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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

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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
CYR payroll frequency	Current year payroll frequency in Payroll.
June Year-End (early fiscal year)	A Finance fiscal year that runs July through June.
Export	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.
File ID C	Current year file ID in Finance.
Historical file ID	Refers to any prior year file ID that is not the current year file ID.
LEA (Local Education Agency)	Refers to the educational entity (e.g., charter, district, etc.).

Term	Description
NYR payroll frequency	Next year payroll frequency in Payroll.
August Year-End (standard fiscal year)	A Finance fiscal year that runs September through August.

EOY Flowchart for September Start LEAs

EOY Flowchart for July 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.

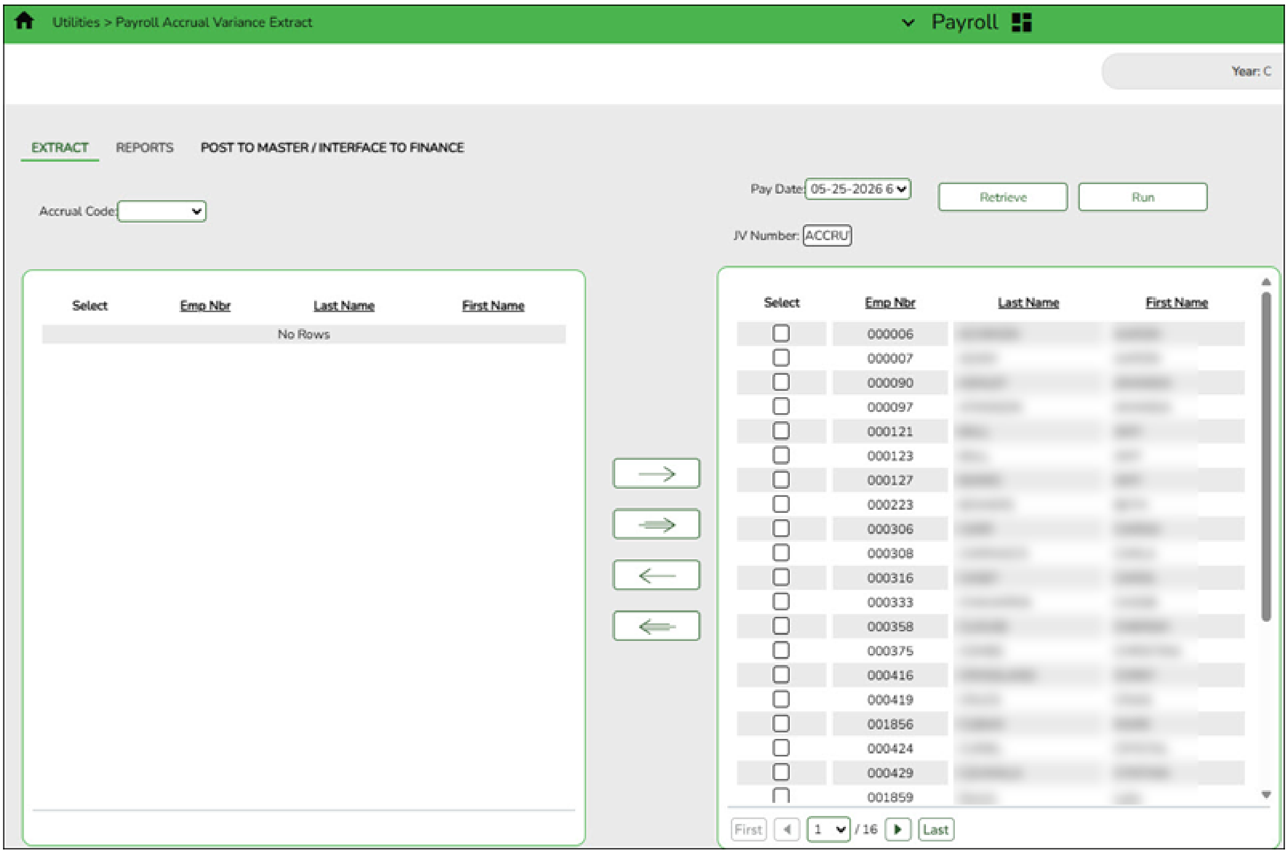
Continuing Fund	**vs.**	**Increment Fund**
Continuing funds are funds that will be continued into the new fiscal year (i.e., funds maintaining the fiscal year even after the LEA begins the new fiscal year). If a fund is continued, the following actions are automatically completed when the Fiscal Year Close utility is processed: • The 5XXX-8XXX account balances are created (the **Create 5XXX-8XXX** field is automatically disabled). • 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. • The difference between revenue and expenditures will post to the Obj.Sobj in the **Actual Fund Balance Obj.Sobj** field on the Finance > Tables > Account Codes > Fund tab. • In the new historical file ID, accounts are inactivated for all continuing funds. Incremented funds remain active. • 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. • 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. • The fiscal year is not updated on credit memos. • The fiscal year is not updated on outstanding Accounts Receivable invoices. • The fiscal year is not updated on payroll and PMIS distributions. The following is optional: **Carry Forward Balances** (1XXX-4XXX) - You can select this field to carry forward balances or unselect this field to carry forward only the account codes themselves without the balances.		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. If a fund is incremented, the following actions are automatically completed when the Fiscal Year Close utility is processed: • The fiscal year is incremented on credit memos. • The fiscal year is incremented on outstanding Accounts Receivable invoices. • The fiscal year is incremented on the payroll and PMIS distributions for active employees only. • 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. The following are optional: **Carry Forward Balances** - You can select this field to carry forward balances or unselect this field to carry forward only the account codes themselves without the balances. **Create 5XXX-8XXX Accounts**

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
EXTRACT
REPORTS
POST TO MASTER / INTERFACE TO FINANCE
Retrieve
Run
First
Last

Year: C

Accrual Code:

Pay Date: 05-25-2026 6

JV Number: ACCRU

Select	Emp Nbr	Last Name	First Name
No Rows			

Select	Emp Nbr	Last Name	First Name
☐	000006	[redacted]	[redacted]
☐	000007	[redacted]	[redacted]
☐	000090	[redacted]	[redacted]
☐	000097	[redacted]	[redacted]
☐	000121	[redacted]	[redacted]
☐	000123	[redacted]	[redacted]
☐	000127	[redacted]	[redacted]
☐	000223	[redacted]	[redacted]
☐	000306	[redacted]	[redacted]
☐	000308	[redacted]	[redacted]
☐	000316	[redacted]	[redacted]
☐	000333	[redacted]	[redacted]
☐	000358	[redacted]	[redacted]
☐	000375	[redacted]	[redacted]
☐	000416	[redacted]	[redacted]
☐	000419	[redacted]	[redacted]
☐	001856	[redacted]	[redacted]
☐	000424	[redacted]	[redacted]
☐	000429	[redacted]	[redacted]
☐	001859	[redacted]	[redacted]

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Review the Accrual Overview document for more information about the Payroll Accrual Variance Extract process steps.

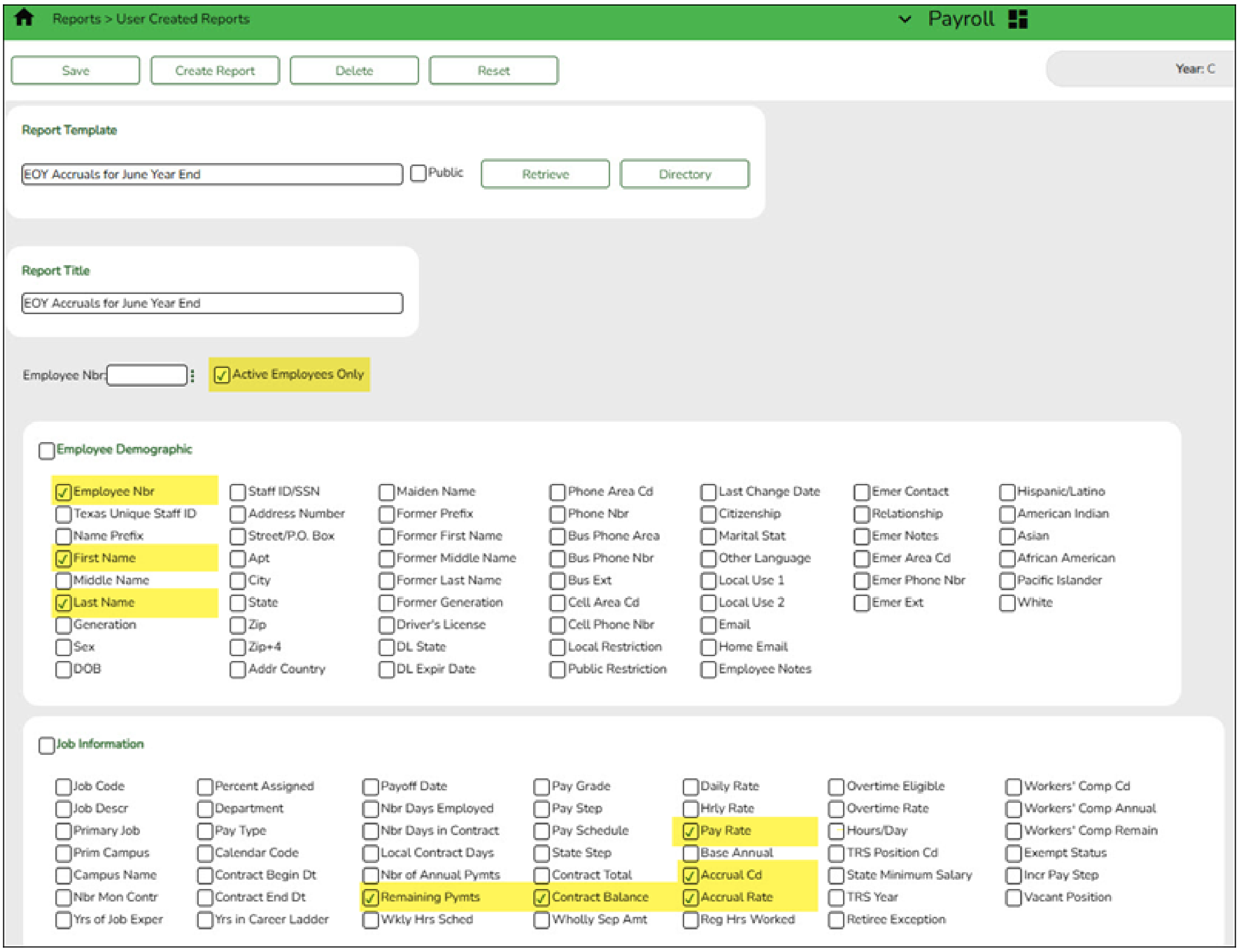
Note: **It is recommended** to balance accruals monthly to help identify and correct any errors. Use the Payroll > Utilities > Payroll Accrual Variance Extract > Extract to assist you in this process.

   - 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



Report Template: EOY Accruals for June Year End ☐ Public

Report Title: EOY Accruals for June Year End

Employee Nbr: ☑ Active Employees Only

☐ Employee Demographic

☑ Employee Nbr
☐ Texas Unique Staff ID
☐ Name Prefix
☑ First Name
☐ Middle Name
☑ Last Name
☐ Generation
☐ Sex
☐ DOB
☐ Staff ID/SSN
☐ Address Number
☐ Street/P.O. Box
☐ Apt
☐ City
☐ State
☐ Zip
☐ Zip+4
☐ Addr Country
☐ Maiden Name
☐ Former Prefix
☐ Former First Name
☐ Former Middle Name
☐ Former Last Name
☐ Former Generation
☐ Driver's License
☐ DL State
☐ DL Expir Date
☐ Phone Area Cd
☐ Phone Nbr
☐ Bus Phone Area
☐ Bus Phone Nbr
☐ Bus Ext
☐ Cell Area Cd
☐ Cell Phone Nbr
☐ Local Restriction
☐ Public Restriction
☐ Last Change Date
☐ Citizenship
☐ Marital Stat
☐ Other Language
☐ Local Use 1
☐ Local Use 2
☐ Email
☐ Home Email
☐ Employee Notes
☐ Emer Contact
☐ Relationship
☐ Emer Notes
☐ Emer Area Cd
☐ Emer Phone Nbr
☐ Emer Ext
☐ Hispanic/Latino
☐ American Indian
☐ Asian
☐ African American
☐ Pacific Islander
☐ White

☐ Job Information

☐ Job Code
☐ Job Descr
☐ Primary Job
☐ Prim Campus
☐ Campus Name
☐ Nbr Mon Contr
☐ Yrs of Job Exper
☐ Percent Assigned
☐ Department
☐ Pay Type
☐ Calendar Code
☐ Contract Begin Dt
☐ Contract End Dt
☐ Yrs in Career Ladder
☐ Payoff Date
☐ Nbr Days Employed
☐ Nbr Days in Contract
☐ Local Contract Days
☐ Nbr of Annual Pymts
☑ Remaining Pymts
☐ Wkly Hrs Sched
☐ Pay Grade
☐ Pay Step
☐ Pay Schedule
☐ State Step
☐ Contract Total
☑ Contract Balance
☐ Wholly Sep Amt
☐ Daily Rate
☐ Hrly Rate
☑ Pay Rate
☐ Base Annual
☑ Accrual Cd
☑ Accrual Rate
☐ Reg Hrs Worked
☐ Overtime Eligible
☐ Overtime Rate
☐ Hours/Day
☐ TRS Position Cd
☐ State Minimum Salary
☐ TRS Year
☐ Retiree Exception
☐ Workers' Comp Cd
☐ Workers' Comp Annual
☐ Workers' Comp Remain
☐ Exempt Status
☐ Incr Pay Step
☐ Vacant Position

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**

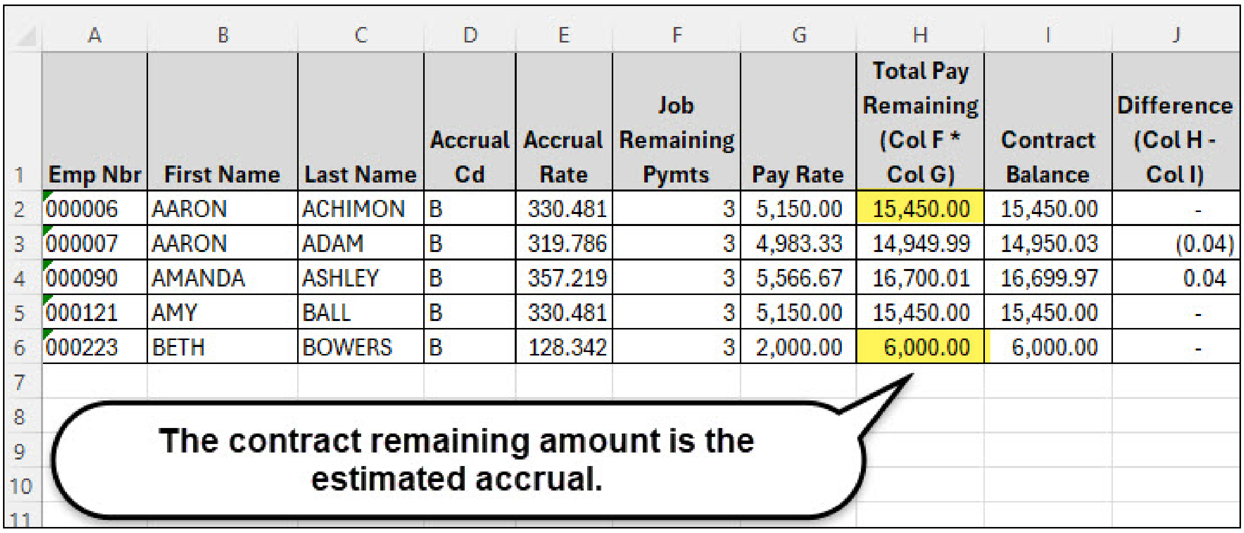
Save the report as an Excel file. You will use this file to perform maintenance in the following step.

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 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
1	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)
2	000006	AARON	ACHIMON	B	330.481	3	5,150.00	15,450.00	15,450.00	-
3	000007	AARON	ADAM	B	319.786	3	4,983.33	14,949.99	14,950.03	(0.04)
4	000090	AMANDA	ASHLEY	B	357.219	3	5,566.67	16,700.01	16,699.97	0.04
5	000121	AMY	BALL	B	330.481	3	5,150.00	15,450.00	15,450.00	-
6	000223	BETH	BOWERS	B	128.342	3	2,000.00	6,000.00	6,000.00	-

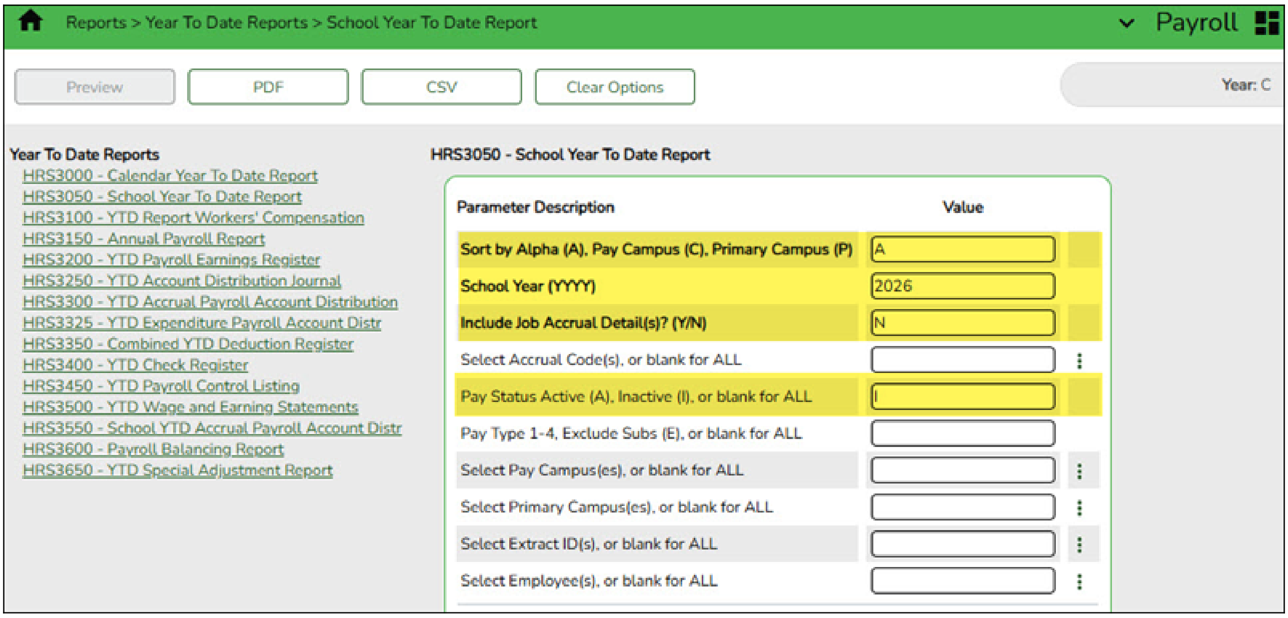
The contract remaining amount is the estimated accrual.

4. Generate the HRS3050 report for inactive employees.

Generate the HRS3050 report for inactive employees

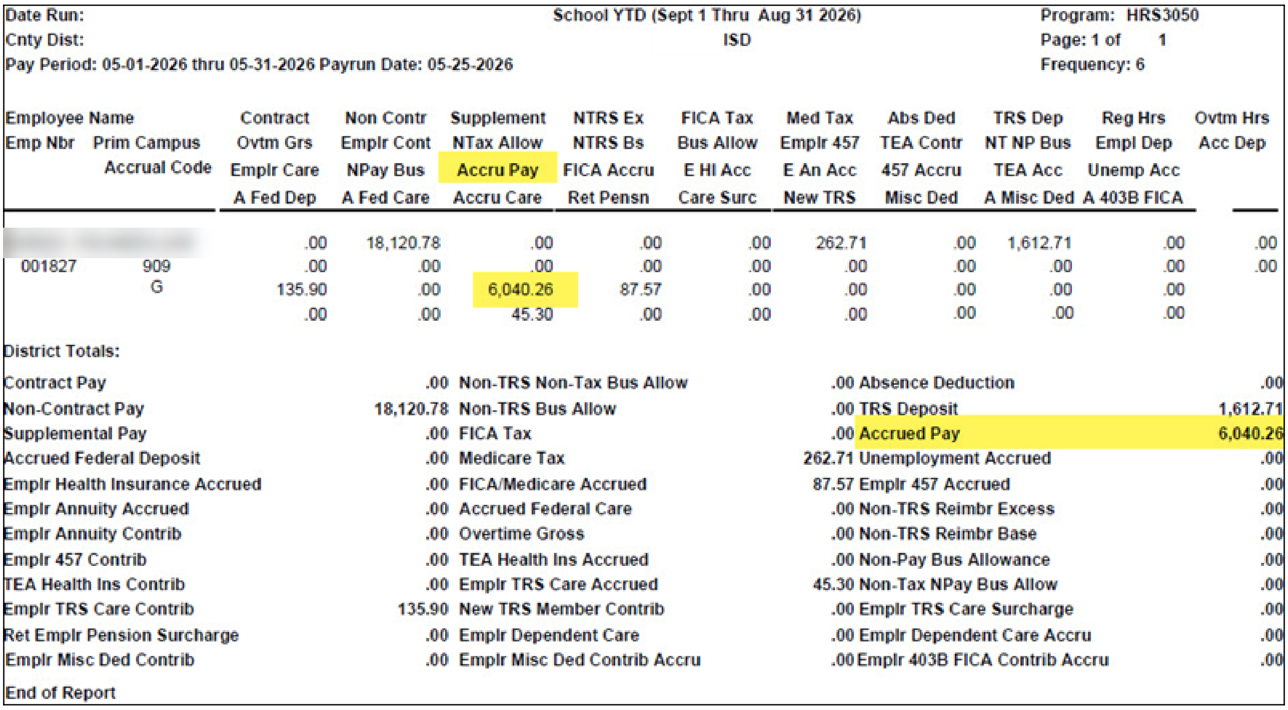
Payroll > Reports > Year to Date Reports > HRS3050 - School Year To Date Report

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


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)	A
School Year (YYYY)	2026
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	I
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	



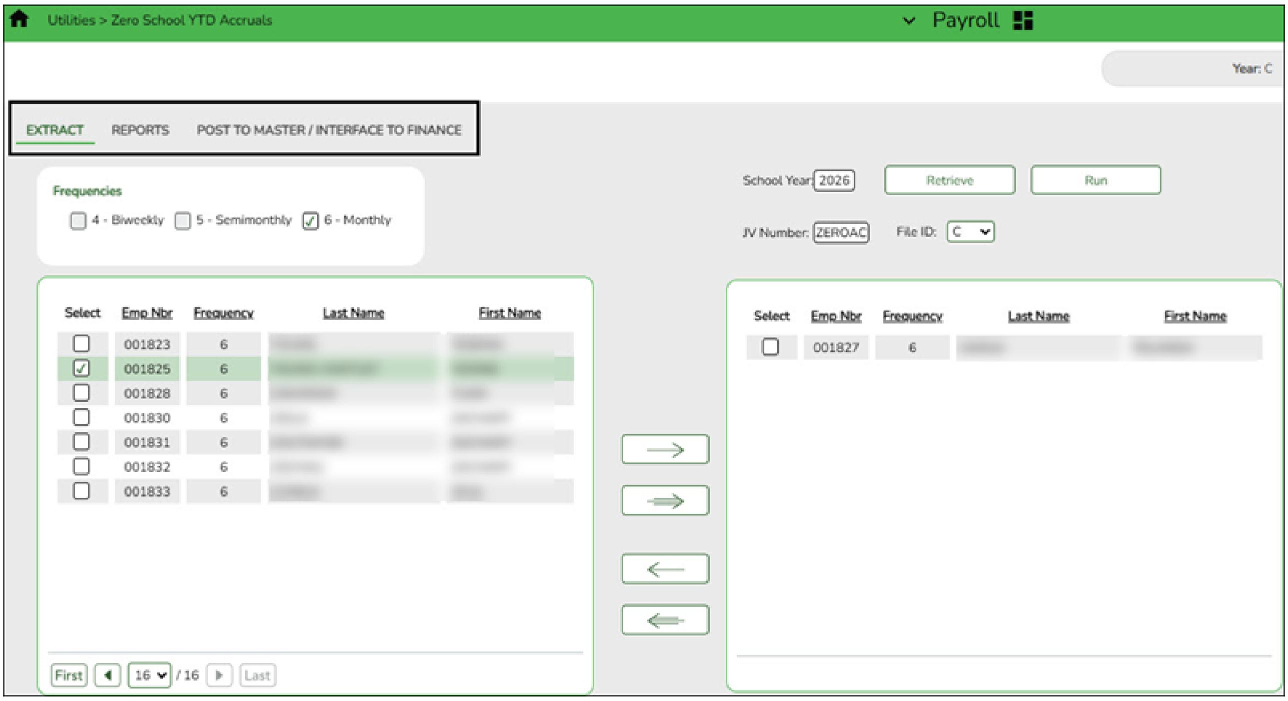
```
Date Run:                                   School YTD (Sept 1 Thru  Aug 31 2026)                     Program:  HRS3050
Cnty Dist:                                                   ISD                                        Page: 1 of      1
Pay Period: 05-01-2026 thru 05-31-2026 Payrun Date: 05-25-2026                                          Frequency: 6

Employee Name                Contract   Non Contr  Supplement  NTRS Ex    FICA Tax   Med Tax    Abs Ded     TRS Dep    Reg Hrs    Ovtm Hrs
Emp Nbr    Prim Campus       Ovtm 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

[redacted]                        .00   18,120.78        .00        .00        .00     262.71        .00    1,612.71        .00       .00
  001827        909               .00         .00        .00        .00        .00        .00        .00         .00        .00       .00
                 G             135.90         .00   6,040.26      87.57        .00        .00        .00         .00        .00
                                  .00         .00      45.30        .00        .00        .00        .00         .00        .00

District Totals:
Contract Pay                              .00  Non-TRS Non-Tax Bus Allow          .00 Absence Deduction                    .00
Non-Contract Pay                    18,120.78  Non-TRS Bus Allow                  .00 TRS Deposit                     1,612.71
Supplemental Pay                          .00  FICA Tax                           .00 Accrued Pay                     6,040.26
Accrued Federal Deposit                   .00  Medicare Tax                    262.71 Unemployment Accrued                 .00
Emplr Health Insurance Accrued            .00  FICA/Medicare Accrued            87.57 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           45.30 Non-Tax NPay Bus Allow               .00
Emplr TRS Care Contrib                 135.90  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
Retrieve
Run
First
16
/ 16
Last

Frequencies
☐ 4 - Biweekly ☐ 5 - Semimonthly ☑ 6 - Monthly

School Year: 2026

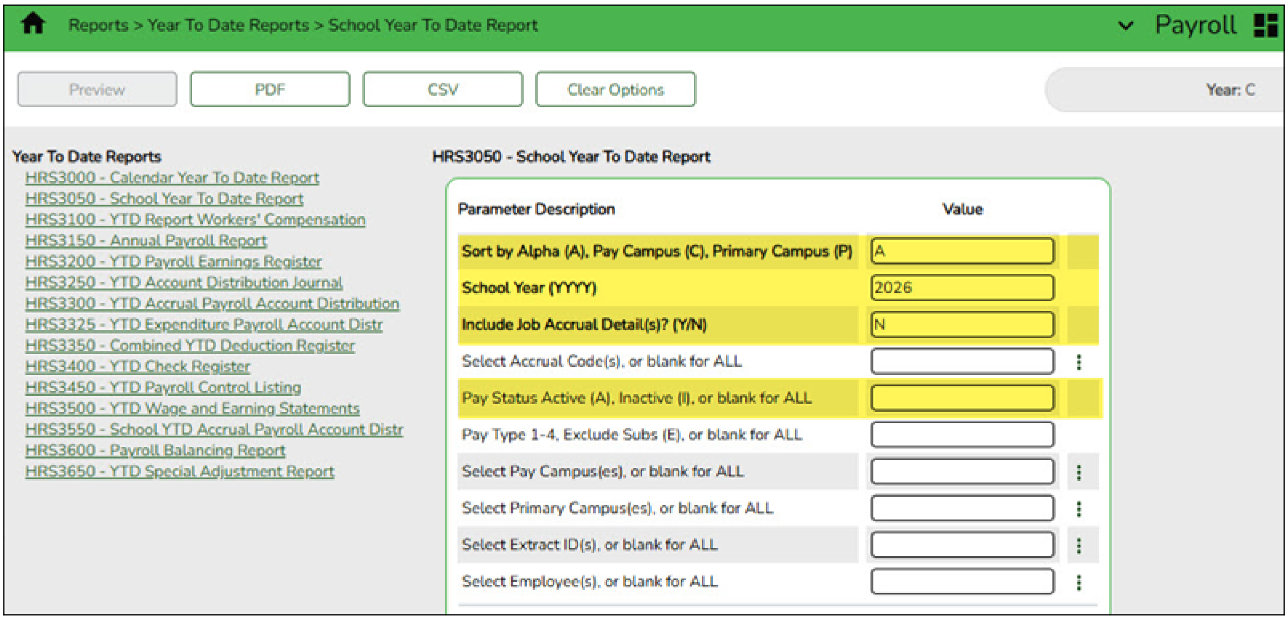
JV Number: ZEROAC

File ID: C

Select	Emp Nbr	Frequency	Last Name	First Name
☐	001823	6	[redacted]	[redacted]
☑	001825	6	[redacted]	[redacted]
☐	001828	6	[redacted]	[redacted]
☐	001830	6	[redacted]	[redacted]
☐	001831	6	[redacted]	[redacted]
☐	001832	6	[redacted]	[redacted]
☐	001833	6	[redacted]	[redacted]

Select	Emp Nbr	Frequency	Last Name	First Name
☐	001827	6	[redacted]	[redacted]

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



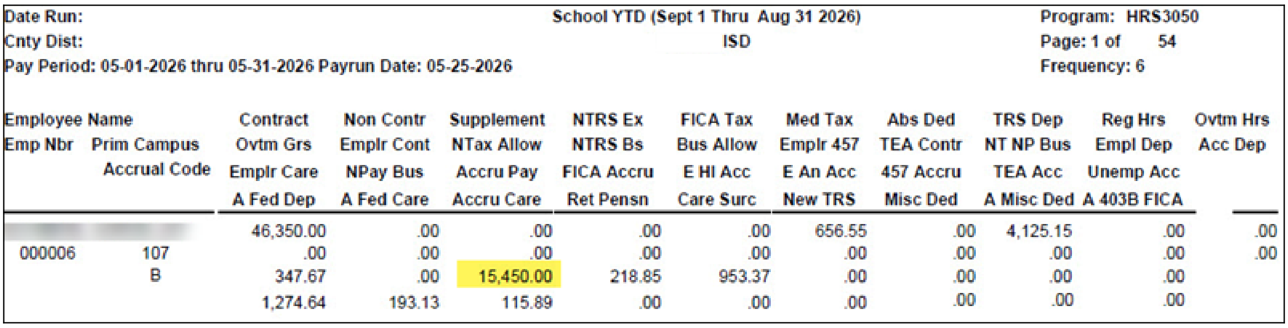
Year To Date Reports

- 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)	A
School Year (YYYY)	2026
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 2026) Program: HRS3050
Cnty Dist: ISD Page: 1 of 54
Pay Period: 05-01-2026 thru 05-31-2026 Payrun Date: 05-25-2026 Frequency: 6

Employee Name Emp Nbr	Prim Campus Accrual Code	Contract Ovtm Grs Emplr Care A Fed Dep	Non Contr Emplr Cont NPay Bus A Fed Care	Supplement NTax Allow Accru Pay Accru Care	NTRS Ex NTRS Bs FICA Accru Ret Pensn	FICA Tax Bus Allow E HI Acc Care Surc	Med Tax Emplr 457 E An Acc New TRS	Abs Ded TEA Contr 457 Accru Misc Ded	TRS Dep NT NP Bus TEA Acc A Misc Ded	Reg Hrs Empl Dep Unemp Acc A 403B FICA	Ovtm Hrs Acc Dep
[redacted]		46,350.00	.00	.00	.00	.00	656.55	.00	4,125.15	.00	.00
000006	107	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
	B	347.67	.00	15,450.00	218.85	953.37	.00	.00	.00	.00	
		1,274.64	193.13	115.89	.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.

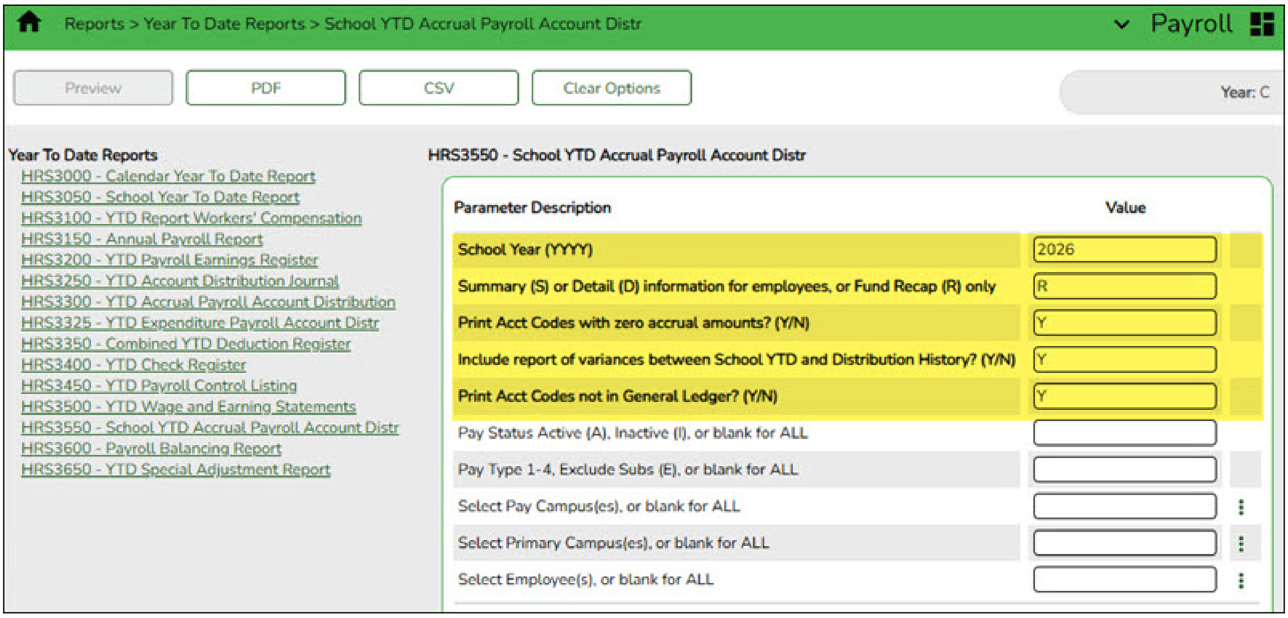
Generate the Payroll > Reports > Year to Date Reports > HRS3050 - School Year To Date Report again from Step 4 and verify that it matches the estimate from Step 3.

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:


Reports > Year To Date Reports > School YTD Accrual Payroll Account Distr
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

HRS3550 - School YTD Accrual Payroll Account Distr

Parameter Description	Value
School Year (YYYY)	2026
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

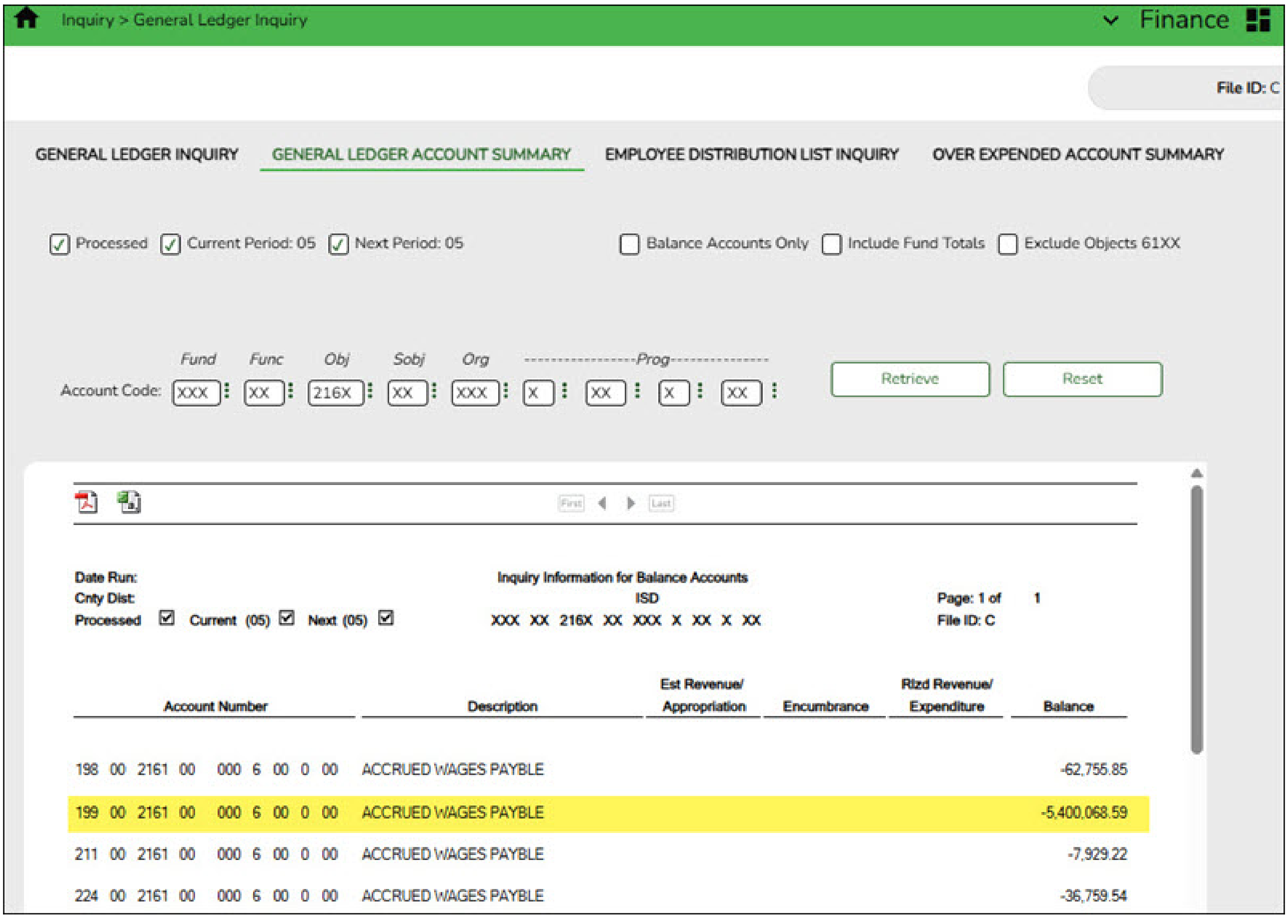
When considering potential journal entries to be made later in this step, use the following chart for reference.

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.


Inquiry > General Ledger Inquiry
Finance
File ID: C
GENERAL LEDGER INQUIRY
GENERAL LEDGER ACCOUNT SUMMARY
EMPLOYEE DISTRIBUTION LIST INQUIRY
OVER EXPENDED ACCOUNT SUMMARY
Retrieve
Reset
First
Last

☑ Processed ☑ Current Period: 05 ☑ Next Period: 05 ☐ Balance Accounts Only ☐ Include Fund Totals ☐ Exclude Objects 61XX

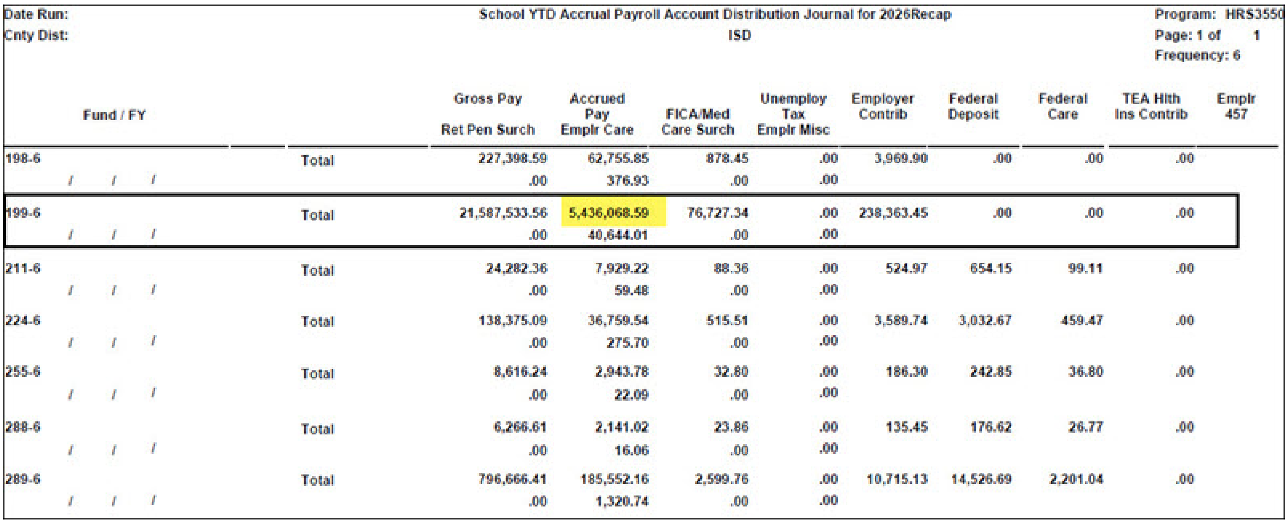
	Fund	Func	Obj	Sobj	Org	Prog			
Account Code:	XXX	XX	216X	XX	XXX	X	XX	X	XX

Date Run:
Cnty Dist:
Processed ☑ Current (05) ☑ Next (05) ☑

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/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
198 00 2161 00 000 6 00 0 00	ACCRUED WAGES PAYBLE				-62,755.85
199 00 2161 00 000 6 00 0 00	ACCRUED WAGES PAYBLE				-5,400,068.59
211 00 2161 00 000 6 00 0 00	ACCRUED WAGES PAYBLE				-7,929.22
224 00 2161 00 000 6 00 0 00	ACCRUED WAGES PAYBLE				-36,759.54



Date Run:
Cnty Dist:

School YTD Accrual Payroll Account Distribution Journal for 2026Recap
ISD

Program: HRS3550
Page: 1 of 1
Frequency: 6

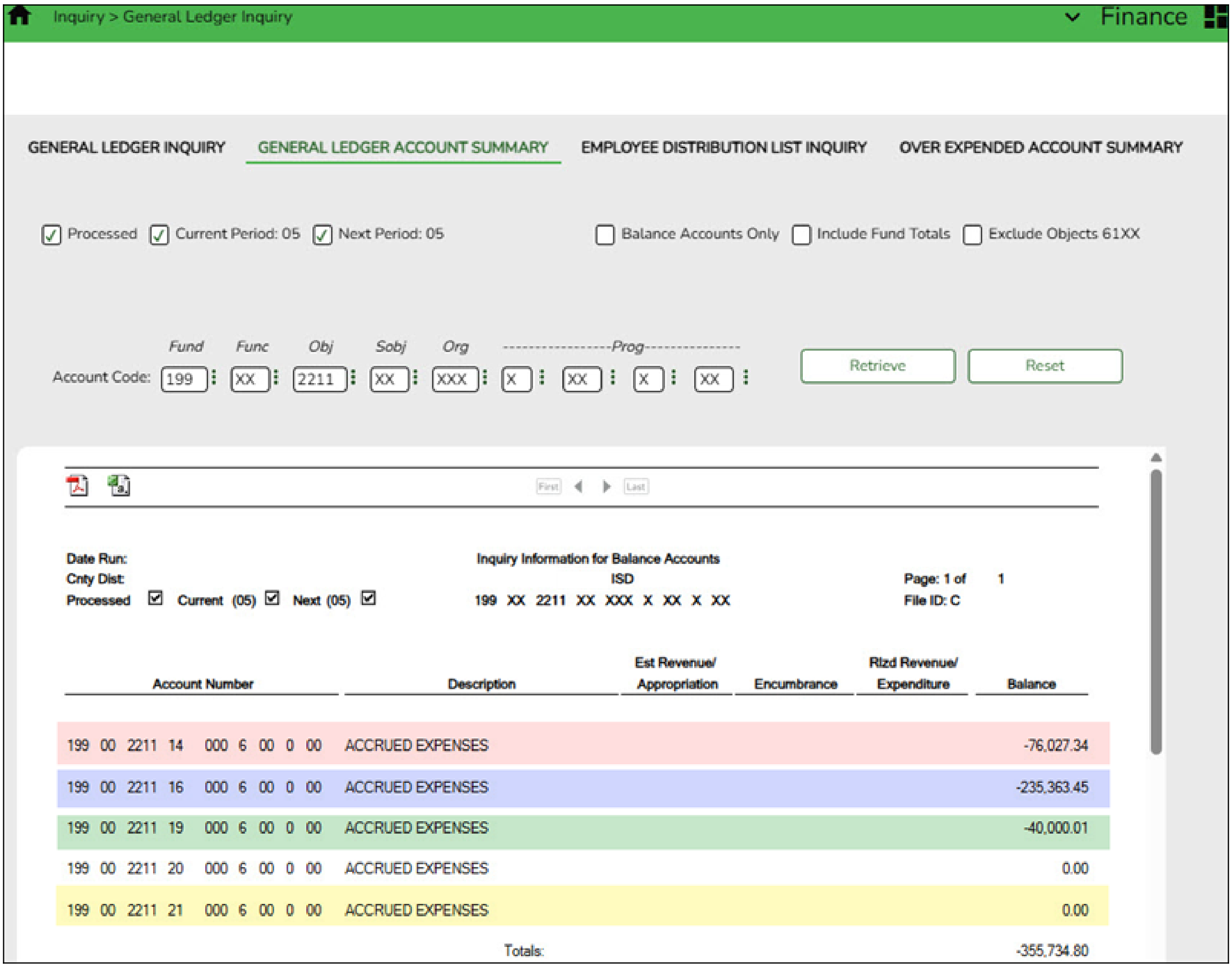
Fund / FY		Gross Pay Ret Pen Surch	Accrued Pay Emplr Care	FICA/Med Care Surch	Unemploy Tax Emplr Misc	Employer Contrib	Federal Deposit	Federal Care	TEA Hlth Ins Contrib	Emplr 457
198-6	Total	227,398.59	62,755.85	878.45	.00	3,969.90	.00	.00	.00	
/ / /		.00	376.93	.00	.00					
199-6	Total	21,587,533.56	5,436,068.59	76,727.34	.00	238,363.45	.00	.00	.00	
/ / /		.00	40,644.01	.00	.00					
211-6	Total	24,282.36	7,929.22	88.36	.00	524.97	654.15	99.11	.00	
/ / /		.00	59.48	.00	.00					
224-6	Total	138,375.09	36,759.54	515.51	.00	3,589.74	3,032.67	459.47	.00	
/ / /		.00	275.70	.00	.00					
255-6	Total	8,616.24	2,943.78	32.80	.00	186.30	242.85	36.80	.00	
/ / /		.00	22.09	.00	.00					
288-6	Total	6,266.61	2,141.02	23.86	.00	135.45	176.62	26.77	.00	
/ / /		.00	16.06	.00	.00					
289-6	Total	796,666.41	185,552.16	2,599.76	.00	10,715.13	14,526.69	2,201.04	.00	
/ / /		.00	1,320.74	.00	.00					

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		$36,000.00
199-11-6119-00-001-X-11-000	$36,000.00	

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
Finance
GENERAL LEDGER INQUIRY
GENERAL LEDGER ACCOUNT SUMMARY
EMPLOYEE DISTRIBUTION LIST INQUIRY
OVER EXPENDED ACCOUNT SUMMARY
Retrieve
Reset
First
Last

☑ Processed ☑ Current Period: 05 ☑ Next Period: 05 ☐ Balance Accounts Only ☐ Include Fund Totals ☐ Exclude Objects 61XX

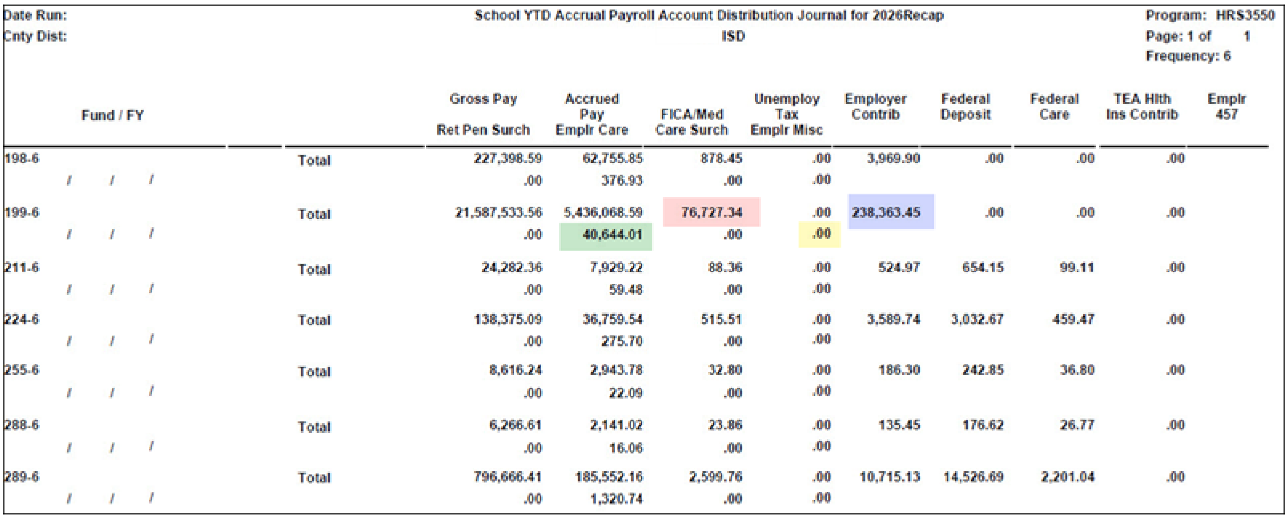
	Fund	Func	Obj	Sobj	Org	Prog			
Account Code:	199	XX	2211	XX	XXX	X	XX	X	XX

Date Run:
Cnty Dist:
Processed ☑ Current (05) ☑ Next (05) ☑

Inquiry Information for Balance Accounts
ISD
199 XX 2211 XX XXX X XX X XX

Page: 1 of 1
File ID: C

Account Number	Description	Est Revenue/ Appropriation	Encumbrance	Rlzd Revenue/ Expenditure	Balance
199 00 2211 14 000 6 00 0 00	ACCRUED EXPENSES				-76,027.34
199 00 2211 16 000 6 00 0 00	ACCRUED EXPENSES				-235,363.45
199 00 2211 19 000 6 00 0 00	ACCRUED EXPENSES				-40,000.01
199 00 2211 20 000 6 00 0 00	ACCRUED EXPENSES				0.00
199 00 2211 21 000 6 00 0 00	ACCRUED EXPENSES				0.00
	Totals:				-355,734.80



Date Run:
Cnty Dist:

School YTD Accrual Payroll Account Distribution Journal for 2026Recap
ISD

Program: HRS3550
Page: 1 of 1
Frequency: 6

Fund / FY		Gross Pay Ret Pen Surch	Accrued Pay Emplr Care	FICA/Med Care Surch	Unemploy Tax Emplr Misc	Employer Contrib	Federal Deposit	Federal Care	TEA Hlth Ins Contrib	Emplr 457
198-6	Total	227,398.59	62,755.85	878.45	.00	3,969.90	.00	.00	.00	
/ / /		.00	376.93	.00	.00					
199-6	Total	21,587,533.56	5,436,068.59	76,727.34	.00	238,363.45	.00	.00	.00	
/ / /		.00	40,644.01	.00	.00					
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/ / /		.00	59.48	.00	.00					
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/ / /		.00	275.70	.00	.00					
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288-6	Total	6,266.61	2,141.02	23.86	.00	135.45	176.62	26.77	.00	
/ / /		.00	16.06	.00	.00					
289-6	Total	796,666.41	185,552.16	2,599.76	.00	10,715.13	14,526.69	2,201.04	.00	
/ / /		.00	1,320.74	.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		$700.00
199-11-6141-00-001-X-11-000	$700.00	
199-00-2211-16-000-X-00-000		$3,000.00

Account Code	Debit	Credit
199-11-6142-00-001-X-11-000	$3,000.00	
199-00-2211-19-000-X-00-000		$644.00
199-11-6146-00-001-X-11-000	$644.00	

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.**

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