

Conversion Manual



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Uniform Accounting Network – Conversion Manual

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INTRODUCTION

This guide should be used only for the initial conversion from manual records (or other non-UAN software) to the UAN software. You should be aware that this initial setup phase may require a significant amount of time to complete depending on how late in the fiscal year the entity is joining UAN, the current state of completeness and accuracy of the accounting records at the entity, and the extent of the entity's daily operations. Please be prepared to plan an adequate amount of time in your schedule to complete these tasks by the stated deadline. Remember, these are one-time setup procedures that you will not have to repeat after you begin your ongoing operations using UAN. Before beginning each step, we recommend that you completely read the step's instructions and the procedures to which it refers.

There are 5 steps to the conversion:

Deciding on the conversion method – Steps 1 & 2: cover considerations for budget and transactions conversion options.

Organizing manual / non-UAN software accounting system records – Step 3: Gathering the data from your old accounting system and organizing it to insure accurate and efficient input into the UAN system. We have included worksheets and a corresponding checklist to guide you through this process. Follow those instructions in the sequence presented and complete all steps before entering any data into the UAN software.

*****Steps 1-3 must be completed before the on-site visit with a UAN Visiting Clerk *****

Data entry & report verification – Steps 4 & 5: Entering the information prepared in Step 3 into the UAN system and verifying accuracy with reports using the checklists provided.

PLEASE NOTE: It is essential that you use this booklet as a guide to the conversion process, but it does not provide detailed instructions on every procedure. For example, it does not explain every step involved with entering a receipt. You should be familiar with most of the information needed for the data entry since these were covered in the New Client Training class. There are also several resources at your disposal for step-by-step instructions, including the Screencast Tutorials, the Accounting & General Manual, and Online Recordings. Please see the Self-Training section of the New Client Exercise Handbook for information on accessing these resources.

You may exit the UAN software at any time during the conversion process. We recommend fully completing one step and then performing a UAN backup before exiting.

UAN highly recommends performing a UAN Backup after entering large amounts of data. An overview of the UAN backup process can be found in the Accounting & General Manual under the General Maintenance section.

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STEP 1: SELECT A BUDGET CONVERSION METHOD

OPTION 1: SUMMARY BUDGET CONVERSION

The Summary Budget conversion is the method used in Step 3, part 7 & 8.

When using the summary method, you will use the most recent Amended Certificate of Estimated Resources from the county auditor and include any supplemental budget changes when entering the revenue budget amounts in UAN.

For appropriations, you will combine and enter permanent appropriations, supplemental appropriations, budgetary reallocations, and carry-over appropriation encumbrances all in one step per account code.

ADVANTAGES / DISADVANTAGES TO CONSIDER

- Less time consuming than the Detailed Budget Conversion.
- Budget records entered in UAN are accurate, but do not include specific dates of budget changes during the conversion period covered. The detailed records from the prior system will need to be retained for reference however you will be able to file your financial statements using UAN.

OPTION 2: DETAILED BUDGET CONVERSION

The Detailed Budget Conversion is described thoroughly in Appendix A of this handbook.

When using the detailed method, you will enter the initial revenue budget and any subsequent supplemental revenue budget changes separately and back-date each to the actual dates they were recorded in your manual records.

For appropriations, you will enter all appropriation measures separately and back-date each to the actual dates they were recorded and/or adopted. This includes your Original / Permanent budget and when applicable Temporary, Supplemental, and Reallocation measures.

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ADVANTAGES / DISADVANTAGES TO CONSIDER

- Significant additional amount of time to complete compared to the Summary method and can involve recording duplicate account information on the Conversion Worksheets. For this reason, the Summary method is described throughout the handbook instead.
- Budget records entered in UAN are accurate and include specific dates of changes. Detail records are duplicated in both UAN and the prior accounting system, thus, UAN can be used as a single point of reference for the entire year.

OPTION 3: MID-YEAR CONVERSION

The Mid-Year Budget conversion method should only be used in conjunction with the Mid-Year Transaction conversion method. Please review Step 2: Select A Transaction Conversion Method before deciding on this method.

When you use this method, your revenue budget amounts will not include the revenue collected in the period prior to the conversion – only for the remaining portion of the year that you will be using the UAN software. The appropriation budget amounts will not include the expenditures incurred in the period prior to the conversion – only for the remaining portion of the year that you will be using the UAN software. Instructions for calculating revenue and appropriation budget amounts for this method are included in Steps 3 & 5.

ADVANTAGES / DISADVANTAGES TO CONSIDER

- It is the quickest conversion method.
- The annual financial reports for your conversion year will have to be prepared manually. You cannot file your conversion year's financial statements with the UAN software because part of your yearly records is incomplete within UAN software.
- 1099 reports for the conversion year will not be accurate because the amounts paid to vendors will be incomplete.
- When the next budget is done in June of the next year, the conversion year history will not be accurate. The conversion year budget amounts will need to be manually adjusted at that time.
- The software will not contain accurate detailed report information.

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STEP 2: SELECT A TRANSACTION CONVERSION

Choose one of the conversion methods below to convert the entity's manual records / non-UAN software transactions into the UAN application.

OPTION 1: DETAILED TRANSACTION CONVERSION

OVERVIEW

When using this method, you will enter all of the entity's transactions in the order they occurred from January 1st of the current year to the present-day. You will start with the first transaction of the year and back-date every transaction to the actual date it occurred and was recorded in your manual records. The manual records used for input can be attached to the computer print-outs to provide documentation.

ADVANTAGES / DISADVANTAGES TO CONSIDER

- The software will generate the complete annual financial report for year-end filing.
- Detailed reports of all accounting activity for the year can be generated from the software.
- Provides practice using the software which should help reduce errors going forward.
- Most complete and accurate method but more time consuming than the other conversion methods.

OPTION 2: LUMP SUM, YEAR-TO-DATE TRANSACTION CONVERSION

OVERVIEW

When using this method, you enter all of the entity's transactions in year-to-date total amounts for each account code. You will create a generic "conversion" vendor to use for purchase orders, payments, and receipts. The Electronic payment type is used for all payments (warrant or electronic).

ADVANTAGES / DISADVANTAGES TO CONSIDER

- The software will generate annual financial reports with accurate total amounts for year-end filing.
- The software will not contain detailed report information for the conversion period.
- Manual records must be retained to provide detailed information for audit.

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OPTION 3: LUMP SUM, MONTH-TO-DATE TRANSACTION CONVERSION

OVERVIEW

This method is identical to option 2 except you will enter the entity's transactions in month-to-date total amounts for each account code and perform bank reconciliations for each month.

When using this method, you will enter all of the entity's transactions in month-to-date total amounts for each account code starting with January of the current year. You will create a generic "conversion" vendor to use for purchase orders, payments, and receipts. The Electronic payment type is used for all payments (warrant or electronic). You then post a bank reconciliation starting for January and repeat for the above steps each month being converted.

ADVANTAGES / DISADVANTAGES TO CONSIDER

- The software will generate annual financial reports with accurate total amounts for year-end filing.
- Bank reconciliations will be performed for each month of the conversion.
- The software will not contain detailed report information for the conversion period.
- Manual records must be retained to provide detailed information for audit.

OPTION 4: MID-YEAR CONVERSION

When using this method, you will still need to organize your manual / non-UAN software records and enter the initial setup information in the UAN software including the mid-year budget conversion. However, the order of the initial setup is different and some calculations are different. Because of this, the entire initial setup process is included in summary form in Step 5, Option 4. This method is the quickest because it does not require you to enter the manual / non-UAN software transactions into the UAN system. Instead of conversion transactions, you will enter Fund Balance Adjustments so that each fund's cash balance reflects the cash balance on the first day you begin "live" transactions in UAN.

Additionally, the fund balances you establish will reflect cash balances affected by payments that were made on your manual / non-UAN software records, but have not cleared the bank at the time of conversion. All pre-conversion payments that are outstanding on the subsequent bank reconciliations must be tracked separately until they clear the bank. In UAN, until all of those payments clear the bank, the total must be entered in the Other Adjusting Factor, Pre-Conversion Payments field to balance the bank reconciliation.

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ADVANTAGES / DISADVANTAGES TO CONSIDER

- It is the quickest conversion method.
- The annual financial reports for your conversion year will have to be prepared manually. You cannot file your conversion year's records with the UAN software because part of your yearly records is incomplete within UAN software.
- 1099 reports for the conversion year will not be accurate because the amounts paid to vendors will be incomplete.
- When the next budget is done in June of the next year, the conversion year history will not be accurate. The conversion year budget amounts will need to be manually adjusted at that time.
- The software will not contain accurate detailed report information.

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STEP 3: ORGANIZE MANUAL / NON-UAN SOFTWARE RECORDS

Your first step is to gather information from your current accounting system's records and organize it in a manner that will be most useful for inputting it into the UAN software. The worksheets UAN has provided will enable you to accomplish this efficiently – **please do not skip this important step!** Doing so could greatly increase the time it takes to complete the conversion.

The UAN source document used for data preparation is the UAN Chart of Accounts. A copy is located in the Accounting & General Manual Appendix section for townships, villages, and libraries. Special Districts, such as fire districts or water districts must confirm to UAN staff which Chart of Accounts should be used. The Accounting & General Manual can be accessed by clicking the [Need Help] button while in the software or outside the software from the computer's Desktop, by double-clicking the following folder icons: UAN Tools → Version Documentation → Manual.

The conversion worksheets referenced below will be provided in the New Client Training class in printed form and in spreadsheet form on a CD. You will need to print and / or photocopy these worksheets to complete the conversion.

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DATA PREPARATION CHECKLIST

Prepare the following information before entering data into UAN. Steps 1-8 below require preparing the entity's manual / non-UAN software accounting system records on the conversion worksheets provided. The approach used in Step 9 will vary based on the conversion method used.

1. ENTITY INFORMATION: WORKSHEET 1

- Record your entity's contact information.

The first four lines on this worksheet should already be completed within the Entity Setup of your UAN computer. Double-check the accuracy of this information as soon as possible upon receiving the UAN computer within the software under General → Maintenance → Entity Setup. If it is incorrect, call UAN Support immediately to fix the problem before continuing.

2. CHECKING ACCOUNT INFORMATION: WORKSHEET 2

- Record checking account information.

For governments with secondary checking account(s), make a copy or re-print a separate worksheet for each checking account. For secondary checking accounts, record the cash balance as of January 1st of the current year. Choosing between recording certain types of accounts as secondary checking accounts versus investment accounts was covered in training class, if unsure which to select, please contact your instructor or UAN Support.

Refer to these source documents:

- Bank statements.

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3. FUND INFORMATION: WORKSHEET 3

<input type="checkbox"/>	<p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Cash Journal • UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type)
<input type="checkbox"/>	<p>Manual Old Fund No.; UAN New Fund No.; UAN New Fund Name</p> <p>List the fund number from the old manual records, the new UAN fund number, and the new UAN fund name.</p>
<input type="checkbox"/>	<p>Fund Cash Balance As of 01/01/20XX</p> <p>List the current year January 1st beginning cash balance for each fund.</p> <p style="text-align: center;">The 1/1/20xx cash balance <u>for each fund</u> might include:</p> <div style="text-align: center; margin-left: 40px;"> <p>Primary checking cash</p> <p>+ Secondary checking account(s) (if any) cash</p> <p>+ Investment cash</p> <hr style="border: 1px solid black;"/> <p>= Fund Cash Balance</p> <hr style="border: 1px solid black;"/> <hr style="border: 1px solid black;"/> </div>
<input type="checkbox"/>	<p>Total of all funds: (listed at the bottom of the worksheet)</p> <p>Total all funds on the worksheet; compare this total to the cash journal total of all funds.</p>
<input type="checkbox"/>	<p>Receives own interest? Y/N</p> <p>Does the UAN Chart of Accounts permit interest receipts to be posted back to this fund or must they post back to the General Fund?</p> <p>Or if it permits either fund, which fund should the entity post interest receipt revenue to?</p> <p>Record Yes or No on the worksheet.</p> <p>“Yes” if interest will post back to the fund itself.</p> <p>“No” if interest will post back to the General fund.</p>

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	<p>Source Documents:</p> <ul style="list-style-type: none"> • UAN Accounting & General Manual – Accounting Appendices. Township or Village Chart of Accounts. *Note: The Library Chart of Accounts permits all funds to post back to the either the General or itself.
<input type="checkbox"/>	<p>Non-Expendable Balance</p> <p>Certain fund types require additional information.</p> <p>All permanent funds require a non-expendable balance. If you have any permanent funds, record the non-expendable portion in this column.</p> <p>Some private purpose trust funds may require a non-expendable balance. If your entity has any that have this requirement, then enter the amount in this column.</p> <p>Source Documents:</p> <ul style="list-style-type: none"> • The original resolution/ordinance with back up documents that specify how much money is non-expendable.
<input type="checkbox"/>	<p>Unclaimed Monies Fund? Y/N</p> <p>This only applies to townships and library agency funds.</p> <p>An agency fund for townships and libraries may be designated as an unclaimed monies fund (villages have a distinct unclaimed monies fund type).</p> <p>Is this agency fund an Unclaimed Monies fund? Record Yes or No on the worksheet.</p>

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4. INVESTMENT INFORMATION: WORKSHEET 4



Record investment account information

Complete the worksheet for all investments owned on January 1st 20xx (current year). Choosing between recording certain types of accounts as secondary checking accounts versus investment accounts was covered in training class, if unsure which to select, please contact your instructor or UAN Support.

Reminders:

1) For an investment to be considered Non-pooled it must meet this criteria:

1. Only a single fund will be invested.
2. That fund is legally permitted to receive its own interest (see the chart of accounts).
3. That fund will be marked in the Funds area to receive its own interest.

For the worksheet question: **Multiple Funds (Pooled)? Yes/No**

Answer “No” to this question only if the investment is considered Non-pooled.

On worksheet line: **Fund**

Leave this blank if the investment is a Multiple fund (Pooled) investment if it does not meet the criteria to be considered a Non-pooled investment.

- 2) The interest rate field is an optional field in the UAN software.
- 3) The bank address, contact and phone numbers are optional fields in UAN. The bank Name is required.
- 4) The worksheet question: “Reinvest interest receipts? OR post interest to the primary checking account?” This refers to the setting in the investment maintenance section that sets the default for the investment’s interest receipts – it can be changed later for individual receipts.

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5. VENDOR / PAYEE INFORMATION: WORKSHEET 5

<input type="checkbox"/>	<p>Record vendor/payee information for any person, entity or business with which an entity conducts financial transactions. This should include frequent sources of revenue and any one you write a payment to during the year. You may record all applicable information on the worksheet. However, only the following information on the worksheet is required in order to add the vendor in UAN:</p> <ul style="list-style-type: none">• Vendor Name.• “Available in” which transaction form (Accounting Receipts, Payments, etc.)?• If you are required to provide a 1099 form then either the vendor’s Tax ID or Social Security number is required.• Description of each vendor’s address location. <p><i>Recommendation:</i></p> <p>Are you required to provide a Form 1099 for reporting income paid by the entity to particular vendors? If you are not sure whether a vendor should receive a Form 1099, we recommend you temporarily indicate that it is required until you find out. The 1099 status may be changed later to exclude the vendor.</p>
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6. COST CENTERS (OPTIONAL): WORKSHEET 6

<input type="checkbox"/>	<p>Cost centers are optional. They are used to add greater detail to revenue and/or appropriation codes. If you chose to add some cost centers, you will need to add them to the revenue and/or appropriation account codes <u>before</u> recording budget amounts for those account codes.</p> <p>PLEASE NOTE:</p> <p>Worksheet No. 6 is listed on this checklist before revenues and appropriations only because cost centers must be entered into the UAN system prior to adding revenue account codes and/or appropriation account codes.</p> <p><i>Recommendation:</i> Skip this worksheet and return to it (if needed) after you have reviewed the account information for Worksheets 7 & 8. Before choosing to add cost centers, thoroughly review the revenue and appropriation account options available in the UAN Chart of Accounts for your entity type first. Often fiscal officers will find an adequate level of detail there for most revenues and expenditures.</p>
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*** **IMPORTANT** ***

Worksheets 7 & 8 should be completed only when using the Summary Budget method or Mid-Year Conversion Method. The Detailed Method is discussed in Appendix A: Detailed Budget Conversion. If you are unsure of the Budget conversion method you will be using, then please stop and first review: “Step 1: Select A Budget Conversion Method” on page 2 for information on the Summary, Detailed, and Mid-Year methods.

7. REVENUE INFORMATION: WORKSHEET 7

<input type="checkbox"/>	<p>Record revenue account information.</p> <p>On the worksheet list each the revenue account name and number for the old (your current system) and new system (UAN Chart of Accounts).</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none">• Receipts Ledger.• UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type).
<input type="checkbox"/>	<p>Record a revenue budget amount for EACH revenue account.</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none">• Amended Certificate of Estimated Resources• Annual Budget - Schedule A <p><u>When using the Detail Budget Conversion:</u> See Appendix A for notes if the Detail Budget Conversion is method is used.</p> <p><u>When using the Summary Budget Conversion:</u></p> <p>Use the most recent Amended Certificate of Estimated Resources (Taxes and Other Sources column amounts only) to get the total for each fund. The amount for each revenue account within each fund must be estimated.</p> <p><u>When using the Mid-Year Budget/Transaction Conversion:</u> The calculation is different for those using the Mid-Year Conversion method. Using that method, you will calculate your revenue budget for each revenue account in the following manner:</p>

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	Revenue budget for the entire year (most recent amended certificate) minus actual revenues collected through the end of last month = budget for remainder of year.
<input type="checkbox"/>	<p>Calculate the total amount for ALL revenue account budgets <u>per fund</u> (listed at the bottom of the worksheet “Total For all Revenue Accounts”).</p> <p>The calculated amount per fund should equal the sum of the Taxes and Other Sources amounts per fund on <u>the most recent</u> Amended Certificate of Estimated Resources. If not, reconcile the two for which is accurate and revise or re-file as needed.</p>

8. APPROPRIATION INFORMATION: WORKSHEET 8

<input type="checkbox"/>	<p>Record appropriation account information.</p> <p>On the worksheet list each the appropriation account name and number for the old (your current system) and new system (UAN Chart of Accounts).</p> <p>Refer to these source documents:</p> <ul style="list-style-type: none"> • Appropriations Ledger. • UAN Accounting & General Manual – Accounting Appendices (Chart of Accounts per entity type). • Annual Appropriations Resolution. 												
<input type="checkbox"/>	<p>Record budget amount for each appropriation account.</p> <p><u>When using the Detail Budget Conversion:</u> See Appendix A for notes if the Detail Budget Conversion is method is used.</p> <p><u>When using the Summary Budget Conversion:</u></p> <p>Calculate the appropriation budget for EACH account using this formula:</p> <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="padding-right: 10px;"></td> <td style="padding-right: 10px;">Encumbrances carried over from the previous year</td> <td></td> </tr> <tr> <td style="padding-right: 10px;">+</td> <td style="padding-right: 10px;">Permanent appropriations</td> <td></td> </tr> <tr> <td style="padding-right: 10px;">+/-</td> <td style="padding-right: 10px;">Supplemental and/or reallocations established during the conversion year.</td> <td></td> </tr> <tr> <td style="padding-right: 10px;">=</td> <td style="padding-right: 10px;">Appropriations budget amount entered for conversion.</td> <td style="border-top: 1px solid black; border-bottom: 3px double black;"></td> </tr> </table>		Encumbrances carried over from the previous year		+	Permanent appropriations		+/-	Supplemental and/or reallocations established during the conversion year.		=	Appropriations budget amount entered for conversion.	
	Encumbrances carried over from the previous year												
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=	Appropriations budget amount entered for conversion.												

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	<p><u>When using the Mid-Year Budget/Transaction Conversion:</u></p> <p>The calculation is different for those using the Mid-Year Conversion method. Using that method, you will calculate your appropriations for each expenditure account in the following manner:</p> <p>Appropriations for the entire year (most recent amended certificate) minus amount actually spent through the end of last month = appropriations for remainder of year.</p>
<input type="checkbox"/>	<p>Calculate the total amount for ALL appropriation account budgets <u>per fund</u> (listed at the bottom of the worksheet “Total For all Appropriation Accounts”)</p> <p>The calculated amount per fund should equal the total per fund on the Permanent Appropriations Resolution plus all Supplemental budget changes since then, plus carry-over encumbrances in that fund (if any) from the previous year.</p>

9. GATHER TRANSACTION INFORMATION

<input type="checkbox"/>	<p>Receipts</p> <p>Gather all standard, memo, and interest receipts that were posted as of January 1st of this year. This information should also be available on the receipt ledger and cash journal of your manual records / non-UAN software.</p>
<input type="checkbox"/>	<p>Purchase Orders</p> <p>Gather all purchases orders, blanket certificates, and super blanket certificates that were open as of January 1st of this year. Also include purchases that were carried over from a prior year.</p>
<input type="checkbox"/>	<p>Payments</p> <p>Gather all payments – warrants (checks), charges, EFT’s, electronic payments or vouchers – that were posted as of January 1st of this year. Also gather all payments that were Outstanding on the prior year bank statement 12/31/20xx.</p> <p>This information should also be available on the appropriation ledger and cash journal of your manual records / non-UAN software.</p>

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<input type="checkbox"/>	<p>Miscellaneous Transactions (if applicable)</p> <p>Gather all manual / non-UAN software records of all miscellaneous transactions that occurred on or after the 1/1/20xx (current year).</p> <ul style="list-style-type: none"> • Interfund Transfers. • Interfund Advances that have not been repaid to date. • Checking transfers that occurred after the first of the year. • Investment transfers that occurred. • Reserve Balance Designations. • Fund Balance Adjustments.
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<input type="checkbox"/>	<p>Order the Receipts, Purchase Orders, Payments, & Misc. Transactions based on the transaction conversion option you have chosen:</p> <p>Option 1 Detailed</p> <p>Sort all transactions by the date when they were posted to the manual books / non-UAN software. Since the detailed method requires you to back-date every transaction to the actual date it occurred, putting all of the transactions in that order ahead of time will ensure accuracy. For example, if two receipts were posted January 5th, three purchase orders issued January 7th and a single payment posted January 8th, then put them in that exact order and continue doing so with all transactions.</p> <p>Option 2 Lump-Sum, Year-To-Date</p> <p>When you use this method you do not need to sort all of the transactions by date, but you must make sure you gather all transactions that are being converted. Use the transactions and related ledgers to calculate lump-sum amounts for each account code. Since some transactions use multiple account codes, you will need to separate these amounts per account code.</p> <p>For example, an entity records a monthly receipt of equal amounts from local government distribution revenue, distributing it in two account codes. If the conversion period covers January – March, then they would calculate the grand total for each account code for the entire period being converted.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Revenue Acct</th> <th style="text-align: right;">Jan. receipt</th> <th style="text-align: right;">Feb. receipt</th> <th style="text-align: right;">Mar. receipt</th> <th></th> <th style="text-align: right;">Lump Sum</th> </tr> </thead> <tbody> <tr> <td>1000-532-0000</td> <td style="text-align: right;">\$6,000.00</td> <td style="text-align: right;">\$6,000.00</td> <td style="text-align: right;">\$6,000.00</td> <td style="text-align: center;">=</td> <td style="text-align: right;">\$18,000.00</td> </tr> <tr> <td>2031-532-0000</td> <td style="text-align: right;">\$4,000.00</td> <td style="text-align: right;">\$4,000.00</td> <td style="text-align: right;">\$4,000.00</td> <td style="text-align: center;">=</td> <td style="text-align: right;">\$12,000.00</td> </tr> </tbody> </table>	Revenue Acct	Jan. receipt	Feb. receipt	Mar. receipt		Lump Sum	1000-532-0000	\$6,000.00	\$6,000.00	\$6,000.00	=	\$18,000.00	2031-532-0000	\$4,000.00	\$4,000.00	\$4,000.00	=	\$12,000.00
Revenue Acct	Jan. receipt	Feb. receipt	Mar. receipt		Lump Sum														
1000-532-0000	\$6,000.00	\$6,000.00	\$6,000.00	=	\$18,000.00														
2031-532-0000	\$4,000.00	\$4,000.00	\$4,000.00	=	\$12,000.00														

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This calculation needs to be done for all account codes for all transaction types (Receipts, Purchase Orders, Payments, etc).

Option 3 Lump-Sum, Month-To-Date

This is similar to option 2 except that you calculate grand totals per account code for each month being converted. When you use this method you do not need to sort all of the transactions by date, but you must make sure you gather all transactions that are being converted and consolidate them by the month they were posted. Use them and related ledgers to calculate lump-sum monthly amounts for each account code. Since some transactions use multiple account codes, you will need to separate these amounts per account code.

For example, an entity records ongoing payments for operating supplies and the conversion period covers January – February. They would calculate the grand total for each account code for the entire period being converted.

Appropriation Account	Jan. payment	+	Jan. payment	=	January Lump Sum for 2031-330-420-0000:
2031-330-420-0000	\$5,000.00	+	\$10,000.00	=	\$15,000.00

Repeat this calculation for all account codes for all transaction types (Receipts, Purchase Orders, Payments, etc) posted in January and then post a balanced January bank reconciliation.

Appropriation Account	Feb. payment		February Lump Sum for 2031-330-420-0000:
2031-330-420-0000	\$4,000.00	=	\$4,000.00

Repeat this calculation for all account codes for all transaction types (Receipts, Purchase Orders, Payments, etc) posted in February and then post a balanced February bank reconciliation.

Option 4 Mid-Year Conversion

When you use this method you do not need to gather transaction data since you will not be converting the individual transactions. Instead, you need to determine from your manual records / non-UAN software the fund balance amounts as of the last day of the previous month before ‘live’ transactions will be recorded in UAN.

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STEP 4: INITIAL SETUP OF UAN SOFTWARE

IMPORTANT

***Steps 1-3 must be completed before the on-site visit with a UAN Visiting Clerk ***

NOTE: If you have been practicing with the software in the Training mode, be sure to exit. Remember that information entered in Training mode does not transfer to the official UAN software.

INITIAL SETUP CHECKLIST

To get started, double-click on the UAN icon from the Windows Desktop and log into the software.

1. EDIT ENTITY SETUP INFORMATION



Use Conversion Worksheet No. 1

STEPS TO ACCESS

General → Maintenance → Entity Setup, the form defaults to the Entity Information tab.

The entity's contact information is stored in the Entity Information tab. It is used later by the program when performing accounting transactions such as Purchase Orders.

Enter the following:

- Entity's State Tax ID.
- Entity's Federal Tax ID.
- Entity's Address.
- Entity's Phone & Fax Number.
- Email Address.
- Fiscal Officer's Name.
- Assistants (if any).

Review for accuracy and make corrections if needed.

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	<p>Click the [Save] button.</p> <p><u>If your entity does not use Agency funds, then click [Close] and proceed to step 2.</u></p>
<input type="checkbox"/>	<p>If your entity has one or more Agency funds, then please read the following:</p> <p>Click the System Tab in the Entity Setup form.</p> <p>Budgetary: The Budgetary section of System tab allows the user to choose whether agency funds should or should not be budgeted; this cannot be changed once activity posts to an agency fund in the current year.</p> <ul style="list-style-type: none">• If you do not intend to budget for your Agency funds, then leave it on the default setting: “Agency funds must not be budgeted”.• If you plan to enter budgets for Agency funds, select “Agency funds must be budgeted.” <p>Click [Close] to close the form and proceed to step 2.</p>

2. ADD THE PRIMARY CHECKING ACCOUNT

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 2</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Checking Accounts.</p> <p>Click the [Add] button. Click [OK] to the system message.</p> <p><u>A primary checking account must exist in the system before adding funds or adding secondary checking accounts.</u> The primary checking account beginning cash balance will be established in the next step when you add fund cash balances. Secondary checking accounts (if any) and their cash balances will be added in Step #4.</p> <p>The primary checking Name is required to be “PRIMARY.” Enter the Account Number, Description, and indicate whether it is interest bearing. The Interest bearing checkbox must be filled-in for the account to be available to choose as a receipt source when adding interest receipts.</p> <p>A starting warrant number must be entered for the primary checking account before printing warrants. Click the [Change] button next to the Start Warrant field and click [OK] on the system message.</p>
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Those using the Detailed Transaction Conversion method:

Enter the first warrant number prepared in January of this year in the entity's prior system (manual or other software) in the Start Warrant field.

Those using either Lump-Sum Transaction Conversion method:

Since no warrants are posted using the lump-sum conversion methods (monthly or year-to-date), leave the starting warrant number blank and return to this step after the lump-sum conversion is complete. At that time, enter the first primary checking warrant number that will be posted as the first 'live' transaction after the conversion is complete.

Enter the Bank Name and contact information as needed.

Click [Save] and then [Close] to close the form. A system message will appear "Print new checking account report?" Click [Yes] and then [Print]. This will print the "Post Checking Account Report".

Verify Accuracy:

STEPS TO ACCESS

Accounting → Reports & Statements → Checking Account Reports and select Checking Account Detail from the drop-down menu.

- Compare the Post Checking Accounts (or Checking Account Detail) report to the Conversion Worksheet.
- Identify any differences and make corrections if needed using the [Edit] button.
- If corrections were made, print the Checking Account Detail report to verify corrections.

Retain documents / reports indicating completion of this step.

Uniform Accounting Network – Conversion Manual

3. ADD FUNDS AND CASH BALANCES ON JANUARY 1ST



Use Conversion Worksheet No. 3

STEPS TO ACCESS

Accounting → Maintenance → Funds, Click the [Add] button

Reminder *A listing of available funds is located in the Chart of Accounts. A copy of the Chart of Account is located in the Appendix section of the UAN Accounting and General Manual*

Select each fund using the Add button and enter each fund's January 1st beginning cash balance in the Balance field.

The 1/1/20xx cash balance for each fund might include:

	Primary checking cash
+	Secondary checking account(s) (if any) cash
+	Investment cash
=	<u>Balance</u>

Certain fund types require additional information:

Receives own interest: Fill-in (or leave unchecked) the Receives own interest checkbox to indicate whether interest receipts for the fund should post back to its balance (filled-in checkbox) or post to the General fund balance (leave unchecked).

Non-Expendable Balance: Enter the Non-Expendable balance for all Permanent fund and when required for Private Purpose Trust funds.

Unclaimed Monies: An agency fund for townships and libraries may be designated as an unclaimed monies fund.



Verify Accuracy:

STEPS TO ACCESS

Accounting → Reports & Statements → Fund Reports and select Funds Listing from the drop-down menu.

Uniform Accounting Network – Conversion Manual

To verify established funds and beginning of the year fund balances, print the Fund Listing and compare it to the source documents.

- Compare fund numbers, names, and each fund balance to those in your manual cash journal (on the Conversion Worksheet).
- If applicable, compare the amounts in the Reserve for Non-Spendable column to the entity's original resolution/ordinance with back up documents that specify how much money is non-expendable for any permanent funds or for private purpose trust funds (when required).
- If applicable, compare the amounts in the Reserve for Unclaimed Money column to your documentation of your original setup for the agency fund(s).
- Identify any differences and make corrections if needed.
- Reprint the Fund Listing to verify corrections.

The original resolution/ordinance with back up documents that specify how much money is non-expendable.

Retain documents indicating completion of this step.

IMPORTANT:

If it is necessary to correct beginning fund balances, do so immediately using the Edit button in the Fund Maintenance area. This is important because once a transaction is entered in the software for any fund, then the beginning balances for all funds become permanent and you will not be able to edit the beginning balances from that point forward using the Add/Edit buttons in the Funds area.

Direct modification of fund balances after they become permanent can be entered as fund balance adjustments under:

Accounting → Utilities → Fund Balance Adjustment Utility.

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4. ADD SECONDARY CHECKING ACCOUNTS (IF NECESSARY)

*****Skip this step if you did not have any Secondary Checking accounts this year*****

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 2</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Checking Accounts. Click the [Add] button. Click [OK] to the system message.</p> <p>Add all secondary checking account information and establish their January 1st cash balances.</p> <p>Enter the Account Name, Number, Description, and indicate whether it is interest bearing. The Interest bearing checkbox must be filled-in for the account to be available to choose as a receipt source when adding interest receipts. Enter the Bank Name and contact information as needed.</p> <p>Click [Save]. Repeat the above steps until all secondary checking accounts are saved in the software and then click [Close]. A system message will appear “Print new checking account report?” Click [No] – you will review this information later.</p> <p>You will be prompted with the message “Open the Checking Transfer form to transfer money into the new secondary checking account?” Click [Yes] to open the Checking Transfer form or click [No] and use menu path below:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Transactions → Checking Transfer</p> <p>Establish the cash balance as of January 1st for each secondary checking.</p> <p>The transfer type should be Primary to Secondary, the date should be January 1st of this year, and amount should be its cash balance as of January 1st this year. Click [Post] and repeat for each secondary checking.</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Checking Account Reports and select Checking</p>

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<p>Account Detail from the drop-down menu.</p> <ul style="list-style-type: none"><input type="checkbox"/> Compare the Checking Account Detail to the Conversion Worksheet.<input type="checkbox"/> Identify any differences and make corrections if needed.<input type="checkbox"/> If corrections were made, print the Checking Account Detail report to verify corrections. <p>Retain documents / reports indicating completion of this step.</p>

5. ADD INVESTMENTS & THEIR CASH BALANCES ON JANUARY 1ST

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 4</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Investments, Click the [Add] button</p> <p>Add all investments that were open investments on January 1st of this year.</p> <ul style="list-style-type: none">• Fill out the Add investment form information and click [Save] and repeat until all investments are saved in the software.• Click [Close] and you will be prompted by a system message “Print new investment report?” Click [Yes] and then [Print]. The next system message appears: “Open Investment Transfer form to transfer money into the new investment?”• Click [Yes] to transfer the money immediately. This will open the Post Investment Transfer form. Add January 1st cash balances to each investment. <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"><p>If for any reason you do not post an investment transfer immediately after adding an investment, you can access the Post Investment Transfer form with the menu path below:</p><p>STEPS TO ACCESS: Accounting → Transactions → Investment Transfer</p></div> <p>The Investment Transfer settings for each investment should be:</p> <ul style="list-style-type: none">• Primary to Investment• Transfer Only• The Amount should equal the dollar amount of the investment on January 1st of this year.• The Date should be January 1st of this year.• Select the fund (available for Non-Pooled investments only)
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	<p>After entering the above information:</p> <ul style="list-style-type: none">• Click [Post] and continue with the next investment transfer until all January 1st investment transfers are posted.• Click [Close] and you will be prompted by a system message “Print investment transfer report?”• Click [Yes] and then [Print].
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <hr/> <p>Accounting → Reports & Statements → Investment Reports and select Investment Detail from the drop-down menu.</p> <p>Print the Investment Detail report and compare results to your financial records as of January 1st.</p> <ul style="list-style-type: none"><input type="checkbox"/> Compare individual investment information on the report to the actual investment (on the Conversion Worksheet).<input type="checkbox"/> Compare the Current Value on the Investment Detail to the actual investment on January 1st (on the Conversion Worksheet).<input type="checkbox"/> For each Non-Pooled investment (if any), compare the fund on the Investment Detail report to manual records that indicate the sole fund used for the investment. This may be the original ordinance / resolution establishing the fund and/or other records.<input type="checkbox"/> Identify any differences and make corrections if needed.<input type="checkbox"/> Reprint the Investment Detail report to verify corrections. <p>Retain documents indicating completion of this step.</p>

6. ADD VENDORS / PAYEES

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 5</i></p> <hr/> <p>STEPS TO ACCESS</p> <hr/> <p>General → Maintenance → Vendors / Payees, Click the [Add] button.</p> <p>Add Vendors / Payees. A vendor/payee is any person or business with which an entity conducts financial transactions.</p> <p><i>Reminder:</i> When vendors/payees are added, at least one of the five types of transaction forms must be selected for each vendor/payee in the “Available in” section. This</p>
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	<p>determines whether or not the vendor will be available for use for that type of transaction. For example, if a payment will be made to the vendor, fill-in the checkbox for Accounting Purchases & Payments; if the vendor is a frequent source of revenue, fill-in the checkbox for Accounting Receipts.</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Vendor / Payee Reports and select Vendor / Payee Detail with Locations from the drop-down menu. Then click the Options tab and fill-in the checkbox “Print SSN & Tax ID”. Select all vendors and [Print].</p> <ul style="list-style-type: none"><input type="checkbox"/> Compare all information to the data on Conversion Worksheet.<input type="checkbox"/> Identify any differences and make corrections if needed:<ul style="list-style-type: none">○ Delete duplicate vendors that were unintentionally added.○ Add missing vendors.○ Edit vendors to make corrections<ul style="list-style-type: none">▪ Revise fields that were entered initially with errors.▪ Delete duplicate locations that were unintentionally added.▪ Add missing locations.▪ Remember to Save the “Edit Vendor / Payee” form before closing.<input type="checkbox"/> If corrections were made, reprint the Vendor / Payee Detail with Locations report for those vendors to verify corrections. <p>Retain documents / reports indicating completion of this step.</p>

7. COST CENTERS (OPTIONAL)

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 6</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Cost Center, Click the [Add] button</p> <p>Add cost centers prior to adding revenue account codes and/or appropriation account codes.</p> <p>Reminder: Cost centers are optional. They are used to add greater detail to revenue and/or appropriation codes.</p>
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8. ADD REVENUE ACCOUNTS

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 7</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Revenue Accounts, Click the [Add] button</p> <p>Add the revenue accounts in each fund.</p> <p>Reminder: A listing of the revenue program accounts is located in the Chart of Accounts. A copy of the Chart of Account is located in the Appendix section of the UAN Accounting and General Manual</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Revenue Reports and select Revenue Chart of Accounts from the drop-down menu.</p> <ul style="list-style-type: none"><input type="checkbox"/> Compare the Revenue Chart of Accounts to the Conversion Worksheet.<input type="checkbox"/> Identify any differences and make corrections if needed:<ul style="list-style-type: none">○ Remove accounts that were unintentionally added.○ Add missing accounts.<input type="checkbox"/> If corrections were made, reprint the Revenue Chart of Accounts to verify corrections. <p>Retain documents / reports indicating completion of this step.</p>

9. ADD APPROPRIATION ACCOUNTS

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 8</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Appropriation Accounts, Click the [Add] button</p> <p>Add the appropriation accounts in each fund.</p> <p>Reminder: A listing of the appropriation program and object accounts is located in the Chart of Accounts. A copy of the Chart of Account is located in the Appendix section of the</p>
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	<i>UAN Accounting and General Manual.</i>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Appropriation Reports and select Appropriation Chart of Accounts from the drop-down menu.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Compare the Appropriation Chart of Accounts to the Conversion Worksheet. <input type="checkbox"/> Identify any differences and make corrections if needed: <ul style="list-style-type: none"> ○ Remove accounts that were unintentionally added. ○ Add missing accounts. <input type="checkbox"/> If corrections were made, reprint the Appropriation Chart of Accounts to verify corrections. <p>Retain documents / reports indicating completion of this step.</p>

10. ADD REVENUE BUDGETS - SUMMARY BUDGET CONVERSION

<input type="checkbox"/>	<p><i>Use Conversion Worksheet No. 7</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Revenue Budgets. Click the [Add] button and select a fund from the drop-down menu.</p> <p>The Summary Conversion method allows you to use <u>the most recent</u> Amended Certificate of Estimated Resources from the county auditor and <u>include any supplemental budget changes when entering the revenue budget amounts in UAN</u>. In other words, if there were any supplemental revenue budget changes and/or additional Amended Certificates, then those changes should be included as part of your initial revenue budget in UAN when using the this method. Make sure to retain manual records of the actual documents, including the dates of the actual revenue budget changes.</p> <p>Enter the most current revenue budget amount for each revenue account code.</p> <p>The Effective Date should be back-dated to January 1st of the current year.</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p>

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Accounting → Reports & Statements → Revenue Reports and select Revenue Status report from the drop-down menu and select all accounts.

Print the Revenue Status report and compare results to the Conversion Worksheet.

- Compare the Final Budget total for each fund on the Revenue Status (each fund is sub-totaled on the report) to the entity’s total budget receipts for each fund. The total budgeted receipts can be calculated by adding the Taxes and Other Sources columns on the most recent Amended Certificate of Estimated Resources.
- Compare the Final Budget amount for each revenue account to the Budget amount on the Conversion Worksheet.
 - Identify any differences and make corrections if needed using the [Supplemental] button.
Reminder: Fill-in the “Apply as correction” checkbox on the Add Supplemental form since you are using it to correct transcription errors.
- If corrections were made, reprint the Revenue Status to verify corrections.

Retain documents / reports indicating completion of this step.

11. ADD APPROPRIATION BUDGETS - SUMMARY BUDGET CONVERSION



Use Conversion Worksheet No. 8

STEPS TO ACCESS

Accounting → Maintenance → Appropriation Budgets, Click the [Add] button and select Permanent Appropriations from the drop-down menu.

The Summary Conversion method allows you to record permanent appropriations, supplemental, and budgetary reallocations and carry-over encumbrances all in one step per account code. Make sure to retain manual records of the actual documents and dates of the budgetary measures.

*****Continued on the next page*****

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Reminder: The budget amounts entered on the *Conversion Worksheet No. 8* should have been calculated using this formula when using the Summary Budget Conversion:

Calculated appropriation budget for EACH account:

$$\begin{array}{r} \text{Encumbrances carried over from the previous year} \\ + \text{ Permanent appropriations} \\ +/- \text{ Supplemental and/or reallocations established during} \\ \text{the conversion year.} \\ = \underline{\underline{\text{Appropriations budget amount entered for conversion.}}} \end{array}$$

The total appropriations for each appropriation accounts entered should equal the fund's total on the Permanent Appropriations Resolution plus all Supplemental budget changes since then, plus carry-over encumbrances in that fund (if any) from the previous year.

The Effective Date can be back-dated to January 1st of the current year when using this method (retain manual records of the actual date or dates).

Verify Accuracy:

STEPS TO ACCESS

Accounting > Reports & Statements > Appropriation Reports and select the Appropriation Status report from the drop-down menu and select all accounts.

Print the Appropriation Status report and compare results to the Conversion Worksheet.

- Compare the Final Appropriation total for each fund on the Appropriation Status (each fund is sub-totaled on the report) to the corresponding amount in the manual system. The total appropriations should equal the Permanent Appropriations Resolution plus all Supplemental budget changes since then, plus carry-over encumbrances in that fund (if any) from the previous year.
- Compare the Final Appropriation amount for each appropriation account to the Budget Amount on the Conversion Worksheet.
 - o Identify any differences and make corrections if needed using the [Supplemental] button.
Reminder: Fill-in the “Apply as correction” checkbox on the Add Supplemental form since you are using it to correct transcription errors.
- If corrections were made, reprint the Appropriation Status to verify corrections.

Retain documents / reports indicating completion of this step.

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STEP 5: PERFORM TRANSACTIONS CONVERSION

Choose a conversion method (see Step 2: Select A Transaction Conversion Method) and follow one of the options listed below.

OPTION 1: DETAILED

Using the detail method, you will enter all of the entity's transactions in the order they occurred from January 1st of the current year to the present-day. You should start with the first transaction of the year and back-date every transaction to the actual date it occurred and was recorded in your manual records. Please read all of the instructions below before continuing.

SOURCE DOCUMENTS REQUIRED

- Cash Journal
- Receipts
- Payments
- Purchase Orders
- Blanket Certificates

ORDER OF TRANSACTIONS

Back-date transactions one day at a time:

Enter all transactions that have occurred each day since January 1 of this year. For example, back-date and post all transactions that occurred on January 5th, before posting transactions that occurred on January 6th.

Recommendation: print and review reports applicable to the transactions posted for a particular day before entering the data for the following day of transactions.

Post each day of transactions in the following order:

BEFORE posting any type of Payment for a day, post all other types of transactions first.

In other words, receipts, cash transfers, cash advances, checking transfers, investment transfers, purchase orders, etc. – should be posted before payments.

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Review purchase order and payment instructions below:

PURCHASE ORDERS

- **Current year** purchase order and blanket certificates created during the period covered by the UAN conversion should be posted and printed as an exact duplicate using the UAN software. The original PO/BC should be stapled to the printed UAN PO/BC for audit purposes.
- **Prior year** purchase orders and blanket certificates that were *carried over* to the current year need to be added in UAN as current year PO/BC **in the amount of the unspent balance as of 01/01/20xx (current year)**. The original PO/BC should be stapled to the printed UAN PO/BC for audit purposes.

PAYMENTS

Reminder: There are 3 payment types:

1. Warrant - Used to print warrants.
2. Manual - Used to enter the information from handwritten warrants.
3. Electronic - Used to print vouchers for payments not entailing a warrant, such as online payments or bank service charges.

DO NOT add any Warrant payments since this will result in duplicate warrants. Instead, use the Manual type payment for all payments that required a warrant. This applies both to all expenditures that required a warrant and to Investment Transfers that required a warrant.

Make sure to post the Manual Payments in the exact numeric order that they were recorded on the actual warrants.

Add MANUAL Payments for all payments that required a warrant.

The Manual Warrant option for Payments is located at:

Accounting → Payments, click [Add], select Manual from the drop-down menu.

Add Investment Transfer MANUAL Payments (if applicable) for investment transfers that required a warrant. This is only applicable when a warrant was involved in the process of transferring cash from the primary checking account to an investment.

The Manual Warrant option for Investment Transfers it located at:

Accounting → Investment Transfer and on the Post Investment Transfer form click the Manual Warrant radio button.

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Add **ELECTRONIC** Payments for all payments that did not require a warrant.

The Electronic payment option for Payments is located at:

Accounting → Payments, click [Add], select Electronic from the drop-down menu.

Bank Reconciliation and Monthly Reports:

If the conversion period covers more than one month, remember to print all necessary monthly reports and post the bank reconciliation before proceeding with the next month's transactions.

OPTION 2: LUMP-SUM, YEAR-TO-DATE

When using this method, you will enter all of the entity's transactions in year-to-date total amounts **for each account code**. You will create a generic "conversion" vendor to use for purchase orders, payments, and receipts. The Electronic payment type is used for all payments (warrant or electronic). Please read all of the instructions below before continuing.

Impact on Annual Financial Reports and Audit:

The annual financial reports will have accurate total amounts when using this method, but the software will not contain detailed report information. The entity's manual records for the conversion period must be thorough and retained to provide detailed information for audit.

Note: Approval is needed from either from UAN Support or your Visiting Clerk before using the Lump Sum method.

SOURCE DOCUMENTS REQUIRED

- Cash Journal
- Purchase Orders
- Blanket Certificates

ADD A VENDOR / PAYEE NAMED 'CONVERSION'

Select within the "Available In" section of the form the checkboxes for Accounting Purchases & Payments and Accounting Receipts.

POST RECEIPT(S)

The source for all conversion receipts should be the "Conversion" vendor.

You may either post one large receipt or several receipts that include one or more revenue codes. Either way, the amount entered for each revenue account in the receipt should equal the total revenue received on that account year-to-date (the entire conversion period).

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POST MISCELLANEOUS TRANSACTIONS (IF APPLICABLE)

If applicable, enter the following transactions that occurred after the first of the year.

- Interfund Transfers.
- Interfund Advances that have not been repaid to date.
- Checking transfers that occurred after the first of the year.
- Investment transfers that occurred.
- Reserve Balance Designations.
- Fund Balance Adjustments.

The above transactions may be consolidated when applicable. For example, assume \$10,000 was transferred from an investment to the primary checking account earlier in the year and then later \$6,000 was transfer back to the investment. For conversion purposes, all that is required is recording an investment transfer of \$4,000 from the investment to the primary checking.

POST PURCHASE ORDER(S)

The vendor for all conversion purchase orders should be the “Conversion” vendor.

You may either post one large purchase order or several purchase orders that include one or more appropriation codes. Either way, the amount entered for each appropriation account in the purchase order should equal the total expenditures on that account year-to-date (the entire conversion period). BC Regular or Super BC types can also be used with or instead of PO Regular.

POST ELECTRONIC PAYMENT(S)

The vendor for all conversion payments should be the “Conversion” vendor.

In the distribution, use the purchase order(s) you created in the previous step. You may either post one large Electronic payment or several that include one or more appropriation codes. Either way, the amount applied to each appropriation account should equal the total expenditures on that account year-to-date (the entire conversion period).

IMPORTANT: Before entering these transactions, read the Bank Reconciliation “Other Adjusting Factors tab” instructions below. Your decision there will affect the amounts you enter for the lump sum payments.

POST BANK RECONCILIATION

A single bank reconciliation should be posted that covers the entire conversion period. Ideally, the conversion period covered should end on the last day of the month so that ‘live’ transactions can be posted starting at the beginning of the next month.

- **The “As of” date** on the bank reconciliation should be the last day of the month before starting ‘live’ transactions.

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- **Bank Statements tab:** Enter all ending balances for all accounts from the corresponding bank statements ending balances.
- **Clear all Conversion transactions** in the Receipts, Payments, Miscellaneous, Secondary's & Investments tabs.
- **Other Adjusting Factors tab:**
Are there any outstanding payments – payments that have not processed at the bank – as of the month ending date on the bank statement?

If yes, enter the total in the **Pre-Conversion payments line** on the Other Adjusting Factors tab. Use the Notes section beside it to document all of the actual warrant numbers and/or electronic vouchers that are outstanding.

Alternative to using the Pre-Conversion Payment

This procedure allows you to avoid lumping outstanding payments together under the Pre-conversion payment Other Adjusting Factor. Instead, you can enter a separate Electronic payment for each outstanding payment (Warrant or Electronic). For example, if you have 10 warrants and one electronic payment that are outstanding as of last bank statement (before live transactions), then enter all of them as separate Electronic payments in UAN. Make sure you don't include the amounts charged on these payments to the large Lump-Sum conversion payment(s). When you enter the bank reconciliation, leave these payments Outstanding (don't fill-in the checkbox to clear them).

The bank statement ending balance should reconcile with your UAN balance with no unaccounted for Other Adjusting Factors before you proceed with the next month's live transactions.

OPTION 3: LUMP-SUM, MONTH-TO-DATE

The Lump-Sum Conversion can also be done by month. Follow Option 2 instructions except with the following differences:

1. Instead of entering Lump Sum transactions Year-To-Date, enter Month-To-Date starting with January of the current year. Back-date these to the last day of the month the actual transactions were recorded in your manual books or other accounting software.
2. Post bank reconciliations for every month of the conversion period. Each monthly UAN balance on the bank reconciliation must be reconciled with the bank statement(s) with no unknown Other Adjusting Factors.

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OPTION 4: MID-YEAR

When using this method, you will still need to organize your manual / non-UAN software records and enter the initial setup information in the UAN software including the mid-year budget conversion. However, the order of the initial setup is different and some calculations are different. Because of this, the entire process is listed in the steps below. This method is the quickest because it does not require you to enter the manual / non-UAN software transactions into the UAN system. Instead of conversion transactions, you will enter Fund Balance Adjustments so that each fund's cash balance reflects the cash balance on the first day you begin "live" transactions in UAN.

Additionally, the fund balances you establish will reflect cash balances affected by payments that were made on your manual / non-UAN software records, but have not cleared the bank at the time of conversion. All pre-conversion payments that are outstanding on the subsequent bank reconciliations must be tracked separately until they clear the bank. In UAN, until all of those payments clear the bank, the total must be entered in the Other Adjusting Factor, Pre-Conversion Payments field to balance the bank reconciliation.

ADVANTAGES / DISADVANTAGES TO CONSIDER

- It is the quickest conversion method.
- The annual financial reports for your conversion year will have to be prepared manually. You cannot file your conversion year's records with the UAN software because part of your yearly records is incomplete within UAN software.
- 1099 reports for the conversion year will not be accurate because the amounts paid to vendors will be incomplete.
- When the next budget is done in June of the next year, the conversion year history will not be accurate. The conversion year budget amounts will need to be adjusted at that time.
- The software will not contain accurate detailed report information.

MID – YEAR CONVERSION STEPS SUMMARY

1. Complete Step 3: Organize Manual / Non-UAN Software Records, Data Preparation Checklist 1-8.
2. Edit Entity Setup Information.

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3. Add the Primary Checking Account.
4. Add all funds and enter the beginning fund cash balance for each fund as of 1/1/20xx. Enter the non-expendable balance when applicable (e.g. permanent funds and some private purpose trusts).
5. Add vendors and frequent receipt sources to the Vendors / Payees.
6. Add cost centers.
7. Add revenue accounts.
8. Add appropriation accounts.
9. Add Revenue Budget Amounts:
Calculate your revenue budget for each revenue account in the following manner:
Revenue budget for the entire year (most recent amended certificate) minus actual revenues collected through the end of last month = budget for remainder of year.
10. Appropriation Budget Amounts:
Calculate your appropriations for each expenditure account in the following manner:
Appropriations for the entire year (most recent amended certificate) minus amount actually spent through the end of last month = appropriations for remainder of year.
11. Add Fund Balance Adjustments to change fund balances to your manual balances **as of the last day of the previous month (before ‘live’ transactions are entered in UAN)**.
12. Add secondary checking accounts (if any) and post checking transfers to establish the cash balance of each secondary checking account as of the conversion date (the first day of the current month).
13. Add investments (if any) and post investment transfers to establish the balance of each investment as of the conversion date (the first day of the current month).
14. Open Purchase Orders/Blanket Certificates for carryover activity (commitments made prior to your conversion date).
15. Add the primary checking account starting warrant number for the first transaction of the current month.
16. Post all transactions that have already occurred in the current month.
17. Begin entering all ongoing “live” transactions.

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18. When you do your first bank reconciliation at the end of the month, enter total the outstanding checks (from the end of the prior month) in the Pre-conversion payments line on the Other Adjusting Factors tab. Continue doing this on future bank reconciliations until all pre-conversion checks have cleared the bank.

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STEP 6: BEGIN USING UAN SOFTWARE FOR NEW TRANSACTIONS

Congratulations! You have now completed the conversion process. From this point on, you should perform all transactions through the UAN software. We strongly recommend that you do not continue using your existing manual records. The UAN system has all the information you need.

If you have not had an on-site visit by a Visiting Clerk to review your conversion, please contact the UAN Support Line at 1-800-833-8261 or email UAN at uan_support@auditor.state.oh.us

***Reminder:* Those using either Year-to-date or Month-to-date Lump-Sum Conversion:**

Enter the primary checking warrant number that will be posted as the first 'live' transaction. Go to Accounting → Maintenance → Checking Accounts. Select the Primary checking account and click [Edit]. Click the [Change] button next to the Start Warrant field and click [OK] on the system message. Enter the starting warrant number and save the form.

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APPENDIX A: DETAILED BUDGET CONVERSION

For some entities **this method may require a significant additional amount of time to complete** than the Summary method and can involve recording duplicate account information on the Conversion Worksheets. For this reason, the Summary method is described throughout the handbook instead.

IMPORTANT: Do not use the Conversion Worksheet #8 for this type of conversion. You will use the Detail Budget Conversion Worksheets 1-4 instead.

The advantage of this method is the additional practice entering changes to the budget and having a record of those changes in the software.

1. ADD REVENUE BUDGETS - DETAIL BUDGET CONVERSION

<input type="checkbox"/>	<p><i>Use Detailed Budget Conversion Worksheet No. 1</i></p> <hr/> <p>STEPS TO ACCESS</p> <p>Accounting → Maintenance → Revenue Budgets and click the [Add] button and select a fund from the drop-down menu.</p> <p>When using the detailed method, you will enter the initial revenue budget and any subsequent supplemental revenue budget changes separately and back-date each to the actual dates they were recorded in your manual records.</p> <p>Add the initial revenue budget amount for each account code. The Effective Date should be back-dated to the date of the initial total receipts budget for the year.</p> <p>Note: When data entry is completed for each fund in the [Add] Revenue Budget form, the “Revised current year final revenue budget” amount listed on the form should equal the sum of the Taxes and Other Sources for that fund on the Original Certificate of Estimated Resources (or <u>the first</u> Amended Certificate of the year) from the county auditor.</p> <p>Enter each supplemental revenue budget change (if applicable) using the Supplemental button. The Effective Date should be back-dated to the day the supplemental change was recorded on your manual records.</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Revenue Reports and select Revenue Status</p>

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report from the drop-down menu and select all accounts.

Print the Revenue Status report and compare results to the Conversion Worksheet.

- Compare the Final Budget total for each fund on the Revenue Status (each fund is sub-totaled on the report) to the entity's total budgeted revenues for each fund. The total budgeted revenues can be calculated by adding the Taxes and Other Sources columns on the most recent Amended Certificate of Estimated Resources.
- Compare the Final Budget amount for each revenue account to the Budget amount on the Conversion Worksheet.
 - Identify any differences and make corrections if needed using the [Supplemental] button.
Reminder: Fill-in the “Apply as correction” checkbox on the Add Supplemental form since you are using it to correct transcription errors.
- If corrections were made, reprint the Revenue Status to verify corrections.

Retain documents / reports indicating completion of this step.

2. ADD APPROPRIATION BUDGETS - DETAIL BUDGET CONVERSION



Use Detailed Budget Conversion Worksheets No. 2-4

STEPS TO ACCESS

Accounting → Maintenance → Appropriation Budgets

When using the detailed method, you will enter all appropriation measures separately and back-date each to the actual dates they were recorded and/or adopted. This includes your Original / Permanent budget and when applicable Temporary, Supplemental, and Reallocation measures.

If the entity has any encumbrances that carried over from the previous year (e.g.: open purchase orders from the prior year, outstanding warrants as of 12/31 of the prior year), then the Temporary and Permanent appropriation measures will need to include the carry over amount

Add the Temporary Appropriations amounts for the first quarter (if applicable). The budget amount for each account code should include Carry-Over Encumbrances (if any).

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	<p>The Effective Date should be back-dated to the actual date of the temporary appropriations.</p> <p>Add the Permanent Appropriations amounts for the entire year’s budget. The budget amount for each account code should include Carry-Over Encumbrances (if any). The Effective Date should be back-dated to the date that the Original / Permanent appropriations measure was adopted.</p> <p>Enter each Supplemental budget change that was made (if applicable) by using the Supplemental button. The Effective Date should be back-dated to the day the supplemental change was adopted through resolution and/or recorded on your manual records.</p> <p>Enter each budget Reallocation that was made (if applicable) by using the Reallocate button. The Effective Date should be back-dated to the day the budget reallocation was adopted through resolution and/or recorded on your manual records.</p>
<input type="checkbox"/>	<p>Verify Accuracy:</p> <p>STEPS TO ACCESS</p> <p>Accounting → Reports & Statements → Appropriation Reports and select the Appropriation Status report from the drop-down menu and select all accounts.</p> <p>Print the Appropriation Status report and compare results to the Conversion Worksheet.</p> <ul style="list-style-type: none"><input type="checkbox"/> Compare the Final Appropriation <u>total for each fund</u> on the Appropriation Status (each fund is sub-totaled on the report) to the corresponding amount in the manual system. The total appropriations should be equal to the entity’s Annual Appropriation Resolution and any supplemental appropriations.<input type="checkbox"/> Compare the Final Appropriation amount <u>for each appropriation account</u> to the Budget Amount on the Conversion Worksheet.<ul style="list-style-type: none">○ Identify any differences and make corrections if needed using the [Supplemental] button. Reminder: Fill-in the “Apply as correction” checkbox on the Add Supplemental form since you are using it to correct transcription errors.<input type="checkbox"/> If corrections were made, reprint the Appropriation Status to verify corrections. <p>Retain documents / reports indicating completion of this step.</p>