



# Fiscal Year End Payroll Procedures (Classic)

Revised June 2021

**Use this checklist when closing Payroll (USPS)**  
(Additional Explanations for each step are attached)

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# Fiscal Year End Payroll Procedures (Classic)

## Pre-Closing Steps

### Step 1 - Create Job Calendars for the 2021 - 2022 school year

- Job calendars can be added to the system as soon as they are Board approved.
- Use USPSDAT/CALMNT to add months to your existing calendars for 2021 - 2022 school year.
- Do not delete old calendars.
- Start with a basic calendar. Then use the copy feature in CALMNT (F20) to copy from one completed calendar to another, and make modifications as needed.
- Remember to add months with no work days to your default (DEF) calendar.
- Run CALRPT for each calendar type for the entire contract year and verify total days, holidays, etc. are correct.

### Step 2 - Start on your New Contracts

- NEWCNT will allow you to enter next year's contract information now.
- However, **do not** purge until after the fiscal year is closed!
- *See New Contract Documentation on LACA website under Fiscal Services.*
- **Complete your Purge Worksheet** (*Available on the LACA website under Fiscal Services*).
  - If you would like LACA to review your worksheet, email it to [fiscal@laca.org](mailto:fiscal@laca.org).
- Timing is important when purging new contract info out of NEWCNT.
  - Incorrect purge timing can cause:
    - Days worked to be lost
      - STRSAD doesn't advance the right jobs
      - Mid-year contract change calculations will be incorrect
    - Accrued wages to be incorrect
      - Pay off of accrued amount will be incorrect
      - WAGOBL (wage obligation) will be incorrect
    - Amount earned to be incorrect
- **Decide to Purge ahead or Adjust Period Beginning/Ending Dates**
  - If the last pay of the old contract contains days for the old contract and the new contract, meaning the first work day of new contract is included in period begin/end dates of the last pay in old contract, you have two options:
    - Purge when there is one pay left in old contract
  - OR-
  - Adjust the period begin/end dates of last pay of old contract and first pay of new contract



- *Example*
  - First work day of new contract is July 1
  - Last pay in old contract INICAL Period June 20 – July 3
  - Options:
    - Purge when there is one pay left in old contract **-OR-**
    - Adjust the period begin/end dates of last pay of old contract and first pay of new contract
      - Last pay old contract: June 20 – June 30
      - First pay new contract: July 1 – July 17
- If using the Purge Ahead process:
  - USPS will add LPA/LPE pay type to UPDCAL\_FUT for the pay-off amount of the old contract using the last pay calculation (Obligation minus Paid minus Dock).
    - LPA = Last pay accrued
    - LPE = Last pay earned
  - USPS updates days & earnings on the new contract in JOBSCN during the last pay of the old contract.
- If adjusting the period begin/end dates of last pay of old contract and first pay of new contract:
  - USPS updates days & earnings on the old contract in JOBSCN during the last pay of the old contract.
  - USPS updates days & earnings on the new contract in JOBSCN during first pay of the new contract.

### Step 3 - Send Salary Notices

- Create and send salary notices to all employees.
  - Follow district procedure.
  - Must be sent no later than June 30<sup>th</sup> via mail or email.
  - You can utilize Mail Merge to accomplish this task.
    - *Additional documentation is available on the LACA website under Fiscal Services/Payroll Documentation.*

### Step 4 - Send Non-Renewal Letters

- Send non-renewal letters to substitute employees if district procedure dictates.



## Step 5 - Validate Re-Employed Retirees

- In USPSCN/DEDESCN, validate the following fields on Re-Employed Retirees:
  - 400,450 Retiree flag
  - 400,450 Rehired date
  - 400 Surcharge Exempt Flag
  - 400,450 Retiree Service Days *These Fields Reflect the*
  - 400,450,590,591 Retiree FTD W/H *Portion as a Re-Employed*
  - 400,450,690,691 Retiree FTD Board *Retiree*
  - 400,450 Retiree FTD Gross
- If using Safari ODBC:
  - From the DED\_SERS or DED\_STRS view, select: Employee\_ID, Full\_Name, Ded\_Code, Board\_FTD\_Deducted, Gross\_YTD, Retiree\_FTD\_Board\_Amount, Retiree\_FTD\_Gross, Retiree\_Flag, Surcharge\_Exempt\_Flag, Rehired\_Date
  - Filter: Ded\_Code equals 400 (or 450 for STRS)
  - Optional Filter: Gross\_YTD greater than 0 (to see employees paid this fiscal year)
  - Sort by Retiree\_Flag, then Surcharge\_Exempt\_Flag
- Verify that all of your rehired retirees have a Rehired\_Date entered.
- Ensure all employees with a Rehired\_Date have Y for Retiree\_Flag.
- Ensure Surcharge\_Exempt\_Flag is Y for all SERS employees who are exempt.
  - N=Non Exempt
  - Y=Exempt - If employee is retired, has refunded their SERS account, received disability benefits, died before July 1, or is a Re-employed Ohio public retiree.
- Verify Amounts Deducted and Gross Paid during the fiscal year after Retiree Flag was marked.
  - If an employee retired *during* the fiscal year, Board\_FTD\_Deducted and Gross\_YTD will *not* equal Retiree\_FTD\_Board\_Amount and Retiree\_FTD\_Gross.
    - Board\_FTD\_Deducted and Gross\_YTD include all amounts for the full fiscal year.
    - Retiree\_FTD\_Board\_Amount and Retiree\_FTD\_Gross only include amounts withheld and paid after the Retiree\_Flag was set to Y.
    - Confirm that the Retiree amounts are correct.
  - If retiree all year, amounts should be the same.
  - If the flag was set at the wrong time, correct Retiree\_FTD\_Board\_Amount and Retiree\_FTD\_Gross on the 400/450, 590/591, and 690/691 records in DEDESCN. *All other fields should not be changed. They show full Gross, Board, etc.*
  - See Rehired Retired Employees document on LACA website.



## Step 6 - Verify SERS Employer Surcharge Report

- See document on LACA website under Fiscal Services: SERS Employer Surcharge.
- Run **SURCHG** to generate an estimated SERS surcharge report.
  - The SERS minimum salary for FY21 is \$23,000.
  - The Surcharge is calculated as 14% of the difference between the member's fiscal year compensation paid less \$23,000.
    - This is pro-rated for any SERS members paid for less than 120 days.
      - 180 days = One full year of service
    - Example of SERS Surcharge Calculation

|   |          |
|---|----------|
| ● Minimum Annual Compensation                   | \$23,000 |
| ● Salary Paid to Member                         | \$11,600 |
| ● Difference                                    | \$11,400 |
| ● Board Share of Retirement                     | 14%      |
| ● Initial Surcharge Calculation (11,400 x 14%)  | \$1,596  |
| ● Pro-rated Fraction (100 days worked/180 days) | 0.556    |
| ● Pro-rated Surcharge (0.556 x \$1,596)         | \$887.38 |

## Step 7 - Run BENACC/PLTOSI and PLTOPAY as needed

- BENACC assists in converting personal leave to sick leave or personal leave to pay.
- Refer to your district policy or negotiated agreement(s) to determine if this step is required.
- **PLTOSI** will convert unused personal leave to sick leave.
  - The following options are available:
    - Convert one personal leave day to one sick day.
    - Convert 50% of unused personal leave to sick days.
    - Convert the unused personal leave balance minus 1 to sick days.
    - Carryover personal leave day & convert remainder (balance minus 1) to sick days.
  - When the program is run in actual, AC PL and AC SI records are added to ATDSCN.
    - Accumulations may differ if excluding partial days.
    - Accumulations may differ depending on conversion options selected.
- **PLTOPAY** will convert unused personal leave to MIS payment.
  - The following Convert Personal Leave Options are available:
    - Flat rate for each unused personal day.
      - Up to 4 rates can be entered to allow a different rate for each day.
      - Rate type can be hourly or daily.
    - Rate from JOBSCN for each unused personal day.
  - You can convert based on a Percentage of Balance if desired.
    - Enter the percent of personal leave balance you wish to convert to pay.



- If you do NOT include partial days, partial days are subtracted first, then percentage is calculated.
    - Percentage entered does not affect option to zero out the personal leave balance.
  - There is an option to zero out personal leave balance.
    - The default is “Y” to zero leave balance, which will add a negative AC PL record to ATDSCN.
  - Run in Actual.
    - AC PL records added to ATDSCN if “Y” zero out personal leave balance.
    - MIS pay added to UPDCAL\_FUT if “Y” to post payments to future.
      - Run FUTPAY report and verify.
    - The pay account from first eligible job or first active job will be used.
      - The object code is changed to 122 (certified) or 152 (classified).
    - Number of units is included in pay stub descriptions (i.e. 1 PLUNUSED, 1.5 PLUNUSED, etc.).
    - Enter an effective date inclusive of period beginning and ending dates or leave blank to include in next payroll.

## Step 8 – Process any group Life Insurance over \$50,000

- Life Insurance over \$50,000 must be calculated for employees retiring or resigning at the end of the fiscal OR contract year.
- See document on LACA website under Fiscal Services: Life Insurance Premium Reporting.
- Figure the monthly cost of the insurance to include in the employee’s wages.
  - Use the employee’s age on the last day of the tax year.
  - Use the chart below (from IRS Publication 15-B).

| Cost per \$1,000 of Protection<br>For 1 Month |      | <b>Example:</b><br>District provides \$112,000<br>group term life for the<br>Superintendent. The<br>Superintendent is 49 years old<br>on the last day of 2021<br>and is retiring effective July 1,<br>2021. The non-cash earnings<br>would equal<br>(.15 X 62 X 6)= <b>\$55.80</b> |
|---|------|--|
| Age   | Cost |  |
| Under 25                                      | .05  |  |
| 25 - 29                                       | .06  |  |
| 30 - 34                                       | .08  |  |
| 35 - 39                                       | .09  |  |
| 40 - 44                                       | .10  |  |
| 45 - 49                                       | .15  |  |
| 50 - 54                                       | .23  |  |
| 55 - 59                                       | .43  |  |
| 60 - 64                                       | .66  |  |
| 65 - 69                                       | 1.27 |  |
| 70 and older                                  | 2.06 |  |

- Post the calculated amount as NC1 pay type in UPDCAL\_FUT or UPDCAL\_CUR before the final pay of the employee’s contract.
  - If you have a lot of retirees, this can be loaded using USPIMPORT.



| ID: 22222202  |       | Job: 01            | Name: CONNIE         | ALLMO          |         |         |      |
|---------------|-------|--------------------|----------------------|----------------|---------|---------|------|
| Work days: 10 |       | Daily Rate: 73.920 | Position: REG TRANSP |                |         |         |      |
| Type          | Units | Rate               | Amount               | Description    | Tax Opt | Reg/Ret | Spec |
| REG           | 10.00 | 73.920             | 739.20               | Regular wages  | -       | -       | -    |
| ACC           |       |                    | -210.39              | Accrued wages  | -       | -       | -    |
| NC1           | 1.00  | 55.800             | 55.80                | Excess of life | -       | -       | -    |



- Federal, State, and OSDI taxes are NOT withheld.
  - Taxable wages are increased even though no tax is withheld.
- Medicare and FICA are withheld.
- City taxes are withheld if flag is “Y” on DEDNAM city records.
  - If flag is set to “N,” the amounts are added to the wages and you will need to manually change the wages if this is not the desired effect.

Code: 004    Type: CITY    Name: CITY OF CIRCLETOWN  
 Required: 1    Job Level: Y    Abbrev: CIRCLETW    W2 Abbrev:  
**PAY TO INFORMATION**  
 Vendor: \_\_\_\_\_    Name: CITY OF CIRCLETOWN  
 Address: 123456 CIRCLE ROAD  
 CIRCLETOWN, OH 12345-\_\_\_\_  
 Tax Entity code: \_\_\_\_\_    RITA: \_\_\_\_\_  
 Tax Med/FICA pickup: Y  
 Tax Non-Cash Earn : Y    CCA : \_\_\_\_\_  
 Tax Board Amounts : N



- NC1 amounts are not included in total Gross Pay that is charged to USAS accounts.
  - PAYSUM, PAYRPT, and QRTRPT provide special totals for balancing.
- NC1 payments are added to the Non-cash earnings fields on screen 3 of JOBSCN.
- If life insurance is not entered as an NC1 pay type before the employee’s last pay, a lot of manual intervention is required.
  - Please refer to the document on the LACA website called Life Insurance Premium Reporting and call LACA if you need assistance.

### Step 9 - Verify STRS Advance fields are blank

- Verify STRS Advance fields are blank in USPSDAT/USPCON
  - If not, contact LACA.

|                     |         |
|---------------------|---------|
| Payroll Processing: |         |
| STRS Advance Mode   | : -     |
| STRS Advance Amount | : _____ |





## Step 10 - Run STRSAD & Balance/Verify Data

- **Run STRSAD** option 1 (Projection) now to begin balancing & verifying info. This can be run as many times as needed.
  - Academic start date is the first work day for teachers.
  - Program will calculate:
    - Projected STRS deposits for the fiscal year
    - Earnings for all STRS employees
    - Days through the end of the fiscal year (to determine jobs to advance).
  - **STRSAD.TXT** report lists the employees and amounts that will be advanced.
    - Review this report to ensure all employees that should advance are included.
      - Some errors may be easier to correct through a payroll, so it is advised to review the report prior to the last payroll of the fiscal year.
    - To be included on this report:
      - Number of work days must equal number of days worked.
      - Amount remaining to pay must be greater than zero.
      - Number of pays must be greater than pays paid.
  - **STRSAD.RPT** report lists total employee deposits to-date and advanced amounts.
    - Verify each employee's service credit and FYTD totals.
    - Refer to the STRS Decision Tree.
  - **NONADV.TXT** report lists employees that are not advancing.
    - Check this report to make sure a job or employee is not missed.
  - Correct all errors. Analyze each situation to determine if manual updates are needed on the JOBSCN or if days are needed on the calendar to ensure that the correct jobs will advance during the summer.
  - For more information, detailed explanations of each report, sample error messages and possible solutions, see:
    - Step 27 below
    - *The STRS Advance document on LACA's website*
    - The USPS Reference Manual's STRSAD chapter at <http://wiki.ssd-t-ohio.org/display/usps/STRSAD+-+STRS+Advance>

## Step 11 - EMIS Staff Reporting

- See document on LACA website under Fiscal Services: *Staff EMIS Reporting Documentation*.
- **Who to Report**
  - All employees
    - Anyone employed during current fiscal year
    - Anyone no longer employed, but reported in previous year end
    - Anyone on a leave of absence



- Contracted Staff
- Substitutes who are teacher of record
- All Supplemental Contracts including employees whose only position is a supplemental
- **Separation Date & Reason on Job Screens**
  - Update separation dates & reasons on employees known to be resigning or retiring over the summer and not returning the next fiscal year.
- **Run USPEMS/PERDET - *Can be run multiple times to correct any & all errors***
  - Run PERDET for employees with a Position Status of “U”
    - Verify the employees listed are no longer employed and did not work any days in the current fiscal year.
    - Verify Job Screen has a calendar stop date entered for these employees.
    - Verify Job Screen has a reason for separation entered for these employees.
  - Run PERDET for EMIS reportable employees with Errors Only using the following options:
    - Exclude concealed employees from being reported - N
    - Select by specific employees - N (you want all employees)
    - Select only those employees that contain errors - Y
    - Select employees reportable to EMIS - Y
    - Select by specific position status - N
  - Run PERDET for all employees reportable to EMIS.
    - Verify all new employees and those with supplemental contracts are included.

## Step 12 - Clear Long Term Illness days

- Run CLRATD to clear last year’s values.

## Step 13 - Enter Long Term Illness days for FY21

- Enter number of Long Term Illness days for FY21 on **BIOSCN/DEMSCN**
  - These days are included in your posted Absence days.
  - LT Illness days are 15 or more consecutive days of FMLA absence.

## Step 14 - Enter EMIS Absence & Attendance Days

- Run RPTSUM to see the projection of attendance/absence days.
  - EMIS absence/attendance days are calculated for you through job calendars and/or attendance posting; however, adjustments can be made on ATDSCN if needed.



## Step 15 - Run USPEMS/USPEMX & transfer to the Data Collector

- Run **USPEMS/USPEMX** to create the USPEMX.SEQ file.
  - If the USPEMX\_EMISR.SEQ file is also created, run EMISSTFFTP to transfer it to the Data Collector.
  - Work with your EMIS Coordinator to review errors in the Data Collector.
  - Make changes in USPS to resolve all errors.
  - Repeat this step until all errors are resolved.

### Finalize Last pay of June & Complete Month End Closing

## Step 16 – Run SERSHIRE, SERSREG and SERSMONTH

- Run **RETIRE/SERSHIRE**
  - Run in Projection, verify, and correct any errors
  - Run in Actual to create tape file
  - Transfer SERS#####HIREYYMMDDNN.SEQ to computer and upload to eSERS
- Run **RETIRE/SERSREG**
  - Run in projection by answering "N" to create SERS tape file.
    - Verify the total contribution amount equals the SERS deduction checks plus warrant checks written for the pickup.
    - Verify that contributions by employees equal earnings times 10%.
    - Verify service days and hours for all employees.
    - If necessary, adjustments can be made using USPSCN/ATDSCN.
  - Once correct, run SERSREG again answering "Y" to create SERS tape file.
  - Submit the .SEQ file(s) on the eSERS website within 5 days of pay date.
- Run **SERSMONTH** to create monthly report, clear MTD accumulators on 400, 590 and 690 records, set New Employee Flag on the 400 record to "N", and create monthly reports for BeAR.

## Step 17 – Run STRSHIRE, STRSREG and STRSMONTH

- Run **RETIRE/STRSHIRE**
  - Run in Projection, verify, and correct any errors
  - Run in Actual to create tape file
  - Run RETIRE/STRSHSEND to send tape file
- Run **RETIRE/STRSREG**
  - Run in projection by answering "N" to create STRS tape file.
    - Verify the total contribution amount equals the STRS deduction checks plus warrant checks written for the pickup.
    - Verify that contributions by employees equal earnings times 14%.



- Verify service days for all employees.
- If necessary, adjustments can be made using USPSCN/ATDSCN.
- Once correct, run STRSREG again answering “Y” to create STRS tape file.
- Run **STRS\_SEND** to send your STRS per pay tape.
- Run **STRSMONTH** to create monthly report and clear MTD accumulators.

## Step 18 - Run PAYDED

- Run **PAYDED** to generate a non-zero deduction report.
  - Select Payment Option “A.”
  - Leave Pay Cycle and Deduction Codes blank.
  - Verify any deductions with an outstanding balance as generally there are none at the end of the quarter.

## Step 19 – Balance the Payroll Bank Account

- Balance the payroll account, if you have your statement. If not, continue with closing.
  - Run the **CHKSTA** or **PAYREC** program to reconcile checks.
  - Run the **CHKSTS** option from the **USPS\_RPT** menu to generate an outstanding check register.
    - Select Print Option “P” for paid checks.

## Step 20 – Run BENACC

- Run **BENACC/ACCRUAL** to accrue Sick and/or Vacation leave as applicable.

**Quarter-End Closing**  
*Careful! Watch your clearing options!!!*

## Step 21 – Balance QRTRPT Totals (DO NOT CLEAR TOTALS)

- QRTRPT lists QTD figures from JOBSCN and DEDSCN.
- Run **QRTRPT** program **option (N)** no to clearing. Check all totals for accuracy.
  - Verify the “Calculated Adj Gross” and the “Total Adjusted Gross” agree.
    - If not, a “Difference in Gross” amount prints.



|  |   |              |                      |
|--|---|--------------|----------------------|
| DATE 04/24/07  | QUARTER, YEAR AND FISCAL TO DATE REPORT |              | SIMPLE CITY SCHOOLS  |
| TIME 09:23:00  | SORTED BY EMPLOYEE ID                   |              | 123 WEST CRAZEE ROAD |
| PAGE 40 (QRTRPT)   |   |              | CRAZYTOWN            |
|  | QTD TOTAL                               | YTD TOTAL    | FTD TOTAL            |
| TOTAL GROSS  | 357,052.03                              | 2,562,490.55 | 1,170,142.58         |
| TOTAL ANNUITIES  | 37,102.26                               | 293,904.55   | 95,061.97            |
| NON-FED. TAX ANNU. 'S  | 0.00                                    | 0.00         | 0.00                 |
| NON-CASH EARNINGS  | 0.00                                    | 0.00         | 0.00                 |
| TOTAL ADJUSTED GROSS   | 321,274.77                              | 2,268,686.00 |                      |
| CALCULATED ADJ GROSS   | 319,949.77                              | 2,268,586.00 |                      |
| DIFFERENCE IN GROSS  | 1,325.00                                | 100.00       |                      |
| *** CALCULATED ADJUSTED GROSS DIFFERENT THAN TOTAL ADJUSTED GROSS FROM FEDERAL RECORDS *** |   |              |                      |

- All differences should be resolved. To find possible causes:
  - Verify non-cash amounts.
  - Verify that total annuities equal total of annuity deduction checks written.
  - Run AUDRPT to look for manual changes to JOBSCN total gross, annuity deduction amounts, or federal taxable gross.
  - Additional tips can be found in the Useful Procedures Chapter of the USPS Manual at <https://wiki.ssd-t-ohio.org/display/usps/Quarter+and+Year-+End+Balancing>
- Balance QRTRPT deduction totals
  - Compare total of checks written (CHKSTS) to the total of each deduction code on QRTRPT.
  - Verify electronic transfers of federal tax and Medicare payments with deductions.
- Balance QRTRPT to Payroll Clearance Checks
  - Compare “Total Gross” listed on QRTRPT to the total of all payroll clearance checks written from USAS.

## Step 22 – Balance the W2REPT

- Balance the **W2REPT** quarterly to minimize problems at calendar year end.
  - Run **W2PROC** and check the **W2ERR.TXT** report for errors.
  - Complete and balance the **W2REPT Reconciliation Worksheet** for the quarter (or your district’s spreadsheet).
  - Balance the deduction totals (taxes and annuities) on the W2REPT.TXT report with the totals from all DEDRPT.TXT reports for the quarter.
  - Balance the gross amounts on the W2REPT.TXT report with all PAYRPT.TXT reports for the quarter.
    - These amounts may not balance due to the way **W2PROC** handles certain amounts (i.e. Medicare pickup).



- If errors are discovered, check employees who had exceptions processed during the quarter such as voided checks, error adjustments, or manual changes in USPSCN. The **AUDRPT** program can be useful in identifying these problems.
- For city withholdings, take the total gross times the percentage to be sure the tax withheld and submitted are correct.

### Step 23 – Balance Board Employer Distribution Amounts

- The total of all board paid amounts (shown on an ERNREG) should equal the total of all USAS warrant checks to the vendor or deduction company.
- Any discrepancies should be researched. Adjustments may be needed.

### Step 24 – Quarter End Submissions

- Complete and file any required quarter-end reconciliation/tax forms.

### Step 25 – Run ODJFSRPT

- Run **ODJFSRPT** program selecting “N” to “Create submission file.”
  - Check all totals and weeks for accuracy.
  - If necessary, adjustments can be made using **USPSCN/ATDSCN** by posting an AD OB entry.
  - When all data is correct, run ODJFSRPT again to **create a tape** file for submission to ODJFS and **close** for the quarter.

```
ODJFSRPT-Ohio Department of Job & Family Services Unemployment Reporting
Report File Specifications:
Report file                ODJFSRPT.TXT
Error Report file         ODJFSERR.TXT
Print options page? (Y,N)  Y
Optional heading line     QUARTER 2 2019
Sort option (S/N):        N

Selection Criteria:
Create a submission file? (Y,N)  N
Reporting Year: 2019 Reporting Quarter: 2 Max number of weeks: 13
Federal EIN: 310793684 ODJFS Account Number: 805438001
District name: SAMPLE LOCAL SCHOOLS
Street address: 150 ANY STREET
City: ANYTOWN State: OH Zip: 43055
```

### Step 26 – Submit the ODJFS File

- Email [fiscal@laca.org](mailto:fiscal@laca.org) indicating you have created your ODJFS tape.
- LACA will submit the file to ODJFS.

## STRS Advance Processing





## Step 27 – Run STRSAD Option 1 (Projection only)

- Run **STRSAD Option 1** (Projection only). Three reports will be generated. These reports can be run as many times as necessary until all information is correct and all warnings and errors are resolved.
  - For assistance with error messages and possible solutions:
    - Refer to the [STRS Advance document on LACA's website](#).
    - See the USPS Reference Manual's STRSAD chapter at <http://wiki.ssdt-ohio.org/display/usps/STRSAD+-+STRS+Advance>
- **STRSAD.TXT – STRS Advanced Payment Report**
  - This report lists all advanced jobs for the district. Employees will advance if their STRS job has:
    - Work days equal to days worked,
    - Amount remaining to pay greater than zero, and
    - Number of pays greater than pays paid.
  - Verify all jobs that should be advancing are listed on the report.
    - It is important to be consistent with prior years.
  - Verify rehired retirees are appearing as they should.
  - Check supplemental contracts, because many times they are missed.
  - You will see an accrued contribution amount calculated for each advanced employee. This accrued amount will be the amount of earnings not yet paid times the employee's STRS withholding rate.
    - Accrued contribution amount is calculated using the pay per period from JOBSCN for the remaining pays minus 1, then the last pay calculation occurs.
      - $((\# \text{ pays left} - 1) \times (\text{pay per period} \times 14\%)) + (\text{last pay in contract} \times 14\%)$
    - Note: This may be inflated if the fringe benefit flag on 450 is set to "Y" and the employee has a 691 with an inflated rate.
    - Sample calculation of STRSAD Accrued Contribution:

|                                       |                            |   |
|---------------------------------------|----------------------------|---|
| 22 pays paid x \$1504 x 14% =         | \$4632.32                  | ← STRSAD.RPT Deposit/Pickup                             |
| 23 <sup>rd</sup> pay \$1,504 x 14%    | = \$210.56                 |   |
| 24 <sup>th</sup> pay \$1,504 x 14%    | = \$210.56                 |   |
| 25 <sup>th</sup> pay \$1,504 x 14%    | = \$210.56                 |   |
| 26 <sup>th</sup> pay \$1,500* x 14%   | = \$210.00                 | *Last pay amount is adjusted based on JOBSCN obligation |
| <b>Total Advanced Contributions =</b> | <b>\$841.68</b>            | ← STRSAD.RPT Advanced Amount                            |
| Total FY20 Gross =                    | \$ 39,100                  | ← STRSAD.RPT Earnings                                   |
| Total FY20 STRS paid =                | \$ 5474 (4632.32 + 841.68) | ← STRSAD.RPT Total                                      |



- **STRSAD.RPT - STRS Fiscal Year-To-Date Report**
  - This report is the complete fiscal year-end report for all STRS employees paid any amount this fiscal year.
  - On this report you should check each employee's service credit and FYTD totals.
    - Employees flagged as full-time on 450 deduction must have at least 120 service days to be granted a full year of service credit toward retirement.
      - Employees with less than 120 days receive credit based on the STRS decision tree.
    - Employees flagged as part-time on 450 deduction will be given credit according to STRS rules outlined in the STRS Employer's Manual.
      - *See STRS decision tree in STRS Advance document on LACA website.*
    - If you are in doubt about an employee's part-time or full-time status, contact STRS and obtain a ruling.
    - Re-employed retirees should have 0% credit reported with contributions.
      - Calculated service credit for a rehired retiree will flag a warning on the report.
      - If retired and rehired in same fiscal year, the employee will appear twice on this report, once with contributions and service credit prior to retirement, and once with contributions after retirement.
      - If retired all fiscal year, the employee should only have one line.
        - Manually correct the Retiree fields on the 450 and 591/691 deduction records as needed.
          - *See Rehired Retired Employees document on LACA website.*
  - Balance the amount showing in the "Deposit/Pickup" column with deduction checks written payable to STRS plus warrant checks for pickup amount.
- **NONADV.TXT - List of some STRS jobs that are not being advanced.**
  - This report lists jobs which have a contract obligation, or number of pays in contract is greater than zero, and have not been paid in full that are not advanced.
  - This can happen for several reasons:
    - There are days remaining on the calendar to be worked on or after July 1.
    - The days worked on JOBSCN or the calendar could be incorrect.
- The following tricks can be used to make the advance amount correct:
  - If you are aware of a dock to be processed during the advance, you should:
    - Enter the amount in the Dock next pay field on screen 2 of JOBSCN after the final pay of June but before running the final STRSAD.
    - This will cause the Dock to be included in the calculation by STRSAD.
  - If you know you will have a resignation, retirement, termination, or other early contract payoff, before running the final STRSAD, you should:
    - Change the number of pays in JOBSCN.
    - Check the pay per period; it may have changed.



## Step 28 – Run STRSAD Option 2 (Once the information is correct)

- Once all information is correct with STRSAD Option 1 Projection, Run **STRSAD Option 2**.
  - **Run this ONLY ONCE.** This is the **FINAL** run.
  - This option:
    - Creates the tape file that will be submitted by you to STRS.
    - Sets the STRS period closing date field to 6/2021 in USPSDAT/USPCON.
    - Sets the STRS Advance mode flag to \* in USPSDAT/USPCON.
    - Enters the Advance Amount in USPSDAT/USPCON.
  - Option 2 also flags eligible jobs as in advance mode until the last payment in the contract has been paid or paid off through NEWCNT. At that time, the advance flag is turned off and the job is no longer considered in advance mode.
  - Option 2 also creates PayrollCD reports.
    - Verify that all fiscal year end reports appear in BeAR.
  - Print and file the final copies of the STRSAD.TXT, NONADV.TXT, and STRSAD.RPT reports if needed (they are part of the PayrollCD on BeAR).

## Step 29 – Run STRSMRG (if applicable)

- If third party data (i.e. Renhill) needs to be included in the advance tape file, the file from the third party vendor must be merged with the tape file **before** submission.
  - Obtain the file from the third party vendor and transfer it into Reflection as type ASCII. Since the file contains SSNs, it should **not** be sent through email.
  - Then contact LACA to run STRSMRG.
  - LACA will contact you when the files have been merged and ask you to verify STRSMERGE.TXT.
- Print and file the final copies of the STRSMERGE.TXT report if needed (LACA will also add the report to the PayrollCD on BeAR).

## Step 30 – Submit the STRS Advance File

- Run **USPS\_ANN/ANNSTRSSND** to send your STRSAD file to STRS.

## Step 31 – Notify LACA that STRS data has been submitted

- Email **fiscal@laca.org** that you have transmitted your STRS data.



## Fiscal Year End Closing

### Step 32 – Run SURCHG

- Run **SURCHG** to generate a report of the estimated SERS Employer surcharge.
- Keep or save a copy of the report for your records.
- For assistance:
  - See Step 6 in this checklist.
  - Refer to *SERS Employer Surcharge* document on LACA website.
  - Go to <https://ohsers.org/employers/annual-processes/surcharge/> for complete details.

### Step 33 – Run GAAP Reports

- Run the following **BENOBL** reports which will be on PayrollCD in BeAR:
  - BENACT
  - BENEMP
- Run the following **WAGOBL** reports which will be on PayrollCD in BeAR:
  - WAGEMP
  - WAGACT
- Run the **BIRTHDAYS** report from the USPS\_LCL menu and retain a copy. This will **NOT** be on PayrollCD in BeAR.

### Step 34 – Run AUDRPT

- Run **AUDRPT** selecting O-Official option and the date selection 7/1/2020 to *today or leave blank*.

### Step 35 – Run USPAUDIT

- Run **USPAUDIT** to generate USPS submission files for AOS.
  - Enter current fiscal year.
  - Enter date selection 7/1/2020 to 6/30/2021.
  - Answer Y to send data to AOS now.
  - If desired, enter an email address on screen 2 for yourself, your CPA, etc.

### Step 36 – Finalize all Staff EMIS data

- Finalize all Staff EMIS data.
  - For further explanation, see *Step 11 above and document on LACA website under Fiscal Services: Staff EMIS Reporting Documentation.*
- Run **USPEMS/USPEMX** to create the USPEMX.SEQ file.
  - All Staff EMIS changes must be entered before this final extraction.
  - Run this prior to purging any FY22 contracts.



- If the USPEMX\_EMISR.SEQ file is also created, run EMISSTFFTP to transfer it to the Data Collector.
- Email [fiscal@laca.org](mailto:fiscal@laca.org) when file has been created so that LACA can archive file prior to closing the fiscal year payroll.
- LACA will copy files to the data collector.

### Step 37 – Call LACA to request a backup

- LACA will Backup payroll files to the StorServer.
- LACA will be purging data prior to 12/31/12.
- LACA will create FY21 directory and copy district's files for later reference in CHGYR.

### Step 38 – Close June & Open new fiscal year

- After Step 37 is complete, LACA will run QRTRPT to clear QTD/FTD fields.
- LACA will call you when you can begin processing July payrolls.

## Post Fiscal Year End Closing

### Step 39 – Verify all calendars for the next fiscal year

- Verify that you have added all calendars in USPSDAT/CALMNT for the next fiscal year.

### Step 40 – Run MASSTOP to update employee records (Optional)

- **MASSTOP** can be used to update employee's stop dates, leave balances, etc.
- Using MASSTOP, the following fields can quickly be updated on selected employees:
  - Termination date in BIOSCN
  - Termination date on JOBSCN
  - Contract Stop Date on JOBSCN
  - Calendar Stop Date on JOBSCN
  - Disable Benefits
  - Zero out leave balances for sick, vacation, and personal
  - Deduction stop dates
  - Pay account stop dates
- Note: Although there are also options to update the following fields using MASSTOP, LACA recommends the following fields be updated manually or through other programs:
  - EMIS Separation Date (update manually instead)
  - EMIS Separation Reason (update manually instead)
  - Clear Retirement Code on JOBSCN (instead of clearing, review the Surcharge report and report any exceptions to SERS)
  - Update Conceal Employee Flag (can be done with MASSTOP if you are careful with timing; otherwise, this will be done by MASCONC when run at fiscal year end)



## Step 41 – Run MASCONC to conceal previous employees

- Run **MASCONC** using **6/30/20** to conceal previous employees.
  - After adding stop dates to non-returning employee's records using MASSTOP above, use MASCHG/MASCONC to conceal any employees not already concealed.
  - *NOTE: Any employee paid in the current calendar year must **not** be concealed for W2 purposes.*

## Step 42 – Deactivate users in the KIOSK

- If you have not deleted users from **Kiosk** as they are terminated, resign, or retire, use MASCONC.TXT as a guide to do so now.

## Step 43 – Update BENSCN for employees to reflect new accum rates & maximums

- Update **BENSCN** for employees to reflect new accum rates and maximums, if necessary.

## Step 44 – Process Benefit Update and Projection

- Run **BENACC/ACCRUAL** to accrue Sick, Personal, and/or Vacation leave as applicable.

## Step 45 – Purge New Contracts using your Purge Worksheet

- Use your Purge Worksheet (created in Pre-Closing Step 2) for purge timing and possible INICAL Additions.
- Don't forget to purge new contracts for substitutes.
  - Use the NEWCNT/BUILD Option.
  - Clears prior year amounts from screens 2 and 3 of JOBSCN.
  - Select Y to Reset New Hire Date to allow employees to be reported through NEWHIRE.

## Step 46 – Update substitute pay rates as applicable

- You can use MASCHG/**MASRATE** to update rates as necessary.

## Step 47 – AUTOPOST any July payroll batches & BRDDIS batches

- Process AUTOPOST *after* June's accounting period and fiscal year 2021 have been closed.


## Step 48 – Restrictions during the STRS Advance

- The following are restrictions during the advance:
  - Modifications cannot be made to certain fields on jobs in advance mode.
    - You **cannot** change the **job number** on *any* job during the advance.
  - The following explains the effects of UPDCAL pay types used during the advance on advanced jobs:
    - Types that will not affect the advance:
      - MIS, OT, SHP, NC1
    - Types that can be used but will affect the advance:
      - DCK, BCK, TRM, POF
    - Types that cannot be used:
      - REG, IRR
  - Voiding a payroll check that was advanced will cause the USPCON amount to be wrong.
    - *If you void a check, the last pay of the contract, call LACA to verify advance fields.*

## Step 49 – Check USPSDAT/USPCON

- At the end of August, after all summer pays are complete, you will need to check your **USPSDAT/USPCON**.
- On Screen 2 of USPSDAT/USPCON, the STRS Advance Mode flag should be clear and the STRS Advance amount must be **0.00!!!**

|                     |         |
|---------------------|---------|
| Payroll Processing: |         |
| STRS Advance Mode   | : -     |
| STRS Advance Amount | : _____ |



- If the fields are not blank, meaning the advance does not balance:
  - Run **CHKSTRS** from a MENU prompt and generate the report.
    - Be sure to sort the CHKSTRS report in the same order that your STRSAD.TXT report was sorted at the end of June.
    - The CHKSTRS report will total all amounts paid back to the board during the advance by employees.
    - Compare these totals with the original STRSAD.TXT report to determine which employee(s) caused the discrepancy.
      - Any employee showing a difference should be researched.
  - File corrections with STRS.
  - Email LACA to have the remaining STRS Advance Amount removed.

*Call LACA if you need help!*