

PRE-CLOSING USAS PROCEDURES FYE 2021

PreClosing Procedures

Amended Certificate

- Generate Amended Certificate
You may use the **USACERT/AMDCERT** (optional) to generate your certificate.
NOTE: There are several optional reports on the menu (APPCOM – USAS/USAS_LCL/APPCOM and APPR_RCVBL – USAS/USAS_DTR/APPR_RCVBL) which may be helpful in checking.

Building/Central Office Profile Information

- The Building Profile, Central office square footage and ITC IRN information must be entered in the USAEMSDB program so it can be submitted in Period H. The building profile includes information to report the correct square footage, bussing percentages, and lunchroom percentages for each building in your district. The district profile includes information to report the central office square footage for your district and your **ITC IRN (SPARCC's IRN is 095877)**

- MENU>USAS
- MENU>USAS_ANN

* You can make changes for FY21 (the information from FY20 should be there).

- MENU>USAEMSDB
- Option DSTMNT** - EMIS District Info Maintenance - Central Office Square Footage AND your ITC IRN (095877).
- Option BLDMNT** - EMIS Building Info Maintenance - transportation and lunchroom percentages and correct square footage fields

➡ You can generate a building report by running option **BLDRPT**

VALACT

- Run the VALACT program to verify that no invalid accounts exist in your account master file. If invalid accounts do exist, they should be eliminated via the ACTCHG or FNDCHG program.

Warnings on required SUBJ or IL should be reviewed and the account corrected if appropriate.

Warnings associated with accounts for an invalid account with zero amounts can be ignored. These accounts can be deleted if they are noted as such on the DELACT report. *Verify that they are not new accounts.

New validation was added to VALACT on certain functions require OPUs. These are listed in the AOS Manual.

EMIS Fund Categories

— Run the EMISFCAT report (USAS/USAS_RPT/EMISFCAT) to check the EMIS fund categories on your cash accounts.

Enter EMIS Fund Categories in ACTSCN or USASWeb/Accounts for required funds.

The category defines the fund/scc describing what type of fund it is for EMIS year-end financial data processing and is required for funds that have multiple sources of revenue as defined in the biennial budget. Enter an * if no appropriate code exists.

— Review your operational units (OPU's) to make sure your IRN numbers and entity types are correct. Use OPUEDT to review and make necessary changes. **OPULST** will provide a report of your district information.

✓ All OPU's must have an IRN within your district.

Enter Next Year's Proposed Amounts

— If you planned to use the NYPMASS, NYPMNT, or NYPLOAD option of the APPROP program to enter your proposed budgets and revenue estimates, this must be completed **before running ADJUST** to close the fiscal year. Otherwise, you can use the IABMASS, IABMNT, or IABLOAD option of the APPROP program once you have closed for the fiscal year.

The GAAP Original Budget field will be set during adjust.

Verify the "Track Accounts Payable" flag is set to "Y"

— Set/verify the "Track accounts payable" flag to "Y" in screen two of the USASDAT/USASCON screen.

APE still uses this, however USASWEB/AP Invoice does not look at this flag.

Recommended that districts leave this flag set to "Y" year-round.

Provides the ability to track items received this fiscal year, but not paid for until after July 1 in the next fiscal year.

PAYABL report is usually run the month of August.

USASWEB will prompt for "shipment received date". **Note the received date will automatically default to the invoice date if another date is not manually entered.**

✓ **Be sure you enter correct received dates when processing invoices during summer months. This will allow an accurate accounts payable (PAYABL) report to be generated later for GAAP reporting purposes.**

MONTH END CLOSING

- ___ Enter all transactions for the current month.
- ___ Run **AUTOPOST** to see if you have any outstanding batch files from FY21 that **MUST** be posted prior to closing. Do not proceed until all outstanding FY21 batch files are posted. Be sure to check for VOID and UNVOIDED files also.
- ___ Reconcile USAS records with your bank(s) using RCNCLE or AUTOREC.
- ___ Perform the Bank Reconciliation Procedure as described in the USAS User Manual.
- ___ Generate the **Cash Reconciliation** using the cash reconciliation (option 1) of the USAEMSED program. This is required for your June reconciliation.
- ___ Run an outstanding **PODETL** and **BALCHK** reports.
 - ___ Examine the MTD, YTD, and FYTD expenditure lines on the BALCHK report. The dollar amounts for cash, budget, and appropriation accounts should be **IDENTICAL** for each line on the report.
 - ___ Examine the MTD, YTD, and FYTD revenue lines on the BALCHK report. The dollar amounts for cash and revenue accounts should be **IDENTICAL** for each line on the report.
 - ___ Compare Current Encumbered totals from BALCHK and outstanding PODETL reports. They should be **IDENTICAL**. If they are not, execute the program FIXENC to correct and regenerate BALCHK and compare totals. If they still do not agree, contact SPARCC for assistance.
- ___ Run a **FINSUMM**, selecting “Y” to “Generate **FINDET** for Comparison” option. This will cause the **FINDET** report to be generated with the identical selection criteria as the **FINSUMM** and will determine if the two reports balance. The **FINSUMM** and **FINDET** totals should be identical. Totals will display on the screen – it is not required to print the reports.
- ___ **If all the above steps are performed and totals agree, you are in balance and may proceed.**
- ___ Run the SM2CALC program. Choose the calculate option and provide the program with the information requested. Upon completion, generate a report if desired. **This step is optional if you are not tracking the SM2 figures.**
- ___ Generate all needed month end report (may be done via the **MONTHLYCD** procedure). The following is a listing of the **MINIMUM** report listings recommended for retention on a monthly basis for USAS users:
 - ___ USARPT/BUDSUM using YTD (or Split) Budget Summary-All Funds
 - ___ USARPT/APPSUM using YTD (or Split) Appropriation Summary-All Funds
 - ___ USARPT/REVSUM using YTD option Revenue Summary-All Funds
 - ___ Detailed PODETL–Purchase Order Detail Report for Outstanding Purchase Orders
 - ___ FINSUMM and FINDET reports
 - ___ RECLEP Reports-All Funds, All Options
 - ___ Detailed Check Register for the Month

- ___ Cash Reconciliation Report using option 1 of the USAEMSED program.
- ___ Execute the MONTHLYCD procedure.
This procedure will generate a standardized set of monthly USAS financial reports which can be made available to registered users online via a secure website and can be archived to CDROM if desired.
TRNADV will now appear as part of the reports.
- ___ Verify that the reports appear on the web page under BudgetaryCD and are correct.

FISCAL YEAR-END CLOSING

- ___ Run the USAEMSED program



Remember you must complete/enter each option 1-4 of the USAEMSED program even in you have no data for that particular section.

- o Create and check the report for each option:
 - o CSHREC.TXT – Cash Reconciliation
 - o FEDSUM.TXT – Federal Assistance Summary
 - o FEDDET.TXT – Federal Assistance Detail
 - o CVLPRC.TXT – Civil Proceedings

- ___ If you are satisfied with the accuracy of the reports, run the USAEMS program for EMIS reporting of financial data. Here is your path: USAS/USAS_ANN/USAEMS.
 - o Answer “N” to “Are you extracting for an Information Technology Center?” If no errors are encountered, two .SEQ files will be created containing the necessary financial data for EMIS reporting.
 - o **NOTE: If you are the fiscal agent for an ITC you will need to run this program a second time answering “Y” to this question and including only the ITC funds.**

- ___ E-mail fiscal_help@email.sparcc.org to submit your FY21H data to ODE. ****The ODE’s dates for open/closing FY20 Period H are 6/3/2021 – 8/31/2021.**

Missing Measures are applied to reporting period H EMIS data. SPARCC will let you know when the initial warnings will be sent out.

- ___ Run the USAS Auditor Extraction program, USASAUD. Answer “Y” to the question “Send data to AOS now.” This program will take information from the Account Master, Vendor, Check and Receipt files, and create 3 new data files: ACCTAUD.SEQ, VENDAUD.SEQ, and TRANAUD.SEQ. **Do not attempt to print these files.** These files along with a FINSUMM report will be sent via email to the State Auditor’s Office where it may be used for help in the auditing process.


Reports of this data will also be created called ACCTAUD.TXT, VENAUD.TXT, and


TRANAUD.TXT. These reports will detail the exact information that the auditor's office is receiving in the above files. They may be printed and kept on file if desired.

— Generate all fiscal year-end reports (may be done via the FISCALCD step below). Keep in mind that you should generate any additional reports required for GAAP that may be necessary.

— Execute the FISCALCD procedure (USAS/USAS_ANN/FISCALCD). This procedure will generate a standardized set of fiscal USAS financial reports which can be made available to registered users online via a secure web site and can be archived to CD.

 **At this point a copy of your USAS files needs to be completed.**

—  **Run BUD_BACKUP to copy your Fiscal Year End, Budgetary files to "OLD" using the following path: USAS/USAS_LCL/BUD_BACKUP -OR- type in BUD_BACKUP at the menu prompt. You will receive an automated e-mail message indicating the backup is complete.**

 **SPARCC staff will verify the copy procedure ran successfully and will then respond to you via e-mail with instructions to continue with the next procedure. ****PLEASE WAIT UNTIL YOU RECEIVE A MAIL MESSAGE FROM SPARCC BEFORE PROCEEDING.**** We will attempt to contact you as soon as possible.**

— Received confirmation e-mail that backup completed properly.

— First **Run ADJUST for Month End**. This can be done by following this path: USAS/USAS_ANN/ADJUST. **RUN ADJUST FOR THE MONTH ONLY**. The program will ask for which month (June), and you will confirm that you are indeed certain that you have completed all processing for that month. **No other processing can be done while running ADJUST (including payroll)!**

— Then **Run ADJUST for the Year-End. Choosing option 2 (Year-end processing)** and then select the **FISCAL** option. **No other processing can be done while running ADJUST (including payroll)!**

This completes all necessary steps to close USAS for the fiscal year. You may start processing transactions for the new fiscal year.

POST Fiscal Year-End Closing

___ Compile your information for GAAP reporting.

EIS DISTRICTS

- Follow the EIS Closing procedures handout.

🔔 Reminder: ODE removed the reporting of Capital Assets for Period H. Period H for Financials Closes (August 31, 2021). *

Capital assets are no longer needed and will no longer be collected for EMIS-R Reporting.

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

___ If you use the web-GAAP system for GASB34 reporting, the GAAP_EXP option of USAEXP may be run at any time. GAAP_EXP will create the file necessary for uploading into the Web-GAAP system and also allows you to enter the email address of the person you wish to send the export file to. Multiple addresses may be entered by separating them with commas.

REMINDER!!!!

Reports have been added to the Web-GAAP program that are similar (but not identical) to many of the 4502 exhibits and statements. These reports are called "Legacy Cash Reports". CPA firms will be able to utilize these reports instead of the 4502. Districts are encouraged to use the Web-GAAP system if they wish to create any of these reports due to the 4502 report being taken out of USAS completely in FY2010. If the district wishes to use Web-GAAP an account will need to be set up if the district does not already have one.

For more information on Web-GAAP and legacy cash reports you can go to the GAAP Wikki http://gaapwiki.oecn.k12.oh.us/index.php?title=Main_Page

___ Continue with the ** steps if you did not generate them previously.

___ Generate the Certificate of Available Balances by choosing USACERT under the USAS/USAS_ANN/USACERT menu. It is necessary to enter Anticipated Revenue in the Initial Revenue Estimate field if you have not already done so prior to closing for the fiscal year.

___ Beginning in FY2016, superintendents and treasurers will complete the EMIS Data Review and Verification process via an electronic system developed behind SAFE. Review the instructions on ODE's website below. <http://education.ohio.gov/Topics/Data/EMIS/Reporting-Responsibilities/EMIS-Data-Review-Verification>

NOTE for FY21:

- The "Expenditure Crosswalk" document on ODE's website. The link below will take you to ODE website to review the Expenditure Per Pupil Rankings documents. <http://education.ohio.gov/Topics/Finance-and-Funding/Finance-Related-Data/Expenditure-and-Revenue/Expenditure-Per-Pupil-Rankings>

The link below is ASO Uniform School Accounting Manual:

https://ohioauditor.gov/publications/uniform_school_accounting_system_user_manual.pdf

— **Archive FY20 BudgetaryCD reports.** You can request that SPARCC zip the files and place them on the website for you to download and burn to CD or SPARCC can burn the CD for you at the cost of \$50.00. We will need a purchase order number to process the request.

REMINDER USAS:

Enter the shipment receivable date when processing invoices in order to generate the PAYABL report found under the USAS/USAS_RPT/PAYABL

Begin using unique two character codes in the receipt descriptions for tracking receivables and deferred revenue as of 7/1/21. This will allow you to generate the RCPTSEL report found under the USAS/USAS_DTR/USAS_DTROT/RCPTSEL. If you are currently using the ARF (Accounts Receivable Facility) program, the ARCVBL report under the USAS/USAS_AR/ARCVBL can be generated to list accounts receivable as of a user-specified date for GAAP reporting.

REMINDER USPS:

There are several reports that your payroll department can generate for you that will be helpful for GAAP reporting. These are as follows:

—	WAGOBL	Found under USPS/SUSP_RPT/WAGOBL
—	BENOBL	Found under USPS/USPS_RPT/BENOBL
—	ELIRET	Found under PUBDOM/GAAP/ELIRET
—	GAAP_SERS	Found under PUBDOM/GAAP/GAAP_SERS
—	GAAP_STRS	Found under PUBDOM/GAAP/GAAP_STRS
—	SERS_PAID	Found under PUBDOM/GAAP/SERS_PAID
—	STRS_PAID	Found under PUBDOM/GAAP/STRS_PAID

If these reports were not generated before the payroll is closed for the fiscal year, they can be generated from the "OLD" fiscal files.