FY21 USPS Fiscal Year End Procedures

Pre-closing

STRSAD must be processed by all payroll users and the advance as listed must be accurate. The STRS report will be sent electronically. Everyone must report electronically.

ALL ADVANCES MUST BE PROCESSED THROUGH THE PAYROLL OR THE PAYROLL SYSTEM WILL NOT WORK CORRECTLY.

The employee termination date on BIOSCN must be updated when an employee leaves the district. This field should not be confused with the termination date on job records. **STRSAD** will check the BIOSCN termination date, not the JOBSCN termination date. Employees flagged as part-time will be given credit according to STRS rules outlined in the STRS Employer's Manual.

_____ 1. **Date / Time**

> **If you have anyone retiring at the end of the school year, process the NC1 payment now for the cost of life insurance if insurance is valued over $50,000.** Use the pay type NC1 in UPDCAL/FUT or UPDCAL/CUR for the taxable amount of the life insurance. See document 'Reporting Taxable Amount of Life Insurance Premiums'. ***Many schools find it helpful to process the NC1 payments on a quarterly basis as a precaution.***

_____ 2. **Date / Time**

> Create job calendars for FY 2021-2022.
>
> This can be done with the program **USPSDAT/CALMNT**. You should _**NOT**_ delete the old calendars, but just continue to add months on your current calendars. CALMNT also offers a COPY feature to help when you have multiple calendars.

_____ 3. **Date / Time**

> New Contracts can be entered if using the NEWCNT program.

_____ 4.   **Date / Time**

Complete **FY21 Staff EMIS Checklist for Final Staff and Course Collection.**

_____ 5.   **Date / Time**

To determine if an employee's job is to be advanced, verify the following information for each job using the report called **ACCRUED_WA** (MENU> **ACCRUED_WA**):

- The days worked in contract must be equal to work days in Contract.
- The number of pays paid in contract must be less than the number of pays in contract.

_____ 6.   **Date / Time**

To verify the status of the part-time/full-time fields on the 450 deduction records, run the report **STRS_STATU (**MENU>**STRS_STATU**) and review the **STRS_STATUS.TXT** report.

_____ 7.   **Date / Time**

If aware of dock amounts that will be paid on the 1st July payroll, or any payrolls after that, enter the amounts in '**DOCK NEXT PAY**' field on **JOBSCN**.

This will cause the **STRSAD** report to calculate the correct amounts.

_____ 8.   **Date / Time**

If you are aware of any early contract payoffs, change the number of pays.

_____ 9. **Date / Time**

Run **STRSAD**. This program will process the advanced **STRS** annual report. You should first run **STRSAD** with option 1. This will give you the opportunity to review reports for errors. The report names are:

a) **STRSAD.TXT** - This report will just list the employees that will be advanced and the amounts. If you run this before the last payroll in June, (just to check it out), you might not get everyone on the report, because they might not have worked all of their contract days. **Employees reported in the advance mode should be consistent with prior years**. Check supplemental contracts. For employees to be reported on this report they will need to have:

- Work days equal to days worked
- Amount remaining to pay greater than zero
- Pays greater than pays paid

You will see an accrued contribution amount calculated for each advanced employee. This accrued amount will be the amount of earnings not yet paid times the employee's STRS withholding rate.

Accrued contribution amount is calculated using the pay per period from JOBSCN for the remaining pays minus 1, then the last pay calculation occurs.

STRSAD Accrued Contribution sample calculation:

Obligation = 39100
Pay per period = 1504
Paid = 26/22
23rd pay 1504 x 14% = 210.56
24th pay 1504 x 14% = 210.56
25th pay 1504 x 14% = 210.56
26th pay
  Obligation   39100
- Paid 25 pays   37600
  Remaining   1500 x 14%=210.00
Total accrued contributions calculated by STRS
210.56 + 210.56 + 210.56 + 210.00 = 841.68

b) **STRSAD.RPT** - This report will list all employee deposits and advanced amounts and give you a grand total of all deposits.

Refer to the handout on STRSAD report explanation which includes a copy of the STRS Decision Tree.

Employee's service credit needs to be verified here.

- Employees with 120 or more days receive 100% credit.
- Employees with less than 120 days receive credit based on STRS decision tree.
- Employees classified as part-time have service credit based on STRS decision tree.
    - Part-time flag on 450 must be set as needed
    - If uncertain of an employee's status contact STRS
- Re-Employed retirees will always have 0% credit reported with contributions.
    - Calculated service credit for rehired retiree will flag a warning on the STRSAD.RPT report.
- Staff retiring and rehiring in the same fiscal year will appear twice on the report, one line for contributions earned prior to retirement and one line for contributions earned after retirement.
- Balance the amount showing in the Deposits/Pickup column included on the report. This amount should be the total of deduction checks already written to STRS plus the warrant checks for pickup amounts.

c) **NONADV.TXT** – This report will list employees that are not to be advanced. You should check this report to make sure a job or employee isn't missed. *It is wise to run this report FIRST to check for individuals who need their 'days worked' corrected to put them on the advance report.*

Verify the data on all three reports and check for errors. Reference the handout STRSAD Errors and Warnings for a listing of common errors.
IF YOU HAVE ERRORS, DO NOT PROCEED!!! CONTACT NOACSC.

10. **Date / Time**

Finish final payroll for the fiscal year.
   *Including SERSREG and submission to eSERS
Only run QRTRPT for the demand option 'N'!!!!

- 4 -

_____ 11.   **Date / Time**

> Run SERSMONTH to clear MTD totals from 400, 590, and 690 records.   Also run STRSMONTH to clear MTD totals from 450,591, and 691 records. **Must be run each month**.
>
> Running SERSMONTH creates ABS101, BENRPT and CHKSTS reports on PAYROLLCD pages.

_____ 12.   **Date / Time**

> Run CHKSTA or PAYREC to reconcile checks.
> Run USPRPT/CHKSTS to get list of outstanding checks
> Balance payroll account.
> Run BENACC if necessary for the month.
> Complete your normal month end process.

_____ 13.   **Date / Time**

> Rerun STRSAD for option 1 (see step 9)

_____ 14.   **Date / Time**

> If you made any corrections, return to step 13. If **STRSAD.RPT** is correct, there are **NO** errors, **ALL** warnings are checked out and known to be correct, and the employee statuses for **STRS** are correct, then run **STRSAD** for option 2. This will **ACTUALLY UPDATE YOUR FILES**. This procedure also creates a file (**STRSAD.2006**) which is the file to be sent to **STRS**. Please note; the start date is based on the Academic Calendar, the first day the students are in session.
>
> **Each district will submit this file to STRS using the program ANNSTRSSND.**
>
> Be sure to print and save the three report files, **STRSAD.TXT**, **STRSAD.RPT** and **NONADV.TXT**, generated by this program. These reports are also created and saved on the Payroll Web Page reports.

_____ 15.   **Date / Time**

> Send an email to FISCAL.SUPPORT@NOACSC.ORG when your STRS advance is complete.

_____ 16.   **Date / Time**

Run the program **ANNSTRSSND**

****If you are a RENHILL/WIXEY district, do not run ANNSTRSSND until after the file is received from Renhill/Wixey and merged with your data****

This program works in the same manner as the transmission of the STRS per pay data submissions (STRS_SEND). It will send your annual report on to STRS. **This option should only be processed once.**

A message will be displayed on the screen when the file is successfully sent to STRS.

RESTRICTIONS:

Once a district is in "advance mode", the job is flagged as an advanced job if the work days in the contract equals contract days worked and there are still pays remaining on that job.

You may make additional payments on advanced jobs, and the software will be able to determine what should be considered as payback on the advance and what should be considered new earnings. This means that there will be no need for you to add new jobs for your **STRS** advanced employees just for the purpose of making additional payments on a job. The software will automatically determine which payments are new earnings, which is all pay types with the exclusion of "**REG**" (regular), "**ACC**" (accrued), and "**BCK**" (retro). This means that you can make a "**MIS**" (Miscellaneous) payment on an advanced job and the miscellaneous payment will be considered new wages while the regular wages will be considered payback to the board.

If you would like to know how the **STRSAD** program calculates the amount of the advance and how the pay back during the summer months should work, please refer to **https://wiki.ssdt-ohio.org/display/usps/strs+advance** for more information. This chapter explains a little bit about the **STRS** Advance, which fields affect the **STRS** advance, the Calculations, the **STRSAD** program, balancing and checking your reports and the payout and payback.

_____ 17.   **Date / Time**

Quarter-End Closing PAYDED
Generate a non-zero deduction report
   Enter an "A" in the Payment Option field
   Leave cycle blank
   Leave codes blank
Generally there are no outstanding deductions at quarter-end

_____ 18.   **Date / Time**

Run **ODJFSRPT** for 2nd quarter 2021. You should print **ODJFSRPT.TXT**.

If you find errors on the number of weeks worked for any employees, you can make corrections in USPSCN/ATDSCN. Then re-run **ODJFSRPT** and verify your report. **THERE ARE 13 WEEKS IN THE QUARTER**.
count the Saturdays in a quarter to get your number of ODJFS weeks….13 Saturdays in a quarter = 13 weeks

_____ 19.   **Date / Time**

Make sure **ALL --JUNE--** late distributions have been distributed. (Don't do July's) Check with your treasurer. This is a file that should have been processed through AUTOPOST.

_____ 20.   **Date / Time**

Run the **SURCHG** program if desired. This program is designed to assist you with verifying the SERS surcharge calculations and GAAP reporting.

_____ 21.   **Date / Time**

Notify amy@noacsc.org that your SURCHG report is complete. You can EREPORT it to yourself and then forward it to Amy. She will add this to your fiscal year end payroll reports on the web.

_____ 22.   **Date / Time**

Run all the quarterly reports you normally do at the end of the quarter, **BUT DO NOT RUN QRTRPT TO CLOSE!**

_____ 23.　**Date / Time**

Run the programs **BENOBL** and **WAGOBL**. There are two options in these programs. It is recommended that you run both of these report programs for both report options. One option will give you the balances broken down by employee, the other option will give you the balances broken down by account. In recent audits most auditors have asked for these reports. Also, you need the account reports for GAAP reporting. Run them at this time and file them.

_____ 24.　**Date / Time**

Run **USPRPT/CHKSTS** for **ALL PAID** checks. Make sure **ALL RETURNED** checks **HAVE BEEN RECONCILED**.

_____ 25.　**Date / Time**

Run **QRTRPT** selecting the demand option (**N**). **Check all totals for accuracy.**

Deduction totals should equal the total of all deduction checks written for the period(s) being checked.

Gross amounts should equal the total of all payroll clearance checks issued during the particular period(s) being checked.

Balance the 'Adjusted Gross' on QRTRPT. If the calculated adjusted gross equals the total adjusted gross the difference will be listed as 0.00. Differences should be resolved.

	QTD TOTAL	YTD TOTAL	FTD TOTAL
TOTAL GROSS	189,302.59	1,519,308.86	4,022,932.67
TOTAL ANNUITIES	27,095.60	213,710.18	536,367.47
NON-FED.TAX ANNU.'S	0.00	0.00	0.00
NON-CASH EARNINGS	0.00	0.00	0.00
TOTAL ADJUSTED GROSS	162,206.99	1,305,598.68	
CALCULATED ADJ GROSS	162,206.99	1,305,598.68	
DIFFERENCE IN GROSS	0.00	0.00	

1. Run **QRTRPT** for option **N**.
2. Print **QRTRPT.TXT** (check all totals, once correct, proceed)

DO NOT** run **QRTRPT** for fiscal year end! That will be done for you automatically in step 26

It is recommended that you balance the W2REPT quarterly to minimize problems at calendar year end.   Run the **W2PROC** program and check the W2ERR.TXT report for errors. Balance the deduction totals (taxes and annuities) on the W2REPT.TXT report with the totals from the DEDRPT.TXT reports from quarters 1 & 2. If errors are discovered, check employees that had exception processing during the year such as voided checks, error adjustments, or manual changes in **USPSCN**.   The **AUDRPT** program can be useful in identifying these problems.

_____ 26.   **Date / Time**

This step must be run either 1) first thing in the morning, or 2) only after you have requested we copy your files. Do not proceed, we you request we copy your files, until we tell you it's safe to move forward.

To run this step, **NO ONE MAY HAVE ACCESS TO ANY OF YOUR FILES**. Have all your payroll and USAS users wait at the Menu> prompt or logout until you complete this step!

Please call NOACSC to verify there are no locked sessions.

Once you are certain no users are accessing your files, issue the following command:

MENU> **FISCALUSPS**

This process will archive your files

After issuing this command, **WAIT** for an email. Read the **email**. If the **email** tells you that you may proceed **THEN**, and **ONLY THEN**, may you go on to the next step**. DO NOT DO ANYTHING** until you receive an email **WHICH GIVES YOU EXPLICIT INSTRUCTIONS TO CONTINUE!!!!**

_____ 27.   **Date / Time**

Run the program **USPAUDIT.**   This program extracts USPS check history information in a special format for use by auditors. They will use this file to assist in automating the audit process.

The file includes:
- Check number
- A generated employee number (SSN is not included)
- Gross and Net Pay
- Deductions (Taxes, annuities, retirement, etc.)
- USAS Accounts charged

You will be asked the following questions. They should be answered as shown below:

```
            USPAUDIT: Create USPS Submission file for Auditors

This program extract USPS check history information in a special
format for use by auditors.  They will use this file to assist
in automating the audit process.

The file includes:
  - Check number
  - A generated employee number (SSN is not included)
  - Gross and Net Pay
  - Deductions (Taxes, annuities, retirement, etc)
  - USAS accounts charged

Fiscal Year of extraction  2021
Start Date                 7/1/2020
Stop Date                  6/30/2021
Send data to AOS now? Y


USPAUDIT
```

_____ 28.   **Date / Time**

Create job calendars for FY 2021-2022 if not already complete.

Happy FY22 processing ☺