



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

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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 of 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](#)

Tables > District Finance Options

Finance

Save

File ID: C

FINANCE OPTIONS ACCOUNTING PERIODS CLEARING FUND MAINTENANCE

Codes for Fiscal Year: 5

Retrieve Add Delete Print

Finance Clearing Fund / Fiscal Year: 199 / 5 Payroll Clearing Fund / Fiscal Year: 199 / 5

Finance Automatic Posting Defaults

| | |
|-----------------------------|---------|
| 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 |
| Warehouse Offset: | 4310.03 |

Payroll Automatic Posting Defaults

| | |
|--|---------|
| 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 |
| 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).

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

Processed Current Period: 08 Next Period: 08 Balance Accounts Only Include Fund Totals Exclude Objects 61XX

Fund Func Obj Sobj Org -----Prog-----
Account Code:

Retrieve Reset

Date Run: Inquiry Information for Balance Accounts
City Dist: ISD Page: 1 of 1
Processed Current (08) Next (08) XXX XX 216X XX XXX X XX X XX File ID: C

| Account Number | Description | Est Revenue/ Appropriation | Encumbrance | Rlzd Revenue/ Expenditure | Balance |
|--------------------|----------------------|-------------------------------|-------------|------------------------------|---------|
| 198 00 2161 00 000 | ACCRUED WAGES PAYBLE | | | | 0.00 |
| 199 00 2161 00 000 | ACCRUED WAGES PAYBLE | | | | 0.00 |
| 211 00 2161 00 000 | ACCRUED WAGES PAYBLE | | | | 0.00 |
| 224 00 2161 00 000 | ACCRUED WAGES PAYBLE | | | | 0.00 |
| 240 00 2161 00 000 | 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 displays 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 'XXX XX 221X XX XXX X XX X XX'. There are 'Retrieve' and 'Reset' buttons. Below the input fields 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:

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

Preview PDF CSV Clear Options Year: C

Year To Date Reports HRS3050 - School Year To Date Report

| Parameter Description | Value |
|---|-------|
| Sort by Alpha (A), Pay Campus (C), Primary Campus (P) | A |
| School Year (YYYY) | 20 |
| Include Job Accrual Detail(s)? (Y/N) | N |

[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](#)

Print or save only the last page of the report.

| | | | | | | | |
|------------------------------------|--|-------------------------------------|--|--------------|--|------------------|--|
| 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 | Ovtrn Hrs | |
|-------------------------------------|--------------|---------------|---------------------------------------|------------|------------|-----------|------------|------------------------------------|-------------|-----------|--------------|
| Emp Nbr | Prim Campus | Ovtrn 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 | | |
| District Totals: | | | | | | | | | | | |
| 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 parentheses 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 |
| 221X.11 | Accrued Federal Deposit | 6146 |

| | | |
|---------|---|------|
| 221X.12 | Accrued Federal Care | 6146 |
| 221X.14 | FICA/Medicare Accrued | 6141 |
| 221X.15 | Unemployment Accrued | 6145 |
| 221X.16 | Emplr Health Insurance Accrued + TEA Health Ins Accrued | 6142 |
| 221X.17 | Emplr 457 Accrued | 6149 |
| 221X.18 | Emplr Annuity Accrued | 6149 |
| 221X.19 | Emplr TRS Care Accrued | 6146 |
| 221X.20 | Emplr Dependent Care Accrued | 6149 |
| 221X.22 | 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 |

Review the following scenarios, choose the best fit, then follow the appropriate steps.

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**.