



# eoyaccruals\_juneyearendschools



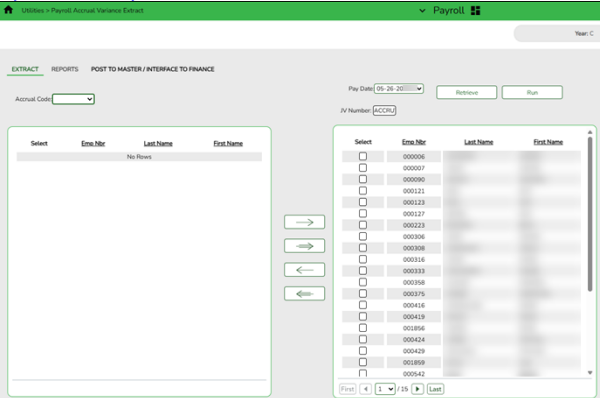
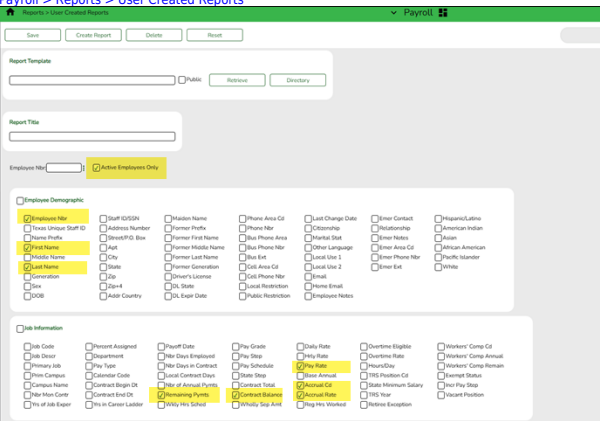
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# EOY Accruals for June Year-End LEAs

Use the following steps to address June year-end payroll accruals.

Step	Description
1	<p><b>Run the payroll accrual variance extract</b> <a href="#">Payroll &gt; Utilities &gt; Payroll Accrual Variance Extract &gt; Extract</a></p>  <p>Review the <a href="#">Accrual Overview</a> 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 <a href="#">Payroll &gt; Utilities &gt; Payroll Accrual Variance Extract &gt; Extract</a> to assist you in this process.</p> <ul style="list-style-type: none"><li>• Use the Extract tab to run the extract and extract payroll accrual variances.</li><li>• Use the Reports tab to review and verify any extracted payroll variances.</li><li>• Use the Post To Master/Interface To Finance tab to post valid variances and interface to Finance if needed.</li></ul>
2	<p><b>Generate a user-created report</b> <a href="#">Payroll &gt; Reports &gt; User Created Reports</a></p>  <p>Use the following parameters to generate a user-created report:</p> <ul style="list-style-type: none"><li>• <b>Active Employees Only</b></li><li>• <b>Employee Nbr</b></li><li>• <b>First Name</b></li><li>• <b>Last Name</b></li><li>• <b>Remaining Payments</b></li><li>• <b>Contract Balance</b></li><li>• <b>Pay Rate</b></li><li>• <b>Accrual Code</b></li><li>• <b>Accrual Rate</b></li></ul> <p>Save the report in Excel to allow data to be manipulated.</p>

**Step 3 Description**

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

	A	B	C	D	E	F	G	H	I	J
	Emp Nbr	First Name	Last Name	Accrual Cd	Accrual Rate	Job Remaining Pymts	Pay Rate	Total Pay Remaining (Col F * Col G)	Contract Balance	Difference (Col H - Col I)
1	000096	AARON	ACHIMON	B	245.86	3	3,831.25	11,493.74	11,493.70	0.04
2	000097	AARON	ADAM	B	237.83	3	3,706.25	11,118.76	11,118.80	-0.04
3	000090	AMANDA	ASHLEY	B	265.91	3	4,143.75	12,431.25	12,431.25	0.00
4	000121	AMY	BALL	B	245.85	3	3,831.25	11,493.74	11,493.74	0.00
5	000223	BETH	BOWERS	B	94.25	3	1,468.75	4,406.24	4,406.28	-0.04
6										
7										
8										
9										
10										
11										

The contract remaining amount is the estimated accrual.

Step Description

4 Generate the HRS3050 report for inactive employees

Payroll > Reports > Year to Date Reports > HRS3050 - School Year To Date Report  
 Generate the report with the following parameters. Print and/or save this report and review it for accuracy.

Date Run: School YTD (Sept 1 Thru Aug 31 2025) Program: HRS3050  
 Only Date: 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	Ovrm Hrs
Emp Nbr	Prim Campus	Ovrm Gns	Empir Cont	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 Penan	Care Surc	New TRS	Misc Ded	A Misc Ded	A 403B FICA	
001827	G	17,921.25	.00	.00	.00	259.83	.00	1,594.98	.00	.00
		134.37	.00	5,433.75	.00	.00	.00	.00	.00	.00
		.00	.00	40.74	.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 Member 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

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.

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

Date Run: School YTD (Sept 1 Thru Aug 31 2025) Program: HRS3050  
 Only Date: 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	Ovrm Hrs
Emp Nbr	Prim Campus	Ovrm Gns	Empir Cont	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 Penan	Care Surc	New TRS	Misc Ded	A Misc Ded	A 403B FICA	
000223	B	17,624.97	.00	.00	.00	255.60	.00	1,568.61	.00	.00
		.00	.00	.00	.00	.00	.00	.00	.00	.00
		132.19	.00	4,406.24	63.89	.00	.00	.00	.00	.00
		.00	.00	33.04	.00	.00	.00	.00	.00	.00

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

**Step 5: 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.

**Step 6: 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.

Step Description

7 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 (Empir 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.

The screenshot shows the 'GENERAL LEDGER ACCOUNT SUMMARY' for account 199-00-2161-00-000-5-0-0-00. The table lists 'ACCRUED WAGES PAYABLE' with a balance of -3,399,331.47. Below this, a summary table for 'School YTD Accrual Payroll Account Distribution Journal for 2025Recap' is visible, showing various payroll components like Gross Pay, FICA/Medicare, and Unemployment Tax.

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.

The screenshot shows the 'GENERAL LEDGER ACCOUNT SUMMARY' for account 199-00-2211-14-000-0-0-0-00. The table lists 'ACCRUED EXPENSES' with a balance of -47,822.39. Below this, a summary table for 'School YTD Accrual Payroll Account Distribution Journal for 2025Recap' is visible, showing payroll components for fund 199.

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.