USAS-R
2022 Fiscal Year End

May 25, 2022

ACCESS

EMIS Reporting Periods

▶ Five Year Forecast is Due 5/31

  - Aim for 5/26 so posting can be verified

▶ Financial Collection FY22 = Period H

  - Capital Assets are no longer reported

    (Inventory program is up and running)

  - Report immediately after closing the FY

Financial Collections

Financial Collection (FY22) (2022H0000)	H	6/2/2022	8/31/2022
Five Year Forecast - Initial Required (FY22) (2022P0000)	P	9/2/2021	11/30/2021
Five Year Forecast - Initial Optional (FY22) (2022P1OPT)	P	12/2/2021	3/30/2022
Five Year Forecast - Required Spring Update (FY22) (2022P2MAY)	P	4/1/2022	5/31/2022
Five Year Forecast - Final Optional (FY22) (2022P3OPT)	P	6/2/2022	8/31/2022

Things to consider prior to FYE

- Close out all possible purchase orders

    * Reason = so account encumbrances are not carried forward to the next fiscal year

- Address any old outstanding disbursements

- Memo checks from Classic

- Add/Customize Monthly Report Bundle

- Maintenance of Effort (MOE)

Closing Purchase Orders

- Through AP Invoices
  - Create and Cancel

Closing Purchase Orders (cont.)

- **Through AP Invoices**
  - Locate the last associated invoice with a status of "Partial" and change it to "Full."

Closing Purchase Orders (cont.)

- Through Transaction>Purchase Order
  - In cases where a line item has $0.00 remaining encumbrances but is still invoiceable, the following procedures should be used.
  - To cancel an item that has not been invoiced, amend the PO and cancel the item from the PO by clicking the "x" next to the item
  - To close an item that has been paid/invoiced: Query all invoices for that PO and sort them in date order. Find the last invoice and change the status of the item to FULL instead of Partial.

Maintenance of Effort

Why is this 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 or the Canned Budget Summary

- Use the SSDT-MOE filter

- Run this report to review the expenditures <u>prior</u> to reporting to EMIS

Things to complete prior to FYE

▶ **Verify Data**

 *District & Building Information

 *Accounts are valid

 *EMIS Fund Categories

 *OPU's for district

 *Equipment Inventory

▶ **Prepare next year budgets & revenue estimates**

▶ **Prepare requisitions for next Fiscal Year**

Pre-Closing Procedure

▶ Core>Organization

   * Used for Period H Financial Reporting

   *Insert the Central Office Square Footage

   *OPTIONAL

      Insert the ITC IRN = 085563, however no longer required for EMIS Extract

Organization Detail

Irn	009149
Name	Cotton (Demo) Schools
Attention	Tim McGuire, Treasurer
Address	
Line 1	1795 Rains Park
Line 2	
City	Patterson
State	OH
Zip	45084
Country	US
Is Foreign	☐
Phone	
Phone	
Extension	
Country Code	
Phone Number	
County	Sloan County
Federal Ein	813116679
State Vendor Id	734709146
Central Office Square Footage	3,000
ITC IRN	123456

District's Building Profiles

▶ Periodic>Building Profiles

   *Review & Update

        >IRN

        >Square Footage

        >Transportation Percentage

        >Lunchroom Percentage

✔ Save	⊘ Cancel

IRN	11111
Description	High School
Square Footage	25,000
Transportation Percentage	13.00
Lunchroom Percentage	35.00

Should = 100%

| + Create | | | | | | Q Advanced Query | ⬇ Report | ⊞ More | ↻ Reset |

			IRN	Description	Square Footage	Transportation Percentage	Lunchroom Percentage
👁	✎	✖	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%

Verifying with Report

▶ **SSDT District Building Information Report**

Report Manager

Import Report	Create Form										
							Favorite	Created by	Report Name ▲2		Description
									%building% ⊗		
🡇	👁	✎	⊘	📄	👥		☐	SSDT	SSDT District Building Information		Produces a report of the data entered under the Periodic's Building Profile option.

Reporting Period: February 2021 (FY 2021)				3/23/21 2:08 PM

Cotton (Demo) Schools

District Building Report

IRN	Description	Square Footage	Transportation Percentage	Lunchroom Percentage
087654	Middle School	50,000	50.00 %	33.00 %
023456	Elementary School	99,654	50.00	25.00
092345	High School	55,555	50.00	75.00

Account Validation

▶ **SSDT Account Validation Report**
Ensures District has no invalid account
dimensions prior to using the data collector to
check for Level 1 / 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

▶ 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)*

Code validation Messages

990371 is not a valid subject code

990371 is not a valid subject code
990371 is not a valid subject code
1370 is not a valid function code
070904 is not a valid subject code

Code validation Messag

001 is not a valid OPU code

005 is not a valid OPU code

. 001 is not a valid OPU code

Level 1 / Level 2 Validation Reports

► **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
  ► A Valid EMIS category should be entered for this fund

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

Account Validation Errors

▶ Any accounts with Invalid Validation Errors that have amounts in the reporting fiscal year must be cleaned up by using Account Change under Utilities.
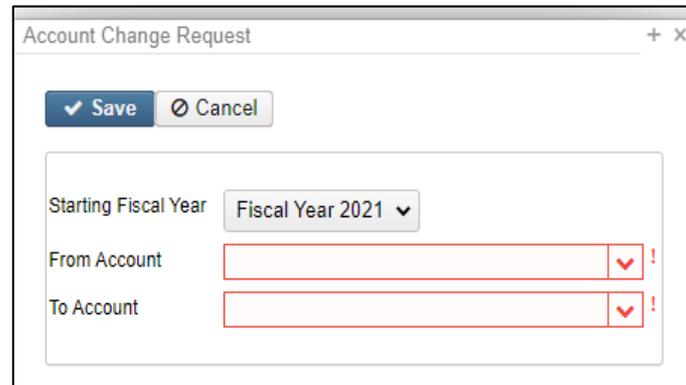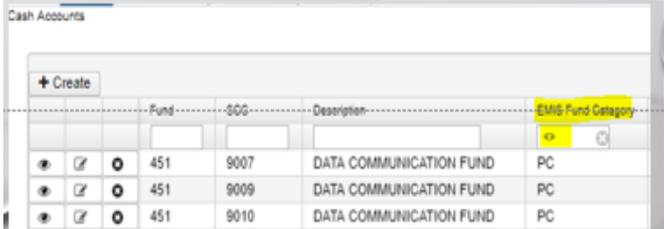
EMIS Fund Categories

▶ 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.

▶ **ODE Brief Description (QC185)** Section 6.2 of the EMIS manual lists available EMIS Fund Categories that are part of the EMIS Financial Cash Records.

▶ However, when reviewing the Level 2 Report Explanations and General Issues guide on the ODE's website, ODE does not appear to be issuing a fatal error on these items if missing.

Ohio | Department of Education

6.2 Cash (QC) Record

ODE Brief Description				
Fund	USAS Fund Description	Program	QC185	Appropriation Line Item/ CFDA
431	Gifted Education	Gifted ID	GID	200-521
431	Gifted Education	Gifted Units	MS	200-521

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EMIS Fund Categories

▶ Can be searched on Account grid with
 MORE button and using filter <>

▶ Field to populate can be found under Standard
Custom Fields on Cash record and codes found in
EMIS manual section 6.2 Cash Record.

▶ If an EMIS fund category is required but the list of
options don't apply, enter an asterisk * in the EMIS
Fund Category field.

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EMIS Fund Categories

▶ **Core>Accounts>Cash Accounts**

Amounts

	Fiscal Year	Month	Calendar	
Initial Cash	3,190,315.79			
+ Receipts	1,740,974.34	13.35	7,513.35	
- Expenditures	1,583,729.46	-250.00	42,538.74	
= Fund Balance	3,347,560.67			
- Encumbered	2,401,220.51			
= Unencumbered Balance	946,340.16			
- Future Encumbered	-500.00			
- Pre-Encumbered	0.00			
= Remaining Balance	946,340.16			
Current Payables	8,795.00			
Future Pre-Encumbered				0.00
Future Year Encumbrance				0.00

Standard Custom Fields

EMIS Fund Category
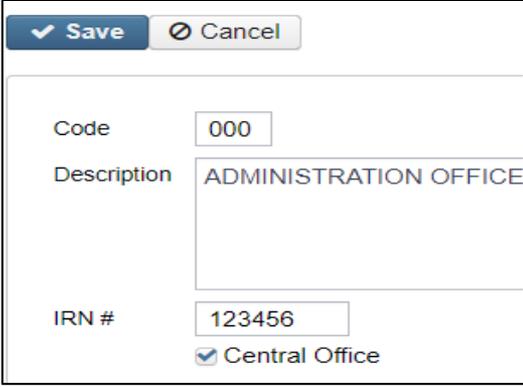
Code 1

Code 2

Date

LegacyBankCode

Money 1

Money 2

Text

Review Operational Units

Review OPU's by one of these methods:

▶ **Core>OPU**

▶ **Report Manager>SSDT OPU Listing report**

▶ 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

Appropriations

- Use the **BUDGETING > SCENARIOS** option to enter next year proposed Budgets and Revenue estimates.

- Fiscal Work Session on June 21 for Budgeting and Certification

- Refer to **Appendix > Useful Procedures** for steps Budgeting Scenario Steps for creating proposed amounts for the next Fiscal Year

Prepare Requisitions

Requisitions can be entered for July 2021
- ▶ Posting Period must be **open** for July
- ▶ July 2021 does <u>NOT</u> need to be current posting period
- ▶ No budget yet? Requisitions do not require Account numbers unless you have enabled the rule to prevent reqs from being created without an account number.

Option to Assign Account numbers later
- ▶ Run SSDT Requisition Detail Report
  - ▶ Sort by Converted=F
  - ▶ Transaction Start date = 07/01/21

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
Requisition #:		**12312018**									
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	
Requisition #:		**12312019**									
7/1/2021	57 Riverside Engineerin g			1	1.00	10,000.00	survey project 1	10,000.00		admin	
Requisition #:		**12312021**									
7/1/2021	139 Holt, Isaac			1	10.00	100.00	Poles	1,000.00		admin	

IMPORTANT

► Please use a new checklist!

► There have been significant changes on some

  ► Help>Documentation>USAS-R User Guide>Appendix>Checklists

Month End Closing

Proceed with closing out for the month of June

▶ Enter all transactions for the current month

▶ Attempt to reconcile USAS records with your bank(s)

   ▶ Perform Bank Reconciliation Procedure (link is provided in the FYE checklist)

   ▶ Under Periodic menu, select 'Cash Reconciliation' to enter your cash reconciliation information for the month

▶ 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.*

▶ If totals agree . . . You are balanced and may proceed ☺

▶ Manually run & review any desired reports not included in the Monthly Reports Archive

Monthly Reports Archive

27 Month End Reports included in Bundle:
Will run once you have closed for the Fiscal

- 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

Under **PERIODIC** menu:

▶ Confirm the **CASH RECONCILIATION** for the current period 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 to link the records together.*

▶ Select the **FEDERAL ASSISTANCE DETAIL** program
   ▶ Create/Clone CFDA record & enter the necessary information
   ▶ CFDA numbers should be in the system from the previous year
   ▶ Once Cash Account is selected, FYTD revenues and expenditures will populate.

   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.

Recent Updates to Federal Assistance Detail

▶ Can create a new record or go to View & Clone

▶ Tool tips were added to CFDA numbers

▶ Update as needed

▶ As long as the cash account is a 5**, the expenditures would populate from the system

▶ For non 5** funds, an account filter can be setup and used. Exp: 006 funds – Café Funds

▶ Pick the cash account 006

▶ Select the account filter to pull in the funds

Federal Assistance Detail

Federal Assistance Summary 2021

Line Number 1

CFDA tool tip

CFDA ! [ ]

Grant Ti may not be null

For a current list of available CFDA numbers, please visit https://beta.sam.gov.
Cash Ac Then, click the "Search Assistance Listings" link under Federal Assistance.

CFDA tool tip = URL for searching CFDA numbers
https://beta.sam.gov

Federal Assistance Detail

☐ Create New   ✔ Save   ⊘ Cancel
☐ Close

Federal Assistance Summary	2021
Line Number	3
CFDA	10.587
Grant Title	National Food Service Program
Cash Account	006-0000 - FOOD SERVICE
Account Filter	← Federal Asst
Federal Contributions Received	260,383.75
Federal Expenditures	297,188.79

- Create an account filter to include any Cash Account outside of the 5** funds.
- Use this filter to populate the funds on the Federal Assistance Detail Record
- All amounts associated with the filter will be pulled into the Federal Assistance Detail Received/Expenditure fields
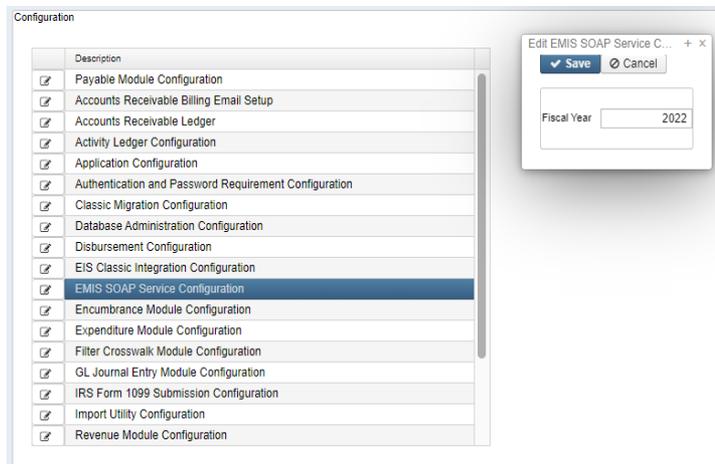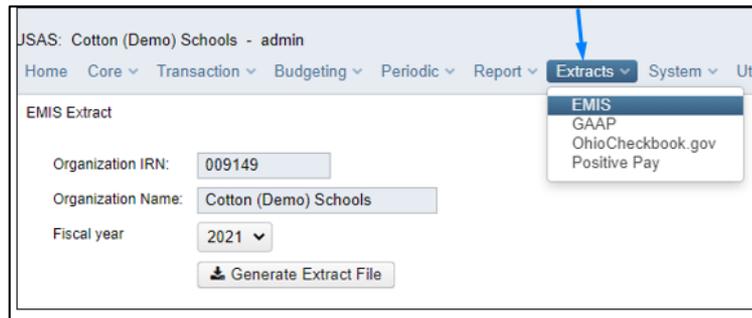
EMIS Extract

NOTE: Before generating the Extract file:

- ACCESS has made sure the **EMIS SOAP Service Configuration** under **SYSTEM/CONFIGURATION** is updated to reflect the Fiscal Year the district is reporting for Period H.

EMIS Extract

▶ Under the **Extracts** menu, select **EMIS** and click on **Generate Extract File** to create a **USAEMS_2022.SEQ** file to be uploaded into the data collector for Period H reporting.

▶ 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

- **EMIS Extract** contains the following:
    - 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 <u>not</u> 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.

Posting Periods

- If multiple periods are open, close each but allow reports to run between closings.
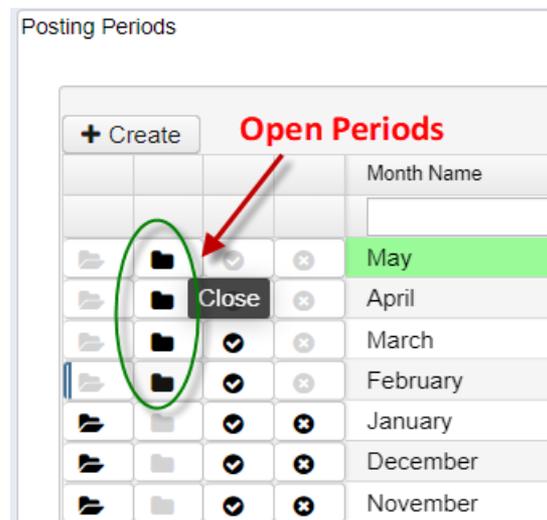
Close the Fiscal Year

Create July 2022 Posting Period

▶ Click on CREATE, select **JULY**, enter **2022** and do **NOT** make it current

▶ **Then 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 <u>complete</u> before changing the current posting period to a new period.*

Fiscal Year Report Bundle

Verify Fiscal Year Report Bundle

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
7. Fund to Fund Transfer Ledger Report
8. Reduction of Expenditure Report
9. Refund Ledger Report
10. Error Corrections & Supplies Distributions
11. Budgeting Transactions Summarized by Appropriation
12. Transaction Ledger – Vendor Activity (TRNLED)
13. Revenue Account Activity (RECLED)
14. Civil Proceedings (USAEMSEDT)
15. Federal Assistance Summary (USASEMSEDT)
16. Federal Assistance Detail
17. USAS Auditor Extract – Account (USASAUD)
18. USAS Auditor Extract – Transaction (USASAUD)
19. USAS Auditor Extract – Vendor (USASAUD)

WAIT FOR REPORTS TO RUN BEFORE SWITCHING THE CURRENT POSTING PERIOD!!

Move to 2023

Once Report Bundles are complete, make July 2022 current.

You are now closed for the month and fiscal year ☺

NEW
Scheduled Extracts for AOS

- **Scheduled District Audit Job**
  - SSDT USAS AUDITOR EXTRACT – ACCOUNT
  - SSDT USAS AUDITOR EXTRACT – TRANSACTIONS
  - SSDT USAS AUDITOR EXTRACT – VENDOR
  - SSDT CASH SUMMARY
  - GAAP Extract
- **ACCESS has scheduled these to run for you on July 26**
  - When this job runs, it will generate reports for the PREVIOUS Fiscal Year based on the current period.
  - Try to close by July 25th
  - If you are not closed these may need to be run manually.

    Please contact ACCESS for verification
- 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

POST CLOSING PROCEDURES

Period H - Financial data Submission to ODE

- Process is done through EMIS-R.

- 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 2022 and may be done immediately upon closing

- 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 DRAFT schedule posted online:**

Financial Collections

Financial Collection (FY22) (2022H0000)	H	6/2/2022	**8/31/2022**
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Five Year Forecast - Required Spring Update (FY22) (2022P2MAY)	P	4/1/2022	5/31/2022
Five Year Forecast - Final Optional (FY22) (2022P3OPT)	P	6/2/2022	8/31/2022

▶ **Check for updates on ODE's website**, email announcements or newsletters for information on Period H Processing.

Financial Reporting Special Notes:

- Districts only need to upload the sequential file (from the EMIS EXTRACT) in the "financial" data source in EMIS-R. When they are ready to run a collection in the data collector, they 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 ⎦ SIF zone
    - Data entered in PERIODIC ⎤⎦ Flat Files

GAAP EXTRACT

- 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.
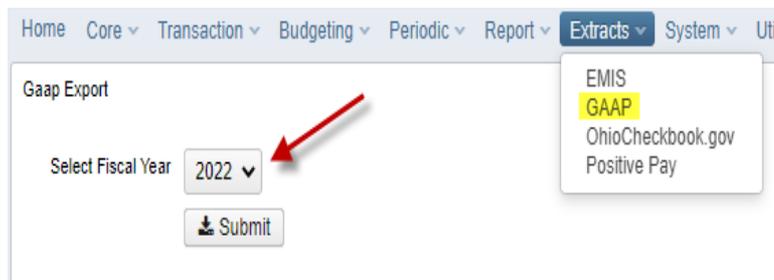
WEBGAAP

GAAP URL

HTTPS://GASB34SYS.AUDITOR.STATE.OH.US/GAAP

GAAP WIKI

HTTP://GAAPWIKI.OECN.K12.OH.US/INDEX.PHP?TITLE=MAIN_PAGE

 (above may not work)

HTTP://wiki.ssdt-ohio.org/display/GAAPD/GAAP+Documentation

IMPORTANT

- Please use a new checklist!
- There have been significant changes on some
  - Help>Documentation>USAS-R User Guide>Appendix>Checklists

Recent Release Changes

- Workflows including Employee Onboarding and Requisition Workflow

- Move to Workflow from RAM

Upcoming Worksessions

- Thursday, May 26th Five Year Forecast Submission Work Session

- Thursday, June 2nd Job Calendars/New Contract/Salary Notice Work Session

- Thursday, June 16th Fiscal Work Session

- Thursday, June 23rd Fiscal Work Session

- Thursday, July 7th Fiscal Work Session

- Thursday, July 14th Fiscal Work Session

- Thursday, July 21st Fiscal Work Session

Questions?