



MVECA USAS FISCAL YEAREND AND EMIS FINANCIAL (H) REPORTING CHECKLIST

The following checklist outlines the steps to be followed when closing USAS for the month and fiscal year and reporting financial yearend data to ODE.

Some of the EMIS H reporting steps can be performed in your LIVE data or from a backup directory. The steps below indicated by an “H” can be performed in the archive directory after the USASBACKUP step is successful.

PRE-Closing Procedures

___1. Run the program **VALACT** to insure that no invalid accounts exist in the account master file. If invalid accounts do exist, they have to be eliminated before processing USAEMSED. Invalid accounts can be eliminated via **ACTCHG** or **FNDCHG** program by changing them to valid account codes.

ACTCHG	VS	FNDCHG
Used to change accounts within the same cash account		Used to change accounts from different cash accounts
Ability to collapse accounts		New fund must not exist (Use ACTMOD fund-to-fund transfer if the new fund does exist on the account master)
Will change all transactions that utilized the “old” account to the new account		Won’t allow you to change a cash account with underlying accounts with a SCC between 0001 and 8999 to a SCC of 9xxx

- Review ODE EMIS Manual section 6.3 for valid account structure
- Warnings will not cause problems with closing yearend, USAEMSED or USAEMS.
- FATAL errors will prevent USAEMS from creating the sequential file for reporting
- VALACT doesn’t allow you to exclude accounts based on status or stop dates. Active and inactive accounts will be validated.
- VALACT does allow excluding accounts with all zero amounts (Project To Date - PTD and Calendar To Date amounts are not checked)
- Warning issued- when the func/obj pairing with an OPU assigned to the district IRN for traditional (city, local, exempted village) districts ONLY. Career Centers, ESCs, and Community Schools will not get this warning.
 - Account transactions with the 000 OPU assigned to the district IRN will be spread over all IRNs.
- USASWEB has a drop down of valid fund categories. Run the EMISFCAT report to see the current fund categories. Also, available in section 6.2 of the ODE EMIS Manual. Resolve errors for invalid fund category. Use the “not applicable” option if no appropriate code exists.

___2. Enter EMIS Fund Categories for required funds. The category defines the FUND/SCC describing what type of fund it is for EMIS yearend financial data processing and is required for funds that have multiple sources of revenue as defined in the biennial budget. You may run an EMISFCAT report for a listing of all cash accounts with their EMIS fund category. See [ODE EMIS manual, Chapter 6.2, starting on page 3.](#)

Start Date	Not Applicable Comprehensive School Reform - Title 1 Part F Even Start - Title 1, Part B-3 Homeless Children Improvement of Basic Programs - Title 1 Part A Neglected & Delinquent Children/Youth Title 1 Part D	Finance- cking Date	No
EMIS Fund Category			
PTD Clear Month		Track PTD Flag	No
PTD Beginning Balance	0.00		

___3H. **OPU** - Use USASWeb/ Operational Units to query all the OPUs; and make modifications if needed

OPUs found in Configuration menu option

- Home
- Accounts
- AP Invoices
- Checks
- Configuration
 - Preferences
 - Operational Units
 - New
 - Query
- Purchase Orders
- Receipts
- Refunds
- Requisitions

Functions

Find Clear

OPU Query

Starting OPU : Ending OPU :

OPU	Description	IRN	Entity Type
000	DISTRICT WIDE	999999	
001	SAMPLEVILLE ELEMENTARY	999999	
002	SAMPLEVILLE JUNIOR/SENIOR HIGH	999999	
003	SAMPLEVILLE CENTRAL OFFICE	999999	C

The entity type is set to "C" if the OPU is set up to track central office expenses. Otherwise, the entity type is left blank. IRNs must belong to your district. The IRN used determines what building an expenditure will be reported. Run OPULST for a report of your OPUs, if needed.

___4H. 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.

MENU>USAEMSDB

- **Option 1. DSTMNT** - EMIS District Info Maintenance - Central Office Square Footage and ADD MVECA's IRN = 086488
 - Central Office Square Footage = Include the square footage of the central office space and any other facility directed by the central



office not already reported under a separate IRN. ESCs should report all zeros (000000000)

EMIS DISTRICT YEAREND INFORMATION

Central Office Square Feet: _____
ITC IRN Number: 086488

- **Option 2. BLDMNT** - EMIS Building Info Maintenance - Previous year's values will be displayed. Update transportation and lunchroom percentages and correct square footage fields, if needed

➔ Transportation and Lunchroom Percentages must total 100%

Building IRN	Square Feet	Transportation Percentage	Lunchroom Percentage
000000 Sampleville Elementary	33908	50	50
111111 Sampleville Middle	45650	25	25
222222 Sampleville High School	51962	25	25

___5. The **APPROP** program can be used to enter Next Year Proposed budget and revenue estimates. Options 1-4 are used if budgeting before running ADJUST to close the fiscal year. (Options 5-8 are used to add initial budget and/or revenue estimate after the close of the fiscal year.)

- Run BUDWRK and REVWRK as a csv. The column headers are used by APPROP/NYPLOAD.

MONTH END CLOSING

___6. ENTER ALL TRANSACTONS FOR THE CURRENT MONTH.

___7. Reconcile the USAS records with bank(s).

- Perform districts normal bank reconciliation procedure.
- Generate Cash Reconciliation using the cash reconciliation (option 1) of the USAEMSED program, summary **FINDET, FINSUMM, PODETL** (Outstanding POs, NO DATES) & **BALCHK** reports.

___8. Examine the MTD, YTD, FYTD revenue & expenditure lines on the **BALCHK** report. The dollar amounts for cash and revenue accounts should be identical for each line on the report.

___9. Compare Current Encumbered totals from the **BALCHK** and **PODETL** reports. Execute the program **FIXENC** to correct if errors occur and then regenerate **BALCHK** and compare totals. If the totals still do not balance contact MVECA for assistance.

___10. Run **FINSUMM** selecting the option to automatically create the **FINDET** for comparison. This will cause the FINDET report to be generated with the same selection criteria as the FINSUMM.



If all the above steps are performed and totals agree, accounts are balanced. Proceed!

___11. *****Optional***** - RUN THE **SM12** PROGRAM AND SELECT THE "CALCULATED OPTION". Upon completion generate a report if desired.

If you have board approval to set your balances, execute SETBAL now. **SETBAL** is used to set the receivable and/or the unencumbered balances to zero. It can be run as the projection or update mode. If the budget option is updated, the **BUDLNK** program must also be ran to bring the appropriations in line with the budget.

___12. GENERATE ALL NEEDED MONTH-END REPORTS.

The following is a list of the **MINIMUM** report listings recommended for retention on a monthly basis:

- ___ **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
- ___ **POSUMM** summary of PO's
- ___ **PODETL** detail report of PO's
- ___ **FINSUMM** and **FINDET** Reports
- ___ **RECLED** Reports-All funds, All options
- ___ **CHKREG** Detailed Check Register for the Month
- ___ **CSHREC** -Cash Reconciliation Report using the cash reconciliation (option1) of the USAEMSED (or 4502) Program
- ___ **VENDOR2** - Vendor Listing with FYTD Threshold for Auditors

Fiscal Yearend Closing

___13H. Run USAEMSED - Must enter all 4 options even if there is nothing to input.

- Cash Reconciliation – Exhibit 1 - enter bank ending balances, deposits in transit, outstanding check totals, adjusting entries, investment information and petty cash amounts. The total ending balance must equal the current fund balance on FINSUMM. Creates CSHREC.TXT. If the reconciliation doesn't balance, make corrections before proceeding. USAEMS will not run successfully if there is an error.
- Federal Assistance Programs Summary – Schedule of Federal Assistance Summary - Reports if district had more or less than \$750,000 in Federal expenditures during the fiscal year. Update fiscal year. Creates FEDSUM.TXT
- Federal Assistance Programs Detail – Schedule of Federal Assistance Detail
 - ➔ Run the initialization option to delete all 5xx funds from previous year and creates a new record for non-zero figures for current fiscal year.
 - ➔ Add CFDA # to new records



- Add /Update federal aid received on non 5xx funds
- ODE's webpage contains a summary report of federal contributions
- Creates FEDDET.TXT

- Civil Proceedings – Statement R - If the district is involved as a plaintiff or defendant in any law suits, they should be disclosed here. CVLPRC.TXT

___14H. Run USAEMS once satisfied with the accuracy of reports. Extracts USAEMSED and USAEMSDB data and creates USAEMS_EMISR.SEQ and USAEMS.SEQ.

- Answer 'N' to "Are you extracting for an Information Technology Center?"
- Accounts extracted are based on the "SM1/SM2" flag on the cash account
- Will validate EMIS Fund Category and issue errors.
- Will check CSHREC (Cash Reconciliation) to see if it balances.

___15H. Execute **USAEMS_FTP** to transfer the USAEMS_EMISR.SEQ file to the data collector

___16. **RUN USASAUD, THE USAS AUDITOR EXTRACTION PROGRAM**

Option 14 on the USAS_ANN menu or type USASAUD at the menu prompt

(Answer "Y" to the question "Send data to the 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.** 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. The ACCTAUD, VENDAUD and TRANAUD.SEQ file along with a FINSUMM by fund are sent via email to the State Auditor's Office where it may be used in the auditing process. **Contact MVECA if you do not receive an email from the auditors office confirming the receipt of your files.**

___17. The GAAP_EXP option of USAEXP can be run before or after fiscal yearend closing.

- 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.

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

___18. Generate any fiscal year end reports that may not be included in the FISCALCD step below with the sort options preferred.

- CSHREC, FEDSUM, FEDDET and CVLPRC will copy to MonthlyCD
- WORKCOMP is an old scrolling program. You may receive an error that the function cannot be executed from a captive account. Ignore this error. The report is created and can be viewed.



___19. **USASBACKUP - TO BACKUP THE DATA FILES** – The backup requires exclusive access. Have all users get to the menu prompt -including payroll. If you have a file conflict, write fiscal@mveca.org before trying to execute the backup a second time.

(Do not proceed until a successful completion message.)

___20. Run **FISCALCD** (**BEFORE** ADJUST). This procedure will generate a standardized set of fiscal USAS financial reports available from MonthlyCD on the MVECA/Fiscal Webpage. If you choose to run FISCALCD in batch later, you will not be able to go to the next step, adjust, until the reports are complete.
(See FISCALCD REPORTS AND SORT OPTIONS, USAS Reference Manual)

___21. Run **ADJUST** for month-end (**JUNE ONLY**) saying **Y** to run Monthly CD. Then choose option 1 to perform month-end processing. The program will ask for which month and a confirmation that **ALL** processing for that month is complete.

___22. Run **ADJUST** for yearend saying N to Monthly CD and choosing **OPTION 2** (year-end processing) and then select the FISCAL option.

This completes all necessary steps to close USAS for the fiscal year. BEGIN PROCESSING FOR FY 2019 😊

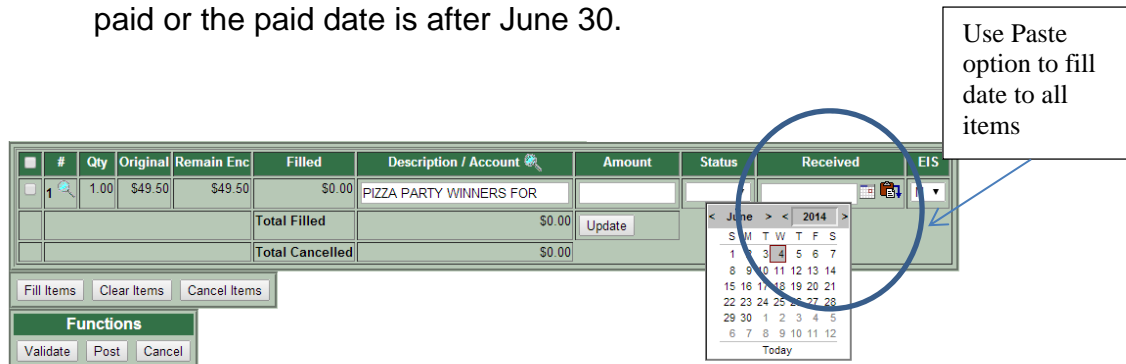
POST Fiscal Yearend Closing

___23. Run USACERT

The USASCERT/CERTBAL program produces a Certificate of Available Balances report which is to be submitted to the county auditor at the beginning of the fiscal year.

24. Tracking payables

- The PAYABL program generates a report listing all accounts payable. This report is particularly useful in determining all payable amounts as of the last day of the fiscal year (necessary for GAAP reporting).
- In order for the PAYABL program to generate a report, accurate received dates must be entered when invoicing items in USASWEB. **Please note the received date will automatically default to the invoice date if another date is not manually entered.**
- The PAYABL program's "Date Selection" field defaults to June 30 of the last fiscal year closed. You have the option of overriding the default date. This date, along with the received date entered in USASWEB, and the payment date are then used in determining what items will be reported as payable amounts. Only items that have a received date prior to the date entered and a paid date after the date entered, or have not yet been paid, will be reported. For example when determining payable amounts as of the end of a fiscal year, the "Date Selection" would be set to June 30, XXXX. The report would then display any items that have been invoiced with a received date prior to June 30 but have not yet been paid or the paid date is after June 30.



Use Paste option to fill date to all items

#	Qty	Original	Remain Enc	Filled	Description / Account	Amount	Status	Received	EIS
1	1.00	\$49.50	\$49.50	\$0.00	PIZZA PARTY WINNERS FOR				
Total Filled						\$0.00	Update		
Total Cancelled						\$0.00			

Fill Items Clear Items Cancel Items

Functions: Validate Post Cancel

25. Compile your capital assets information before Reporting period H closes.

○ EIS DISTRICTS

- ➔ Add current year capital assets
- ➔ Execute EISEMS – This produces EISEMS.SEQ
- ➔ Execute EISEMS_FTP – This transfers the file to the Data Collector Other Data Sources

○ NON-EIS DISTRICTS

- ➔ Enter your capital asset information into [EMIS-Flat File Editor](#)
- ➔ Export sequential file and save it to your local drive.
- ➔ Login to the Data Collector and upload this file to the Other Data Sources for reporting period H

26. The manifest for the H reporting period will be both a SIF collection (Accounts, Receipts, Expenditures, and OPUs) and Other Data Source (USAEMS_EMISR.SEQ and



EISEMS.SEQ or file from Flat File Editor). Login to the Data Collector and collect, prepare, **preview**, certify and submit your data to ODE

PROCESSING USAEMSED T AFTER CLOSE OF USAS FISCAL YEAR

___1H. At the menu prompt execute the command 4502HIST

Menu>4502HIST

___2H. Process any steps that were not completed prior to closing USAS.

___3H Email helpfiscal@mveca.org to have a new backup created and to copy the USAEMSED T reports out to FISCALCD.

___4H. Return to live files

Menu>4502live