



Financial Reporting Updates

Accounting Policy Meeting
Aug. 15, 2024

Financial Reporting Section
Fiscal Management Division

Agenda and Presenters



SPA Threshold Increase

Presenters: Shirley Perry & Vanessa Heckert
SPA analysts

LeaseQuery Reports Overview

Presenter: David Haecker
financial reporting supervisor

New USAS General Ledger (GL) Accounts

Presenter: Megan Toliver
financial reporting assistant supervisor

General Revenue Reconciliation Automation

Presenter: Shelly Arnold
CPA, special projects analyst

Questions/Adjournment

Presenters: Financial Reporting section & SPA analysts

Being Informed on FMX



Resources

- [FMX](#) —Fiscal Management’s website
 - ❖ ***What’s New?*** on FMX (available on the home page and topic pages). FMX’s ["What's New" Archive](#) tab includes everything that’s been posted to *What’s New?* for the past two years — so you never have to worry about missing something.
 - ❖ **FMX Quick Links** flyout menu shortcuts.
- *FMXtra* — Fiscal Management’s weekly *FMXtra* e-newsletter. Sign up or [Manage your FMXtra subscription](#) and stay up-to-date on policies, procedures and other important information from Fiscal Management.
- [Accounting Policy Meetings](#), each including:
 - ❖ Registration (to attend meetings via Webex)
 - ❖ Agenda
 - ❖ Meeting Materials (PDF)
 - ❖ Q&A’s (posted a month or so after the meeting, if applicable.)
- [Reporting Requirements for the Annual Financial Reports of State Agencies and Universities \(FPP A.036\)](#)

SPA Threshold Increase



- Effective Sept. 1, 2024 (fiscal 2025), the capitalization threshold increases.

Note: Title 2 of the Code of Federal Regulations (CFR)

- Only [AFR Categories 4](#) (Furniture and Equipment) and **5** (Vehicles, Boats and Aircraft) are affected.

Note: Threshold increases from \$5,000 to **\$10,000**

- SPA Controlled Class Codes will increase from \$500-\$4,999.99 to \$500-**\$9,999.99**.

Note: This does not affect the controlled class codes 106 (Hand Guns) and 107 (Rifles and Shotguns), which remain controlled at any cost.

- SPA and CAPPs will make the update — no action is required by agencies.

Note: If your agency is not on CAPPs or SPA, you must make adjustments to your systems.

Reporting Requirement Changes – GASB 100

- GASB 100 no longer allows for prior period adjustments.
- Changes are reported **prospectively** by recognizing the change in the reporting period in which the change occurred.
- This provides authority for there being no adjustments to prior threshold amounts.

Annual Certification of Physical Inventory



- [Form 73-283](#)
- Each year, every state agency must conduct a physical inventory of the trust, capitalized, and controlled personal property assets in the agency's possession (excluding libraries, e-books and software).
- The physical inventory must be completed each fiscal year by Aug. 31.
- The inventory must be performed and certified to the Comptroller's office no later than the earliest of either:
 - ❖ 45 days after the date the inventory is completed.
 - ❖ 20 days after the last day of the fiscal year (Sept. 20).
- Retrieve the CERT_PHYINV report known as the list of Property Inventoried Annually (See [Daily Generation of SPA Ad Hoc Reports \(FPP N.009\)](#) [login required]). The report:
 - ❖ Shows asset detail in property number order. Includes capitalized, controlled and trust property.
 - ❖ Is used to complete form 73-283.

SPA Resources



- [SPA Process User's Guide](#)
- [Appendix A – Class Codes](#), AFR Categories and Controlled Class Codes
- [Appendix C – Disposal Methods](#)
- [SPA Fiscal Year-End Close Process](#)
- [Chapter 2 – General Policies](#) — Certification of Physical Inventory
- SPA analysts:
 - ❖ vanessa.heckert@cpa.texas.gov
 - ❖ shirley.perry@cpa.texas.gov

LeaseQuery Reports Overview



To navigate to the available reports in LeaseQuery, select the **Reports** tab on the home page.

The screenshot shows the LeaseQuery Reports Overview page. At the top, there is a navigation bar with tabs: Dashboard, Admin, Leases, Contracts, Reports (highlighted with a red box), Entries, and Help Center. Below the navigation bar is a "Clients" section with a dropdown menu set to "Texas Comptroller's Office" and a "Go" button. The main content area displays several key metrics and reports:

- Total Active Leases:** 1133
- Expirations (next 12 months):** 184
- Cash Out this Month:** \$
- Expense this Month:** \$

There are three main report sections:

- Action Required:** A table with columns "REQUIRED" and "DESCRIPTION". It lists four items: "COMPLETE ENTRY" for "SBITA - JAGGAER 2023-2028", "APPROVE LEASE" for "SBITA - Workiva, DIR-TSO-4227", "APPROVE LEASE" for "SBITA - ProQuest, 2024-1481", and "COMPLETE ENTRY" for "SBITA - Workiva, DIR-TSO-4227".
- Critical Dates:** A calendar for July 2024. The calendar shows days from Monday to Sunday. Red circles with numbers 1, 2, 8, and 31 are placed over the dates. The legend below the calendar indicates that these numbers represent critical dates.
- Recently Opened:** A list of recently opened leases. Each entry includes a "LEASE" button, the lease description, and the opening date. The entries are: "Building - 5806 MESA D... MAR 12 2024", "SBITA - SHI-Government... JAN 19 2024", "SBITA - Finastra Financi... DEC 13 2023", and "Other - ExaGRID Backup S... NOV 14 2023".

LeaseQuery Reports Overview (Cont.)

To access the standard reports provided by LeaseQuery, select **Find Report**.



The screenshot shows the LeaseQuery Reports Overview interface. At the top, there is a navigation bar with tabs for Dashboard, Admin, Leases, Contracts, Reports (selected), Entries, and Help Center. Below the navigation bar is a dropdown menu showing "Texas Comptroller's Office". The main content area features three primary action cards: "Find Reports" (highlighted with a red border), "Create Reports", and "Report Results". The "Find Reports" card includes a magnifying glass icon and the text "Search reports or explore standard reports by jurisdiction or type." Below these cards is a teal banner with the text "Need additional training for running and creating monthly reports?" and a right-pointing arrow. The interface is divided into four sections: "Recent Reports" (listing "Subscription Liabilities Rollforward", "Liabilities Rollforward", "SBITA Accumulated Amortization Rollforward", "Accumulated Amortization Rollforward", and "Accumulated Amortization Rollforward" with a "See All" link), "Saved Reports" (with the text "Your most recent saved reports will be displayed here"), "Reports Shared With Me" (with the text "Your most recent shared reports will be displayed here"), and "Archived Reports" (with the text "Your most recent archived reports will be displayed here").

LeaseQuery Reports Overview (Cont.)



Choose between **GASB 87** (Leases) and **GASB 96** (SBITA) in the left-hand **Reports** column.

GASB 87 Reports are grouped by:

- **Lessor Designation** – used when agency is collecting rental payments.
- **Lessee Designation** – used when agency is making payments for rental of equipment or facilities.
- **Lessee & Lessor** – used when there is a leaseback scenario.

A screenshot of the LeaseQuery web application interface. The page has a dark theme. At the top left is the "LeaseQuery" logo. Below it is a "Reports" sidebar with a search bar "Search All Reports". The sidebar lists categories: "My Reports", "Shared With Me", "Topic 842 (GAAP)", "Legacy GASB", "GASB 87", "GASB 96", and "General Reports". The "GASB 87" and "GASB 96" items are highlighted with a yellow box. To the right of the sidebar, under "Legacy GASB", there is a list of reports: "LESSOR DESIGNINATION" (with a "See All (6)" link), "Deferred Inflow of Resources Rollforward", "Inflows of Resources", "Lease Receivable Rollforward", "Maturity Analysis (Receivables)", and "Regulated Leases - Expected Future Minimum Rental Payments". Under "General Reports", there is "LESSEE DESIGNATION" (with a "See All (8)" link) and "Accumulated Amortization Rollforward".

GASB 96 reports are only in one group. These reports are very similar to GASB 87 (**Lessee Designation**).

LeaseQuery Reports Overview (Cont.)



Initially, only 5 reports are displayed under the **Lessee Designation**.

Select **See All** to view additional standard reports.

A screenshot of the LeaseQuery Reports Overview interface. The interface has a dark blue sidebar on the left with a search bar at the top. The main content area is white with a dark blue header. The sidebar lists report categories: Reports, My Reports, Shared With Me, Legacy GASB, GASB 87, GASB 96, and General Reports. The main content area shows a list of reports under the "LESSEE DESIGNATION" category, with a "See All (8)" link highlighted in a yellow box.

LeaseQuery

Search All Reports

Reports

My Reports

Shared With Me

Legacy GASB

GASB 87

GASB 96

General Reports

LESSOR DESIGNATION See All (6)

Deferred Inflow of Resources Rollforward

Inflows of Resources

Lease Receivable Rollforward

Maturity Analysis (Receivables)

Regulated Leases - Expected Future Minimum Rental Payments

LESSEE DESIGNATION See All (8)

Accumulated Amortization Rollforward

Future Lease Commitments

Gross Asset Balance Rollforward Breakout

Impairment Losses

Lease Asset and Accumulated Amortization by Class of Asset

Lessee & Lessor

Lease-Leaseback Transactions

Opening GASB 87 Balances - Lessee Leases

Opening GASB 87 Balances - Lessor Lease

Safe-Leaseback Transactions

LeaseQuery Reports Overview (Cont.)



- Four reports are required in order to complete note disclosures and create AJE:
 - ❖ Gross Asset Balance Rollforward
 - ❖ Accumulated Amortization
 - ❖ Liabilities Rollforward
 - ❖ Maturity Analysis (Liability)
- The three *rollforward* reports require the date range to be the fiscal year date range (*for example, fiscal 2024 is entered as 09/01/2023 – 08/31/2024*).
- The maturity analysis report date uses the first month of the fiscal year being reported (*fiscal 2024 is entered as 09/2024*).

LESSEE DESIGNATION	Class
Accumulated Amortization Rollforward	
Future Lease Commitments	
Gross Asset Balance Rollforward Breakout	
Impairment Losses	
Lease Asset and Accumulated Amortization by Class of Asset	
Liabilities Rollforward	
Maturity Analysis (Liability)	
Outflows of Resources	


LeaseQuery Reports Overview (Cont.)



To add additional fields to your report, select **Add Fields** (located near the bottom left).

GASB 87 / LESSEE DESIGNATION
Gross Asset Balance Rollforward Breakout

This report provides a rollforward of the activity in the gross asset account for a specified period by lease.

 Included Fields

Lease Description

Role

Status

Original Start Date


Original End Date

Current Start Date

Current End Date

Classification

+ Add Fields

 Start Date *

Rollforward Through *

LeaseQuery Reports Overview (Cont.)

Within the **Fields** column, under:

- **Allocations**, you will find the agency and D23 fund.
- **General**, you will find **Lease ID**.



The screenshot displays the LeaseQuery application interface. On the left, a dark blue sidebar contains a "Fields" menu with categories: My Fields, Account Balances, Account Numbers, Allocations (highlighted with a yellow box), Contacts, Custom Fields, Dates, Documents, Financial, Forecast, General (highlighted with a yellow box), and Tasks. A search bar "Search All Fields" is located at the top of the sidebar. The main content area shows a report titled "GASB 87 / LESSEE DESIGNATION Gross Asset Balance Rollforward Breakout". The report description states: "This report provides a rollforward of the activity in the gross asset account for a specified period". Below the description, there is a section for "Included Fields" with a list of fields: Lease Description, Role, Status, Original Start Date, Original End Date, Current Start Date, Current End Date, and Classification. The top right of the interface includes "Dashboard" and "Admin" links, and a "Find Re" search icon.

LeaseQuery Reports Overview (Cont.)

Drag and drop additional fields into **Included Fields** area. The order of the selected fields can be changed.



The screenshot displays the LeaseQuery web application interface. On the left is a dark blue sidebar with a "Fields" section containing a search bar and a list of categories: My Fields, Account Balances, Account Numbers, Allocations, Contacts, Custom Fields, Dates, Documents, Financial, Forecast, General, and Tasks. Under "My Fields", "Agency" is highlighted with a yellow box. Under "Custom Fields", "D23 Fund" is also highlighted with a yellow box. Two yellow arrows point from these boxes to the "Included Fields" area on the right. The main content area shows the report title "GASB 87 / LESSEE DESIGNATION Gross Asset Balance Rollforward Breakout" and a description: "This report provides a rollforward of the activity in the gross asset account for a specified period by lease." Below this is a list of fields to be included in the report: Lease Description, Role, Status, Original Start Date, Original End Date, Current Start Date, Current End Date, and Classification. At the bottom, there are date pickers for "Start Date" and "Rollforward Through", both set to "MM / DD / YYYY".

LeaseQuery Reports Overview (Cont.)



Each of the identified **Included Fields** allows for a Rule to be added.

Use the **+Add Rule** drop-down menu to select items to be added/included.

The screenshot displays the LeaseQuery Reports interface. The top navigation bar includes "Dashboard", "Admin", "Leases", "Contracts", "Reports" (selected), "Entries", and "Help Center". Below the navigation bar, there are tabs for "Find Reports", "Create Reports", and "Report Results". The main content area shows the "Gross Asset Balance Rollforward Breakout" report for "GASB 87 / LESSEE DESIGNATION". A description states: "This report provides a rollforward of the activity in the gross asset account for a specified period by lease." Below this, a table lists "Included Fields" with columns for the field name and actions. The "Agency" field has a red box highlighting its "+Add Rule" button. Other fields include "D23 Fund", "Lease Description", "Role", "Status", "Original Start Date", "Original End Date", "Current Start Date", "Current End Date", and "Classification", each with its own "+Add Rule" button. At the bottom, there are input fields for "Start Date" and "Rollforward Through" in MM/DD/YYYY format.

Included Fields	
Agency	+Add Rule
D23 Fund	+Add Rule
Lease Description	+Add Rule
Role	+Add Rule
Status	+Add Rule
Original Start Date	+Add Rule
Original End Date	+Add Rule
Current Start Date	+Add Rule
Current End Date	+Add Rule
Classification	+Add Rule

LeaseQuery Reports Overview (Cont.)

After adding a rule, you must select **Save**.



The screenshot shows the LeaseQuery Reports interface. The top navigation bar includes "Dashboard", "Admin", "Leases", "Contracts", "Reports", "Entries", and "Help Center". The "Reports" tab is active. Below the navigation bar, there are search and action buttons: "Find Reports", "Create Reports", and "Report Results". The main content area is titled "GASB 97 / LESSEE DESIGNATION Gross Asset Balance Rollforward Breakout". A description states: "This report provides a rollforward of the activity in the gross asset account for a specified period by lease." Below this, there is a section for "Included Fields". The first field is "Agency", which has a dropdown menu set to "Includes" and a search box containing "302 - Office of the Attorney General". A red box highlights the "Save" button below the search box. Other fields include "D23 Fund" and "Lease Description", each with an "+Add Rule" button and a trash icon.

LeaseQuery Reports Overview (Cont.)

After entering date range for the report:

- Select Run Report.
- Select **Report Results** to view/export the report.



The screenshot displays the LeaseQuery Reports interface. The top navigation bar includes "Dashboard", "Admin", "Leases", "Contracts", "Reports", "Entries", and "Help Center". The "Reports" tab is active, and the "Report Results" sub-tab is highlighted with a red box. A red arrow points from this box to a notification box in the center of the screen that reads "Your report is running. Once finished, you can check results in the Report Results tab." Below the notification, the "Start Date" and "Rollforward Through" fields are highlighted with a red box, showing the date range "09/01/2023" to "08/31/2024". A red arrow points from this box to the "Run Report" button at the bottom right of the interface, which is also highlighted with a red box. The "Run Report" button is located next to a "Schedule" button and a "Point in Time" toggle switch.

LeaseQuery Reports Overview (Cont.)



You can view the report by either:

- Selecting the name of the report to display.
- Selecting **Export To Excel** for the report and then view the report natively in Excel.

The screenshot displays the "Report Results for David" page. The navigation menu includes Dashboard, Admin, Leases, Contracts, Reports (active), Entries, and Help Center. Below the menu are buttons for "Find Reports", "Create Reports", and "Report Results" (with a notification badge). A "View Archive" button is also present. The main content area shows "Recent Report Results" with a search bar, "Report Count: 14", "10 Per Page", and "Showing 1-10". A table lists report results with columns for Report Name, Status, Run Date, Export To Excel, Client, and Archive. The first row is highlighted with a red box, showing the report name "Gross Asset Balance Rollforward Breakout", a green checkmark status, a run date of "Jul-31-2024 08:49 AM", and an "Export To Excel" button (also highlighted with a red box). The client is listed as "Texas Comptroller's Office".

Report Name	Status	Run Date	Export To Excel	Client	Archive
Gross Asset Balance Rollforward Breakout	✓	Jul-31-2024 08:49 AM		Texas Comptroller's Office	

LeaseQuery Reports Overview (Cont.)



When viewing the report, you can see the criteria that was selected.

- Select **Edit Criteria** to modify the criteria and re-run the report (if needed). The report allows you to scroll left and right and move back and forth between pages.

The screenshot shows the 'View and Save Report Results' section of the LeaseQuery Reports interface. The 'Edit Criteria' button is highlighted with a red box. The report summary includes the following details:

Setting	Value
Report Name	Gross Asset Balance Rollforward Breakout
Client	Texas Comptroller's Office
Start Date	09/01/2023
As Of Date	07/31/2024
Currency	Reporting Currency

Criteria filters include:

- Agency: includes 302 - Office of the Attorney General
- D23 Fund: is any
- Lease Description: is any
- Role: is any

- You can also choose to **Export to Excel**.

The screenshot shows the 'Report Results' section of the LeaseQuery Reports interface. The 'Export to Excel' button is highlighted with a red box. The report results table is as follows:

Agency	D23 Fund	Lease Description	Role	Status	Original Start Date	Original End Date	Current Start Date
302 - Office of the Attorney General - 100%	01-0001-100%	Building - 1001 WATER ST, Kerrville, Texas	Tenant/Lessee	Expired	9/1/2015	8/31/2023	9/1/2015
302 - Office of the Attorney General - 100%	01-0001-100%	Building - 10010 SAN PEDRO, STE 701 AND STE 400, San Antonio, Texas	Tenant/Lessee	Active, Original	5/1/2013	12/31/2026	5/1/2013

LeaseQuery Reports Overview (Cont.)



- Reports needed to complete CANSS (Note 2):
 - ❖ GASB 87
 - Gross Asset Balance Rollforward
 - Accumulated Amortization Rollforward
 - ❖ GASB 96
 - Gross Subscription Asset Balance Rollforward Breakout
 - SBITA Accumulated Amortization Rollforward
- Reports needed to complete LTLN (Note 5):
 - ❖ GASB 87
 - Liabilities Rollforward
 - ❖ GASB 96
 - Subscription Liabilities Rollforward
- Reports needed to complete LNSS (Note 8):
 - ❖ GASB 87
 - Maturity Analysis (Liability)
 - ❖ GASB 96
 - Subscription Maturity Analysis

New USAS General Ledger (GL) Accounts



Portions of GASB 99 (implemented in fiscal 2024) pertain to derivative instruments and termination of hedge accounting. For more information, see:

- GASB Statement No. 99, *Omnibus 2022*
- [Pronouncements](#) on GASB's website.

Derivative Instruments

- Amendment to GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*
- Investment derivative instruments
- Hedging derivative instruments
- **Other derivative instruments** (a derivative instrument that was intended to be a hedge but does not meet the hedge effectiveness criteria is neither an investment derivative instrument nor a hedging derivative instrument.)

New USAS General Ledger (GL) Accounts (Cont.)

Derivative Instruments (Cont.)



General Ledger (GL) Account Description	Investment Derivative Instruments – USAS GL Numbers	Hedging Derivative Instruments – USAS GL Numbers	Other Derivative Instruments – USAS GL Numbers
Current Asset	0059	0170	0186
Basis Conversion Current Asset	0559	0570	0586
Noncurrent Asset	0105 and 0480 (restricted)	0481	0486
Basis Conversion Noncurrent Asset	0705	0781	0786
Current Liability	1142	1143	1148
Basis Conversion Current Liability		1543	1548
Noncurrent Liability	1470	1471	1378
Basis Conversion Noncurrent Liability		1971	1978

General ledger accounts for **Other Derivative Instruments** are **new** for fiscal 2024.

New USAS General Ledger (GL) Accounts (Cont.)

Termination of Hedge Accounting

If a termination event* occurs, the balance of the deferred outflow of resources or deferred inflow of resources should be reported on the resource flows statement separately from the investment revenue classification.

*events as described in paragraphs 22(a)–(d) and 22(f) of GASB 53, as amended.

GL account 4845 is **new** for fiscal 2024.

GL Account Description	USAS GL Numbers	Financial Statement
Increase/(Decrease) Upon Hedge Termination	4845	Statement of Cash Flows

For more information, see [Note 7 – Derivative Instruments](#).



General Ledger Reminders



GASB Questionnaires

- **Due today** (Aug. 15, 2024)
- All agencies must complete and submit every GASB questionnaire each fiscal year.

Web Applications

- Opened for fiscal 2024 on July 1, 2024
- Request access through your agency's security coordinator
- All agencies must submit a certification within each web application by the applicable due date – **even if there is no activity.**

Exception: No certification is required in SEFA if the agency has no activity.

Note Submissions

- Do **NOT** upload a document to indicate “not applicable.”

General Revenue Reconciliation Automation



Beginning Balances

- Ending prior year (PY) ACFR balance imported from USAS
- Legislative Appropriations (PY Ending Asset Balance)
 - ❖ <> to PY on agency AFR – ACFR AJE
 - ❖ May need a restatement to agency’s internal AFR
 - ❖ All column beginning balances cover **PY FISCAL activity**
 - ❖ **CY Legislative Revenues** covers current year fiscal

Column	Purpose	Benefit	Appropriation Years (AYs)	COBJ Activity
B	Summary of the Fund 0001 activity	Base Appropriations	All active open AYs	Based on agency
C	Reconcile and report legislative revenue	OASI	91142 — All open AYs	9420/9421
D	Reconcile and report legislative revenue	Retirement	90327/91327/94327 — All open AYs	9435/9436
E	Reconcile and report legislative revenue	ORP	97646 — All open AYs	9565
F	Reconcile and report legislative revenue	Insurance/SKIP	98327/99327 — All open AYs	9425/9426
G	Reconcile and report legislative revenue	GIP (UT/TAMU only)	95002 — All open AYs	9570
H	Reconcile and report legislative revenue	BRP (agency only)	23102 — All open AYs	9440/9442
I	Reconcile and report legislative revenue	Salary Increase	28901/38901	9445/9447

Updates on GR Recon Automation (Cont.)

Beginning Balances (Cont.)



Agency XXX — Sample Agency Fund Type 01/05

Columns B-I:

B	C	D	E	F	G	H	I
Direct	OASI	ERS/TRS Retirement	ORP (Article III only)	Insurance (HE non self-insured only)	GIP (HE self-insured only)	BRP (Agency only)	Salary/Longevity Increase
201A 201N 203	206	206	206	206	223	202 202A	201A 203

Calculation I — return excess or draw more

Calculation II — must tie to 62 Screen for BTs 15, 16, 17.

Columns J-M:

J	K	L	M
Other	Calc per Source	Adjustments	Amount as Adjusted
201N 203		Operating Statement	

Calculation I — if not swept or transferred to 902 before Aug. 31, contact your appropriation control officer.

Calculation II — must ties to 62 screen Appropriation Cash Available at Aug. 31.

Common Elements for Payroll-Related Benefits



APS 001 – Sources of Revenue Required to Pay Benefit Cost

- Revenue is **not** recognized in excess of expenditures. Expenditures are pulled for balance types (BTs) 15, 16 & 17 using payroll COBJs for all open AYs.

Note: No matter how many generic entries are made, they will not affect legislative payroll revenues — these amounts are cash activity.

- Offset by APS 001 for other methods of finance – BT 14
- O/S activity must tie by committed/collected amounts. There is a reconciliation that can assist with that on the AFR website.
- Calculation I indicates excess to return or additional funds to draw.
- Calculation II **MUST** tie to BTs **15, 16 & 17** for all open AYs.

Note: For adjusting entries, use **R** when returning funds to the receiving accounts and to 902/327.

Common Elements for Payroll Related Benefits (Cont.)

Column J – Other



- On the USAS 20 profile, all activity is either:
 - ❖ Nonappropriated (N)
 - OR–
 - ❖ Unappropriated (U)
- Other than payroll benefit appropriations.
- Unappropriated Appropriations Net Cash Activity — funds belong to Agency 902 — therefore, agencies cannot spend it.
- Calculated amount must tie to Appn Cash Available on USAS 62 profile on Aug. 31.
- Calculation II **MUST** tie to all open AYs.
- If cash is not picked up in the sweep or transferred before Aug. 31, contact your appropriation control officer.

Note: Any Calculation I balances for Column J will roll to the next fiscal year until resolved.

Common Elements for Payroll Related Benefits (Cont.)

Column L – Adjustment

- Main purpose is to eliminate **intra-agency** transfers.
- USAS GL accounts need to match per T/In and T/Out, not just the net effect.
- Agencies cannot have Legislative Transfers outside fund 0001.



Automated GR 3-way Reconciliation



General Revenue Recon Agency XXX — Sample Agency Fund Type 01				
PY/CY Reconciliation (Include in GL 9000 Balance)		PY 2023 GR 201A/201N APPN_END	PY 2024 GR 201A/201N APPN_BEG	Web App Ending Balance
Direct Strategy	B	12,694,612.29	12,694,612.29	12,694,612.29
OASI Appn	C	280,658.33	280,658.33	280,658.33
ERS/TRS Retirement	D	350,473.85	350,473.85	350,473.85
ORP (Article III only)	E	0	0	0
Insurance (HE non self-insured only)	F	275,260.81	275,260.81	275,260.81
GIP (HE self-insured only)	G	0	0	0
BRP (Agency only)	H	0	0	0
Salary/Longevity Increase	I	0	0	0
Other	J	0	0	0
Calc per Source	K	13,601,005.28	13,601,005.28	13,601,005.28
Adjustments	L	0	0	0
Amount as Adjusted	M	\$ 13,601,005.28	\$ 13,601,005.28	\$ 13,601,005.28

- If differences exist, a **restatement** may be necessary to correct the PY balance. The restatement is recorded through payroll revenue. Cleaning up old AY balances is in process.
- Going forward, only six years of AYs will be used to calculate the GL 9000 balance.

Example: Fiscal 2024 includes the 24, 23, 22, 21, 20 & 19 AYs.

Any differences between the PY GR201 Ending Balance and CY 201 Beginning Balance should be attributed to AY 18 balances that need to be addressed.

Current Fiscal Year Legislative Appropriation Verification



GL Accounts / Comptroller Objects	COMPT_OBJ	GR Worksheet Column M Amount	USAS Activity	Difference / Adjustment
Original Appropriations	9400	46,178,143.00	46,178,143.00	0.00
APS 001	9401			
OASI	9420	2,122,991.52	2,960,707.99	837,716.47*
APS 001	9421			
Retirement Appropriation	9435	2,583,163.15	2,583,163.15	1,225,255.47*
APS 001	9436			
ORP Appropriation	9465			
Group Insurance Contribution	9425	2,498,630.51	3,502,372.95	1,003,742.44*
APS 001	9426			
GIP Appropriation	9470			
BRP Appropriations	9440	10,209.73	11,000.00	790.27*
APS 001	9442			
Salary Increase	9445	89,642.80	89,642.80	0.00
APS 001	9447			
Total Additional Legislative Appn Revenue		\$ 53,482,780.71	\$ 56,550,285.36	\$ 3,067,504.65
Legislative Appropriations (BS)	9000	25,507,366.87	70,151,290.64	44,643,923.77

Net Change in Cash \$ 41,576,419.12

Reconciled \$ 3,067,504.65

The signage determines whether:

- Excess benefits need to be returned with 012R/018R & 015R/021R
- OR-
- Additional funds need to be drawn to cover negative revenues (expenditures).

Remember: Revenue is **NOT** recognized in excess of expenditures.

Requesting Your Agency's Workbook



Each agency can request its workbook beginning Sept. 1.

Each workbook includes:

- General Revenue Reconciliation Excel worksheet (same format as the web application)
- 3-Way Reconciliation
- Legislative Revenue Reconciliation
- Adjusting Journal Entries:
 - ❖ Payroll Benefits
 - ❖ Net Change in Cash
 - ❖ Legislative Transfer Elimination Adjustment

Questions?



Topic	Section	Contact Information
<ul style="list-style-type: none">Budget RevisionsJournal Vouchers	Appropriation Control	Appropriation Control Directory
<ul style="list-style-type: none">Purchase and Travel Pre-Payment Audit ApprovalsPayment Due Dates and AY Determination	Expenditure Assistance	Travel and Purchase Directory (512) 475-0966
<ul style="list-style-type: none">Payroll (SPRS/HRIS)	SPRS/HRIS Help Desk	(512) 463-4008
<ul style="list-style-type: none">CAPPS FinancialsHR/Payroll	CAPPS Help Desk	(512) 463-2277
<ul style="list-style-type: none">Texas Identification Number System (TINS)Reinstated Warrant Cancellations – USAS	Payment Services	(512) 936-8138
<ul style="list-style-type: none">Treasury Deposits	Banking and Electronic Processing	(512) 463-6385
<ul style="list-style-type: none">Warrant Cancellations – Treasury	Treasury	(512) 475-3288
<ul style="list-style-type: none">Super Security Deletes	Fiscal Systems Analysis	usas.maintenance@cpa.texas.gov