

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

Table of Contents

ASCENDER - End-of-Year (EOY) Accruals for June Year-End LEAs 1

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
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.

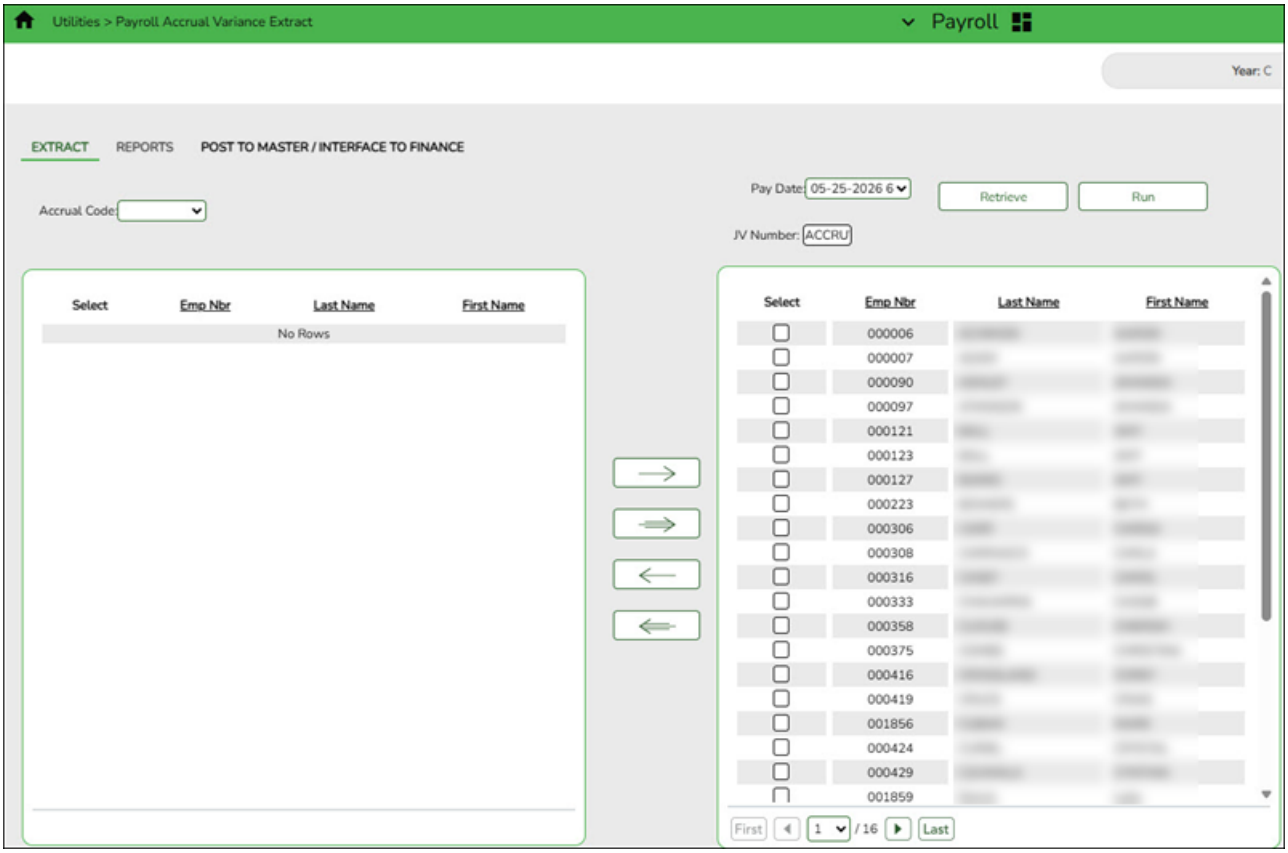
Continuing Fund	vs.	Increment Fund
Continuing funds are funds that will be continued into the new fiscal year (i.e., funds maintaining the fiscal year even after the LEA begins the new fiscal year). If a fund is continued, the following actions are automatically completed when the Fiscal Year Close utility 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





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

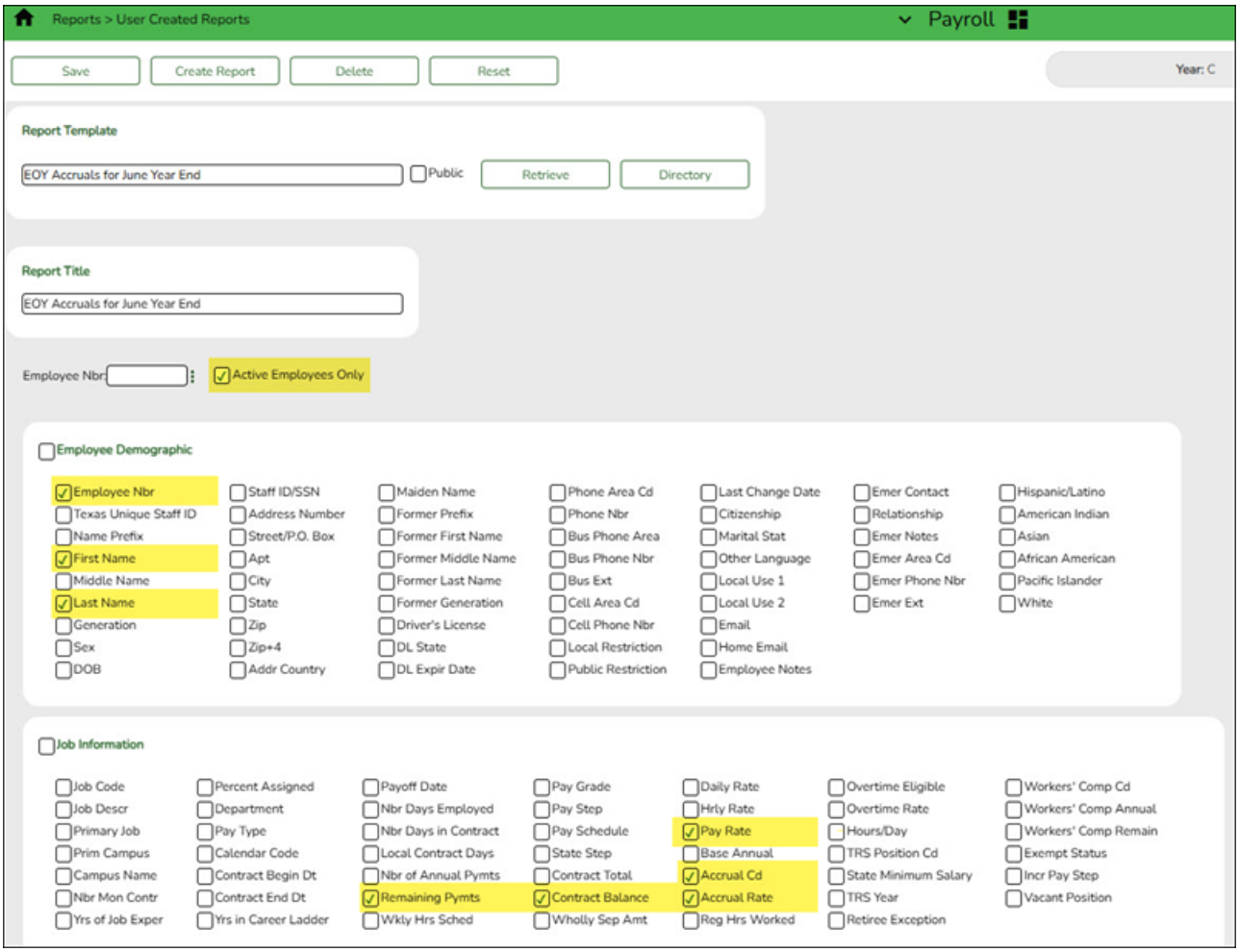
Note: **It is recommended** to balance accruals monthly to help identify and correct any errors. Use the Payroll > Utilities > Payroll Accrual Variance Extract > Extract to assist you in this process.

- 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



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**

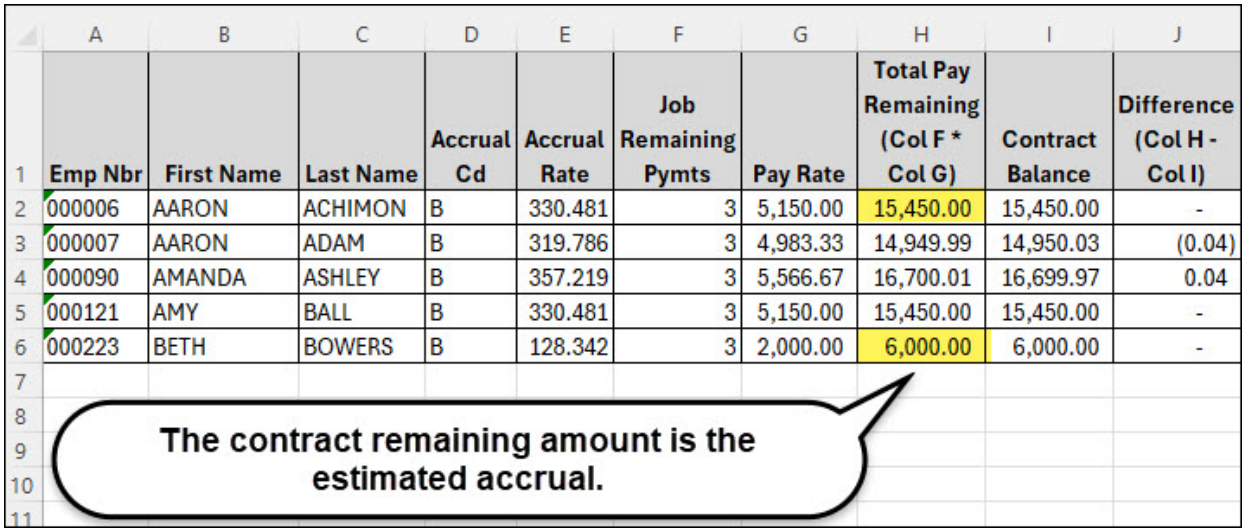
Save the report as an Excel file. You will use this file to perform maintenance in the following step.

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)



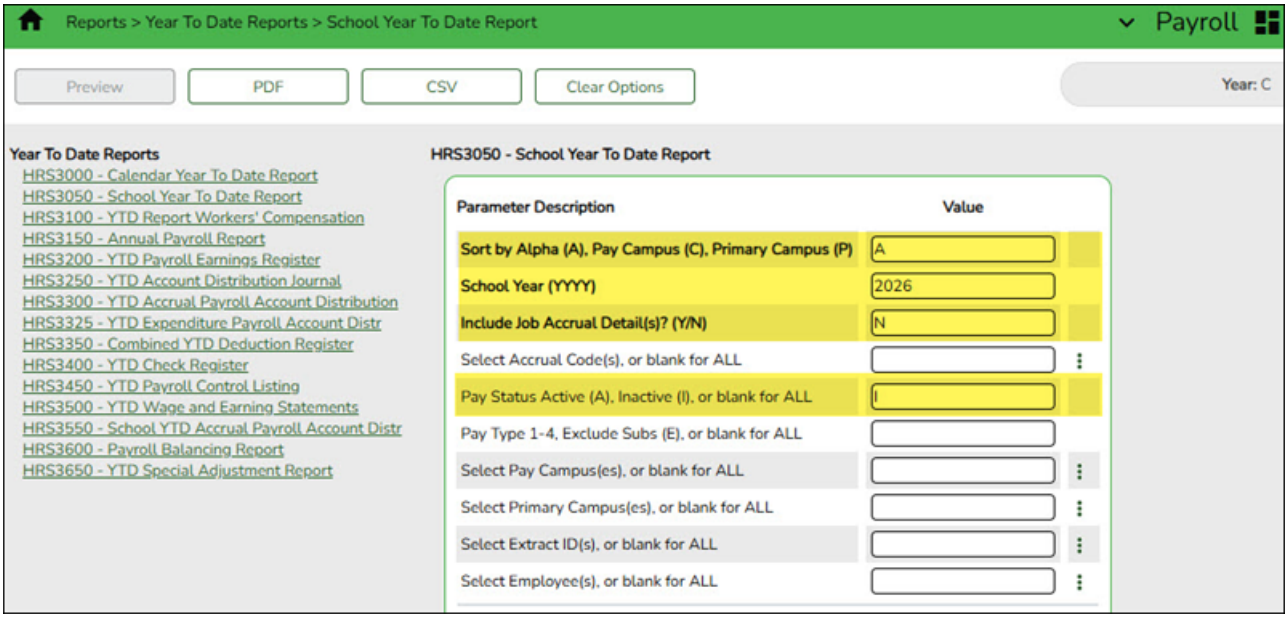
	A	B	C	D	E	F	G	H	I	J
1	Emp Nbr	First Name	Last Name	Accrual Cd	Accrual Rate	Job Remaining Pymts	Pay Rate	Total Pay Remaining (Col F * Col G)	Contract Balance	Difference (Col H - Col I)
2	000006	AARON	ACHIMON	B	330.481	3	5,150.00	15,450.00	15,450.00	-
3	000007	AARON	ADAM	B	319.786	3	4,983.33	14,949.99	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	-
7										
8										
9										
10										
11										

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.



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

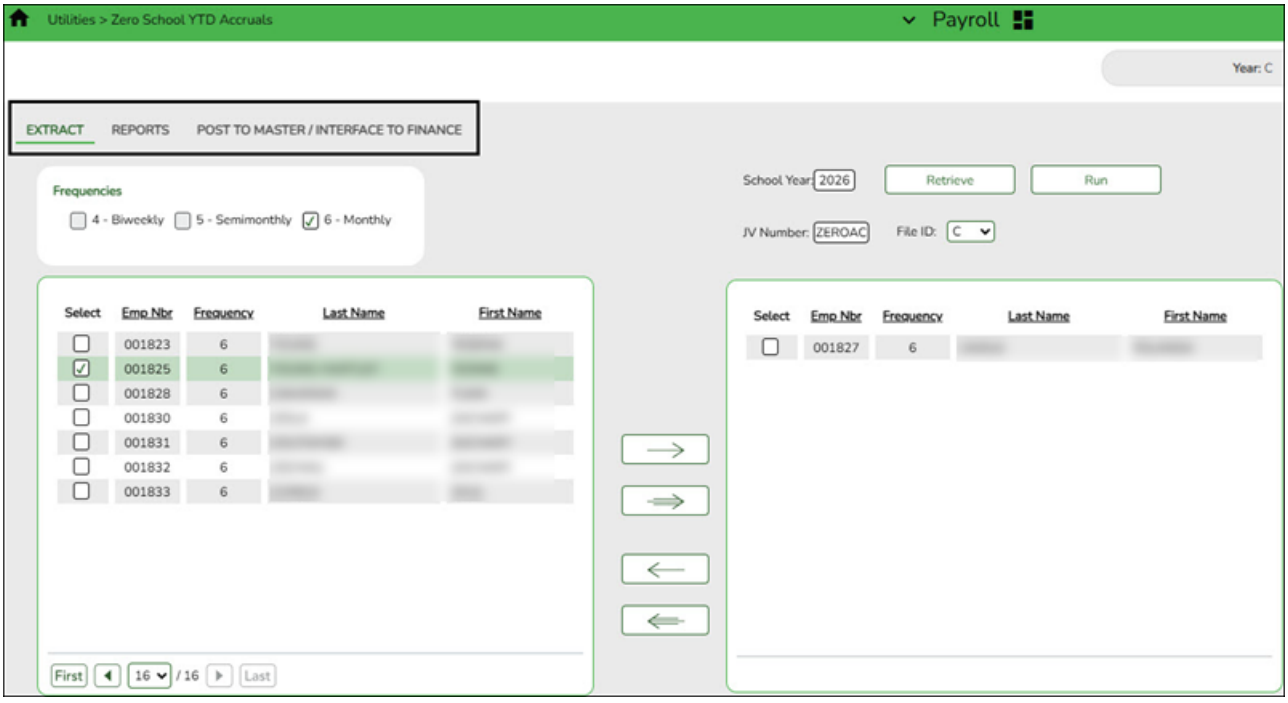
Employee Name / Emp Nbr / Prim Campus / Accrual Code	Contract / Ovtm Grs / Emplr Care / A Fed Dep	Non Contr / Emplr Cont / NPay Bus / A Fed Care	Supplement / NTax Allow / Accru Pay / Accru Care	NTRS Ex / NTRS Bs / FICA Accru / Ret Pensn	FICA Tax / Bus Allow / E HI Acc / Care Surc	Med Tax / Emplr 457 / 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]	.00	18,120.78	.00	.00	.00	262.71	.00	1,612.71	.00	.00
001827 909 G	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
	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:

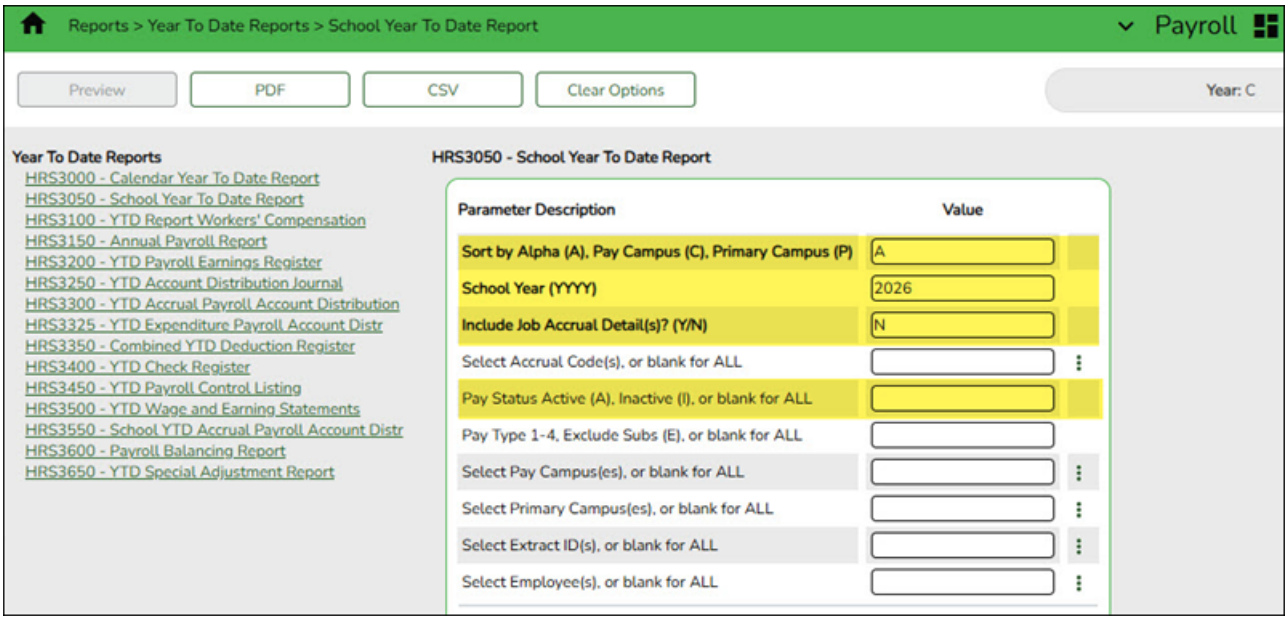
Contract Pay	.00	Non-TRS Non-Tax Bus Allow	.00	Absence Deduction	.00
Non-Contract Pay	18,120.78	Non-TRS Bus Allow	.00	TRS Deposit	1,612.71
Supplemental Pay	.00	FICA Tax	.00	Accrued Pay	6,040.26
Accrued Federal Deposit	.00	Medicare Tax	262.71	Unemployment Accrued	.00
Emplr Health Insurance Accrued	.00	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

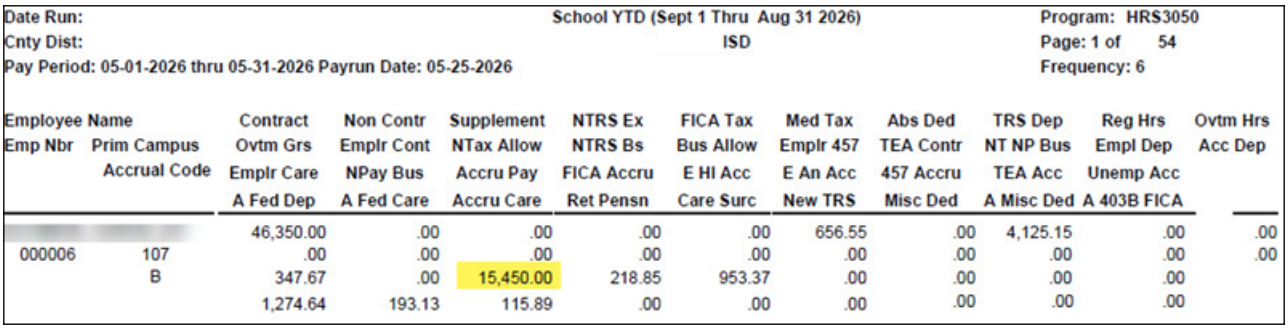
If there are any individuals with an accrual balance displayed on this report who are no longer with the LEA, perform the **Payroll > Utilities > Zero School YTD Accruals** to zero out their accruals.



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



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.

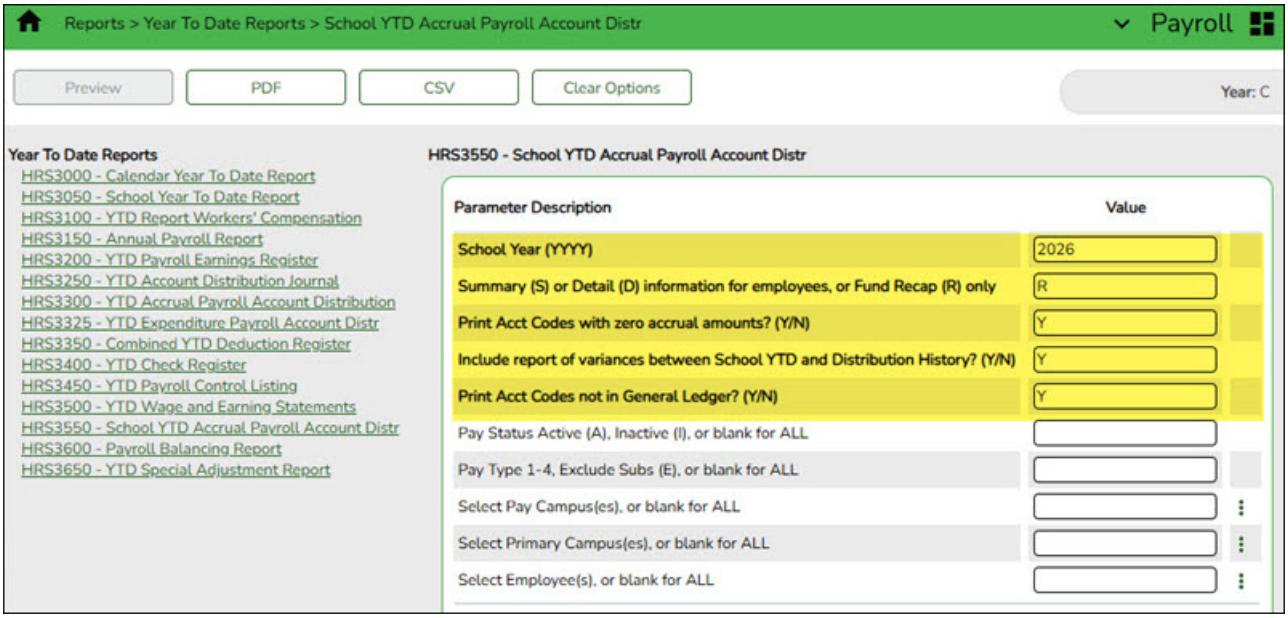
Generate the Payroll > Reports > Year to Date Reports > HRS3050 - School Year To Date Report again from Step 4 and verify that it matches the estimate from Step 3.

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:



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

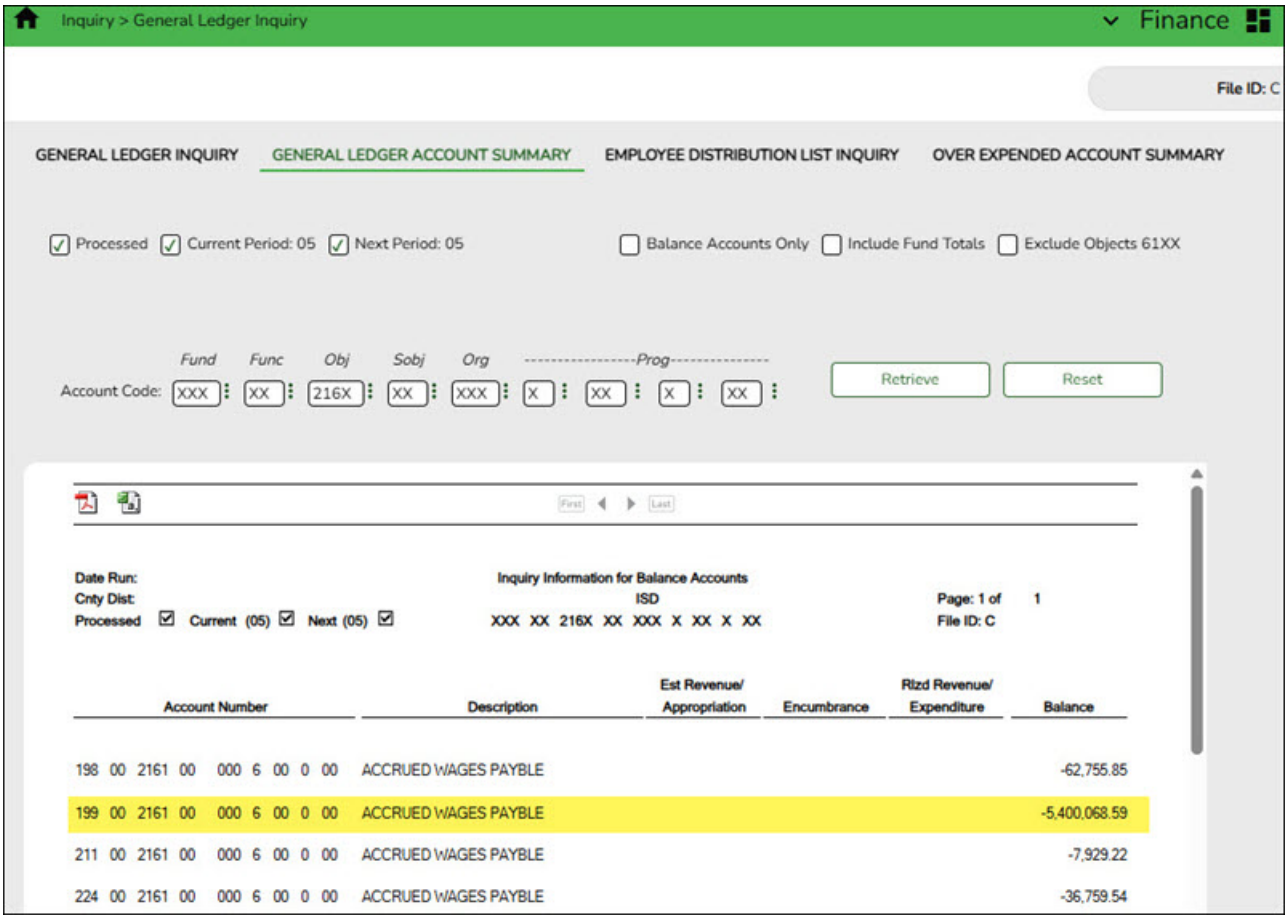
When considering potential journal entries to be made later in this step, use the following chart for reference.

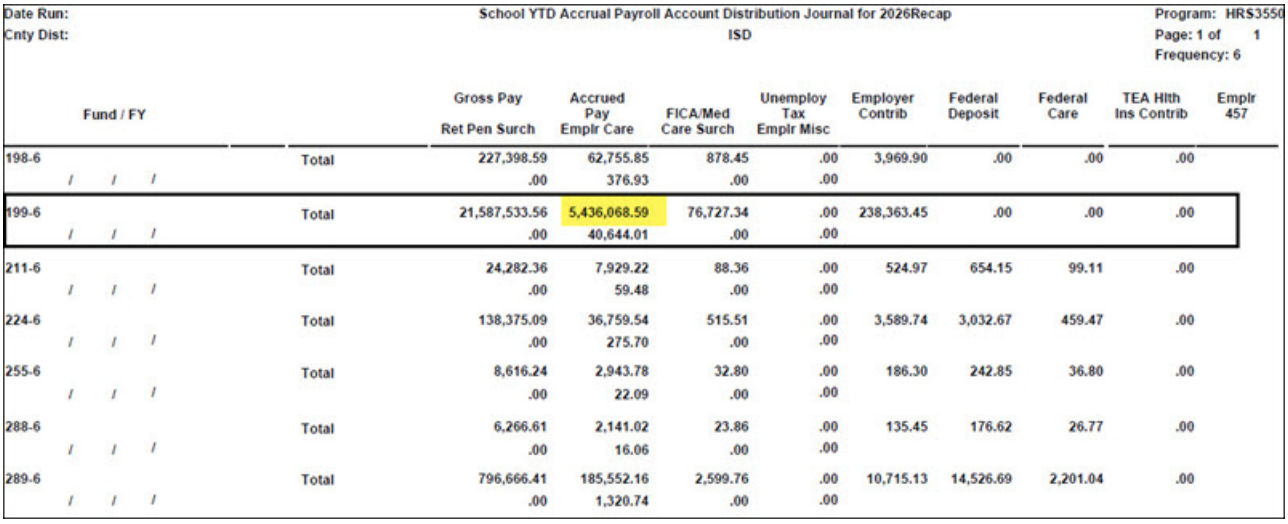
Note: This chart derives from the **Payroll Automatic Posting Default** section on the Finance > Tables > District Finance Options > Clearing Fund Maintenance tab.

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.



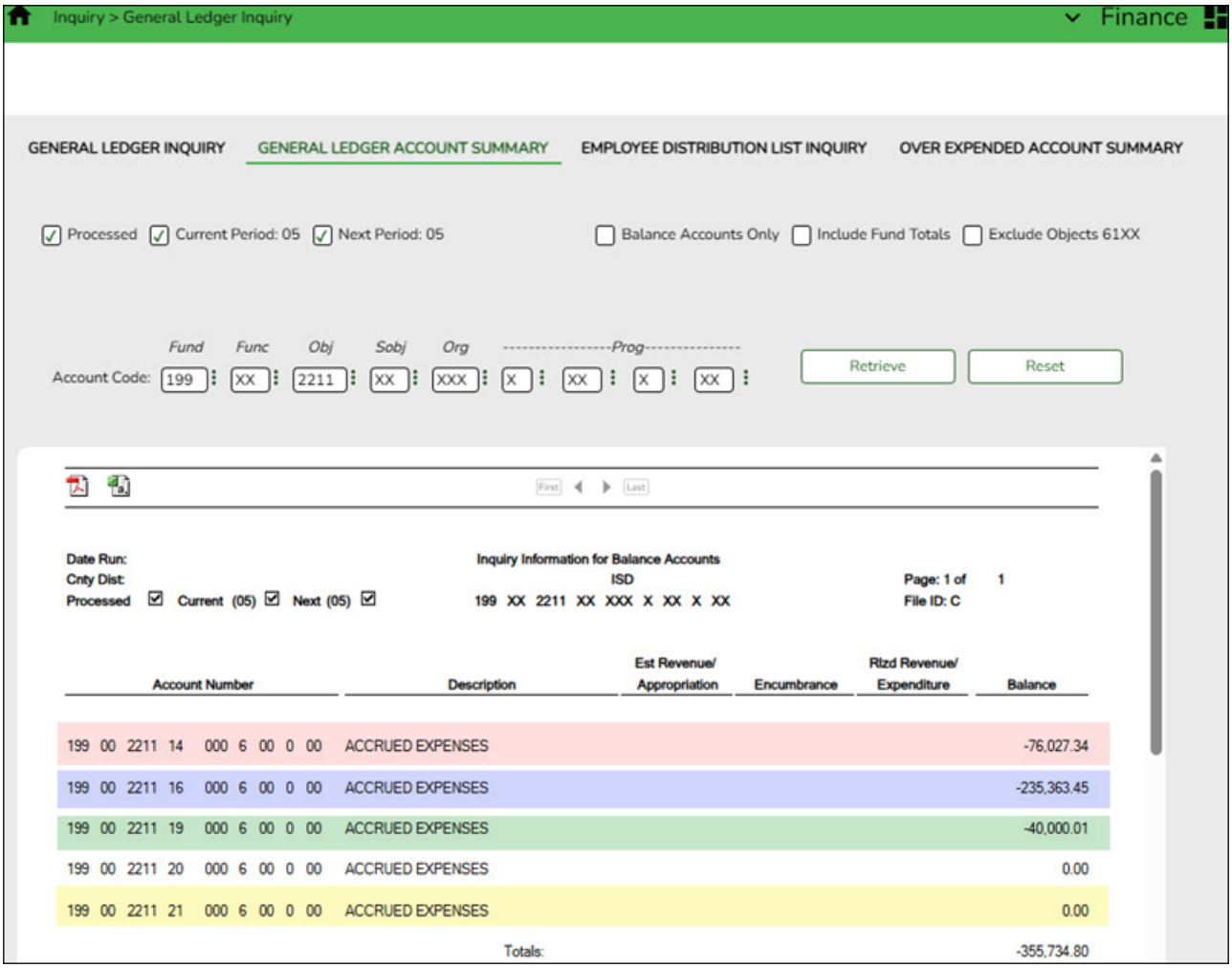


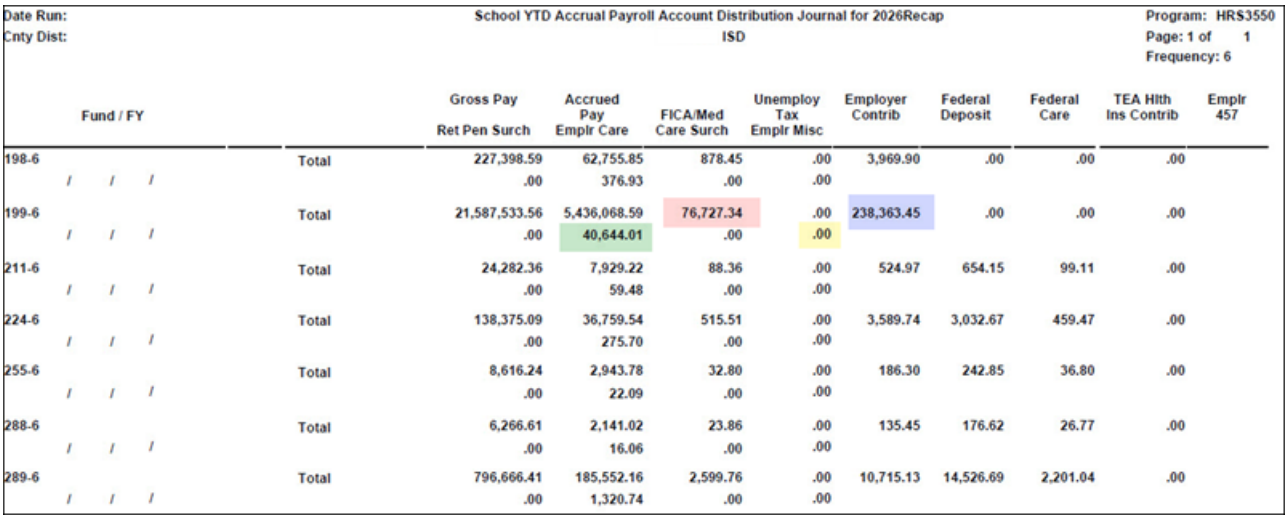
If there is a difference in any of the funds, a journal entry needs to be made to balance the general ledger to the HRS3550 - School YTD Accrual Payroll Account Distribution Journal.

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.





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.**


ASCENDER
ELEVATING TECHNOLOGY SOLUTIONS
ASCENDER GUIDES
ASCENDER
ELEVATING TECHNOLOGY SOLUTIONS

Back Cover