USAS FISCAL YEAREND CLOSING Review

FY2016

USAS FISCAL YEAREND CHECKLIST AT A GLANCE

Please use the USAS Checklist for details. **Do not** use the following slides as your checklist.

Pre-Closing Procedures

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

* Some of these steps can be executed from the fiscal yearend backup.

USAS FISCAL YEAREND CHECKLIST AT A GLANCE

Fiscal Yearend Procedures

5. Run USASAUD to send files to AOS
6. Run USAEXP/GAAP_EXP (Can be run before or after closing fiscal year.)
7. Update year on federal summary using USAEMSEDT if you plan to process the EMIS H data from the 4502HIST archive.
8. Generate your custom reports that need archived
9. Run USASbackup to backup your files before running ADJUST
10. Run FISCALCD
11. Run ADJUST for month-end – MONTHLYCD will automatically run
12. Run ADJUST for yearend processing and selection Fiscal
13. After fiscal yearend closed Procedures

EMIS FINANCIAL H REPORTING AT-A-GLANCE

1. Run VALACT – FATAL errors will prohibit EMIS reporting
2. Check EMIS Fund Categories
3. OPU definitions
4. USAEMSDB – District/Building Data
5. USAEMSEDT – Cash Reconciliation, Federal Assistance Summary and Detail, Civil Proceedings
6. USAEMS
7. USAEMS_FTP
8. CAPITAL ASSET Reporting – EISEMS or Flat File Editor export

Steps 4-7 Can be executed from the USAS fiscal yearend archive, 4502HIST

Step 8 can be executed from your live directory until you close EIS for the fiscal year

VALACT!!!!!

- VALACT – lists invalid accounts
  - Fatal error will prohibit the creation of the sequential file when executing USAEMS
  - Use ACTCHG or FNDCHG to change to new accounts

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 utilitzed 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

VALACT

- Check ODE EMIS Manual Chapter 6 for valid account code structure; Chapter 4.7 for valid subject codes- USAS Subject account dimension is defined to the first 2 digits – i.e. if EMIS manual subject is 110003 (Math K-3); USAS =110000
- Warnings will not prevent the execution of the closing process
- Fatal messages will prevent the execution of USAEMS and the creation of the file needed for EMIS reporting.
- Account status or stop dates do not exclude accounts from VALACT
- VALACT does allow excluding accounts with $0.00 amounts
  - Project To Date and Calendar To Date amounts are not checked
- Warnings will be listed for function/object pairings that have an OPU=000 and the OPU is assigned to the district IRN for traditional schools
  - ESCs, Career Centers and Community Schools will not receive this warning.
  - ODE will distribute the expense over all buildings

VALACT

```
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 – Example 1

VALACT warning:
02 200 4111 891 9001 000000 400 00 000 Warning: ODE requires OPU to be entered for this func/obj per EMIS Guide.
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	

Table 18. Extracurricular Activities

Function Codes	Object Codes												
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
4100	O	P	O	P	P	P	N/A	N/A	O	O	N/A	O

Chapter 6.3
41xx/8x0 must have OPU defined

EMIS guide states 41xx function with OBJ 8xx 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#

ODE EMIS MANUAL ACCOUNT DIMENSION REQUIREMENTS

CODE	DEFINITION
S	SUBJECT CODE
O	OPERATIONAL UNIT (OPU)
I	INSTRUCTIONAL LEVEL (REQUIRED FOR ELEMENTARY)
P	STATE WILL PRORATE COST
X (IN OBJECT CODE)	SIGNIFICANT-DIGIT REQUIRED
NA	NO ACCOUNT IN THIS AREA
BLANK	FUNCTION/OBJECT TO THE LEVELS SHOWN IS REQUIRED

*Subject code is required for all high school teachers. Subject code is also required of any middle school/junior high school teacher (grade levels 6 through 8), and elementary teachers who teach specific subjects (e.g., physical education, music, art). Where subject code is required, use two significant digits. Instructional level is required for all other elementary/middle school/junior high school teachers.

VALACT – Example 2

Table 3. Regular Education

Function Code	Object Codes											
	111 113 142 144	112 114	141 143	1X0 2X0	45X	4X0	520 83X	530 7X0	5X0 82X	6X0	81X	8X0
1100	*SO/OI	P	O	P	N/A	P	*SO/OI	O	O	O	N/A	O

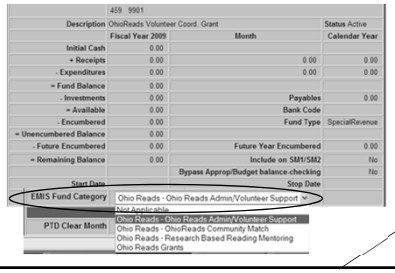
```
02 001 1100 644 0000 000000 000 00 000          Warning: ODE requires OPU to be entered for this func/obj per EMIS Guide.
TECHNICAL EQUIPMENT - COMPUTERS

02 001 1110 113 0000 000000 112 00 000          Warning: ODE requires SUBJ or IL to be entered for this func/obj per EMIS Guide.
GENERAL REG ELEMENTARY SUPPLEMENT SAL-CERT
```

The general rule of thumb is that if it is a high school class, or middle/junior high where teachers teach specific courses, a subject code should be provided. If it is an elementary, then an instructional level should be provided. However, ODE has also said that there are cases where this doesn't apply and it is okay in those cases to not provide the subject or IL code, thus it is a warning only and is not enforced anywhere in the USAS software. It is the decision of the district.

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)

EMIS H Reporting

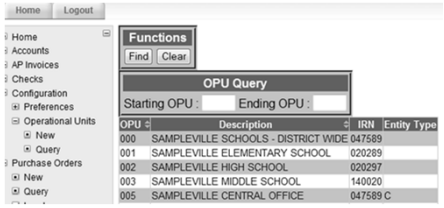
- Regardless if processing in LIVE or 4502HIST- Data Collector (DC) SIF agent knows where to look for your H data.
  - SIF= School Interoperability Framework
  - SIF collection pulls data directly from either your live files or USAS HISTORY
    - USASDAT/USACON

```
Current Information:
  SM2/ADJUST Monthly Access Codes:
  Jul:2 Aug:2 Sep:2 Oct:2 Nov:2 Dec:2
  Jan:2 Feb:2 Mar:2 Apr:2 May:1 Jun:0

  Current Fiscal Year         : 2016
  Month to Close Fiscal Year  : 6
```

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



SIF - EMIS H Operational Unit Data Element

ODE RECORD	ODE DATA ELEMENT	USAS SIF collection?	Data Collector reports
Operational Unit (OPU) Description (H?)	Operational Unit Description	Y	OPU_160
		Y	EntityIRN_350
		Y	EntityName_360
		Y	EntityType_365

No OPU Validations

SIF - EMIS H Cash Data Elements

ODE RECORD	ODE DATA ELEMENT	USAS SIF collection?	Data Collector reports
CASH (H6)	Transaction Indicator (*NOT submitted to ODE)	Collected to produce meaningful reports	QC2_Cash
	Fund (QC110)	Y	Fund_110
	Special Cost Center (QC120)	Y	SpecialCostCenter_120
	Account Description (*Not submitted to ODE)	Collected to produce meaningful reports	DistrictAcctDescription_190
	Fund Type (*NOT submitted to ODE)	G, F or P	Doesn't appear on a DC report
	ODE Brief Description (QC185)	Y	ODEBriefDescription_185
	Fund Class (QC200)	Y	FundClass_200
	July 1 Cash Balance (QC210)	Y	July1CashBalance_210
	Fiscal Year Receipts (QC220)	Y	FiscalYearReceipts_220
	Fiscal Year Expend (QC230)	Y	FiscalYearExpenditures_230
	Current Cash Encumbered (QC240)	Y	CurrentCashEncumbered_240
	Current Fund Balance (QC250)	Y	CurrentFundBalance_250
	Current Payables (QC260)	Y	CurrentPayables_260

Cash Data Element Validations

- Previous year reporting is compared to current year
  - All funds with a non-zero fund balance in 15H must be reported in 16H
- Missing Data Report (comes from ODE placed in EMIS Reports area of our webpage)
  - Count of the number of fund codes reported in current year/count of non-zero funds from previous year

SIF - EMIS H- Expenditure Data Elements

ODE RECORD	ODE DATA ELEMENT	USAS SIF collection?	Data Collector reports
EXPENDITURE (H4)	Transaction Indicator (*NOT submitted to ODE)	Collected to produce meaningful reports	QC3_Expenditure
	Fund (QC110)	Y	Fund_110
	Special Cost Center (QC120)	Y	SpecialCostCenter_120
	Function (QC130)	Y	Function_130
	Object (QC140)	Y	Object_140
	Subject (QC150)	Y	Subject_150
	Operational Unit (QC160)	Y	OperationalUnit_160
	Instructional Level (QC170)	Y	InstructionalLevel_170
	Job (QC180)	Y	Job_180
	Prior Fiscal Year Encumbered (QC270)	N	PriorYearEncumbered_270
	Fiscal Year Total Appropriation (QC280)	Y	TotalAppropriation_280
	Fiscal Year Actual Expenditure (QC290)	Y	ActualExpenditures_290
	Current Encumbered (QC300)	Y	CurrentEncumbered_300
	Placeholder	N	GeneralFundDebt_305

Expenditure Data Element Validations

- Total current year CASH beginning balances
  +Total current year RECEIPTS
  -Total Current CASH fund balances
  =Expenditure total
- Missing Data Report
  - Percentage of Expenditure total/calculations above

SIF - EMIS H Receipt Data Elements

ODE RECORD	ODE DATA ELEMENT	USAS SIF collection?	Data Collector reports
RECEIPTS (H3)	Transaction Indicator (*NOT submitted to ODE)	Collected to produce meaningful reports	QC3_Expenditure
	Fund (QC110)	Y	Fund_110
	Special Cost Center (QC120)	Y	SpecialCostCenter_120
	Receipt (QC310)	Y	Receipt_310
	Subject (QC150)	Y	Subject_150
	Operational Unit (QC160)	Y	OperationalUnit_160
	Fiscal Year Estimated Revenue (QC320)	Y	EstimatedRevenue_320
	Fiscal Year Actual Receipts (QC330)	y	ActualReceipts_330
	Fiscal Year Receivable (QC340)	Calculated value	Receivables_340
	placeholder		GeneralFund_345

Receipt Data Element Validations

- Sum of receipt codes 3xxx compared to the 3xxx distributions on district's settlement report
- Missing Data Report
  - Percentage of 3xxx receipts/most current settlement report receipt total

EMIS Financial Reporting Checklist

- Run USAEMSDB (District/Building Profile) DN record
  - Option 1 – DSTMNT

EMIS DISTRICT YEAREND INFORMATION

Central Office Square Feet:
ITC IRN Number: 086488

ESCs should report 000000000

Central Office Square Footage (CENOFFSQFT) - Include the square footage of the central office space and also the square footage of any other facilities directed by the central office not already reported under a separate IRN.
Educational Service Centers (ESCs) should report 000000000 as the default value of this element

ITC IRN Number (INFOTECIRN) – MVECA 086488

EMIS Financial Reporting Checklist

- USAEMSDB (con'd)
  - Option 2 – BLDMNT
    - If you processed previous year in LIVE then last year's data will be displayed. Update if needed.

Building IRN		Square Feet	Transportation Percentage	Lunchroom Percentage
000135	South Vienna Middle School Mid	33908	27.00	16.00
000137	Northridge Middle School Middl	45650	7.00	17.00
027656	Northeastern High School	113470	15.00	14.00
061705	Northridge Elementary School	38400	6.00	10.00
061713	South Vienna Elementary School	51962	27.00	14.00
066407	Rolling Hills Elementary Schoo	58350	20.00	16.00
068577	Kenton Ridge High School	148290	8.00	13.00

BLDSQFEET – JVSDs must report this element only

LUNCHRMPCT - 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. Total percentages for all buildings must equal 100

TRANSPTPCT - 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. Total percentages for district must equal 100.

EMIS Financial Reporting Checklist

- Run USAEMSEDT
  - Exhibit 1 - Cash and Fund Balance Reconciliation
  - Schedule of Federal Assistance Summary and Detail
  - Statement R – Civil Proceedings

USAEMSEDT

- Exhibit 1 – Cash and Fund Balance Reconciliation
  - Designed to disclose the position of the school district as of the last day of the fiscal year
  - Cash Reconciliation – CSHREC.TXT
- Enter all Banks and ending balances
- Enter any deposits in transit
- Enter outstanding checks
- Enter any adjusting entries
- List Investments
- Bonds & Notes
- C D's
- Securities
- Other Investments
- List Cash on Hand (example: Petty Cash)
- Enter Other Bank Balances

Total Ending Balance: 7,874,225.14
Total Fund Balance : 7,879,225.14

Total entered in option 1

Total on the account file

USAEMSEDT

- Schedule of Federal Assistance- Summary – FEDSUM.TXT
  - Entity=School Name
  - County
  - Fiscal Year End
  - Do you have $500,000 or more in Federal Expenditures? Y/N

```
Federal Assistance Programs Summary
 1. Entity                : SAMPLE CITY SCHOOLS
 2. County                : HENRY
 3. Fiscal Year End       : 2005
 4. Total Federal Expenditures
        This Fiscal Period: Under $500,000
 5. Comments:

Enter field number to change or <CR> if no change: _
Enter '9' to display record.
```

USAEMSEDT

- Schedule of Federal Assistance- Detail – FEDDET.TXT
  - Run initialization option to delete all 5xx funds from previous year and creates a new record for non-zero funds for current fiscal year (clears CFDA#)
  - Enter Federal Program Reference Number
  - Enter CFDA number (from CCIP on ODE webpage)(check FEDDET on MonthlyCd)
  - Grant Title
  - Fund/SCC
  - Amount of Federal Contribution Received
  - Amount of Federal Expenditure

Project Information	
C.F.D.A. Number	84.010
U.S.A.S. Fund Code	572
Initial Substantially Approved Date	7/6/2015
Project End Date	6/30/2016

```
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
```

USAEMSEDT

- Statement R - civil proceedings information sheet that contains all data pertaining to any civil proceedings pending in court involving the Board of Education – CVLPRC.TXT
  - Enter Civil Proceeding Number
  - Court
  - Case Number
  - BOE Plaintiff or Defendant? P/D
  - Total expenses incurred by BOE through fiscal year
  - Enter up to 5 plaintiffs or defedants
  - Description

```
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
```

USAEMS

- RUN USAEMS- This IS required for the manifest that is scheduled to be published on 6/1 and expires on 8/31. The District/Building information is required for LRC reporting
- Answer N to "Are you extracting for an Information Technology Center"
- Confirm your district IRN and Name
- Enter Fiscal Year
- Accounts extracted are based on the Cash record SM1/SM2 flag
- Validates the EMIS Fund Category and lists warnings or fatals on EMSERR.TXT. If fatal errors exist, the sequential files will not be created.
- An error message appears on the screen after execution

EMIS Financial Reporting Checklist

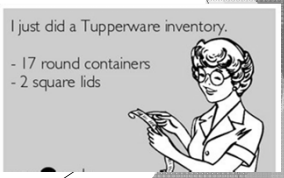
- USAEMS (cont'd)
  - Produces 2 output files
    - USAEMS_EMISR.SEQ – contains district/building data entered in USAEMSDB and USAEMSEDT- must use SIF Agent to collect cash, expenditures, receipts and operational unit information
    - USAEMS.SEQ – contains all record types except capital assets – THIS FILE IS ONLY NEEDED IF THE REPORTING PERIOD IS EXTENDED OR IF ACTCHG NEEDS TO BE EXECUTED IN THE NEW FISCAL YEAR.

EMIS Financial Reporting Checklist

- Run USAEMS_FTP if you are ready to transfer the USAEMS_EMISR.SEQ file to the Data Collector
- If using the USAEMS.SEQ file instead of the SIF Agent, file transfer the file from the host to your local drive and then upload it into the Data Collector/Other Data Sources
  - This is only required if you need to run ACTCHG or FNDCHG in the new fiscal year

Capital Asset Reporting for EMIS Financial 16H

You do not have to CLOSE EIS but you do have to report all capital assets for the fiscal year before the 16H reporting period closes



Capital Asset Reporting for EMIS Financial 16H

- 2 reporting periods
- Based on previous years experience - can report all elements in first manifest or wait and report Cash Reconciliation, Federal Summary and Detail, Civil Proceedings and Capital Assets – Supplemental manifest

Financial Collections

Financial FY16 Reporting Period (2016H0000)	H	6/1/2016	8/31/2016
Financial Supplemental FY16 Reporting Period (2016H0000)	H	9/1/2016	9/30/2016

Capital Assets EMIS Elements

- Capital Asset Code (QC971)
  - DBI Depreciable Capital Assets, Buildings and Building Improvements
  - DBK Depreciable Capital Assets, Books
  - DFE Depreciable Capital Assets, Furniture, Fixtures and Equipment
  - DIN Depreciable Capital Assets, Infrastructure
  - DLI Depreciable Capital Assets, Land Improvements
  - DVE Depreciable Capital Assets, Vehicles
  - LBI Accumulated Depreciation, Buildings and Building Improvements
  - LBK Accumulated Depreciation, Books
  - LFE Accumulated Depreciation, Furniture, Fixtures and Equipment
  - LIN Accumulated Depreciation, Infrastructure
  - LLI Accumulated Depreciation, Land Improvements
  - LVE Accumulated Depreciation, Vehicles
  - NDC Capital Assets not being depreciated, Construction in Progress
  - NDL Capital Assets not being depreciated, Land

Capital Assets EMIS Elements

- Capital Assets Code Old Balance (QC972)
  - Starting balance, June 30 prior fiscal year for this particular Capital Assets Code
- Capital Assets Code Additions (QC973)
  - Amounts to be added for the current fiscal year to the starting balance
- Capital Assets Code Deduction (QC974)
  - Amounts to be subtracted for the current fiscal year from the starting balance

Capital Assets - EIS

- 01xx Asset Class
  - Have subclasses designated for land and land improvements and have assets appropriately classified into each category
  - "Land" items should have Deprec. Method = "N"
    - will be reported under NDL "Capital Assets not being depreciated, Land"
  - "Land Improvements" should have Deprec Method = "S"
    - reported under DLI "Depreciable Capital Assets, Land Improvements"
- 08xx class for Construction in Progress
  - Should have Deprec. Method = "N" so they will be reported under NDC "Capital Assets not being depreciated, Construction in Progress"

Capital Assets - EIS

- Capitalized items should all have accurate "Class"
  - Item amounts may be excluded or error generated if no or invalid Asset Class
  - Asset Class displayed on EISSCN/ITMSCN screen 1
  - To check asset class, run EIS304, sorting by AC,IC
- Governmental assets only are reported
  - Fund type = "G"
  - Check Fund types in EISMNT/FNDSCN

001	GENERAL FUND	G
002	BOND RETIREMENT	G
003	PERMANENT IMPROVEMENT	G
004	BUILDING FUND	G
006	FOOD SERVICE	P
007	SPECIAL TRUST FUND	F

Capital Assets - EIS

- Run EISEMS
  - Projection or Actual Mode
  - Include or Exclude Entities
  - Report created EISEMS.TXT
    - Sorted by Capital Asset Code

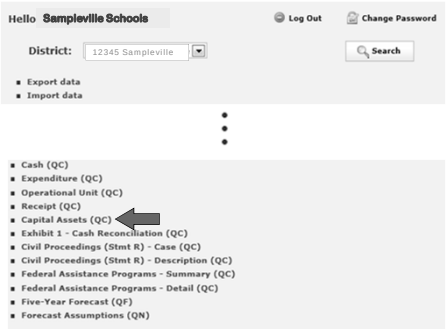
	Balance at 07/01/2008	Additions	Reductions	Balance at 06/30/2009
Governmental Activities				
Nondepreciable Capital Assets				
Land	0.00	0.00	0.00	0.00
Construction in Progress	461,488.77	0.00	(461,488.77)	0.00
Total Nondeprec Capital Asseets	461,488.77	0.00	(461,488.77)	0.00
Depreciable Capital Assets				
Land Improvements	681,063.00	0.00	(302,555.00)	378,508.00
Building and Building Improv	21,018,692.03	542,637.77	(4,396,152.95)	17,165,176.85
Furn, Fix, and Equipment	216,655.71	494,404.40	0.00	711,060.11
Vehicles	492,604.20	0.00	(72,281.93)	420,322.27
Infrastructure	0.00	0.00	0.00	0.00

Capital Assets - EIS

- EISEMS (con'd)
  - Produces EISEMS.SEQ
- Run EISEMS_FTP to transfer EISEMS.SEQ to the DC

Not using EIS?

- For districts who **DO NOT use EIS** for their capital assets, they will enter their capital asset information into **EMISFFE** (EMIS Flat File Editor).
- Please refer to the **"Capital Asset Non-EIS" handout** for more information.

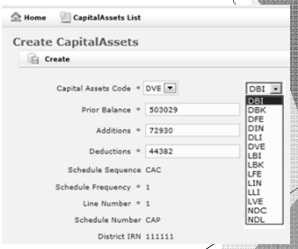


Modifying/Deleting Capital Assets

- The "Edit" option will modify a record that already exists. Records from the prior year will be available to edit. First select a record from the "Capital Assets List" by clicking on the ID # in order to edit it.
- Click on EDIT to edit the existing record. Modifiable fields include the Capital Assets Code, Prior Balance, Additions and Deductions. Click on "Update" to complete the changes.
- You also have the option to DELETE a specific record.

Adding Capital Assets

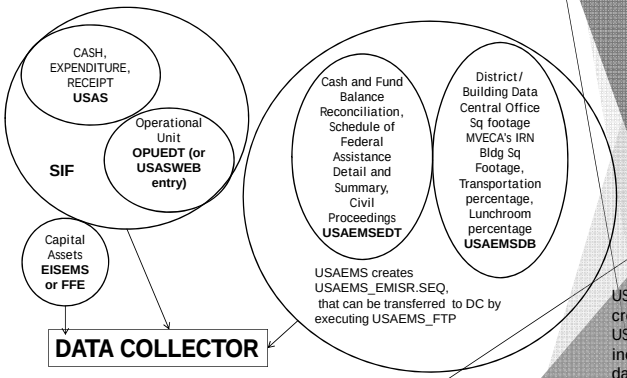
- Click on "**NEW CAPITAL ASSETS**" to add a record for FY2016.
  - On the "**Capital Assets Code**" box, select a code from the drop down list.
  - Enter the **prior year balance**. You will need to reference either last year's ending balance (FY2015) or this year's beginning balance (FY2016) for the amount for this code
  - Enter total amount of **additions** (items acquired) during FY2016 for this asset code
  - Enter total amount of **deductions** (items disposed of) during FY2016 for this asset code
  - Click on "**CREATE**" when finished and repeat if you need to enter additional capital asset codes.



Exporting a File from EMISFFE

- From the main EMISFFE menu, select "**Export Data**" to extract data into a flat file format
- Select the fiscal year **2016** and reporting period "**H – July/ Financial**". **Make sure only the "QC Financial Data" record is checked**. Then click on **Export File**
- Save the file to your computer using either the default file name or a name of your choosing. The **filename extension must be .SEQ.** Once you have saved the file, you will need to upload/collect/ submit the data via Data Collector for Period H reporting.

Components for Financial H Reporting



USAEMS also creates USAEMS.SEQ includes all data elements

FY16 DRAFT – SUBJECT TO CHANGE

Financial Collections			
Financial FY16 Reporting Period (2016H0000)	H	6/1/2016	8/31/2016
Financial Supplemental FY16 Reporting Period (2016H0000)	H	9/1/2016	9/30/2016
Five Year Forecast - Initial Required (FY16) (2016P0000)	P	10/15/2015	10/31/2015
Five Year Forecast - Initial Optional (FY16) (2016P1OPT)	P	2/2/2016	3/31/2016
Five Year Forecast - Required Spring Update (FY16) (2016P2MAY)	P	4/29/2016	5/31/2016
Five Year Forecast - Final Optional (FY16) (2016P3OPT)	P	6/1/2016	8/12/2016

APPROPRIATIONS

- Check current year appropriations
  - Run NEGAPP and NEGBUD – Lists accounts with negative balances
  - Run APPCHG to see FTD additions and deductions
  - OPURPT – lists all accounts for an OPU or range of OPUs
  - Run GAAP_APP and GAAP_BUD to see difference in GAAP Original Budget/Original Estimates and expendable/receivable totals

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

APPROP Options

NYP = Next Year Proposed
IAB = Initial Account Balance
PAB = Permanent Account Balance

Prior to Fiscal Year End Closing

☆**NYPINI** - Initialize Next Year Proposed fields
NYPMASS - Mass change Next Year Proposed fields
NYPMNT - Enter Next Year amounts individually
NYPLOAD - Enter NY Proposed by .CSV or TAB-delimited file

After Fiscal Year End Closing

IABMASS - Mass change Initial Account Balances
IABMNT - Maintain Initial Account Balances
IABLOAD - Enter initial budget/revenue amounts by .CSV or TAB-delimited file
PABMNT - Maintain Permanent Account Balances

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After Fiscal Year End Closing

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- **IABLOAD -** Enter initial budget/revenue amounts by .CSV or TAB-delimited file
- **PABMNT** - Maintain Permanent Account Balances

NYPINI – Initialize Options

- This option is used to zero out the Next Year Proposed fields for Budget accounts, Revenue accounts, or both.
- Run *WRK program to see if there are currently amounts in NYP that need to be cleared
- It is recommended to run **NYPINI** prior to using either **NYPMASS, NYPMNT,** or **NYPLOAD**
  - Must enter at least one Wildcard or Range
  - Use W (for wildcard) and * in Fund to initialize all accounts
  - You have the option of specifying the accounts to be initialized by use of Wildcard or Range of Accounts. **You must enter at least one Wildcard or Range. Use W (for wildcard) and * in the Fund field to include all accounts**

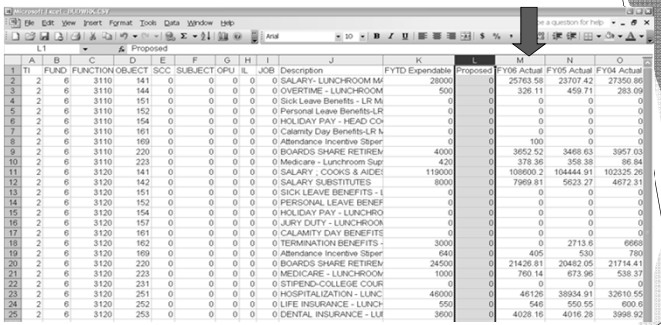
NYPMASS – Mass Change Next Year Proposed

- Select to change Budget/Revenue Accounts
- May use up to 10 wildcard or range selections
- Enter the type of mass change to use (what to base change on)
- Enter the percentage to use, if applicable
- Indicate whether or not to round the final value

NYPMNT

- For budget accounts, must select for the type of district:
  - **Benevolent** (amount Board approved does not include CO encumbrances; instead, CO encumbrances are allowed to be spent IN ADDITION TO what is approved by the Board)
  - **Tough Nougie** (amount Board approved is the total amount they can spend thus initial amounts must be REDUCED BY any CO encumbrances)

NYPLOAD CSV IMPORT FILE



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	TI	FUND	FUNCTION	OBJECT	SCC	SUBJECT	OPU	IL	JOB	Description	FYTD Expendable	Proposed	FY06 Actual	FY05 Actual	FY04 Actual
2	2	6	3110	141	0	0	0	0	0	SALARY- LUNCHROOM MA	28000	0	25763.58	23707.42	27350.86
3	2	6	3110	144	0	0	0	0	0	OVERTIME - LUNCHROOM	500	0	326.11	459.71	283.09
4	2	6	3110	151	0	0	0	0	0	Sick Leave Benefits - LR Ma	0	0	0	0	0
5	2	6	3110	152	0	0	0	0	0	Personal Leave Benefits-LR	0	0	0	0	0
6	2	6	3110	154	0	0	0	0	0	HOLIDAY PAY - HEAD COO	0	0	0	0	0
7	2	6	3110	161	0	0	0	0	0	Calamity Day Benefits-LR M	0	0	0	0	0
8	2	6	3110	169	0	0	0	0	0	Attendance Incentive Stipen	0	0	100	0	0
9	2	6	3110	220	0	0	0	0	0	BOARDS SHARE RETIREM	4000	0	3652.52	3468.63	3957.03
10	2	6	3110	223	0	0	0	0	0	Medicare - Lunchroom Sup	420	0	378.36	358.38	86.84
11	2	6	3120	141	0	0	0	0	0	SALARY , COOKS & AIDES	119000	0	108600.2	104444.91	102325.26
12	2	6	3120	142	0	0	0	0	0	SALARY SUBSTITUTES	8000	0	7969.81	5623.27	4672.31
13	2	6	3120	151	0	0	0	0	0	SICK LEAVE BENEFITS - L	0	0	0	0	0
14	2	6	3120	152	0	0	0	0	0	PERSONAL LEAVE BENEF	0	0	0	0	0
15	2	6	3120	154	0	0	0	0	0	HOLIDAY PAY - LUNCHRO	0	0	0	0	0
16	2	6	3120	157	0	0	0	0	0	JURY DUTY - LUNCHROOM	0	0	0	0	0
17	2	6	3120	161	0	0	0	0	0	CALAMITY DAY BENEFITS	0	0	0	0	0
18	2	6	3120	162	0	0	0	0	0	TERMINATION BENEFITS -	3000	0	0	2713.6	6666
19	2	6	3120	169	0	0	0	0	0	Attendance Incentive Stipen	640	0	405	530	780
20	2	6	3120	220	0	0	0	0	0	BOARDS SHARE RETIREM	24500	0	21426.81	20482.05	21714.41
21	2	6	3120	223	0	0	0	0	0	MEDICARE - LUNCHROOM	1000	0	760.14	673.96	538.37
22	2	6	3120	231	0	0	0	0	0	PEIFIND-COLLEGE COUR	0	0	0	0	0
23	2	6	3120	251	0	0	0	0	0	HOSPITALIZATION - LUNC	46000	0	46126	38934.91	32610.55
24	2	6	3120	252	0	0	0	0	0	LIFE INSURANCE - LUNCH	550	0	546	550.55	600.6
25	2	6	3120	253	0	0	0	0	0	DENTAL INSURANCE - LUI	3600	0	4028.16	4016.28	3998.92

Locate the "Proposed" column and enter the Next Year Proposed Amounts

Spreadsheet may contain additional columns which will be ignored when loaded into NYPLOAD.

BUDLNK will automatically run to update the related appropriation accounts.

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
  - 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
    - Optional – also runs automatically as part of ADJUST
  - Generate any Month-end custom reports not archived by MONTHLYCD

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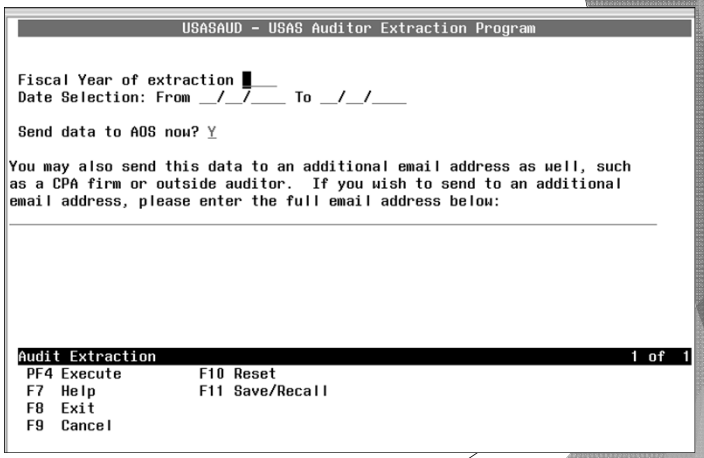
Fiscal Yearend Closing

- 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.



Fiscal Yearend Closing

- Generate any reports that are not created and archived by FISCALCD
  - WORKCOMP can give you budgeting info with information from the first half of the calendar year. (Ignore error that the FUNCTION CANNOT BE EXECUTED FROM A CAPTIVE ACCOUNT. The report does get created. VIEW WORKCOMP.TXT
- Execute FISCALCD
- Execute USASBACKUP
  - 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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AFTER FISCAL YEAREND ADJUST

- Complete EMIS H reporting if not done in LIVE
- GAAP
- USACERT
- Tracking Payables
- Permanent Appropriations

EMIS Financial H reporting from backup archive

- At the menu prompt execute the command 4502HIST
  - Menu>4502HIST
- Check OPU configuration and make changes if needed
- Run USAEMSDB for district building data
- Run USAEMSEDT to complete the Cash reconciliation, Federal Summary and Detail and Civil Proceedings
- Run USAEMS to create the file needed for the Data Collector
- Run USAEMS_FTP to transfer that file
- EISEMS should be executed from your live directory before the closing of H reporting
- Type 4502LIVE to get back to your live data
- Email helpfiscal@mveca.org to open a ticket stating that the EMIS data was completed from the 4502hist directory. MVECA will create a new USAS backup and copy new USAEMSEDT reports out to MONTHLYCD

GAAP Reports

- The following reports show the difference in the GAAP Original Budget/Estimate and the expendable/receivable amounts
  - GAAP_APP
  - GAAP_BUD
  - GAAP_REV

GAAPSET Option

- Allows you to set the GAAP original budget equal to the FYTD Expendable and the GAAP original revenue estimate equal to the FYTD Receivable amount for all accounts in a particular fund/scc
- Useful, primarily, for new funds or for districts who enter appropriated amounts directly into ACTSCN or USASWEB

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

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: 2012

Send Export file via E-mail to:
MYACCOUNTANT@CPA.COM

GAAP/GASB Data Export                                   1 of  1
 PF4 Execute          F10 Reset
 F7  Help             F11 Save/Recall
 F8  Exit
 F9  Cancel
```


USACERT

- CERTBAL – Generates Certificate of Available Balance
  - After closing for the FY, a "Certificate of Total Amount from all Sources Available for Expenditures, and Balances" needs to be generated, approved by the Board and submitted to the county auditor
- AMDCERT – Generates Amended Certificate
  - If changes in revenue occur during the fiscal year, an Amended Official Certificate of Estimated Resources, must be submitted.
- APPRES – Generates Appropriation Resolution
  - A "Temporary Appropriation Resolution" may be approved by the Board prior to closing for the FY or after closing for the FY, an "Annual Appropriation Resolution" is approved by the Board after final certificate of spending plan is made by the County Auditor.

USACERT / CERTBAL

- **CERTBAL** – Generates "Certificate of Available Balance" report
  - After closing for the FY, the **Certificate of Total Amount from all Sources Available for Expenditures, and Balances** needs to be generated, approved by the Board and submitted to the county auditor
  - Should exclude budget reserve fund; May exclude other funds such as 200 depending on county
  - Reporting levels depend on county auditor preference


```
                    CERTBAL - Certificate of Available Balances
Output file                                   CERTBAL.TXT

Output spreadsheet file              BALANCES.CSV        Type  CSV

Print options page? (Y,N)                     Y

- Report Criteria -

Beginning year for Report:                    2016

Include accounts with all zero balances? (Y,N)        N

Press NEXT SCREEN to enter special criteria by fund, such as excluding
specific funds, specifying advances not repaid, reporting level (fund
or fund/scc), and principal amounts for Permanent funds.
```

```
CERTBAL - Certificate of Available Balances
Special Reporting Criteria by Fund:
                                Advances                                Advances
Fund/SCC Exclude?   Not Repaid          Fund/SCC Exclude?   Not Repaid
```

Enter the amount of advances not repaid for this fund/scc. Should be a positive amount for the fund that made the advance, and a negative amount for the fund that will be making the reimbursement.

```
Press NEXT SCREEN to enter reporting levels and 008 principal amounts.

Certificate of Available Balances                                  2 of  4
 PF4 Execute        F9  Cancel        S8  Next Screen
 F6  First Screen   F10 Reset
 F7  Help           F11 Save/Recall
 F8  Exit           S7  Prev Screen
```

```
CERTBAL - Certificate of Available Balances

Special Reporting Levels:

                    Reporting                                Reporting
     Fund           Level                       Fund         Level
    Ranges         (FD,FS)                     Ranges       (FD,FS)
From 001 To 001     FS                     From 002 To 599     FD
From ___ To ___     __                     From ___ To ___     __
From ___ To ___     __                     From ___ To ___     __
From ___ To ___     __                     From ___ To ___     __
From ___ To ___     __                     From ___ To ___     __

Press NEXT SCREEN to enter 008 principal amounts.

Certificate of Available Balances                                  3 of  4
 PF4 Execute        F9  Cancel        S8  Next Screen
 F6  First Screen   F10 Reset
 F7  Help           F11 Save/Recall
 F8  Exit           S7  Prev Screen
```

```
CERTBAL - Certificate of Available Balances

Principal Amounts for Permanent Funds:

Fund/SCC      Principal                 Fund/SCC      Principal
```

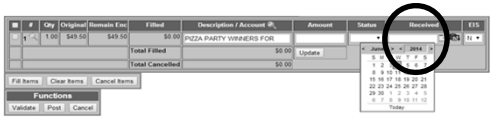
Enter the amount of principal for this permanent fund.
This amount will be subtracted from the July 1st cash balance.

```
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________
008 ____ _______________                008 ____ _______________

Certificate of Available Balances                                  4 of  4
 PF4 Execute        F9  Cancel        S8  Next Screen
 F6  First Screen   F10 Reset
 F7  Help           F11 Save/Recall
 F8  Exit           S7  Prev Screen
```

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).
- 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/AP INVOICES, 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



Permanent Appropriations

- APPROP Options 5-8
  - Write to the Initial_Budget or Initial_Estimate fields (instead of the next year proposed fields)
  - If using the BUDWRK to create an upload for IABLOAD, change 'PROPOSED" header to ORIGINAL_BUDGET

```
                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
```

Please refer to the checklists for details about each step