



USAS Fiscal Year End Checklist

Pre-Closing Procedures

The following pre-closing procedures can be completed any time prior to closing the fiscal year.

____ 1. The *Central office square footage* must be updated under **Core -> Organization**. The district profile includes information to report the central office square footage for your district. Please review for possible changes.

____ 2. The *Building Profiles* information must be updated under **Periodic -> Building Profiles**. The building profiles include information to report the correct square footage, bussing percentages, and lunchroom percentages for each building in your district. Please review for possible changes (new buildings/construction projects which were completed for new schools in the district, etc).

____ 3. A Building Profiles report may be generated by running the '**SSDT District Building Information**' report under **Reports -> Report Manager** grid. Make sure Transportation Percentage and Lunchroom Percentage total to 100%.

____ 4. Run the **SSDT Account Validation Report (formerly VALACT)** under the Report Manager to ensure no invalid accounts exist. If invalid accounts do exist, they should be changed via **Utilities -> Account Change** by changing them to valid account codes. This helps with eliminating Level 1 or Level 2 errors.

First time run as “true”, second time run as "false":

SSDT Account Validation Report

Save and Recall

Query Parameters

Exclude Accounts with Zero Amounts? (true/false) Leave blank to include all accounts

____5. Inactivate accounts which are not used anymore. **Mass Change (Core -> Accounts)** or **Mass Load** functions can be used to do this (under **Utilities -> Mass Load** with a .csv template). This is commonly used for accounts with prior year associated SCCs (i.e. 9020, 9021, etc.)

Home Core Transaction Budgeting Periodic Report Extracts System Utilities Accounts Receivable USPS Integration Help

Fund Cash Appropriation **Expenditure** Revenue

Expenditure Accounts

+ Create ☒ Mass Change

Choose mode:
☐ Maintenance
☒ Execution

Load Definition
 Inactivate account

NOTE: Use column filtering or advanced queries above to select objects for Mass Change.
 1051 Expenditure Account objects will be modified.

Script Definition (Normal Mode)

Property	New Value
active	false

Submit Mass Change

____6. Run an '**SSDT OPU LISTING**' report under the **Report Manager** grid to review your OPUs to make sure your IRN numbers and Entity types are correct. Use **Core -> OPU**s to make any necessary changes. All OPU's must have an IRN within your district.

____7. If you plan to use **Budgeting -> Scenarios** to enter your next year proposed budgets and revenue estimates, this may be completed before closing the fiscal year.

____8. **MOE (Maintenance of Effort)** – *SSDT Budget Summary MOE* report – review this prior to these being reported to EMIS by running this report. After Financial submission, this can be flagged if the district isn't making the 90% threshold. Reviewing before closing the FY will help with any needed updates before closing the June posting period (contains SSDT filter = ssdt-moe)

____9. **Close out all possible purchase orders** – Prior year Purchase Order remaining encumbrances will appear as carryover encumbrances for new FY26 if left open. You can use the Report Manager report: **Outstanding Purchase Orders with Zero Remaining Encumbrance** or you can generate the **Canned Purchase Order Detail Report** and select the **Status = Outstanding**

Core -> Accounts -> Expenditure tab -> View an account

Amounts

	Fiscal Year	Month	Calendar
GAAP Original Budget	5,000.00		
Initial Budget	5,000.00		
+ Carryover Encumbered	16,504.64		
+/- Adjustments	0.00	0.00	
= Expendable	21,504.64		
- Actual Expended	0.00	0.00	0.00
- Encumbered	21,504.00		
= Unencumbered Balance	0.64	0%	
- Future Encumbered	0.00		
- Requisitioned Amount	0.00		
= Remaining Balance	0.64		

Canned Purchase Order Report for Outstanding Purchase Orders

Report ▾ Extracts ▾ System ▾ Utilities ▾

- Report Bundles
- Report Manager
- Custom Report Creator
- Account Activity Report
- Account Payable Report
- Account Status Report
- Audit Report
- Budget Summary Report
- Disbursement Detail Report
- Financial Detail Report
- Financial Summary by Fund Report
- Purchase Order Detail Report
- Vendor New Hire Report
- Revenues and Expenditures Report

Purchase Order Detail Report

Save and Recall: Most Recent ▾

Status: Outstanding ▾

Amended: ▾

Starting Purchase Order #:

Ending Purchase Order #:

Transaction Start Date:

Transaction End Date:

Created Start Date:

Created End Date:

Vendor #(s):

Full Account Code(s):

Fund Code (use % for wildcard):

Filter: ▾

Report Format: PDF (download) ▾

☐ Show Options


☐ Summary Report

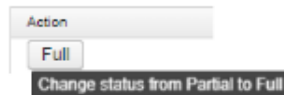
Did You Know?

Options Available for Closing Purchase Orders







As the end of the fiscal year approaches, you have the option to close purchase orders that will no longer be used so that account encumbrances are not carried forward to the next fiscal year.

Depending on the Rules set at your district, there are different ways to close a purchase order.

- If you have an open purchase order that has never been invoiced, you can *Amend the purchase order and click on the Cancel button* on the PO line item(s) to close the purchase order.
- If the last partially paid invoice is in a closed or archived posting period and the rule is set to prevent opening a previously closed posting period, an *AP Invoice can be created to cancel the remaining encumbrance amounts by selecting the remaining open PO item(s) and selecting the status 'Cancel_Full'*.
- If the last partially paid invoice is in an open posting period, or if the posting period can be reopened, you can *change the status on the previously paid invoice to 'full' to cancel the remaining encumbrance(s)*. Sort the AP invoice grid by the purchase order & date, navigate to the last paid invoice, click  to view the invoice. Click 'Full'. A helpful tool tip is provided when hovering over the Action button stating the action that will be taken if you click on it.




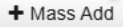


____10. Review old outstanding disbursements – if left outstanding, these will need to be reconciled then refunded in the new FY. It is a good policy to deal with these before an auditor questions them.

Home Core Transaction Budgeting Periodic Report Extracts System Utilities Accounts Receivable USPS Integration									
Report Manager									
Import Report		Create Form							
					Favorite	Created by	Report Name	↑ 2	Tags
						burkhart.r	%check%		
							Outstanding Disbursement Summary (All Checks regardless of FY)		CHEKPY_OUT

____11. Add/Customize Monthly Report Bundles, Accounts, and Account Filters (9X25 SCCs to 9X26 SCCs). Use the “ + **Mass Add** “ function under Core -> Accounts -> Cash Account “**View**” to add these.

Cash Account

 Edit  Clone  Cash Adjustments  + Mass Add

Fund SCC
516 9025


Account Info

Description ☐ Active
IDEA B SPECIAL EDUCATION

Add Accounts using Cash Account: 516-9025 + x

Fund SCC
516 9025

New Fund New SCC
516

 Submit

Creates all new Cash, Appropriation, Revenue, Expenditure accounts for the new SCC. You can Mass Load the new descriptions for these accounts, if there are many of them. Please let us know with a Help Desk ticket for assistance with this. Make sure you have budgeted for the new accounts in FY26.

____12. You **CAN** open July 2025 Posting Period and create Requisitions and Purchase Orders with a **July** date. July should be **open** and **not current**.

____13. Make sure **all open requisitions** for fiscal year 2025 have either been converted to PO or deleted.

Month-End Closing

____14. Enter all transactions for the current month.

____15. Attempt to reconcile USAS records with your bank(s)

- Perform [bank reconciliation procedure](#)
- Under the **Periodic -> Cash Reconciliation** enter your cash reconciliation information for the month. **This must be completed for June.**

____16. Generate the '**SSDT Cash Summary**' report and the '**SSDT Financial Detail Report**'.

- The Financial Detail Report may be run for the month only to compare MTD totals to the Cash Summary Report.
- Compare the totals from reports... they should be identical.

____17. If all above steps are performed and totals all agree, you are in balance and may proceed with the next step.

____18. Manually run and review desired reports.

The Monthly Report Bundle will automatically run when the Posting Period is closed.

Fiscal Year-End Closing

Under the **Periodic** menu:

____19. Confirm the '**CASH RECONCILIATION**' for the current period (June) has been completed. **This has to be completed for EMIS.**

____20. The '**FEDERAL ASSISTANCE SUMMARY**' program is **not required for EMIS Extract**, but it is still available in USAS for those districts that use it for other purposes. If using, enter the necessary information for the current fiscal year. Hover over “Assistance Over Threshold” for the detail regarding selection.

The '**SUMMARY**' option must be completed **before** the '**DETAIL**' option in order to link them together.

____21. If using, select the '**FEDERAL ASSISTANCE DETAIL**' program and Clone/Create and update the necessary information for the current fiscal year. Create lines for each of your grants using the CFDA numbers. Only Federal grants need a CFDA number. State grants aren't included on the Federal Assistance Detail report.

Federal Assistance Detail

☐ Create New

☐ Close

Federal Assistance Summary: 2023

Line Number: 1

CFDA:

Grant Title:

Cash Account:

Account Filter:

Federal Contributions Received: 0.00

Federal Expenditures: 0.00

Tool tips for where to find CFDA numbers and Grant Titles

*Federal Assistance threshold has been raised from \$750,000 to \$1,000,000. *For prior year grants, these can be cloned for the current fiscal year. *You can use an Account Filter to pull the received and expenditure amounts.

Under **CORE->ACCOUNTS**, select the **CASH** tab and query all 5xx funds with a FTD expended and FTD received amounts greater than 0. Select '**REPORT**' to generate a report of your query. Please note: the district may need to enter any non-5xx fund that received federal assistance (for example, food service 006). Please contact HCC for .json files of these reports, and we will be glad to send these to you for importing.

____22. Select the '**CIVIL PROCEEDINGS**' program and enter any existing civil proceedings. If the district does not have any civil proceedings, then enter this as a Case & Proceeding = 1, and enter “N/A” for Court & Participant Name, with \$0 Expenses, then Save.

Fiscal Year	<input type="text" value="2025"/>
Proceeding Number	<input type="text" value="1"/>
Court	<input type="text" value="N/A"/>
Case Number	<input type="text" value="1"/>
Board Role	<input type="text" value="Plaintiff"/>
Total Expenses	<input type="text" value="0.00"/>
Fiscal Year Expenses	<input type="text" value="0.00"/>
Participant Role 1	<input type="text" value="Plaintiff"/>
Participant Name 1	<input type="text" value="N/A"/>
Participant Role 2	<input type="text"/>
Participant Name 2	<input type="text"/>

Before generating the Extract file, make sure you have edited the 'EMIS SOAP Service Configuration' under **SYSTEM -> CONFIGURATION** and entered the Fiscal Year you are reporting for Period H. Visit this screen to verify that it states **2025**, if not please update it.

Configuration


	Description
<input checked="" type="checkbox"/>	Payable Module Configuration
<input checked="" type="checkbox"/>	Accounts Receivable Billing Email Setup
<input checked="" type="checkbox"/>	Accounts Receivable Ledger
<input checked="" type="checkbox"/>	Activity Ledger Configuration
<input checked="" type="checkbox"/>	Application Configuration
<input checked="" type="checkbox"/>	Authentication and Password Requirement Configuration
<input checked="" type="checkbox"/>	Classic Migration Configuration
<input checked="" type="checkbox"/>	Database Administration Configuration
<input checked="" type="checkbox"/>	Disbursement Configuration
<input checked="" type="checkbox"/>	EIS Classic Integration Configuration
<input checked="" type="checkbox"/>	EMIS SOAP Service Configuration
<input checked="" type="checkbox"/>	Email Configuration
<input checked="" type="checkbox"/>	Encumbrance Module Configuration
<input checked="" type="checkbox"/>	Expenditure Module Configuration
<input checked="" type="checkbox"/>	File Storage Configuration
<input checked="" type="checkbox"/>	Filter Crosswalk Configuration
<input checked="" type="checkbox"/>	GL Journal Entry Configuration
<input checked="" type="checkbox"/>	Http Configuration

Edit EMIS SOAP Service C... + x

Fiscal Year

23. Under the **Extract** menu, select **EMIS** and click on 'Generate Extract File' to create a .SEQ file to be uploaded into the data collector. Please see separate Period H Data Collector instructions.

- Warning messages may be issued if the cash reconciliation and civil proceedings programs have not been completed.

 The EMIS Extract contains the same data as Classic's partial (USAEMS_EMISR.SEQ) file. It *does not* contain the 'full' (USAEMS.SEQ) file. The EMIS Extract is to be used along with the USAS SIF agent when collecting the data in EMIS-R. The submission process for EMIS-R is under district control. An authorized person in the district (EMIS Coordinator, Treasurer, etc.) will need to upload the extract before running the data collection process and submitting the data to ODE.

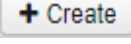
- Deadline dates are as follows:

Financial Collections			
Financial Collection (FY25) (2025P000)	H	6/5/2025	8/30/2025
Five Year Forecast - Initial Required (FY25) (2025P0000)	P	9/1/2024	11/30/2024
Five Year Forecast - Initial Optional (FY25) (2025P1OPT)	P	12/1/2024	3/31/2025
Five Year Forecast - Required Spring Update (FY25) (2025P2MAY)	P	4/1/2025	5/31/2025
Five Year Forecast - Final Optional (FY25) (2025P3OPT)	P	6/1/2025	9/30/2025
Shading indicates date or other changes from prior version of schedule			

____24. Manually run and review desired reports. The SSDT Fiscal Report Bundle will generate automatically and save to the File Archive under Fiscal Year End Reports when you close June.


Fiscal Year-end Reports Bundle includes:

- Budget Account Activity Report (for the fiscal year)
- Disbursement Summary Report for the fiscal year;
- Financial Detail Report for the fiscal year
- Purchase Order Detail Report for the fiscal year;
- Receipt Ledger Report for the fiscal year
- Void Refund Ledger Report
- Fund to Fund Transfer Ledger Report
- Reduction of Expenditure Ledger Report for the fiscal year
- Refund Ledger Report for the fiscal year
- Error Corrections and Supplies Distributions
- Budgeting Transactions Summarized by Appropriation
- Transaction Ledger - Vendor Activity
- Revenue Account Activity
- Civil Proceeding Report
- USAS Auditor Extract - Account
- USAS Auditor Extract - Transaction
- USAS Auditor Extract - Vendor

____25. Under the Core->Posting Period menu, click on  to create the new posting period for July, if it has not already been created. Select the month, enter the calendar year, but **DO NOT** select the '*current*' box to make the new posting period the current period ***until you have closed June and report generation has completed in the File Archive***. If any other periods are still open, you will need to close those periods before you close June (give ample time to close other open periods before closing the next period...check the File Archive to make sure each period is completed before closing the next period). June will take *longer* to complete closing than other months, so it may be best to wait until the end of the day or a long break (lunch or

meeting) to close June. *Remember*, the Fiscal Year reports generated when closing June are for the **ENTIRE YEAR**...these will take awhile to generate.

____26. To close the month of June, go to **Core -> Posting Periods**.

- Click on  to 'Close' the current period.
- The Monthly and Fiscal report bundle will automatically run when the Posting Period is closed.

If there are custom Report Bundles scheduled to run on the PostingPeriodCloseCompleted or the FiscalPeriodCloseCompleted event, *users should allow the custom Report Bundles to complete before changing the current posting period to the new period.*

____27. Click on  to make July the current posting period

You are now closed for the month of June and fiscal year 2025, proceed with your next month's financial transactions.



Re-opening June: You **may** re-open June 2025 (as long as the rule to 'prevent opening of a previously closed posting period' is **not** enabled).

Reminder:

After the July posting period is open, please review any Pending Transactions in **Transactions->Pending Transactions** that are to be posted in July for the first payroll. Please post accordingly.

If you are a district which numbers your Purchase Orders with Fiscal Year starting numbers (i.e. 2600001 for FY26), you may need to adjust your System > Configuration > Transaction Configuration for your Highest Purchase Order number. In this example, you would adjust it from 2599999 to 2699999, then when you convert your *first* requisitions, **enter** the starting purchase order number as 2600001. After the first conversion of requisitions, the system should recognize the new numbering system and continue with the “26XXXXX” series Purchase Order numbering system.

If you have Utilities > Account Filters which have SCCs which are Fiscal Year specific, such as grants, you will need to update those Account Filters to include the accounts used for the new Fiscal Year (i.e. adding accounts to the filter with 9026).

If you are a district with a similar numbering for your Requisitions, then you will need to go to each requisition user (System -> Users) to enter the new numbering for your requisition Users in the **Requisition Prefixes** field. For example, the user below would need to be changed from “AD25” to “AD26”.

Username
 Name
 Title
 Email
 Assigned Roles
 ADMINISTRATORS
 AR_MANAGER
 AR_RO
 AR_STANDARD
 EMIS_SIF
 Encumbrance Impact
 Filters
 Created Date
 Selectable Group Chains
 Failed Attempt
 Requisition Prefixes
☒ Restrict Requisitions
 Balance Checking
☐ Allow Negative Appropriation
☐ Allow Negative Budget
☒ Warn on Negative Amounts

Username
 Name
 Title
 Email
 Assigned Roles
 ADMINISTRATORS
 AR_MANAGER
 AR_RO
 AR_STANDARD
 EMIS_SIF
 Encumbrance Impact
 Filters
 Created Date
 Selectable Group Chains
 Failed Attempt
 Requisition Prefixes
☒ Restrict Requisitions
 Balance Checking
☐ Allow Negative Appropriation
☐ Allow Negative Budget
☒ Warn on Negative Amounts

Post Fiscal Year-End Closing

____28. Schedule Extracts for AOS: **HCC takes care of this for our districts** - The District Audit Job has been scheduled through the [Job Scheduler](#) to generate the following reports for the *previous* fiscal year based on the current period. The reports will be sent to the Audit Reports section of the **File Archive** and they will be sent **via SFTP directly to AOS** when the job runs. Since this generates reports for the previous fiscal year, this should be

scheduled after July of the new fiscal year has been made current. This has been scheduled for the district's typical type of audit.

- SSDT USAS AUDITOR EXTRACT – ACCOUNT
- SSDT USAS AUDITOR EXTRACT – TRANSACTIONS
- SSDT USAS AUDITOR EXTRACT – VENDOR
- SSDT CASH SUMMARY
- GAAP Extract

If you plan to use the Web-GAAP system for GASB34 reporting or to access the Legacy Cash Reports continue with step 29.

____29. The **GAAP** program under the **EXTRACT** menu should be run if you use the **Web-GAAP** system for GASB34 reporting. It will create the file necessary for uploading into the WEB_GAAP system. If the district user wishes to use Web-GAAP, an account will need to be set up if the district does not already have one. You **DO NOT** have to have June as the current period to generate the GAAP EXTRACT.

For more information on Web-GAAP, you can go [here](#).

New Fiscal Year

Periodic -> Certification Reports, Certificate of Available Balances (Summary and Detail)

The screenshot shows the USAS web application interface. At the top, there is a navigation bar with the following items: Home, Core (with a dropdown arrow), Transaction (with a dropdown arrow), Budgeting (with a dropdown arrow), Periodic (highlighted in yellow with a dropdown arrow), Report (with a dropdown arrow), Extracts (with a dropdown arrow), System (with a dropdown arrow), and Utilities (with a dropdown arrow). Below the navigation bar, the main content area is titled 'Certification/Appropriation Reports'. On the left side of this area, there are two labels: 'Select Report' and 'Excluded Fund/SCC'. To the right of 'Select Report' is a dropdown menu currently displaying 'Certificate of Available Balances Detail Report' with a downward arrow. To the right of 'Excluded Fund/SCC' is a text input field with the placeholder text 'Enter Fund/SCC to exclude from this report.' Below this input field is a table with two columns: 'Fund' and 'SCC'. The table is currently empty. Below the table is a button with a plus sign (+).

The Certification/Appropriation Reports allows the user to generate an Amended Certificate of Estimated Resources summary or detail report or a Certificate of Available Balances summary or detail report. The Certificate reports will be based on the fiscal year for the current period and the Amended Certificate reports will be based on the current period.

[Certificate of Available Balances](#)

The Certificate of Available Balances program produces a report which is to be *submitted to the county auditor at the beginning of the fiscal year*. The reports will include amounts based on the fiscal year of the current posting period. The program offers both detail and summary report options. By default, all funds will be reported at the Fund/SCC level. However, you can choose to enter ranges of fund numbers and specify a reporting level of either Fund or Fund/SCC.

[Amended Official Certificate of Estimated Resources](#)

The "Amended Official Certificate of Estimated Resources" report is to *be submitted to the county auditor when there have been changes made to estimated resources* and will be run for the current posting period. By default, all funds will be reported at the Fund/SCC level. However, you can choose to enter ranges of fund numbers and specify a reporting level of either Fund or Fund/SCC. Please refer to the [Fund Levels for Reporting](#) section for further information.

Tax Options

- By default, values listed will be included in the "Taxes" column on the report unless you place a checkmark next to the Property Tax Allocation (3131, 3132, 3133, 3134, 3135, 3139), Income Tax (1130) or Other Taxes (1190) options.

[Account Filters](#)

If you did not do this on step #11, now is a good time to review your account filters under **Utilities -> Account Filters** and update them to include the new special cost centers. There is a report which will assist you with this: *Account Filters Report w_filter.json*. Please submit a help desk ticket to financesupport@mail.hccanet.org and we will be glad to load that into your Report Manager.

Future Requisitions

Thinking it would be nice to have all your standard requisitions entered now for FY26, so you can plan your vacation? You can!

Once a future posting period is opened for July, users can enter future requisitions by using a future date (i.e. July 1, 2025). By default, users may enter a requisition without an account number. The account number would then need to be entered prior to the approval & conversion to a purchase order.

Entering future requisitions works well with the Requisition Approval Workflow in USAS too. For example, the user can create a 7/1/25 requisition for supplies for the next school year and even submit the requisition for approval prior to the 7/1/25 date. The system will still convert the requisition using the requested date of 7/1/25 after final approval. The encumbrances on the expenditure accounts would be posted upon conversion in July 2025 (FY26.)

For those districts which have this established, using the Requisition Approval Workflow, there is also a default message "Please Submit a July 1 PO" button available, which can be used to reject a requisition that should be dated in the new fiscal year but was entered using a current date (in June for example). This default message will be sent to the user that submitted the requisition for approval, so that they can edit and resubmit the requisition for approval.

Just a reminder that requisitions can also have **attachments!** For example, the FY26 quote for services, or the office supply order form can be attached and later viewed on the requisition.

HCC is currently implementing **Requisition Approval Workflow** for our districts. If this is something which you would like to find out more about, please contact our finance team.

Account Payable Report

This report 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 Account Payable Report 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 AP Invoice, 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" 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.

- **Date:** defaults to June 30 of the last fiscal year closed.
- **Flag items as not encumbered as of this date?:** If running the report for outstanding purchase orders after the end of a fiscal year and the report should show the actual amount which was encumbered as of June 30th then this should be left checked. Otherwise, uncheck this option.
- **Include invoice date in selection?:** Leaving this unchecked will cause the report to select items with received dates prior *or equal* to the user specified date. Checking this option will cause the report to select items with both received and invoice dates prior to the user specified date.
- **Sort Options**
- **Subtotal Options**
- **Format:** Select format for output report. Defaults to PDF.
- **Generate Report:** Generates a current version of the report.

	PO#	Invoice#	Item #	Description	PO Item Date	Invoice Date	Received Date	Paid Date	Check #	Vendor	Account Charged	Payable Amount
001-0000												
1100												
I	2400 57	82667232	6		7/3/2023	7/10/2024	5/25/2024	7/15/2024	22956 1		001-1110-425-0000-0000000-018-00-621	\$ 863.49
	2400 57	82667232	4		7/3/2023	7/10/2024	5/25/2024	7/15/2024	22956 1		001-1110-425-0000-0000000-013-00-621	647.50



That was easy! Now it is time to get outside in the sunshine!

