	<ul style="list-style-type: none"> • Maximize report viewer • Use 75% of display area (Default)

HOW TO MODIFY USER PREFERENCES

- Step 1:** Click on the **System** tab.
- Step 2:** Verify or select the **Main Window – Startup Size**. (*The setting is defaulted to ‘Maximize Main Window’.*)
- Step 3:** Verify or select the **Expandable Forms – Popup Size**. (*The setting is defaulted to ‘Use UAN defaults by form’.*)
- Step 4:** Click on the **Requisitions** tab.
- Step 5:** Verify or change the **Ship To Address**. (*The address is defaulted to the entity address.*)
- Step 6:** Verify or change the **Bill To Address**. (*The address is defaulted to the entity address.*)
- Step 7:** Verify or change the **Print Copies** setting for Requisitions. (*The system is defaulted to print ‘1’ copy.*)
- Step 8:** Click on the **Purchase Orders** tab.
- Step 9:** Verify or change the **Ship To Address**. (*The address is defaulted to the entity address.*)
- Step 10:** Verify or change the **Bill To Address**. (*The address is defaulted to the entity address.*)
- Step 11:** Verify or change the **Print Copies** setting for PO Regular, PO Then & Now, BC Regular and BC Super. (*All four are all defaulted to print ‘1’ copy.*)
- Step 12:** Verify or change the **Miscellaneous** settings for the Purpose and the Vendor Location fields on the purchase order. By default, if the Purpose field is left

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blank it will not auto-fill with the Detail description and by default the system will display a verification message if the Vendor Location field is left blank.

- Step 13:** Click on the **Payments** tab.
- Step 14:** Verify or change the **Warrant Combine** setting. *(The setting is defaulted to 'Print one warrant per payment'.)*
- Step 15:** Verify or change the **Print Copies** setting for Electronic Vouchers. *(It is defaulted to print '1' copy.)*
- Step 16:** Verify or change the **Miscellaneous** settings for the Purpose and the Vendor Location fields on the payment. By default, if the Purpose field is left blank it will not auto-fill with the Detail description and by default the system will display a verification message if the Vendor Location field is left blank.
- Step 17:** Click on the **Receipts** tab.
- Step 18:** Verify or change the **Print Copies** setting for Standard, Interest and Memo receipts. *(It is defaulted to print '1' copy.)*
- Step 19:** Click on the **Wages** tab.
- Step 20:** Verify or change the **Pay Period Reminder** setting. *(It is defaulted to Display a reminder to verify pay period dates when adding wages.)*
- Step 21:** Verify or change the **Editing Order** setting. *(It is defaulted to Hours/Items – Rate.)* This option is referring to the column order on the Edit Wage form under Payroll → Transactions → Wages. Hour/Item – Rate setting will list those two columns from left to right in that order. Rate – Hours/Items will list those columns from left to right in the opposite order.
- Step 22:** Verify or change the **Print Copies** setting for EFT Vouchers. *(It is defaulted to print '1' copy.)*
- Step 23:** Click on the **Reports** tab.
- Step 24:** Verify or change the **Standard Paper Size** setting. *(The setting is defaulted to 'Use UAN defaults by report'.)*
- Step 25:** Verify or change the **Standard Paper Orientation**. *(The setting is defaulted to 'Use UAN defaults by report'.)*
- Step 26:** Verify or change the **Display – Report Viewer Size**. *(The setting is defaulted to 'Use 75% of display area'.)*

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Step 27: Click on the **Save** button to save the changes to user preferences. (*Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the user preferences. Selecting **No** will exit without saving. Selecting **Cancel** will return to the User Preferences form.*)

Step 28: Click on the **Close** button to exit the User Preferences form after the user preferences changes have been saved. (*The system displays a message in the bottom left corner of the User Preferences form to confirm the user preferences have been saved.*)

Reminder: *The Save button on the User Preferences form does not have to be selected until all changes have been made to each of the chosen areas of the User Preferences form (i.e. Changes can be made on the Purchase Orders tab as well as the Reports tab before the Save button would need selected to save the changes in both areas.)*

USER PREFERENCES FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

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USERS

A **user** is a person who has been granted access to the UAN system. Only users assigned to the Administrator role (usually the fiscal officer) can add and maintain users.

A user must be assigned to a role that specifies the user's access to available screens and functions. The Administrator role will be assigned to the first user added to the system, and at least one Administrator user must be active at all times. A user assigned to the Administrator role may only be deleted, deactivated, or assigned to another role if at least one other active user is also currently assigned to the Administrator role.

While the role determines the screens and functions a user can access, the user setup determines system wide security, compliance clearances, and multi-department clearance (*when applicable – see data requirements below*). Each user can be authorized or not authorized to view social security numbers and employee bank account information, and to override compliance rules (only when compliance controls are set to 'warn user' or are 'turned off' under the entity setup area). All users assigned to the Administrator or Power User roles are automatically authorized with full security and compliance clearances.

Optional: Assign users to department(s). This is only available when department segregation is active in the Entity Setup area. Department Segregation is a set of options that separate many types of information by assigned department. For detailed information on this feature, see the **Department Editor** section of this manual. (*Please note: **most entities do NOT need to use department segregation**. It is an optional feature in the UAN Software and should only be activated when necessary.*)

STEPS TO ACCESS

General → Maintenance → Users

DATA REQUIREMENTS

Field	Type	Required	Additional Information
User			
User Name	Text (20)	Yes	<ul style="list-style-type: none">Designate a unique name for the user to be added.
Role	Drop Down (Single) (20)	Yes	<ul style="list-style-type: none">A role must be assigned to the user that is to be added.
Status	Radio Button (2)	No	<ul style="list-style-type: none">Active (Default)InactiveIf only one user is designated as the active 'Administrator' role, then that user cannot be marked inactive.

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Departments	Grid	Yes*	<ul style="list-style-type: none"> • Grid is <u>only available</u> if department segregation is made active in General > Maintenance > Entity Setup. • *If department segregation is active, then at least one department must be selected.
Clearances			
Security Clearance	Checkbox	No	<ul style="list-style-type: none"> • This setting determines whether the user is authorized to view social security numbers and employee bank account information. • If role for the user to be added is set to ‘Administrator’ or ‘Power User’, the system automatically selects this setting, and it cannot be changed.
Compliance Clearance	Checkbox	No	<ul style="list-style-type: none"> • This setting determines whether the user is authorized to override compliance rules. This setting only applies when Compliance Controls are set to ‘warn user’ or are ‘turned off’ under the entity setup area. • If role for the user to be added is set to ‘Administrator’ or ‘Power User’, the system automatically selects this setting, and it cannot be changed.
Multi-Department Clearance	Checkbox	No	<ul style="list-style-type: none"> • This setting determines whether the user is authorized to access multi-department items with which any one department assignment is shared. This setting only applies when Department Segregation is activated in General > Maintenance > Entity Setup.

HOW TO ADD A USER

Step 1: Click on the **Add** button.

Step 2: Enter the **User Name**.

Step 3: Select the **Role** for the user to be added.

Step 4: Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*

Step 5: Verify or select the **Security Clearance** for the user to be added.

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- Step 6:** Verify or select the **Compliance Clearance** for the user to be added.
- Step 7:** Verify or select the **Multi-Department Clearance** for the user to be added. *Note: this option is only available when Department Segregation is active in the Entity Setup area and is usually not applicable for the majority UAN customers.*
- Step 8:** If the user is to be assigned to department(s), place a checkmark next to one or more of the departments under the **Departments** list. *Note: this option is only available when Department Segregation is active in the Entity Setup area and is usually not applicable for the majority of UAN customers.*
- Step 9:** Click on the **Save** button to add the new user. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new user. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add User form.)*
- Step 10:** The system will display a message stating that a new user has been added and will display the **User Name** and **Password**. The password will expire upon the first login. Click on the **OK** button.
- Step 11:** Click on the **Close** button to exit the Add User form after the new user has been saved. *(The system displays a message in the bottom left corner of the Add User form to confirm the new user has been saved.)*
- Reminder:** *If only one user is designated as the active ‘Administrator’ role, then that user cannot be marked inactive.*
- Reminder:** *If role for the user to be added is set to ‘Administrator’ or ‘Power User’, the system automatically selects the Security, Compliance Clearance and Multi-Department Clearance settings, and they cannot be changed.*

SUGGESTED REPORTS & STATEMENTS

To review a **detailed list** of the **users** that have been established in the system as well as the role and clearances that each specified user holds, print or display the User Detail report located under General → Reports & Statements → User Reports.

USERS FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

VENDORS/PAYEES

A **vendor/payee** is a person or business with which an entity conducts financial transactions. When vendors/payees are added in the system, they can be designated to be available in different areas throughout the software. There are five vendor/payee type designations available in the system, and at least one type designation must be selected for each vendor/payee:

- **Accounting Purchases & Payments** – The vendor/payee will be available to prepare purchase orders, blanket certificates (optional) and payments, track payment totals, and prepare vendor 1099's for tax reporting purposes.
- **Accounting Purchases Bill To/Ship To** – The vendor/payee will be available when selecting addresses such as the Bill To and Ship To addresses on purchase orders and blanket certificates.
- **Accounting Receipts** – The vendor/payee will be available as a revenue source for receipts.
- **Payroll Withholdings** – The vendor/payee will be available to set up payroll withholdings, track withholdings paid, and prepare withholding warrants. An Account# 1 must be entered when this type is selected. *(Available upon completion of the Payroll module.)*
- **Inventory** – The vendor/payee will be available for assets and insurance policy vendors. *(Available upon completion of the Inventory module.)*

When **'1099 Required'** is checked for a vendor/payee, either a Tax ID or a SSN must be entered. When **'W-9 Needed'** is selected, vendors that are marked can be filtered on report lists such as the Vendor / Payee Detail. The form also includes an optional checkbox for marking "Include On Report" and a field for "Title" when it is necessary for the vendor to appear on the **OPERS Non-Contributing** report. Some system vendors/payees may not be deactivated or deleted, and certain parts of their information may not be edited.

Multiple addresses and contacts may be saved for a vendor/payee by adding one or more locations. A vendor/payee **location** consists of one address and/or one contact. A vendor/payee may have multiple locations to accommodate multiple addresses and multiple contacts. Each location for a specific vendor/payee must have a unique description (e.g. Billing Department, Downtown Branch, Main Office, Bill To Address, Ship To Address,...etc.). Since locations are components of a specific vendor/payee, they can only be accessed from within the locations grid inside of their Vendor/Payee detail form. Locations cannot be searched from within their Vendor/Payee detail form, but vendors/payees can be searched by location in the Vendors/Payees list form.

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STEPS TO ACCESS

General → Maintenance → **Vendors/Payees**

DATA REQUIREMENTS

Field	Type	Required	Additional Information
Vendor/Payee			
Name	Text (45)	Yes	<ul style="list-style-type: none"> Enter the name for the vendor/payee to be added.
Description	Text (40)	No	<ul style="list-style-type: none"> Enter a description for the vendor/payee that is to be added.
Terms	Text (40)	No	<ul style="list-style-type: none"> Optional additional space to enter the purchase order terms (<i>e.g. 2/10 net 30</i>).
Account# 1	Text (25)	No	<ul style="list-style-type: none"> <u>Only required</u> if Payroll Withholdings is selected in the Type field.
Account# 2	Text (25)	No	<ul style="list-style-type: none"> Additional space to enter a second account number.
Available In			
Type	Grid	Yes	<ul style="list-style-type: none"> At least one type designation must be selected for each vendor/payee. The five type options are: <ul style="list-style-type: none"> Accounting Purchases & Payments Accounting Purchases Bill To/Ship To Accounting Receipts Payroll Withholdings Inventory
Status	Radio Button (2)	Yes	<ul style="list-style-type: none"> Active (Default) Inactive
OPERS Non-Contributing Report			
Include On Report	Checkbox	No	<ul style="list-style-type: none"> Optional when it is necessary for the vendor will appear on the OPERS Non-Contributing report
Title	Text (25)	No	<ul style="list-style-type: none"> Enter a Title when it is necessary for the vendor will appear on the OPERS Non-Contributing report
1099 Information			

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1099 Required	Checkbox	No	<ul style="list-style-type: none"> Selection designates that a 1099 will need generated for the vendor/payee at year end.
Tax ID	Numeric (2,7)	No	<ul style="list-style-type: none"> If '1099 Required' is selected, then either a Tax ID or SSN must be entered. (99-9999999)
SSN	Numeric (3,2,4)	No	<ul style="list-style-type: none"> If '1099 Required' is selected, then either a Tax ID or SSN must be entered. (999-99-9999)
Location			
Status	Radio Button (2)	Yes	<ul style="list-style-type: none"> Active (Default) Inactive
Description	Text (25)	Yes	<ul style="list-style-type: none"> Enter a unique location description.
Address			
<ul style="list-style-type: none"> This section contains all the fields for the location address. 			
Line 1	Text (40)	No	
Line 2	Text (40)	No	
City	Text (25)	No	
State	Text (2)	No	
Zip	Zip (5,4) or (3,3)	No	
Contact			
<ul style="list-style-type: none"> This section contains all the fields for the location contact information. 			
Name	Text (25)	No	
Work Phone	Phone (3,3,4)	No	
Ext	Numeric (4)	No	
Cell Phone	Phone (3,3,4)	No	
Fax	Phone (3,3,4)	No	
Email Address	Text (40)	No	

HOW TO ADD A VENDOR/PAYEE

- Step 1:** Click on the **Add** button.
- Step 2:** Enter the **Name** for the vendor/payee to be added.
- Step 3:** Enter **Description**, **Terms**, **Account# 1** and/or **Account# 2** for the vendor/payee to be added (optional). *(If the Payroll Withholdings type designation is chosen in Step 4, an Account# 1 must be entered.)*
- Step 4:** Select the **Type** designation(s) for the vendor/payee to be added by clicking the checkbox to the left of each option (Accounting Purchases & Payments, Accounting Purchases Bill To/Ship To, Accounting Receipts, Payroll Withholdings and/or Inventory). A checkmark will appear in the box for the options that have been selected. *(At least one type designation must be selected)*

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for each vendor/payee. To unselect a checkbox, simply click on the box to remove the checkmark.)

- Step 5:** Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*
- Step 6:** If the vendor/payee to be added needs a 1099 to be generated at year end, click on the **1099 Required** checkbox to place a checkmark in the box. *(To unselect the checkbox, simply click on the box to remove the checkmark.)*
- Step 7:** If there is a checkmark in the ‘1099 Required’ checkbox, a **Tax ID** or **SSN** must be entered.
- Step 8:** To add a location to a vendor/payee, click on the **Add** button in the **Locations** grid.
- Step 9:** A message will be displayed stating ‘This vendor/payee must be saved before adding locations. Save now?’. Click on the **OK** button, and the new vendor/payee will be saved. The system displays a message in the bottom left corner of the Add Vendor/Payee form to confirm the new vendor/payee has been saved. *(Selecting **Cancel** will return to the Add Vendor/Payee form.)*
- Step 10:** The system displays the **Add Location** form. In the Add Location form, enter a distinctive **Description** for the location that is to be added to the vendor/payee *(e.g. Location 1, Main Office, Bill To Address, Ship To Address).*
- Step 11:** Verify the **Active** radio button is selected. *(The system automatically defaults the radio button to ‘Active’).*
- Step 12:** Enter the **Address** and/or **Contact** information in the fields provided for the location that is being added to the vendor/payee.
- Step 13:** Click on the **Save** button to add the new location. The system displays a message in the bottom left corner of the Add Location form to confirm the new location has been saved. *(Selecting **Close** on this step will prompt the system to display a message ‘Save Changes?’. Selecting **Yes** will still save the new location. Selecting **No** will exit without saving. Selecting **Cancel** will return to the Add Location form.)*
- Step 14:** If more locations need to be added to the vendor/payee, continue by repeating Steps 10-13 until complete.
- Step 15:** Click on the **Close** button to exit the Add Location form after the new location has been saved.

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Step 16: Click on the **Close** button to exit the Add Vendor/Payee form.

Reminder: *Locations do not have to be entered when the vendor/payee is created; however, it is recommended to add at least one location when the vendor/payee is established. Locations can be added later by selecting the vendor/payee from the Vendor/Payee screen list and clicking the Edit button.*

SUGGESTED REPORTS & STATEMENTS

To review a **detailed list** of the **vendors/payees** that have been established in the system, print or display the Vendor/Payee Detail report located under General → Reports & Statements → Vendor/Payee Reports.

VENDORS / PAYEES FREQUENTLY ASKED QUESTIONS

There is no FAQ information available at this time.

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UAN TOOLS

UAN SUPPORT

The utilities in this file folder are not for the normal day-to-day activities of the entity. The fiscal officer or clerk should not attempt to use them except when specifically directed to by a UAN Support representative.

AFR – FILING STATUS

The AFR - Filing Status icon is a shortcut you can use to confirm your Annual Financial Report filing status on the Hinkle System through the Auditor of State's Customer eServices website.

Each local government is required to submit their Annual Financial Report to the Auditor of State within sixty (60) days of the end of the fiscal year. Meeting this requirement for UAN members occurs when the AFR internet upload (or disc) containing the end of year filing data of the government is received by UAN. The Year End Procedures booklet includes instructions. An application update in the fourth quarter contains the latest booklet. The most recent release of the Year End Update booklet is accessible from within the UAN application by clicking General → Maintenance → Year End → Year End Checklist, then in the FAQs menu, click the link: Year End Procedures.

STEPS TO ACCESS

Double-click the AFR – Filing Status icon to open the Auditor of State's Customer eServices website.

OP&FPF UPLOAD

The OP&FPF Upload icon is a shortcut that opens the OP&FPF website home page where members can login (*you must have an internet connection on the computer*). This web link is provided as a courtesy for your convenience. UAN Support cannot address questions about navigating or trouble-shooting any issues specific to the OP&FPF website; please direct all such questions to OP&FPF support representatives.

OPERS ECS

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The OPERS ECS icon is a shortcut that opens the OPERS Employer Contribution System (ECS) website member login page (*you must have an internet connection on the computer*). This web link is provided as a courtesy for your convenience. UAN Support cannot address questions about navigating or trouble-shooting any issues specific to the OPERS website; please direct all such questions to OPERS representatives.

PRINTER SUPPLIES

Website ordering of printer supplies is not available at this time. To access printer supply ordering information, use the UAN Link shortcut (below) or type the address into your web browser: <https://uanlink.ohioauditor.gov/> click the Hardware menu and select Printer.

UAN LINK

The UAN Link icon is a shortcut to the UAN website where you can view:

- UAN communications (*copies of emails sent to all clients*).
- Version release documentation
- UAN User Agreement
- UAN Support hours of operation
- Hardware/Software Resources (*information on ordering printer supplies, etc.*)
- Training (*Online Training Recordings, Training materials, etc.*)
- UAN Application manuals
- And much more!

Note: Any computer that can connect to the internet can view the UAN website.

UAN TRAINING

OVERVIEW

After you log in to the UAN application for the first time, you can use the UAN Training application (Training Mode). Training Mode allows you to safely experiment using an exact duplicate of their actual live data without affecting that live data. The training application is accessed through an icon separate from the UAN icon, and operates from its own database independent of the live UAN data. A large notice displayed at the top of the main UAN window will remind users that they are operating in training mode.

Training Mode cannot be accessed on any particular computer while the regular UAN is running on the same computer. In this case, clicking the UAN Training icon will bring the open UAN application to the front of the screen. Also, clicking the UAN icon while UAN

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Training is running on the same computer will bring the open training application to the front of the screen.

When UAN Training is first run, the training database will automatically synchronize with the current live UAN data. On subsequent runs, the user will be prompted to choose to:




1) synchronize the training data with the current live UAN data, or 2) work with the data last used in training mode. In a multi-user environment, if a user chooses to synchronize the training data while another user is accessing training mode, the user will be asked whether to proceed. Synchronizing the training application while other users are accessing training mode will log those users out of training mode.

The user names, passwords and roles that control program access in training mode will match those in the live UAN data as of the last synchronization of the training software, but they may be changed independently while in training mode.

Nothing printed, displayed, or saved as a PDF in training mode is suitable for any official use. In training mode, entity information will be displayed and printed everywhere as “Training [Entity Type]” in “Training County”. All documents printed, displayed, or saved as a PDF in training mode will have a “TRAINING” watermark. Warrants printed in training mode will also have “VOID” written across the check portion.

The export functions for reports are unavailable in training mode.

STEPS TO ACCESS

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

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

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

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

VERSION DOCUMENTATION

Periodically UAN releases software version updates. Support documentation is accessible after the updates are installed by double-clicking UAN Tools (icon on your desktop) → Version Documentation → version number.

UAN CEMETERY

The UAN Cemetery module is a component of the Uniform Accounting Network that is available upon request as a separate software installation (i.e. it is not accessible from the main menu of the UAN software).

UAN designed the Cemetery module to assist in the task of managing and tracking the data of one or more cemeteries. The software user can add and customize cemeteries, record data on grave sales, owners, and individual burials at each site. A search utility provides the ability to search based on names, dates, and aids in finding specific graves, names of decedents, and other data for administrative or public genealogical research purposes. A customizable deed feature allows for printing a blank deed, a single grave deed, or a multiple graves deed for a single owner. Multiple summary reports are also available.

If you are interested in using the Cemetery module and have not previously installed it, please contact UAN Support to request the installation disk and install instructions. For detailed information about the software, please view the recorded Cemetery Training Course for New Users and Cemetery Training Manual located on the UANLink website under the Training menu.

Additional Notes:

- The installation instructions explain options for installing the software on various computer configurations. However, it is important to note that the operating system of the computer must be either Windows 10, 8 or 7. UAN no longer supports an installation on Windows XP.
- A redeveloped version of the Cemetery module was made available for all UAN clients in July 2015. UAN support of the older version of the UAN Cemetery application ended on July 1, 2016. Entity's using the older version can contact UAN Support for a new software installation disc and view the cemetery transition course created specifically for entity's carrying out this transition.