



## **(For LEAs that accrue monthly) Balance accruals in Finance and Payroll**



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# (For LEAs that accrue monthly) Balance accruals in Finance and Payroll

If your LEA accrues monthly, complete the following steps to verify the accurate posting of monthly accruals in both Finance and Payroll. It is critical that both areas agree to ensure accurate reporting on federal funds.

**It is recommended** that you balance accruals during the end-of-month Finance process to quickly identify and rectify errors.

[Finance > Tables > District Finance Options > Clearing Fund Maintenance](#)

The screenshot displays the 'Clearing Fund Maintenance' interface. At the top, there are navigation tabs: 'FINANCE OPTIONS', 'ACCOUNTING PERIODS', and 'CLEARING FUND MAINTENANCE'. A 'Save' button is located in the top left, and a 'File ID: C' label is in the top right. Below the tabs, there is a 'Codes for Fiscal Year' dropdown menu currently set to '5'. To the right of this are buttons for 'Retrieve', 'Add', 'Delete', and 'Print'. A large black arrow points to the 'Print' button. Below these buttons are two input fields: 'Finance Clearing Fund / Fiscal Year: 199 / 5' and 'Payroll Clearing Fund / Fiscal Year: 199 / 5'. The main content area is divided into two panels. The left panel, 'Finance Automatic Posting Defaults', lists accounts such as 'Cash Account' (1110.00), 'Payable Account' (2110.00), 'Accounts Receivable' (1290.00), 'Overpayment Account', 'Due To' (2171.99), 'Reserve for Encumbrance' (4310.00), 'Requisition Offset' (4310.01), 'Reserve for WH Encumbrance' (4310.99), 'Restock Offset' (4310.02), and 'Warehouse Offset' (4310.03). The right panel, 'Payroll Automatic Posting Defaults', lists accounts such as 'Cash Account' (1110.00), 'Accrued Wages' (2161.00), 'Accrued Federal Grant Deposit' (2211.11), 'Accrued Federal Grant Care' (2211.12), 'Accrued Employer FICA/Medicare' (2211.14), 'Accrued Employer Unemployment Tax' (2211.15), 'Accrued Health Insurance Contribution' (2211.16), 'Accrued Employer 457 Contribution' (2211.17), 'Accrued Employer Annuity Contribution' (2211.18), 'Accrued Employer TRS Care Contribution' (2211.19), 'Accrued Employer Dependent Care' (2211.20), and 'Accrued Employer Miscellaneous Deduction Contribution' (2211.21).

**Note:** Object codes at your LEA may differ as this is a sample screenshot.

❑ Click **Print** to print the table. You can reference this information each month as the table is rarely updated during the year.

Finance > Inquiry > General Ledger Inquiry > General Ledger Account Summary

Run and print an inquiry for object code 216X (accrued wages).

The screenshot displays the 'GENERAL LEDGER ACCOUNT SUMMARY' inquiry screen. At the top, there are navigation tabs: 'GENERAL LEDGER INQUIRY', 'GENERAL LEDGER ACCOUNT SUMMARY' (selected), 'EMPLOYEE DISTRIBUTION LIST INQUIRY', and 'OVER EXPENDED ACCOUNT SUMMARY'. Below the tabs are several checkboxes: 'Processed' (checked), 'Current Period: 08' (checked), 'Next Period: 08' (checked), 'Balance Accounts Only' (unchecked), 'Include Fund Totals' (unchecked), and 'Exclude Objects 61XX' (unchecked). The 'Account Code' field is populated with 'XXX XX 216X XX XXX X XX X XX'. There are 'Retrieve' and 'Reset' buttons to the right of the account code field. Below the search criteria, there is a table of results. The table has columns for 'Account Number', 'Description', 'Est Revenue/ Appropriation', 'Encumbrance', 'Rlzd Revenue/ Expenditure', and 'Balance'. The results show five rows of 'ACCRUED WAGES PAYBLE' with a balance of 0.00 for each. The table also includes 'Date Run', 'City Dist', and 'Inquiry Information for Balance Accounts' (ISD XXX XX 216X XX XXX X XX X XX). The page number is 'Page: 1 of 1' and the file ID is 'File ID: C'.

Account Number	Description	Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
198 00 2161 00 000 00 0 00	ACCRUED WAGES PAYBLE				0.00
199 00 2161 00 000 00 0 00	ACCRUED WAGES PAYBLE				0.00
211 00 2161 00 000 00 0 00	ACCRUED WAGES PAYBLE				0.00
224 00 2161 00 000 00 0 00	ACCRUED WAGES PAYBLE				0.00
240 00 2161 00 000 00 0 00	ACCRUED WAGES PAYBLE				0.00

Run and print an inquiry for object code 221X and each sub-object listed in the Clearing Fund Maintenance table (printed above (accrued benefits)). **It is recommended** that you print each sub-object separately to simplify the balancing process. The screenshot shows multiple sub-objects to save space.

The screenshot shows the 'GENERAL LEDGER ACCOUNT SUMMARY' interface. At the top, there are navigation tabs: 'GENERAL LEDGER INQUIRY', 'GENERAL LEDGER ACCOUNT SUMMARY' (selected), 'EMPLOYEE DISTRIBUTION LIST INQUIRY', and 'OVER EXPENDED ACCOUNT SUMMARY'. Below the tabs are several checkboxes: 'Processed' (checked), 'Current Period: 08' (checked), 'Next Period: 08' (checked), 'Balance Accounts Only' (unchecked), 'Include Fund Totals' (unchecked), and 'Exclude Objects 61XX' (unchecked). The 'Account Code' field is populated with: Fund: XXX, Func: XX, Obj: 221X, Subj: XX, Org: XXX, Prog: X XX X XX. There are 'Retrieve' and 'Reset' buttons. Below the form is a table with the following data:

Account Number	Description	Est Revenue/ Appropriation	Encumbrance	Rtzd Revenue/ Expenditure	Balance
199 00 2211 14 000 00 0 00	ACCRUED EXPENSES				0.00
199 00 2211 16 000 00 0 00	ACCRUED EXPENSES				0.00
199 00 2211 19 000 00 0 00	ACCRUED EXPENSES				0.00
199 00 2211 20 000 00 0 00	ACCRUED EXPENSES				0.00
199 00 2211 21 000 00 0 00	ACCRUED EXPENSES				0.00
211 00 2211 11 000 00 0 00	ACCRUED EXPENSES				0.00

[Payroll > Reports > Year To Date Reports > HRS3050 - School Year To Date Report](#)

Generate the report with the following parameters:

Print or save only the last page of the report.

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

Preview PDF CSV Clear Options Year: C

**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 Distr](#)
- [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 Distr](#)
- [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)	<input type="text" value="A"/>
School Year (YYYY)	<input type="text" value="20"/>
Include Job Accrual Detail(s)? (Y/N)	<input type="text" value="N"/>
Select Accrual Code(s), or blank for ALL	<input type="text"/>
Pay Status Active (A), Inactive (I), or blank for ALL	<input type="text"/>
Pay Type 1-4, Exclude Subs (E), or blank for ALL	<input type="text"/>
Select Pay Campus(es), or blank for ALL	<input type="text"/>
Select Primary Campus(es), or blank for ALL	<input type="text"/>
Select Extract ID(s), or blank for ALL	<input type="text"/>
Select Employee(s), or blank for ALL	<input type="text"/>

Date Run:		School YTD (Sept 1 Thru Aug 31 20 )				Program: HRS3050				
Cnty Dist:		ISD				Page: 54 of 54				
Pay Period: 08-01-20 thru 08-31-20		Payrun Date: 08-25-20				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
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	
<b>District Totals:</b>										
Contract Pay		28,982,207.71	Non-TRS Non-Tax Bus Allow			.00	Absence Deduction			.00
Non-Contract Pay		1,386,486.35	Non-TRS Bus Allow			50,900.00	TRS Deposit			2,676,501.22
Supplemental Pay		1,150.00	FICA Tax			.00	Accrued Pay (216X)			.00
Accrued Federal Deposit (11)		.00	Medicare Tax			429,642.59	Unemployment Accrued (15)			.00
Emplr Health Insurance Accrued (16)		.00	FICA/Medicare Accrued (14)			.00	Emplr 457 Accrued (17)			.00
Emplr Annuity Accrued (18)		.00	Accrued Federal Care (12)			.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 (16)			.00	Non-Pay Bus Allowance			.00
TEA Health Ins Contrib		.00	Emplr TRS Care Accrued (19)			.00	Non-Tax NPay Bus Allow			.00
Emplr TRS Care Contrib		225,547.62	New TRS Member Contrib			1,786.32	Emplr TRS Care Surcharge			19,260.00
Ret Emplr Pension Surcharge		.00	Emplr Dependent Care			.00	Emplr Dependent Care Accru (20)			.00
Emplr Misc Ded Contrib		.00	Emplr Misc Ded Contrib Accru (21)			.00	Emplr 403B FICA Contrib Accru (18)			.00
End of Report										

**Note:** The numbers in parenthesis are the sub-objects that will be compared to the General Ledger Inquiry report in the following step.

Compare the HRS3050 report totals to the General Ledger Inquiry reports.

General Ledger Inquiry Report	School YTD Report	Expenditure Object Code
216X	Accrued Pay	6119 or 6129
2211.11	Accrued Federal Deposit	6146
2211.12	Accrued Federal Care	6146
2211.14	FICA/Medicare Accrued	6141

2211.15	Unemployment Accrued	6145
2211.16	Emplr Health Insurance Accrued + TEA Health Ins Accrued	6142
2211.17	Emplr 457 Accrued	6149
2211.18	Emplr Annuity Accrued	6149
2211.19	Emplr TRS Care Accrued	6146
2211.20	Emplr Dependent Care Accrued	6149
2211.21	Emplr Misc Ded Contrib Accrued	6149

Assuming that only your 10-month employees accrue, the easiest time to complete accrual balancing is after completing the August payroll but before completing the August accruals. At this time, the amounts displayed on the School Year to Date Report and the General Ledger Inquiry liability accounts (216X and 221X.XX) are typically all zeros. Employees who accrue monthly and receive the first payment of their new contract prior to September will have accruals in Finance and the upcoming School Year to Date Report if the **TRS Year** field is selected on the Job info tab. These amounts should be considered during the accrual balancing process. Here are five common scenarios to consider.

Scenario	Accrued amounts from the HRS3050 - School Year To Date Report	Finance General Ledger Accrued Liabilities	Action Needed
1	Zeros	Zeros	None
2	Show amounts	Zeros	Run the Zero School YTD Accruals utility in Payroll and Post to Master only
3	Zeros	Show balances	Compare to upcoming School Year to Date report Add manual entries in Finance as needed
4	Show amounts that match GL	Show amounts that match School Year to Date	Compare to upcoming School Year to Date report Run the Zero School YTD Accruals utility in Payroll and Post to Master and Interface to Finance if needed
5	Show amounts but DO NOT match GL	Show amounts but DO NOT match School Year to Date	Compare to upcoming School Year to Date report Run the Zero School YTD Accruals utility in Payroll and Post to Master Consider Interface to Finance and manual entries in Finance if needed

The below are sample scenarios that have been collected:

- Identify the scenario that best matches your situation.
- Locate the scenario details below.
- Complete the outlined steps for the scenario.

**Scenario 1:** The current School Year to Date Report shows zeros for accrued totals and the liability accounts in Finance are zero.

**Action:** No action required.

**Scenario 2:** The current School Year to Date Report shows amounts for accrued totals but the liability accounts in Finance are zero.

**Action:** In the current year payroll frequency, zero the amounts in Payroll. Post to Master but DO NOT Interface to Finance.

[Payroll > Utilities > Zero School YTD Accruals > Extract](#)

- Verify the **School Year** field and click **Retrieve**.
- In the **JV Number** field, type ZEROAC.
- Verify that the **File ID** field is C.
- Employees with School YTD accruals that were not cleared during payoff are displayed on the left side of the page. Use the arrows to move the employees to the right side of the page.
- Click **Run**. The Zero School YTD Accruals Extract report is displayed.

If the process is successful, close the Extract report.

[Payroll > Utilities > Zero School YTD Accruals > Reports](#)

Generate and save the reports as needed.

Utilities > Zero School YTD Accruals Payroll

EXTRACT REPORTS POST TO MASTER / INTERFACE TO FINANCE

Zero School YTD Accrual Reports

Gen Rpt	Report
<input checked="" type="checkbox"/>	Accrual Account Distribution Journal by Name
<input checked="" type="checkbox"/>	Accrual Account Distribution Journal by Account Code
<input checked="" type="checkbox"/>	Expense Account Distribution Journal by Name
<input checked="" type="checkbox"/>	Expense Account Distribution Journal by Account Code
<input checked="" type="checkbox"/>	General Journal Report

[Payroll > Utilities > Zero School YTD Accruals > Post to Master/Interface to Finance](#)

Utilities > Zero School YTD Accruals Payroll

EXTRACT REPORTS POST TO MASTER / INTERFACE TO FINANCE

Post Options

Post to Master

Post to Master and Interface to Finance

Transaction Date / Accounting Period

Transaction Date: 08-15-20

File ID: C

Post to Current Acct Period: 08

Post to Next Acct Period: 08

Under **Post Options**, select **Post to Master**.

Click **Post**.

**Scenario 3:** The current School Year to Date Report shows zeros for accrued totals but the liability accounts in Finance have balances.

**Action:** Generate the School Year to Date Report for the upcoming school year.

- If these amounts match Finance, no action needed.
- If these amounts do not match in Finance, enter a JV on the Finance > Postings > Journal Actual tab to match the School Year to Date amounts.

Refer to the above chart to see the expenditure object that ties to each liability. For example, if the accrued FICA/Medicare liability line (object 221X.14) shows a balance of - \$158.56, you will need to debit a payroll expenditure account with an object code of 6141.

**Scenario 4:** The current School Year to Date Report shows amounts for accrued totals and the liability accounts in Finance have matching amounts.

**Action:** In the current year payroll frequency, use the Payroll > Utilities > Zero School YTD Accruals utility to zero the amounts in Payroll and Interface to Finance so that both are zeroed at the same time.

Complete the same steps listed in Scenario 2 **EXCEPT** on the Post to Master/Interface to Finance tab:

- Select **Post to Master and Interface to Finance**.
- Enter a **Transaction Date**.
- Select the desired accounting period.
- Click **Post**.

**Scenario 5:** The current School Year to Date Report shows amounts for accrued totals and the liability accounts in Finance show amounts but the amounts do not match.

**Action:** Run the upcoming School YTD report and compare the totals from both School Year to Date reports to Finance. Analyze the report to determine which accrual amounts should remain if any.

In the current year payroll frequency, use [Payroll > Utilities > Zero School YTD Accruals](#) to zero the amounts if needed.

Consider whether Interfacing to Finance will correct the liability balances in Finance.

- If yes, select **Post to Master and Interface to Finance**.
- If no and the differences will be greater, select **Post to Master**. You may need to manually enter additional JVs on the [Finance > Maintenance > Postings > Journal Actual](#) tab to reconcile any remaining differences.

Complete the same steps listed in Scenario 2 and 4 except on the Post to Master/Interface to Finance tab:

- Select **Post to Master** or **Post to Master and Interface to Finance** as needed. If you interface to Finance:
- Enter a **Transaction Date**.
- Select the desired accounting period
- Click **Post**.