



# **ASCENDER - End-of-Year (EOY) Accruals for June Year-End LEAs**



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# ASCENDER - End-of-Year (EOY) Accruals for June Year-End LEAs

**Created:** 05/10/2018

**Reviewed:** in progress

**Revised:** in progress

The purpose of this document is to guide you through the necessary steps to address June year-end payroll accruals to ensure that amounts are balanced in accrual accounts for end-of-year purposes.

The steps listed in this document should be completed prior to running the June payroll. Review each step and address it as needed.

This document assumes that you are familiar with the basic features of the ASCENDER Business System and have reviewed the [ASCENDER Business Overview guide](#).



Some of the images and/or examples provided in this document are for informational purposes only and may not completely represent your LEA's process.

## Before You Begin

[Before you begin:](#)

Review the following information and/or complete the following steps before you begin the Finance EOY closing process.

[Terms:](#)

| Term                                     | Description  |
|--|--|
| <b>CYR payroll frequency</b>             | Current year payroll frequency in Payroll.   |
| <b>June Year-End (early fiscal year)</b> | A Finance fiscal year that runs July through June.   |
| <b>Export</b>                            | A backup file of data as it stands at the time it is exported from the system. Export or backup files can later be used to restore data to its original state at the time of extraction. |
| <b>File ID C</b>                         | Current year file ID in Finance.   |
| <b>Historical file ID</b>                | Refers to any prior year file ID that is not the current year file ID.   |

| Term  | Description   |
|---|---|
| <b>LEA (Local Education Agency)</b>           | Refers to the educational entity (e.g., charter, district, etc.). |
| <b>NYR payroll frequency</b>                  | Next year payroll frequency in Payroll.                           |
| <b>August Year-End (standard fiscal year)</b> | A Finance fiscal year that runs September through August.         |

### EOY Flowchart for September Start LEAs

#### IMPORTANT

Consider the following information when closing the fiscal year:

- ☐ Will you select to increment or continue funds on the Fiscal Year Close utility?
- ☐ Review each action and the corresponding results to make an informed decision.

**Note:** For continuing funds, verify that there is not a balance in the Budget offset account (e.g., 3700) prior to running the Fiscal Year Close process. If there is a balance prior to running the process, the fund will be out-of-balance by the amount from the Budget offset account.

| Continuing Fund  | vs. Increment Fund  |
|--|---|
| <p>Continuing funds are funds that will be continued into the new fiscal year (i.e., funds maintaining the fiscal year even after the LEA begins the new fiscal year).</p> <p>If a fund is continued, the following actions are automatically completed when the Fiscal Year Close utility is processed:</p> <ul style="list-style-type: none"> <li>• The 1XXX-4XXX account balances are carried forward (the <b>Carry Forward Balances</b> field is automatically selected).</li> <li>• The 5XXX-8XXX account balances are created (the <b>Create 5XXX-8XXX</b> field is automatically disabled).</li> <li>• The budget amounts that match the ending balances in the historical file ID are set up for the 5XXX-8XXX accounts. For example, if only \$8,000 of a \$10,000 grant has been received, then the difference of \$2,000 is established as the estimated revenue.</li> <li>• The difference between revenue and expenditures will post to the Obj.Sobj in the <b>Actual Fund Balance Obj.Sobj</b> field on the <a href="#">Finance &gt; Tables &gt; Account Codes &gt; Fund</a> tab.</li> <li>• In the new historical file ID, accounts are inactivated for all continuing funds. Incremented funds remain active.</li> <li>• Only purchase orders that include continuing funds are re-encumbered. Purchase orders that are split-funded and include funds where the fiscal year is only being incremented will be deleted. For example, if a purchase order is split between 211 (continuing fiscal year) and 199 (incremented fiscal year), then you will have to re-enter the purchase order in the new file ID.</li> <li>• Be aware that purchase orders containing continuing funds will be displayed in both the historical and new current file ID but should be paid in the new file ID.</li> <li>• The fiscal year is not updated on credit memos.</li> <li>• The fiscal year is not updated on outstanding Accounts Receivable invoices.</li> <li>• The fiscal year is not updated on payroll and PMIS distributions.</li> </ul> | <p>Incremented funds are funds that will be incremented in the next fiscal year (i.e., funds that will change their fiscal year at the same time that the LEA's new fiscal year will begin). The increment option is not available if the incremented fund already exists. For example, in September 2023, funds 211/3 and 211/4 already exist; therefore, 211/3 can only be continued or deleted.</p> <p>If a fund is incremented, the following actions are automatically completed when the Fiscal Year Close utility is processed:</p> <ul style="list-style-type: none"> <li>• The fiscal year is incremented on credit memos.</li> <li>• The fiscal year is incremented on outstanding Accounts Receivable invoices.</li> <li>• The fiscal year is incremented on the payroll and PMIS distributions for active employees only.</li> <li>• Only purchase orders that include continuing funds are re-encumbered. Purchase orders that are split-funded and include funds where the fiscal year is only being incremented will be deleted. For example, if a purchase order is split between 211 (continuing fiscal year) and 199 (incremented fiscal year), then you will have to re-enter the purchase order in the new file ID.</li> </ul> <p>The following are optional:</p> <ul style="list-style-type: none"> <li>• <b>Carry Forward Balances</b></li> <li>• <b>Create 5XXX-8XXX Accounts</b></li> </ul> |

## EOY Accruals for June Year-End LEAs Process

### 1. [Run the payroll accrual variance extract](#)

#### Run the payroll accrual variance extract

[Payroll > Utilities > Payroll Accrual Variance Extract > Extract](#)

Utilities > Payroll Accrual Variance Extract Payroll

Year: C

EXTRACT   REPORTS   POST TO MASTER / INTERFACE TO FINANCE

Accrual Code:

Pay Date: 05-26-20

JV Number: ACCRU

| Select  | Emp Nbr | Last Name | First Name |
|---------|---------|-----------|------------|
| No Rows |         |           |            |

| Select                   | Emp Nbr | Last Name | First Name |
|--------------------------|---------|-----------|------------|
| <input type="checkbox"/> | 000006  |           |            |
| <input type="checkbox"/> | 000007  |           |            |
| <input type="checkbox"/> | 000090  |           |            |
| <input type="checkbox"/> | 000121  |           |            |
| <input type="checkbox"/> | 000123  |           |            |
| <input type="checkbox"/> | 000127  |           |            |
| <input type="checkbox"/> | 000223  |           |            |
| <input type="checkbox"/> | 000306  |           |            |
| <input type="checkbox"/> | 000308  |           |            |
| <input type="checkbox"/> | 000316  |           |            |
| <input type="checkbox"/> | 000333  |           |            |
| <input type="checkbox"/> | 000358  |           |            |
| <input type="checkbox"/> | 000375  |           |            |
| <input type="checkbox"/> | 000416  |           |            |
| <input type="checkbox"/> | 000419  |           |            |
| <input type="checkbox"/> | 001856  |           |            |
| <input type="checkbox"/> | 000424  |           |            |
| <input type="checkbox"/> | 000429  |           |            |
| <input type="checkbox"/> | 001859  |           |            |
| <input type="checkbox"/> | 000542  |           |            |

First 1 / 15 Last



Review the [Accrual Overview](#) document for more information about the Payroll Accrual Variance Extract process steps.

**It is recommended** to balance accruals monthly to help identify and correct any errors. Use the [Payroll > Utilities > Payroll Accrual Variance Extract > Extract](#) to assist you in this process.

- Use the Extract tab to run the extract and extract payroll accrual variances.
- Use the Reports tab to review and verify any extracted payroll variances.
- Use the Post To Master/Interface To Finance tab to post valid variances and interface to Finance if needed.

## 2. [Generate a user-created report.](#)

### Generate a user-created report

[Payroll > Reports > User Created Reports](#)



Use the following parameters to generate a user-created report:

- **Active Employees Only**
- **Employee Nbr**
- **First Name**
- **Last Name**
- **Remaining Payments**
- **Contract Balance**
- **Pay Rate**
- **Accrual Code**
- **Accrual Rate**

Save the report in Excel to allow data to be manipulated.

### 3. [Perform Excel file maintenance.](#)

## Perform Excel file maintenance

Modify the Excel file.

- Sort the file by **Accrual Cd**, and then by **Last Name**.
- Arrange the order of columns as follows: **Employee Nbr**, **First Name**, **Last Name**, **Accrual Code**, **Accrual Rate**, **Remaining Payments**, **Pay Rate**, and **Contract Balance**
- Insert a new column (**Total Pay Remaining**) between the **Pay Rate** and the **Contract Balance** columns. And, then in this column (Column H), insert the following formula: **Job**

In Column J, insert the calculation for the **Difference** with the following formula: **Total Pay Remaining** (column H) - **Contract Balance** (column I)

The contract remaining amount is the estimated accrual.

- ## Generate the HRS3050 report for inactive employees

Generate the report with the following parameters. Print and/or save this report and review it for accuracy.

[Preview](#)
[PDF](#)
[CSV](#)
[Clear Options](#)

|                                |             |                                   |            |                              |            |              |           |                               |            |             |          |
|--------------------------------|-------------|-----------------------------------|------------|------------------------------|------------|--------------|-----------|-------------------------------|------------|-------------|----------|
| Date Run:                      |             | School YTD (Sept 1 Thru Aug 31 20 |            |                              |            |              |           | Program: HRS3050              |            |             |          |
| Cnty Dist:                     |             | ISD                               |            |                              |            |              |           | Page: 1 of 1                  |            |             |          |
| Pay Period: 05-01-20           |             | thru 05-31-20                     |            | Payrun Date: 05-26-20        |            | Frequency: 6 |           |                               |            |             |          |
| Employee Name                  |             | Contract                          | Non Contr  | Supplement                   | NTRS Ex    | FICA Tax     | Med Tax   | Abs Ded                       | TRS Dep    | Reg Hrs     | Ovtn Hrs |
| Emp Nbr                        | Prim Campus | Ovtn Grs                          | Emplr Cont | NTax Allow                   | NTRS Bs    | Bus Allow    | Emplr 457 | TEA Contr                     | NT NP Bus  | Empl Dep    | Acc Dep  |
| Accrual Code                   |             | Emplr Care                        | NPay Bus   | Accru Pay                    | FICA Accru | E HI Acc     | E An Acc  | 457 Accru                     | TEA Acc    | Unemp Acc   |          |
|                                |             | A Fed Dep                         | A Fed Care | Accru Care                   | Ret Pensn  | Care Surc    | New TRS   | Misc Ded                      | A Misc Ded | A 403B FICA |          |
|                                |             | 17,921.25                         | .00        | .00                          | .00        | .00          | 259.83    | .00                           | 1,594.98   | .00         | .00      |
| 001827                         |             | .00                               | .00        | .00                          | .00        | .00          | .00       | .00                           | .00        | .00         | .00      |
|                                | G           | 134.37                            | .00        | 5,433.75                     | 78.78      | .00          | .00       | .00                           | .00        | .00         | .00      |
|                                |             | .00                               | .00        | 40.74                        | .00        | .00          | .00       | .00                           | .00        | .00         | .00      |
| District Totals:               |             |                                   |            |                              |            |              |           |                               |            |             |          |
| Contract Pay                   |             |                                   | 17,921.25  | Non-TRS Non-Tax Bus Allow    |            |              | .00       | Absence Deduction             |            |             | .00      |
| Non-Contract Pay               |             |                                   | .00        | Non-TRS Bus Allow            |            |              | .00       | TRS Deposit                   |            |             | 1,594.98 |
| Supplemental Pay               |             |                                   | .00        | FICA Tax                     |            |              | .00       | Accrued Pay                   |            |             | 5,433.75 |
| Accrued Federal Deposit        |             |                                   | .00        | Medicare Tax                 |            |              | 259.83    | Unemployment Accrued          |            |             | .00      |
| Emplr Health Insurance Accrued |             |                                   | .00        | FICA/Medicare Accrued        |            |              | 78.78     | Emplr 457 Accrued             |            |             | .00      |
| Emplr Annuity Accrued          |             |                                   | .00        | Accrued Federal Care         |            |              | .00       | Non-TRS Reimbr Excess         |            |             | .00      |
| Emplr Annuity Contrib          |             |                                   | .00        | Overtime Gross               |            |              | .00       | Non-TRS Reimbr Base           |            |             | .00      |
| Emplr 457 Contrib              |             |                                   | .00        | TEA Health Ins Accrued       |            |              | .00       | Non-Pay Bus Allowance         |            |             | .00      |
| TEA Health Ins Contrib         |             |                                   | .00        | Emplr TRS Care Accrued       |            |              | 40.74     | Non-Tax NPay Bus Allow        |            |             | .00      |
| Emplr TRS Care Contrib         |             |                                   | 134.37     | New TRS Member Contrib       |            |              | .00       | Emplr TRS Care Surcharge      |            |             | .00      |
| Ret Emplr Pension Surcharge    |             |                                   | .00        | Emplr Dependent Care         |            |              | .00       | Emplr Dependent Care Accru    |            |             | .00      |
| Emplr Misc Ded Contrib         |             |                                   | .00        | Emplr Misc Ded Contrib Accru |            |              | .00       | Emplr 403B FICA Contrib Accru |            |             | .00      |
| End of Report                  |             |                                   |            |                              |            |              |           |                               |            |             |          |



If there are any individuals with an accrual balance displayed on this report who are no longer with the LEA, perform the **Payroll > Utilities > Zero School YTD Accruals** to zero out their accruals.

Utilities > Zero School YTD Accruals

Payroll

Year: C

EXTRACT

REPORTS

POST TO MASTER / INTERFACE TO FINANCE

Frequencies

☐ 4 - Biweekly
 ☐ 5 - Semimonthly
 ☒ 6 - Monthly

School Year: 20

Retrieve

Run

J/V Number: ZEROAC

File ID: C

| Select                              | Emp Nbr | Frequency | Last Name | First Name |
|-------------------------------------|---------|-----------|-----------|------------|
| <input type="checkbox"/>            | 001817  |           |           |            |
| <input type="checkbox"/>            | 001818  |           |           |            |
| <input type="checkbox"/>            | 001819  |           |           |            |
| <input type="checkbox"/>            | 001820  |           |           |            |
| <input type="checkbox"/>            | 001821  |           |           |            |
| <input type="checkbox"/>            | 001822  |           |           |            |
| <input checked="" type="checkbox"/> | 001825  |           |           |            |
| <input type="checkbox"/>            | 001828  |           |           |            |
| <input type="checkbox"/>            | 001830  |           |           |            |
| <input type="checkbox"/>            | 001831  |           |           |            |
| <input type="checkbox"/>            | 001832  |           |           |            |
| <input type="checkbox"/>            | 001833  |           |           |            |

First

15 / 15

Last

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| Select                   | Emp Nbr | Frequency | Last Name | First Name |
|--------------------------|---------|-----------|-----------|------------|
| <input type="checkbox"/> | 001827  |           |           |            |

Generate the report again with the following parameters. Print and/or save this report and review it for accuracy.

2026/01/29 01:19

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ASCENDER - End-of-Year (EOY) Accruals for June Year-End LEAs

Reports > Year To Date Reports > School Year To Date Report Payroll

Preview PDF CSV Clear Options

**Year To Date Reports**

- [HRS3000 - Calendar Year To Date Report](#)
- [HRS3050 - School Year To Date Report](#)
- [HRS3100 - YTD Report Workers' Compensation](#)
- [HRS3150 - Annual Payroll Report](#)
- [HRS3200 - YTD Payroll Earnings Register](#)
- [HRS3250 - YTD Account Distribution Journal](#)
- [HRS3300 - YTD Accrual Payroll Account Distribution](#)
- [HRS3325 - YTD Expenditure Payroll Account Distribution](#)
- [HRS3350 - Combined YTD Deduction Register](#)
- [HRS3400 - YTD Check Register](#)
- [HRS3450 - YTD Payroll Control Listing](#)
- [HRS3500 - YTD Wage and Earning Statements](#)
- [HRS3550 - School YTD Accrual Payroll Account Distribution](#)
- [HRS3600 - Payroll Balancing Report](#)
- [HRS3650 - YTD Special Adjustment Report](#)

**HRS3050 - School Year To Date Report**

| Parameter Description                                 | Value |
|---|-------|
| Sort by Alpha (A), Pay Campus (C), Primary Campus (P) | A     |
| School Year (YYYY)                                    | 2025  |
| Include Job Accrual Detail(s)? (Y/N)                  | N     |
| Select Accrual Code(s), or blank for ALL              |       |
| Pay Status Active (A), Inactive (I), or blank for ALL |       |
| Pay Type 1-4, Exclude Subs (E), or blank for ALL      |       |
| Select Pay Campus(es), or blank for ALL               |       |
| Select Primary Campus(es), or blank for ALL           |       |
| Select Extract ID(s), or blank for ALL                |       |
| Select Employee(s), or blank for ALL                  |       |

Compare the **Accrued Pay** totals to the **Total Pay Remaining** column from Step 3.

| Date Run:                          |              | School YTD (Sept 1 Thru Aug 31 2025) |            |            |            |           |           | Program: HRS3050 |             |          |     |
|------------------------------------|--------------|--------------------------------------|------------|------------|------------|-----------|-----------|------------------|-------------|----------|-----|
| Cnty Dist:                         |              | TEXAS ISD                            |            |            |            |           |           | Page: 1 of 35    |             |          |     |
| Pay Period: 05-01-20 thru 05-31-20 |              | Payrun Date: 05-26-20                |            |            |            |           |           | Frequency: 6     |             |          |     |
| Employee Name                      | Contract     | Non Contr                            | Supplement | NTRS Ex    | FICA Tax   | Med Tax   | Abs Ded   | TRS Dep          | Reg Hrs     | Ovtn Hrs |     |
| Emp Nbr                            | Prim Campus  | Ovtn Grs                             | Emplr Cont | NTax Allow | NTRS Bs    | Bus Allow | TEA Contr | NT NP Bus        | Empl Dep    | Acc Dep  |     |
|                                    | Accrual Code | Emplr Care                           | NPay Bus   | Accru Pay  | FICA Accru | E HI Acc  | 457 Accru | TEA Acc          | Unemp Acc   |          |     |
|                                    | A Fed Dep    | A Fed Care                           | Accru Care | Ret Pensn  | Care Surc  | New TRS   | Misc Ded  | A Misc Ded       | A 403B FICA |          |     |
|                                    |              | 17,624.97                            | .00        | .00        | .00        | .00       | 255.60    | .00              | 1,568.61    | .00      | .00 |
|                                    |              | .00                                  | .00        | .00        | .00        | .00       | .00       | .00              | .00         | .00      | .00 |
| 000223                             |              | 132.19                               | .00        | 4,406.24   | 63.89      | .00       | .00       | .00              | .00         | .00      | .00 |
|                                    | B            | .00                                  | .00        | 33.04      | .00        | .00       | .00       | .00              | .00         | .00      | .00 |

**Note:** The **Accrued Pay** should match the **Total Pay Remaining** (column H) in the Excel file.

## 5. Verify the differences and correct any issues.

### Verify and correct issues

Verify the differences and correct any problems with the staff accrual payroll information so that the amounts are the same. You may have to:

Use the [Payroll > Tables > Accrual Calendars > Accrual Calendar](#) page to:

- Build an accrual calendar for individuals who did not have one built at the beginning of the year.
- Correct the number of days worked in the accrual calendar.

Use the [Payroll > Maintenance > Staff Job/Pay Data > Job Info](#) tab to:

- Enter an accrual code for individuals who do not have one.
- Enter an accrual rate for individuals who do not have one.
- Correct the accrual rate (should be the same as the daily rate) for individuals.

Then, use the Payroll > Utilities > Payroll Accrual Variance Extract to perform the following steps:

- Use the [Extract](#) tab to run the accrual variance again.
- Use the [Reports](#) tab to review and verify any differences between the spreadsheet and the variance report.
- Correct any issues as needed.
- Use the [Post To Master/Interface To Finance](#) tab to post valid variances and interface to Finance if needed.

Generate the [Payroll > Reports > Year to Date Reports > HRS3050 - School Year To Date Report](#) again from Step 4 and verify that it matches the estimate from Step 3.

## 6. [Generate the HRS3550 - School YTD Accrual Payroll Account Distribution Report](#)

### Generate the HRS3550 Report

[Payroll > Reports > Year To Date Reports > HRS3550 - School YTD Accrual Payroll Account Distr](#)

After the estimate from the Excel file (Step 3) and the HRS3050 report (Step 4) match, generate the report with the following parameters:

| Parameter Description  | Value |
|--|-------|
| School Year (YYYY)   | 20    |
| Summary (S) or Detail (D) information for employees, or Fund Recap (R) only    | R     |
| Print Acct Codes with zero accrual amounts? (Y/N)                              | Y     |
| Include report of variances between School YTD and Distribution History? (Y/N) | Y     |
| Print Acct Codes not in General Ledger? (Y/N)                                  | Y     |
| Pay Status Active (A), Inactive (I), or blank for ALL                          |       |
| Pay Type 1-4, Exclude Subs (E), or blank for ALL                               |       |
| Select Pay Campus(es), or blank for ALL  |       |
| Select Primary Campus(es), or blank for ALL                                    |       |
| Select Employee(s), or blank for ALL   |       |

This report will assist you as you balance to Finance in the following step.

## 7. [Run a general ledger inquiry.](#)

## Run a general ledger inquiry

[Finance > Inquiry > General Ledger Inquiry > General Ledger Account Summary](#)

When considering potential journal entries to be made later in this step, use the following chart for reference.

**Note:** This chart derives from the **Payroll Automatic Posting Default** section on the [Finance > Tables > District Finance Options > Clearing Fund Maintenance](#) tab.

| General Ledger Inquiry Report | School YTD Report   | Expenditure Object Code |
|-------------------------------|---|-------------------------|
| 216X                          | Accrued Wages   | 6119 or 6129            |
| 221X.11                       | Accrued Federal Grant Deposit   | 6146                    |
| 221X.12                       | Accrued Federal Grant Care  | 6146                    |
| 221X.14                       | Accrued Employer FICA/Medicare  | 6141                    |
| 221X.15                       | Accrued Employer Unemployment Tax   | 6145                    |
| 221X.16                       | Accrued Health Insurance Contribution (Emplr Health Insurance Accrued + TEA Health Ins Accrued) | 6142                    |
| 221X.17                       | Accrued Employer 457 Contribution   | 6149                    |
| 221X.18                       | Accrued Employer Annuity Contribution   | 6149                    |
| 221X.19                       | Accrued Employer TRS Care Contribution  | 6146                    |
| 221X.20                       | Accrued Employer Dependent Care   | 6149                    |
| 221X.21                       | Accrued Employer Miscellaneous Deduction Contribution   | 6149                    |

Run an inquiry on the 216X and 221X accounts from Finance and compare the balances to the [Payroll > Reports > Year To Date Reports > HRS3550 - School YTD Accrual Payroll Account Distribution Journal](#).

This inquiry can also be run in Purchasing.



Home Inquiry > General Ledger Inquiry Finance

File ID: C

GENERAL LEDGER INQUIRY  
 GENERAL LEDGER ACCOUNT SUMMARY  
 EMPLOYEE DISTRIBUTION LIST INQUIRY  
 OVER EXPENDED ACCOUNT SUMMARY

☒ Processed  
 ☒ Current Period:  
 ☒ Next Period:  
 ☐ Balance Accounts Only  
 ☐ Include Fund Totals  
 ☐ Exclude Objects 61XX

| Fund              | Func | Obj  | Sobj | Org | Prog      |
|-------------------|------|------|------|-----|-----------|
| Account Code: XXX | XX   | 216X | XX   | XXX | X XX X XX |

Retrieve
Reset

First ◀ ▶ Last

**Date Run:**  
**Cnty Dist:**  
**Processed** ☒ **Current** ☒ **Next** ☒

**Inquiry Information for Balance Accounts**  
**ISD**  
 XXX XX 216X XX XXX X XX X XX

**Page: 1 of 1**  
**File ID: C**

| Account Number               | Description          | Est Revenue/<br>Appropriation | Encumbrance | Rlzd Revenue/<br>Expenditure | Balance       |
|------------------------------|----------------------|-------------------------------|-------------|------------------------------|---------------|
| 198 00 2161 00 000 5 00 0 00 | ACCRUED WAGES PAYBLE |                               |             |                              | -28,001.64    |
| 199 00 2161 00 000 5 00 0 00 | ACCRUED WAGES PAYBLE |                               |             |                              | -3,399,331.47 |
| 211 00 2161 00 000 5 00 0 00 | ACCRUED WAGES PAYBLE |                               |             |                              | -3,785.69     |

**Date Run:**  
**Cnty Dist:**

**School YTD Accrual Payroll Account Distribution Journal for 2025Recap**  
**ISD**

**Program: HRS3550**  
**Page: 1 of 1**  
**Frequency: 6**

| Fund / FY   | Total | Gross Pay<br>Ret Pen Surch | Accrued Pay<br>Emplr Care | FICA/Med<br>Care Surch | Unemploy<br>Tax Emplr Misc | Employer<br>Contrib | Federal<br>Deposit | Federal<br>Care | TEA Hlth<br>Ins Contrib | Emplr<br>457 |
|-------------|-------|----------------------------|---------------------------|------------------------|----------------------------|---------------------|--------------------|-----------------|-------------------------|--------------|
| 198-5 / / / | Total | 153,565.90                 | 28,001.64                 | 382.56                 | .00                        | 4,309.50            | .00                | .00             | .00                     |              |
|             |       | .00                        | 152.32                    | .00                    | .00                        |                     |                    |                 |                         |              |
| 199-5 / / / | Total | 24,571,298.78              | 3,402,028.45              | 47,946.09              | .00                        | 251,696.60          | .00                | .00             | .00                     |              |
|             |       | .00                        | 25,432.21                 | .00                    | .00                        |                     |                    |                 |                         |              |
| 211-5 / / / | Total | 26,750.90                  | 3,785.69                  | 42.09                  | .00                        | 583.30              | 312.31             | 47.31           | .00                     |              |
|             |       | .00                        | 28.40                     | .00                    | .00                        |                     |                    |                 |                         |              |
| 224-5 / / / | Total | 153,750.00                 | 21,140.61                 | 296.48                 | .00                        | 3,988.60            | 1,744.08           | 264.27          | .00                     |              |
|             |       | .00                        | 158.55                    | .00                    | .00                        |                     |                    |                 |                         |              |
| 255-5 / / / | Total | 9,492.20                   | 2,578.65                  | 28.66                  | .00                        | 207.00              | 212.74             | 32.23           | .00                     |              |
|             |       | .00                        | 19.35                     | .00                    | .00                        |                     |                    |                 |                         |              |
| 281-5 / / / | Total | 98,785.32                  | 19,750.39                 | 282.99                 | .00                        | 1,049.60            | 1,597.85           | 242.10          | .00                     |              |
|             |       | .00                        | 147.47                    | .00                    | .00                        |                     |                    |                 |                         |              |
| 282-5 / / / | Total | 105,250.00                 | 21,050.00                 | 287.62                 | .00                        | 2,118.60            | 1,736.62           | 263.12          | .00                     |              |
|             |       | .00                        | 157.88                    | .00                    | .00                        |                     |                    |                 |                         |              |
| 283-5 / / / | Total | 629,499.90                 | 125,899.98                | 1,759.22               | .00                        | 8,674.10            | 10,386.75          | 1,573.73        | .00                     |              |
|             |       | .00                        | 944.22                    | .00                    | .00                        |                     |                    |                 |                         |              |
| 288-5 / / / | Total | 6,903.70                   | 1,875.46                  | 20.84                  | .00                        | 150.50              | 154.72             |                 |                         |              |

If there is a difference in any of the funds, a journal entry needs to be made to balance the general ledger to the HRS3550 - School YTD Accrual Payroll Account Distribution Journal.

Compare the HRS3550 report totals to the General Ledger Inquiry reports.  
Review the following example entry:

| Account Code                | Debit      | Credit     |
|-----------------------------|------------|------------|
| 199-00-2161-00-000-X-00-000 |            | \$2,696.98 |
| 199-11-6119-00-001-X-11-000 | \$2,696.98 |            |

This is the difference between the two amounts. The entry has to make the general ledger match the HRS3550 - School YTD Accrual Payroll Account Distribution Journal.

**Inquiry > General Ledger Inquiry** v Finance

**GENERAL LEDGER INQUIRY** GENERAL LEDGER ACCOUNT SUMMARY **EMPLOYEE DISTRIBUTION LIST INQUIRY** **OVER EXPENDED ACCOUNT SUMMARY**

☒ Processed ☒ Current Period ☒ Next Period: ☐ Balance Accounts Only ☐ Include Fund Totals ☐ Exclude Objects 61XX

Account Code: Fund: 199 Func: XX Obj: 2211 Subj: XX Org: XXX Prog: X XX X XX

Retrieve Reset

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**Inquiry Information for Balance Accounts**

Date Run: ☒ Current ☒ Next ☒ Processed  
 Crty Dist: 199 XX 2211 XX XXX X XX X XX  
 Page: 1 of 1  
 File ID: C

| Account Number     | Description      | Est Revenue/<br>Appropriation | Encumbrance | Rtld Revenue/<br>Expenditure | Balance            |
|--------------------|------------------|-------------------------------|-------------|------------------------------|--------------------|
| 199 00 2211 14 000 | ACCRUED EXPENSES |                               |             |                              | -47,822.39         |
| 199 00 2211 16 000 | ACCRUED EXPENSES |                               |             |                              | -251,450.63        |
| 199 00 2211 19 000 | ACCRUED EXPENSES |                               |             |                              | -25,366.28         |
| 199 00 2211 20 000 | ACCRUED EXPENSES |                               |             |                              | 0.00               |
| 199 00 2211 21 000 | ACCRUED EXPENSES |                               |             |                              | 0.00               |
| <b>Totals:</b>     |                  |                               |             |                              | <b>-324,639.30</b> |

Date Run: ☒ Current ☒ Next ☒ Processed  
 Crty Dist: 199 XX 2211 XX XXX X XX X XX  
 Page: 1 of 1  
 Frequency: 6

**School YTD Accrual Payroll Account Distribution Journal for 2025Recap**

| Fund / FY |       | Gross Pay<br>Ret Pen Surch | Accrued<br>Pay Emplr Care | FICA/Med<br>Care Surch | Unemploy<br>Tax Emplr Misc | Employer<br>Contrib | Federal<br>Deposit | Federal<br>Care | TEA Hlth<br>Ins Contrib | Emplr<br>457 |
|-----------|-------|----------------------------|---------------------------|------------------------|----------------------------|---------------------|--------------------|-----------------|-------------------------|--------------|
| 199       | Total | 24,571,298.78              | 3,402,028.45              | 47,946.09              | .00                        | 251,696.60          | .00                | .00             | .00                     | .00          |
| / / /     |       | .00                        | 25,432.21                 | .00                    | .00                        |                     |                    |                 |                         |              |
| 211       | Total | 26,750.90                  | 3,785.69                  | 42.09                  | .00                        | 583.30              | 312.31             | 47.31           | .00                     | .00          |
| / / /     |       | .00                        | 28.40                     | .00                    | .00                        |                     |                    |                 |                         |              |
| 224       | Total | 153,750.00                 | 21,140.61                 | 296.48                 | .00                        | 3,988.60            | 1,744.08           | 264.27          | .00                     | .00          |
| / / /     |       | .00                        | 158.55                    | .00                    | .00                        |                     |                    |                 |                         |              |

If there is a difference in any of the funds such as in the example shown below, a journal entry will need to be made to balance the general ledger to the HRS3550 - School YTD Accrual Payroll Account Distribution Journal.

Review the following example entry:

| Account Code                | Debit    | Credit   |
|-----------------------------|----------|----------|
| 199-00-2211-14-000-X-00-000 |          | \$123.70 |
| 199-11-6141-00-001-X-11-000 | \$123.70 |          |
| 199-00-2211-16-000-X-00-000 |          | \$246.00 |
| 199-11-6142-00-001-X-11-000 | \$246.00 |          |
| 199-00-2211-19-000-X-00-000 |          | \$65.93  |
| 199-11-6146-00-001-X-11-000 | \$65.93  |          |



**Note:** Be sure to keep a clean final copy of both of the HRS3550 reports for the auditor.  
**These reports cannot be recreated after the July and August payrolls are processed.**