

# USAS-R

2023 FISCAL YEAR-END  
CLOSING PROCEDURES

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# Pre-Closing Procedures

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## Items to consider prior to FYE

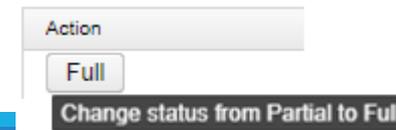
- Close Out all possible purchase orders
  - [FAQ - Frequently Asked Questions – Purchase Orders](#)
- Review any old outstanding disbursements
  - [FAQ Disbursements](#)
- Add/Customize Monthly Report Bundle
  - [Scheduling a Custom Monthly Report Bundle](#)
- Maintenance of Effort (MOE)
  - [Budget Summary MOE](#)

# Why Close out Purchase Orders?

So that account encumbrances are not carried forward to the next fiscal year.

Depending on the Rules set at your district, there are different ways to close a purchase order.

1. If you have an open purchase order that has never been invoiced, you can Amend the purchase order and click on the Cancel button on the PO line item(s) to close the purchase order.
2. If the last partially paid invoice is in a closed or archived posting period and the rule is set to prevent opening a previously closed posting period, an AP Invoice can be created to cancel the remaining encumbrance amounts by selecting the remaining open PO item(s) and selecting the status 'Cancel\_Full'.
3. If the last partially paid invoice is in an open posting period, or if the posting period can be reopened, you can change the status on the previously paid invoice to 'full' to cancel the remaining encumbrance(s). Sort the AP invoice grid by the purchase order & date, navigate to the last paid invoice, click view to view the invoice. Click 'Full'. A helpful tool tip is provided when hovering over the Action button stating the action that will be taken if you click on it.



# Maintenance of Effort

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## **Why is it important ?**

- Prior to funding, ODE annually compares the district's local or state & local expenditures to ensure that the district budgets & expends at least the same amount of funds as the previous year.

## **SSDT Budget Summary MOE report**

- You can review the expenditures prior to these being reported to EMIS by running this report
- SSDT Account Filter: ssdt-moe

# What can you do prior to FYE?

## **Verify Data**

- District & Building information
- Accounts are valid
- OPUs for district

**Prepare next year budgets & revenue estimates**

**Prepare requisitions for next Fiscal Year**

# District/Building Financial Data

## Organization Detail

- Used for Financial Reporting EMIS Period H for FY23.

### Core > Organization

- Central Office Square Footage
- ITC's IRN - No longer required for EMIS Extract

#### Organization Detail

Im	<input type="text" value="009149"/>
Name	<input type="text" value="Cotton (Demo) Schools"/>
Attention	<input type="text" value="Tim McGuire, Treasurer"/>
Address	
Line 1	<input type="text" value="1795 Rains Park"/>
Line 2	<input type="text"/>
City	<input type="text" value="Patterson"/>
State	<input type="text" value="OH"/>
Zip	<input type="text" value="45084"/>
Country	<input type="text" value="US"/>
Is Foreign	<input type="checkbox"/>
Phone	
Phone	<input type="text"/>
Extension	<input type="text"/>
Country Code	<input type="text"/>
Phone Number	<input type="text"/>
County	<input type="text" value="Sloan County"/>
Federal Ein	<input type="text" value="813116679"/>
State Vendor Id	<input type="text" value="734709146"/>
Central Office Square Footage	<input type="text" value="3,000"/>
ITC IRN	<input type="text" value="123456"/>

# District's Building Profiles

- **Periodic Menu > Building Profiles**
- **Review & Update**
  - IRN number
  - Square footage
  - Transportation Percentage
  - Lunchroom Percentage

Building

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IRN   
 Description   
 Square Footage   
 Transportation Percentage   
 Lunchroom Percentage

+ Create			Q Advanced Query				Report	More	Reset
			IRN	Description	Square Footage	Transportation Percentage	Lunchroom Percentage		
			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
			11111	High School	25,000	13%	35%		
			11114	West Elementary School	10,000	30%	19%		
			11112	Middle School	14,000	27%	29%		
			11113	East Elementary School	10,000	30%	17%		



# Account Validation

- **SSDT Account Validation Report**

Ensure District has no invalid account dimensions prior to using the data collector to check for Level 1 and/or Level 2 errors

Reporting Period: February 2021 (FY 2021)

3/23/21 2:41 PM

## Cotton (Demo) Schools Account Validation Report

Full Account Code	Description	Code validation Messages
494-9908		494 is not a valid fund code
504-9911		504 is not a valid fund code
504-9912		504 is not a valid fund code
532-932N		532 is not a valid fund code
532-932O		532 is not a valid fund code
001-2189-411-0000-000000-000-00-000	GENERAL INSTRUCTION SERVICES	2189 is not a valid function code
451-2225-640-9910-000000-000-00-000	DATA COMMUNICATION FUND EQUIPMENT	2225 is not a valid function code
451-2225-640-9911-000000-000-00-000	DATA COMMUNICATION FUND EQUIPMENT	2225 is not a valid function code
451-2964-447-9910-000000-000-00-000	DATA COMMUNICATION FUND INTERNET ACCESS SERVICE	2964 is not a valid function code

# Examples of EMIS Errors

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- XXX is not a valid fund code
- XXXX is not a valid function code
- XXX is not a valid object code
- XXXXXX is not a valid subject code
- Receipt code XXXX is not at a valid level of detail
- Receipt code XXXX is invalid as of *(date)*

# Level 1/Level 2 Validation Reports

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- **Other warning messages that are validated in the data collector.**
  - Function, Object and/or Receipt must be defined at higher level of detail
  - ODE requires SUBJ or IL to be entered for this func/obj in most cases
  - ODE requires OPU to be entered for this func/obj per EMIS Guide

*If district receives Level 1 or Level 2 fatal error(s) and has closed the fiscal year, June can be reopened to make any necessary changes.*

# Account Validation Errors

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Any accounts with Invalid account dimensions that have amounts in the reporting fiscal year must be cleaned up by using Account Change under Utilities.

The screenshot shows a dialog box titled "Account Change Request" with a close button (x) and a maximize button (+). Below the title bar are two buttons: "Save" (with a checkmark icon) and "Cancel" (with a circle and slash icon). The main content area contains three fields:

- "Starting Fiscal Year" is a dropdown menu currently set to "Fiscal Year 2021".
- "From Account" is a dropdown menu that is empty and has a red border and a red exclamation mark icon to its right, indicating an error.
- "To Account" is a dropdown menu that is empty and has a red border and a red exclamation mark icon to its right, indicating an error.

# Cash Records

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- The Cash Record is reported via EMIS with the Financial (H) Collection and the category defines the Fund/SCC describing what type of fund it is for EMIS.

## SECTION 6.2: CASH (QC) RECORD

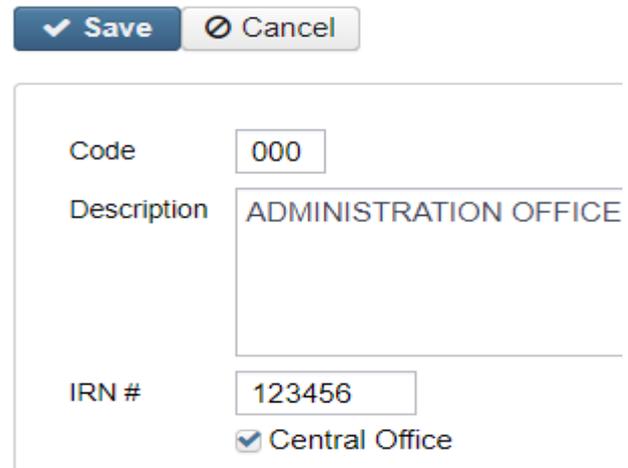
### *General Guidelines*

Data Element	Definition
Transaction Indicator -This element is not submitted to ODE.)	Numerical identifier to denote specific accounting transaction.
Fund (QC110)	Three-digit code assigned by the State Auditor's Office to assure money is spent for the purposes specified.
Special Cost Center (QC120)	Four-digit code that tracks costs for temporary or specific needs in defining funds.
Account Description This element is not submitted to ODE.)	Description of account structure as maintained by State Auditor.
Fund Type - This element is not submitted to ODE.)	Funds shall be one of the following types: Governmental, Fiduciary, or Proprietary.

Per [ODE website](#), the ODE Brief Description is set to be removed for FY23 Financial reporting. These were previously referred to as the EMIS Fund Categories.

# Review Operational Units

- Review under **Core menu** or by running the **SSDT OPU Listing report** under Reports
- Verify **IRN numbers** and **Entity types** are accurate.
  - OPU of 000 must be the reporting district IRN.
  - All OPU's must have an IRN defined within your district.
  - The OPU for Central Office should be checked



✓ Save    ⓧ Cancel

Code	<input type="text" value="000"/>
Description	<input type="text" value="ADMINISTRATION OFFICE"/>
IRN #	<input type="text" value="123456"/>
	<input checked="" type="checkbox"/> Central Office

# Appropriations

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- Use the **BUDGETING > SCENARIOS** option to enter next year proposed Budgets and Revenue estimates.
- Refer to **Appendix > Useful Procedures** for steps  
Budgeting Scenario Steps for creating proposed amounts for the next Fiscal Year

*Budgeting Scenario Steps for creating Proposed Amounts for the Next Fiscal Year*

*Budgeting Documentation*

# Prepare Requisitions

## Requisitions can be entered for July 2023

- Posting Period must be **open** for July
- July 2023 does NOT need to be current posting period

Reporting Period: May 2021 (FY 2021)

5/12/21 5:10 PM

### Cotton (Demo) Schools Requisition Detail Report

Date	Vendor #	Primary Name	PO #	Item Number	Quantity	Unit Price	Description	Amount	Full Account Code	Created User	Type
<b>Requisition #:</b>		<b>12312018</b>									
7/1/2021	7673	Broxton Insurance		1	1.00	33,000.00	General Liability Insurance	\$ 33,000.00	001-2740-423-0000-000000-101-00-000	admin	
<b>Requisition #:</b>		<b>12312019</b>									
7/1/2021	57	Riverside Engineering		1	1.00	10,000.00	survey project 1	10,000.00		admin	
<b>Requisition #:</b>		<b>12312021</b>									
7/1/2021	139	Holt, Isaac		1	10.00	100.00	Poles	1,000.00		admin	

# Month-end Closing

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# Month-End Closing

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- Proceed with closing out for the month of June.
  - Enter all transactions for the current month.
  - Reconcile USAS records with your bank(s)
    - Perform Bank Reconciliation Procedure
    - Under the Periodic menu, select 'Cash Reconciliation' to enter your cash reconciliation information for the month
    - If you don't use 'Cash Reconciliation' every month, **it must be done in June** for Period H reporting
- Generate the **SSDT Cash Summary** report and the **SSDT Financial Detail** report
  - The detail report may be run for the month in order to compare MTD totals to the Cash Summary report for June. Totals should match.

# Month-End Closing

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- If prior steps are performed and totals agree, you are balanced and may proceed with the next step
- Optional: Run a 'Spending Plan Summary' report
- Manually run and review any desired reports not included in the Monthly Reports Archive.
- Monthly Reports Archive will automatically run when the Period is closed. Do Not close the period just yet.
- Wait until the bundle is complete before closing another month

Reports can be viewed under Utilities>File Archive

- If you do NOT want report bundle to run for Posting Period
  - Navigate to Report > Reports Bundle
  - Disable bundle by clicking the checkbox

# Month-End Closing

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**Spending Plan Reports** - Compare the current fiscal year estimates with actual figures

Estimated figures can be entered under the [Periodic > Spending Plan](#) option in USAS.

- [Spending Plan Comparison](#) - *Compares Estimated figures to Actual figures.* The report will print three lines per Five-Year Forecast line number: one for the estimated amount, one for the actual amount and the third line will print the difference between the estimated and actual amounts.
- [Spending Plan Monthly](#) - Lists *each monthly actual amount* for each line number and will include a FYTD total.
- [Spending Plan Summary](#) - List *the current period's actual amount* for each line number and will include a FYTD total.

# Month-End Closing

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## 27 Month End Reports are included in Bundle:

- Cash Reconciliation Report for the month
- Monthly Balance Report
- Cash-related Reports: Cash Summary Report / Financial Detail Report for the month / Financial Summary by Fund
- Budget-related Reports: Budget Summary / Budget Account Activity Report (for the month) / Budget Transactions Summarized by Appropriation / Appropriation Summary Report / Negative Budget Report / Negative Appropriation Account Report / Error Corrections & Supplies Distributions
- Revenue-related Reports: Revenue Summary / Revenue Account Activity report for the month
- PO-related Reports: Purchase Order Detail Report for the month / Outstanding Purchase Order Detail Report / Transaction Ledger-Vendor Activity / Vendor Listing
- Disbursement-related Reports: Detailed Check Register / Outstanding Disbursement Summary Report
- Receipt-related Reports: Receipt Ledger Report for the month / Reduction of Expenditure Ledger Report for the month / Refund Ledger Report for the month / Void Refund Ledger Report
- Transfer Advance Summary / Fund to Fund Transfer Ledger Report
- User Listing AOS Extract

# Fiscal Year End Closing

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# Fiscal Year End Closing

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Under PERIODIC menu:

- Confirm the '**CASH RECONCILIATION**' for June has been completed.
- Select the '**FEDERAL ASSISTANCE SUMMARY**' program and enter the necessary information for the current fiscal year. **NOTE: The 'SUMMARY' option must be completed before the 'DETAIL' option in order to link them together.**
- Select the '**FEDERAL ASSISTANCE DETAIL**' program and enter the necessary information for the current fiscal year
  - Create/Clone CFDA record & enter the necessary information
  - Once Cash Account is selected, FYTD revenues and expenditures will populate. These totals do not include Transfer/Advance Amounts.
  - **NOTE: the district may need to also enter any non-5xx fund that received federal assistance (i.e. 006)**
- Select the '**CIVIL PROCEEDINGS**' program to create/update civil proceedings.

# EMIS Extract

**NOTE:** Before generating the Extract file, make sure the 'EMIS SOAP Service Configuration' under SYSTEM/CONFIGURATION is updated to reflect the Fiscal Year the district is reporting for Period H.

The screenshot displays the 'Configuration' section of a software interface. On the left, a list of configuration items is shown, with 'EMIS SOAP Service Configuration' highlighted. To the right, a 'Fiscal Year' field is set to '2022'. A modal window titled 'Edit EMIS SOAP Service C...' is open, showing an 'Edit' button and a 'Fiscal Year' field set to '2022'.

Description
<input type="checkbox"/> Payable Module Configuration
<input type="checkbox"/> Accounts Receivable Billing Email Setup
<input type="checkbox"/> Accounts Receivable Ledger
<input type="checkbox"/> Activity Ledger Configuration
<input type="checkbox"/> Application Configuration
<input type="checkbox"/> Authentication and Password Requirement Configuration
<input type="checkbox"/> Classic Migration Configuration
<input type="checkbox"/> Database Administration Configuration
<input type="checkbox"/> Disbursement Configuration
<input type="checkbox"/> EIS Classic Integration Configuration
<input checked="" type="checkbox"/> EMIS SOAP Service Configuration
<input type="checkbox"/> Email Configuration
<input type="checkbox"/> Encumbrance Module Configuration
<input type="checkbox"/> Expenditure Module Configuration
<input type="checkbox"/> Filter Crosswalk Module Configuration
<input type="checkbox"/> GL Journal Entry Module Configuration
<input type="checkbox"/> IRS Form 1099 Submission Configuration
<input type="checkbox"/> Import Utility Configuration

Fiscal Year

Edit EMIS SOAP Service C... + x

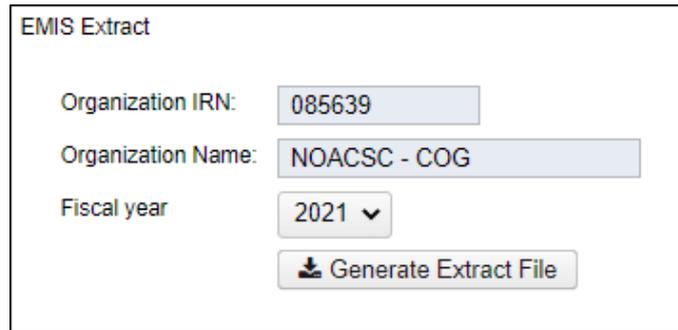
Edit

Fiscal Year

# EMIS EXTRACT

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- Under the **Extracts** menu, select **EMIS** and click on **Generate Extract File** to create a **USAEMS\_2023.SEQ** file to be uploaded into the data collector for Period H reporting.



EMIS Extract

Organization IRN:

Organization Name:

Fiscal year:

- Once the .SEQ file is uploaded into the Data Collector, it will be used along with the USAS SIF Agent for EMIS-R collections.

# EMIS EXTRACT

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- **EMIS Extract** contains the same data as Classic's partial file (USAEMS\_EMISR.SEQ)
  - CASH RECONCILIATION
  - FEDERAL ASSISTANCE SUMMARY AND DETAIL
  - CIVIL PROCEEDINGS
  - DISTRICT AND BUILDING PROFILE INFORMATION
  - WILL EXCLUDE THE ACCOUNT AND OPERATIONAL UNIT RECORDS.

*EMIS Extract does not contain the full file (USAEMS.SEQ).*

- **SIF Agent will pull other Period H files:**
  - CASH, EXPENDITURE, REVENUE ACCOUNTS
  - ACCOUNT DATA
  - OPERATIONAL UNITS

# FISCAL YEAR-END REPORTS

- Manually run & review any desired reports not included in the Fiscal Year Reports Archive Bundle.
- Fiscal Year Reports Bundle will automatically run when Period is closed.
- Wait until the bundle is complete before changing the current posting period to a new period if there are **custom report bundles scheduled** to run on the *PostingPeriodCloseCompleted* or the *FiscalPeriodCloseCompleted* event.
- Reports can be viewed under Utilities > File Archive by clicking on row.

The screenshot shows a software interface with a navigation bar at the top containing: Home, Core, Transaction, Budgeting, Periodic, Report, Extracts, System, Utilities, Accounts Receivable, and USPS Integration. Below the navigation bar are three tabs: Monthly Reports Archive, Fiscal Year Reports Archive, and Calendar Year Reports Archive. The main area features a table with columns for Description, Calendar Year, and Description. The table contains two rows: one for 2021 and one for 2020, both with the description 'CalendarYearReport Files'. To the right of the table is a sidebar with a 'Calendar Year' dropdown set to '2021' and a 'Description' dropdown set to 'Calendar Year 2021'. Below these are four report entries, each with a download icon and a description: 'Calendar Year End 1099 Vendor Report (1).pdf', 'Calendar Year End 1099 Vendor Report - All 1099 Vendors (1).pdf', 'Calendar Year End 1099 Vendor Report - All 1099 Vendors.pdf', and 'Calendar Year End 1099 Vendor Report.pdf'.

	Description	Calendar Year	Description
	Calendar Year 2021	2021	CalendarYearReport Files
	Calendar Year 2020	2020	CalendarYearReport Files

Calendar Year: 2021  
Description: Calendar Year 2021

Description
Calendar Year End 1099 Vendor Report (1).pdf
Calendar Year End 1099 Vendor Report - All 1099 Vendors (1).pdf
Calendar Year End 1099 Vendor Report - All 1099 Vendors.pdf
Calendar Year End 1099 Vendor Report.pdf

# FISCAL YEAR-END REPORT BUNDLE

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1. Budget Account Activity Report (BUDLED)
2. Disbursement Summary Report (CHEKPY)
3. Financial Detail Report (FINDET)
4. Purchase Order Detail Report (PODETL)
5. Receipt Ledger Report (RECLED)
6. Void Refund Ledger Report (RECVOD)
7. Fund to Fund Transfer Ledger Report (RECTRN)
8. Reduction of Expenditure Report (RECEXP)
9. Refund Ledger Report (RECREP)
10. Error Corrections & Supplies Distributions (RECCOR)
11. Budgeting Transactions Summarized by Appropriation (RECAPP)
12. Transaction Ledger – Vendor Activity (TRNLED)
13. Revenue Account Activity (RECLED)
14. Civil Proceedings (USAEMSED)
15. Federal Assistance Summary (USASEMSED)
16. Federal Assistance Detail
17. USAS Auditor Extract – Account (USASAUD)
18. USAS Auditor Extract – Transaction (USASAUD)
19. USAS Auditor Extract – Vendor (USASAUD)

# Close the Fiscal Year

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## Create July 2023 Posting Period

Click on CREATE, select **JULY**, enter **2023** and do not make current.

## To close June and the Fiscal Year, go to Core > Posting Periods

Click  to close June.

Both the **Monthly Report Archive** and **Fiscal Report Archive** bundles will automatically run when the last posting period of the fiscal year is closed.

***NOTE:** If there are **custom report bundles scheduled** to run on the `PostingPeriodCloseCompleted` or the `FiscalPeriodCloseCompleted` event, users should allow the custom bundles to complete before changing the current posting period to a new period.*

**Once Report Bundles are complete, make July 2023 current.**

**You are now closed for the month and fiscal year 😊**

# Post-Closing Procedures

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# District Audit Job for AOS

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- **Schedule District Audit Job**

- SSDT USAS AUDITOR EXTRACT – ACCOUNT
- SSDT USAS AUDITOR EXTRACT – TRANSACTIONS
- SSDT USAS AUDITOR EXTRACT – VENDOR
- SSDT CASH SUMMARY
- GAAP Extract

- **Utilities > Job Scheduler > Create+**

- When this job runs, it will generate reports for the PREVIOUS Fiscal Year based on the current period.
- Once the current period has been changed to July 2023, then it can be scheduled to run when needed. This may be set for the district's typical time of audit.
- When the Audit Job runs, it will send reports to the File Archive Audit Reports section AND it will securely file transfer a copy of the reports directly to AOS.

**NOACSC has set this up for each district to run.**

# Financial Data Reporting

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## Financial data Submission to ODE

- Process is done through EMIS-R.
- Responsibility of the District.
- Authorized person in district (i.e. EMIS Coordinator, Treasurer) will UPLOAD flat file, run the data collection process & submit the data to ODE
- Must be sent to ODE before Period H closes for fiscal year 2023
- **Reminder:** As of FY20, capital assets are no longer needed and are NOT to be included in the data collection.



# Period H – Financial Reporting

ODE HAS A **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 2022-2023 \(Posted 3/09/2023\)](#)  **Draft**

### •When?

#### **Financial Collections**

Financial Collection (FY23) (2023H0000)	H	6/1/2023	8/30/2023
Five Year Forecast - Initial Required (FY23) (2023P0000)	P	9/7/2022	11/30/2022
Five Year Forecast - Initial Optional (FY23) (2023P1OPT)	P	12/1/2022	3/31/2023
Five Year Forecast - Required Spring Update (FY23) (2023P2MAY)	P	4/1/2023	5/31/2023
Five Year Forecast - Final Optional (FY23) (2023P3OPT)	P	6/1/2023	8/31/2023

Shading indicates date or other changes from prior version of schedule

# Financial Data Reporting

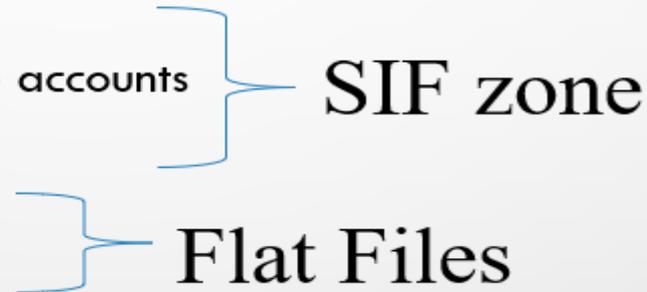


- Districts only needs to upload the sequential file (from the EMIS EXTRACT) in the “financial” data source in EMIS-R. When you are ready to run a collection in the data collector, you will select the USAS SIF agent and the “financial” data source.

The “EMIS Soap Service Configuration” tells the SIF if it should pull account information from the history records or the current account file

- Data types consist of:

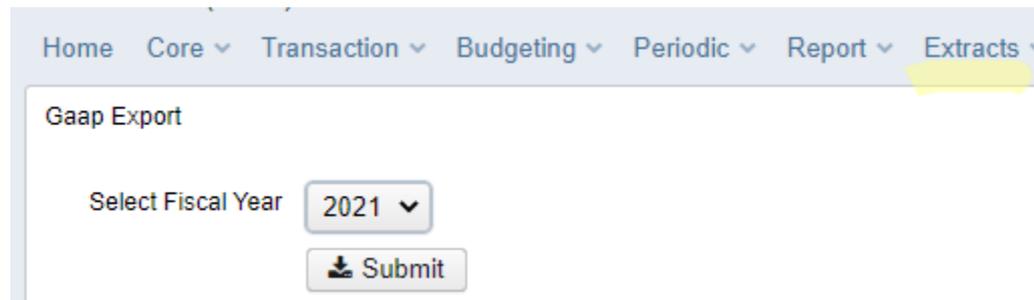
- Cash, Budget, and Revenue accounts
- Operational Unit Codes
- Data entered in PERIODIC



# GAAP Extract

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- Run **GAAP from Extracts menu** to create necessary file for GAAP reporting
  - Select the Fiscal Year and click on 'submit' to generate the GAAPEXPORT.TXT file
  - Attach file in an email to person(s) responsible for uploading the file into WEBGAAP.



The screenshot shows a web application interface. At the top, there is a navigation menu with the following items: Home, Core, Transaction, Budgeting, Periodic, Report, and Extracts. The 'Extracts' menu item is highlighted in yellow. Below the navigation menu, the page title is 'Gaap Export'. Underneath, there is a form with the label 'Select Fiscal Year' and a dropdown menu showing '2021'. Below the dropdown menu is a 'Submit' button with a download icon.

# WEBGAAP

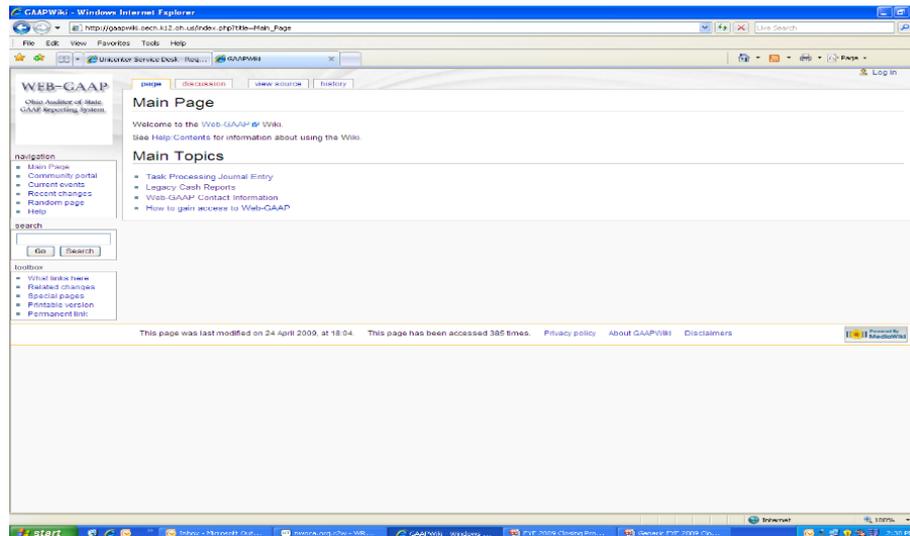
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## GAAP URL

[HTTPS://GASB34SYS.AUDITOR.STATE.OH.US/GAAP](https://gasb34sys.auditor.state.oh.us/gaap)

## GAAP WIKI

[HTTP://GAAPWIKI.OECN.K12.OH.US/INDEX.PHP?TITLE=MAIN\\_PAGE](http://gaapwiki.oecn.k12.oh.us/index.php?title=Main_Page)



# Questions?

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