



Payroll “Sweep” Journal Entry

Escape will automatically post a **Payroll “Sweep” Journal Entry** after payroll processing is completed for each regular, supplemental, and manual payroll to move certain balances remaining in District Payroll Transfer Fund (Fund 76) into the district’s General Fund (Fund 01) according to the table below. Each district will be responsible for researching and clearing balances each month.

	Why do balances remain?	Sweep Journal Entry (Automatic posting by Escape)		To research payroll detail...																
		FROM	TO																	
9200 Accounts Receivable (AR)	<p>A pay adjustment entered using the Deduction ID “Repay” or “Repay CY” will result in a Journal Entry (JE) affecting AR (object 9200).</p> <ul style="list-style-type: none"> » A positive (+) repay adjustment reduces net pay [Debit (+) 9200] <i>e.g. Dock to the employees’ wages due to a previous overpayment (Repay)</i> » A negative (-) repay adjustment increases net pay [Credit (-) 9200] <i>e.g. District “loans” STRS contribution to be recaptured from employee (Repay CY)</i> <p>JEs to setup an AR (enter repay deduction) and reverse an AR (repayment via payroll) are both posted by Escape during payroll processing. These JEs will net to zero unless repayment is spread over more than one pay date.</p>	Payroll Transfer Fund 76- -- - -9200- - -	General Fund 01-0000-0- - -9200- - -PAYX	<p>Step 1: Finance > Fiscal > Account: Search by Fund 01/ Object 9200 and drill down on the account detail to identify the pay date.</p> <p>Step 2: HR/Payroll > Reports > Payroll > Payroll Vendor Detail Report (Pay17): Search by Pay Date and Object 9200 to identify the employee(s). The comment will help describe the nature of the adjustment.</p>																
		<p><u>Example:</u> To sweep a debit (+) balance in the Payroll Transfer Fund</p> <table border="1"> <thead> <tr> <th>Account</th> <th>DR</th> <th>CR</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>76- -- - -9110- - -</td> <td>XX</td> <td></td> <td>PR MM-DD-YYYY Sweep</td> </tr> <tr> <td>76- -- - -9200- - -</td> <td></td> <td>XX</td> <td>PR MM-DD-YYYY Sweep</td> </tr> <tr> <td>01-0000-0- - -9200- - -</td> <td>XX</td> <td></td> <td>PR MM-DD-YYYY Sweep</td> </tr> <tr> <td>01-0000-0- - -9110- - -</td> <td></td> <td>XX</td> <td>PR MM-DD-YYYY Sweep</td> </tr> </tbody> </table>	Account		DR	CR	Comment	76- -- - -9110- - -	XX		PR MM-DD-YYYY Sweep	76- -- - -9200- - -		XX	PR MM-DD-YYYY Sweep	01-0000-0- - -9200- - -	XX		PR MM-DD-YYYY Sweep	01-0000-0- - -9110- - -
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9534 Health & Welfare (H&W) Liability	<p>Each district has chosen to issue a warrant directly from the Payroll Transfer Fund (PTF) or transfer the balance collected to another district fund.</p> <ul style="list-style-type: none"> » If the district has opted to issue warrants directly from the PTF and has processed a payroll adjustment that results in a negative vendor payment (i.e. employee refund or employee cancelled warrant) the balance will remain in the PTF since the system cannot print a “negative” vendor check. » If the district has opted to transfer the balance to another fund (such as Fund 01 or Fund 67), the entire amount (+/-) is moved out of the PTF and negative balances would net against positive balances in the receiving fund. 	Payroll Transfer Fund 76- -- - -9534- - -	General Fund 01-0000-0- - -9534- - -PAYX	<p>Step 1: Finance > Fiscal > Account: Search by Fund 01/ Object 9534 and drill down on the account detail to identify the pay date.</p> <p>Step 2: HR/Payroll > Reports > Payroll > Payroll Vendor Detail Report (Pay17): Search by Pay Date and Object 9534 to identify the employee(s) and vendor.</p> <p><i>TIP: Generate a Vendor Summary (Pay16) and scan for negative payment amounts.</i></p>																
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9577 All Other Contributions & Deductions Liability	<p>A warrant is issued to the benefit provider directly from the PTF for all other deductions and contributions. There is no transfer option available.</p> <p>If the district has processed a payroll adjustment that results in a negative vendor payment (i.e. employee refund or employee cancelled warrant) the balance will remain in the PTF since the system cannot print a “negative” vendor check.</p>	Payroll Transfer Fund 76- -- - -9577- - -	General Fund 01-0000-0- - -9577- - -PAYX	<p>Same as above</p>																
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9539 OPEB Liability	<p>Same as Health & Welfare Liability (object 9534).</p>	Payroll Transfer Fund 76- -- - -9539- - -	General Fund 01-0000-0- - -9539- - -PAYX	<p>Same as above</p>																

The remaining accounts in the District Payroll Transfer Fund contain monies that affect SBCEO trust funds. Therefore, School Business Advisory Services staff will investigate and clear any remaining balances.