



USAS Fiscal Year End 2019

ACCESS
May 22, 2019

Pre-Closing Procedures

The following steps must be completed prior to closing for fiscal year end.

- USAEMSDB – District/Bldg information
- VALACT – Valid accounts
- EMIS FUND CATEGORIES
- OPERATIONAL UNITS
- APPROPRIATIONS – NYP OPTIONS
- MONTH END CLOSING





District/Building Financial Data

- 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 FY19.

MENU>USAEMSDB

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 are found
in the USAEMSDB program option 1 - DSTMNT

ACCESS IRN = 085563

EMIS DISTRICT YEAREND INFORMATION

Central Office Square Feet: _____

ITC IRN Number: 085563



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	IRN
<u>00</u>	Elementary School	<u>76113</u>	<u>24.00</u>	<u>31.00</u>	
<u>0</u>	Middle School	<u>31340</u>	<u>40.00</u>	<u>36.00</u>	
<u>0</u>	High School	<u>85000</u>	<u>36.00</u>	<u>33.00</u>	

Transportation %: Report the total number of students bused for this building divided by the total number of students bused in the district. Include the number of auxiliary service students bused. If the district is required to report this attribute name, report zeroes if no positive value applies. (per ODE)

Lunchroom %: Report the total number of meals served for this building divided by the total number of meals served in the district. Report zeroes if no positive value applies. (per ODE)



USAEMSDB - BDRPT

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

DATE: 04/24/12

TIME: 2:02 pm

SAMPLEVILLE LOCAL SCHOOLS
EMIS Building Information Report

PAGE: 1
(BDRPT)

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

- 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

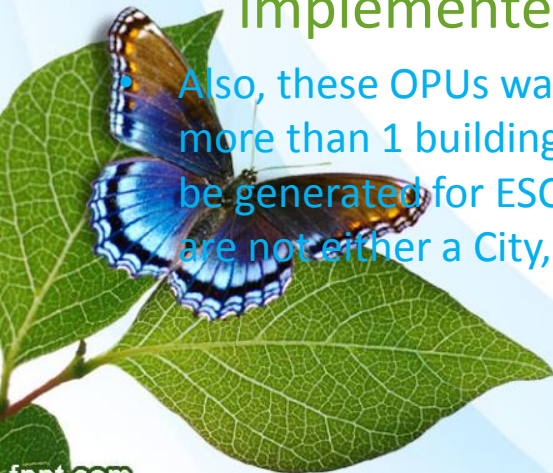


VALACT Message

“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.



VALACT Example

VALACT warning:

02 200 4111 891 9001 000000 400 00 000
EMIS Guide.

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

ART CLUB - EXPENSES

Entity

OPU Description IRN Type

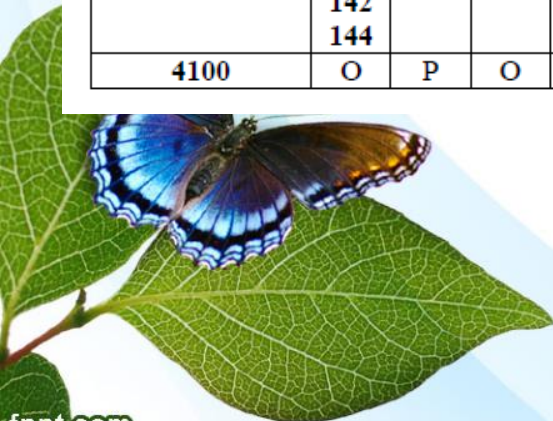
001 SAMPLEVILLE - DISTRICT WIDE 011111
100 SAMPLEVILLE ELEM/MIDDLE SCHOOL 022222
200 SAMPLEVILLE HIGH SCHOOL 033333
300 SAMPLEVILLE CENTRAL OFFICE 011111 C
400 EXTRA CURRICULARS 011111

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

EMIS guide states 41xx function with object 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

- 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

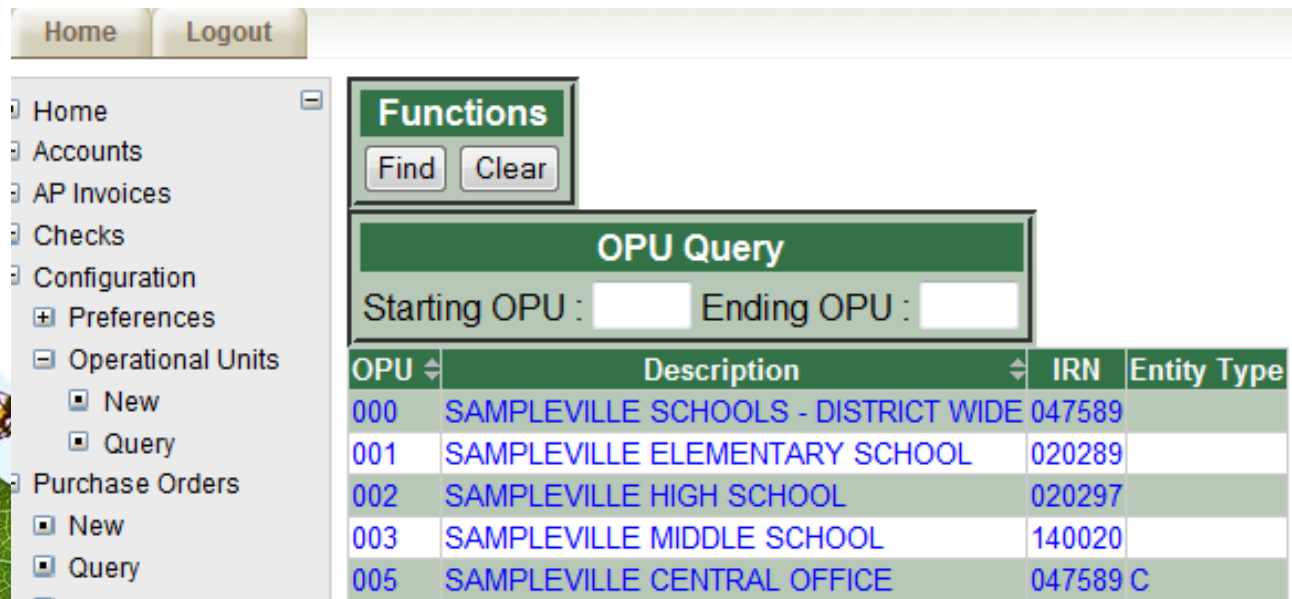
*Current ODE
EMIS Manual –
Section 6.2
Cash Record (QC)

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 Support			▼
	Not Applicable			
	Ohio Reads - Ohio Reads Admin/Volunteer Support			
PTD Clear Month	Ohio Reads - OhioReads Community Match			
	Ohio Reads - Research Based Reading Mentoring			
	Ohio Reads Grants			



Operational Units

- 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

- 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 - Next Year Proposed Maintenance Screen
7. PABMNT - Next Year Proposed Maintenance Screen
8. IABLOAD - Update Proposed Amounts from CSV/TAB file
9. GAAPSET - Budget/Estimate
10. EXIT - Program

Menu: APPROP Option>

KP- Accept

F7 Help

F8 Exit

F10 Next



Month-end Closing

- 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 USAEMSED T should balance with FINSUMM



Month-end Closing

- 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, 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

- 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

- 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

MENU>USAEMSED T

*** Main Menu ***

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

IMPORTANT!!

Each item must be entered to flip the flag in the background so that the sequential file can be created.



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 does not equal Total Fund Balance!

Total Ending Balance:	5,327,285.83
Total Fund Balance :	5,812,695.53

Total entered in Option 1

Total on the account file.
System total.



Option 2 – Summary Federal Assistance Programs

FEDSUM.TXT

- Federal Assistance Summary
- Asks the following information:

```
Federal Assistance Programs Summary
1. Entity                : SAMPLEVILLE SCHOOLS
2. County                : HENRY
3. Fiscal Year End      : 2019
4. Total Federal Expenditures
   This Fiscal Period: Under $750,000
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
 - CFDA #'s are listed on the printout from the ODE website and are in AOS USAS Manual



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

```
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 USAEMSEDT
 - Data entered in USAEMSDB
 - Capital Assets



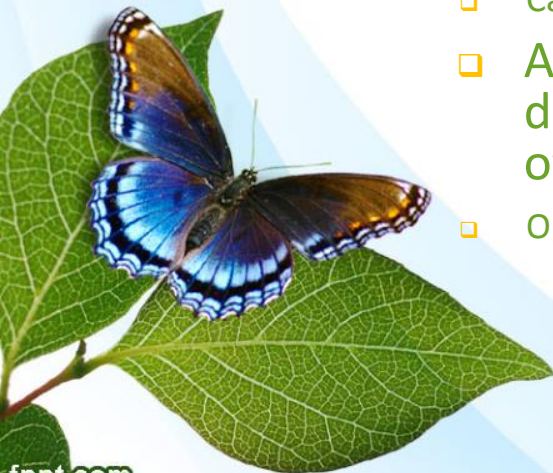
USAEMS

- 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) ***districts loads into EMIS-R***
 - USAEMS.SEQ (full output file) ***do not load into EMIS-R unless loading ITC data***



USAEMS_EMISR.SEQ

- **Partial output file** that includes:
 - Cash Reconciliation
 - Federal Assistance Summary and Detail
 - Civil Proceedings
 - District and Building Profile Information
 - will **exclude** the account and operational unit records.
- Must be uploaded into the Data Collector **to be used along with the USAS SIF Agent for EMIS-R collections.**
- **USAS SIF agent pulls the following from LIVE USAS data:**
 - Cash, Expenditure, Revenue Accounts
 - Account data will be pulled either from the current year data or from account history data depending on the timing of when the EMIS-R data collection is run.
 - Operational Units



USAEMS.SEQ

- **Full** file containing all record types needed for EMIS-R reporting (except capital assets).
- Districts **should not** be uploading USAEMS.SEQ file. Instead, they should be uploading the partial file (USAEMS_EMISR.SEQ). Then when collecting the data, they will select the “financial” data source along with the USAS SIF Agent.



USAEMS

MENU>USAEMS

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

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

District IRN: 123456

District Name: SAMPLEVILLE SCHOOLS

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

Enter Fiscal Year: <2019> _____

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!



USAEMS with errors

Enter Fiscal Year: <2019> _____

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

WARNING: Cash Reconciliation not in balance or contains errors

WARNING: User has not completed Federal Assistance Summary entry

WARNING: User has not completed Federal Assistance Detail entry

WARNING: User has not completed Civil Proceedings entry

Processing, please wait!

Processing complete with 005 error messages.

There are FATAL errors that must be fixed and USAEMS will need to be run again.

Error report is EMSERR.TXT



USASAUD

- 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 2019
Date Selection: From 07/01/2018 To 06/30/2019

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

Fiscal Year-end Reports

- Generate any fiscal year-end reports desired
 - May be generated via FISCALCD
 - Generates standard set of fiscal year reports
 - Can be made available via secure web site
 - Can be archived to CD Rom



USAS_FY

- Make a copy of the USAS files to use for archival purposes
 - MENU>USAS_FY



NOTIFY ACCESS

- Create a helpdesk ticket and wait for a response from ACCESS before proceeding.
- Email: fiscal@access-k12.org
- ACCESS staff will review the backup and create the FY19 archive



- Once the archive is created, ACCESS will notify each district when they can continue.



ADJUST

- Run ADJUST selecting month-end option
- Run ADJUST again selecting Year-end and Fiscal options
- Are now ready to begin processing for July



Fiscal Yearend 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 Yearend ADJUST

- Vendors
 - Fiscal-to-date amount cleared
- USASDAT/USACON
 - Current Fiscal Year updated
 - SM2/ADJUST monthly access flags cleared



Financial Reporting Special Notes:

- Districts should NOT upload USAEMS.SEQ file. They only need to upload the USAEMS EMISR.SEQ file along with their capital asset file in the “financial” data source in EMIS-R. When they are ready to run a collection, they will select the USAS SIF agent and the “financial” data source.
- There is an “EMIS Reporting Year” flag in USASDAT/USACON that tells the SIF if it should pull account information from the history records or the current account file
- We strongly recommend districts hold off making any updates to their OPUs, accounts (i.e. ACTCHG/FNDCHG) or deleting accounts **in FY20** until AFTER they have completed their EMIS-R reporting for FY19 Period H.



Financial Collections

Financial FY19 Collection (2019H0000)	H	6/3/2019	8/30/2019
Financial Supplemental FY19 Collection (2019H0000)	H	9/3/2019	9/27/2019

Post-Closing Procedures

- **EMIS-R & Period H**

The financial data submission process is done through EMIS-R and is **under district control** rather than ITC control. An authorized person in the district (EMIS Coordinator, Treasurer, etc.) will need to upload the flat file, run the data collection process, and submit the data to ODE.

Must be sent to ODE before period 19H closes



Capital Assets

- Compile your capital assets information
 - **EIS DISTRICTS**
 - Follow the “EIS Closing Procedures” handout through at least step 3 – running EISEMS and uploading the EISEMS.SEQ file into EMIS-R
 - **NON-EIS DISTRICTS**
 - Enter your capital asset information into EMIS-FFE
 - <https://ssdt.esu.k12.oh.us/emisffe2/>
 - Export the data from EMISFFE and upload it into EMIS-R

Must be to ODE before 19H period closes



GAAP Conversion

- Run USAEXP's **GAAP_EXP** option to create necessary files for WebGAAP. Run USAEXP's **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



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: 2019

Send Export file via E-mail to:

ACCOUNTANT@BUSINESS.ORG

- Can be ran from the live files at any time.
- Insert Fiscal Year
- Can email to multiple people. Insert email address. Separate by comma.
- File needed for WebGAAP



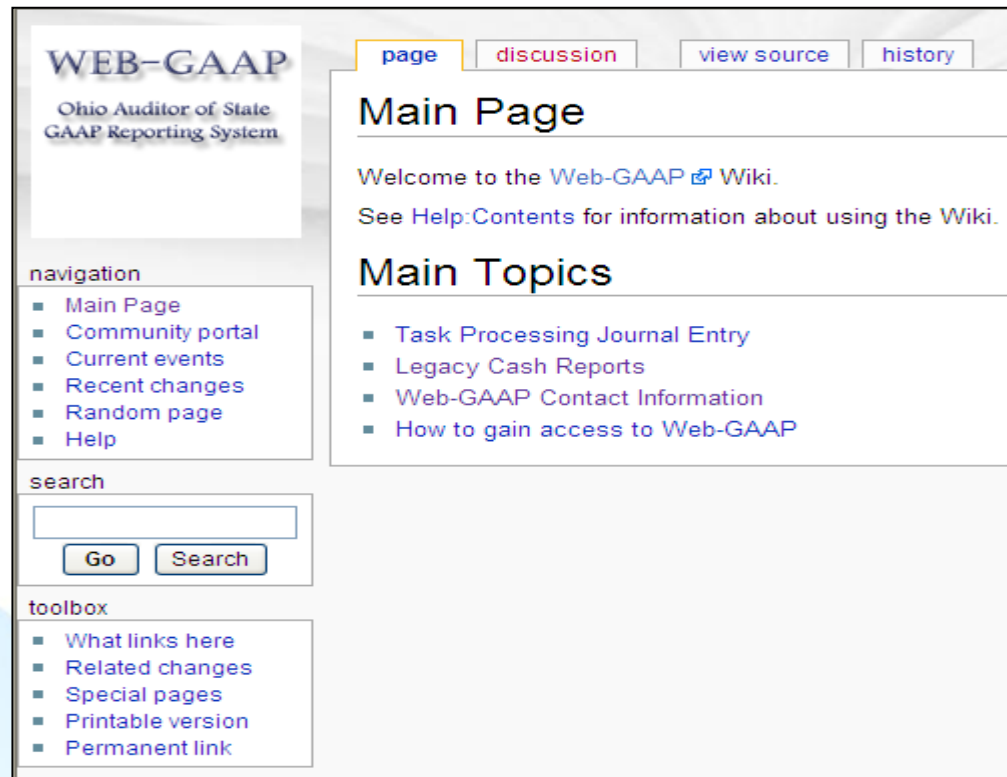
WEBGAAP

- GAAP URL:

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

- GAAP WIKI:

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



The screenshot shows the main page of the Web-GAAP Wiki. At the top left, there is a logo for "WEB-GAAP" with the text "Ohio Auditor of State GAAP Reporting System" below it. To the right of the logo are four tabs: "page" (highlighted), "discussion", "view source", and "history". The main heading is "Main Page". Below the heading, there is a welcome message: "Welcome to the Web-GAAP Wiki. See Help:Contents for information about using the Wiki." Underneath is a section titled "Main Topics" with a list of links: "Task Processing Journal Entry", "Legacy Cash Reports", "Web-GAAP Contact Information", and "How to gain access to Web-GAAP". On the left side, there are three boxes: "navigation" with links to "Main Page", "Community portal", "Current events", "Recent changes", "Random page", and "Help"; "search" with a search input field and "Go" and "Search" buttons; and "toolbox" with links to "What links here", "Related changes", "Special pages", "Printable version", and "Permanent link".



QUESTIONS??

