

FM2000 Payroll Distribution Routine

Note: The Payroll Distribution routine is used to automate the recording of expenditures to the proper appropriation accounts in Accounting Manager. Because FM2000 was developed with the ability to run modules separately or all together, the expenditures resulting from payroll(s) are not recorded in Accounting Manager until this routine has been performed.

Initial Set-up:

The first step to setting up the payroll distribution routine is to designate the proper control accounts that will be used when FM2000 creates the journal entry for the General Ledger to record payroll expenditures. Designation of these accounts is a **one-time set-up** that is done in System Manager, Payroll Distribution Accounts. A fund indicator is not necessary for this routine since FM2000 will only distribute to funds with expenditures and will automatically look for these accounts in each of these funds. The first account should be 522, for the expenditure control account in the appropriation subsidiary.

Below is a sample set-up for payroll distribution accounts. With these accounts, FM2000 will fill the 522 amounts (along with the subsidiary amounts) automatically with the proper expenditures for each fund and then prompt the user to distribute the offsets as they see fit. Using this sample, for the A fund, the user will enter the amount of TRS contributions as a credit to the A632 account (Due to TRS) and the balance of the general fund gross payroll to the A630 account. This sets up 2 liabilities: one is for TRS, holding TRS contributions in the general fund until they have been deducted from State Aid and the other is for the amount of money to be transferred to Trust & Agency in order to distribute funds for the payroll. Any other funds should not contain the 632 account and therefore will not prompt the user to enter an amount for this account, but instead we will simply create the liability (630) for funds to be transferred later by check or EFT.

The screenshot shows a window titled "Payroll Distribution Account Maintenance". Inside the window, there is a section titled "PAYROLL DISTRIBUTION ACCOUNTS" containing a grid of nine text input fields labeled "Acct #1" through "Acct #9". The values entered in the fields are: Acct #1: 522, Acct #2: 632, Acct #3: 630, Acct #4: (empty), Acct #5: (empty), Acct #6: (empty), Acct #7: (empty), Acct #8: (empty), and Acct #9: (empty). Below the grid are three buttons: "Save", "Reset", and "Exit". At the bottom of the window, there is a status bar with the text "Accounts Needed to Distribute the Payroll w/o a Fund - eg. 522".

Acct #1	Acct #2	Acct #3	Acct #4	Acct #5	Acct #6	Acct #7	Acct #8	Acct #9
522	632	630						

Save Reset Exit

Accounts Needed to Distribute the Payroll w/o a Fund - eg. 522

FM2000 Payroll Distribution Routine

Running the Payroll Distribution Routine:

To run the Payroll Distribution Routine, go into Accounting Manager, click on Data Entry, Cash Disbursements, Payroll to General Ledger Distribution. Now select a schedule to post the distribution to by clicking on the appropriate schedule. While the routine will post to any cash disbursement schedule, most users like to open a separate schedule (keeping these expenditures separate from their normal warrant) for distributions either for each payroll or for a month of payrolls. The routine will post all fund expenditures into this schedule regardless of what way the Mix Funds? question was answered when the schedule was set up.

The next step is to fill in the demographic information for the payroll to be distributed as follows (see sample screen below):

Reference #: This number is used to reference this transaction as a disbursement, acting like a check number. Most districts simply use the date of the payroll for this field. (Ex. 07/07/00 payroll would use 70700. Since the field is numeric, any leading zeros are dropped off)

Payroll Date: Enter the effective date for the payroll being distributed.

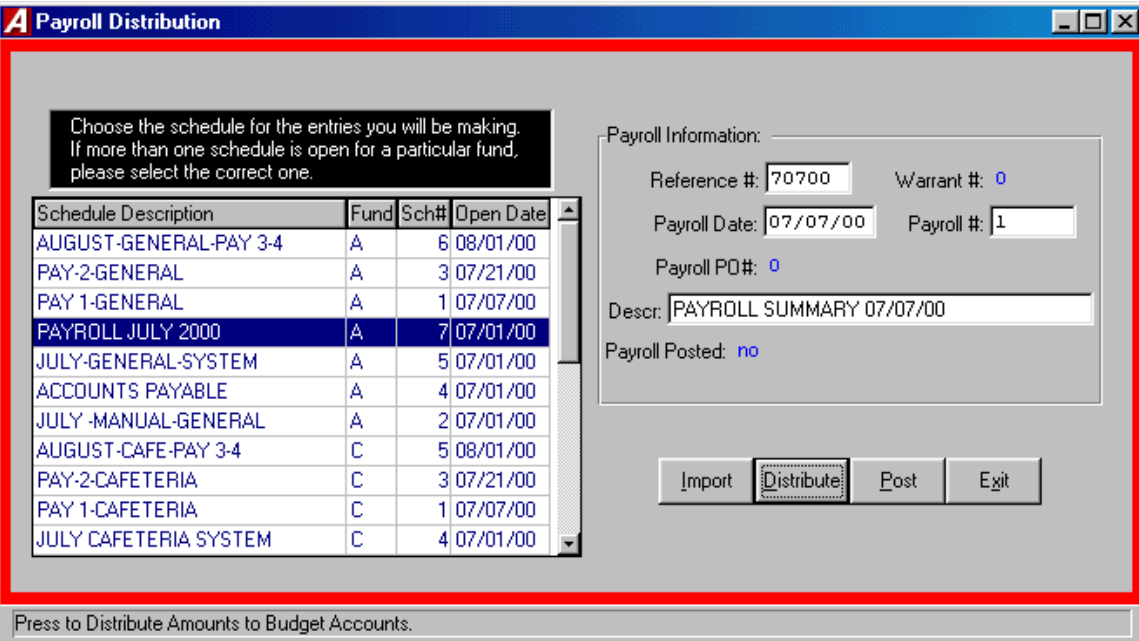
Payroll #: Enter the number of this payroll for the current fiscal year.

Descr: This field is used for a description of the payroll expenditure and will automatically default to "Payroll Summary " with the effective date for the payroll.

There are two other fields in this area that are used for display purposes only and are automatically filled in by the system. These are:

Payroll PO#: FM2000 will automatically populate this field when the payroll has been encumbered through the use of the Payroll Encumbrance routine.

Payroll Posted: A Yes/No field which tells the user if the current payroll demographic has been posted or not.



Choose the schedule for the entries you will be making. If more than one schedule is open for a particular fund, please select the correct one.

Schedule Description	Fund	Sch#	Open Date
AUGUST-GENERAL-PAY 3-4	A	6	08/01/00
PAY-2-GENERAL	A	3	07/21/00
PAY 1-GENERAL	A	1	07/07/00
PAYROLL JULY 2000	A	7	07/01/00
JULY-GENERAL-SYSTEM	A	5	07/01/00
ACCOUNTS PAYABLE	A	4	07/01/00
JULY-MANUAL-GENERAL	A	2	07/01/00
AUGUST-CAFE-PAY 3-4	C	5	08/01/00
PAY-2-CAFETERIA	C	3	07/21/00
PAY 1-CAFETERIA	C	1	07/07/00
JULY CAFETERIA SYSTEM	C	4	07/01/00

Payroll Information:

Reference #: 70700 Warrant #: 0

Payroll Date: 07/07/00 Payroll #: 1

Payroll PO#: 0

Descr: PAYROLL SUMMARY 07/07/00

Payroll Posted: no

Import Distribute Post Exit

Press to Distribute Amounts to Budget Accounts.

FM2000 Payroll Distribution Routine

Importing Payroll Expenditures: Once the demographic information has been filled in, click on **Import**. FM2000 will now ask for a range of dates to look at for payroll checks to record the expenditures for. While simply using the actual payroll date will get the expenditures for a particular payroll, some districts have found it more useful to use a date range from the day after a previous payroll to the date of the payroll being distributed. By doing this, they are able to combine expenditures for any checks that were done outside of the normal payroll without actually distributing them separately. The key to doing this is to make sure you proof your totals and perform the distribution based on payroll reports which use the same date range (ie, in the sample below, run a transaction journal for 7/1/00 through 7/7/00).

Distributing the Payroll Expenditures: The next step after importing the expenditures is to guide FM2000 through the way they should be distributed to the General Ledger and what their offsets should be. Below is a sample screen showing how the distribution screen should be filled in. While FM2000 will populate the 522 expenditure control account (and the subsidiary expenditure amounts under Account Distribution), the user must enter the amounts that offset the expenditures. Remember, the accounts that were set up in Payroll Distribution Accounts in System Manager and are active in the Chart of Accounts will automatically be pulled into the distribution; however, the user must record the appropriate amounts.

Account	Name	Debit Amt	Credit Amt
A522	EXPENDITURES	80,507.51	0.00
A632	TEACHER RETIREMENT	0.00	562.44
A630	DUE TO OTHER FUNDS	0.00	79,945.07
C522	EXPENDITURES	543.76	0.00
C630	DUE TO OTHER FUNDS	0.00	543.76
FA522	EXPENDITURES	165.62	0.00
FA630	DUE TO OTHER FUNDS	0.00	165.62
FB522	EXPENDITURES	2,395.88	0.00
FB630	DUE TO OTHER FUNDS	0.00	2,395.88
		83,612.77	83,612.77

FM2000 Payroll Distribution Routine

While this normally is not an issue, if it is ever necessary to adjust an expenditure in the subsidiary, the user can click on Account Distribution to look at the current accounts and their expenditures which have been imported and manually adjust them. This is rare, however, since expense transfers for payroll can and should be done through the Transfer Earnings Between Accounts Routine within Payroll Manager, allowing transfers to be reflected in Accounting Manager after the Payroll Distribution Routine has been run. Please keep in mind; if for whatever reason you have increased or decreased the amount of expenditures under the Account Distribution tab, the 522 account will also have to be adjusted accordingly.

Once the distribution has been completed, click on Save. The total Debits and Credits should equal one another, other wise the system will not let you post the transaction in the next step. At this point you can click exit and continue on to posting the distribution.

Posting the Payroll Distribution: Once the distribution has been completed, you are ready to post it to the General Ledger. To do this, click on Post. FM2000 will make sure all Debits and Credits equal before posting the transaction. If they do not it will give a warning message and stop the posting process.

Once the payroll distribution has been posted, entries have now been made to record entries to both the control accounts in the General Ledger along with the expenditures in the subsidiary. If the payroll was encumbered, in addition, a liquidation entry will also be made to each account for the amount of the expense up to the remaining encumbrance amount.

NOTE: Once payroll checks have been distributed to Accounting using the Payroll Distribution Routine they cannot be distributed again. Therefore, any mistakes made within the distribution will need to be corrected through the posting of journal entries.

FM2000 Payroll Distribution Routine

Distribution of Payroll Expenses from Payroll Manager to Accounting Manager

Run the Payroll Distribution Routine (See Separate Instructions) in the Cash Disbursement sub-menu of Accounting Manager to distribute the expenses to the subsidiary and post the General Ledger entry for the payroll. Both the expense per fund and Due to TRS amounts can be found on the Payroll Transaction Journal. The following is a sample of what will be posted to the General Ledger from the Distribution Routine.

ACCOUNT		Debit	Credit
A522	A Fund Expense	\$80,507.51	
	A632 TOTAL TRS Contributions		\$562.44
	A630 Due to Other Funds (TA)		\$79,945.07
		\$80,507.51	\$80,507.51

ACCOUNT		Debit	Credit
C522	C Fund Expense	\$543.76	
	C630 Due to Other Funds (TA)		\$543.76
		\$543.76	\$543.76

ACCOUNT		Debit	Credit
FA522	FA Fund Expense	\$165.62	
	FA630 Due to Other Funds (TA)		\$165.62
		\$165.62	\$165.62

ACCOUNT		Debit	Credit
FB522	FB Fund Expense	\$2,395.88	
	FB630 Due to Other Funds (TA)		\$2,395.88
		\$2,395.88	\$2,395.88

Total Gross Payroll	\$83,612.77	\$83,612.77
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Transfer of Gross Payroll from the Funds to Trust & Agency

Run checks from each fund to cover distribution of gross payroll. (Use amounts above that are also found on the Payroll Transactions Journal summary). These checks may be manual or computer generated.

Fund	Account	Check is Posted to:	Check Amount
A	A630	Due to Other Funds (TA)	A Fund Gross Less TRS \$79,945.07
C	C630	Due to Other Funds (TA)	C Fund Gross \$543.76
	FA630	Due to Other Funds (TA)	F Fund Gross \$2,561.50
F	FB630	Due to Other Funds (TA)	\$83,050.33
			\$83,050.33

FM2000 Payroll Distribution Routine

Net Effect on General Ledger from Cover Checks:

ACCOUNT		Debit	Credit
A630	Due to Other Funds (TA)	\$79,945.07	
A200	A Fund Cash		\$79,945.07
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C630	Due to Other Funds (TA)	\$543.76	
C200	C Fund Cash		\$543.76
<hr/>			
FA630	Due to Other Funds (TA)	\$165.62	
FB630	Due to Other Funds (TA)	\$2,395.88	
FA200	F Fund Cash		\$165.62
FB200	F Fund Cash		\$2,395.88
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		\$83,050.33	\$83,050.33

Receipt of Payroll into Trust & Agency

The following is a sample of the Cash Receipt entry which should be made to receive Gross Payroll into TA

ACCOUNT		Debit	Credit
TA200	Gross Less TRS	\$83,050.33	
TA10	NET PAYROLL		\$43,412.62
TA22	FED		\$10,142.24
TA21	STATE		\$3,145.30
TA26	MED		\$1,212.42
TA26	FICA		\$5,184.05
TA29	TSA'S		\$905.00
TA18	ERS		\$752.27
TA27	ERS LOANS		\$402.00
TA85	DIRECT DEPOSIT		\$17,666.74
TA24	ASSOCIATION DUES		\$227.69
<hr/>			
		\$83,050.33	\$83,050.33

Transfer of Net Payroll From TA Cash to Payroll Account

Cut a check to transfer the Net Payroll to the special payroll account which will have the following affect on General Ledger:

ACCOUNT		Debit	Credit
TA10	Net Payroll	\$43,412.62	
TA200	TA Cash		\$43,412.62
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		\$43,412.62	\$43,412.62

FM2000 Payroll Distribution Routine

Transfer of Employer Related Expenses to Trust & Agency

Cut a check to Trust & Agency from each Fund to transfer Employer's share of FICA/Medicare using custom FICA/Medicare report (See sample on page 12) in Payroll Manager.

A Fund	A9030800000000	FICA-DIST	\$4,991.15	
	A9030800000000	MED-DIST	\$1,167.28	\$6,158.43
C Fund	C9030800000000	FICA-DIST	\$33.72	
	C9030800000000	MED-DIST	\$7.88	\$41.60
FA Fund	FA903080000000	FICA-DIST	\$10.33	
	FA903080000000	MED-DIST	\$2.42	\$12.75
FB Fund	FB903080000000	FICA-DIST	\$148.85	
	FB903080000000	MED-DIST	\$34.84	\$183.69
Total FICA			\$5,184.05	
Total Medicare			\$1,212.42	\$6,396.47

Receipt of Employer's Share of FICA/Medicare into Trust & Agency

ACCOUNT		Debit	Credit
TA200	TA Cash	\$6,396.47	
	TA26 FICA/Medicare		\$6,396.47
		\$6,396.47	\$6,396.47

Produce Disbursements from Trust & Agency

Use the following steps to prepare checks for Trust & Agency:

1. Set up a TA disbursement schedule
2. Post computer generated check for each vendor using the proper TA account # on the detail screen.
3. Print and proof the checks to be printed report.
4. Print and post the Trust & Agency checks.

The following are sample resulting entries in Trust & Agency from these checks:

ACCOUNT		Debit	Credit
TA29	Annuities	\$905.00	
TA24	Association Dues	\$227.69	
TA85	Direct Deposit	\$17,666.74	
	TA200		\$18,799.43
		\$18,799.43	\$18,799.43

FM2000 Payroll Distribution Routine

PAYROLL TRANSACTION JOURNAL

11/07/00

DEMO CSD

PAGE 1

 PAYROLL TRANSACTIONS FOR CHECKS DATED BETWEEN 07/01/00 - 07/07/00

PAYROLL JOURNAL SUMMARY.....

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PAYROLL TRANSACTION TOTALS

GROSS PAY.....	83,612.77
FICA WAGES.....	83,612.77
FICA WITHHOLDING.....	5,184.05
MEDI WAGES.....	83,612.77
MEDI WITHHOLDING.....	1,212.42
FEDERAL WAGES.....	81,512.00
FED WITHHOLDING.....	10,142.24
EARNED INCOME CREDIT.....	0.00
STATE WAGES.....	82,757.77
STATE WITHHOLDING.....	3,145.30
CITY WAGES.....	0.00
CITY WITHHOLDING.....	0.00
ANNUITIES.....	905.00
FLEX DEDUCTIONS	0.00
RETIREMENT DEDUCTIONS.....	1,245.77
OTHER DEDUCTIONS.....	18,365.37
NON CASH.....	0.00
REIMBURSED EXPENSES.....	0.00
NET PAY.....	43,412.62

***** TAX DEPOSIT INFORMATION *****

Federal Deposit Amount.....	22,935.18
State Deposit Amount.....	3,145.30

SCHEDULE OF OTHER DEDUCTIONS

Code-----	Account-----	Vendor#--	Vendor Name-----	-----Amount-
BANCOMCK	TA85	396	COMMUNITY BA	2,962.62
BANFCUCK	TA85	679	FINGER LAKES	2,179.36
BANFCUSV	TA85	679	FINGER LAKES	2,328.00
BANFLECK	TA85	698	FLEET BANK	748.85
BANFLES	TA85	698	FLEET BANK	50.00
BANFLESV	TA85	698	FLEET BANK	196.43
BANFLSS	TA85	698	FLEET BANK	20.00
BANMTCK	TA85	1194	M & T BANK	1,761.35
BANSBFCK	TA85	1831	SAVINGS BANK	1,814.33
BANSBFLS	TA85	1831	SAVINGS BANK	1,200.00
BANSFSAV	TA85	1913	SENECA FALLS	160.00
BANSFSCK	TA85	1913	SENECA FALLS	3,116.61
BANSFSS	TA85	1913	SENECA FALLS	60.00
BANSUMCK	TA85	2072	SUMMIT FEDER	1,069.19
DUESNIAG	TA24	1356	NASCO	9.94
DUESNONI	TA24	1356	NASCO	217.75

FM2000 Payroll Distribution Routine

11/07/00

DEMO CSD

PAGE 2

 PAYROLL TRANSACTIONS FOR CHECKS DATED BETWEEN 07/01/00 - 07/07/00

PAYROLL JOURNAL SUMMARY.....
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Code-----	Account-----	Vendor#--	Vendor Name-----	-----Amount-
ERS	TA18	1460	NYS EMPLOYEE	683.33
ERSAR	TA18	1460	NYS EMPLOYEE	68.94
ERSLN	TA18	1460	NYS EMPLOYEE	402.00
TRS	A632	767	GENERAL FUND	562.44
TSAAETNA	TA29	31	AETNA FINANC	100.00
TSAEMPBE	TA29	613	EMPLOYEE BEN	55.00
TSAIDS	TA29	959	IDS LIFE COM	600.00
TSAJHFUN	TA29	1013	JOHN HANCOCK	100.00
TSAMASOP	TA29	1237	MASS MUTUAL	50.00

		TOTAL		20,516.14

FM2000 Payroll Distribution Routine

11/07/00

DEMO CSD

PAGE 3

PAYROLL TRANSACTIONS FOR CHECKS DATED BETWEEN 07/01/00 - 07/07/00

PAYROLL JOURNAL SUMMARY.....

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Account Number	Description	Amount
PAYROLL DISTRIBUTION		
A1240150000000	CH SCH ADMIN IPS	3,125.46
A1240160000000	CH SCH ADMIN NON IPS	1,346.54
A1240160001000	CH SCH ADMIN EXTRA DUTY	70.38
A1310160000000	BSN ADMIN NON IPS	801.15
A1620160000000	O/M NON IPS-CUST	9,885.07
A1620160001000	O/M EXTRA DUTY-CUST	259.68
A1620160002000	O/M SUBS-CUST	28.00
A1621160000000	O/M NON IPS-MAINT	4,352.45
A2020150000000	SUPERVISION IPS	10,924.50
A2020160000000	SUPERVISION NON IPS	3,561.47
A2020160011000	EXTRA DUTY-STANTON	14.00
A2020160012000	SUBS - STANTON	109.20
A2020160022000	SUBS-KNIGHT	588.64
A2110120000000	SALARIES - GRADES K-6	2,216.42
A2110130001000	TEACHER SALARY-EXTRA DUTY	850.00
A2110140000000	SAL SUBS	1,493.00
A2110160052000	TEACH SUBS NON IPS-MID SCH	162.42
A2250150000000	PROG FOR HAND-IPS 537170	3,601.38
A2250160000000	PROG FOR HAND-NON IPS	326.46
A2250160002000	SUBS-NON-INSTRUCTIONAL	487.20
A2610150002000	SUBS-IPS-LIBRARY	22.50
A2610160002000	SUS-NON IPS-LIBRARY	19.60
A2630150002000	INSTRUCTIONAL SALARIES	45.00
A2810150001000	IPS GUIDANCE-EXTRA DUTY	238.37
A2810160000000	NON IPS GUIDANCE	1,610.04
A2810160002000	SUBS-NON IPS-GUIDANCE	372.40
A2820160000000	NON IPS PSYCHOLOGIST	325.50
A2850150000000	IPS CO-CURRICULAR	14,007.85
A2855150001500	CO-ED IPS INT SCH ATH	1,920.00
a2855150001600	BOYS IPS INT SCH ATH	2,996.00
A2855160001600	BOYS NON-IPS INT SCH ATH	6,169.00
a2855160001700	GIRLS NON IPS INT SCH ATH	1,747.20
A5510160000011	EXTRA CURRICULAR TRIPS K-6	634.17
A5510160000012	EXTRA CURRICULAR TRIPS 7-12	298.69
A5510160000013	EXTRA CURRICULAR TRIPS-BAND	20.10
A5510160000015	EX CURRICULAR TRIPS-OTHER	108.04
A5510160001000	EXTRA DUTY-MECHANICS	354.96
A5510160001620	MECHANICS SALARY	1,305.62
A5510160001622	ADMIN SALARIES-NON IPS	1,483.23
A5510160001652	SUB BUS MONITORS	246.40
A5510160002000	SUBS-BUS DRIVERS	2,379.42
	FUND TOTAL	80,507.51

FM2000 Payroll Distribution Routine

11/07/00

DEMO CSD

PAGE 4

PAYROLL TRANSACTIONS FOR CHECKS DATED BETWEEN 07/01/00 - 07/07/00

PAYROLL JOURNAL SUMMARY.....

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PAYROLL DISTRIBUTION		
Account Number	Description	Amount
<hr style="border-top: 1px dashed black;"/>		
C2860160001000	NON-INSTRUCTIONAL EXTRA-DUTY	543.76
	FUND TOTAL	543.76

PAYROLL DISTRIBUTION		
Account Number	Description	Amount
<hr style="border-top: 1px dashed black;"/>		
FA2110160000000	TITLE I - NON INST SAL	165.62
	FUND TOTAL	165.62

PAYROLL DISTRIBUTION		
Account Number	Description	Amount
<hr style="border-top: 1px dashed black;"/>		
FB2250150002000	INSTRUCTIONAL SUBSTITUTES	1,660.00
FB2250152000000	VIB - 99-142 - SUBS	661.36
FB2250160002000	NON-INSTRUCTIONAL SUBSTITUTES	74.52
	FUND TOTAL	2,395.88
	GRAND TOTAL	83,612.77

Number of Checks from The Payroll(s) appearing on this Journal.....	133	
Number of TRANSFERS from The Payroll(s) appearing on this Journal.....	0	
Number of Voided Checks from The Payroll(s) appearing on this Journal...	1	
Number of Checks Issued for the Payroll(s) appearing on this Journal.....	132	Check Range 23501 - 23633

Report Completed 10:46 PM

FM2000 Payroll Distribution Routine

FICA \ MEDICARE REPORT

03/07/01

DEMO CSD

PAGE 1

 PAYROLL TAX EXPENSE BREAKDOWN BETWEEN 07/01/00 - 07/07/00

***** BREAKDOWN OF PAYROLL TAXES *****							
Fund	Gross Pay	FICA Wages	FICA Exp	MED Wages	MEDI Exp	Fund Total	TRS W/H
A	80,507.51	80,507.51	4,991.52	80,507.51	1,167.40	6,158.92	540.58
C	543.76	543.76	33.72	543.76	7.88	41.60	0.00
FA	165.62	165.62	10.27	165.62	2.40	12.67	0.00
FB	2,395.88	2,395.88	148.54	2,395.88	34.74	183.28	21.86
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	83,612.77	83,612.77	5,184.05	83,612.77	1,212.42	6,396.47	562.44 TOTAL

** FICA / MEDICARE / TRS TOTALS **	
GROSS PAY.....	83,612.77
FICA WAGES.....	83,612.77
FICA WITHHOLDING.....	5,184.05
MEDI WAGES.....	83,612.77
MEDI WITHHOLDING.....	1,212.42
TRS WITHHOLDING.....	562.44

The breakdown by fund is calculated in proportion to the employees' account code breakdown for the selected payroll(s). This breakdown does not include any amounts charged to the account NON CASH, which may cause a difference between the Total Gross Amount and the Gross Account Totals. Any such differences, along with any other warnings or discrepancies found are reported below.

** No Problems/Discrepancies Found **

Report Completed 8:59 AM