

SFMS DESK MANUAL

Fiscal Year-end Rollover DAFM353/356

Revised 4/14/21

Cent.7

Overview

DAFM353/356 programs run after the nightly batch cycle on the last working day of June. Fiscal year account balances roll forward to the new FY. In odd numbered years, appropriation year balances roll forward to the new AY for two fiscal years. The 530 View Batch Headers screen IT File remains closed the next working day after the rollover until SFMS verifies that the programs ran successfully.

Program Details

The programs create new financial table rows and roll balances forward before the system date changes to July 1.

- Records from selected FY tables roll balances forward one fiscal year.
 - Prior year balances move to inquiry type YY, prior prior year activity.
 - Current FY balances to date move to inquiry type YA, prior year activity.
- In odd numbered years, selected AY tables roll balances forward two fiscal years.
 - Prior year balances move to inquiry type YY, prior prior year activity.
 - Current FY balances to date move to inquiry type YA, prior year activity.

FY Tables			Screen	AY Tables			Screen
CC	Cash Control Financial	63		AB	Agency Budget Financial		61
DF	Document Financial	64		AP	Appropriation Financial		62
GP	Grant Financial	66		GL	General Ledger Detail Financial		65
CF	Contract Financial	68		AF	Agency Fund Financial		69
PJ	Project Financial	80		GS	General Ledger Summary Financial		89

New financial balances appear not only in the first month, but in all months of the new fiscal year. For AY tables, the new balances appear in all months of the two fiscal years. The system continues to update all months as new activity posts throughout the year.

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

- Memo and real accounts, identified with YEC indicators on the D31 profile of "0" and "1" respectively, roll forward in the same GL account.

- Nominal accounts, identified with a YEC indicator of "2", roll to equity accounts in the new FY. The program determines the appropriate equity account for each nominal account based on:
 - If a GASB 54 code exists on a D23 fund:
 - A lookup of the D23 GASB 54 code.
 - A lookup of the Fund Balance GL from the D54 System Parameters Profile where the Table ID is GB54.
 - If a GASB 54 code does not exist on a D23 fund:
 - A lookup of the D24 GAAP Fund and the D21 GAAP Fund Type.

Nominal postings during the first fiscal year of the biennium also post to an equity account at a summarized level in the future fiscal year. During the second year of the biennium, nominal postings do not post to an equity account of a future year since the amounts remain within the existing AY.

GASB 54 Codes & Associated Equity General Ledger

D54 TABLE ID: GB54

GB54 Code	T-code DR Bal	T-Code 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 # / Name	T-Code DR Bal	T-Code 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 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 For Individual, Org, Other Government
17 Govt-Wide Reporting Fund	353	352	3025	Net Position
18 Other Employee Benefits Trust Fund	338	339	3023	Net Position Held For Individual, Org, Other Government
19 Post-Employment Health Care Benefits	336	337	3004	Net Position Held in Trust – Post Employment Health Care
20 Custodial Funds	338	339	3023	Net Position Held For Individual, Org, Other Government
99 Default Oregon	349	349	2951	System Clearing GL Level Only

Agency Activities and Responsibilities

The biennium year changes in odd-numbered years. Agencies must create two new 25 – Agency Control Profile screens, one for each fiscal year of the new biennium. These profiles must be in place prior to the beginning of the new biennium with the Last Month Closed indicator set to “00”.

Contact your SFMS Agency Analyst for assistance with DAFM353/356.