



Calendar Year End Accounting Procedures (Classic)

Revised December 2021

Use this checklist when closing Accounting (USAS)

(Additional explanations for each step are attached)

Pre-Closing Steps

- Step 1: Review 1099 reporting requirements.
- Step 2: Validate TIN Type of SSN/EIN for all 1099 vendors.
- Step 3: Verify 1099 data using VENSSN in the USAS_DTR/USAS_DTROT menu.
- Step 4: Verify vendor names, addresses, & amounts for 1099 reporting.
- Step 5: Verify that you have W9s for all vendors.

Month End Closing

- Step 6: Enter all transactions for the current month.
- Step 7: Prepare Bank Reconciliation.
- Step 8: Run at least the following reports: PODETL for outstanding PO encumbrances, BALCHK, FINSUMM with FINDET.
- Step 9: Run SM2CALC option (if tracking SM12 figures).
- Step 10: Edit MONTH_END.COM with the correct dates and run MOEND to create BeAR reports if your district utilizes these custom reports. Skip this step if your district does not use these.
- Step 11: Run BACKBUD from the USAS_LCL menu.
- Step 12: Run ADJUST for December, "Month End" option.
- Step 13: Run BALMON for the month.

Calendar Year End Closing

- Step 14: Not used at this time (Redesign step).
- Step 15: LACA to Create & Submit 1099 Test File.
- Step 16: Run F1099 and resolve errors, if any.
- Step 17: Call LACA or email fiscal@laca.org to have 1099 forms printed.
- Step 18: Call or email LACA to backup your files.
- Step 19: Run WORKCOMP from the USAS_LCL menu for yearly Workers Comp report, and subtract your section 125 and 457 deductions from report.
- Step 20: Run VHREPORT option of VENHIRE.
- Step 21: Run VHRESET to reset all vendors flagged as "reported" back to "reportable."
- Step 22: Run ADJUST selecting "Year End" option for "Calendar"



Post Calendar Year End Closing

- ___ Step 23: Begin January processing
- ___ Step 24: Run VALACT to be sure all account changes have been made.
- ___ Step 25: Post any payroll and/or purchase order batch files for January.
- ___ Step 26: Finalize 1099 files by January 14, 2022.
- ___ Step 27: Obtain printed 1099s from LACA and mail/distribute 1099s to vendors by January 31.
- ___ Step 28: When closing the month of January, remember to include "Replace 2021 2022"



Calendar Year End Accounting Procedures (Classic)

Pre-Closing Steps

Step 1 – Review 1099 reporting requirements


- o See document on LACA website: Forms 1099-MISC and 1099-NEC.
- o See document on LACA website: Deceased Employee Final Payment.
- o See the IRS Instructions for Form 1099-MISC and 1099-NEC for further details.
- o Review your vendor records to ensure they are set up correctly for 1099 purposes. The next few steps should assist you in this process.

Step 2 – Validate TIN Type of SSN/EIN for all 1099 vendors

- o Valid values: S (SSN), E (EIN), or blank (default)
 - Allows ID to be formatted correctly on printed 1099.
 - Refer to W9s to determine correct value for each vendor.
 - Edit vendors in Reflection USASCN/VENSCN to update SSN/EIN Type if missing.

```
VENDOR ADDRESS INFORMATION
Vendor      : 886478      Status: 0 (Active )   CHECK
Name       : ABC CONSULTING
2nd Name   : 1099:FRAN SMITH
Address    : 12348 SAMPLE STREET
2nd Addr.  :
City       : SAMPLEVILLE
State      : OH
Zip Code   : 55555
Country    :
Telephone  : ( ) -
FAX Number: ( ) -

1099 INFORMATION
Type: 1 ID#: 348888888 SSN/EIN: E Override:
Enter the type of ID#, from the vendor's W-9 form.
S = SSN      E = EIN
```



- o Determine which vendors are missing TIN Type.
 - Run USAS_ANN/TINMATCH to determine which vendors are missing TIN Type.
 - For a list of all vendors currently expected to receive a 1099 who are missing TIN Type, run TINMATCH and answer Y to include vendors only if YTD total meets IRS requirement.



- For a list of all 1099-MISC vendors, regardless of YTD activity, who are missing TIN Type, run TINMATCH and answer N to include vendors only if YTD total meets IRS requirement.

```
TINMATCH - Creates file for bulk IRS TIN/Name Matching service

Enter the output file name for the bulk TIN/Name matching file.
Per IRS specs, do not enter any special characters in the file name
and the file extension must be .TXT

Output file TINMATCH.TXT

Include vendors only if YTD Total meets IRS requirement? Y
Enter the following option the same as you will enter it in
the F1099 program:

Use check names when they exist? N

Help
Y = Will include only if YTD Total is > $600, or $10 for rent vendors,
    or the override flag is set to Y and YTD Total > $0.
N = Will include all 1099 vendors with a 1099 Id and no TIN Type.
    Inactive vendors with YTD Total = $0 will be excluded.
```

- TINMATCH.txt can be used to build an import file to update vendors through USALOAD/VENLOAD, or the file can be submitted to the IRS for identification of SSN v EIN. Both of these options are explained later.
- Run **F1099** and review errors listed on F1099.TXT to determine which vendors are missing TIN Type. Errors are not listed on a separate report so review the report carefully for error messages

```
DATE: 12/03/18          SAMPLE LOCAL SCHOOLS          PAGE: 2
TIME: 15:43:47          150 ANY STREET              (F1099)
                        ANYTOWN OH 43055
                        740-364-2832
                        FORM 1099 REPORT
FEDERAL ID NUMBER: 31-0793684  PAYMENT YEAR: 2018  PAYER NAME CONTROL:
VENDOR 1099 ID
NUMBER NUMBER  VENDOR NAME      ADDRESS          VENDOR
002804 987654321 JUSTIN BIEBER    441 CARVER STREET YTD AMOUNT
                        DBA JB'S SOUND      HOLLYWOOD OH 55555 685.00
*** ERROR *** MISSING OR INVALID TIN TYPE
```

- o *Optional:* Submit the TINMATCH program's output file to the IRS TIN Matching Program (bulk option) for identification of SSN v EIN.
 - The file contains 1099 Name, ID, Vendor Number, and TIN Type "3" unknown.
 - TINMATCH includes active vendors with 1099 type and 1099 ID but blank TIN Type.
 - You can limit the file to 1099 vendors with YTD amount meeting IRS requirements if desired.



- Submit the file through your IRS e-services account.
- See Bulletin 2108-A for additional instructions.
- Reformat the returned file as required by USALOAD/VENLOAD.
 - Add the following required headings:
 - o *TIN_TYPE* for SSN/EIN
 - o *VENDOR* for Vendor Number
 - o *NAME1* for Vendor Name 1 field
 - Review *TIN_TYPE* column for valid values S (SSN) or E (EIN).
 - Save the file as a csv and transfer it into Reflection.
 - Use USALOAD/VENLOAD to update the TIN Type.

Step 3 – Verify 1099 data using VENSSN in the USAS_DTR/USAS_DTROT menu

- Check that all vendors flagged to receive 1099s are accurate and have a social security or tax ID number. Use both of the following options:
 - Option 4 - 1099-MISC Vendors AND YTD Activity meeting IRS requirement
 - Option 6 - 1099-MISC Vendors Only (Regardless of YTD Activity)

Report Selection Options:

- 1 - All Vendors
- 2 - Active Vendors Only
- 3 - Inactive Vendors Only
- ➔ 4 - 1099-MISC Vendors AND YTD Activity meeting IRS requirement
- 5 - NOT 1099-MISC Vendors AND YTD Activity > \$599.99
- ➔ 6 - 1099-MISC Vendors Only (Regardless of YTD Activity)
- 7 - Memo Vendors Only
- 8 - Range of Vendor Numbers
- 9 - Range of YTD Activity With Vendor

- Check those vendors not flagged. Review for any that should get a 1099.
 - Option 5 - Non 1099-MISC Vendors AND YTD Activity > \$599.99

Report Selection Options:

- 1 - All Vendors
- 2 - Active Vendors Only
- 3 - Inactive Vendors Only
- 4 - 1099-MISC Vendors AND YTD Activity meeting IRS requirement
- ➔ 5 - NOT 1099-MISC Vendors AND YTD Activity > \$599.99
- 6 - 1099-MISC Vendors Only (Regardless of YTD Activity)
- 7 - Memo Vendors Only
- 8 - Range of Vendor Numbers
- 9 - Range of YTD Activity With Vendor

- Edit vendor records to correct 1099 type and tax ID as needed.



Step 4 – Verify vendor names, addresses, & amounts for 1099 reporting

- o In addition to verifying that the correct vendors appear on each option of VENSSN generated in step 3, also review the resulting reports to ensure the vendor names, addresses, and amounts are correct for 1099 reporting

Date: 01/03/15		VENDOR MASTER LISTING						Page: 1
		Processing Month: December 2015						(VENSSN)
		SAMPLEVILLE SCHOOLS						
Ven #	Vendor Name	PO Mailing Address	City	St	Zip	Sts	SSN	Vendor YTD
004136	B & W FENCE	6209 CO. RD. 6-3	DELTA	OH	43515	A	000 11 1111	4,035.46
009664	BRUNS, LILLIAN D.B.A. LILL'S CAT	P942 COUNTY RD 16	NAPOLEON	OH	43545	A	000 11 2222	1,232.00
001136	BUEHRER GROUP ARCHITECTURE & ENG	314 CONANT STREET	MAUMEE	OH	43537	A	000 11 3333	2,054.00
004187	Drossco Custom Hardwood	406 North Street	Woodville	OH	43469	A	000 11 4444	4,600.00
004397	JACKSON DELUXE CLEANERS	522 HOBSON ST.	NAPOLEON	OH	43545	A	000 11 5555	2,606.75
008455	JBS OFFICE SOLUTIONS, LTD.	1808 BALTIMORE ROAD	DEFIANCE	OH	43512	A	000 11 6666	30,925.46
004321	KURTZ TRUE VALUE HARDWARE	734 N PERRY STREET	NAPOLEON	OH	43545	A	000 11 7777	635.00
020382	ROGERS & HAMMERSTEIN THEATRE LIB	229 WEST 28TH ST. -11TH FLOOR	NEW YORK	NY	10001	A	000 11 8888	190.00
003951	THE GOLF SHOP 1099:JAMES W. EISA	15-211 US RT. 6	NAPOLEON	OH	43545	A	000 11 9999	2,548.05
003087	WRITE-AWAY PRODUCTIONS	PO BOX 64	HINSTER	OH	45865	A	000 11 0000	800.00
Report Totals ==>>								63,712.95

- o If the vendor uses a different name for 1099 reporting than for purchase orders or checks, the vendor record should be set up as follows:
 - In the 2nd Name field, enter "1099:" followed by the 1099 reportable name
 - F1099 will remove the "1099:" and use the name following it as the primary name on the 1099 reporting and submission file.

Vendor Address Information	Check Address Information
Vendor Number 3951 Active	
Name THE GOLF SHOP	Check Name
2nd Name 1099:JAMES W. EISAMAN	Check 2nd Name
Address 15-211 US RT. 6	Check Address

-OR-

- Enter the 1099 reportable name in the Name field and the DBA name in the 2nd Name field.
 - Users can then search the 2nd Name field using the * wildcard.

Vendor Address Information
Vendor Number 845758 Active
Name JAMES W. EISAMAN
2nd Name DBA THE GOLF SHOP
Address 15-211 US RT. 6

Vendor Query
Search: *GOLF*
Starting Vendor #: 0
Ending Vendor #: 0
Status: Active
Maximum Vendors Displayed: 50

Vendor #	Name	Phone Number	Address
1797	LONGBERGER GOLF CLUB	(740)763-1116	ONE LONG DRIVE
46590	GRANVILLE GOLF COURSE CO.	(740)587-4653	555 NEWARK GRANVILLE ROAD
84575	JAMES W. EISAMAN	(419)592-3911	15-211 US RT. 6



- o Edit Calendar YTD Totals for vendors if needed.
 - If the YTD Total needs to be updated for a vendor (Void Prior FY Check, Royalties, to reflect payments not tracked in USAS, etc.), edit the vendor record and modify the Year-To-Date Totals as needed.

Step 5 – Verify that you have W9s for all vendors

- o If desired, districts can track W9s in vendor screen user defined fields.
 - If you are tracking W9s by entering information in the vendor screen user defined fields, you can use Safari ODBC to verify that information.

Month End Closing

Step 6 – Enter all transactions for the current month

- o All transactions dated December 1st through 31st should be entered in USAS.

Step 7 – Prepare Bank Reconciliation

- o Reconcile USAS records with your bank(s).
- o For assistance, refer to the USAS User Guide Useful Procedures chapter.
 - <https://wiki.ssd-t-ohio.org/display/usas/Useful+USAS+Procedures>
- o If desired update amounts in USAEMSED Cash Reconciliation (Option 1).

Step 8 – Run at least the following reports: PODETL for outstanding PO encumbrances, BALCHK, FINSUMM with FINDET

- o PODETL for Outstanding POs for all funds
- o BALCHK
 - Verify MTD, FTD, YTD expended amounts. Ensure the amounts for cash, budget, and appropriation accounts are identical for each line.
 - Verify MTD, FTD, YTD received amounts. Ensure the amounts for cash and revenue accounts are identical for each line.
 - Verify that the outstanding encumbered amount is the same as the outstanding PODETL encumbered amount. If not, run FIXENC.
- o FINSUMM
 - Select “Y” to generate FINDET at the same time, and verify that the current fund balances are identical on each report.

Step 9 – Run SM2CALC (if tracking SM12 figures)

- o If you do not run the SM12/SM2CALC option, it will run when you run ADJUST to close the month.



Step 10 – Edit MONTH_END.COM with the correct dates and run MOEND to create BeAR reports if your district utilizes these custom reports. Skip this step if your district does not use these.

- o This procedure will run the custom designed reports that have been created by request from you for your office (i.e. reports for the Board of Education, for example).
- o When finished, verify that the reports are in BeAR.

Step 11 – Run BACKBUD from the USAS_LCL menu

- o This will create a standard set of SSDT reports (BUDSUM, APPSUM, CHEKPY, REVSUM, etc.) that will be placed in BeAR.
- o When complete, verify that the reports are in BeAR.

Step 12 – Run ADJUST for December, “Month End” option

- o This program will zero out month-to-date, calendar year-to-date, fiscal year-to-date or project-to-date fields in the account master file so that new processing may begin.
- o ADJUST will not run if other users are utilizing programs.
- o If batch files containing data for the current month have not been processed, you will be notified as all batch files must be processed before ADJUST can be run.
- o ADJUST will ignore any future purchase order batches.
- o Do **NOT** run ADJUST for Calendar Year End at this time.

Step 13 – Run BALMON for the month

- o Verify the monthly fund balances listed on the report.

Calendar Year End Closing

Step 14 – Not used at this time (Redesign step)

- o This step is for Redesign districts only.

Step 15 – LACA to Create & Submit 1099 Test File

- o LACA will create and submit a 1099 test file in preparation for the submission of Classic district files.

Step 16 – Run F1099 and resolve errors, if any

- o The F1099 program creates the district’s 1099s for the current calendar year and can be run as many times as needed to resolve any errors.
- o Verify F1099.TXT and resolve all errors.
- o If you need more time to finish your 1099s, please let LACA know.



- Files need to be ready for printing by no later than January 14th.
- This is to ensure we meet the January 31st filing deadline.
 - LACA will submit a copy of your 1099s electronically to IRS, Ohio, RITA, and CCA.

District Information:

1. Federal EIN : 349999999
2. District name line 1 : SAMPLE LOCAL SCHOOLS
3. District name line 2 : TREASURER/CFO
4. District Address line 1 : 150 ANY STREET
5. District City, State, Zip : ANYTOWN OH 43055
6. District Telephone Number : 555-555-1234 ext: 11111

Reporting Requirements:

7. Minimum Amount to Report : 600.00
8. Minimum Royalty Payment to Report: 10.00
9. Report vendors with no ID number : N
10. Utilize check name, address : N

Tape Submission Information:

11. Create Tape File : Y 13. Payer Name Control :
12. Payment Year : 2018

Step 17 – Call LACA or email fiscal@laca.org to have 1099 forms printed

- o LACA will have all 1099s printed and ready to pick up no later than January 24th so that you can meet the January 31st mailing deadline.

Step 18 – Call or email LACA to backup your files

- o This backup will be used to populate your CAL21 CHGYR database.
- o LACA will call you when you can continue with closing.
- o Please remain logged out of USAS until LACA calls you back.

Step 19 – Run WORKCOMP from the USAS_LCL menu for yearly Workers Comp report, and subtract your section 125 and 457 deductions from report

- o Remember you will need to subtract your section 125 and 457 deductions.
- o Most districts use the following sort options:
 - Fund 001 – 599
 - SCC 0000 – 9999
 - Obj 100 – 199



Step 20 – Run VHREPORT option of VENHIRE

- o Verify that all vendors have been reported to the State of Ohio.
- o If vendors are appearing on this report at this time, talk to your staff to see if they have been reported.
- o If you have further questions, please call LACA.

Step 21 – Run VHRESET to reset all vendors flagged as “reported” back to “reportable”

- o Once reset, vendors will be reported again if they are paid at least \$2,500.00 during the next calendar year.

Step 22 – Run ADJUST selecting “Year End” option for “Calendar”

- o Calendar Year End ADJUST clears the YTD amounts in the account file and vendor file.
- o No other programs (USAS, USASWeb, USPS, or USPSWeb) can be used when running ADJUST.

Post Calendar Year End Closing

Step 23 – Begin January processing

- o Your staff can log in and start entering transactions for January.

Step 24 – Run VALACT to be sure all account changes have been made

- o All accounts will be validated and checked for:
 - Invalid account code dimensions
 - Invalid subject code and Fund
 - Invalid fund type or EMIS Fund Category
 - Note: Cash accounts including all zero dollar amounts will show as warnings
- o Review the report and correct errors as needed.

Step 25 – Post any payroll and/or purchase order batch files for January

- o Use the applicable option in AUTOPOST to post all January payroll and future purchase order batch files that have been created.

Step 26 – Finalize 1099 files by January 14, 2022

- o If you requested additional time earlier, work with LACA now to finalize your 1099 files for printing and submission.



Step 27 – Obtain printed 1099s from LACA and mail/distribute 1099s to vendors by January 31

- o LACA will have printed copies of 1099s available by January 24, 2022 along with your district's W2s.
- o 1099s must be mailed/distributed to all vendors by January 31.

Step 28 – When closing the month of January, remember to include “Replace 2021 2022”

- o This only applies to districts using MONTH_END.COM and MOEND to generate custom reports each month.
- o See document on LACA website: Closing Procedures for January.