USAS FISCAL YEAREND CHECKLIST AT A GLANCE

Pre-Closing Procedures

1. EMIS Financial Reporting Period H Checklist*
2. Run VALACT
3. Add Next Year Proposed amounts to budget and revenue accounts
4. Perform regular Month-end Balancing

Fiscal Yearend Procedures

5. Run USASAUD to send files to AOS*
6. Generate your custom reports that need archived
7. Run FISCALCD
8. Run USAS_FYBCK to backup your files before running ADJUST
9. Run ADJUST for month-end – MONTHLYCD will automatically run
10. Run ADJUST for yearend processing and selection Fiscal

Post Fiscal Yearend Procedures

11. Run USAEXP/GAAP_EXP (Can be run before or after closing fiscal year.)

* These steps can be executed from the fiscal yearend backup created in step 6 above

EMIS Financial Reporting Period H Checklist At A Glance

- Run VALACT- correct invalid accounts
- Enter EMIS Fund Categories to Cash accounts, where applicable
- Run USAEMSDB to add the district building data*
  - Creates the DN record required for the manifest that expires on 8/20
- Review the OPUs and make changes where needed
- Run USAEMSEDT- Cash Reconciliation, Federal Assistance Summary and Detail and Civil Proceedings*
- Run USAEMS to create the flat file and USAEMS_FTP to transfer the file to the Data Collector*
- EIS users RUN EISEMS and EMIS_FTP to transfer capital assets to the Data Collector
  - Non-EIS districts use the Flat File Editor to create a flat file for capital assets

* Can be executed from the fiscal yearend backup

EMIS Financial Reporting Period H Checklist

- VALACT – lists invalid accounts
  - Fatal error will prohibit the creation of the sequential file when executing USAEMS
  - Use ACTCHG to change to new accounts
    - New option added last year to upload a spreadsheet
      - Requires specific headers
    - One to one relationship only. If changing a single account code to many different codes, change one account code and then split the one created into many by using the additions and deduction fields.
    - User cannot cross funds with ACTCHG. The old and new account must belong to the same cash account.
    - If the SCC on the old account is between 0000 and 8999, this account belongs to the fund with a SCC of 0000 so the new account must also have a SCC between 0000 and 8999. For example, 009 5000 account is part of the 009 0000 cash account. 009 9000 account is a separate cash account - it doesn't belong to 009 0000.
    - If the SCC on the old account starts with 9, then the FUND and SCC of the new account must exactly match the FUND and SCC of the old account. SCC's of 9000-9999 provide separate cash accounts. For example, 009 9111 and 009 9112 are two separate cash accounts
    - If you enter an account number which was previously entered as an old or new account in the same run of ACTCHG, the changes will not be allowed to take place. An error message will be received explaining that you must either enter this change through a separate run of ACTCHG or change the account number. Please refer to this error message and others in the "ERROR MESSAGES" section at the end of the chapter.
    - You may need to manually change USPS mapping entries and USASEC security account filters for those accounts that no longer exist due to ACTCHG modifications.

May Release of new validations

- Currently is requiring an OPU that is assigned to a building IRN for the following functions:
  - 2110 Direction of Support Services - Pupils
  - 2121 Service Area Direction
  - 2131 Service Area Direction
  - 2141 Service Area Direction
  - 2151 Service Area Direction
  - 2171 Service Area Direction
  - 2211 Service Area Direction
  - 2221 Service Area Direction
  - 2231 Service Area Direction
  - 2490 Other Administration Services
- According to Londa Schwierking, involved in the creation of the crosswalk to align state account codes with federal reporting, the intent was for districts to only use the xxx1 code for supervisors who are assigned to a specific building for that service area. The national coding system looks at any supervision in a school as being under the 24xx administration codes, not support services.
- Therefore, the speech pathologists need to be coded to 2152 instead of 2151, and psychologists as 2142 not 2141 It is not about creating OPU's for these jobs, it is about putting the right code on these jobs.

ACTCHG Options

```
** Main Menu Options: **

  B - Change budget account and associated transactions
  R - Change revenue account and associated transactions
  H - Hold update for processing at a later time
  S - Change accounts using spreadsheet file
  E - End this session and update transaction files with
      information entered
  Q - Quit (End this session with no file updates)
```

- **B - Change budget account and associated transactions**
  This option will change the entered budget account and all transactions associated with that account to the newly entered account code.
- **R - Change revenue account and associated transactions**
  This option will change the entered revenue account and all transactions associated with that account to the newly entered account code.
- **H - Hold update for processing at a later time**
  The "Hold" option allows you to make any wanted changes, but to delay the posting of those changes until you are ready. The "Hold" option will also be automatically chosen by the program if while
  updating files, the program encounters a file "locked by another user". To recover from a file ledocked or continue with changes previously put on "Hold", you simply need to rerun the ACTCHG program and answer "Y" to the "ACTCHG file exists, would you like to continue using this file" prompt. This will enable you to continue with posting the previously entered changes or to make additional changes. Saying "No" to this prompt will erase all of the previous changes that had been entered through ACTCHG and the accounts will not be updated.
- **S - Change accounts using spreadsheet file**
- The "S" option allows you to make numerous account code changes at once via a CSV or tab-delimited file. The spreadsheet must contain a header row with labels. (A template has been attached to this chapter.) Budget and Revenue accounts may be processed in a single file if desired. The "S" option will prompt, if the spreadsheet should be processed for "Validation only (V)" or "Add records to ACTCHG.IDX (A)" with the default being "V".
- Any warnings or errors encountered while processing the spreadsheet file will be written to ACTCHGERR.TXT showing the old/new accounts and the error. The 'V' option is recommended to be run first and will simply validate your changes and report any warnings or errors. Once the validation run is clean, it is recommended to re-run ACTCHG using the "S" option and an actual run, which will add the account changes to the ACTCHG.IDX file. If the spreadsheet is being processed for an actual run without a clean validation run, any Fatal errors encountered will prevent that account change from being written to the ACTCHG file.
- Upon completion of the "S" (spreadsheet) option, the ACTCHG program will be exited. To proceed with actual updates to the accounts, it will be necessary to re-run ACTCHG, answering 'Y' to continue with the existing ACTCHG.IDX file and using the 'E' option.
- **E - End this session and update transaction files with information entered**
  The "E" option ends the current session and posts any changes currently entered. Always run in batch.
- **Q - Quit (End this session with no file updates)**
  The "Q" option ends the current session and allows for no changes to be made.

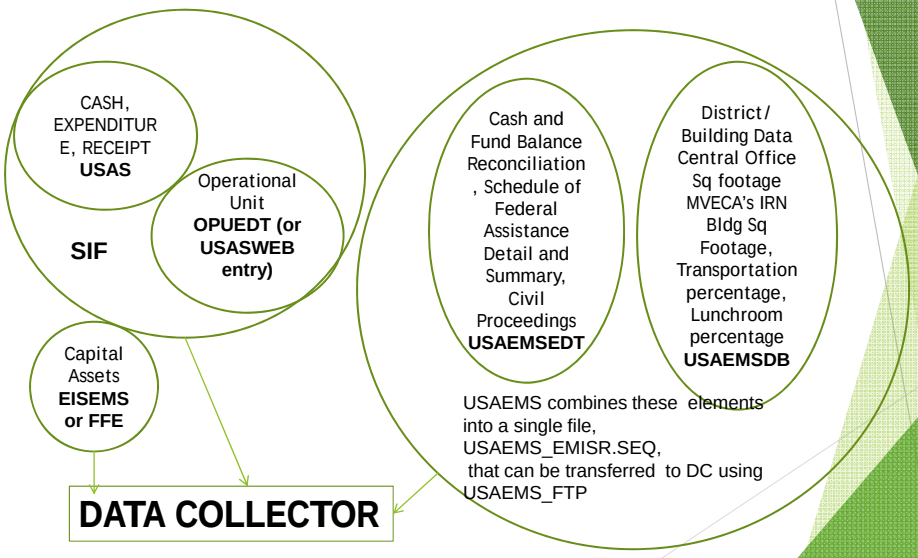
EMIS Financial Reporting Period H Checklist

- NEW this year – MULTIPLE MANIFESTS FOR 14H
  - Current manifest opened on May 2nd
  - Validations for fy14 were added to manifest on 5/23
  - This manifest can be collected as a SIF and flat file
    - SIF will collect all account information directly from USAS
    - USAEMS will create a flat file of the DN record required
      - USAEMS will not longer fatal if the USAEMSEDT options are not complete
        - It will not check the cash balance with FINSUMM
        - Must still go to the federal assistance summary and add the fiscal year before executing USAEMS
  - Available for you to collect, prepare, preview certify and submit through 8/20
    - No data submission requirements YET

EMIS Financial Reporting Period H Checklist

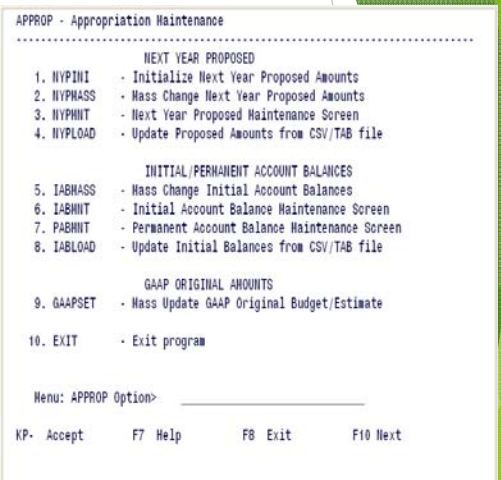
- New manifest starting in September for the non-Local Report Card elements
  - USAEMSEDT OPTIONS
  - Capital assets
    - EISEMS can be executed when all transactions are complete for the fiscal year
    - You DO NOT have to close your EIS for the fiscal year
- Some of the options on the checklist can be executed from the fiscal yearend backup
  - USAEMSDB
  - USAEMSEDT
  - USAEMS and USAEMS_FTP
- Webex was held and recorded on 5/23. Let me know if you want the link to the recording.

Financial Records for H Reporting



Next Year Proposed

- Run BUDWRK and/or REVWRK as output .csv
- Add proposed appropriations to the Proposed column
- Use APPROP option NYPLOAD to upload the spreadsheet
  - Populate the Next Year Proposed field on the account
  - Move to INITIAL_BUDGET when ADJUST is run for the fiscal yearend



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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     - Initial Account Balance Maintenance Screen
  7. PABMNT     - Permanent Account Balance Maintenance Screen
  8. IABLOAD    - Update Initial Balances from CSV/TAB file

                   GAAP ORIGINAL AMOUNTS
  9. GAAPSET    - Mass Update GAAP Original Budget/Estimate

 10. EXIT       - 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 USAEMSEDT should balance with FINSUMM
  - 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
  - Generate any Month-end custom reports not archived by MONTHLYCD

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Fiscal Yearend Closing

- Run 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 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 archived, if desired.
  - Field available for additional email addresses if you have other auditors that need the files.

```
USASAUD - USAS Auditor Extraction Program

Fiscal Year of extraction ___
Date Selection: From __/__/____ To __/__/____

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:
_____________________________________________________________________

Audit Extraction                                                  1 of  1
 PF4 Execute          F10 Reset
 F7  Help             F11 Save/Recall
 F8  Exit
 F9  Cancel
```

Fiscal Yearend Closing

- Generate any reports that are not created and archived by FISCALCD
- Execute FISCALCD
- Execute USAS_FYBCK
  - This program requires exclusive access to USAS. If you see a file conflict, send an email to fiscal@mveca.org. We will have to clear the directory for you to be able to execute the backup again.

DO NOT PROCEED until the backup is created successfully

- Run ADJUST for Month-end
  - MONTHLYCD will automatically run when ADJUST is executed from the menu
- Run ADJUST for yearend processing select "fiscal"

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

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Fiscal Yearend ADJUST

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

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GAAP Conversion

- Run USAEXP/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

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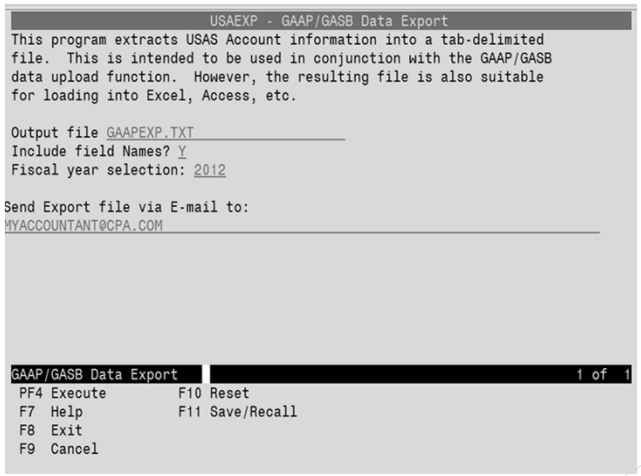
USAEXP/GAAP_EXP



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- Please refer to the checklist for details about each step.

- QUESTIONS?