

Tri-County Computer Services Association

# USAS Fiscal Year End Closing Procedures - 2018

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This document outlines the steps to be taken to close USAS for the month, quarter and fiscal year.

## Pre Closing Procedures

The following procedures can be completed any time prior to starting fiscal year closing.

- 1)** The Building Profile, Central office square footage, and ITC IRN information must be entered in the USAEMSDB program. 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.

MENU>**USAEMSDB**

- Option 1. DSTMNT** - EMIS District Info Maintenance - Central Office Square Footage and your ITC IRN
- Option 2. BLDMNT** - EMIS Building Info Maintenance - transportation and lunchroom percentages and correct square footage fields
  - You can generate a building report by running option 3 **BLDRPT**

- 2)** Run the program VALACT

- This insures that no invalid accounts exist in your account master file. If invalid accounts do exist, they should be eliminated via the ACTCHG program by changing them to valid account codes.

- 3)** Run EMISFCAT report to check the EMIS fund categories on your cash accounts. Make any necessary updates using ACTSCN or USASWeb/Accounts

- 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.

- 4)** Run OPULST to review your OPUs and make sure your IRN numbers and entity types are correct. Use OPUEDT or USASWEB/Operational Units to make changes.

- All OPUs must have an IRN within your district

- 5)** 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 IABMASS, IABMNT, or IABLOAD option of the APPROP program once you have closed for the fiscal year.

### Month End Closing Procedures

- 6)** Enter all transactions for the current month

- 7)** Attempt to reconcile USAS records with your bank(s):

- A)** Perform bank reconciliation procedure as described in the “USAS Useful Procedures” section of the USAS User Guide.

- <https://wiki.ssd-t-ohio.org/display/usas/Useful+USAS+Procedures>

- B)** Run BALCHK and outstanding POETL reports

- Examine the MTD, YTD, and FYTD expenditure lines on BALCHK report (dollar amounts for cash, budget and appropriation accounts should all be identical for each line on report)

- Examine the MTD, YTD, and FYTD revenue lines on BALCHK report (dollar amounts for cash and revenue accounts should be identical for each line on report)

◇ Compare current encumbered totals from the BALCHK and outstanding PODETL reports. They should be identical..... **if not** execute the FIXENC to correct and regenerate BALCHK and compare totals. If the totals still do not balance contact your ITC for assistance.

○ C) Run FINSUMM, selecting “Y” to generate the FINDET report for comparison.

➤ This will cause the FINDET report to be generated with identical selection criteria as the FINSUMM and will determine if it balances with FINSUMM.

➤ The total will display on the screen when run is complete. Compare the total from the FINDET and FINSUMM, they should be identical.

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**If all above steps are performed and totals all agree, you are in balance and may proceed.**

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□ 8) \*\*\*\*\*Optional Step (SM1/SM2) \*\*\*\*\* Run the SM2CALC program. The SM2CALC calculates the SM2 for the month, print the resulting report.

□ 9) Generate all needed month-end reports (may be done via the MONTHLYCD step below). 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
  - ◇ RECLEL Reports – all funds, all options
  - ◇ Detailed Check Register for the Month
  - ◇ Cash Reconciliation Report using the cash rec (option 1) of the USAEMSED.T.
- 10)** If desired, execute the MONTHLYCD procedure. Alternatively, MONTHLYCD can be run as part of ADJUST when running to close the month.
- This procedure will generate a standardized set of monthly USAS financial reports which can be made available to registered users online via a secure web site and can be archived to CD-ROM if desired.
- 11)** Please verify that the reports appear on the web page and are correct.

### **Fiscal Year End Closing**

- 12)** Run the USAEMSED.T program
- Remember you must complete/enter each option 1-4 of the USAEMSED.T program even if you have no data for that particular section.
  - Create and check the report for each option:
    - ◆ CSHREC.TXT - Cash Reconciliation
    - ◆ FEDSUM .TXT - Federal Assistance Summary
    - ◆ FEDDET.TXT - Federal Assistance Detail
    - ◆ CVLPRC.TXT - Civil Proceedings



- 13)** Run the USAEMS program if you are satisfied with the accuracy of the reports.
- 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.
  - The USAEMS\_EMISR.SEQ file is the file that is to be uploaded to EMIS-R. This file contains:
    - ◆ Cash Reconciliation
    - ◆ Federal Assistance Summary and Detail
    - ◆ Civil Proceedings
    - ◆ District and Building Profile Information
  - This file excludes account and operational unit records. The cash, expenditure and revenue account information and OPU are pulled from the live USAS files when running the data collection for the USAS data.

***The submission process for EMIS-R will be under district control rather than TCCSA’s control. An authorized person in the district (EMIS Coordinator, Treasurer, etc.) will need to run the data collection process and submit the data to ODE.***

- 14)** Run the USASAUD program
- 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 print these files**. These files, along with a FINSUMM report will be sent via email to the State Auditor’s office where they may be used for help in the auditing process.

➤ Reports of this data will also be created called ACCTAUD.TXT, VENDAUD.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.

**15)** Generate all fiscal year-end reports. Keep in mind that you should generate any additional reports required for GAAP that may be necessary.

**16)** Execute the FISCALCD procedure.

**STOP!**

**CREATE A TCCSA.FISCAL HELPDESK TICKET TO  
REQUEST A USAS BACKUP**

**DO NOT PROCEED UNTIL YOU ARE NOTIFIED THAT  
TCCSA HAS A GOOD BACKUP**

**17)** Run ADJUST indicating your desire to perform month-end processing

➤ 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.

**18)** Run ADJUST choosing option 2 (year-end processing) and then select "FISCAL"

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

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## Post Closing Procedures

**19)** Compile your capital assets information before period H closes.

**EIS DISTRICTS**

Follow the EIS Closing procedures handout through **EISEMS** and uploading the data into **EMIS-R**

**NON-EIS DISTRICTS**

Enter your capital asset information into EMIS-FFE  
<https://ssdt.esu.k12.oh.us/emisffe2/login/auth>

Export sequential file and upload the file into EMIS-R in order for it to be run through the data collection process and submitted to ODE for Period H reporting.

**If you plan to use the Web-GAAP system for GASB34 reporting or to access the Legacy Cash Reports continue with step 20.**

**20)** The GAAP\_EXP option of USAEXP should be run at this time, if you use the **Web-GAAP** system for GASB34 reporting.

➤ 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.

- ▼ Reports have been added to the Web-GAAP program that are similar (but not identical to) to many of the 4502 exhibits and statements. These reports are called “Legacy Cash Reports”. 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 Wiki

[http://gaapwiki.oecn.k12.oh.us/index.php?title=Main\\_Page](http://gaapwiki.oecn.k12.oh.us/index.php?title=Main_Page)



***Note: We strongly recommend districts hold off making any updates to their OPUs, accounts (i.e. ACTCHG/FNDCHG) or deleting accounts in FY18 until AFTER they have completed their EMIS-R reporting for FY18 Period H.***