

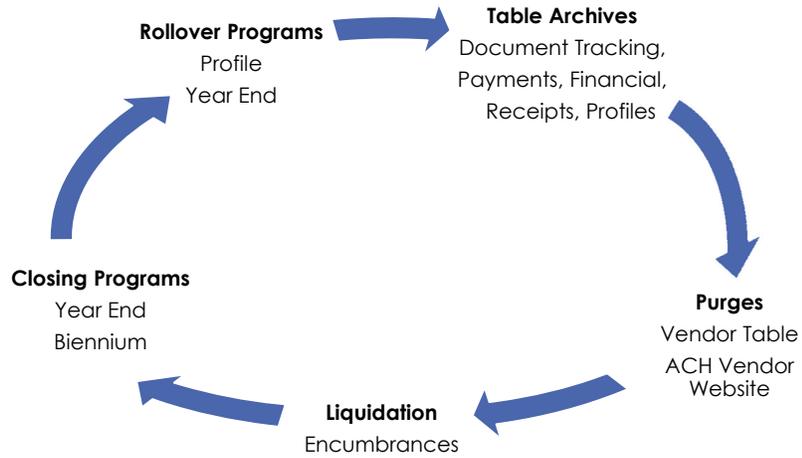
A dark blue slide with light blue circles of various sizes. The word "Agenda" is in white. A list of six items is in blue. A small blue tab with the number "2" is in the top right corner.

- ▶ Year-end Closing Guidelines
- ▶ Requesting Year-End Reports
- ▶ Year-End Financial Roll
- ▶ Year-End General Ledger Close
- ▶ Biennium close
- ▶ Other Considerations

DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
STATEWIDE FINANCIAL MANAGEMENT SERVICES

SFMA Terms

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DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
STATEWIDE FINANCIAL MANAGEMENT SERVICES

Year-End Closing Guidelines

JULIE TACCHINI

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Year End Closing Guidelines

Guidelines to
Facilitate
Year End
Closing
Transactions

Year End Closing Guidelines

- ▶ Where Are They?
- ▶ Why Do I Care?
- ▶ What Do They Cover?
- ▶ When Will it Matter?
- ▶ How are they presented?
- ▶ Who Can I Call?



Year End Closing Guidelines

- ▶ **WHERE** – Here or at:
<https://www.oregon.gov/das/Financial/AcctgSys/Pages/usergroup.aspx>
- ▶ **WHY** – They will assist agencies with closing transaction information for Fiscal Year 2019 (FY19)
- ▶ **WHAT** – They will cover Fiscal Month 12 and Fiscal Month 13, Fiscal Year 2019, Appropriation Year 2017 - 2019

Year End Closing Guidelines

- ▶ **When** –
 - ▶ **Fiscal Month 12**, Fiscal Year 2019
 - ▶ Closes Friday, 7/12/19
 - ▶ **Fiscal Month 13**, Fiscal Year 2019
 - ▶ Closes Friday, 8/9/19
 - ▶ **Appropriation Year** 2017-2019
 - ▶ Ends 6/30/19
 - ▶ Left open for payables until 12/31/19



Year End Closing Guidelines

- **How** – They are laid out in grid.

Category	FM12	FM13
<ul style="list-style-type: none"> • Various subjects 	<ul style="list-style-type: none"> • Dates • Tcodes 	<ul style="list-style-type: none"> • Dates • Tcodes

Year End Closing Guidelines

- **How** – Categories include:

530 Screen	Deposits	Interfaces	Suspense Accounts Unearned Revenue
Balanced Transfers	Encumbrances	Payroll	
Cost Allocation	Expenditures	25 Profile	

Year End Closing Guidelines

► **How** – Both of the Fiscal Month columns include:

Fiscal Month 12-June

- Dates to use: FM, FY, AY
- Tidbits of information
- Accrual information

Fiscal Month 13

- Dates to use: FM, FY, AY
- Tidbits of information
- Accrual information

Year End Closing Guidelines

► **How** – Reminders are strategically placed throughout.

Page 1

- F2 to view transactions on 530 screen.
- Correcting tracked documents.

Page 2

- Do NOT back date BTs.
- BT contact list.

Page 4

- Contact E-Commerce to update AY.

Page 6

- Mass Batch Change instructions
- FY19 Cost Allocation runs.



Year End Closing Guidelines

▶ WHO??



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Julie.Tacchini@oregon.gov

Tracy: 503-373-0251

Tracy.R.Skvarch@oregon.gov

Hootie says: If you don't know who your analyst is, go to the 90 HELP screen in Rstars, enter keyword NEWS and look at page 5.

Year End Closing Guidelines



Requesting Year-End Reports

KARLENE HANCOCK

Important Dates

- ▶ June Close – July 12, 2019
- ▶ Month 13 Close – August 9, 2019
- ▶ July Close – August 30, 2019



Beware the Fiscal Months & Years

MULTIPLE FISCAL MONTHS & YEARS OPEN!

FY19-MO 12, MO 13

FY 20- MO 01

Frequencies

Reports ordered with the following frequencies on the 91:

Weekly = report scheduled to produce last day in week (normally Friday)

Monthly = report generates each scheduled month end close

Quarterly = report generates after each quarter close (Sep,Dec,Mar,Jun)

Yearly = report generates after the YE Close

Other Common Frequencies

CC = Current Closed Fiscal Month

CM = Current Month

PM = Prior Month

Frequency Control

2 Choices

S = Looks to the 97 screen for the Frequency

A = Looks to the 25 screen for Reporting Indicators

91 Screen

APPN YEAR: PERIOD: CC FY: FREQUENCY: MONTHLY FREQ CONTROL: S
 RANGE - FROM DATE: THRU DATE:
 LEVEL - ORG: 2 PROGRAM: OBJECT: 3 FUND: 4 NACUBO FUND: GL ACCT:

APPN YEAR: PERIOD: CC FY: FREQUENCY: MONTHLY FREQ CONTROL: A
 RANGE - FROM DATE: THRU DATE:
 LEVEL - ORG: 2 PROGRAM: OBJECT: 5 FUND: 4 NACUBO FUND: GL ACCT:

91 Screen (S) = 97 Screen

▶ 91 Screen

APPN YEAR: PERIOD: CC FY: FREQUENCY: MONTHLY FREQ CONTROL: S
 RANGE - FROM DATE: THRU DATE:
 LEVEL - ORG: 2 PROGRAM: OBJECT: 3 FUND: 4 NACUBO FUND: GL ACCT:

▶ 97 Screen

LAST CLOSED-
 FISCAL YEAR: 18 MONTH: 09
 REPORTING INDICATORS-
 WEEK: N YEAR: N INAE: N
 MONTH: N QUARTER: N RPTS: N

91 Screen (A) = 25 Screen

► 91 Screen

APPN YEAR: ___ PERIOD: CC FY: ___ FREQUENCY: MONTHLY FREQ CONTROL: A
 RANGE - FROM DATE: ___ THRU DATE: ___
 LEVEL - ORG: 2 PROGRAM: ___ OBJECT: 5 FUND: 4 NACUBO FUND: ___ GL ACCT: ___

REPORTING INDS- WEEK: N MONTH: N QUARTER: N YEAR: N
 DOCUMENT MATCH LEVEL INDICATORS - PRE-ENC: 1 ENC: 1 NON-ENC: 1
 REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
 COMP OBJ REQD ON D11: Y
 FIXED ASSET - IND: N THRESHOLDS - CAP: _____ INV: _____ CAP
 AGENCY OBJECT IND: B (R=REV, E=EXP, B=BOTH, N=NONE)
 LAST MONTH CLOSED: 09 AGY BUD BY ORG IND: Y (Y OR N)

25 screen- Agency Control Profile

FY 19

REPORTING INDS- WEEK: N MONTH: Y QUARTER: N YEAR: N
 DOCUMENT MATCH LEVEL INDICATORS - PRE-ENC: 1 ENC: 1 NON-ENC: 1
 REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
 COMP OBJ REQD ON D11: Y
 FIXED ASSET - IND: N THRESHOLDS - CAP: _____ INV: _____
 AGENCY OBJECT IND: B (R=REV, E=EXP, B=BOTH, N=NONE)
 LAST MONTH CLOSED: 12 AGY BUD BY ORG IND: Y

25 screen – Agency Control Profile

FY 20

REPORTING INDS- WEEK: Y MONTH: Y QUARTER: Y YEAR: Y
 DOCUMENT MATCH LEVEL INDICATORS - PRE ENC: 1 ENC: 1 NON-ENC: 1
 REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
 COMP OBJ REQD ON D11: Y
 FIXED ASSET - IND: N THRESHOLDS - CAP: _____ INV: _____
 AGENCY OBJECT IND: B (R=REV, E=EXP, B=BOTH, N=NONE)
 LAST MONTH CLOSED: 00 AGY BUD BY ORG IND: Y

June Close (Month 12)

91 Report Request Profile (A & S)

AY	PERIOD	FY
19	CC	
19	PM	
19	12	19

June Close (Month 13)

91 Report Request Profile (A & S)

AY	PERIOD	FY
21	CC	
21	12	20

DO NOT USE: "PM" as a Frequency for Month 13 Reports.

Additional Information

INAE Flag Set
July 12, 2019



Additional Information

DAFR6530-Trial Balance by Fund, By General Ledger PM or 12/19

DAFR6530 000 JULI 02 01 O(ORG) O(PRG) () () () () 4(GLA) RUN DATE: 12/19 TIME: 15:06:37 A*STARS
 CYCLE: 12/19 19:15 1258 CFY: CFM: 06 LCF: LCM: 12 FICHE: 333 0117
 HEALTH DIVISION (333)
 TRIAL BALANCE BY FUND BY GENERAL LEDGER ACCOUNT
 PERCENT OF YEAR ELAPSED: 50% FOR THE MONTH OF JULY ACPY VER 2.0
 FUND NUMBER 0117 SUSPENSE ACCT 33301 HEALTH DIV REVOLVING PAGE 2
 COMP AGY
 GL ACCT ACCT TITLE PRIOR BALANCE CURRENT TRANSACTIONS ENDING BALANCE
 DEBIT CREDIT DEBIT CREDIT
 0075 CASH ON DEPOSIT-SUSPENSE 20,000.00 20,000.00
 2904 NON-SFMS CLEARING OFFSET 393,562.90 447,200.48
 2954 NON-SFMS CLEARING ACCOUNT 53,637.58 53,637.58
 2999 RESERVE FOR REVOLVING ACC 20,000.00 20,000.00
 * FUND 0117 SUSPENSE ACCT 33301 HEALT 0.00 53,637.58 53,637.58 467,200.48 467,200.48

Report Training

Coming Soon to iLearn

Report Training Class

Date: 6/18/19

Time: 2 Sessions 9:00 – 11:30am & 1:30 – 4:00pm

Location: DAS Exec Bldg Conf Rm A

Any Questions?



DAS DEPARTMENT OF
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DAFM353/356
FISCAL YEAR-END ROLLOVER
June 28, 2019

Runs after the batch cycle on the last working day of June.



- Creating new year profiles is the first step in preparing R*STARS for closing the current biennium.
- The fiscal year-end rollover is the next step...



FY and AY balances roll forward before the system date changes to July 1.

FY Tables Roll Forward One Fiscal Year

FY 19

FY Tables	Screen	Balances
Grant	66	\$\$\$
Project	80	\$\$\$
Cash Control	63	\$\$\$
Document	64	\$\$\$
Contract	68	\$\$\$

FY 20

FY Tables	Balances
Grant	\$\$\$
Project	\$\$\$
Cash Control	\$\$\$
Document	\$\$\$
Contract	\$\$\$

FY 21

FY Tables	Balances
Grant	-
Project	-
Cash Control	-
Document	-
Contract	-

AY Tables Roll Forward Two Fiscal Years

FY 19

AY Tables	Screen	Balances
Appropriation	62	\$\$\$
Budget	61	\$\$\$
Fund	69	\$\$\$
G/L Summary	89	\$\$\$
G/L Detail	65	\$\$\$

FY 20

AY Tables	Balances
Appropriation	\$\$\$
Budget	\$\$\$
Fund	\$\$\$
G/L Summary	\$\$\$
G/L Detail	\$\$\$

FY 21

AY Tables	Balances
Appropriation	\$\$\$
Budget	\$\$\$
Fund	\$\$\$
G/L Summary	\$\$\$
G/L Detail	\$\$\$

WJ*E1

General Ledger Roll Criteria

Memo & Real

D31 Comptroller G/L Profile

- Year End Close = 0 or 1.
- Balance does not close at year-end.
- Balance rolls forward to the same G/L account.

Nominal – GASB54

D31 Comptroller G/L Profile

- Year End Close = 2.
- Balance rolls to an equity account based on D23 fund lookup.

Nominal – No GASB54

D31 Comptroller G/L Profile

- Year End Close = 2.
- Balance rolls to an equity account based on D21 and D24 GAAP fund lookup.

TIPS & TECHNIQUES SFMS Desk Manual

DAFM353/356 FISCAL YEAR-END ROLLOVER R*STARS: CENT.7
Revised: 03/06/19

GB54 Codes & Associated Equity General Ledger (D54 TABLE ID: GB54)

GB54 Code	Closing DR Bal	T-codes CR Bal	GL Acct	GL Account Name
A1	334	335	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

D21 GAAP Fund Types & Associated Equity General Ledger

GAAP Fund Type & Title	Closing DR Bal	T-codes CR Bal	GL Acct	GL Account Name
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 Pos. Held Trust/ Pension Benefits
15 Investment Trust Fund *	349	349	2951	System Clearing GL Level Only
16 Private Purpose Trust	338	339	3023	Net Position Held in Trust
17 Govt-Wide Reporting Fund	353	352	3025	Net Position
18 Other Emp Ben Trust Fnd	338	339	3023	Net Position Held in Trust
19 Post-Employment Health Care Benefits	336	337	3004	Net Position Held in Trust - Post Employment Health Care
99 Default Oregon *	349	349	2951	System Clearing GL Level Only



Accounting forms & publications

- R*STARS training manual
- Data entry guide
- **Desk manual**
- Transaction Codes
- Report guide
- SFMS terms
- Forms

Agencies Must Create Two 25 - Agency Control Profiles

FY 20 Example

```

S025 UC: STATE OF OREGON
LINK TO: AGENCY CONTROL PROFILE
AGENCY: 101 FISCAL YEAR: 20
COST RUN INU: RUN TYPE: NO STEPS: LAST STEP:
ALLOCATION- CA BY IDX: CA BY PROJ: CA BY GRANT: CA POST:
CA RANGE FROM: TO: CA TYPES:
BILLING DEF- IDX: PCA: EXP COMP/AGY OBJ:
DEFAULT- IDX: PCA: REV COMP/AGY OBJ:
REPORTING INDS- WEEK: N MONTH: N QUARTER: N YEAR: N
DOCUMENT MATCH LEVEL INDICATORS - PRE ENC: I ENC: I NON-ENC: I
REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
COMP OBJ RECD ON D11: Y
FIXED ASSET - IND: N THRESHOLDS - CAP: INV: CAPTURE:
AGENCY OBJECT IND: N (R=REV, E=EXP, B=BOTH, N=NONE)
LAST MONTH CLOSED: 00 AGY BUD BY ORG IND: N (Y OR N)
RE LAST MONTH/ENR PURCHAS: AGY BUD BY PCM IND: Y (Y OR N)
REPORTING MONTH/YR: 01 20 LABOR RUN IND: N (Y,N OR A)
INTEREST CALC RUN/MONTH: N COLLECTION TRANSFER RUN: N (Y OR N)
GRANT/PROJ BILLING RUN: N SGL ORG LVL IND: I STATUS CODE: B
EFF START DATE: 07012019 EFF END DATE: LAST PROC DATE: 04232019
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INO CLEAR-EXIT
    
```

FY 21 Example

```

S025 UC: STATE OF OREGON
LINK TO: AGENCY CONTROL PROFILE
AGENCY: 101 FISCAL YEAR: 21
COST RUN INU: RUN TYPE: NO STEPS: LAST STEP:
ALLOCATION- CA BY IDX: CA BY PROJ: CA BY GRANT: CA POST:
CA RANGE FROM: TO: CA TYPES:
BILLING DEF- IDX: PCA: EXP COMP/AGY OBJ:
DEFAULT- IDX: PCA: REV COMP/AGY OBJ:
REPORTING INDS- WEEK: N MONTH: N QUARTER: N YEAR: N
DOCUMENT MATCH LEVEL INDICATORS - PRE ENC: I ENC: I NON-ENC: I
REDUCE AGENCY BUDGET INDICATORS - PRE-ENC: N ENC: Y (Y OR N)
COMP OBJ RECD ON D11: Y
FIXED ASSET - IND: N THRESHOLDS - CAP: INV: CAPTURE:
AGENCY OBJECT IND: N (R=REV, E=EXP, B=BOTH, N=NONE)
LAST MONTH CLOSED: 00 AGY BUD BY ORG IND: N (Y OR N)
RE LAST MONTH/ENR PURCHAS: AGY BUD BY PCM IND: Y (Y OR N)
REPORTING MONTH/YR: 01 21 LABOR RUN IND: N (Y,N OR A)
INTEREST CALC RUN/MONTH: N COLLECTION TRANSFER RUN: N (Y OR N)
GRANT/PROJ BILLING RUN: N SGL ORG LVL IND: I STATUS CODE: B
EFF START DATE: 07012019 EFF END DATE: LAST PROC DATE: 04232019
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INO CLEAR-EXIT
    
```

SFMS Prepares for DAFM353/356

- ▶ SFMS-News email notifications.
- ▶ Update system job profiles.
- ▶ Create "before" samples for validation.
 - ▶ FY & AY tables.
 - ▶ GASB54 fund types.
 - ▶ D21 GAAP fund types.
- ▶ Verify existence of all 25 – Agency Control Profiles.



SFMS Verifies DAFM353/356

- ▶ Reconcile row count reports.
- ▶ Create "after" samples and compare balances with "before" samples.
- ▶ Open IT file for the 530 screen.
- ▶ SFMS-News email notification.
- ▶ Prepare documents for QA and audit review.

```

S530 UC: STATE OF OREGON 07/01/19 08:00 AM
LINK TO: VIEW BATCH HEADERS PROD

BATCH AGENCY: TYPE: I/E:
... BATCH ID ... EFF ENTERED ENTERED COMP COMP
S DATE TYP NO STA BAL MODE DATE COUNT AMOUNT COUNT AMOUNT

EAI - IT FILE CLOSED

F1-HELP F2-DETAILS F6-BALANCING F7-PRIOR PG F8-NEXT PG
F9-INTERRUPT F11-CORRECT BATCH ENTER-FIRST PAGE CLEAR-EXIT
  
```

AY 21 & FY 20 Processing

- ❖ Begins July 1, 2019.
- ❖ Rollover balances appear in the new table rows.

AY 19 & FY 19 Processing

- ❖ Continues July 1, 2019.
- ❖ Agencies may continue posting transactions with June effective dates.



Any Questions?



Year-end General Ledger Close

LIZ SCHULTZ

DAFM351 – General Ledger Close Program

- ▶ To close nominal GL account balances to appropriate equity account.
- ▶ Run each fiscal year after close of Month 13.
- ▶ Scheduled for **Friday, August 23, 2019**.
- ▶ SFMS Desk Manual:
<https://www.oregon.gov/das/Financial/AcctgSys/Documents/cent5.pdf>

DAFM351 – General Ledger Close Program

Uses R*STARS D31 Comptroller General Ledger Account Profile to identify nominal general ledger accounts

General Ledger Accounts:

- ▶ 0 = Memo (i.e. Budgetary, Offsets)
- ▶ 1 = Real (i.e. Asset, Liability, Equity)
- ▶ 2 = Nominal (i.e. Revenue, Expenditure, Transfer)

Examples of each will be shown on the next three slides.

Example #1 - Memo GL Account

```

SD31 UC: 02 STATE OF OREGON 04/17/19 10:38 AM
LINK TO: _____ COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 2701 TITLE: APPROPRIATION ALLOTMENT
GAAP GL CLASS: 999 (MUST BE IN D14)
NACUBO GL CLASS: 99 (MUST BE IN D46)
NORMAL BALANCE: C (D=DEBIT, C=CREDIT)
YEAR END CLOSE: 0 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: E
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: AA (BT, NP=NO POST, AA=ANY)
AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)
CASH CONTROL: NP (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 99 NACUBO GL CATEGORY: 99 STATUS CODE: A
EFF START DATE: 08081990 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

```

Example #2 - Real GL Account

SD31 UC: 02 STATE OF OREGON 04/17/19 10:20 AM
 LINK TO: _____ COMPTROLLER GENERAL LEDGER ACCOUNT PROFILE PROD

COMP GL ACCOUNT: 0070 TITLE: CASH ON DEPOSIT WITH TREASURER
 GAAP GL CLASS: 010 (MUST BE IN D14)
 NACUBO GL CLASS: 99 (MUST BE IN D46)
 NORMAL BALANCE: D (D=DEBIT, C=CREDIT)
 YEAR END CLOSE: 1 (0=MEMO,1=REAL NOT CLOSED,2=NOMINAL CLOSED)
 INVESTMENT TYPE: 99 G/L EDIT TYPE: S OBJECT IND: 0
 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: NP (BT, NP=NO POST, AA=ANY)
 AGENCY BUDGET: NP (BT, NP=NO POST, AA=ANY)
 CASH CONTROL: AA (BT, NP=NO POST, AA=ANY) DOCMNT: NP (BT, NP=NO POST, AA=ANY)
 GRANT: NP (BT, NP=NO POST, AA=ANY) PROJ: NP (BT, NP=NO POST, AA=ANY)

GAAP GL CATEGORY: 06 NACUBO GL CATEGORY: 99 STATUS CODE: A
 EFF START DATE: 06301990 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

Example #3 - Nominal GL Account

SD31 UC: 02 STATE OF OREGON 04/17/19 10:34 AM
 LINK TO: _____ COMPTROLLER 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

DAFM351 – General Ledger Close Program

- ▶ Nominal general ledger account balances are closed to the appropriate equity account as determined by D23 fund profile.
- ▶ Is there a GASB 54 code on the D23 fund profile?
 - ▶ **Yes** – GASB 54 code determines equity account used
 - ▶ **No** – GAAP Fund Type determines equity account used
- ▶ Examples of each will be shown on the following slides.

Example #1 – Fund with GASB 54 code

```

SD23 UC: 10 STATE OF OREGON 04/17/19 10:56 AM
LINK TO: _____ FUND PROFILE PROD

          AGENCY: ### FISCAL YEAR: 19 FUND: ####
          TITLE: EXAMPLE - FUND WITH GASB 54 CODE
APPROPRIATED FUND: 8000 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 0001 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: N GASB 54: A1 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: 0 CASH CONTROL: 1
CASH BALANCE DISP - IND: N %/AMT: 000000000000 TREASURY FUND: 0401
DESCRIPTION: ASSIGNED
CC ORG LEVEL IND: 0 (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: 07012017 EFF END DATE: _____ LAST PROC DATE: 04052017
Z06 RECORD SUCCESSFULLY RECALLED

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

Example #1 – Fund with GASB 54 code

► GASB 54 code determines the equity GL account as shown below.

GB54 Code	Closing T-codes		GL Acct	GL Account Name
	DR Bal	CR Bal		
A1	334	335	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

Example #2 – Fund without GASB 54 code

```

SD23 UC: 10 STATE OF OREGON 04/17/19 11:07 AM
LINK TO: _____ FUND PROFILE PROD

AGENCY: ### FISCAL YEAR: 19 FUND: ####
TITLE: EXAMPLE - FUND WITHOUT GASB 54 CODE
APPROPRIATED FUND: 9998 (MUST BE IN D22 APPROP FUND PROFILE)
GAAP FUND: 8500 (MUST BE IN D24 GAAP FUND PROFILE)
STATE FUND GROUP: 9999 DEFAULT OREGON
LOCAL FUND IND: S GASB 54: CASH FUND:
FUND LEVELS DETERMINE THE LEVEL OF CONTROL FOR THE FOLLOWING
(O=NONE, 1=APPROPRIATED FUND, 2=FUND, 3=CASH FUND):
APPROPRIATION: 1 AGENCY BUDGET: 0 CASH CONTROL: 0
CASH BALANCE DISP - IND: N %/AMT: 0000000000 TREASURY FUND: 9999
DESCRIPTION:
CC ORG LEVEL IND: 0 (0=DO NOT POST AGENCY, 1=POST AGENCY)
DEPOSIT INTEREST - IND: Y AGENCY: FUND:
GAAP FUND GROUP: 06 (SYSTEM GENERATED)
GAAP FUND TYPE: 17 (SYSTEM GENERATED) STATUS CODE: A
EFF START DATE: 07012017 EFF END DATE: LAST PROC DATE: 04052017
Z06 RECORD SUCCESSFULLY RECALLED

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

Example #2 – Fund without GASB 54 code

- ▶ GAAP Fund Type determines the equity GL account as shown below.

GAAP Fund Type # / Name	Closing T-codes		GL Acct	GL Account Name
	DR Bal	CR Bal		
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 Trust	338	339	3023	Net Position Held in Trust
17 Govt-Wide Reporting Fund	353	352	3025	Net Position
18 Other Employee Benefits Trust Fund	338	339	3023	Net Position Held in Trust
19 Post-Employment Health Care Benefits	336	337	3004	Net Position Held in Trust – Post Employment Health Care
99 Default Oregon *	349	349	2951**	System Clearing GL Level Only

* Nominal general ledger account activity not valid for these fund types.

**Agencies must make correcting entries to any fund with a balance in GL 2951.

DAFM351 – General Ledger Close Program

- ▶ DAFM351 Program will generate transactions to close out nominal general ledger account balances.
- ▶ All generated transactions will post as follows:
 - ▶ Batch agency 999
 - ▶ Batch type “Y”
 - ▶ Document type “YG”
 - ▶ Effective date 6/31/19

DAFM351 – Agency Responsibilities

Before DAFM351 Program Runs

Step 1: Order before DAFR reports for Month 13, Fiscal Year 19

- ▶ DAFR8650 Trial Balance by Fund/General Ledger
- ▶ DAFR8920 General Ledger Fund Detail Trial Balance
- ▶ Order DAFR reports on August 9, 2019 **or** August 16, 2019

Step 2: Update 25 Agency Control Profile before 4:30 pm on August 23, 2019

- ▶ Set Last Month Closed indicator to "12" for FY19

Example – Order DAFR8650

```

S091 UC: 10 STATE OF OREGON 05/01/19 09:16 AM
LINK TO: REPORT REQUEST PROFILE PROD
Enter Agency From 95 Profile
AGENCY: ### REQUESTER: NAME REQUEST NO: ## REPORT ID: DAFR8650
APPN YEAR: PERIOD: 13 FY: 19 FREQUENCY: 08092019 FREQ CONTROL: S
RANGE - FROM DATE: THRU DATE:
LEVEL - ORG: PROGRAM: OBJECT: FUND: 4 NACUBO FUND: GL ACCT: 3
SPECIAL SELECTS -
AGENCY: ### OR AGENCY GROUP: ORG CODE:
PROGRAM CODE: NACUBO FUND:
APPROP FUND: FUND:
COMP OBJECT: AGY OBJECT:
GL ACCT: AGY GL ACCT:
SPEC SEL 1: G SPEC SEL 2:
STATUS CODE: A

```

Example – Order DAFR8920

```

S091 UC: 10 STATE OF OREGON 05/01/19 09:26 AM
LINK TO: REPORT REQUEST PROFILE PROD
Enter Agency From 95 Profile
AGENCY: ### REQUESTER: NAME REQUEST NO: ## REPORT ID: DAFR8920
APPN YEAR:  PERIOD: 13 FY: 19 FREQUENCY: 08092019 FREQ CONTROL: S
RANGE - FROM DATE:  THRU DATE:
LEVEL - ORG: 2 PROGRAM:  OBJECT:  FUND:  NACUBO FUND:  GL ACCT: 3
SPECIAL SELECTS -
AGENCY: ### OR AGENCY GROUP:  ORG CODE:
PROGRAM CODE:
APPROP FUND: NACUBO FUND:
COMP OBJECT: FUND:
GL ACCT: AGY OBJECT:
SPEC SEL 1: F AGY GL ACCT:
STATUS CODE: A

```

DAFM351 – Agency Responsibilities

After DAFM351 Program Runs

Step 3: Correct any profiles to allow transactions on the 530 screen to clear

- ▶ Your SFMS Agency Analyst will work with you to correct errors
- ▶ “Y” Batches will be on the 530 screen under agency 999
- ▶ Agencies can view the transactions using User Class 48

Step 4: When notified by your SFMS Agency Analyst that all errors have cleared, update 25 Agency Control Profile

- ▶ Set Last Month Closed indicator to “13” for FY19

DAFM351 – Agency Responsibilities

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After DAFM351 Program Runs

Step 5: Obtain copy of DAFR3511 General Ledger Close Control Report

- ▶ Log in to SFMA Web Reports to access in electronic format
- ▶ Report available from August 26 – September 26, 2019
- ▶ Agencies should retain this report for six years

Step 6: Order after DAFR reports for Month 13, Fiscal Year 19

- ▶ DAFR8650 Trial Balance by Fund/General Ledger
- ▶ DAFR8920 General Ledger Fund Detail Trial Balance
- ▶ Order reports after DAFM351 Program runs and all errors cleared

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DAFM351 – Agency Responsibilities

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Validate DAFM351 Program Results

Step 7: Compare your agency before and after DAFR reports :

- ▶ All nominal account balances will still remain on the after reports.
- ▶ GL 2960 balance will offset the nominal balances. Total of all nominal balances plus GL 2960 balance will net to zero.
- ▶ The appropriate equity GL accounts will reflect an increase or decrease equal to the total amount of the nominal balances.

Contact your SFMS Agency Analyst for assistance or to report issues.

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Any Questions?



Biennium Close

LIZ SCHULTZ

Appropriation Year (AY) 19 Biennium Close

- ▶ The State's budget is approved on a biennial basis, where the biennium begins July 1 and ends June 30 of each odd-numbered year. *Source: OAM 20.10.00*
 - ▶ AY19 spans from July 1, 2017 – June 30, 2019.
 - ▶ AY21 spans from July 1, 2019 – June 30, 2021.

Appropriation Year (AY) 19 Biennium Close

- ▶ Unexpended appropriations at the end of each biennium are available for subsequent expenditure **to the extent that liabilities have been incurred at June 30**, provided payment of liabilities is made during the succeeding six month period of July 1 through December 31. *Source: OAM 20.10.00*
 - ▶ AY19 continues to be open in SFMA through December 31.
 - ▶ Both AY19 and AY21 open in SFMA for the first six months of FY20. Make sure transactions are recorded using correct AY.

Appropriation Year (AY) 19 Biennium Close

- ▶ GAAP standards determine in which fiscal year a transaction should be recorded whereas, the budgetary accounting standards established in this policy determine in which appropriation year (biennium) a transaction should be recorded. *Source: OAM 20.30.00*
 - ▶ Review OAM Chapter 20 for Budgetary Accounting & Reporting requirements to determine appropriate AY to use.
 - ▶ <https://www.oregon.gov/das/Financial/Acctng/Pages/OAM.aspx#chapter20>

Appropriation Year (AY) 19 Biennium Close

- ▶ Any remaining unexpended appropriations will lapse December 31 following the end of the biennium, except for appropriations related to capital construction. *Source: OAM 20.10.00*
 - ▶ Before end of AY19, agencies must review all document supported general ledger account balances to prepare for the lapse of appropriations.
 - ▶ See next slides for more info on document supported GL accounts.

Document Supported (R*STARS 64 Screen)

- ▶ Document supported transactions allow R*STARS users to track activity related to a document and view the current balance.

BT	TITLE	AMOUNT	BT	TITLE	AMOUNT
01	ORIG AMOUNT	750.00			
03	LIQUIDATIONS	750.00			
04	PYMT/COLLECTIONS	750.00			

S064 UC: 02 STATE OF OREGON 04/19/19 01:51 PM
 LINK TO: _____ DOCUMENT RECORD INQUIRY PROD
 AGY: 101 DOC NO/SFX/CLASS: ARC00110 001 001
 CREATE DATE: 062918 CLOSE DATE: 103115
 INQ TYPE: MC (MA, YA, MY, YY, MC, YC)
 INQ YEAR: 19 INQ MONTH: 10 DOC BALANCE: .00
 F1-HELP F5-NEXT F9-INTERRUPT ENTER-INQUIRE CLEAR-EXIT

Document Supported GL Accounts

Encumbrances

- ▶ GL 2735 – Encumbrance Control – Doc Supported
- ▶ GL 2736 – Pre-Encumbrance Control

Accounts Receivable (A/R)

- ▶ GL 0501 – Accounts Receivable – Other - Billed
- ▶ GL 0543 – Accounts Receivable – Federal - Billed
- ▶ GL 0547 – Due from Other Governments
- ▶ GL 0574 – Interest Receivable – Other Billed

Other Non-Receivables

- ▶ GL 0573 – Unreimbursed Advances
- ▶ GL 1604 – Unearned Revenue – Doc Supported
- ▶ GL 1550 – Deposit Liability – Document Supported

Encumbrances – GL 2735 & GL 2736

- ▶ If an obligation represents an encumbrance on June 30 at the end of a biennium (rather than a liability), the obligation cannot be paid from the biennium ended June 30. Furthermore, the **encumbrance must be canceled and re-established in the new biennium** by the close of month 13. *Source: OAM 20.10.00*
 - ▶ **By Month 13 close:** All AY19 encumbrance balances should be zero or balance offset with an accrual using TC 931R. TC 931R will decrease encumbrance balances for financial statement purposes. Entry will auto reverse in following month with TC 963R.
 - ▶ **By December 31:** All AY19 encumbrance balances must be zero. Cancel AY19 encumbrance balances and re-establish in biennium AY21 as appropriate.

A/R – GL 0501, 0543, 0547 & 0574

- ▶ Agencies should **move General Fund accounts receivable forward to the new biennium if the receivables are not collected by June 30** at the end of a biennium. This applies to accounts receivable that are document supported and do not auto reverse. *Source: OAM 20.50.00*
 - ▶ **By June month end close:** All AY19 General Fund A/R balances should be zero. Move balances forward to AY21 or write-off if appropriate.
 - ▶ **By December 31:** Other AY19 A/R balances must be zeroed out. Move balances forward to AY21 or write-off if appropriate.
 - ▶ See SFMS Desk Manual Reve.2 for detailed instructions including examples:
<https://www.oregon.gov/das/Financial/AcctgSys/Documents/reve2.pdf>

Other – GL 0573, 1604 & 1550

- ▶ Agencies are strongly encouraged to move forward AY19 balances for Unreimbursed Advances (GL 0573), Unearned Revenues (GL 1604) and Deposit Liabilities (GL 1550) balances to the new biennium.
 - ▶ An AY 19 document impacting one of these GLs can still be liquidated in AY 21 even after AY19 is closed.
 - ▶ However, if the document relates to AY 17 or prior, you will need to work with your SFMS analyst in order to liquidate the balance.
 - ▶ See SFMS Desk Manual Reve.2 for detailed instructions including examples: <https://www.oregon.gov/das/Financial/AcctgSys/Documents/reve2.pdf>

Tools for Biennium Close – DAFR Reports

- ▶ **Reports**
 - ▶ DAFR6500 – Lapsing Appropriation Report
 - ▶ DAFR9750 – Accounts Receivable Document Status
 - ▶ DAFR6590 – Outstanding Deposit Liabilities – Document Supported
 - ▶ DAFR8680 – Detail Account Activity by Fund Report
 - ▶ DAFR3330 – Deposit Reconciliation Report
- ▶ See SFMS Biennium Closing Research and Verification Tools Handout for instructions to order these reports. Handout will be posted on our website with the User Group presentation. <http://www.oregon.gov/das/Financial/AcctgSys/Pages/usergroup.aspx>

DAFR6500 – Lapsing Appropriation Report

This report shows totals for the Balance Types (BT) listed below by appropriated fund and appropriation number.

<u>BT</u>	<u>Description</u>	<u>BT</u>	<u>Description</u>
12	Cash Revenue	17	Accrued Expenditures
14	Accrued Revenue	18	Encumbrances Outstanding
15	Cash Expenditures	19	Pre-encumbrances Outstanding

DAFR6500 – Lapsing Appropriation Report

Reviewing the DAFR6500 report for AY 19 biennium close:

- ▶ **BT 14 – Accrued Revenues:** Balance of zero by Month 13 close, unless related to a non-document supported receivable (i.e. GL 0503).
- ▶ **BT 17 – Accrued Expenditures:** Balance of zero by calendar date December 31.
- ▶ **BT 18 & BT 19 – Encumbrances:** Balance of zero (or offset with accrual TC 931R entry) by Month 13 close. All balances must be zero by calendar date December 31.

DAFR9750 , DAFR6590, DAFR8680 & DAFR3330

Other DAFR reports you may find helpful for biennium close:

- ▶ **DAFR9750 – Account Receivable Document Status:** Provides a listing of Account Receivable documents.
- ▶ **DAFR6590 – Outstanding Deposit Liabilities – Document Supported:** Provides a listing of outstanding document supported deposit liabilities.
- ▶ **DAFR8680 – Detail Account Activity by Fund Report:** Provides transaction level information for funds by GL Account. Please filter by GL 0573 Unreimbursed Advances and 1604 Unearned Revenue.
- ▶ **DAFR3330 – Deposit Reconciliation Report:** useful to research outstanding deposits. Results are sorted by Agency, Treasury Fund, Account Number and Deposit Number.

Tools for Biennium Close – Datamart & R*STARS

In addition to the DAFR reports, you may also use the Datamart & R*STARS for biennium close research.

- ▶ Use **Datamart queries** to research and verify outstanding balances, documents and amounts.
- ▶ Use **R*STARS inquiry screens** to find more detail that is not found in the DAFR reports.

R*STARS has the most current, up-to-date information. This allows you to immediately verify balances changed as expected.

Tools for Biennium Close – R*STARS Inquiries

▶ **Some useful R*STARS Inquiry Screens include:**

- ▶ 64 – Document Record Inquiry
- ▶ 86 – Document Transaction Inquiry
- ▶ 62 – Appropriation Financial Inquiry
- ▶ 69 – Agency/Fund Financial Inquiry
- ▶ 13 – Deposit Research

See SFMS Biennium Closing Research and Verification Tools Handout for examples. Handout will be posted on our website with the User Group presentation.

<http://www.oregon.gov/das/Financial/AcctgSys/Pages/usergroup.aspx>

Any Questions?





Other
considerations

ROSE MATTIX



GASB 84 Fiduciary Activities

- ▶ GASB 84 establishes criteria for identifying fiduciary activities and guidance on reporting those activities.
- ▶ GASB 84 implementation is scheduled for July 1, 2019.
- ▶ SARS Training on GASB 84 is scheduled for May 23, 2019.

This training is set up through iLearn. Please sign up if you have not already done so.

AY 2021 Structure Review

- ▶ DAFM355 Profile Roll was run 4/17/19 to establish the AY21 and FY 20 and 21 profiles for existing agency profiles.
- ▶ If your agency is changing accounting structure for AY2021, please make sure you have submitted these changes to SABRS with a copy to your SFMS Analyst.
- ▶ Changes made to accommodate your new AY2021 structure should be reviewed by SFMS prior to July 1, 2019. Any changes need to be made before you begin using the new profile.

Account coding profiles for AY21

- ▶ AY21 account coding profile changes should be in place by July 1, 2019
- ▶ The exception to this is changes that are waiting for legislative approval or changes initiated by legislation.
- ▶ DO **NOT** modify existing profile data elements during the AY or FY once they have been used in a transaction. Changes to profile data during the FY or AY may cause mismatch errors when additional processing of the document occurs. It could also cause issues with your general ledger drill down abilities and reporting roll up.

Any Questions?



THANK YOU