

USPS Fiscal Year End Checklist

This procedure outlines the steps to be taken to close the USPS fiscal year for NWOCA districts.

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Pre-Closing Procedures

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

- 1. If applicable, enter cost of life insurance over \$50,000.
 - For any employee that will be retiring at the end of the fiscal year, calculate the cost of life insurance over \$50,000. Using the USPSCN /UPDCAL_CUR or USPSCN/UPDCAL_FUT program, the amount should be included as part of their final pay using a pay type of NC1. For an example and in depth discussion of the calculation process, refer to the [Reporting Taxable Amount of Life Insurance Premiums](#).
- 2. EMIS Staff and Course Collection Reporting.

 Please note the EMIS year-end reporting process may or may not be completed. Please refer to the [USPS EMIS Staff and Course Collection Checklist](#) to be certain all areas have been completed throughout the school year. These steps listed under Step 2 below are part of the USPS EMIS Staff and Course Collection Checklist. This step only needs to be completed once.

- If your EMIS Staff and Course Collection- Final is **complete**, proceed to step 3. If your EMIS Staff and Course Collection - Final is **not complete**, please continue with next steps listed.
- Run the USPEMS/USPEMX program to generate a file(s) containing your fiscal year information prior to entering information for the next fiscal year.
- Once your USPEMX.SEQ (and USPEMX_EMISR.SEQ if applicable) file(s) have been created, send an email to mail_staff_fis@nwoca.org stating so.
- You will receive email confirmation from NWOCA fiscal staff confirming your file is ready and you may continue processing.

 Due to the importance of your USPEMX.SEQ and/or USPEMX_EMISR.SEQ file(s), please do not proceed with the next step until notified by NWOCA with an email. NWOCA will run a procedure on their end to preserve the file(s).

- 3. STRSAD Pre-Run.
 - Is is advised you run STRSAD, choosing option 1- Projection of STRS advanced payments before your final June processing. Verify all jobs that should be advancing are. Verify and correct any errors as possible on the reports.
 - STRSAD.TXT - report lists all advanced jobs for the district.
 - STRSAD.RPT - report lists complete fiscal year-end report for all STRS employees.
 - NONADV.TXT - report lists STRS employees whose jobs will not be advanced.
 - Verify the following:
 - Jobs listed on the report should not be advancing.

 Keep in mind dock payments. If you know docks that may be occurring during the advance, enter the total dock amount in the USPSCN /JOBSCN 'Dock next pay' field prior to running STRSAD. These figures will be included in the STRSAD calculations. Remove the dock amounts before going further in your closing process.

Month-End Closing

- 4. Run RETIRE/STRSMONTH. When the 'Clear STRS MTD accumulators' field is set to Y, the month to date accumulators on the 450/591/691 DEDSCN records are cleared on the 450, 591, and 691 DEDSCN records. The STRSMONTH report is copied out to the PAYROLLCD.
 - Under Reporting Options:
 - Single or Double spaced detail = your preference
 - Clear STRS MTD accumulators = the report can be generated the first time with this prompt set to N for verification purposes, then another time with this prompt set to Y.
 - Reporting month and year = current processing month
 - Include employees with FYTD amount only = user preference

- 5. Run RETIRE/SERSMONTH. When the 'Clear SERS MTD accumulators' field is set to Y, the month-to-date accumulators on the 400, 590, 690 DEDSCN records are cleared. AUDRPT creates month-end reporting for CHKSTS, BENRPT, ABS101, and SERSMONTH out on PAYROLLCD.
 - Under Reporting Options:
 - Single or Double spaced detail = your preference
 - Clear SERS MTD accumulators = the report can be generated the first time with this prompt set to N for verification purposes, then another time with this prompt set to Y.
 - Reporting month and year = current processing month
 - Include employees with FYTD amount only = user preference
- 6. Balance the payroll account (when statement is received from bank).
 - Run CHKSTA/RECONCILE or PAYREC to reconcile checks.
 - Run CHKSTS to generate an outstanding check register.
 - Print Option = P (Paid)
 - Check Type= A (All Checks)
 - Check Selection/Issue Date/Reconciliation Date = all fields should blank
- 7. Run BENACC (if applicable).
 - Accrual = Use for vacation and/or sick leave.
 - Reset = Use for personal leave.
 - PLTOSI = Use to convert unused personal leave to sick leave.
 - PLTOPAY = Use to convert unused personal leave to pay.

Quarter-End Closing

- 8. Run QRTRPT selecting option N - No Totals Zeroed (Demand Report).
- 9. In the "Totals" section of QRTRPT, the gross and adjusted gross verify there is no amount listed in the Difference in Gross columns.

Gross
- Annuities
<u>+Non-Cash Earnings</u>
Total Adjusted Gross
Calculated Adj Gross

Total Gross = Total gross on all USPSCN/JOBSCN (third screen) records under the QTD Amount column.

Total Annuities = Total of all Deduct Total in the QTD Totals column on all USPSCN/DEDSCN records with Deduction Type equaling Annuity.

Non-Cash Earnings = Total of all Non-Cash earn in the QTD Amount column on all USPSCN/JOBSCN (third screen) records.

Total Adjusted Gross = Total Tax gross in the QTD Totals column on all USPSCN/DEDSCN/Federal Tax records.

Calculated Adj Gross = Total Gross - Total Annuities + Non-Cash Earnings

Total Adjusted Gross = Calculated Adj Gross

If it does not, please reference the chapter in SSDT's User Guide/Userful Procedures called '[Quarter and Year End Balancing.](#)'

- 10. All deduction checks for the quarter should equal the total deductions showing on QRTRPT. Be sure to verify all electronic payments as well.
 - CHKSTS can be run to generate a listing of deduction check totals.
 - Sort Option = C
 - Print Option = A
 - Check Type = D, E, G
 - Leave all other selection fields blank
- 11. The total gross showing on QRTRPT should equal the total of all payroll clearance checks created for the quarter.
 - CHEKPY can be run to generate a listing of all payroll clearance check.
 - Sort options = C
 - Sub-total by vendor = N
 - Print missing check numbers = N
 - Check types to select = P
 - Check statuses to select = leave blank
 - Print vendor from PO or check = P

- Date Selection = first day in quarter to last day of quarter
- Check Selection = leave blank
- Summary or Detail report = S
- Single or Double space summary report = S

12. It is recommended that you balance the W2REPT quarterly to minimize problems at calendar year-end.

- Run W2PROC (saying "N" to Create Tape file prompt) to generate W2 reports.
 - Balance the deduction totals (taxes and annuities) on the W2REPT.TXT report with the totals from the PAYDED.TXT reports from the quarter.
 - Balance the gross amounts on the W2REPT.TXT report with BUDDIS.TXT reports for the quarter.



These amounts may not balance due to the way W2PROC handles certain amounts (e.g. Medicare pickup).

If errors are discovered, check employees that had exception processing during the quarter such as voided checks, error adjustments, or manual changes in USPSCN. The AUDPRT can be useful in identifying these problems.

Complete and balance the W2REPT Reconciliation Worksheet for the quarter following the directions on the worksheet.

13. Run PAYDED to generate a non-zero deduction listing. This will assure all deductions have been paid to date.

- Under Selection Criteria:
 - Payment option = A
 - Pay cycle = leave blank
 - Deduction codes = leave blank
- Once the report is generated, view the DEDRPT.TXT and verify that there are no outstanding deduction amounts.

14. The total of all board paid amounts (if tracked on the system) should equal the total of all warrant checks to the vendor or deduction company.

- CHEKPY can be run to generate a listing of all board paid deduction checks.
 - Sort options = C
 - Sub-total by vendor = Y
 - Print missing check numbers = N
 - Check types to select = M,W
 - Check statuses to select = leave blank
 - Print vendor from PO or check = P
 - Date Selection = January 1, XXXX to last day of quarter
 - Check Selection = leave blank
 - Summary or Detail report = S
 - Single or Double space summary report = S
 - Include or Exclude the following vendors? = I
 - Vendors = enter the vendor numbers for all board paid deductions

15. Complete and file any required quarter-end submission forms.

16. For city withholding, take the total gross on W2REPT.TXT times the city tax percentage. The calculated figure should equal the amount listed on the W2REPT.TXT. This amount should also equal the total checks submitted.

- CHKSTS can be run to generate a report of all checks created.
 - Sort Option = C
 - Print Option = A
 - Check Type = A
 - Specific Deduction Codes = enter all city deduction codes
 - Check Selection = leave blank
 - Issue Date = 01/01/XXXX to last day in quarter




Mobile employees could cause discrepancies.

17. Process ODJFS report and submission file.

- Run ODJFSRPT for verification purposes.
 - Create a submission file = N
 - Reporting Year = enter appropriate year
 - Reporting Quarter = enter appropriate quarter
 - Max number of weeks = number of Saturdays in the quarter
 - District name = should default
 - Street address = should default
 - City = should default
 - State = should default
 - Zip = should default
- Review ODJFSRPT.TXT. If adjustments are necessary, USPSCN/ATDSCN - AD/OB can be entered.
- Run ODJFSRPT to create the tape file.
 - Create a submission file = Y
 - Reporting Year = enter appropriate year

- Reporting Quarter = enter appropriate quarter
 - Max number of weeks = number of Saturdays in the quarter
 - District name = should default
 - Street address = should default
 - City = should default
 - State = should default
 - Zip = should default
18. Send an email to mail_staff_fis@nwoca.org and inform them that you have created the ODJFS tape file.
19. Process hard copies of quarter end reports (Optional).
- USRPT/EMPMST (all data)
 - USPRPT/ERNSUM (all data for the quarter) – condensed version of ERNREG (170 column report)
 - ERNREG – (all data for the quarter)
 - QRTRPT – (all data –demand report)
20. Run SURCHG (Optional). This report can assist you with SERS surcharge calculations and GAAP reporting. For questions, please refer to [S ERS's website](#).


STRS Advance Processing


 Employees flagged as full-time must have at least 120 service days to be granted a full year of service credit toward retirement. Employees flagged as part-time will be given credit according to STRS rules outlined in the [STRS Employer's Manual](#). If you are in doubt about an employee's part-time or full-time status, contact STRS to obtain a ruling.

In order for a job to advance, it must meet these three criteria:

- On JOBSCN, the work days must equal the days worked.
- On JOBSCN, the number of pays paid must be less than the number of pays.
- On JOBSCN, the contract obligation can not equal the amount paid plus any amount docked (if applicable).

21. Verify and balance the STRSAD reports.
- Run STRSAD choosing the option 1- Projection of STRS advanced payments. This can be run as many times as needed. Use [STRSAD Report Descriptions](#) document for guidance in verifying/balancing this report.
 - STRSAD.TXT - report lists all advanced jobs for the district.
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 - NONADV.TXT - report lists STRS employees whose jobs will not be advanced.
 - Verify the following:
 - Jobs listed on the report should not be advancing.

 Keep in mind dock payments. If you know docks that may be occurring during the advance, enter the total dock amount in the USPSCN /JOBSCN 'Dock next pay' field prior to running STRSAD. These figures will be included in the STRSAD calculations. Remove the dock amounts after creating the submission file in Step 22.

 Information regarding STRSAD errors and warnings can be found [here](#).

22. Create the STRSAD.YY06 submission file.
- Option 2 - Actual STRS advance payment calculation and STRS fiscal report generation.
 - STRSAD.YY06 is generated
 - Sets the STRS Period Closing Date in USPSDAT/USPCON to 06/YYYY.
 - Sets the STRS Advance Mode field in USPSDAT/USPCON to *.
 - Places the total advance amount in the STRS Advance Amount field in USPSDAT/USPCON.
 - Places an * in the STRS Advanced Mode field on USPSCN/JOBSCN for all jobs listed on the STRSAD.TXT.
23. Print and file the final copies of the STRSAD.TXT, STRSAD.RPT, and NONADV.TXT reports.
24. Notify NWOCA via email (mail_staff_fis@nwoca.org) that your STRS data is ready to submit to STRS electronically. Even though you are submitting your own file to STRS, NWOCA runs a procedure on the STRSAD file and reports so they are not ever purged off the system.

 Due to the importance of your STRSAD reports, and STRSAD file, please do not proceed with the next step until notified by NWOCA with an email.

- 25. **IF** you have third party information (for example, Rachel Wixey) that needs merged with your STRSAD.YY06 file. Send the third party file(s) to NWOCA using the secure file transfer option. NWOCA will merge the information and send the updated file back to you.
- 26. Run ANNSTRSSND to submit STRSAD.YY06 file electronically to STRS.
- 27. Verify the file was sent on the system by going to the second screen of USPSDAT/USPCON. Your user name should appear in the STRS Ann. File Sent By field and a current date in the STRS Ann. File Sent On field.

Fiscal Year-End Closing


- 28. Run @PAY:USPS_FISCAL_COPY or from the MENU>USPSFISCAL to make a copy of your payroll files for the fiscal year.

 Due to the importance of securing a copy of the payroll files once the fiscal copy procedure is complete, you will receive an automated email message indicating you are **NOT** to proceed with the next step in this procedure until notified by NWOCA. The NWOCA Fiscal Staff will insure the copy procedure ran successfully and will respond to you via email with instructions to continue with your closing process. **Please wait until a message is received from NWOCA before proceeding.**

- 29. Run USPAUDIT to create a USPS submission file for Auditors.
 - o Fiscal Year of extraction = current fiscal year
 - o Start Date = 07/01/YYYY
 - o Stop Date = 06/30/YYYY
 - o Send data to AOS now = Y
- 30. Run the official option of AUDRPT.
 - o Demand of Official Report = O
 - o Detail or Summary or Both = B
 - o Print employee name on report = Y
 - o Sort Options = ID
 - o Specific Operations = A
 - o Date selection = 07/01/YYYY to 06/30/YYYY
 - o Specific Files = leave blank
 - o Specific Usernames = leave blank
 - o Specific Employees = leave blank
- 31. Run QRTRPT selecting option F - Zero QTD and FTD Totals. In addition, when this option is chosen a prompt will ask if you would like to clear the EMIS specific fields on JOBSCN.
- 32. Run QRTRPT selecting option N - No Totals Zeroed (Demand Report) to insure the quarter and fiscal year to date data was cleared.

YOU MAY BEGIN PROCESSING FOR THE NEW FISCAL YEAR.

Post Fiscal Year-End Closing

 Restrictions during the advance:

- JOBSCN fields that can not be modified to a job in the advance mode are:
 - o Contract Start
 - o Contract Stop
 - o Job Status
 - o Pay Plan
 - o Retirement Code
 - o Obligation
 - o Amount
 - o Amount Paid
 - o Amount Due
 - o Amount Docked
 - o Equal Pays Flag
 - o Hours Per Day
 - o Pay Unit
 - o Pay Per Period
 - o Unit Amount
 - o Number of Pays
 - o Number of Pays Paid
 - o Work Days
 - o Days Worked
- Pay types of REG and IRR can not be processed on jobs flagged in the advance.
- Pay types of DCK, BCK, TRM, MIS, OT, SHP, NC1, and POF can be processed, but keep in mind could effect STRS advance balancing.

- 33 After all fiscal year pays have been paid, go to the second screen of USPSDAT/USPCON and verify the following:

- STRS Advance Mode field is blank
- STRS Advance Amount field is blank
 - If not, run CHKSTRS (sorting it the same as the STRSAD.TXT is sorted). Compare totals for each employee on the two reports. Any employee showing a differing amount should be researched.
 - Any difference should be reported to STRS as a prior fiscal year correction if necessary.
 - Contact NWOCA to have any remaining STRS advance amounts removed from USPSDAT/USPCON.