

# TIPS & TECHNIQUES

## A SFMS Desk Manual



R\*STARS: CENT.7  
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### DAFM353/356 FISCAL YEAR END ROLLOVER

#### OVERVIEW

Each year, on the last working day of June, DAFM353/356 programs are run after batch cycle to roll account balances forward to the new fiscal year. The next working day following the rollover, the 530 screen (IT file) will remain closed until SFMS can verify that the program ran successfully. Once this is verified, the IT file is reopened and agencies can continue posting transactions with June effective dates.

#### ROLL PROCESS

Specific tables are rolled if:

- It is a new fiscal year only, or
- It is a new fiscal year and a new appropriation year.

**For a new fiscal year only** (even numbered years), financial tables with a key of 'FY' are rolled forward for one fiscal year.

#### FY TABLES

|    |                        |
|----|------------------------|
| GP | Grant Financial        |
| PJ | Project Financial      |
| CC | Cash Control Financial |
| DF | Document Financial     |
| CF | Contract Financial     |

The online posting process automatically rolls financial tables with AY in the key and General Ledger Detail / General Ledger Summary Financial Tables for two fiscal years.

**For a new appropriation year** (odd numbered years), financial tables with a key of 'AY' are rolled forward for two fiscal years. In addition, the 'FY' tables listed above are rolled forward for one fiscal year.

**AY TABLES**

|    |                                  |
|----|----------------------------------|
| AP | Appropriation Financial          |
| AL | Allotment Financial              |
| AF | Agency Fund Financial            |
| GS | General Ledger Summary Financial |
| GL | General Ledger Detail Financial  |

The LK - Linked Cash Financial table is also rolled, but it is not part of the Program. The Linking Utility program (DAFMU22) is used to rebuild the table after the other financial tables are rolled. The Linking Utility is run for both FY and AY rollovers right after the Program successfully completes.

The GS and GL financial balances roll forward based on the following criteria:

- Memo and real accounts, identified with YEC indicators of "0" and "1" respectively, will roll forward in the same GL account.
- Nominal accounts, identified with a YEC indicator of "2", will roll to equity accounts in the new fiscal year.
- For Nominal GL accounts that are not identified under GASB 54, balances roll to the appropriate equity account based on the **D23 – Fund**, **D24 – GAAP Fund**, and **D21 – GAAP Fund Type** profiles. The **D21** lists the “Fund Balance GL” that will be used to roll the balance forward..

The chart below shows each GAAP Fund Type and the equity account that will be used to roll nominal account balances forward.

**GAAP Fund Type Profile**

| GAAP Fund Type # /Name               | Closing T-codes |        | GL   |  |
|--------------------------------------|-----------------|--------|------|--|
|                                      | DR Bal          | CR Bal | Acct | GL Account Name                                      |
| 03 Debt Service                      | 343             | 344    | 3007 | Reserved for Debt Service                            |
| 05 Enterprise                        | 353             | 352    | 3025 | Net Position   |
| 06 Internal Service                  | 353             | 352    | 3025 | Net Position   |
| 09 Agency                            | 340             | 342    | 1575 | Trust Funds Payable                                  |
| 10 Pension Trust                     | 345             | 346    | 3008 | Net Position Held in Trust for Pension Benefits      |
| 15 Investment Trust Fund *           | 349             | 349    | 2951 | System Clearing GL Level Only                        |
| 16 Private Purpose                   | 338             | 339    | 3023 | Net Position Held in Trust                           |
| 17 Govt-Wide Reporting Fund          | 353             | 352    | 3025 | Net Position   |
| 18 Deferred Comp                     | 338             | 339    | 3023 | Net Position Held in Trust                           |
| 19 Post-Employmt Health Care Benefit | 336             | 337    | 3004 | Net Position Held in Trust – Post Emplmt Health Care |
| 99 Default Oregon *                  | 349             | 349    | 2951 | System Clearing GL Level Only                        |

**\* Nominal general ledger account activity is not valid for these fund types. Agencies should review these funds to ensure nominal activity has not been posted.**

- **As of July 1, 2011** - for Nominal GL accounts that are identified with a GASB 54 category:
  - Balances roll to the appropriate equity account based on the **D23** Fund and GASB 54 categories found in the **D54 – System Parameters Profile** – Table ID: “GB54”.
  - The current GASB 54 general ledger accounts and categories are as follows (These accounts replace GL 3020 Unreserved, Undesignated Fund Balance):

| GB54 Cat.<br>Type # | Closing T-codes |          | GL   |  |
|---------------------|-----------------|----------|------|--|
|                     | DR Bal          | CR Bal   | Acct | GL Account Name                                      |
| A1                  | 334<br>↓        | 335<br>↓ | 3052 | Assigned Fund Balance                                |
| C1                  |                 |          | 3051 | Committed Fund Balance                               |
| R1                  |                 |          | 3041 | Restricted Fund Balance – Federal                    |
| R2                  |                 |          | 3042 | Restricted Fund Balance – OR Constitution            |
| R3                  |                 |          | 3043 | Restricted Fund Balance – Enabling Legislation       |
| R4                  |                 |          | 3044 | Restricted Fund Balance – Debt Covenants             |
| R5                  |                 |          | 3045 | Restricted Fund Balance – Donor/Other External Party |
| U1                  |                 |          | 3053 | Unassigned Fund Balance                              |

## 25 PROFILE CREATION – BIENNIUM YEAR

On each odd number (biennium) year, agencies must create new 25 Agency Control Profiles for both the coming fiscal year and the one following. The Last Month Closed Indicator should be set to '00'.