

Tri-County Computer Services Association

# USPS Fiscal Year End Closing Procedures - 2020

Version 1.0 - 6/4/2020



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This document outlines the steps to be taken to close USPS for the month, quarter and fiscal year.

## Pre Closing Procedures

The following procedures can be completed any time prior to starting fiscal year closing.

- 1) Cost of Life Insurance Over \$50,000**
  - For any employee who will be **retiring at the end of the fiscal year**, calculate the cost of life insurance over \$50,000. Using the USPSCN/UPDCAL\_CUR or UPDCAL\_FUT program, the amount should be included as part of the final pay using an **NC1** pay type.
    - For an example of this calculation, refer to the “Reporting Taxable Amount of Life Insurance Premiums”.
      - <https://wiki.ssd-ohio.org/display/usps/Reporting+Taxable+Amount+of+Life+Insurance+Premiums>
    - Life Insurance Publication 15B
      - <http://www.irs.gov/pub/irs-pdf/p15b.pdf>
    - FYI: To eliminate problems later, the NC1 payment should be paid on the employee’s last pay check regardless of the time of year of their retirement.
  
- 2) Check USPCON STRS advance amount and verify the total is zero from the previous year**
  - This is done using USPSDAT/USPCON.
  
- 3) Run STRSAD**
  - Select the **projection only** (option 1). **This option can be run as many times as needed.**

- The program produces three (3) reports.
  - The **STRSAD.TXT** report lists all advanced jobs for the district.
  - The **STRSAD.RPT** report is the complete fiscal year-end report for all STRS employees.
  - The **NONADV.TXT** report shows jobs that will not advance.

○ Verify the data on the STRSAD.RPT report.

- For more information use the following link:

<http://wiki.ssd-ohio.org/display/usps/STRSAD+-+STRS+Advance>

#### □ 4) Create new job calendars

- Job calendars for the 2020-2021 school year can be added to the system as soon as board approved.
- The 'COPY' function of USPSDAT/CALMNT may be utilized.

#### □ 5) Enter New Contracts (NEWCNT)

- New contracts can be entered for those positions with a July 1 start date or those with other start dates as well.
- The IMPORT option in NEWCNT can be used to load the data from a spreadsheet CSV file. The spreadsheet must contain the following fields: Employee\_ID, Job\_No, Contract\_type (4= new contract), Contract\_Start\_Date and Contract\_Amount.
- The BUILD option in the SALARY program can be used as well.
- Click on link for further details.

<http://wiki.ssd-ohio.org/display/usps/NEWCNT+-+New+Contract>

## EMIS Staff Reporting Procedures

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**Work closely with your EMIS coordinator!!!**

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*As soon as your staff attendance has been updated, you are encouraged to run the USPEMS/USPEMX program to meet the year end reporting period.*

- 6)** If you have not begun to enter your long-term illnesses, make sure **CLRATD** has been run to clear any entries from a prior fiscal year (this may be run before or after yearend depending on your process)
- 7)** Determine long-term illnesses and either input them or report them to EMIS coordinator for input. (USPSCN/DEMSCN)
- 8)** Run **USPEMS/PERDET** to verify EMIS related USPS data
- 9)** Run the **USPEMS/USPEMX** program to report EMIS staff information for the year end reporting period.
- 10)** Run the **STAFF2EMIS** program to transfer the files created by USPEMS/USPEMX to the EMIS-R server.

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**Contact your EMIS Coordinator when this is done.**

**Remind them to select only flat files during the collection. They should NOT use the SIF connection for the staff collection.**

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- EMIS absence and attendance days are calculated for you through the job calendars and attendance posting. If adjustments are necessary, use the adjustment option of USPSCN/ATDSCN.
- Refer to the following links for more information on EMIS Staff Reporting.
  - <http://wiki.ssd-t-ohio.org/display/usps/EMIS+Staff+Reporting>
- Refer to EMIS Manual Chapter 3 Staff Data.
  - <http://education.ohio.gov/Topics/Data/EMIS/EMIS-Documentation/Archives/EMIS-Manuals-1/2012-EMIS-Manual>

## Month End Closing Procedures

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**EMIS info should be completed prior to starting Month End Closing**

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- 11) Run the RETIRE program**
  - **SERSREG** - first selecting to **NOT** create the tape file.
    - This program generates a report of earnings, deposits, and days paid for each retirement system. It also creates a file for electronic submission of monthly SERS data.
  - Verify that the total contribution amounts listed on the report equal the total deduction checks for the withholding plus any warrant checks written for pick-up on pick-up.
  - Verify that contributions by employee equal earnings times the **applicable percentage (10%)** Allow for rounding (within a few cents)
  - Review service credit days for all employees on the report.



- Verify that paperwork has been completed for employees listed on the report as “new”.
  - If necessary, adjustments can be made using USPSCN/ATDSCN.
  - Once you are satisfied that the data is correct, run SERSREG again this time selecting to create the tape file. This will clear MTD totals and create the tape submission file AND close the month of June’s payroll.
- 12)** Balance the payroll account. (when the statement is received from the bank)
  - 13)** Run the **CHKSTA** or **PAYREC** program to reconcile checks.
  - 14)** Run the **CHKSTS** option of the **USPRPT** program to generate an outstanding check register.
  - 15)** Run **BENACC** program, if applicable.

### Quarter End Closing Procedures

- 16)** Run the **QRTRPT** program selecting the demand option (N).
  - The report generated shows quarter, fiscal, and annual totals. Check all totals for accuracy.
- 17)** In the “Totals” section of QRTRPT, the gross and the adjusted gross should balance using a manual calculation
 

**Gross - Annuities + Non-Cash Earnings = Calculated Adjusted Gross**

  - The Calculated Adjusted gross should equal the total Adjusted Gross from QRTRPT. The difference in gross will be listed as zero. Refer to Quarter and Year End Balancing for Additional Information:
    - <http://wiki.ssd-t-ohio.org/display/usps/Quarter+and+Year-End+Balancing>
- 18)** Deduction totals should equal the total of all deduction checks written for the period(s) being checked. This should be true for all deduction codes.

- 19)** Gross amounts should equal the total of all payroll clearance checks issued during the particular period(s) being checked.
  
- 20) It is recommended that you balance the W2REPT quarterly to minimize problems at calendar year-end. (or monthly if necessary)**
  - Run the program **W2PROC**. 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 the quarter.
  - Balance the gross amounts on the **W2REPT.TXT** report with the **PAYRPT.TXT** reports for the quarter.
    - These amounts may not balance due to the way **W2PROC** handles certain amounts (e.g. Medicare pickup).
  - Complete and balance the **W2REPT** Reconciliation Worksheet for the quarter following the directions on the Worksheet.
  - If errors are discovered, check employees that had exception processing during the quarter such as voided checks, error adjustments, or manual changes in USPSCN. The **AUDRPT** program can be useful in identifying these problems.
  
- 21)** Run the **PAYDED** program, verifying that there are no outstanding deductions. To do this, set the Payment option” to A and leave the ‘payment cycle’ and ‘deduction codes’ fields blank. View **DEDRPT.TXT** and verify that there are NO outstanding deduction amounts.
  
- 22)** The total of all board paid amounts (if tracked on the system) should equal the total of all warrant checks to the vendor or deduction company.
  
- 23)** Complete and file any required quarter-end submission forms.
  
- 24)** For city withholdings, take the total gross times the percentage to be sure that tax withheld and submitted are correct. (This calculation may not work for MUNSCN employees or those with section 125 non-wages)

- 25)** Run the program **ODJFSRPT** setting the 'Create a submission file' prompt to 'N' to generate a report only.
  - Check all totals carefully for accuracy.
  - If necessary, adjustments can be made using **USPSCN/ATDSCN**. If you find errors on the number of weeks worked for any employee, use the adjustment option in **USPSCN/ATDSCN**. Re-run **ODJFSRPT** and verify the report. You **do not** create a tape file for submissions to ODJFS until you are sure the information contained on **ODJFSRPT.TXT** is correct.
  
- 26)** When all data is correct, run the **ODJFSRPT** program again, this time indicating that you want to **create a tape file for submission**.

### **STRS Advance Processing**

- Even though the board will NOT be advancing the money to STRS as in the past, the process for the annual reporting is the same as prior years.
- After all June pays are completed and if aware of dock amounts on 1st July payroll enter those in 'Dock Next Pay' on **JOBSCN**. These will be included in calculations by **STRSAD**.
- If aware of early contract pay offs, change the number of pays. Be cautious because pay per period may get changed.
- Employees flagged as full-time must have at least 120 service days to be granted a full year of service credit toward retirement. Employees flagged as part-time will be given credit according to STRS rules outlined in the STRS Employer's Manual. If you are in doubt about an employee's part-time or full-time status, contact STRS and obtain a ruling.
- Two conditions must be met for a job to be advanced:
  - The days worked must equal the work days.
  - The number of pays paid must be less than the number of pays in contract.
- If the amount remaining to be paid is greater than zero, an accrued contribution amount is calculated. This accrued amount will be the amount of earnings not yet paid times the employee's STRS withholding rate.

- 27)** Run the **STRSAD** program and select the **projection only** (option 1). **This option can be run as many times as needed.** The program produces three reports.
- The **STRSAD.TXT** report lists all advanced jobs for the district.
  - The **STRSAD.RPT** report is the complete fiscal year-end report for all STRS employees.
  - The **NONADV.TXT** report shows jobs that will not advance.
- 28)** Verify the data on all 3 reports. On the STRSAD.RPT report, check each employee's service credit and FYTD totals.
- Employees with 120 or more days receive 100% credit.
  - Employees with less than 120 days receive credit based on the STRS decision tree.
  - Employees classified as part-time have service credit based on the STRS decision tree:
    - Part-time flag on the 450 record 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.
    - Staff retiring and rehired in the same fiscal year will appear twice on the report, one line for contributions prior to retirement, one line for after retirement contributions.
- 29)** At the bottom of this report, there is an amount labeled Total Taxed + Non-Taxed. The amount shown should equal the amount deposited with STRS during the fiscal year plus the amount of the accrued contributions on the summer pays. Balance the FYTD amounts with the deduction checks.
- Only the % of service credit and the total contributions are sent to STRS. These are the primary figures to check prior to creating the tape file in the next step.

➤ Refer to the following links for more information.

<http://wiki.ssd-ohio.org/display/usps/STRSAD+-+STRS+Advance>

<http://wiki.ssd-ohio.org/display/usps/STRS+Advance>

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**\*\* Balance these reports: Do NOT continue until these are balanced!!!! \*\***

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- 30)** Once the data has been **verified** and you are **POSITIVE the information is correct** for the advance, run the **STRSAD** program again, this time selecting **Option 2**. This option **creates the tape file that will be submitted** electronically to STRS and sets the STRS period closing date field in USPSDAT/USPCON to 06/2015. This date must be set before a July payroll can be started.
  - Option 2 also flags eligible jobs in advance mode until the last payment in the contract has been paid. At that time, the advance flag is turned off and the job is no longer considered in advance mode.
  - Print and file the final copies of the STRSAD.TXT. NONADV.TXT and STRSAD.RPT reports.
  
- 31)** Run ANNSTRSSND to submit annual reporting information to STRS. This updates the USPSDAT/USPCON info.

## Quarter End Closing Completion

- 32)** Generate file copies of all desired reports. At a minimum it is suggested that you print:
  - USPRPT/EMPMST** (all data)
  - ERNREG** (all data for the quarter)
  - QRTRPT** (all data - demand report ONLY - **Option N**)
  - CHKSTS** (total all checks 7/1/19 – 6/30/20)
  - CHKSTS** (Report of all outstanding checks as of 6/30/20)
  
- 33)** Run the **SURCHG** program. This program is designed to assist you with verifying the SERS surcharge calculations and GAAP reporting. (See the SURCHG chapter of the USPS manual for more information)  
  

<http://wiki.ssd-t-ohio.org/display/usps/SURCHG+-+SERS+Surcharge+Report>
  
- 34)** Generate the reports & spreadsheets from **WAGOBL**, **WAGEMP** (wages by employee) and **WAGACT** (wages by account) totaled by fund/function/object. **Print and keep these reports.** (Spreadsheets can be generated for Excel.)
  
- 35)** Generate the reports & spreadsheets from **BENOBL**, **BENEMP** (Benefits by employee) and **BENACT** (Benefits by Account) totaled by fund/function/object.

# STOP!

SUBMIT A HELP DESK TICKET TO REQUEST A USPS  
BACKUP BY EMAILING [support@tccsa.net](mailto:support@tccsa.net)

EVERYONE MUST BE OUT OF PAYROLL (USPS) IN  
ORDER TO GET A CLEAN BACKUP

DO NOT PROCEED UNTIL YOU ARE NOTIFIED THAT  
TCCSA HAS A GOOD BACKUP

## Fiscal Year End Closing Procedures

- 36)** Run the **USPAUDIT** program to create a USPS submission file for auditors.
  
- 37)** Run the **QRTRPT** program again, this time clearing all data for the quarter and the fiscal year (**Option F**).
  - The PAYROLLCD reports will be created and placed on the web archive prior to the quarter and fiscal year fields being zeroed.
  - You should answer “**N**” to clear EMIS data.
  
- 38)** To insure the data cleared correctly, run the QRTRPT program again (option N) and verify that the fiscal year to date totals on the report are zero.

## Post Fiscal Year End Closing Procedures

### Restrictions during the advance

- Modifications cannot be made to certain fields on jobs in the advance mode.
- Certain Pay Types **cannot** be processed on advance jobs (REG, IRR and BCK)
  - See the **STRS Advance** Chapter of the USPS User Guide for details.

### Procedures to be run EACH PAY until advance is finished

- Run **CHKSTRS** (sorting it in the same order as your STRSAD.txt) after **EACH** pay and **KEEP** the print out. This will show you where you are on the Advance and if it is being processed correctly.
- Keep a copy of the **DEDRPT/PAYDED** from EACH pay for all STRS deductions (690, 691, etc.)
  - This will be a **BIG** aid in resolving any ADVANCE problems.

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**You may now process July 2020 payroll!!!!**

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### STRS Follow-up on the Advance After all Summer Pays

- Run **USPSDAT/USPSCON**. Verify the advance amount shows as **ZERO** (\$0) dollars.
- If the advance does not balance, run the **CHKSTRS** program from the MENU prompt, sorting it in the same order as your STRSAD.TXT. Compare totals for each employee to those on the original STRSAD.TXT report to determine which employees caused the discrepancy and what you need to do to correct the situation.
- Any difference in the STRS ADVANCE amounts from the annual report you submitted should be reported to STRS as a prior year correction if necessary.