



# USAS

Fiscal Year-end  
Closing Procedures  
2020

# Pre-Closing Procedures

- ▶ Please see:

- ▶ USAS FISCAL Year-End Closing Procedure FY20 checklist

- ▶ 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 FY20.

## 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.

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

Find:

**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 IRN	Square Feet	Percent Transportation	Percent Lunchroom
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 USAEMSED 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	

Chapter 6.3  
41xx/8x0 must have  
OPU defined

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

(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		Status Active
	Fiscal Year 2009	Month	Calendar Year
Initial Cash	0.00		
+ Receipts	0.00	0.00	0.00
- Expenditures	0.00	0.00	0.00
= Fund Balance	0.00		
- Investments	0.00	Payables	0.00
= Available	0.00	Bank Code	
- Encumbered	0.00	Fund Type	SpecialRevenue
= Unencumbered Balance	0.00		
- Future Encumbered	0.00	Future Year Encumbered	0.00
= Remaining Balance	0.00	Include on SM1/SM2	No
		Bypass Approp/Budget balance-checking	No
Start Date		Stop Date	
EMIS Fund Category	Ohio Reads - Ohio Reads Admin/Volunteer Supp		

EMIS Fund Category: Ohio Reads - Ohio Reads Admin/Volunteer Support ▼

PTD Clear Month: Ohio Reads - Ohio Reads Admin/Volunteer Support

Ohio Reads - Ohio Reads Community Match

Ohio Reads - Research Based Reading Mentoring

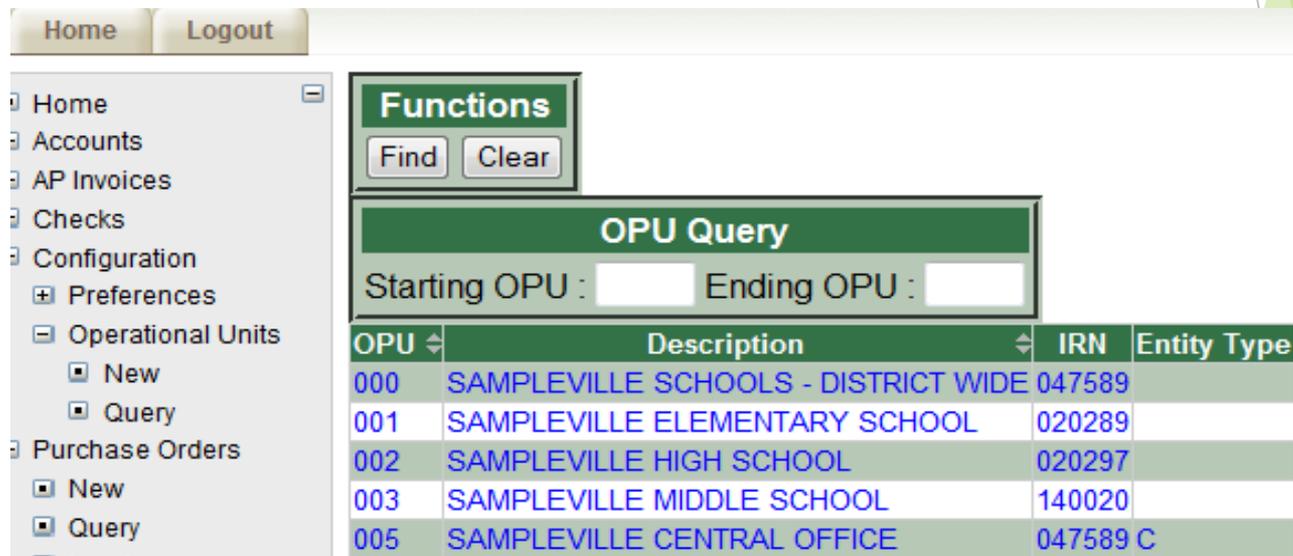
Ohio Reads Grants

# 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



Home Logout

Home  
Accounts  
AP Invoices  
Checks  
Configuration  
Preferences  
Operational Units  
New  
Query  
Purchase Orders  
New  
Query

**Functions**  
Find Clear

**OPU Query**  
Starting OPU :  Ending OPU :

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. IABHASS    - 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
```

## NYPMASS - Mass Change Next Year Proposed Amounts

Calculate based on:	Percent	Round?	Wild/Range	Fnd	Func	Obj	SCC	Subj	Opu	IL	Job
B	<u>104.50</u>	Y	W	From: 001	*	1*	*	*	*	*	*
				To:							
B	<u>107.50</u>	Y	W	From: 001	*	2*	*	*	*	*	*
				To:							
B	<u>110.00</u>	Y	W	From: 001	*	4*	*	*	*	*	*
				To:							
B	<u>125.00</u>	Y	W	From: 001	*	5*	*	*	*	*	*
				To:							
B	<u>105.00</u>	Y	W	From: 001	*	8*	*	*	*	*	*
				To:							

# Month-end Closing

(Steps 6, 7 & 8 on the checklist.)

- ▶ Check “Track Accounts Payable” flag in USASDAT/USACON - be sure it’s set to “Y”
- ▶ 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 USAEMSEDТ should balance with FINSUMM

# Month-end Closing

(Steps 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 Fund Balance   : 7,879,225.14
```

Total entered in option 1

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 : NOACSC - COG
2. County : ALLEN
3. Fiscal Year End : 2020
4. Total Federal Expenditures  
This Fiscal Period: Under \$750,000
5. Comments:

- ▶ 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

# USAEMS

(Step 12 of checklist.)

- ▶ Extracts data from the USAEMSEDТ 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 USAEMSEDТ 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: 2020

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 has Period H information with this presentation

# 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
  - ▶ Also creates ACCTAUD, VENAUD, TRANAUD and FINSUMM text files

```
USASAUD - USAS Auditor Extraction Program
```

```
Fiscal Year of extraction 2020  
Date Selection: From 07/01/2019 To 06/30/2020
```

```
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:

```
MYEMAIL@ANYSCHOOL.ORG,COMPILER@ANYCPA.COM
```

# Month-End Reports

(Steps 15 & 16 on checklist.)

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

# Fiscal Year-end Reports

(Steps 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

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

- ▶ Run ADJUST selecting month-end option
- ▶ Run BALMON after month-end ADJUST to capture June data
- ▶ 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 1<sup>st</sup> 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 OPU, accounts (i.e. ACTCHG/FNDCHG) or deleting accounts in FY21 until AFTER you have completed your EMIS-R reporting for FY20 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 2019-2020 \(Posted 4/22/2020\)](#)  **DRAFT**

- **When?**

Financial Collection (FY20) (2020H0000)	H	6/1/2020	8/31/2020
Five Year Forecast - Final Optional (FY20) (2020P3OPT)	P	6/5/2020	8/7/2020

# Period H

- Information will be reviewed regarding Period H.

# Post-Closing Procedures

# 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 GAPEXP.TXT

Include field Names? Y

Fiscal year selection: 2020

Send Export file via E-mail to:

MYACCOUNTANT@CPA.COM, MYSCHOOLEMAIL@GOSCHOOLEES.ORG

# WEBGAAP

## ► GAAP URL

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

## ► Wiki

<https://wiki.ssd-ohio.org/display/p>

*Go to search bar and enter GAAP for topics regarding GAAP*

The screenshot shows the main page of the Web-GAAP Wiki. At the top, there are navigation tabs for 'page', 'discussion', 'view source', and 'history'. The page title is 'Main Page'. Below the title, there is a welcome message: 'Welcome to the Web-GAAP Wiki. See Help:Contents for information about using the Wiki.' The 'Main Topics' section lists several items: 'Task Processing Journal Entry', 'Legacy Cash Reports', 'Web-GAAP Contact Information', and 'How to gain access to Web-GAAP'. On the left side, there is a 'navigation' section with links to 'Main Page', 'Community portal', 'Current events', 'Recent changes', 'Random page', and 'Help'. Below that is a 'search' section with a search input field and 'Go' and 'Search' buttons. At the bottom, there is a 'toolbox' section with links to '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](#)
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search

Go Search

toolbox

- [What links here](#)
- [Related changes](#)
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- [Printable version](#)
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# 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.

# GETTING READY FOR REDESIGN

- ▶ Check for funds you may have made inactive and delete those if possible
- ▶ Clean up your accounts using VALACT and ACTCHG, as well as DELACT, so accounts are at their best when migrating to Redesign
- ▶ When processing purchase orders, do not invoice using a 6/30 invoice date once you are in July—even if you are not yet closed out
- ▶ Do not process a vendor check, once you are in July, using a 6/30 date—even if you are not yet closed out
- ▶ Do not re-open POs from a prior fiscal year

# Questions?

