

# New Client Exercise Handbook

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Dave Yost • Auditor of State

# Uniform Accounting Network – New Client Handbook

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### CHAPTER 1 – OVERVIEW

**\*\*\*Run the training class restore file # 1. Initial Setup \*\*\***

### FUND ACCOUNTING & THE UAN SOFTWARE

A good understanding of government fund accounting principles and practices are a prerequisite for effective use of the UAN software. Fund accounting training is beyond the scope of this course. All UAN training courses are designed to train on the use of the software, not to educate on the accounting principles and practices – knowledge of this is assumed. If you need training in this area, please review the Auditor of State’s website, [www.auditor.state.oh.us](http://www.auditor.state.oh.us) for publications and training/conference information. Please see additional suggestions in the Self-Training section of this chapter.

### USER LOGIN

#### OVERVIEW

The User Login form controls access to the UAN software.

After double-clicking the UAN icon, the software will open the User Login form.

A valid User Name and Password combination for an active user must be entered before the software will launch.

**IMPORTANT:** If the user enters a valid user name *with an incorrect password three times in succession, that user name will be deactivated.* Only UAN Support can reactivate an inactive user (unless there is second user with administrative rights who can log in successfully) upon receiving **a signed written request from the fiscal officer.**

If the user enters valid information but the current password has expired, the Change Password screen will open and the user’s password must be changed successfully before the software will launch.

At login, the user’s computer clock must not be set prior to the latest login for any user recorded in the database. If the clock is accurate but is set more than one day earlier than the last recorded login, UAN must be contacted to correct the login times in the user’s database.

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### GUIDED EXERCISES

Enter the following data:

#### EXERCISE 1: LOGIN

Action or Field Name:	Data Entry:
Enter User	Brutus
Password	FiscalOfficer

### SCREENCAST: WELCOME TO UAN SCREENCAST TUTORIAL

Screencasts are audio visual tutorials that can be played from within the UAN software. We will begin by playing the “Welcome to UAN” screencast. This screencast is accessible after initially logging into the software, under the FAQ link below the Main Menu.

### SELF TRAINING RESOURCES

#### SOFTWARE MANUALS

The Accounting & General Manual contains detail information on the each function, including an overview, “How To” step-by-step instructions, and frequently asked questions (FAQ). There are several ways to access the manual:

- 1) **Need Help?** Clicking on the Need Help? button on the main menu will open screen-specific helpful information in the Accounting & General Manual, including step-by-step instructions for adding transactions in the ‘How To’ section of each subject.



- 2) **FAQs menu**

The FAQs menu is available in the lower left hand corner of the UAN screen. It will list quick links to sections in the Accounting & General Manual relevant to the last area in view. For example, if the Receipts area is open, the FAQ section will link to instructions on Overview (of receipts), How To Add a Receipt, How to Post/Print a Receipt, FAQs (related to receipts). If you know what subject you are looking for the FAQ menu is an even faster method of view instructions than the New Help button.

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### 3) Accounting & General Manual – Adobe PDF file

The entire manual can be viewed & printed, and / or copied to a CD to be view on another computer.



**STEPS TO ACCESS:** Double-click on the UAN Tools icon on the computer's Desktop. Double-click the Version Documentation icon and then double-click the Manual folder.

### 4) Accounting & General Manual – On the Web

The manual can be viewed, printed, or saved to file from any computer with internet access.

**STEPS TO ACCESS:** On a computer with internet access, go to the uanlink webpage:

<http://uanlink.auditor.state.oh.us/>

Click the link UAN Software, then the Accounting.

## SCREENCASTS

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Screencasts are audio visual tutorials that can be played from within the UAN software. Examples of screencasts available include purchase orders, payments, receipts and the utilities associated with these transactions. All screencasts will be accessible from within the software under the FAQ menu when the area related to the screencast is in view. The FAQs menu is available in the lower left hand corner of the UAN screen. For example, if the Payments area is open, the FAQ section will include a link titled "Payment Screencast Tutorial".

## TRAINING SOFTWARE

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After you log in the new UAN software for the first time, you can use the UAN Training application (Training Mode).

Training Mode allows you to practice UAN in a software environment using a copy of your most recent entity data without affecting any of the data in the UAN application.

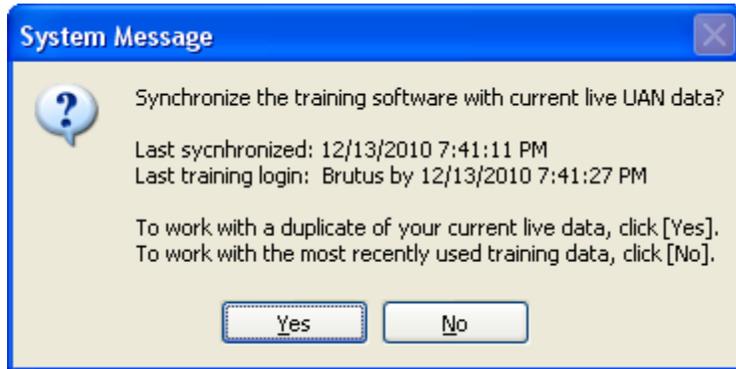
### To access the UAN Training application:

1.	A blue rectangular button with the word "Quit" in white text.	Click [Quit] to exit the UAN Application.
2.	The UAN Tools icon, a blue square with a white wrench and screwdriver crossed, and the text "UAN Tools" below it.	Double-click on the UAN Tools icon on the computer's Desktop.

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3.	 UAN Training Shortcut 2 KB	Double-click on the UAN Training icon.
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The following message will display:



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.

Note: You will not see this message on your first entry into UAN Training, but will every time thereafter.

### UAN LINK WEBSITE

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Software manuals, training course booklets, communications, and much more can be viewed on the UAN Link website <http://uanlink.auditor.state.oh.us/>

A shortcut to this website is built into the UAN software. Just click on the Seal of the Auditor of



State located in the top left corner of the screen and the website will open.

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

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### UAN ONLINE TRAINING RECORDINGS

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Recordings of UAN online training courses are available on our website and can be viewed at your convenience. We have also broken the courses into small, defined sections so you have the ability to quickly find and watch only the areas you need.

The courses that are currently available include:

- UAN version 2011 Accounting (33 sections)
- UAN version 2011 Budget (7 sections)
- UAN version 2011 Check Designer (1 section)

To view the recordings, go to the UAN Link web page at <http://uanlink.auditor.state.oh.us/> and click on the Training menu, then Online Training Recordings. These recordings are best viewed with a high-speed internet connection.

### AUDITOR OF STATE WEBSITE

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The Ohio Auditor of State web address is <http://www.auditor.state.oh.us/> or use the shortcut built into the UAN software by clicking on the Auditor of State in the top right hand corner of the screen and the web page will open.

This website is an excellent resource. We recommend reviewing all of the menu options on the website to become familiar with what is available. Below are just a few examples:

- **LGOC conference**  
Currently located under the menus: Services → Training / Conferences. The Post Conference Information section lists links to recent Local Government Official Conferences. Speaker Handouts from the conference are available to view/print. For example, recent years include sessions on Fund Accounting, Basic Accounting, Chart of Accounts for New Township Fiscal Officers, Budgetary Law, etc.
- **Ohio Township handbook / Village Officer's Handbook, etc.**  
Currently located under the Publications menu. Note Appendix II: Township Accounting Manual and Village Officers' Handbook – Chapter 5 Uniform System of Accounting . People might never see this because the rest of the handbook is so huge.
- **Ohio Compliance Supplemental Manuals, Best Practices, Technical Bulletins, etc.**  
Currently located under the Publications menu. These are available in searchable documents.

## Uniform Accounting Network – New Client Handbook

### USING THIS HANDBOOK

This handbook is designed to be used primarily in-class as an aid to instructor lecture, class discussion, and instructor guided exercises. You should use the Accounting & General Manual as your primary reference material after class (see the Self-Training section of this chapter for more information on accessing this manual). Nevertheless, there are some unique features within this handbook that will be useful to review after class.

The following are descriptions of sub-sections included throughout the book:

#### OVERVIEW

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Most sections will include a very brief overview of the subject. You should refer to the Accounting & General Manual for more detailed discussion.

#### MENU PATH / STEPS TO ACCESS

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The steps to access in information will be included usually before the subject is discussed.

#### HIGHLIGHTS

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This section will underscore important point discussed during the instructor guided exercises.

#### GUIDED EXERCISES

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Intended to enhance in-class instruction.

#### KEY SOFTWARE CONCEPTS

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These are included before the purchase orders section, the first cash transaction section, and the bank reconciliation section. These are intended as post-class reference material. In training class we will discuss the main points as we work through the guided exercises.

#### AFFECT ON BIG SIX REPORTS

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We have identified at least six key reports in UAN that every fiscal officer should be confident in interpreting:

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<u>Report:</u>	<u>UAN Menu Path:</u>
Fund Status:	Accounting → Reports & Statements → Fund Reports
Cash Summary by Fund:	Accounting → Reports & Statements → Fund Reports
Revenue Status:	Accounting → Reports & Statements → Revenue Reports
Appropriation Status:	Accounting → Reports & Statements → Appropriation Reports
Purchase Order Status:	Accounting → Reports & Statements → Purchase Order Reports
Vendor/Payee Payment Register:	General → Reports & Statements → Vendor / Payee Reports

Once you grasp how transactions and other actions entered in UAN affect these six reports, you are well on your way to understanding how they will post on the many other reports provided in the UAN system.

These sections may be discussed briefly during class, but are mainly intended as a supplement to be reviewed after class.

### CHECKLISTS

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This includes some common points to consider related to the section covered and / or a short list of frequently asked questions (a more exhaustive list of FAQs can be found in the Accounting & General Manual). These sections may be discussed briefly during class, but are mainly intended as a supplement to be reviewed after class.

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### BUCKEYE TOWNSHIP STORY

A capital project to update the sewer system to prevent storm water from overflowing directly into the Olentangy River has recently been completed. We are currently waiting on the vendor to issue us an invoice so we can complete the payment – a purchase order for this purpose has been carried over.

According to this OSU fan's revisionist sports history ☺, on January 7th, 2011, the Ohio State Buckeye's avenge the loss of the 2006 National Championship game by beating Florida 45 – 10. A wager between alums Eddie George and Emmitt Smith result in a \$10,000 cemetery bequest setup for the ongoing beautification of the grave of Woody Hayes. \$9,000 will be invested in an account that pays a fixed 2% per year. The remaining \$1,000 is available for expenditures.

Our secondary checking account (Grant) is being moved to National Bank to receive a better interest rate.

## CHAPTER 2 – ACCOUNTING MAINTENANCE

### CHECKING ACCOUNTS

#### MENU PATH

Accounting → Maintenance → 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.

#### HIGHLIGHTS

A **primary** checking account must exist in the system before adding funds or adding secondary checking accounts.

**Only one checking account may be designated as primary**, and the primary checking account can never be closed or removed. The primary checking Name is required to be 'PRIMARY'.

Multiple secondary checking accounts may be added in the system.

**All receipts and expenditures will post only to the primary checking account** with the exception of interest receipts (Interest receipts may be posted to any checking account designated as interest bearing).

A starting warrant number must be entered for the primary checking account before printing warrants.

The **Interest bearing checkbox** must be filled-in for the account to be available to choose as a receipt source when adding interest receipts.

#### GUIDED EXERCISE

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### EXERCISE 1: ADD THE PRIMARY CHECKING ACCOUNT

Action or Field Name:	Data Entry:
Click the Add button	
Account Name:	PRIMARY (Automatically fills in)
Account Number:	1234567
Description:	Primary Checking Account
Interest Bearing checkbox:	Check (Fill in) the checkbox
<ul style="list-style-type: none"><li>Click the Change button</li><li>Read the message and click [OK]</li><li>Enter the starting warrant number:</li></ul>	1000
Bank Name:	Local Bank
Click the Save button	

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### FUNDS

#### MENU PATH

Accounting → Maintenance → 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.

#### HIGHLIGHTS

**New funds can be added** only if they are approved funds in the UAN Chart of Accounts. The chart of accounts for each entity type can be found under Accounting Appendices in the Accounting & General Manual by clicking the [Need Help] button.

**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 cash balances within the fund. If a fund cash balance is incorrect and no cash transactions have been posted, then it can be corrected using the Edit button.

**Certain fund types are expandable.** This means that more than one fund for that specific fund type may be established in the system (e.g.: Road District fund numbers range from 2141-2169). The names of these funds may be designated by the user.

**Receives interest?** 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 (see the Chart of Accounts in the Appendices of the Accounting & General Manual).

#### **Removing or Deactivating Funds:**

New funds, added after the initial conversion, can be removed as long as they do not have cash balance activity in the current year, and do not have revenue or appropriation accounts.

Funds that cannot be removed can be deactivated. Activating and deactivating will be discussed in detail in the Appropriation Maintenance section.

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### Certain fund types require additional information:

- **Permanent funds** require specification of the non-expendable amount.
- **Private purpose trust** funds may be designated as non-expendable and then require the non-expendable amount to be specified.
- An **agency fund** for townships and libraries may be designated as an unclaimed monies fund (villages have a distinct unclaimed monies fund type).

### GUIDED EXERCISES

**\*\*Exercise 1 & 2 assume the entity is in the process of converting to UAN from a different accounting system. Fund numbers and cash balances will need to be established. \*\***

### EXERCISE 1: ADD FUNDS AND ESTABLISH CASH BALANCES

Click [Add] to open the Add Fund form. Select each fund and enter the information listed in the grid below and click [Save].

<b>Number:</b>	<b>Name:</b>	<b>Balance:</b>	<b>Receives own interest</b>
1000	General Fund	\$ 95,000.00	Checked (filled-in)
2011	Motor Vehicle License Tax	\$ 20,000.00	Checked (filled-in)
2191	Fire Special Levy	\$ 30,000.00	Uncheck (cleared)
2901	FEMA Project	\$ 0.00	Uncheck (cleared)
4301	Sewer Replacement	\$ 300,000.00	Checked (filled-in)
4951	UAN Bequest		
	Balance:	\$ 5,300.00	Checked (filled-in)
	Non-Exp. Balance:	\$ 5,000.00	

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### EXERCISE 2: DISPLAY AND/OR EDIT FUND INFORMATION

Follow the instructor's demonstration.

**\*\*\*Quit the UAN software and run the training restore file  
# 2 Accounting Maintenance \*\*\***

### EXERCISE 3: ADD A FUND

This exercise assumes the entity has already posted cash transactions (and is therefore no longer able to establish fund cash balances).

Add the Hayes Bequest fund:

<b>Number:</b>	<b>Name:</b>	<b>Balance:</b>	<b>Receives own interest</b>
4951	Hayes Bequest Balance:	\$ 0.00	Checked (filled-in)
	Non-Exp. Balance:	\$ 0.00	

### AFFECT ON THE BIG SIX REPORTS – FUND MAINTENANCE

Fund Status:	The Funds added will now show up on this report and their fund balance totals.
Cash Summary by Fund:	No affect
Revenue Status:	No affect.
Appropriation Status:	No affect
Purchase Order Status:	No affect
Vendor/Payee	No affect
Payment Register:	

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### CHECKLIST – FUND MAINTENANCE

- 1) Is this fund permitted to receive its own interest when interest receipts are posted?

**How to verify:** check the Village or Township Chart of Accounts to see if that is permissible.

**Yes:** If your entity needs the interest receipts to post back to the fund, then be sure that the “receives its own interest” box is checked when you add/edit the fund.

**No:** If your entity needs the interest receipts to post back to the general fund, then be sure that the “receives its own interest” box is checked when you add/edit the fund.

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### COST CENTERS

#### MENU PATH

Accounting → Maintenance → Cost Centers

#### OVERVIEW

A cost center is a four digit number used to subdivide revenue and/or appropriation account codes. Cost Centers are not required, but are an option to add a greater level of detail for entity purposes.

For example, a township that normally uses one appropriation account code for certain road 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 code will remain the same: Fund – Program – Object, but the cost center will differ to distinguish be the costs incurred for each street.

#### HIGHLIGHTS

**Add cost centers:** 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.

**Defined by user:** Cost center numbers and their names are both defined by the user.

**Defaults to 0000:** 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.

#### AFFECT ON THE BIG SIX REPORTS - COST CENTER

Fund Status:	No affect
Cash Summary by Fund:	No affect
Revenue Status:	Any cost center’s added for Revenue Account use will show up on this report for more in depth revenue tracking.
Appropriation Status:	Any cost center’s added for Appropriation Account use will show up on this report for a greater level of detail in expenditure tracking.

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Purchase Order Status:	If appropriation account codes are used with cost center's for a purchase order, these cost center codes can be seen on this report.
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Vendor/Payee	No affect
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Payment Register:	
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### CHECKLIST - COST CENTER

- 1) Map out your cost centers before you begin to add them in your software. Ask yourself, what benefit, if any, will cost centers provide in tracking your revenues and/or expenditures?

### REVENUE ACCOUNTS

#### MENU PATH

Accounting → Maintenance → 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.

#### HIGHLIGHTS

- **Add several in a single step:** Several revenue accounts may be added in a single step after choosing a fund and cost center (optional).
- **Remove accounts with no activity:** 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.
- **Deactivate / Activate:** You can deactivate (hide) a revenue account that you used earlier in the year, but do not intend to use the rest of the year. Activating and deactivating will be discussed in detail in the Appropriation Maintenance section.

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

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### GUIDED EXERCISES

#### EXERCISE 1: ADDING REVENUE ACCOUNTS

In this exercise we will add revenue codes in the Hayes Bequest fund.

Action or Field name	Data Entry:
Click the Add button	
Fund	4952
Cost Center	0000 (Default)
Revenue Account Click the checkbox next to the following revenue numbers:	701-Interest 801-Gifts and Donations 820-Contributions to a Permanent Fund
Click Save	
Click Close	

#### EXERCISE 2: REMOVING REVENUE ACCOUNTS

In this exercise we will remove revenue accounts in the capital projects fund.

Action or Field name	Data Entry:
Select the checkbox next to the accounts:	4301-538-0000 4301-701-0000
Click the Remove button	

#### AFFECT ON THE BIG SIX REPORTS - REVENUE ACCOUNTS

Revenue Status:	Added Revenue Accounts will be available on this report.
All other Big Six reports:	No affect

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### CHECKLIST – REVENUE ACCOUNTS

- 1) Review your current UAN Revenue Account Codes to be sure that the codes you currently use adequately portray your entities revenue streams.
- .
- 2) Missing a Revenue Account Code you want to add?

#### **How to verify:**

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 deactivated you can select the account from the list and click the [Activate] button. Or if you prefer viewing reports, 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.

### APPROPRIATION ACCOUNTS

#### MENU PATH

Accounting → Maintenance → 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.

#### HIGHLIGHTS

**Add several in a single step:** Several appropriation accounts may be added in a single step after choosing a fund, program and cost center (optional).

**Remove accounts with no activity:** 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.

**Activate & Deactivate buttons** control whether items will be displayed or not displayed in drop-down menus and certain reports. Deactivating an item will not affect transactions prior to deactivating. For example, we will be deactivating an account used for the townships capital project fund. The account has an open purchase order that was carried over from last year. The account will no longer be available to create new purchase orders, but it will still be available in the payments form for payments related to the carry over PO.

**Deactivating may be useful for Purchase Orders & Payments.** Deactivating will ensure that you don't unintentionally pick an account code for a PO or payment. Deactivated accounts won't even show up as an option in the drop-down menus.

**Note:** Activating or Deactivating a fund does not affect the status of the appropriation and revenue codes associated with that fund.

**A mixture of Summary and Detail object codes in a single financial reporting group can be activated – however this is not recommended.** One reason is it may cause confusion when reviewing financial reports and result in budgeting or payment mistakes. An exception to this recommendation is when you are changing from Summary to Detailed codes when moving from one year to the next and you are in Temporary mode at Year End. Temporary mode will be discussed in more detail in the year end procedures manual. To prevent users from adding this combination of account codes inadvertently, UAN will issue a warning message notifying you before the accounts are saved in the system.

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For more information about the distinction between Summary and Detail object codes, please take some time outside of class to review Appendix B: Summary and Detail Object Codes.

### GUIDED EXERCISES

#### EXERCISE 1: DEACTIVATE APPROPRIATION ACCOUNTS

In this exercise we deactivate an account in the capital projects fund.

Action or Field name	Data Entry:
Select the checkbox next to the account:	4301-760-700-0000
Click the Deactivate button	

#### EXERCISE 2: ADD APPROPRIATION ACCOUNTS

In this exercise we will add appropriation codes in the Hayes Bequest fund.

Action or Field name	Data Entry:
Click the Add button	
Fund	4952
Program	410
Cost Center	0000 (Default)
Object Click the checkbox next to the following object codes:	320- Property Services 350- Utilities
Click Save	
Click Close	

#### AFFECT ON THE BIG SIX REPORTS - APPROPRIATION ACCOUNTS

Fund Status:	No affect
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Cash Summary by Fund:	No affect
Revenue Status:	No affect
Appropriation Status:	All appropriation account codes added will show after payments have been made.
Purchase Order Status:	Any added Appropriation codes used on Purchase Orders will be seen on this report.
Vendor/Payee Payment Register:	No affect at this time until payment is made to a vendor using an Appropriation Account Code on a PO that references the vendor.

### CHECKLIST – APPROPRIATION ACCOUNTS

- 1) You thought you added a certain appropriation account code, but can't find it?

**How to verify:**

a. First close out of the Add Appropriation account form if it is open.

b. Is the account inactive?

In the Appropriation Accounts area, click the Status drop-down menu and select "All" and look for the revenue code you are missing. If it is on the list, check the status to see if it is active or inactive. If it is deactivated you can select the account from the list and click the [Activate] button. Or if you prefer reports, check the Appropriation Chart of Accounts report and change the Status under Filters tab to "All" by going to Accounting → Reports and Statements → Appropriation Reports → Appropriation Chart of Accounts.

c. Did you mistakenly add the appropriation code under the wrong fund number or program code?

Review the Appropriation Accounts list or the Appropriation Chart of Accounts report to verify.

- 2) Ask department heads if they have any suggestions on how they would like to see costs split out in appropriation account codes to help them better understand and track their departments spending.

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### REVENUE BUDGETS

#### MENU PATH

Accounting → Maintenance → Revenue Budgets

#### OVERVIEW

A **revenue budget** is an estimate of an entity’s anticipated revenue from taxes and other sources during the year. The total per fund of each revenue budget should equal the tax revenue and other sources on the “Amended Certificate of Estimated Resources”.

$$\text{Revenue Budget (fund total)} = \text{Taxes} + \text{Other Sources}$$

#### HIGHLIGHTS

Revenue budgets are entered by revenue account, one fund at a time. All budget amounts for a particular fund are entered and saved in a single step.

Budgets may only be entered once per year – this is the **original budget** for revenues.

Any changes to the original budget must be made by entering a **supplemental revenue budget**.

**Key-in errors or omissions to the original budget** can be corrected by entering a supplemental revenue budget and selecting the “Apply as correction” checkbox. If you fill-in this checkbox your changes will not be recorded as a supplemental change.

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.

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

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### GUIDED EXERCISES

#### EXERCISE 1: ADDING A REVENUE BUDGET

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

Amended Official Certificate of Estimated Resources  Office of Budget Commission, Franklin County, Ohio To the TAXING AUTHORITY OF BUCKEYE  The following is the "Amended Certificate of Estimated Resources"...				
FUND	Unencumbered Balance January 1, 2011	Taxes	Other Sources	Total \$\$ Available for Appropriations
General Fund	\$95,000.00	\$120,000.00	\$45,000.00	\$260,000.00
Road and Bridge	\$41,000.00	\$59,000.00	\$1,000.00	\$101,000.00
...				

Enter revenue budget for the Road and Bridge fund. Select Add and the fund from the drop-down menu. Enter the following in the Budget / Amount (Full Year) column. Click the Save button.

Account:	Budget Amount:
2031-101-0000	58,000.00
2031-539-0000	1,000.00
2031-931-0000	0.00

Enter the Effective Date: 1/1/2011

#### EXERCISE 2: SUPPLEMENTAL

The amount of \$59,000.00 should have been entered for account 2031-101-0000 instead of \$58,000.00. To correct this error, select the checkbox next to fund 2031 and click the Supplemental button. Enter the following the Supplemental (+/-) column:

Account:	2031-101-0000
Amount:	\$1000.00
Checkbox:	Checkmark 'apply as correction' checkbox

Effective date: 01/01/2011, Click the Save button.

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### AFFECT ON THE BIG SIX REPORTS - REVENUE BUDGET

Revenue Status:	Adding Revenue Budgets will set the “Final Budget” amount for each Revenue Account Code.
All other Big Six reports:	No affect

---

### CHECKLIST - REVENUE BUDGET

- 1) Does the total Revenue Budget for each fund equal the amount on the Amended Official Certificate of Estimated Resources from your county auditor’s office?

**How to verify:**

Compare the amended certificate (the sum of the Taxes plus Other Sources columns for each fund ) to the Estimated Revenue column on the Resources Available for Appropriation report located in Accounting → Reports & Statements → Budgetary Reports.

- 2) Have you included in your Revenue Budget any new stream of revenue for the current year?
- 3) Do you need to review your revenues in light of any legal changes at the state or county level that could affect the amount of money that the entity might receive this year?

### APPROPRIATION BUDGETS

#### MENU PATH

Accounting → Maintenance → 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. 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.

#### HIGHLIGHTS

Appropriation budgets are entered by appropriation account, one fund at a time. All budget amounts for a particular fund are entered and saved in a single step.

Budgets may only be entered once per year – this is the **original budget**. Any changes to the original budget must be made as Reallocations or Supplemental budgets.

**Reallocate button.** The reallocate button allows you to reallocate appropriation amounts among accounts within the same fund without changing the total amount of appropriations for that fund. It is sometimes also called an *intrafund appropriation transfer*.

**Supplemental button.** The supplemental option allows any changes or corrections to be made to the *total* temporary or permanent/original appropriation budget amounts for a fund.

**Apply as correction checkbox:** Key-in errors or omissions to the original budget can be corrected by using the Supplemental (appropriations) button and selecting the Apply as correction checkbox. If you fill-in this checkbox then changes will not be recorded as a supplemental change.

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### GUIDED EXERCISES

#### EXERCISE 1: ADD TEMPORARY APPROPRIATIONS

In this exercise we will add temporary appropriations to the Road & Bridge fund for the first quarter until our budget is approved.

Click the Add button to add Temporary Appropriations and select fund 2031. Enter the following amounts in the Temporary /Appropriation (Q1 Only) column:

<b>Account:</b>	<b>Amount:</b>
2031-330-190-0000	\$5,000.00
2031-330-314-0000	\$0.00
2031-330-323-0000	\$500.00
2031-330-360-0000	\$2,500.00
2031-330-420-0000	\$0.00

Effective Date: 01/01/2011

Save and Close the form.

#### EXERCISE 2: ADD PERMANENT APPROPRIATIONS

In this exercise, we assume that the annual budget is now approved and we add permanent appropriations.

Click the Add button to add Permanent Appropriations and select fund 2031. Enter the following amounts in the Permanent /Original (Full Year) column:

<b>Account:</b>	<b>Amount:</b>
2031-330-190-0000	\$20,000.00
2031-330-314-0000	\$1,000.00
2031-330-323-0000	\$1,000.00
2031-330-360-0000	\$10,000.00
2031-330-420-0000	\$0.00

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Effective Date: 1/10/2011

Save and Close the form.

---

### EXERCISE 3: ADD SUPPLEMENTAL APPROPRIATIONS

This exercise is an example of a supplemental appropriation that corrects a key-in error or typing omission in the original budget.

Click the checkbox next to fund 2031 and click the Supplemental button. Enter the following amounts in the Supplemental (+/-) column:

<b>Account:</b>	<b>Amount:</b>
2031-330-190-0000	\$2,000.00
2031-330-314-0000	\$0.00
2031-330-323-0000	\$9,000.00
2031-330-360-0000	\$0.00
2031-330-420-0000	\$14,000.00

Check the “Apply as correction” checkbox

Effective Date: 1/10/2011

Save and Close the form.

---

### EXERCISE 4: REALLOCATE AN APPROPRIATION BUDGET

This is an example of a budget line item reallocation within a fund.

Click the checkbox next to fund 2031 and click the Reallocate button. Enter the following amounts in the Intrafund (+/-) column:

<b>Account:</b>	<b>Amount:</b>
2031-330-190-0000	\$1,000.00
2031-330-314-0000	\$1,000.00
2031-330-323-0000	-\$1,000.00

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2031-330-360-0000	\$0.00
2031-330-420-0000	-\$1,000.00

Effective Date: Today’s date  
 Save and Close the form.

---

### AFFECT ON THE BIG SIX REPORTS - APPROPRIATION BUDGETS

Appropriation Status:	Adding Appropriation Budgets will set the “Final Appropriation” amount on this report.
All other Big Six reports:	No affect

---

### CHECKLIST – APPROPRIATION BUDGETS

- 1) Does your Final Appropriation budget equal the amount on the voted Resolution / Ordinance for the current year?

**How to verify:** Compare your voted “Budget” legislation to the Appropriation Status report: Accounting → Reports and Statements → Appropriation Reports.

**No:** Amend your UAN budget: Accounting → Maintenance → Appropriation Budgets → Supplemental; and mark as “apply as correction” before saving the changes.

- 2) Does your Final Appropriation budget total for each fund exceed the total available to appropriate on the Amended Certificate of Estimated Resources from your county auditor?

**How to verify:**

**Check for variances between total revenue vs. appropriations:**

Print the Comparison of Budget and Appropriated report located in Accounting → Reports & Statements → Budgetary Reports. Check the Variance column for each fund. If the amount is positive or zero, then the total appropriations have not exceeded total resources available. 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 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.

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If needed, 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; fill in 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; fill in 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.
- 3) Ask department heads to submit a budget request to you for this year’s and/or next year’s budget. Discuss the requests with your Trustees/Council/Administrator on what spending increases are feasible for the next budget year or if spending needs to be reduced in some areas. Use the “Budget” module in UAN to give your governing board several scenarios for the current year’s budget and future years budgets (Booklet and class instructions for the using the Budget module are located on the UAN website <http://uanlink.auditor.state.oh.us/> )

### INVESTMENT MAINTENANCE

#### MENU PATH

Accounting → Maintenance → 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. 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.

#### HIGHLIGHTS

1. **An investment must be accurately marked Pooled or Non-Pooled on the investment form.**
  - a. **The setting cannot be changed once you save the investment.** After that, the only way to change it is by closing or removing the investment.
  - b. The setting affects the cash available in each fund and cash reports such as the Fund Status.

What is the difference between a pooled vs. a non-pooled investment?

**For an investment to be considered Non-pooled:**

- a. It must have only one fund invested
- b. That fund must be able to receive its own interest
- c. That fund must be marked to receive its own interest in the Fund Maintenance screen

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An example of a common non-pooled investment is a private purpose trust investment where the interest is posted back to the private purpose trust fund.

**Pooled Investments:** A pooled investment is an investment that has its cash combined (pooled) with the total cash of all funds (except for cash in non-pooled investments). Interest can post back to all fund balances that are permitted to receive interest. Examples of common pooled investments are Money Markets and Star Ohio.

### 2. Investment Maintenance is separate from Investment Transfers

- a. Investment information is setup in Accounting → Maintenance → Investment
  - b. Cash is moved to/from an investment in Accounting → Transactions → Investment Transfer
3. **Pooled investments do not have a fund distribution option.** Since the cash balance is combined (pooled) with the total cash for all funds (except non-pooled investment cash) this is not necessary.
  4. **Investments with no activity in the current year can be removed.** This includes investments that were closed in a prior year.
  5. **Reports.** Non-Pooled investments are grouped separately on reports such as the Fund Status and Cash Summary by Fund.

## GUIDED EXERCISES

### EXERCISE 1: ADD AN INVESTMENT

In this exercise we will add an investment for the Hayes Bequest fund. Click the Add button and enter data in the following sections of the Add Investment form:

#### Account section:

Field:	Data Entry:
Name:	HAYES
Number:	16-11-1
Description:	Hayes Bequest Fund
Radio button selection:	Other

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Pooled checkbox	Uncheck (clear)
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### Detail section:

Field:	Data Entry:
Radio button selection:	Reinvest interest receipts
Interest rate:	2.00
Purchased:	Today's Date

### Bank section:

Field:	Data Entry:
Name	Go Bucks Bank
Address, Contact, Phone, Fax:	Optional fields. Left blank in interest of class time.

---

## EXERCISE 2: CLOSE AN INVESTMENT

In this exercise we will close an existing investment.

### In the Investment area:

<b>Action:</b>
Select the checkbox next to the CAPPJOJ
Select the "Close Item" button
Select "Ok"

### On the Close Investment form:

Field:	Data Entry:
Details section:	Today's Date

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Closed:	
<b>Close Type section:</b> Select the radio button:	Transfer balances to Primary Checking Account

---

### EXERCISE 3: ROLL OVER AN INVESTMENT

In this exercise we will close and roll over an existing investment.

#### In the Investment area:

<b>Action:</b>
Select the checkbox next to the <b>MoneyMkt1</b>
Select the “Close Item” button
Select “Ok”

#### On the Close Investment form:

Action or Field Name:	Data Entry:
<b>Details section:</b> Closed:	Today’s Date
<b>Close Type section:</b> Select the radio button:	Roll Over balance into new investment
Select the “Close Item” button	
Select “OK” on the system message	

#### On the Rollover Investment form:

Action or Field Name:	Data Entry:
<b>Account section:</b> Name:	MoneyMkt 2
Number:	8675309

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<b>Details section:</b> Maturity	12/31/2020
Interest	2.0 %
Select “Close Item” on the system message	
Select “No” on the print report message	

## CHAPTER 3 – ACCOUNTING TRANSACTIONS

### PURCHASE ORDERS – KEY SOFTWARE CONCEPTS

This section is intended as post-class reference material. In training class we will discuss the main points below as we work through the guided exercises.

#### OVERSPENDING BY UP TO 5%:

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The software will allow overspending of each appropriation account code used on Regular Purchase Orders by up to 5% of the account's original balance. This does not apply to the other types of purchase orders.

#### SAVED TO BATCH – PURCHASE ORDERS

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**Button: [Save]:** Appears on the [Add] and [Edit] forms.

**Terms/phrases:** Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

Definition:

In UAN, a PO/BC in batch is one or more purchase order transactions that have been saved in the software database, but have not posted as an encumbrance on appropriations and is not yet part of the entity's permanent record on financial reports .

When a Purchase Order is Saved to Batch, but not Posted:

- It has no effect on budgetary items
- It has no effect on appropriations
- It can be deleted before there is a permanent record on the financial reports
- Edits can be made before posting
- It is assigned a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned PO/BC number when the transaction is posted.

#### POSTING PURCHASE ORDERS:

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**Button:** [Post/Print]

**What happens when a purchase order is posted?**

Appropriations are encumbered immediately.

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The appropriations on the purchase order are encumbered on the calendar date that the purchase order is Posted (not the issue date). However they will appear on the ledger reports based on the issue date selected (see “Issue Date” under the Purchase Order Dates section below).

### Reports are updated.

The transaction is recorded (or the effect of the transaction) on all applicable reports.

### Purchase Order or Blanket Certificate prints

Note: Posted purchase orders cannot be voided. Instead, they can be closed or adjusted to a lower amount – but not lower than the unspent balance.

Report terms: Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

### **PURCHASE ORDER DATES:**

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#### **UAN Computer Date / Calendar Date**

The UAN computer date will always automatically advance with the calendar date. It will be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

#### **Transaction Date:**

Appropriations on the purchase order are encumbered on this date. It is the calendar day that the [Post/Print] button is clicked to post the purchase order. It is not listed on the Add or Edit Purchase Order form, but it appears as the Transaction date on reports.

#### **Issue Date:**

The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

#### **Certified Date:**

The certified date entered on the Add Purchase Order form will print as the certified date on the PO/BC and on the reports such as PO Detail report.

#### **Expiration Date:**

(Required for BC Regular & BC Super) the expiration date will appear on the blanket certificate and reports such as the PO Detail report and Appropriation Open Purchase Order Register.

### **BACK-DATING PURCHASE ORDERS:**

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**Definition:** When the Issue Date entered is before the calendar date when the [Post/Print] button is clicked.

- Purchase orders should only be back-dated on rare occasions when issue and certification occurred on official purchase order documents other than through the UAN software.
- You must be able to justify the back-dating. If the PO/BC authorization was not issued and certified before the payment(s), then it should be recorded as a PO Then & Now.
- The issue date can be back-dated as long as it is within the current year.
- Purchase Orders that are back-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

### **FORWARD-DATING PURCHASE ORDERS:**

(Sometimes referred to as “post-dating”)

**Definition:** When the Issue Date entered is after the calendar date when the [Post/Print] button is clicked.

- The issue date and certification date can be forward-dated up to 30 days in advance of the calendar date that it is posted.
- Purchase Orders that are forward-dated will still have appropriation(s) encumbered immediately on the calendar date the [Post/Print] button is clicked.
- The Issue Date entered on the Add Purchase Order form will appear as the Issue Date or the Post Date on reports.

### **CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSSES”**

This checkbox is available when the [Add] or [Edit] form is open for Purchase Orders, Payments, and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

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### PURCHASE ORDERS

**\*\*\*Quit the UAN software and run the training restore file  
# 3a. Accounting Transactions\*\*\***

#### MENU PATH

Accounting → Transactions → 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.

#### FURTHER SELF-TRAINING

The overview listed above is a very brief explanation the 4 types of purchase orders that can be chosen. The following links are available under the FAQs menu when the Purchase Orders area is open:

**Overview** – click to read a detailed explanation of the type of purchase orders.

**FAQs** – (*this is a link titled FAQs under the FAQs menu*) click to read a list of frequently asked questions addressed here, such as:

- Why would a PO be used instead of a BC?
- When is a PO Then and Now used?
- What is the difference between a BC Regular and a BC Super?
- When is it better to use a BC Super instead of a PO Regular?
- And many more!

**Purchase Order Screencast Tutorial** – click to view a video on purchase orders.

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### GUIDED EXERCISES

#### EXERCISE 1: ADDING A PURCHASE ORDER

In this exercise we are going to create a purchase order for payment to the Garden Store for a Buckeye Tree. When attempting to add the purchase order we discover that we do not have the vendor setup in the software.

#### **Add the Vendor first:**

Action or Field Name:	Data Entry:
Click the Related link ‘Vendor / Payees’	
Click the Add button	
Name:	Garden Store
Available In: (checkbox list)	Accounting Purchases & Payments
Click the Add button (in the Locations section of the Add Vendor / Payee form)	
Click OK on the “Save Now” system message.	
Description:	Store
Address:	123 Any St Columbus, OH 43215
Click Save and Close	
Click the checkbox next to the new address	
Click Save and Close	

#### **Now add the purchase order:**

Click the Purchase Orders tab and click the Add button. Enter the data below

Field:	Data Entry:
Vendor:	Garden Store
Issue:	Today’s Date
Certified:	Today’s Date

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### Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Buckeye Tree
Unit Price:	\$100.00
Click the Insert Row Arrow	

### Distribution section:

Action or Field Name:	Data Entry:
Account Code:	4952-410-320-0000
Amount:	\$100.00
Click the Insert Row Arrow	
Click the Save button	

### Post the PO

Place a checkmark in the box next to the PO and click the Post/Print button.

---

### EXERCISE 2: DEMONSTRATION OF DIFFERENT TYPES

Follow the instructor's demonstration which will highlight the different required fields for PO Then & Now, BC Regular, and BC Super.

## CASH TRANSACTIONS – KEY SOFTWARE CONCEPTS

This section is intended as post-class reference material. In training class we will discuss the main points below as we work through the guided exercises.

**Definition:**

Transactions that will increase or decrease the cash balances in bank accounts (checking or investments) and / or funds in the UAN software.

**Note:** concepts for non-cash transactions – Purchase Orders and Bank Reconciliations – are discussed at the beginning of their corresponding chapters.

## SAVE TO BATCH – RECEIPTS & PAYMENTS

Currently, only the following cash transactions can be saved to batch in UAN:

- Receipts
- Payments

**Button: [Save]:** Appears on the [Add] or [Edit] forms of the transactions listed above.

**Terms/phrases:** Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

**Definition:**

In UAN, a receipt or payment in batch is a transaction that has been saved in the software database, but has not posted as a permanent record on financial reports or Posted-to-Cash (see below).

When a Transaction is Saved to Batch, but not Posted:

- It has no effect on budgetary items or cash balances.
- It can be deleted before there is a permanent record on the financial reports.
- Edits can be made before posting.
- It is assigned a batch number. This is a temporary number for the software to keep track of the transaction. The batch number assigned may or may not correspond to the permanently assigned number when the transaction is posted.

## POSTING CASH TRANSACTIONS (POSTING-TO-CASH)

### MENU PATH

Accounting → Transactions →

Accounting → Utilities →

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The following transactions in UAN and corresponding Utilities can Post-To-Cash:

- Checking Transfer
- Interfund Advance
- Interfund Transfer
- Payments
- Receipts
- Reserve Balance Designation

### **Buttons:**

#### **[Post]**

Available on transaction and utility forms that enable you to post from within the form

#### **[Post/Print]**

Available in the Receipts and Payments areas

### **How is a transaction posted to cash?**

By clicking the [Post] or [Post/Print] button corresponding to that transaction.

### **When is a transaction posted to cash?**

On the calendar date the [Post] or [Post/Print] button is clicked cash will increase or decrease. This may be different than the Post Date that appears on the ledgers (see “Post Date” in the Dates section below).

### **What happens when a transaction is posted to cash?**

Cash is affected immediately.

On the calendar date that the [Post] button is clicked, the cash will increase or decrease in the checking and/or investment account(s). When relevant to the transaction type, the cash balance in the funds involved will increase or decrease accordingly.

Reports are updated.

The transaction is recorded (or the effect of the transaction) on all applicable reports and becomes part of the permanent financial records.

Prints the transaction document

For example: receipt or warrant prints.

**Report terms:** Post, Posted transactions, Post Date, Transaction Date, Filter by Posted Status

### DATES

#### UAN Computer Date / Calendar Date

The UAN computer date will always automatically advance with the calendar date. It will be displayed when you first login to the program and in the bottom right side of the main UAN screen. It determines the transaction date (see below).

#### Transaction Date:

Cash balances are increased or decreased (when applicable) on this date. It is the calendar day when the [Post] or [Post/Print] button is clicked to post the transaction. It is not listed on the Add or Edit form, but it appears as the Transaction date on reports.

#### Post Date:

UAN reports will list the Post Date of the transaction based on the date that was selected in the “Date” or “Post Date” field on the applicable transaction form. The Post Date will not necessarily be the same as the calendar date of the transaction.

**NOTE:** Receipts require the Post Date and 2 additional dates. See the receipts chapter for more information.

#### BACK-DATING:

(Sometimes referred to as “pre-dating”)

**Definition:** When the Post Date entered is before the calendar day when the [Post] button is clicked.

- All cash transactions can be back-dated in the UAN software as far as one day after the last posted bank reconciliation “As of xx/xx/20xx” date, **with the exception of printed warrant payments.**
- You should be sure to follow current Ohio Law for all transactions – for example, receipts are required to be deposited within 24 hours.
- Cash transactions that are back-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was selected in the “Date” or “Post Date” field on the applicable transaction form.

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### FORWARD-DATING:

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(Sometimes referred to as “post-dating”)

**Definition:** When the Post Date entered is after the calendar date when the [Post] button is clicked.

- Cash transactions that are forward-dated will still increase or decrease cash balances immediately on the calendar date the [Post] or [Post/Print] button is clicked.
- The Post Date on reports will be the date that was selected in the “Date” or “Post Date” field on the applicable transaction form.
- The posting date cannot be more that 30 days after the calendar date.

### CHECKBOX: “REMEMBER DATES UNTIL FORM CLOSSES”

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This checkbox is available when the [Add] or [Edit] form is open for Payments, Purchase Orders and Receipts. When the checkbox is filled-in, it allows for dates to be retained while several transactions are being added to a batch consecutively. The checkbox is located at the bottom right hand corner of the Add form for transactions with a batch. After the Add form is closed, the next time it is opened the date field(s) will default back to being blank.

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### RECEIPTS

**\*\*\*Quit the UAN software and run the training restore file  
# 3b. Accounting Transactions – After Purchases\*\*\***

#### MENU PATH

Accounting → Transactions → 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.

#### HIGHLIGHTS

##### **Three dates are required:**

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.

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.

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**You can back-date.** You can back-date a receipt back to the last 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.

**You can forward-date.** You have the ability to forward-date receipts by 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.

**Investment Maintenance setup is important for interest receipts.** Multiple Fund (Pooled) and Non-Pooled Investments must be accurately marked in the investment maintenance form.

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

**Customer 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.

### GUIDED EXERCISES

#### EXERCISE 1: ADD A STANDARD RECEIPT

The township receives a \$10,000.00 donation from Emmitt Smith for the Hayes Bequest fund.

Field:	Data Entry:
Source:	Emmitt Smith
Purpose:	Donation
Receipt, Deposit, & Post Dates:	Today's Date
Deposit Ticket #	2101

#### Receipt Distribution section:

Field:	Data Entry:
Account Code	4952-820-0000
Amount:	\$9,000.00
Account Code:	4952-801-0000

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Amount:	\$1,000.00
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### EXERCISE 2: ADD AN INTEREST RECEIPT FOR A NON-POOLED INVESTMENT

The fiscal officer checks his online banking and sees that interest posted two days ago on a CD investment for the permanent fund – UAN Bequest.

Action or Field Name:	Data Entry:
Source:	CD4951
Receipt, Deposit, & Post Dates:	Enter day that is 2 days prior to today's date
Select the Reinvest radio button	

#### Receipt Distribution section:

Field:	Data Entry:
Fund:	4951
Account Code:	4951-701-0000 Interest
Amount:	\$10.00

---

### EXERCISE 3: EDIT AN INTEREST RECEIPT FOR A POOLED INVESTMENT

Select the interest receipt with Star Ohio as the source and select the Edit button. Star Ohio is a pooled investment with interest distributed proportionally by fund balances. Follow the instructor's demonstration.

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### EXERCISE 4: ADD A MEMO RECEIPT

Add a memo receipt from the County.

#### Source section:

Field:	Data Entry:
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Source:	County Auditor
Purpose:	Property Tax
Receipt, Deposit, & Post Dates:	Today's Date

### Receipt Distribution section:

Field:	Data Entry:
Account Code:	1000-101-0000
Amount:	\$ 60,000.00
Account Code:	2031-101-0000
Amount:	\$ 30,000.00

### Memo Charges section:

Field:	Data Entry:
Type:	Direct
Account Code:	1000-110-314-0000
Amount:	\$500.00
Type:	Direct
Account Code:	2031-330-314-0000
Amount:	\$300.00

---

### EXERCISE 5: SET THE NON-EXPENDABLE BALANCE TO HAYES BEQUEST

In exercise #1 we receipted cash into the Hayes Bequest fund. Now that we have a cash balance in that permanent fund, we can set the non-expendable portion.

Go to Accounting → Maintenance → Funds and enter the non-expendable balance of fund 4952.

Action or Field Name:	Data Entry:
Open the Funds form:	

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Accounting → Maintenance → Funds	
Click the checkbox next to 4952	
Click the Edit button	
Non-expendable:	\$9,000.00
Click Save	

---

### AFFECT ON THE BIG SIX REPORTS - RECEIPTS

As receipts are posted to cash:

Fund Status:	Increases the Fund Balance, changes the % of Total Pooled and increases the Checking & Pooled Investments (Pooled) columns in the funds that money was received.
Cash Summary by Fund:	Increases Revenue, Total Fund Adjustments and Revenue, Fund Balance and Pooled columns by fund.
Revenue Status:	Increases Revenue and YTD % Received column, decreases Budget Balance.
Appropriation Status:	No Affect
Purchase Order Status:	No affect
Vendor/Payee	No affect
Payment Register:	

---

### CHECKLIST - RECEIPTS

- 1) If there is no revenue account code open to fit a receipt received by the entity.
  - a. Add a new revenue account code: Accounting → Maintenance → Revenue Accounts, Add.
  - b. Set up a Revenue Budget for the new revenue account code: Accounting → Maintenance → Revenue Budget, (Add or Supplemental).
  - c. Update your entities revenue budget for the next time a budget resolution is passed.
  - d. Once the new revenue budget is passed then the governing body submits the new revenue budget to the County Budget Commission so that the new revenue

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can be appropriated and spent.

- 2) While entering a property tax memo receipt from the County Auditor's Office you attempt to attach a direct charge to the memo receipt only to find you cannot find the direct charge account you had used in the past.
  - a. First check the Appropriation Chart of Accounts: Accounting→Reports and Statements→Appropriation Reports →Appropriation Chart of Accounts. See if the appropriation account allows for direct charges.
  - b. If the chart of accounts does not allow for a direct charge on this account, set up a Blanket Certificate-Super or Purchase Order to charge the fees that were deducted by the county.

## INVESTMENT TRANSFERS

### MENU PATH

Accounting → Transactions → 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.

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.

### HIGHLIGHTS

**Pooled and Non-Pooled Investments** must be accurately marked in the investment maintenance form. This setting affects the options available on the Investment Transfer form.

- a. A pooled investment has a cash balance that is pooled with all funds (excluding cash in non-pooled investments).
- b. A non-pooled investment must have only one fund invested, and that fund must be able to receive its own interest and be marked to do so in Fund Maintenance.

**Pooled investments do not have a fund distribution option.** Since the cash balance is combined (pooled) with the total cash for all funds (except non-pooled investment cash) this is not necessary.

**Reports.** Non-Pooled investments are grouped separately on reports such as the Fund Status and Cash Summary by Fund.

**Back-date & Forward-date transfers.** You can forward-date up to 30 days in advance and back-date within the current year.

### EXERCISE 1: INVESTMENT TRANSFER TO A NON-POOLED INVESTMENT

In this exercise we record an investment transfer from the primary checking account to the Hayes Bequest investment.

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Field:	Data:
Transfer Type (radio button):	Primary to Investment
Investment (drop-down menu):	Hayes
Warrant (radio button):	Transfer Only
Amount:	\$9,000.00
Fund:	4952 Hayes Bequest
Date:	Today's Date

---

### AFFECT ON THE BIG SIX REPORTS – INVESTMENT TRANSFERS

Fund Status:	<p>Pooled Investments: When a transfer is made from Investment to Primary or Primary to Investment the only change to the report is a corresponding increase or decrease in Pooled Investment Balance and in the Available Primary Checking Balance.</p> <p>Non-Pooled Investment: the transfer will affect all columns of the report except for Fund Balance.</p>
Cash Summary by Fund:	<p>When a transfer is made from Primary to Investment: Pooled Balance or Non-Pooled Balance will increase depending upon investment type.</p> <p>If the transfer is from Investment to Primary: Pooled Balance or Non-Pooled Balance will decrease depending upon the investment type.</p>
Revenue Status:	No affect.
Appropriation Status:	No affect
Purchase Order Status:	No affect
Vendor/Payee Payment Register:	No affect

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### CHECKLIST – INVESTMENT TRANSFERS

- 1) Be sure that transactions posted to/from your investment accounts in the UAN software always mimic actual transactions that have been made at the bank – whether investment transfers, interest receipts, or opening/closing investment accounts. If you fail to do this, then your next bank reconciliation will not balance.
  
- 2) Print a before and after version of the Fund Status and the investment transfer report to keep for your bank reconciliation and audit records. If you made an incorrect transfer these reports can help you fix your mistake.

### PAYMENTS

#### MENU PATH

Accounting → Transactions → 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. 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.

A detailed overview of the Payments screen is available by clicking the [Need Help] button when the Payments area is open. A few highlights are provided below:

#### HIGHLIGHTS

**You can back-date a Manual Warrant or Electronic Payment** back to the last bank reconciliation date. An example use for this would be if manual warrant was written, but not added in UAN until the next calendar day.

**You cannot back-date a Printed Warrant Payment**

**You can forward-date.** You have the ability to forward-date payments by 30 days from the calendar date posted. Forward-dated payments will post to cash immediately.

When using a **PO Regular** type purchase order for a Payment, the remaining available balance of each appropriation account can be overspent by **up to 5% of its original balance** on the purchase order. You must have an unencumbered available balance to do this.

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**Import Purchase Order** feature allows you to import any existing purchase order to use on a payment

### GUIDED EXERCISES

Enter a payment for our capital project.

#### EXERCISE 1: ADD A PAYMENT

##### Vendor section:

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	The Sewer Guys
Date:	Today's Date

##### Detail section:

Action or Field Name:	Data Entry:
Quantity:	1
Description:	Sewer Project Payment
Unit Price:	\$250,000.00
Click Insert Row Arrow	

##### Distribution section:

Action or Field Name:	Data Entry:
Type:	PO
PO / BC #	1-2010
Account Code:	4301-760-700-0000

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Click Insert Row Arrow	
Click Save	
Click checkbox next to payment and click Post/Print	

---

### EXERCISE 2: ADD A PAYMENT USING IMPORT PO FUNCTION

Make a \$100 payment for a Buckeye tree ordered for Woody Hayes' grave.

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	Garden Store
Date:	Today's Date
Click Import Purchase Order button	
Number:	PO Regular #4-2011
Click the checkbox next to the payment information in the Detail and Distribution areas	
Click the Import button	
Click the Save button	
Click the Close button	
NOTE: If you need to edit amounts, you can do so after importing by entering information directly into detail/distribution grid.	
In the payment grid, click the checkbox next to the payment	

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Click Post/Print	
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### EXERCISE 3: ADD A PAYMENT THAT OVER SPENDS THE PO BY 5%

Post a warrant to Buy A Lot Stores for office supplies for \$925.00 using PO 3-2011.

Action or Field Name:	Data Entry:
Click the Add button	
Payment Type:	Warrant
Vendor:	Buy A Lot Stores
Date:	Today's Date
Click the Import Purchase Order button	
Number:	PO Regular # 3-2011
Click the checkboxes next to payment information to import	
Click the Import button	

**NOTE: Type: PO and Account Number 1000-110-410-0000** fields will automatically populate when PO is imported

Action or Field Name:	Data Entry:
Unit Price: (Detail)	\$925.00
Amount: (Distribution)	\$925.00
Click the Save button	
Click the checkbox next to the payment	
Click the Post/Print button	

Look at **Purchase Order Status** report to view the amount overspent on a purchase order:  
**Accounting → Reports & Statements → Purchase Order Reports → Purchase Order Status**

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### AFFECT ON THE BIG SIX REPORTS - PAYMENTS

As payments are posted to cash:

Fund Status:	There will be a decrease in the Fund Balance(s) and Checking & Pooled Investments columns, and Available Primary Checking balance.
Cash Summary by Fund:	Expenditures increase; Fund Balance 12/31/xx and Pooled Balance decrease.
Revenue Status:	No affect.
Appropriation Status:	The year to date (YTD) Expenditures of the appropriation account code(s) will increase.
Purchase Order Status:	The Available Balance will decrease and thus less will be available for future payments.
Vendor/Payee Payment Register:	The payment will be listed with a status of “O” for Outstanding until it is cleared on the bank reconciliation.

### CHECKLIST - PAYMENTS

- 1) Are you spending using a direct account code?

**How to verify** if the account code is direct: Click the [Need Help] button. Navigate using the Table of Contents or Bookmark panel to Accounting Appendices →(Your Entity Type) Chart of Accounts →Appropriation Object Code. A Yes or No under the Direct Charges column denotes whether the account accepts direct charges or not.

**Yes:** Account can be charged directly – A purchase order or blanket certificate is not required. Proceed to Step 2.

**No:** A purchase order or blanket certificate must be in place prior to adding the payment.

- 2) Is a Purchase Order (PO / BC) open with the same vendor name as the vendor in the

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Payment?

**How to verify:** Refer to the Status on the Purchase Order Status report:  
Accounting → Reports & Statements → Purchase Order Reports

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

- 3) Does the Purchase Order (PO) or Blanket Certificate (BC) have enough of an unspent balance for the account code to cover the amount of the payment?

**How to verify:** Refer to the Available Balance on the Purchase Order Status report:  
Accounting → Reports & Statements → Purchase Order Reports.

## INTERFUND TRANSFERS

### MENU PATH

Accounting → Transactions → Interfund Transfer

### OVERVIEW

**Interfund Transfers** are used to permanently reallocate money from one fund to another fund 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 a resolution approved by the governing board. Transfers made from any other fund than the General Fund usually require a court order unless they are a allowable transfer authorized by the Ohio Revised Code. Since interfund transfers permanently change the total fund appropriations, an amended certificate of estimated resources should be obtained from the county auditor.

### HIGHLIGHTS

#### Software requirements to post an interfund transfer:

- 1) A Transfers Out appropriation account (xxxx-910-910-xxxx) must exist in the fund that the cash is being transferred from.
- 2) The Transfers Out account should have an unencumbered balance of at least the amount of cash being transferred.
- 3) A Transfers In revenue account (xxxx-931-xxxx) must exist in the fund that the cash is being transferred to.

**Note:** At no time can an interfund transfer make the originating fund balance negative.

**Recommendation:** Print a Fund Status report right before and after posting a transfer to confirm the results.

### GUIDED EXERCISES

#### EXERCISE 1: INTERFUND TRANSFER

Transfer \$1,000 from General fund to Road and Bridge fund.

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Action or Field Name:	Data Entry:
Amount:	\$1000.00
Post Date:	Today's Date
Reason:	More cash needed in Road & Bridge
From Fund:	1000
Account :	1000-910-910-0000
To Fund:	2031
Account:	2031-931-0000
Click the Post button	
Click the Close button	
Click No to 'Post transfer report?'	

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### AFFECT ON THE BIG SIX REPORTS – INTERFUND TRANSFERS

As an interfund transfer is posted to cash:

Fund Status:	The fund balance of the source (From) fund decreases and the fund balance of the receiving (To) fund increases. The decrease/increase will be seen in the Fund Balance and Checking & Pooled Investments columns.
Cash Summary by Fund:	<p>The fund balance of the source (From) fund decreases and the fund balance of the receiving (To) fund increases. The decrease/increase will be seen in the Fund Balance 12/31/xx and Pooled Balance columns.</p> <p>Additionally the Transfers Out amount will increase for the source (From) fund and the Transfers In amount will increase for the receiving (To) fund.</p>
Appropriation Status	<p>The Transfer Out account code for the source (From) fund will be effected:</p> <p>The YTD Expenditures will increase and the Unencumbered Balance will decrease.</p>

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Revenue Status	The Transfers In account code for the receiving (To) fund will be effected: The Revenue will increase and the Budget Balance will decrease.
All other “Big Six Reports”	No Affect

---

### CHECKLIST –TRANSFERS

- 1) Do you have the appropriation account codes and revenue account codes open to allow you to proceed with an interfund transfer?

**How to verify** print out an Appropriation Chart of Accounts and a Revenue Chart of Accounts report: Accounting → Accounting Reports and Statements → Appropriation Reports or Revenue Reports → Appropriations or Revenue Chart of Accounts

- 2) Does the Transfer Out account code in the source (From) fund have sufficient unencumbered appropriations?

**How to verify:** Refer to the Appropriation Status report:  
Accounting → Reports & Statements → Appropriation Reports → Appropriation Status and check the Unencumbered Balance column. If there is not a sufficient amount, then you will need to increase the appropriations either through an authorized Reallocation or Supplemental budget change in Accounting → Maintenance → Appropriation Budgets.

- 3) How do I confirm that the transaction posted correctly?

**Suggestion:** Print one of the following reports right before and immediately after posting the transfer: Cash Summary by Fund and/or Fund Status – both located at: Accounting → Reports & Statements → Fund Reports.

Additionally, afterwards you can print an Interfund Transfer report located at Accounting → Reports and Statements → Interfund Transfer Reports.

### INTERFUND ADVANCES

#### MENU PATH

Accounting → Transactions → 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.

#### HIGHLIGHTS

- **Software requirements to post an interfund advance:**
  - 1) An Advances Out appropriation account (xxxx-920-920-xxxx) must exist in the fund the cash is being advanced from
  - 2) An Advances In revenue account (xxxx-941-xxxx) must exist in the fund the cash is being advanced to.
- The Interfund Advance area allows you to post an interfund advance for an initial advance, repayment of advance, or repayment of advance not posted in the system.
- The software will keep track of the advances that need paid back. This only applies for the advances created in the UAN software. You will have an additional option to enter a repayment of an advance created using manual / non-UAN software before you started the UAN system.
- **Note:** At no time can an advance make the originating fund balance negative.

**Recommendation:** Print a Fund Status report before and after an advance to confirm the results.

#### GUIDED EXERCISES

## Uniform Accounting Network – New Client Handbook

### EXERCISE 1: POSTING AN INITIAL ADVANCE

Action or Field Name:	Data Entry:
Type:	Initial Advance
Amount	\$50.00
Post Date	Today's Date
From Fund:	1000
From Account:	1000-920-920-0000
To Fund:	2031
To Account:	2031-941-0000
Reason:	Loan to Road & Bridge
Click the Post button.	

### EXERCISE 2: POST A REPAYMENT OF ADVANCE

Action or Field Name:	Data Entry:
Type:	Repayment of Advance
Advance #:	2
Amount	\$50.00
Post Date	Today's Date
From Fund:	2031
From Account:	2031-920-920-0000
To Fund:	1000
To Account:	1000-941-0000
Reason:	Repayment of Loan/Advance
Click the Post button.	

**\*\*NOTE: You can also partially repay an advance.\*\***

### AFFECT ON THE BIG SIX REPORTS - ADVANCES

As an interfund advance is posted (hit cash):

Fund Status:	The fund balance of the source (From) fund decreases and the fund balance of the receiving (To) fund increases. The decrease/increase will be seen in the Fund Balance and Checking & Pooled Investments columns.
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Cash Summary by Fund:	The fund balance of the source (From) fund decreases and the fund balance of the receiving (To) fund increases. The decrease/increase will be seen in the Fund Balance 12/31/xx and Pooled Balance columns.  Additionally the Advances Out amount will increase for the source (From) fund and the Advances In amount will increase for the receiving (To) fund.
Appropriation Status	The Advances Out account code for the source (From) fund will be affected: The YTD Expenditures will increase.
Revenue Status	The Advances In account code for the receiving (To) fund will be affected: the Revenue will increase. Note: the Budget Balance will remain the same.
All other “Big Six Reports”	No Affect

---

### CHECKLIST - ADVANCES

- 1) Do you have the appropriation account codes and revenue account codes open to allow you to proceed with an interfund advance?

**How to verify** print out an Appropriation Chart of Accounts and a Revenue Chart of Accounts report: Accounting → Accounting Reports and Statements → Appropriation Reports or Revenue Reports → Appropriations or Revenue Chart of Accounts

- 2) How do I confirm that the transaction posted correctly?

**Suggestion:** Print one of the following reports right before and immediately after posting the transfer: Cash Summary by Fund and/or Fund Status – both located at: Accounting → Reports & Statements → Fund Reports.

Additionally, afterwards you can print an Interfund Advance report located at Accounting → Reports and Statements → Interfund Advance Reports.

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### CHECKING TRANSFER

#### MENU PATH

Accounting → Transactions → Checking Transfer

#### OVERVIEW

You can move money between checking accounts using this form. The primary checking and at least one secondary checking account must be set up first.

#### GUIDED EXERCISES

#### EXERCISE 1: TRANSFER MONEY TO SECONDARY CHECKING ACCOUNT

Action or Field Name:	Data Entry:
Transfer Type: (Radio button)	Primary to Secondary
Secondary: (Drop-down menu)	Grant Acct
Amount:	\$10,000
Date:	Today's Date
Reason:	Move cash to grant checking
Click the Post button	

## CHAPTER 4 – ACCOUNTING UTILITIES

### \*\*\*Quit the UAN software and run the training restore file # 4a. Accounting Utilities \*\*\*

#### OVERVIEW

Please review the Accounting & General Manual overview of each utility. These can be best accessed in the UAN software by opening the specific Utility area such as Accounting → Utilities → Receipt Utility and click the Overview button listed under the FAQ section.

At the top and/or bottom of each utilities screen there are 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.

**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.

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**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.

### DELETE VS. VOID (OR REISSUE)

The most common reason to use the Utilities area is to void a transaction posted in error. If possible, it is better to catch the error while it is still saved to batch so that it does not become part of the entity's permanent financial records.

#### **[Delete] button**

Located in the applicable *Accounting → Transactions* area.

Receipts, Purchase Orders, Payments, and Bank Reconciliations that have not been posted can be deleted from batch.

#### **[Void] button**

Located in the applicable *Accounting → Utilities* area.

Transactions that can be voided:

- Receipts
- Payments
- Investment Transfer (Manual or printed warrants only)
- Interfund Advance
- Interfund Transfer
- Bank Reconciliation (December 31<sup>st</sup> only)

#### **[Reissue] button**

Located in the applicable *Accounting → Utilities* area.

Transactions that can be reissued:

- Payments (manual or printed warrants only)
- Investment Transfer (manual or printed warrants only)

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.

#### **Reversing Transactions**

Some transactions that were entered in error cannot be voided, but must be reversed instead.

Transactions that can only be reversed:

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- Checking Transfers
- Fund Balance Adjustments
- Investment Transfers (Transfer Only type)

Reversal of the transaction is done in the applicable area in *Accounting* → *Transactions*.

### REPRINT

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

Transactions that can be reprinted:

- Receipts (current year)
- Electronic Payments (current year)
- Purchase Orders (all types)
- Bank Reconciliation

### CHECKING TRANSFER UTILITY

#### MENU PATH

Accounting → Utilities → 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.

### FUND BALANCE ADJUSTMENT UTILITY

#### MENU PATH

Accounting → Utilities → Fund Balance Adjustment Utility, then click the [Add] button

### OVERVIEW

Fund Balance Adjustments can be posted for the following purposes:

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**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.

---

### HIGHLIGHTS

Regardless of the chosen adjustment type:

- The cash balance will increase or decrease in the current year.
- The adjustment has no affect on prior year data or reports.
- Posting a positive adjustment will increase the fund’s cash balance.
- Posting a negative adjustment (include the minus “-“ sign) will decrease the fund’s cash balance.

After a prior year warrant/receipt adjustment is posted for an outstanding warrant/receipt, that item may be marked void on the next bank reconciliation.

When entering a Prior Year Warrant Adjustment, the warrant number can be picked from a drop down menu that displays the warrant’s posting date, amount, and vendor.

When entering a Prior Year Receipt Adjustment, the receipt number can be picked from a drop down menu that displays the receipt’s date, source, and amount.

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### GUIDED EXERCISES

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#### EXERCISE 1: VOID PRIOR YEAR WARRANT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000

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Select the Prior Year Warrant Adjustment radio button.	
Number:	10001
Adjustment (+/-):	\$20.00
Date:	Today's Date
Reason:	Lost Check
Click the Post button	

---

### EXERCISE 2: VOID PRIOR YEAR RECEIPT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000
Select the Prior Year Receipt Adjustment radio button.	
Number:	2-2010
Adjustment (+/-):	-\$200.00
Date:	Today's Date
Reason:	Bad Check
Click the Post button	

---

### EXERCISE 3: AUDIT ADJUSTMENT

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	1000

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Select the Audit Adjustment radio button.	
Adjustment (+/-):	\$250.00
Adjusted Year:	2009
Date:	Today's Date
Reason:	Audit reclassification
Click the Post button	

Action or Field Name:	Data Entry:
Click the Add button	
Click OK to system message	
Fund:	2031 Road & Bridge
Select the Audit Adjustment radio button.	
Adjustment (+/-):	-\$250.00
Adjusted Year:	2009
Date:	Today's Date
Reason:	Audit reclassification
Click the Post button	

---

### AFFECT ON THE BIG SIX REPORTS -FUND BALANCE ADJUSTMENTS

Fund Status:	It will increase or decrease the Fund Balance and Checking & Pooled Investments columns for each fund affected. The total for all funds will remain the same.
Cash Summary by Fund:	It will increase or decrease in Fund Balance Adjustments, Pooled Balance, and Fund Balance 12/31/xx columns.
All other "Big Six Reports"	No affect.

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### CHECKLIST – FUND BALANCE ADJUSTMENTS

- 1) When asked by an auditor to make an Audit Adjustment be sure that you understand the affect the auditor intends for the fund(s) being adjusted: should it increase or decrease.
- 2) How do I confirm that the adjustment(s) posted correctly?

**Suggestion:** Print one of the following reports right before and immediately after posting the transfer: Cash Summary by Fund and/or Fund Status – both located at: Accounting →Reports & Statements →Fund Reports.

Additionally, afterwards you can print an Fund Balance Adjustment report for your audit and for the next bank reconciliation: Accounting →Reports and Statements →Interfund Advance Reports.

### INTERFUND TRANSFER UTILITY

#### MENU PATH

Accounting →Utilities →Interfund Transfer Utility

#### OVERVIEW

Interfund transfers posted in the current year may be displayed or voided here. Use the Status filter to display the list of the transactions by all, open, or voided.

### INTERFUND ADVANCE UTILITY

#### MENU PATH

Accounting →Utilities →Interfund Advance Utility

#### OVERVIEW

Interfund advances posted in the current year may be displayed or voided here. Use the Type and Status filters to narrow or expand list.

## INVESTMENT TRANSFER UTILITY

### MENU PATH

Accounting → Utilities → Investment Transfer Utility

### OVERVIEW

Here you can display all investment transfer types posted in the current year and you can void or reissue investment transfer warrants.

**Note:** You cannot void a Transfer Only transaction, but you can reverse it. To reverse a Transfer Only, record another 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.

## PURCHASE ORDER UTILITY

### MENU PATH

Accounting → Utilities → Purchase Order Utility

### OVERVIEW

The Purchase Order Utility allows you adjust, reprint, and close purchase orders, display purchase order information and print purchase order activity.

### HIGHLIGHTS

**Adjust button:** Purchase orders can only be reduced. They cannot be increased.

**Note:** Adjustments may not make the remaining balance of any appropriation account on a purchase order negative.

**Print Activity button:** 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 button:** Closing a purchase order sets the remaining available balances of all appropriation accounts on the purchase order to zero.

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- 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.

### GUIDED EXERCISES

#### EXERCISE 1: CLOSE PURCHASE ORDER

<b>Action or Field Name:</b>
Click the checkbox next to PO 1-2010.
Click the Adjust button. (You will receive an error message that you cannot adjust a prior year PO)
Select PO 1-2010
Click the Close Item button., select Today's Date

#### EXERCISE 2: ADJUST PURCHASE ORDER

Action or Field Name:	Data Entry:
Click the checkbox next to PO 2-2011	
Click the Adjust button.	
Purpose:	Not as much shipping expense
Date:	Today's Date
Adjustment column. Amount can be entered directly into the field.	-50.00
Click the Post button.	

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### AFFECT ON THE BIG SIX REPORTS - ADJUST/CLOSE PURCHASE ORDER

As Adjustments are posted for a Purchase Order (hit cash):

Appropriation Status:	<p>PO adjustments will decrease the Current Reserve for Encumbrance and increase the Unencumbered Balance on the account code(s) adjusted.</p> <p>Closing a PO that has an unspent balance will decrease the Current Reserve for Encumbrance and increase the Unencumbered Balance on the account code(s) that had an unspent balance.</p> <p>Closing a PO that has \$0.00 unspent balance will have not affect on this report.</p>
Purchase Order Status:	<p>PO adjustments will decrease the Amount Encumbered and Available Balance and will increase the Amount Adjusted column.</p> <p>Closing a PO will remove it from this report when the default settings are in place. To view closed POs, click the Filters tab and select the All or Closed setting in the Status drop-down menu.</p>
All other “Big Six Reports”	No affect.

### CHECKLIST - ADJUST/CLOSE PURCHASE ORDER

- 1) **Suggestion:** Routine “housekeeping” of purchase orders / blanket certificates is a good practice. At the end of each month review your open purchase orders and blanket certificates on the Purchase Order Detail report: Accounting → Reports and Statements → Purchase Order Reports. Review and then close those that are no longer need or those that have a zero Available Balance.

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### RECEIPT UTILITY

#### MENU PATH

Accounting → Utilities → Receipt Utility

#### OVERVIEW

Here you can adjust, reallocate, reprint, void, or display posted receipts. Please read the detailed overview in the Accounting & General manual under Accounting Utilities → Receipt Utility.

#### HIGHLIGHTS

You are able reallocate or adjust all types of receipts including memo receipts and all interest receipts - including interest that has been reinvested.

#### EXERCISE 1: REALLOCATE A MEMO RECEIPT

In the following exercise, the county auditor notifies the fiscal officer that there was an error on the property tax settlement statement. Some revenue was distributed incorrectly and so the memo receipt he previously entered was incorrect. Select receipt 5-2011 and click the reallocate button.

#### Adjustments (Tab)

Field:	Data Entry:
Purpose:	Correcting tax allocation error
Date:	Today's Date

Receipt Distribution section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	\$1,000 for Account Code 1000-101-0000 -\$1000 for Account Code 2031-101-0000

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### Memo Charges (Tab)

Memo Charges section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	\$20 for Account Code 1000-110-314-0000  -\$20 for Account Code 2031-330-314-0000

---

### EXERCISE 2: ADJUST A RECEIPT

In this exercise, we will refund a deposit that was held for the rental of the township hall. Select receipt number 1-2011.

### Adjustments (Tab)

Action or Field Name:	Data Entry:
Purpose:	Rental deposit refund
Date:	Yesterday's date
Check (fill in) checkbox: Print a refund warrant (Refund Warrant Tab)	

Receipt Distribution section:

Field:	Data Entry:
Adjustment column. Amounts can be entered directly into the field.	-\$50 for Account Code 1000-802-000

### Refund Warrant (Tab)

Action or Field Name:	Data Entry:
Payee:	John Q. Public
Address: clear the address fields.	(blank fields)

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### AFFECT ON THE BIG SIX REPORTS - ADJUST/VOID RECEIPT

As receipts are adjusted, re-allocated or voided:

Fund Status:	<p>Adjusting a receipt down or Voiding a receipt will decrease the Available Primary Checking Balance or if the receipt was an investment receipt then it will decrease the Pooled Investments balance; these adjustments also decrease the Fund Balance, % of Total Pooled and Checking &amp; Pooled Investments (Pooled) columns of the affected Fund. If the adjustment to the receipt is an increase in the receipt the opposite of above will occur.</p> <p>Reallocating a receipt will only affect the fund balance if the receipt is re-allocated to a different fund. If this is the case the fund you are reallocating from will decrease in the Fund Balance, % of Total Pooled and the Checking &amp; Pooled Investments (Pooled) columns. The fund you are reallocating the receipt to will increase in these columns.</p>
Cash Summary by Fund:	<p>Adjusting a receipt down or voiding a receipt will decrease the Revenue, Total Fund &amp; Adjustments &amp; Revenue, Fund Balance (end of month) and the Pooled Balance columns. If the adjustment is an increase in the receipt the opposite will occur to the above listed.</p> <p>Reallocating a receipt will only affect the above columns if the reallocation changes the fund account number from the original receipt.</p>
Revenue Status:	<p>Adjusting a receipt down or voiding a receipt will decrease Revenue and YTD % Received and increase the Budget Balance. For an increase adjustment to a receipt the opposite will occur.</p> <p>Reallocating a receipt will show the change in receipt amount decreasing the incorrect revenue accounts Revenue and YTD % Received columns and increasing the Budget Balance column. The reallocation will also increase the correct revenue accounts Revenue, YTD % Revenue columns and decrease the Budget Balance column.</p>
Appropriation Status:	No affect
Purchase Order Status:	No affect
Vendor/Payee	No affect
Payment Register:	

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### CHECKLIST ADJUST/VOID RECEIPT

- 1) During an audit the entity is told that it should be entering the property tax receipt from the county as a memo receipt not a standard receipt. Can I adjust or reallocate the current receipt?

No: You will need to void the standard receipt and re-enter the receipt as a memo receipt and charge the proper expenditure accounts.

### PAYMENT UTILITY

#### MENU PATH

Accounting → Utilities → Payment Utility

#### OVERVIEW

The Payment Utility area allows you to adjust, reallocate, reprint, reissue, void, and display payments. Please read the detailed overview in the Accounting & General manual under Accounting Utilities → Payment Utility.

#### SCREENCAST – PAYMENT UTILITY

All screencasts will be accessible from within the software by clicking on the “FAQ” button on the Main Menu.

Today we will watch a screencast on adjusting payments.

#### GUIDED EXERCISES

##### EXERCISE 1: PAYMENT REALLOCATION

Action or Field Name:	Data Entry:
Click checkbox next Warrant/Payment #:	3-2011
Click Reallocate button	

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### Adjustments (Tab)

Action or Field Name:	Data Entry:
Purpose:	Incorrect account for part of purchase
Date:	Today's Date

Distribution section:

Action or Field Name:	Data Entry:
Adjustment Column:	- \$200.00
Type:	BC
PO/BC #:	2-2011
Account Code:	1000-110-490-0000
Account Name:	Other – Supplies and Materials
Adjustment:	\$200.00
Click Insert Row Arrow button	
Click the Post button	
Choose 'No' to 'Print reallocation report?' message	

---

### AFFECT ON THE BIG SIX REPORTS – ADJUST/VOID PAYMENTS

As payments are adjusted, reallocated or voided:

Fund Status:	<p>Adjusting a payment down or voiding a payment will increase the Available Primary Checking Balance, % of Total Pooled and Fund Balance and Checking &amp; Pooled Investments (Pooled) columns. Adjusting a payment up (opening up a new PO/BC) will have the opposite affect from listed above.</p> <p>Reallocating a payment will only affect the report if the payment is reallocated to a different fund from the original payment. If this is the case the fund that you are reallocating a payment from will increase in the Fund Balance, % of Total Pooled and the Checking &amp; Pooled</p>
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	Investments (Pooled) columns. The fund you are reallocating the payment amount to will decrease in these columns.
Cash Summary by Fund:	Adjusting a payment down or voiding a payment will decrease the Expenditures and increase the Fund Balance (month end) and Pooled Balance columns. If the adjustment is an increase in a payment the opposite will occur to the above listed.  Reallocating a payment will only affect the above columns if the reallocation changes the fund account number from the original payment. If this is the case the fund that the payment is being reallocated to the Expenditures will increase and the Fund Balance and Pooled Balance columns will decrease. The opposite will occur in the fund that the payment is being reallocated from.
Revenue Status:	No affect.
Appropriation Status:	Adjusting a payment down or voiding a payment will decrease YTD Expenditures and YTD % Expenditures columns and will increase Unencumbered Balance column. If the adjustment in an increase in a payment the opposite will occur to the above listed.  Reallocating a payment will show the change in appropriation decreasing the incorrect appropriation accounts YTD Expenditures and YTD % Expenditures columns while increasing the Unencumbered Balance column. It will do the opposite in the correct appropriation accounts that the payment has been reallocated to.
Purchase Order Status:	Adjusting a payment down will decrease the Amount Charged and increase the Available Balance. While voiding a payment will remove the entire amount from Amount Charged and increase the Available Balance.  Reallocating a payment will remove the entire Amount Charged from the incorrect PO and you will be forced to open up a new PO with the correct appropriation accounts and then the new PO will show up.
Vendor/Payee Payment Register:	Any adjustment, void or reallocation increase or decrease to a payment will show up on this report.

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### CHECKLIST – ADJUST/VOID PAYMENTS

- 1) Be sure to have the original payment or charge on hand so that you know exactly what appropriation codes to adjust or reallocate, or which payment/charge to void or reissue.

## BANK RECONCILIATION – KEY SOFTWARE CONCEPTS

This section is intended as post-class reference material. In training class we will discuss the main points below as we work through the guided exercises.

### SAVED TO BATCH – BANK RECONCILIATION

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**Button: [Save]:** Appears on the [Add] and [Edit] forms.

**Terms/phrases:** Batch transactions, Saved transactions, Batch reports, Filter by Batch Status

**Definition:**

In UAN, a Bank Reconciliation is in batch when it has been saved in the software database, but has not yet been posted and is not yet part of the entity’s permanent report record.

When a Bank Reconciliation is Saved to Batch, but not Posted:

- Additional bank reconciliations cannot be saved to batch. Only one is permitted in batch at any given time.
- It can be deleted before there is a permanent record on the financial reports
- Edits can be made before posting
- Other transactions can be posted as long as the Add or Edit bank reconciliation form is not currently open.
- If there are any additional transactions that are posted on or before the “As of” date while the bank reconciliation is in batch, the next time the Edit bank reconciliation form is opened it will be updated with those transactions.

### POSTING BANK RECONCILIATION:

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Button: [Post/Print] inside the Add/Edit Bank Reconciliation form.

- Records the transaction on all applicable reports.
- Prints the bank reconciliation report.
- Prevents back-dating of all cash transactions on or before the bank reconciliation “As of xx/xx/20xx” date.
- Cannot be voided after it is posted (with the exception of the December 31<sup>st</sup> bank reconciliation).

### BACK-DATING BANK RECONCILIATIONS:

---

The bank reconciliation “As of” date can be back-dated as far as one day after the last bank reconciliation “As of xx/xx/20xx” date. This is useful when an entity receives the monthly bank statements the week after the end of the month. The reconciliation will only include transactions with post dates on or before the “As of” date.

### FORWARD-DATING BANK RECONCILIATIONS:

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Bank reconciliations **cannot** be dated ahead of the current calendar date.

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### BANK RECONCILIATION

**\*\*\*Quit the UAN software and run the training restore file  
# 4b. Bank Reconciliation \*\*\***

#### MENU PATH

Accounting → Transactions → 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.

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).

#### GUIDED EXERCISES

##### EXERCISE 1: ADD A BANK RECONCILIATION

Enter the following data:

Date	2/28/2011
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#### **Bank Statement tab**

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

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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 current bank balance will be displayed.

**Enter the following data for the bank statement tab:**

Name	Bank Balance
Primary	\$271,920.00
Grant	\$0.00
Grant Acct	\$10,000.00
CAPPROJ	\$0.00
CD4951	\$5,010.00
Hayes	\$9,000.00
MoneyMkt1	\$0.00
MoneyMkt2	\$5,000.00
StarOhio	\$10,000.00

### Primary-Receipts tab

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.)*

**Enter the following data for the Primary–Receipts tab:**

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2-2010	Void
Clear all others	

### Primary-Payments tab

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 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.)*

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.

### Enter the following data for the Primary-Payments tab:

10001	Void
10005	Outstanding
10006	Outstanding
10007	Outstanding
Clear all others	

### Primary – Miscellaneous 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.

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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 – Miscellaneous screen, the total number of cleared miscellaneous items, the total amount of cleared miscellaneous items and the total amount of outstanding miscellaneous items will be displayed.

**Enter the following data for the Primary–Miscellaneous and Secondaries & Investments tab:**

Clear all	
-----------	--

### Balance Comparisons tab

Compare the UAN calculated account balances to the actual account balances from all of the bank account statements. Determine if there are any discrepancies. Please note: Individual account balances may not reconcile if there are Other Adjusting Factors (OAF’s) that pertain to the account.

### Other Adjusting Factors tab

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.

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.

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.

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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.

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.

### Reconciliation tab

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

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.

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.

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.)*

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.*

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

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Click on the Post/Print button.

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.

### BANK RECONCILIATION UTILITY

#### MENU PATH

Accounting → Utilities → Bank Reconciliation Utility

#### OVERVIEW

Any bank reconciliation may be reprinted or displayed, or edit the Other Adjusting Factors (OAF) notes.

If it has been posted, the year end bank reconciliation may be voided (only the December 31<sup>st</sup> bank reconciliation may be voided). A bank reconciliation that has been voided will not appear in the list form to select.

## CHAPTER 5 – ACCOUNTING REPORTS

### MENU PATH

Accounting → Reports and Statements, then click a report group such as “Fund Reports” from the menu.

### OVERVIEW

All reports may be printed, saved as a PDF file identical to the printout, and displayed on the screen. Some reports can be exported to Excel. Most reports can be resized to fit on letter or legal size paper, in portrait or landscape orientation. Reports can be resized individually or a default size and orientation for all reports can be set up in User Preferences – located in General → Maintenance → User Preferences (Reports tab).

### REPORT OPTIONS:

Each report form has the following sections:

- Report drop-down menu
  - Click to display a list of all reports available for the report group selected.
- Year
  - The year drop down controls the processing year of the report. This is how you access the prior year data in the new software for prior years starting with 2011.
- Date
  - If available, this controls the date period of the report. Depending on the
- Paper
  - This controls the size and orientation of the report.
- Filters
  - The controls in this section limit the information available in the selection grid. For example, in the Fund reports, the Fund Chart of Accounts can be filtered by the status of the fund.
  - Here batch status may be selected for reports that can include batch items.
- Sorting
  - This controls the order the information displayed in the report. For example, in the Fund Ledger you can sort by “Fund number then transaction date” or by “Fund number then post date.”

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- Options
  - The controls in this section allow for special formatting on the selected report. For example, on the Fund Ledger you can start each fund on a new page.
- Departments
  - This will be available in the future when departmentalization is enabled.
- Selection Grid
  - This contains the items available for the report. For example, on the Fund reports the selection grid contains the funds that you can choose for the selected report.

### PRINTING BUTTONS:

Most reports can be printed to three media formats – paper, display to screen, or Adobe PDF. Some reports have the additional option to printed to an Excel file format.

To print a report, first click (fill in) the checkbox next to each item on the list that you want to print and then click one of the four buttons listed below.

#### **[Print]**

Prints a paper copy of the report.

#### **[Display]**

Displays a copy of the report in a separate window. The Display window also includes an option to print a paper copy.

#### **[Save PDF]**

This option will save the report in Adobe PDF format to a file directory of your choice. The default directory is C:\\_UAN\_Efiles.

#### **[Export]**

This exports the data to a Microsoft Excel file which will be saved to a file directory of your choice. The default directory is C:\\_UAN\_Efiles. When the [Export] button is gray, then the feature is not currently available for the report type selected.

### CHAPTER 6 – GENERAL MAINTENANCE

#### DEPARTMENTS

##### MENU PATH

General → Maintenance → Departments

##### OVERVIEW

The departments area is applicable in a future software enhancement. A department is a distinct internal division of an entity. Departments will be available for use in the UAN Accounting, Payroll and Inventory applications. Some examples of the departments within an entity would include Administrative, Road Maintenance, Police, Fire and Parks.

In the future, the optional function to assign funds, revenue accounts and appropriation accounts to one or more departments in the UAN Accounting Software may be available. These assignments will provide the ability to determine a specific user's access to reports and transactions. Once the function is available, users will be able to be restricted to the funds and accounts in which they share at least one department assignment. *(Please note: Not all entities will have the need to utilize this capability. It will be an optional function in the UAN Accounting Software once it is available.)*

##### HOW TO ADD A DEPARTMENT

- Step 1:** Click on the **Add** button.
- Step 2:** Enter the desired **Name** for the new department.
- 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.)*

### ENTITY FILE

#### MENU PATH

General → Maintenance → Entity Setup

#### OVERVIEW

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.

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### HIGHLIGHTS

Impact due to changes with settings in Entity Setup should be given careful consideration. UAN is very good at making sure you record an accounting transactions with consideration to compliance. If you allow yourself to have the option to override, you are also opening the door to allowing yourself compliance violations.

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### 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 **UAN Backup Interval** setting. *(The setting is defaulted to 'Require a UAN Backup every 30 days'.)*
- Step 11:** Click on the **Modules** tab.
- Step 12:** Verify or select the **Budget** module setting. *(The setting is defaulted to 'Active'.)*
- Step 13:** Verify or select the **Inventory** module setting. *(The setting is defaulted to 'Active'.)*
- Step 14:** Click on the **Purchase Orders** tab.
- Step 15:** Verify or select the **BC Regular** expiration date setting. *(The setting is defaulted to 'Do not default expiration date'.)*

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- Step 16:** Verify or select the **BC Super** expiration date setting. *(The setting is defaulted to ‘Do not default expiration date’.)*
- Step 17:** Click on the **Payments** tab.
- Step 18:** Verify or select the **Warrant Layout** setting. *(The setting is defaulted to ‘Use standard layout’.)*
- Step 19:** If ‘Use custom layout’ is selected, click on the **Design Warrant** button which will display the **Warrant Check Designer** form. Follow the sub-steps below to modify the warrant layout.
- Step 19a:** To **move** a warrant 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 warrant fields that need moved.
- Step 19b:** Select the **Save** button to save the new warrant layout.
- Step 19c:** Select the **Print Test** button to print a test page of the new warrant layout.
- Step 19d:** If the warrant layout needs changed back to the standard layout, select the **Reset To Default** button.
- Step 19e:** If the warrant layout needs changed back to the most recently saved custom layout, select the **Reset To Saved** button.
- Step 19f:** Select the **Close** button to exit the Warrant Check Designer form.
- Step 20:** 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 21:** 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 System tab before the Save button would need selected to save the changes in both areas.)*

### ROLES

#### MENU PATH

General → Maintenance → Roles

#### OVERVIEW

The Roles area enables you to create customized roles for users. You are also able to edit, activate, deactivate, and delete roles; as well as displaying role information.

#### HIGHLIGHTS

A Role is a set of specifications for screen access and functionality permissions. For example, you have an assistant that you do not want to have full access to all information on UAN – like being able to record/post warrants on their own- you can create a role that would restrict them from doing so. If this isn't a concern to you, know that adding new roles is completely optional.

You can activate and deactivate roles, and they can be assigned to multiple users. Each user must be assigned to exactly one role, and multiple users can be assigned to the same role.

There are two default roles: Administrator and Power User. Entities that choose not to allow use of the system by persons outside of the fiscal office may choose to simply use these preset roles.

- Administrator role must be assigned to the first user added to the system. Administrator role grants access to all screens and permissions to all functionality, and is designated as a fiscal officer role. 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.
- Power User role is identical to the Administrator role except that it does not include the ability to access the Users and Roles.

The “Belongs to Fiscal Office” box must be checked in order to have access to post, print, and utilities. If this box is not checked, you can have access to either display only or add, edit, delete, display.

Items shaded in blue are designated to Fiscal Officer.

Access can be selected by module and is broken down by function.

For entities that choose to allow non-fiscal officers access to the system, any number of user-defined roles may be added to accommodate various restricted levels of access. For example, a

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user might create a role named “Reports Only” with no permissions other than displaying some of the available reports. Any users assigned to that roll would then be restricted to accessing only those reports.

### HOW TO ADD A ROLE

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- 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 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.)*

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**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.*

### USERS

#### MENU PATH

General → Maintenance → Users

#### OVERVIEW

If you have administrative rights, the Users area allows you to add, edit, activate, deactivate, and delete users. You can also display user information and reset a user's password from this area.

#### HIGHLIGHTS

Reset Password function. If you have Administrator access, you can reset a user's password back to "uan".

Only users assigned to the Administrator role (usually the fiscal officer) can add or maintain users.

A user must be assigned to a role to specify the user's access to available screens and functions.

You can create a user and make them active or inactive. If a user is made inactive, they will not be able to log into the system.

Each user can be granted or denied security clearance, which allows that user to have access to employees' social security numbers and employee EFT banking information.

You can give user compliance clearance which allows them to override compliance rules when compliance controls are set to 'warn' or 'off'. We will go into compliance rules in the compliance section.

#### 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.

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- 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.
- Step 6:** Verify or select the **Compliance Clearance** for the user to be added.
- Step 7:** 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 8:** 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 9:** 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 and Compliance Clearance settings, and they cannot be changed.*

### USER PREFERENCES

#### MENU PATH

General → Maintenance → User Preferences

#### OVERVIEW

The **user preferences** area is where defaults can be set for various options used throughout the UAN software for printing and display purposes. 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 while signed in to UAN. The user will be able to change their setting for System, Purchase Order, Payments, Receipts and Reports.

#### HIGHLIGHTS

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Users preferences is used to create settings for that user to makes their routine entries easier such as the “ship to” or “bill to” might change depending on if it is a fiscal assistant that handles the police department or the one that handles the fire department.

### HOW TO MODIFY USER PREFERENCES

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- 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 **Purchase Orders** 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 PO Regular, PO Then & Now, BC Regular and BC Super. (*All four are all defaulted to print ‘1’ copy.*)
- Step 8:** Click on the **Payments** tab.
- Step 9:** Verify or change the **Warrant Combine** setting. (*The setting is defaulted to ‘Print one warrant per payment’.*)
- Step 10:** Verify or change the **Print Copies** setting for Electronic Vouchers. (*It is defaulted to print ‘1’ copy.*)
- Step 11:** Click on the **Receipts** tab.
- Step 12:** Verify or change the **Print Copies** setting for Standard, Interest and Memo receipts. (*It is defaulted to print ‘1’ copy.*)
- Step 13:** Click on the **Reports** tab.
- Step 14:** Verify or change the **Standard Paper Size** setting. (*The setting is defaulted to ‘Use UAN defaults by report’.*)
- Step 15:** Verify or change the **Standard Paper Orientation**. (*The setting is defaulted to ‘Use UAN defaults by report’.*)

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- Step 16:** Verify or change the **Display – Report Viewer Size**. (*The setting is defaulted to ‘Use 75% of display area’.*)
- Step 17:** 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 18:** 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.)*

### BACKUPS

#### MENU PATH

General → Maintenance → Backups, UAN Backup

#### OVERVIEW

UAN Backup enables the user to store the local government's data in a safe location off site so that it can be made available on a replacement computer in the event the information is lost or cannot be used. For example, if a fire destroyed the UAN computer, the latest backup could quickly and easily be restored to another computer with assistance from UAN technical support.

#### HIGHLIGHTS

**Required every 30 days:**

Performing a backup of UAN data to external media is required at least every 30 days and before advancing at year end.

**Recommendations:**

- Frequently perform backups, not just the minimum 30 days.
- Develop and maintain a rotation schedule for your backup media.

**UAN Backup – backs up UAN software data ONLY:**

The UAN Backup option only backs up the data in the UAN software and does not backup the contents of any other software or files on the computer. The My Documents Backup is also available to make a separate backup of the contents of the My Documents directory, but while this is encouraged, it is not required.

**When using a flash drive**, if you only have one flash drive plugged into the computer, clicking Browse will bring up the default drive that the flash drive is plugged into. If you have more than one flash drive inserted into the USB ports, clicking Browse will display both drives. Click on the drive you wish to use.

#### BACKUP FORM

To perform a UAN Backup, insert a blank CD or DVD, or plug in a USB drive. Then select your backup Destination and click [Start].

**UAN Backup Screen Sections:**

- **Backup File:** Name the backup file. The default name of the backup file will be 'UAN Backup' with the software's current processing date and time. Changing the UAN Backup

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name is optional. If you elect to rename the default backup file, please use a distinguishable name so recent backup files can be identified.

- **Destination:** Next select the destination of the UAN Backup File. To designate a media storage device, select the radio button to the left of corresponding icon. Select 'Browse' to choose the file path (location) where the Backup File will be saved to. The backup options and the unique characteristics of each are described below:
  - **CD or DVD:** This is the default option unless another backup option has been used in the past. The default folder for backup storage will be 'UANBackups'. This folder will be automatically created if it isn't already present on the CD or DVD. To change the destination folder, click on 'Browse', then a 'DriveSelect' window will open. Double click on the CD or DVD drive letter to display the available folders on the disc. Select the folder that the backup should be saved to and click 'OK'.
  - **Flash or USB Drive:** USB drives can be small pocket sized flash drives, or the larger external drives that require a USB cable and power adaptor. Click on 'Browse' to open the 'DriveSelect' window that will display the available USB drives connected to your PC. Double click on the USB drive to display the available folders to save the backup file in. Select the folder that the backup should be saved to and click 'OK'.  
**Note:** If there are no folders, the backup will be saved to 'UAN Backups'.
  - **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. The default folder for backup storage will be 'UANBackups'. This folder will be automatically created if it isn't already present. Click on 'Browse' and all available network drives will display in the 'DriveSelect' window. (If a network drive is not available in this window, you may need to log back into the network or contact your IT Administrator.)
- **SQL Server (Advanced):** This area is used when the UAN software is installed on a network server. If your UAN software is **not** installed on a network server, then leave the 'Use default user credentials' check box checked (filled in).
  - **Recommendation:** If the UAN software resides on a SQL server, consult with your network administrator for proper policies and procedures before proceeding.

**[Start]:** Clicking the [Start] button will begin the backup process. As the backup progresses, the status bar to the left of the Start button will populate. After the backup is complete, a message that the backup is complete will appear in the Status Window (the area above the start button and status bar). Your UAN Backup is now completed.

### EXERCISE 1: PERFORM A UAN BACKUP

Follow the instructor's demonstration of performing a UAN Backup.

### CHANGE PASSWORD

#### MENU PATH

General → Maintenance → Change Password

#### OVERVIEW

Here you can change your current password to a new password.

#### HIGHLIGHTS

**Passwords must be changed at least every 90 days.**

If the password has expired, upon login the user will be forced to complete the Change Password form before gaining access to any other area of the software.

None of a user's previous 4 passwords may be reused.

Passwords must contain at least 8 characters, must not begin or end with a space, and must include characters from at least 2 of the following 4 categories:

- 1) Lowercase letters (a to z)
- 2) Uppercase letters (A to Z)
- 3) Digits (0123456789)
- 4) Special characters ( ^ ~ ! @ # \$ % ^ & \* ( ) \_ + - = [ ] \ ; ' , . / { } | : " ' < > ? )

#### 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.)*

### VENDORS / PAYEES

#### MENU PATH

General → Maintenance → Vendors / Payees

#### OVERVIEW

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. 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,

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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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### HIGHLIGHTS

If you are in UAN you are trying to create a transaction but can't find the vendor/payee or source that you know is already in your system, confirm that the vendor is properly accessible through the "type" designation. For example, if you have your county setup as a vendor but don't have "Accounting Receipts" selected as a type, you will see them when you go to create PO/BC's or payments but now when you record the receipt of your county distribution.

---

### 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 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.

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- 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.
- 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.*

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### EXERCISE 1: REVIEW ENTITY SETUP

Action or Field Name:	Data Entry:
Go to General → Maintenance → Entity File	
Review Entity Information	
Click the box for Assistant 1	Tressell Pryor
Click the System tab	
Revise the UAN Backup Interval	14 Days
Click the Modules tab	
Revise the selection for Inventory	Select Inactive
Click the Purchase Orders tab	
Revise selection for BC Super	Default expiration date to end of year
Click the Payments tab	
Select Use Custom Layout	
Click the Design Warrant Button	
Click on Account #1 with the left mouse button. While holding the Ctrl Key, click Account #2 with the left mouse button. Press the down arrow key on the keyboard three times. Click Save. Click Close.	
Click the Save button.	

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### EXERCISE 2: GENERAL MAINTENANCE SETUP

#### Exercise 2.A: Add a New Role

<b>Action or Field Name:</b>	<b>Data Entry:</b>
Click the Add button.	
Name:	Reports Only
Description:	Access to view only Accounting reports
Click the checkbox in report column next to 'Accounting Reports – Departmental' and 'Accounting Reports-Non Departmental'	
Click the Save button.	

#### Exercise 2.B: Add a New User

<b>Action or Field Name:</b>	<b>Data Entry:</b>
Click the Add button.	
User Name:	John
Role:	Accounting Reports
Do not give user security or compliance clearance	
Click the Save button	
Click OK to 'New user has been added' message	

## CHAPTER 7 – MISC. TOPICS

### COMPLIANCE VIOLATIONS

#### MENU PATH

General → Maintenance → Entity Setup. System tab

#### OVERVIEW

In this section, we will review in greater detail the compliance control options in the Entity Setup. Compliance control refers to the level in which the UAN program forces users to adhere to either Ohio law or good accounting practices when posting transactions. For example, a user should not spend more than the fund cash balance.

There are 3 compliance control settings:

1. **Stop user when not in compliance.** This setting means the software will always stop users from posting transactions that would cause compliance violations.
2. **Warn a user with option to override.** 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 setting careful consideration. 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 you from actions that might cause compliance violations.

#### GUIDED EXERCISES

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### EXERCISE 1: INSUFFICIENT FUNDS

In this exercise we will post a payment that will force a compliance violation.

#### Vendor section:

Field:	Data Entry:
Vendor:	Brutus Buckeye
Post (Date):	Today's Date

#### Detail/Distribution (Tab)

Detail section:

Field:	Data Entry:
Quantity:	1
Description:	Embezzlement
Unit Price:	\$1,000,000.00

Distribution section:

Action or Field Name:	Data Entry:
Type:	Direct
Account Code:	1000-110-121-0000
Amount:	\$1,000,000.00
Click the Save button	
Select the payment and Post.	

### RESERVE BALANCE ACCOUNTS AND DESIGNATION

#### MENU PATH

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Accounting → Maintenance → Reserve Balance Accounts

Accounting → Transactions → Reserve Balance Designation

#### OVERVIEW

A **reserve balance account** is an account established to set aside money for future use and designated for a particular purpose.

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.

#### HIGHLIGHTS

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The software will not allow you to spend the money that is reserved. All entities now can create Reserve Balance Accounts. When you are ready to spend the money, you either need to un-designate the money you are spending or close the account.

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### APPENDIX A: SUMMARY AND DETAIL OBJECT CODES

#### EXPLANATION OF SUMMARY AND DETAIL OBJECT CODES

When you view the Add Appropriation form under Accounting → Maintenance → Appropriation Accounts you will notice that some object codes are indented.

This is based on the appropriation object code descriptions in the township, village, or library chart of accounts. The chart of accounts separates object codes into 3 categories and in the UAN form they are indented in this order: Summary, Sub-Summary, and Detail.

Detail codes may be useful in some situations for managerial purposes and budgeting, but they are not used on the annual financial reports. The annual financial reports will consolidate the amounts from the detail codes into the summary code level.

Below is a table of object codes taken from the Township Chart of Accounts to illustrate the distinctions:

<b>100</b>	<b>Salaries</b>	Salaries or wages paid to all persons employed by the township. <b>Summary object code for Salaries. Comprises detail object codes 110-190.</b>
<i>120</i>	<i>Salaries - Township Fiscal Officer's Office</i>	<b>Sub-summary object code for Salaries - Township Fiscal Officer's Office.</b> Comprises detail object codes 121-129.
121	Salary - Township Fiscal Officer	Compensation paid to the township fiscal officer. Section 507.09, Revised Code.
122	Salaries - Township Fiscal Officer's Staff	Compensation paid to township fiscal officer's staff.
129	Other - Salaries - Township Fiscal Officer's Office	Other type of compensation paid to the township fiscal officer not included in object codes 121-122.

**\*\*Note:** the Township chart also lists salary Sub-summary codes 110,130,140, Detail object codes 111-119, 130-140, and 141-190.

**Summary:** 100 is the Summary object code for Salaries and could be used instead of object codes 110-190 in a particular program.

**Sub-Summary.** 120 is the Sub-summary object code for Salaries - Township Fiscal Officer's Office 120 and could be used instead of object codes 121-129 in a particular program.

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**Detail.** 121, 122, 129 are Detail objects code could be used for expenses instead of using the summary objects.

**A mixture of Summary and Detail object codes in different reporting groups** could be activated in the new software. This is not a change – this feature was also available in the old software. For example: You might choose to use detailed object codes for salaries paid in the Administrator’s Office (object codes 131, 132, & 139). At the same time you might choose to use a sub-summary code for the Legal Counsel’s Office – 140 instead of the detail object codes 141, 142, 149.

**A mixture of Summary and Detail object codes in a single financial reporting group can be activated – however this is not recommended.** It may cause confusion when reviewing financial reports and result in budgeting or payment mistakes. An exception to this recommendation is when you are changing from Summary to Detailed codes when moving from one year to the next and you are in Temporary mode at Year End. Note: Temporary mode is discussed in more detail in the year end procedures manual. To prevent users from adding this combination of account codes inadvertently, UAN will issue a warning message notifying you before the accounts are saved in the system.