

OVERVIEW

The DAFM353/356 programs are run at fiscal year end to roll the balances in the financial tables forward and prepare the system for the new FY processing.

This Program is run during the batch cycle on the last working day of June.

Rolling the balances forward occurs in a two-step process.

- DAFM353 extracts and rolls over the data from each financial table.
- DAFM356 merges together any rows with duplicate keys.

DAFM353 selects records where the transaction year equals the current fiscal year from the 97 Systems Management Profile.

PROGRAM PROCESSES

ROLL PROCESS

Specific tables are rolled depending on whether the program is run for a new fiscal year and a new appropriation year (tables with a Key of 'AY') or for a new fiscal year only (tables with a key of 'FY'). In even numbered years (between appropriation years), the tables below are rolled over for one fiscal year.

GP – Grant Financial	66 screen
PJ – Project Financial	80 screen
CC – Cash Control Financial	68 screen
DF – Document Financial	63 screen
CF – Contract Financial	64 screen

In odd numbered years, the FY Tables listed previously roll forward one fiscal year, and the AY Tables listed below roll forward two fiscal years.

AP – Appropriation Financial	62 screen
AL – Allotment Financial	61 screen
AF – Agency Fund Financial	69 screen
GS – General Ledger Summary Financial	89 screen
GL – General Ledger Detail Financial	64 screen

If the records are selected from the GS and GL Tables, these balances roll forward based on the Year End Close (YEC) indicators on the **D31 General Ledger Account** profiles.

- Memo and real accounts, identified with YEC indicators of "0" and "1" respectively, will roll forward in the same GL account.

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SD31 UC: 10 STATE OF OREGON 05/19/11 01:37 PM
LINK TO: COMPROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 3100 TITLE: REVENUE CONTROL - CASH
GAAP GL CLASS: 310 (MUST BE IN D14)
NACUBO GL CLASS: 99 (MUST BE IN D46)
NORMAL BALANCE: C (D=DEBIT, C=CREDIT)
YEAR END CLOSE: 2 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: R
GASB 9 CASH FLOW CAT: 99 STMT OF CHANGES CATEGORY: 99

INDICATORS IDENTIFY VALID BALANCE TYPES (BT, FROM D05 BALANCE TYPE PROFILE)
IN EACH FINANCIAL TABLE TO BE POSTED FOR THE GL ACCOUNT:
APPROPRIATION: 12 (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: 12 (BT, NP=NO POST, AA=ANY)
CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: 12 (BT, NP=NO POST, AA=ANY) PROJ: 12 (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 30 NACUBO GL CATEGORY: 99 STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
    
```

- Nominal accounts, identified with a YEC indicator of "2", will roll to equity accounts in the new fiscal year.

Non-GASB 54

- **For funds not identified under GASB 54**, GL balances roll to the appropriate equity account based on the **D24 GAAP Fund** and the **D21 GAAP Fund Type** profiles. The **D21** lists the "Fund Balance GL" that will be used to roll the balance forward.
- Let's look at how we can determine where a GL nominal account will roll to. We first must look at a transaction.
- Now we look to see the **D23 Fund Profile** fund.

```

S505 UC: 10 STATE OF OREGON 05/19/11 01:44 PM
LINK TO: PRE-ENC/ENC/EXPEND TRANSACTION ENTRY NOTE: N PROD
BATCH: AGENCY 101 DATE 042611 TYPE 4 NO 356 SEQ NO 00024 MODE EDIT AND POST
DOC DATE: EFF DATE: 042611 DUE DATE: 052311 SERV DATE:
CUR DOC/SFX: VP319772 001 REF DOC/SFX: R02497 000 MOD: AGENCY: 101
TRANS CODE: 222 VOUCHER PAYABLE-NOT ENCUMBERED
INDEX:
PCA: 24070 IT SOFTWARE REPLACEMENT AY: 11
COMP/AGY OBJ: 4701 5226 PASS-THROUGH SOFTWARE
AMOUNT: 00000000206.25 RVS: DISC: 1099: 7 F0: PDT: MA
DOC COUNT: 00002 DOC AMT: 0000001155.00 DOC AGY: 101 CI: PROP #:
INV NO: 2454886-4 DT: DESC: 4/23/10-4/22/11-2454886-4
VEND/MC: 1942871189 502 NM: ORACLE AMERICA INC
CONT NO: ADDR 1: PO BOX 71028
WARR NO: ADDR 2:
APPN NO: 31525 ADDR 3:
FUND: 4807 ADDR 4:
GL AC/AGY: CITY: CHICAGO ST: IL ZIP: 60694
GRANT NO/PH: SUB GRANTEE: PROJ NO/PH: S44000 03
MPCD: AGY CD-1: 2: 3: 15000 G38: RTI:
CHANGE NOT ALLOWED TO FINAL APPROVED DOC

F1-HELP F4-PRIOR F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
    
```

- Now we go to the **D23** to find the other profile information

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SD23 UC: 10 STATE OF OREGON 05/19/11 01:47 PM
LINK TO: FUND PROFILE PROD

AGENCY: 101 FISCAL YEAR: 11 FUND: 4807
TITLE: IT SOFTWARE REPLACEMENT
APPROPRIATED FUND: 3400 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 5001 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: N GASB 54: CASH FUND: 15000
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 2 CASH CONTROL: 3
CASH BALANCE DISP - IND: N %/AMT: 00000000000 TREASURY FUND: 0652
DESCRIPTION:
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: FUND:
GAAP FUND GROUP: 02 (SYSTEM GENERATED)
GAAP FUND TYPE: 06 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012009 EFF END DATE: LAST PROC DATE: 04302009
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
    
```

- The **D21** shows the GAAP FUND TYPE and the FUND BALANCE GL.

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SD21 UC: 10 STATE OF OREGON 05/19/11 01:55 PM
LINK TO: GAAP FUND TYPE PROFILE PROD

GAAP FUND TYPE: 06
TITLE: INTERNAL SERVICE
GAAP FUND GROUP: 02 (MUST BE IN D20 FUND GAAP GROUP PROFILE)
CLOSE DEBIT TC: 353 (TRANS CODE FOR CLOSING DEBIT BALANCE,
NOMINAL ACCOUNTS TO FUND BALANCE, OR
RETAINED EARNINGS; MUST BE IN 28 TC PROFILE)
CLOSE CREDIT TC: 352 (TRANS CODE FOR CLOSING CREDIT BALANCE,
NOMINAL ACCOUNTS TO FUND BALANCE, OR
RETAINED EARNINGS; MUST BE IN 28 TC PROFILE)

FUND BALANCE GL: 3025 (GL ACCOUNT NUMBER FOR THE EQUITY
ACCOUNTS MUST BE IN D31)
CAFR FUND TYPE: INTSER (GENERAL, SPECREV, DEBTSRV, CAPPROJ,
ENTPRSE, INTSER, FIDUCIR, PENSION)
CAFR OPER STAT: P (G = GOVERNMENTAL, P = PROPRIETARY,
H = HIGHER EDUCATION, A = AGENCY)
STATUS CODE: A
EFF START DATE: 12151993 EFF END DATE: LAST PROC DATE: 09152001
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
    
```

- The chart below shows each **D21** GAAP fund type and the equity GL account that is used to roll nominal account balances forward in odd numbered years.

GAAP Fund Type # / Name	GL Acct	GL Account Name
01 General	3020	Unreserved/Undesignated Fund Balance
02 Special Revenue	3020	Unreserved/Undesignated Fund Balance
03 Debt Service	3007	Reserved for Debt Service
04 Capital Projects	3020	Unreserved/Undesignated Fund Balance
05 Enterprise	3025	Net Assets
06 Internal Service	3025	Net Assets
09 Agency	1575	Trust Funds Payable
10 Pension Trust	3008	Net Assets Held in Trust for Pension Benefits
14 Permanent	3020	Unreserved/Undesignated Fund Balance
15 Investment Trust Fund *	2951	System Clearing GL Level Only
16 Private Purpose	3023	Net Assets Held in Trust
17 Govt-Wide Reporting Fund	3025	Net Assets
18 Other Employee Ben Trust Fd	3023	Net Assets Held in Trust
19 Post-Employment Health Care Benefit	3004	Net Assets Held in Trust – Post Employment Health Care
99 Default Oregon *	2951	System Clearing GL Level Only

Not Valid FY11 and forward due to GASB 54

GASB 54

- **For transactions where the D23 Fund has a GASB 54 indicator**, the process is a little different. Under the new rule, instead of going through the process shown previously, the **D54 System Parameters Profile**, Table ID: GB54 identifies the equity GL account that the GLs are rolled to.
- First, Identify the **D23** Fund.

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S505 UC: 10 STATE OF OREGON 05/19/11 02:11 PM
LINK TO: PRE-ENC/ENC/EXPEND TRANSACTION ENTRY NOTE: N PROD
BATCH: AGENCY 101 DATE 063011 TYPE 4 NO 101 SEQ NO 00002 MODE EDIT AND POST
DOC DATE: EFF DATE: 063011 DUE DATE: 063011 SERV DATE:
CUR DOC/SFX: VP259671 001 REF DOC/SFX: MOD: AGENCY: 101
TRANS CODE: 220 REVENUE REFUND PAYABLE/TRFR TO COMP UNIT
INDEX:
PCA: 99520 OREGON GREEN RESOURCES FUND AY: 11
COMP/AGY OBJ: 1105 1800 OTHER REVENUE
AMOUNT: 00000000023.00 RVS: DISC: 1099: FO: PDT: MA
DOC COUNT: 00001 DOC AMT: 0000000023.00 DOC AGY: 101 CI: PROP #:
INV NO: DT: DESC: GASB54 TESTING
VEND/MC: 1341573735 005 NM: OFFICE MAX INCORPORATED
CONT NO: ADDR 1: 75 REMITTANCE DR #2698
WARR NO: ADDR 2:
APPN NO: 46102 ADDR 3:
FUND: 0872 ADDR 4:
GL AC/AGY: CITY: CHICAGO ST: IL ZIP: 60675 2698
GRANT NO/PH: SUB GRANTEE: PROJ NO/PH:
MPCD: AGY CD-1: 2: 3: 00872 G38: RTI:
CHANGE NOT ALLOWED TO FINAL APPROVED DOC
F1-HELP F4-PRIOR F5-NEXT F7-DETAILS F12-HEADERS CLEAR-EXIT
    
```

- Next, go to the **D23** profile and determine if there is a GASB 54 indicator.

SD23 UC: 10 STATE OF OREGON 05/19/11 02:24 PM
LINK TO: FUND PROFILE ACPT

AGENCY: 107 FISCAL YEAR: 11 FUND: 0872
TITLE: PARKS AND NATURAL RESOURCES FUND
APPROPRIATED FUND: 4400 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0054 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 0015 LOTTERY
LOCAL FUND IND: N GASB 54: R2 CASH FUND:
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(0=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 2 CASH CONTROL: 2
CASH BALANCE DISP - IND: N %/AMT: 00000000000 TREASURY FUND: 0872
DESCRIPTION: CONST ARTICLE XV, SEC4; ORS 348.701-710
CC ORG LEVEL IND: 1 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: FUND:
GAAP FUND GROUP: 01 (SYSTEM GENERATED)
GAAP FUND TYPE: 01 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012009 EFF END DATE: LAST PROC DATE: 04292011
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

- If the indicator is there, you will use the **D54** Profile to determine the Equity GL account.

SD54 UC: 10 STATE OF OREGON 05/19/11 02:21 PM
LINK TO: SYSTEM PARAMETERS PROFILE PROD

TABLE ID: GB54
KEY 1: R2
KEY 2:
KEY 3:

TITLE: RESTRICTED - OR CONSTITUTION

REFERENCE DATA: 3042

STATUS CODE: A
EFF START DATE: 08122010 EFF END DATE: LAST PROC DATE: 12032010
Z06 RECORD SUCCESSFULLY RECALLED

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

The current GASB 54 general ledger accounts and categories are as follows:

G/L 3052	A1 – Assigned Fund Balance
G/L 3051	C1 – Committed Fund Balance
G/L 3041	R1 – Restricted – Federal
G/L 3042	R2 – Restricted – OR Constitution
G/L 3043	R3 – Restricted – Enabling Legislation
G/L 3044	R4 – Restricted – Debt Covenants
G/L 3045	R5 – Restricted – Donor / Other External
G/L 3053	U1 – Unassigned Fund Balance

LINKED CASH

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.

VERIFICATION

The next working day following the rollover program, the 530 screen (IT file) will remain closed until SFMS Operations can verify that the Program ran successfully. Once verified, the IT file is reopened and agencies can continue posting transactions with June effective dates.

SFMS RESPONSIBILITY

The DAFM353/356 Year End Rollover programs are run at fiscal year end to roll the balances in the financial tables forward and prepare the system for the new FY processing. SFMS is responsible for verifying that this program runs correctly.

AGENCY RESPONSIBILITY

Found in Chapter CENT.7 of the SFMS Desk Manual

Link:

http://egov.oregon.gov/DAS/SCD/SFMS/docs/publications/desk_manual/cent7.pdf

AGENCY REPORTS

On the last working day of June (Friday, June 30, 2011), agencies should request the DAFR8650 Trial Balance Report for Period 13 FY 11 and for Period 01 FY12. These reports will be needed to verify that the rollover program worked properly for your agency.

25 PROFILE CREATION

In odd numbered years, agencies should create new **25 Agency Control Profiles** for the next two fiscal years – FY 12 and FY 13. The Last Month Closed Indicator should be set to '00'.