



USAS

Fiscal Year-end Closing Procedures 2018

Pre-Closing Procedures

- ◆ Please see:
 - USAS FISCAL Year-End Closing Procedure FY18 checklist too.
- ◆ The following steps must be completed prior to closing for fiscal year-end.

District/Building Financial Data

(Step 1 of checklist.)

- The District Financial General Information and Building Financial information **must be entered through USAEMSDB**. This data will be reported under Financial Reporting Period H for FY18.

USAEMSDB - EMIS District and Building Information

- | | |
|-----------|---|
| 1. DSTMNT | - EMIS District Info Maintenance |
| 2. BLDMNT | - EMIS Building Info Maintenance |
| 3. BLDRPT | - EMIS Building Info Report |
| 4. DBLOAD | - Load District & Building Info from EMIS |
| 5. EXIT | - Exit program |

USAEMSDB - DSTMNT

Central Office Square Footage and ITC IRN - 085639 are found in the USAEMSDB program option 1 – DSTMNT (**NOACSC ITC IRN Number is 085639**)

EMIS DISTRICT YEAREND INFORMATION	
Central Office Square Feet:	1200
ITC IRN Number:	085639
USADST Maintenance program	

USAEMSDB - BLDMNT

The transportation and lunchroom percentages and correct square footage fields are found on the USAEMSDB program option 2.

Find:

Building IRN	Square Feet	Transportation Percentage	Lunchroom Percentage
111111	46,280	10.04	9.27
111112	56,600	11.66	12.56
111113	69,535	12.50	11.27
111114	218,770	30.36	30.19
111115	100,610	24.79	22.34
111116	67,360	10.65	14.37

USABLD Maintenance program

USAEMSDB - BLDRPT

A report can be generated for the transportation, lunchroom percentages and building square footage under USAEMSDB option 3 - BLDRPT

DATE: 04/24/12
TIME: 2:02 pm

SAMPLEVILLE LOCAL SCHOOLS
EMIS Building Information Report

PAGE: 1
(BLDRPT)

Building	Square Feet	Percent Transportation	Percent Lunchroom
IRN			
111111	46,280	10.04	9.27
111112	56,600	11.66	12.56
111113	69,535	12.50	11.27
111114	218,770	30.36	30.19
111115	100,610	24.79	22.34
111116	67,360	10.65	14.37

VALACT

(Step 2 of checklist.)

- ◆ Should be run to check for any invalid accounts that may need to be fixed prior to closing for the fiscal year.
- ◆ This program creates a report of invalid accounts with an explanation as to why the accounts are considered invalid
 - **WARNING** messages will not cause any problems when trying to run year-end programs like USAEMSEDIT or USAEMS
 - **FATAL** messages will prevent the USAEMS sequential file from being created

VALACT

- All accounts will be validated, regardless of their active/inactive status or any start/stop dates, since inactive accounts may still have relevant amounts associated with them.
- Accounts which have dollar amount fields that are all \$0 will have their errors listed as **warnings**. If any amount field is non-zero, then the errors will be listed as **fatals**.

Accounts Validation Program

This program allows the user to obtain a report of invalid accounts.

** Main Menu Options: **

R - Create Invalid Account Report
E - Exit Program

Enter Option <R>: _

** Would you like to exclude accounts with all zero amounts?

Y - Exclude accounts with all zero amounts
N - Do not exclude accounts with all zero amounts

Enter Option <N>: _

Choosing "Y" to exclude accounts with all \$0 amounts may significantly reduce the number of warnings on your report

VALACT Message

“Warning: ODE requires OPU to be entered for this func/obj per EMIS Guide”

- For certain function/object code pairings, a 000 OPU is not allowed. A warning is issued if the IRN related to the OPU is the district IRN.
- These function/object code pairings have been in Section 6.3 of the EMIS Guide for years but since ODE is validating them in the data collector, the same validations were implemented in USAS and appear on VALACT as warnings.
- Also, these OPU warnings will only be generated for traditional districts that have more than 1 building represented in their OPU master file. The OPU warnings will not be generated for ESC's, Career Centers, Community Schools or any other entities that are not either a City, Local, or Exempted Village district type.

Example

VALACT warning:

02 200 4111 891 9001 000000 400 00 000
ART CLUB - EXPENSES

Warning: ODE requires OPU to be entered for this func/obj per EMIS Guide.

Entity		
OPU	Description	IRN Type
001	SAMPLEVILLE - DISTRICT WIDE	011111
100	SAMPLEVILLE ELEM/MIDDLE SCHOOL	022222
200	SAMPLEVILLE HIGH SCHOOL	033333
300	SAMPLEVILLE CENTRAL OFFICE	011111 C
400	EXTRA CURRICULARS	011111

Table 18. Extracurricular Activities

Function Codes	Object Codes											
	111	112	141	1X0	45X	4X0	520	530	5X0	6X0	81X	8X0
	113	114	143	2X0			83X	7X0	82X			
	142											
	144											
4100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

Chapter 6.3
41xx/8x0 must have
OPU defined

(O = OPU P= State will prorate cost)

EMIS guide states 41xx function with Object code 8X0 must have OPU defined (meaning OPU must be tied to building IRN#). In OPUEDT 400 is tied to district IRN. Leave as is and it will prorate expenses, otherwise if ART club expenses are tied to high school, ACTCHG the OPU to 200 so expenses will be tied to HS building IRN#.

EMIS Fund Categories

(Step 3 of checklist.)

- ◆ VALACT
 - Lists **errors** for invalid fund categories
- ◆ EMISFCAT report
 - Lists all funds and associated fund category
- ◆ Enter “not applicable” on the cash account if no appropriate code exists

* Current ODE EMIS
Manual - Section 6.2
Cash Record (QC)

	459	9901
Description	OhioReads Volunteer Coord. Grant	
	Fiscal Year 2009	Month
Initial Cash	0.00	Calendar Year
+ Receipts	0.00	0.00
- Expenditures	0.00	0.00
= Fund Balance	0.00	
- Investments	0.00	Payables
= Available	0.00	Bank Code
- Encumbered	0.00	Fund Type
= Unencumbered Balance	0.00	SpecialRevenue
- Future Encumbered	0.00	Future Year Encumbered
= Remaining Balance	0.00	0.00
		Include on SM1/SM2
		No
		Bypass Approp/Budget balance-checking
		No
		Stop Date
EMIS Fund Category	Ohio Reads - Ohio Reads Admin/Volunteer Support	
	Not Applicable	
PTD Clear Month	Ohio Reads - Ohio Reads Admin/Volunteer Support	
	Ohio Reads - OhioReads Community Match	
	Ohio Reads - Research Based Reading Mentoring	
	Ohio Reads Grants	

Operational Units

(Step 4 of checklist.)

◆ Check Operational Units

- Use USASWeb/ Operational Units to query all the OPUs; and make modifications if needed
- OPU of 000 has to equal the reporting district IRN; this is the district-wide OPU and shouldn't be used to identify a specific building

The screenshot displays the USASWeb interface for Operational Units. On the left is a navigation menu with options like Home, Accounts, AP Invoices, Checks, Configuration, Preferences, Operational Units (with sub-options New and Query), and Purchase Orders (with sub-options New and Query). The main area features a 'Functions' section with 'Find' and 'Clear' buttons, followed by an 'OPU Query' section with input fields for 'Starting OPU' and 'Ending OPU'. Below this is a table listing operational units.

OPU	Description	IRN	Entity Type
000	SAMPLEVILLE SCHOOLS - DISTRICT WIDE	047589	
001	SAMPLEVILLE ELEMENTARY SCHOOL	020289	
002	SAMPLEVILLE HIGH SCHOOL	020297	
003	SAMPLEVILLE MIDDLE SCHOOL	140020	
005	SAMPLEVILLE CENTRAL OFFICE	047589 C	

Appropriations

(Step 5 of checklist.)

- ◆ Next Year estimated budgets and revenues may be entered into the Next Year Proposed fields through APPROP prior to running Fiscal Year-end ADJUST.

Note: Alternatively, IABMASS, IABMNT, or IABLOAD (also part of APPROP) may be used after closing the fiscal year

Appropriations

- ◆ **NYPINI**...clears out anything currently in the next year proposed fields
- ◆ **NYPMASS**...allows ranges of accounts to be mass updated based on the calculation method chosen
- ◆ **NYPMNT**...enter next year proposed amounts individually
- ◆ **NYPLOAD**...upload next year proposed amounts via a spreadsheet file

APPROP - Appropriation Maintenance

NEXT YEAR PROPOSED

1. NYPINI - Initialize Next Year Proposed Amounts
2. NYPMASS - Mass Change Next Year Proposed Amounts
3. NYPMNT - Next Year Proposed Maintenance Screen
4. NYPLOAD - Update Proposed Amounts from CSV/TAB file

INITIAL/PERMANENT ACCOUNT BALANCES

5. IABMASS - Mass Change Initial Account Balances
6. IABMNT - Initial Account Balance Maintenance Screen
7. PABMNT - Permanent Account Balance Maintenance Screen
8. IABLOAD - Update Initial Balances from CSV/TAB file

GAAP ORIGINAL AMOUNTS

9. GAAPSET - Mass Update GAAP Original Budget/Estimate
10. EXIT - Exit program

Menu: APPROP Option> _____

KP- Accept

F7 Help

F8 Exit

F10 Next



Month-end Closing



Month-end Closing

(Step 7 & 8 on the checklist.)

- ◆ **Follow normal process of closing out for the month**
 - **After all transactions have been entered, reconcile USAS with the bank**
 - **BALCHK totals should be in balance**
 - **Ensures all underlying accounts are in balance with the associated cash account**
 - **Current encumbered from BALCHK should balance with PODETL**
 - **Cash Reconciliation from USAEMSEDt should balance with FINSUMM**

Month-end Closing

(Step 8 & 9 of the checklist)

- **FINSUMM needs to balance with FINDET**
 - Figures are coming from 2 completely different areas
 - ◆ FINSUMM pulls amounts from the account file
 - ◆ FINDET pulls amounts from the detailed transaction files
 - If the 2 do not balance, that means something did not get completely updated during processing
- **Run SM2 CALC option if tracking SM2 figures**
 - Review report for accuracy
 - Optional – also runs automatically as part of ADJUST

Month-end Closing

(Step 10 of the checklist.)

- Generate any month-end reports desired
- Minimum reports recommended are:
 - BUDSUM, APPSUM, and REVSUM
 - Detailed PODETL
 - FINSUMM & FINDET
 - RECLED
 - Detailed CHEKPY
 - Cash Reconciliation (USAEMSED)
- May be generated via MONTHLYCD
 - Generates standard set of monthly reports
 - Can be made available via secure web site
 - Can be archived to CDROM



Fiscal Year-end Closing

Fiscal Year-end Closing

(Step 11 of the checklist.)

- ◆ **Complete rest of USAEMSED T options**
 - Each option must at least be entered and exited even if there is nothing to enter
 - Each data entry option has the ability to generate a report
 - Can be very useful to generate the report to see what has been carried over from the prior year for each option

USAEMSED T Processing

*** Main Menu ***

- 1 - Cash Reconciliation
- 2 - Federal Assistance Programs - Summary
- 3 - Federal Assistance Programs - Detail
- 4 - Civil Proceedings _
- 5 - Exit Program

Enter option < 5>: _

Option 1 - Cash Reconciliation

- ◆ Enter all Bank and ending balances
- ◆ Enter any deposits in transit
- ◆ Enter outstanding checks
- ◆ Enter any adjusting entries
- ◆ List investments
 - Bonds & notes
 - CD's
 - Securities
 - Other investments
- ◆ List cash on hand (ex: petty cash)
- ◆ Output file = CSHREC.TXT

Option 1 - Cash Reconciliation

- ◆ Figures entered *must* balance with the Current Fund Balance as reported on the FINSUMM
 - Not in balance if the following is displayed when exiting option 1

Total Ending Balance: 7,874,225.14

Total entered in option 1

Total Fund Balance : 7,879,225.14

Total on the account file

Option 2 – Summary Federal Assistance Programs

FEDSUM.TXT

- ◆ Federal Assistance Summary
- ◆ Asks the following information:

```
Federal Assistance Programs Summary
1. Entity                : SAMPLE CITY SCHOOLS
2. County                : HENRY
3. Fiscal Year End       : 2005
4. Total Federal Expenditures
   This Fiscal Period: Under $500,000
5. Comments:
```

```
Enter field number to change or <CR> if no change: _
Enter '9' to display record.
```

- ◆ Source Document – FINSUMM for federal funds only, plus any other federal assistance received

Option 3 – Detail Federal Assistance Programs

FEDDET.TXT

- ◆ Contains an initialization option
 - Deletes prior year information for 5xx funds
 - Creates new records based on current year figures found on the account file for 5xx funds
 - CFDA # for each record created will need to be entered
 - Records for any funds other than 5xx will also need to be manually entered or updated

Option 3 – Detail Federal Assistance Programs

- ◆ Suggested Source Documents
 - ODE Web site summary report of amount of Federal Contributions received from ODE

Program Reference Number	:	2345
1. C.F.D.A. number	:	13.55
2. Grant Title	:	CHAPTER II
3. Fund/SCC	:	572 9098
4. Federal Contribution Received:		10,000.00
5. Federal Expenditures	:	10,000.00

Option 4 – Civil Proceedings

CVLPRC.TXT

- ◆ Enter data for any law suits during reporting period

```
Civil Proceeding Number : 3333
1. Court                 : SAMPLE CO COMMON PLEAS
2. Case Number           : 23445667
3. Board Capacity        : Defendant
4. Total Expense         :          10,000.00
5. Fiscal Year Expense   :          10,000.00
6. Plaintiffs/Defendants:
7. Description           :
    1) TEST CASE
```

Financial Data Reporting

- ◆ Data is to be reported to ODE via EMIS-R
 - Reporting period H
 - Data types consist of:
 - ◆ Cash, Budget, and Revenue accounts
 - ◆ Operational Unit Codes
 - ◆ Data entered in USAEMSED
 - ◆ Data entered in USAEMSDB
 - ◆ Capital Assets

USAEMS

(Step 12 of checklist.)

- Extracts data from the USAEMSED and USAEMSDB programs and stores it in a flat-file layout to be loaded into EMIS-R
 - Checks all necessary funds are coded with a valid EMIS Fund Category
 - Checks all USAEMSED options have been completed
 - ◆ Warning message issued if cash reconciliation not in balance or contains errors
 - ◆ Warnings messages issued if any of the options aren't completed
 - ◆ Fatal message issued if Federal Assistance Detail record does not contain CFDA numbers
 - ◆ Fatal message issued if Federal Assistance Summary record's fiscal year is not the current fiscal year
 - Creates two output files:
 - ◆ USAEMS_EMISR.SEQ (partial output file)
 - ◆ USAEMS.SEQ (full output file)

USAEMS

USAEMS - Extract financial data into EMIS-R detail file format.

Are you extracting for an Information Technology Center? (Y,N,?) <N> _

District IRN: 999999

District Name: SAMPLEVILLE SCHOOLS

Is this correct? (Y,N,?) <Y> _

Enter Fiscal Year: < 2018 > _____

Continue, Re-enter, or Exit? (C,R,E,?) <C> _

Processing, please wait!

Full output file is USAEMS.SEQ

Partial output file is USAEMS_EMISR.SEQ

Processing Completed!

FIN2DC

(Step 13 of the checklist.)

- This program will transfer the USAEMS.SEQ file into the Data Collector.
- NOACSC will send 18H Data Collector instructions via email after ODE opens the reporting period.

USASAUD

(Step 14 of the checklist.)

- ♦ Run the USAS Auditor Extraction program
 - Answer “Y” to “Send data to AOS now”; Sends ACCTAUD.SEQ, VENAUD.SEQ, TRANAUD.SEQ and FINSUMM
 - Extracts information from the account, vendor, check, and receipt data files for auditing purposes
 - Creates ACCTAUD.SEQ, VENAUD.SEQ, TRANAUD.SEQ files, and FINSUMM (sorted by FUND)
 - Also creates ACCTAUD, VENAUD, TRANAUD and FINSUMM text files
 - Details information sent to AOS via the sequential file

USASAUD – USAS Auditor Extraction Program

Fiscal Year of extraction 2018

Date Selection: From 07/01/2017 To 06/30/2018

Send data to AOS now? Y

You may also send this data to an additional email address as well, such as a CPA firm or outside auditor. If you wish to send to an additional email address, please enter the full email address below:

ACCOUNTANT@BUSINESS.ORG, AND YOUR EMAIL(RECOMMENDED)



Month-End Reports

(Step 15 & 16 on checklist.)



- ◆ Execute MONTHLYCD
- ◆ Wait for an email message and verify on the web.

Fiscal Year-end Reports

(Step 17 & 18 on the checklist.)

- ◆ **Generate any fiscal year-end reports desired**
 - **Generated via FISCALCD**
 - Generates standard set of fiscal year reports
 - Can be made available via secure web site
 - Can be archived to CDRom

USASFISC

(Step 19 on the checklist.)

- No Users in System
- Archives your files
- Wait for an EMAIL message.

ADJUST

(Step 20, 21, and 22 of the checklist.)

- ◆ Run ADJUST selecting month-end option
- ◆ Run ADJUST again selecting Year-end and then Fiscal options
- ◆ Optional - Run GRAPHS program
- ◆ Begin processing for July

Fiscal Year-End ADJUST

◆ Accounts

- Amounts moved to USAHIST file
- Current fund balance moved to July 1st Cash Balance
- Future Year Encumbered added to Future Encumbered then cleared
- Future Year Requisitioned added to Requisitioned Amt then cleared
- Next Year Proposed moved to Initial Budget/Rev. and then cleared
- Current encumbrances moved to Carryover Encumbrances
- Fiscal-to-date amounts cleared
- Calculated fields recalculated
- GAAP Original fields set to new expendable/receivable

Fiscal Year-End ADJUST

- ◆ **Vendors**
 - Fiscal-to-date amount cleared

- ◆ **USASDAT/USACON**
 - Current Fiscal Year updated
 - SM2/ADJUST monthly access flags cleared

Financial Reporting Special Notes

- ◆ We strongly recommend districts hold off making any updates to their OPUs, accounts (i.e. ACTCHG/FNDCHG) or deleting accounts in FY19 until AFTER you have completed your EMIS-R reporting for FY18 Period H.

Period H

ODE HAS **DRAFT** SCHEDULE POSTED ONLINE. EMIS Data Collection Calendars

Education Management Information System (EMIS) Data Collection Calendars are available by fiscal year below. Each calendar includes the collection name and the collection's open date and close date. Those reporting EMIS data must submit their information as outlined in the schedules unless a waiver has been granted.

» EMIS Data Collection Calendar for 2017-2018 (Posted 4/10/2018)  **DRAFT**

- **When?**

Financial Collections

Financial FY18 Reporting Period (2018H0000)	H	6/1/2018	8/31/2018
Financial Supplemental FY18 Reporting Period (2018H0000)	H	9/4/2018	9/28/2018



Period H



- **Information will be emailed to everyone for Period H.**



Post-Closing Procedures



→ DON'T
FORGET!

Capital Assets

(Step 23 of the checklist.)

- ◆ **Compile your capital assets information**
 - **EIS DISTRICTS**
 - Follow the EIS Fiscal Year End Checklist handout through at least step 8 , running EISEMS and uploading the data into EMIS-R.
 - **NON-EIS DISTRICTS**
 - Follow instructions in “Capital Asset Reporting for NON-EIS Districts”

Must be to ODE before 18H period closes

GAAP Conversion

(Step 24 of the checklist.)

- ◆ Run USAEXP/**GAAP_EXP** option to create necessary files for GAAP reporting
 - Can be run either before or after closing out
 - Creates file (GAAPEXP.TXT) to be uploaded into WebGAAP
 - Emails GAAPEXP.TXT to specified email address for uploading into WebGAAP
 - Even if you do not use GAAP, this process will create the legacy and other reports the auditors are requesting, and these reports can be used for OCBOA or cash filing as well.

USAEXP/GAAP_EXP

USAEXP - GAAP/GASB Data Export

This program extracts USAS Account information into a tab-delimited file. This is intended to be used in conjunction with the GAAP/GASB data upload function. However, the resulting file is also suitable for loading into Excel, Access, etc.

Output file GAAPEXP.TXT

Include field Names? Y

Fiscal year selection 2018

Send Export file via E-mail to:
MYACCOUNTANT@CPA.COM, your email

GAAP/GASB Data Export

1 of 1

PF4 Execute

F10 Reset

F7 Help

F11 Save/Recall

F8 Exit

F9 Cancel

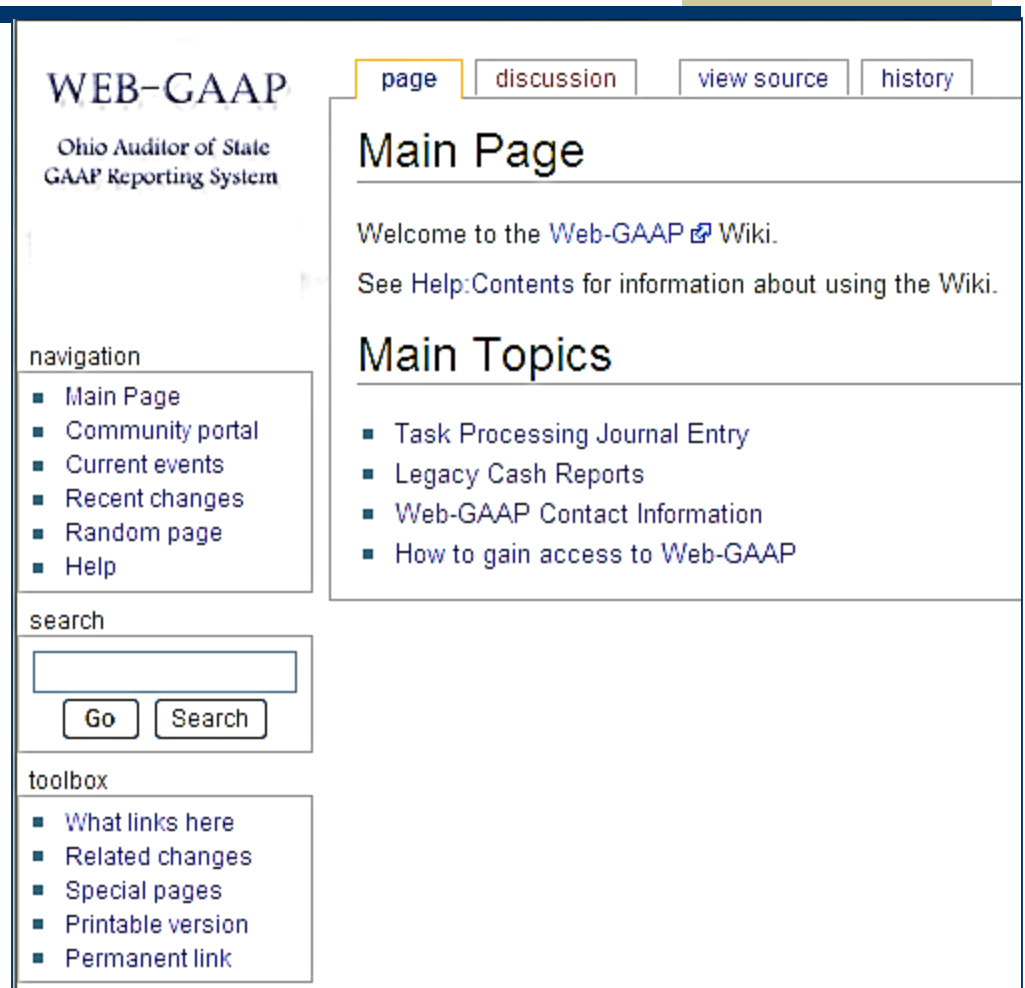
WEBGAAP

◆ GAAP URL

<https://gasb34sys.auditor.state.oh.us/gaap>

◆ GAAP Wiki

http://gaapwiki.oecn.k12.oh.us/index.php?title=Main_Page



The screenshot displays the 'Main Page' of the 'WEB-GAAP' Wiki. The page header includes the title 'WEB-GAAP' and the subtitle 'Ohio Auditor of State GAAP Reporting System'. Navigation tabs at the top allow switching between 'page', 'discussion', 'view source', and 'history'. The main content area welcomes users to the 'Web-GAAP Wiki' and provides a link to 'Help:Contents' for more information. A 'Main Topics' section lists five key areas: 'Task Processing Journal Entry', 'Legacy Cash Reports', 'Web-GAAP Contact Information', and 'How to gain access to Web-GAAP'. On the left sidebar, there is a 'navigation' menu with links to 'Main Page', 'Community portal', 'Current events', 'Recent changes', 'Random page', and 'Help'. Below this is a 'search' box with 'Go' and 'Search' buttons. At the bottom of the sidebar is a 'toolbox' menu with links for 'What links here', 'Related changes', 'Special pages', 'Printable version', and 'Permanent link'.

WEB-GAAP
Ohio Auditor of State
GAAP Reporting System

page discussion view source history

Main Page

Welcome to the [Web-GAAP Wiki](#).
See [Help:Contents](#) for information about using the Wiki.

Main Topics

- Task Processing Journal Entry
- Legacy Cash Reports
- Web-GAAP Contact Information
- How to gain access to Web-GAAP

navigation

- Main Page
- Community portal
- Current events
- Recent changes
- Random page
- Help

search

Go Search

toolbox

- What links here
- Related changes
- Special pages
- Printable version
- Permanent link

Requesting/Assigning WEBGAAP access

- ◆ When opening a new fiscal year for an entity, a user will need to request update access for the current fiscal year and next fiscal year. The ITC only grants update access to the current year. When the user opens the new fiscal year, the system will automatically grant that user update access to the newly opened fiscal year. Once the new year is opened, any additional users can be given the requested access to the new fiscal year.
- ◆ After 9 months update access turns to read-only
 - For any given fiscal year
 - If Update access needs restored, must go through access request process

WEB-GAAP

◆ Legacy Cash Report

- If user only needs to access legacy cash reports, he does NOT need update access.



Questions?