USAS-R Fiscal Year End Checklist

This procedure outlines the steps to be taken to close USAS for the month, quarter, and fiscal year-end.

Pre-Closing Procedures

The following pre-closing procedures can be completed any time prior to closing the fiscal year.

1. _____ Update Central Office square footage and ITC IRN information in **Core/Organization**
   a. NOACSC's IRN = **085639**
   b. Reported with EMIS Period H

2. _____ Update Building Profiles in **Periodic/Building Profiles**
   a. **SSDT District Building Information Report** is available in Report Manager
   b. Reported with EMIS Period H

3. _____ Run **SSDT Account Validation Report**
   a. Verify no invalid accounts exist
   b. If invalid accounts do exist, they should be changed by going to **Utilities/Account Change**

4. _____ Check EMIS fund categories on Cash Accounts by going to **Core/Account, 'Cash'** option
   a. Add 'EMIS FUND CATEGORY' to the grid from the option of More>Standard Custom Field
   b. Filter by '<> (space)' to query all funds that contain an EMIS Fund Category
   c. Can generate a report of ALL cash accounts to see if there are EMIS Fund Categories missing for accounts that require one
   d. ODE's current EMIS manual (section 6.2 Cash record), contains a listing of available EMIS Fund Categories
      i. If an EMIS fund category is required but the list of options don't apply, enter an "*" in the EMIS Fund Category field

5. _____ Run an **SSDT OPU Listing Report** to review OPUs to make sure IRN number and Entity types are correct
   a. Make necessary changes by going to Core/OPUs
   b. All OPUs must have an IRN within your district

6. _____ Create Next Year Proposed for Budget and Revenue by going to **Budgeting/Scenarios**

Month End Closing

7. _____ Enter all transactions for the current month

8. _____ Reconcile USAS with your bank
   a. To reconcile checks manually to **Transaction/Disbursements**
      i. Use grid to filter the status "Outstanding"
      ii. Click the box next to the checks you want to reconcile
      iii. Click on 'Reconcile' and enter the Reconcile Date
      iv. If errors, unreconciled any check by clicking the box for that check, and then click the 'Unreconcile' button
   b. To auto-reconcile checks with a file from the bank go to **Transactions/Disbursements**, click on '**Auto-Reconcile**' tab
      i. Enter Reconciliation Date
      ii. Select Auto-Rec Format
      iii. Select bank account
      iv. Choose file and click 'UPLOAD'
   c. Generate **Disbursement Summary Report** for a list of outstanding checks
      i. Enter status of 'Outstanding'
      ii. Leave the Transaction Start Date and Transaction End Date blank to select all checks through current date
   d. Generate **Cash Summary Report**
   e. Add the Fund balance from the Cash Summary Report, the total of outstanding checks from the Disbursement Summary Report (step c). Subtract from this total any late deposits posted in Redesign, but not credited from your bank account yet.
   f. Compute the total of all bank statements, change funds, petty cash funds, and investments
   g. Totals from Step e and Step f should agree

9. _____ Complete '**Cash Reconciliation**' under Periodic for the month

10. _____ Compare **SSDT Cash Summary and SSDT Financial Detail Report** totals
    a. The Financial Detail Report may be ran for the month only to compare MTD totals to the Cash Summary Report

11. _____ OPTIONAL: Run **Spending Plan Summary Report**

12. _____ Run and save these recommended monthly reports
    a. Cash Reconciliation for June
    b. Cash Summary Report
    c. Financial Detail Report for the month
    d. Budget Summary
    e. Budget Account Activity Report for the month
    f. Appropriation Summary Report
    g. Budget Summary MOE
    h. Negative Budget Report
    i. Negative Appropriation Account Report
    j. Revenue Summary
    k. Revenue Account Activity Report for the month
    l. Purchase Order Detail Report for the month
    m. Outstanding Purchase Order Detail Report
    n. Outstanding Invoices by Vendor Number Report
    o. Disbursement Summary Report for the month
    p. Outstanding Disbursement Summary Report
    q. Receipt Ledger Report for the month
    r. Reduction of Expenditure Ledger Report for the month
    s. Refund Ledger Report for the month

Fiscal Year End Closing

13. _____ Verify the 'Cash Reconciliation' for June has been completed

14. _____ Go to **Periodic/Federal Assistance Summary** and enter necessary information for the current fiscal year
    a. NOTE: The 'Summary' option must be completed before the 'Detail' option

15. _____ Go to **Periodic/Federal Assistance Detail** and enter the necessary information for the current fiscal year
    a. TIP: Go to **Core/Accounts**, 'Cash' tab and query all 5xx fund with FTD expended and FTD received amounts greater than 0. Generate report for a copy of your query. Also, may need to enter any non-5xx fund that received federal assistance.

16. _____ Go to **Periodic/Civil Proceeding** and enter any existing civil proceedings

17. _____ Go to **System/Configuration/EMIS SOAP Service Configuration** and enter 2019 as the Fiscal Year

18. _____ Go to **Extracts/EMIS** and click on 'Generate Extract File' to generate .SEQ file to upload into the Data Collector
    a. Warning messages may be issued if the Cash Reconciliation, Federal Assistance Summary, Federal Assistance Detail, and Civil Proceedings have not been completed
    b. NOTE: The EMIS Extract contains the same data as Classic's partial (USAEMS_EMISR.SEQ) file. It *does not* contain the 'full' (USAEMS.SEQ) file. The EMIS Extract is to be used along with the USAS SIF agent when collecting the data in EMIS-R. The submission process for EMIS-R is under district control. An authorized person in the district (EMIS Coordinator, Treasurer, etc.) will need to upload the extract before running the data collection process and submitting the data to ODE.

19. _____ Run **SSDT USAS Auditor Extract Report and Cash Summary** and save in CSV format (AOS will accept CSV format)
    a. Attach the following files into a single email to AOS ISA-SchoolSW@auditor.state.oh.us
        i. SSDT USAS Auditor Extract – Account Report
        ii. SSDT USAS Auditor Extract- Transaction Report
        iii. SSDT USAS Auditor Extract – Vendor Report
        iv. Cash Summary Report

20. _____ Run and save these recommended Fiscal Year End Reports
    a. Cash Reconciliation for June
    b. Cash Summary Report
    c. Financial Detail Report for the fiscal year
    d. Monthly Balance Report for the fiscal year
    e. Budget Summary
    f. Budget Account Activity Report for the fiscal year
    g. Appropriation Summary Report
    h. Budget Summary MOE

        i.   Negative Budget Report
        j.   Negative Appropriation Account Report
        k.   Revenue Summary
        l.   Revenue Account Activity Report for the fiscal year
        m. Purchase Order Detail Report for the fiscal year
        n.   Outstanding Purchase Order Detail Report
        o.   Outstanding Invoices by Vendor Name Report
        p.   Disbursement Summary Report for the fiscal year
        q.   Outstanding Disbursement Summary Report
        r.   Receipt Ledger Report for the fiscal year
        s.   Reduction of Expenditure Ledger Report for the fiscal year
        t.   Refund Ledger Report for the fiscal year
        u.   Transfer Advance Summary Report for the fiscal year
        v.   District Building Profile Report
        w. Federal Assistance Detail Report
        x.   Federal Assistance Summary Report
        y.   Civil Proceeding Report

21. _____ Go to **Core/Posting Period** to close June and make July open/current
    a. This will close the month and fiscal year

POST Fiscal Year End Closing

22. _____ Compile your capital assets information before period H closes
    a. EIS Districts – follow the **FY2019 EIS Fiscal Year End Procedures for Redesign**
    b. Non-EIS District – follow the **Capital Asset Non-EIS checklist** (same as Classic)

NOTE: If you plan to use Web-GAAP system for GASB34 reporting or to access the Legacy Cash Report continue with step 23.

23. _____ Go to **Extract/GAAP** and create the file necessary for uploading into WEB_GAAP system
    a. For more information on Web-GAAP and legacy cash report you can go to the GAAP Wiki: http://gaapwiki.oecn.k12.oh.us/index.php?title=Main_Page