FIS: GASB 101 Compensated Absences

GASB 101 defines compensated absences as any of the following:

- **Cash payments when the leave is used for time off;**
- **Other cash payments, such as payment for unused leave upon termination of employment;**
- **Noncash settlements, such as conversion to post-employment benefits.**

Common forms of compensated absences include vacation, sick leave, paid time off, holidays, parental leave, bereavement leave, and sabbaticals.

The Compensated Absence Report:

Access the report here: ***HR/Payroll>Absence>Reports>Remaining Balance Reports***
Steps to Generate the Report:

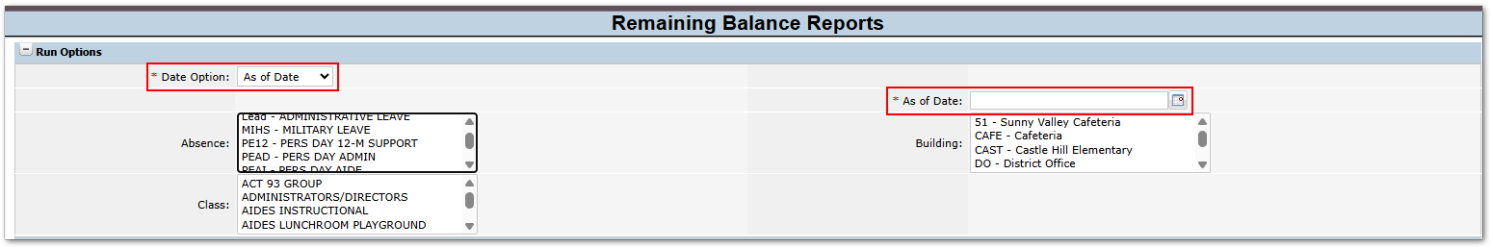
1. Select the "**As of Date**" Date Option and enter the desired date. Typically it will be 6/30 of the prior fiscal year.
2. Use the **Absence** list to select the absences based on the reporting critieria.
3. Select the "**Compensated Absence"** report option.
4. Determine the "**Use"** option needed for the absences selected.
    a. **Daily/Hourly Rate (Default):** This option selects each staff member's rate as of the selected date, based on their Job Title records.
    b. **Dollar Amount:** This allows you to specify a fixed rate for all staff absences. Enter the dollar amount in the field to the right of the "Use" option.
5. Run is used to generate a **report** and when the **Create File** checkbox is selected, an Excel file is also provided.
6. Staff members missing required information will be displayed on the **Exception Report**.

A **sample** showing where the Job Title Rate is selected is provided at the bottom of this article. These rate records should be created during the ***HR/Payroll>Salary>Update Processes>Salary/Wage Payroll Update*** process, which updates Staff Wage records and Job Title records. Be sure **"Update Job Title Information"** is selected during this process. If it was not selected previously, the process can be run separately to ensure Job Title rates are properly updated.

Run Options:

Step 1:
Select the "**As of Date**" Date Option and enter the desired date in the corresponding field.

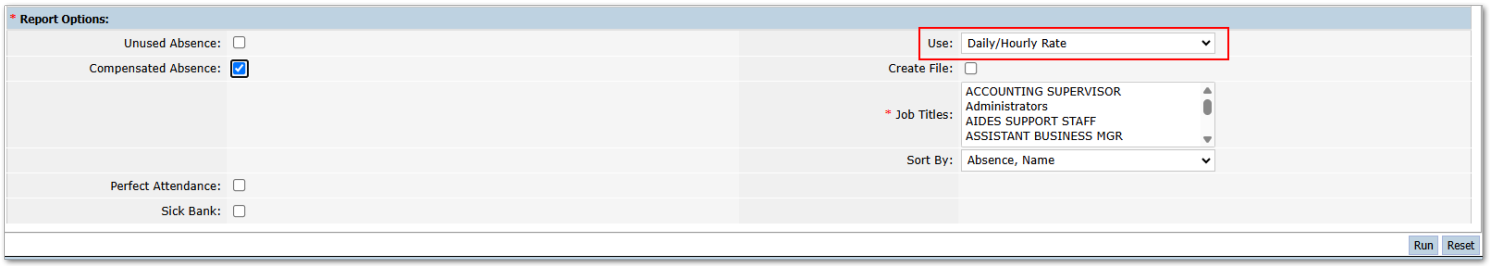
Step 2:
Select the **Absences** needed for the report.



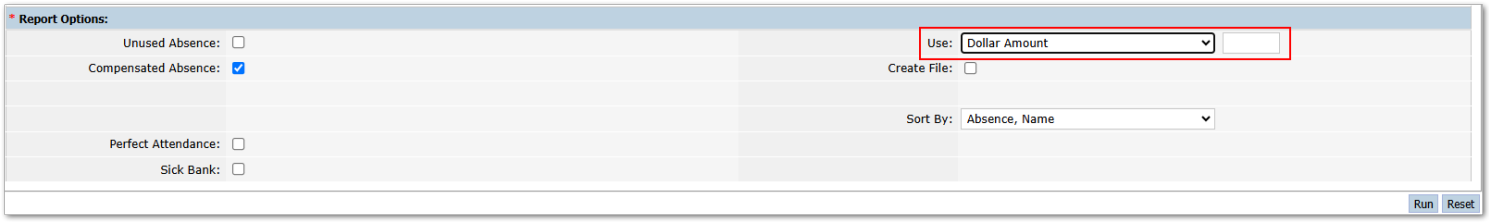
Report Options:

Step 3:
Select the **Compensated Absence** report option.

Step 4 a:
Use "Daily/Hourly Rate" is selected by default. This option selects staff Job Title Rate records to determine staff member rates. This requires the selection of **Job Titles** from the listbox. Use the Ctrl key on your key board to help select multiple Job Title records.



Step 4 b:
Select the **Use "Dollar Amount"** option when the rate is the same for all staff. This option does not require Job Title selection but does require entering the amount in the field to the right of the "Use" option.



Step 5:

Click **Run** to generate the report. If the **Create File** checkbox is selected, an Excel file will be generated containing all relevant information for each staff member. The **Sort By** option determines how information is sorted for both the file and the report. Update if needed.

Step 6:

Staff members missing required information will be listed on the **Exceptions Report**. Correct the exceptions found and rerun the report.

Exception Types:

Reason: Missing Wage Accounts

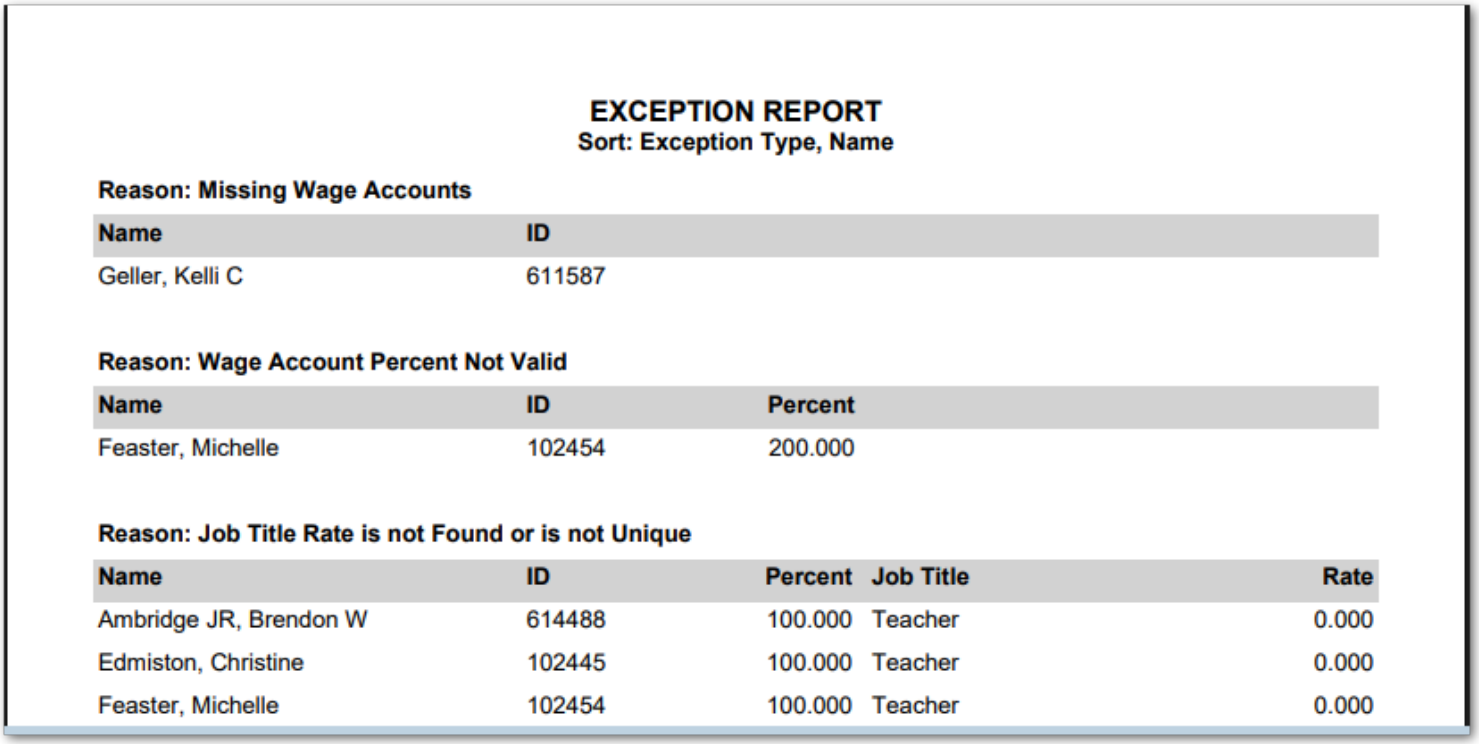
- The staff is without a Wage record that matches the value needed to select the correct rate.
  - Salaried staff with a daily rate need to have a "P" Payment Type.
  - Hourly staff with an hourly rate need to have an "H" Payment Type.

Reason: Wage Account Percent Not Valid

- Staff has more than or less than 100% found on wage records for that staff member.
  - The only acceptable exception to the 100% per staff rule is the "G" Payment Type. That payment type is excluded everywhere except when running the Group Term Life process.

Reason: Job Title Rate is not Found or is not Unique

- Salaried staff need to have a Daily Rate on the Job Title selected for the report for the fiscal year that includes the As of Date.
- Hourly staff need to have an Hourly Rate on the Job Title selected for the report for the fiscal year that includes the As of Date.



EXCEPTION REPORT
Sort: Exception Type, Name

Reason: Missing Wage Accounts

Name	ID
Geller, Kelli C	611587

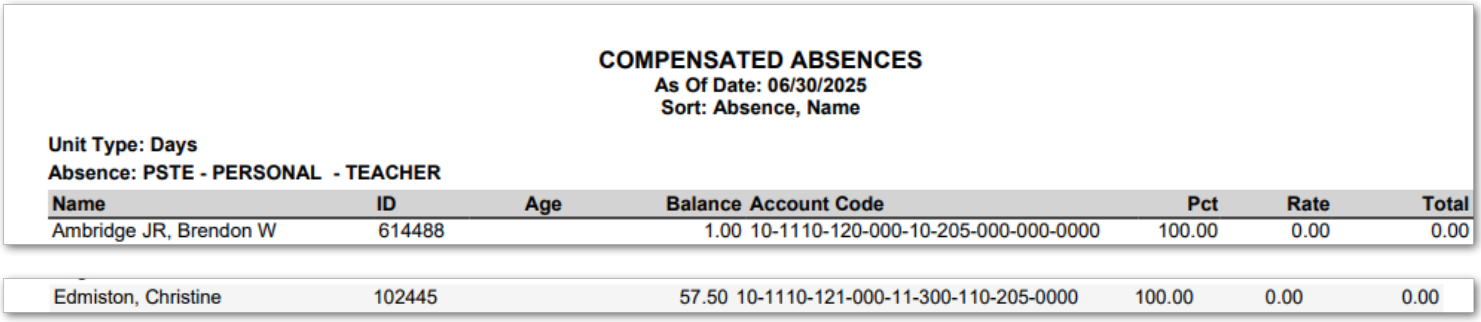
Reason: Wage Account Percent Not Valid

Name	ID	Percent
Feaster, Michelle	102454	200.000

Reason: Job Title Rate is not Found or is not Unique

Name	ID	Percent	Job Title	Rate
Ambridge JR, Brendon W	614488	100.000	Teacher	0.000
Edmiston, Christine	102445	100.000	Teacher	0.000
Feaster, Michelle	102454	100.000	Teacher	0.000

FYI: The Compensated Absences report and file will include the staff when the rate is missing but will not include the staff when the account information is missing.



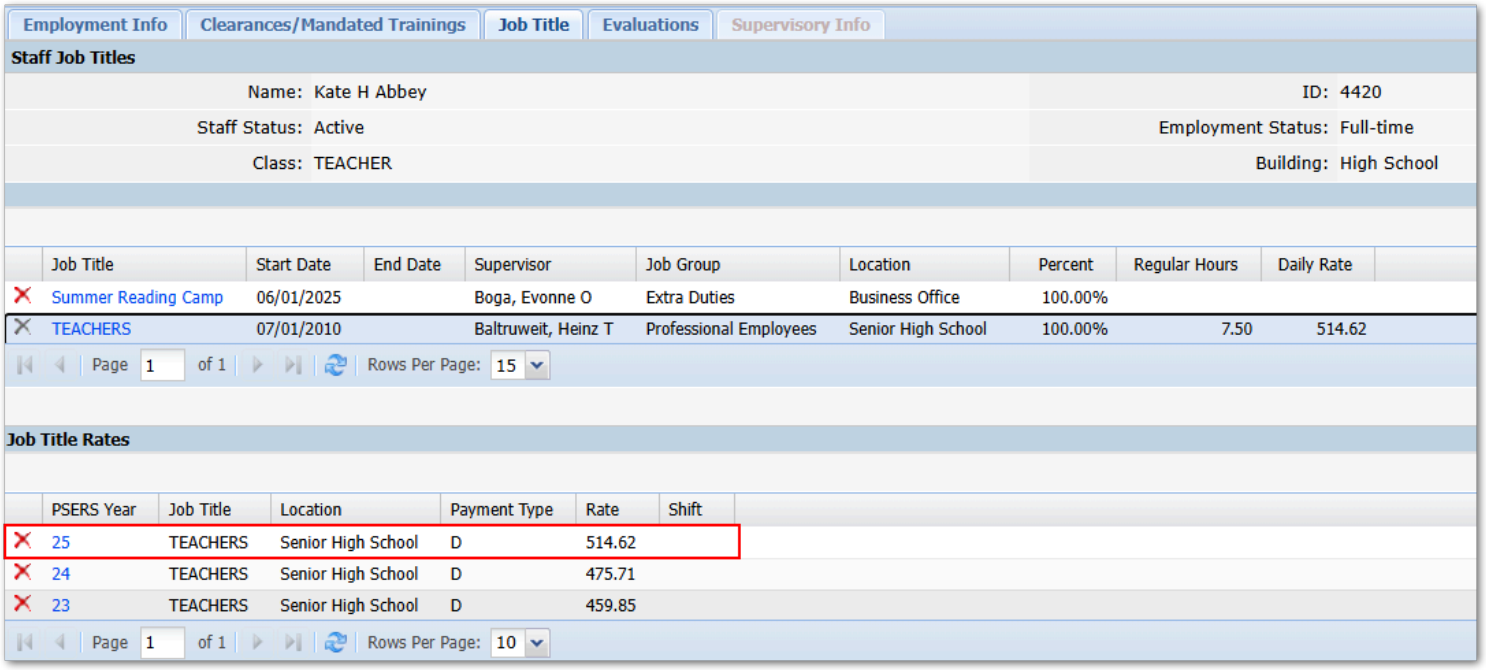
COMPENSATED ABSENCES
As Of Date: 06/30/2025
Sort: Absence, Name

Unit Type: Days
Absence: PSTE - PERSONAL - TEACHER

Name	ID	Age	Balance	Account Code	Pct	Rate	Total
Ambridge JR, Brendon W	614488		1.00	10-1110-120-000-10-205-000-000-0000	100.00	0.00	0.00
Edmiston, Christine	102445		57.50	10-1110-121-000-11-300-110-205-0000	100.00	0.00	0.00

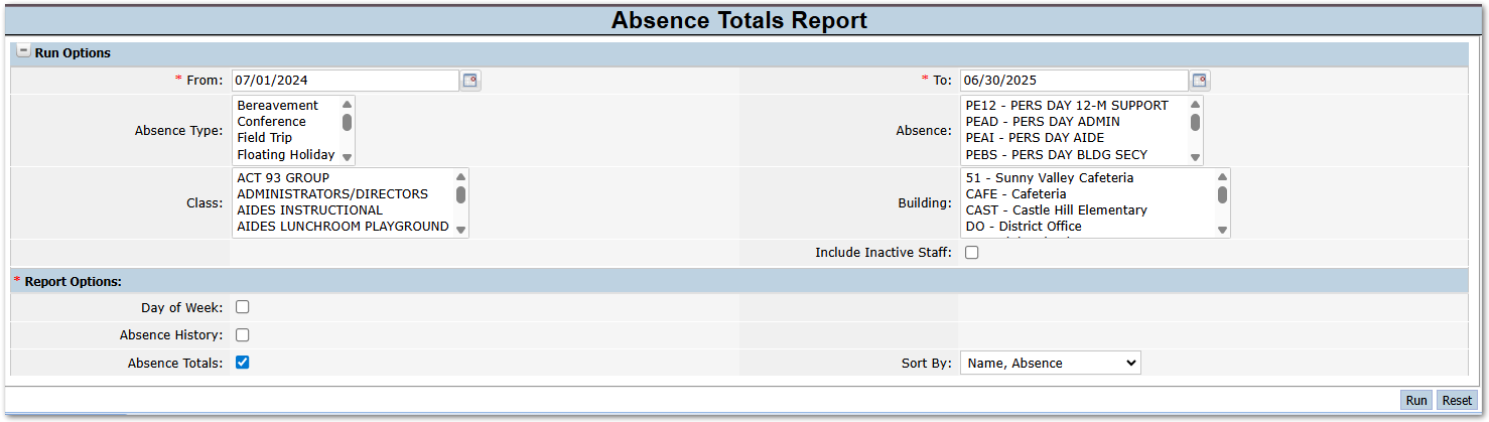
Sample Job Title Rate records needed for this report

The staff Job Title records below show what this report is looking for. If the Teacher Job Title was selected and the As of Date was 06/30/2025, it would use the Daily rate for this staff rather than a rate found on a different Job Title or for a different year.



Absence Totals Report

The Absence Totals Report provides starting and ending balances, as well as the number of units used for selected absences within a specified date range.
Use the **From** and **To** dates to limit the information returned on the report. Refer to the sample below on how these dates limit the information and perform calculations.
Use the **Absence Type** and **Absence** options to filter on the Absences needed.



If you need to determine the number of units used over a specific period - such as a year or just 2 summer months - the **Units Used** value is based on the **From** and **To** dates entered.

- To view detailed activity for a specific date (e.g, 7/1), enter the same date in both From and To (e.g., 7/1-7/1), This will display all details for **Units Added, Units Transferred,** and **Units Lost**.
- If you enter 7/2-7/2 the system will roll up all prior activity on 7/1 (which includes the awarding date) into the **Total Prior To** column. Only staff who used time on 7/1 would show a value in **Units Used,** which can be added back to the **Current Total** if needed.

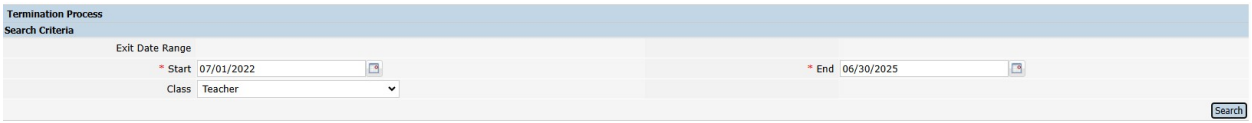
ABSENCE TOTALS

Start: 07/01/2024 End: 06/30/2025

Sort: Name, Absence

Name	ID	Abs ID	Unit Type	Total Prior to 07/01/2024	Units Added	Units Trans	Units Lost	Units Used	Addl. Purpose	FMLA	Current Total	Last Update
Abbey, Kate H	1420	PERP	Days	0.000	0.000	0.000	0.000	(0.000)			0.000	07/01/2024

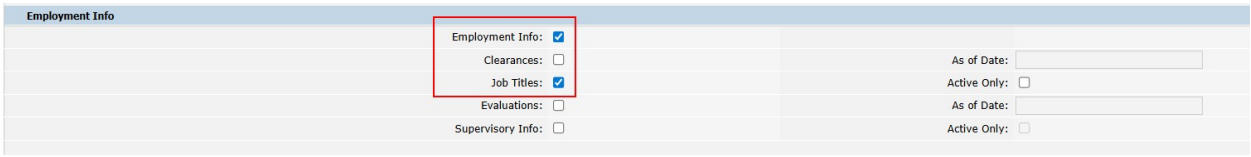
We recently created an article on our Knowledge Base regarding GASB 101 reporting. Please review the information found in that article, and let us know if you need additional assistance. If they are asking for your terminations, there are a few things you can do: First, ensure that all staff members with exit dates appear as *inactive* when using the staff termination process. Run the report specifically for your teachers and within your desired date range. The report only includes four to five of the requested data fields for terminated staff and can be exported to a file. While it's not the most comprehensive source, it's useful for confirming that the correct Employment record can be selected confidently from the search screen. The remaining absence information would need to be pulled from other sources. We did some research earlier, and at that time, this method of data collection wasn't available. So for now, these are the recommendations we can offer.



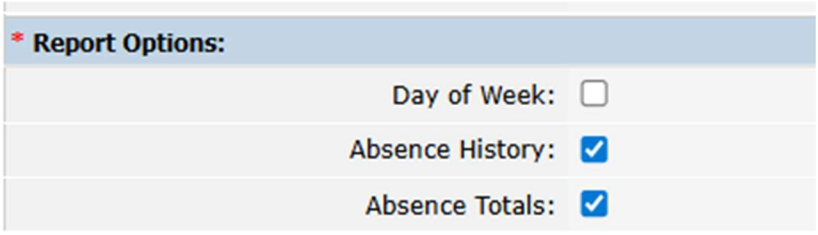
So after you make sure that all of those staff are Inactive and you see the count of staff i would search on the Staff screen.

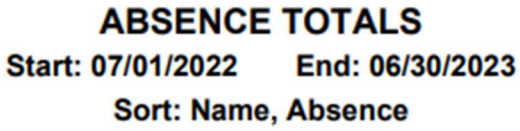
From the Staff Search look for Inactive for the Class of staff you need. If you have more than one either search more than once or only once and remove those you do not want. The export

Although the Export can be used, I would recommend the Staff listing. With these 2 options selected it will get you most of the way there.

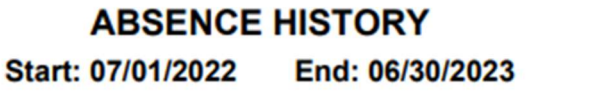


For absence Information you can run reports like:





with the Include Inactive Staff selected but to see the last year paid out amount



you will likely need to look at this report. If your data is good and proper termination procedures are being followed the amounts will be in the lost category or they will show as a balance.