

<b>Type: General Correspondence</b>	<b>ID Number: GC 164</b>
<b>Date: May 15, 2009</b>	<b>Subject: 2008-2009 Leave Liability Reports</b>

**Suggested Audience:**

Agency Personnel Office and Staff Responsible for Your Agency's Financial Statements

**Report Details:**

**Who will have access to the reports?** Users with a security role code of A, D and H will be able to process (execute) the reports for their agency **only**.

**How do I process (execute) the reports?**

- Users with the appropriate security role code (see above) can process the Leave Liability Reports as follows:
  - Click on the Management Tab and then click the link for "External Reports."
  - Select "Standard Reports" to bring up a listing of all reports you have access to process.
  - Select the Leave Liability Report you wish to process and you will be taken to the report setup screen.
  - Select your agency from the OLO Code dropdown listing. Enter 07/01/2008 in the Start Date field. If you enter an incorrect date, the report will come back blank.
  - Select the link "Execute Report Agency Leave Liability..."
  - The report will open in Adobe Acrobat Reader with your agency's data.

**When will the reports be available?**

- **Preliminary Reports:** There will be three available Preliminary Leave Liability reports for the 2008-2009 Fiscal Year that can be used to pre-audit the data before the final report is run. The Preliminary Leave Liability reports will be available by 8:00 a.m. EDT on Monday, June 29, 2009, Monday, July 6, 2009, and Monday, July 13, 2009. Each Preliminary Leave Liability report contains data as of close of business the Friday before the report is run. Because this data is preliminary leave liability data, it is subject to change based on the load of the official leave liability data for the 2008-2009 Fiscal Year.
- **Official Reports:** The Official Leave Liability reports for the 2008-2009 Fiscal Year will be available by 8:00 a.m. EDT on Monday, July 20, 2009. Once available, the official leave liability data in this view will not change for the 2008-2009 Fiscal Year.

**Which reports should I use and what data is contained in each report?** You should use the following reports for the 2008-2009 Fiscal Year.

- **Report 1: Agency Leave Liability**
  - This report is the detailed report by employee for the agency and contains all employees that are included in the agency's Leave Liability Totals. This report contains the employee's beginning balance as of 07/01/08, leave accruals, and leave

- used during the Fiscal Year, as well as the employee's ending balance as of 06/30/09. In addition, the liability amounts for each of these leave values is presented.
- As applicable to your employees, this report contains the following leave types:
    - Annual Leave – Leave Type 51
    - Sick Leave – Leave Type 52
    - Special Compensatory Leave – Leave Type 55
    - FLSA Special Compensatory Leave – Leave Type 85
  - **Report 2: Agency Leave Liability by Fund ID**
    - This report contains the agency's total liability summarized by Fund ID.
    - This is typically the report you will use to perform your Financial Statement calculations.
    - In addition to a total by Fund, this report also contains an overall total liability for the agency.
    - For agencies that have employees with FLSA Special Compensatory Leave, two separate overall totals are presented. The first is "Total Liability," which includes all leave liability for the agency, and the second is "Total Liability (excluding FLSA Leave)," which is the total of the agency's Annual Leave, Sick Leave and Special Compensatory Leave. The latter does **not** include FLSA Special Compensatory Leave.
  - **Report 3: Agency Leave Liability by Leave Type**
    - This report contains the agency's total liability summarized by Leave Type.
    - In addition to a total by Leave Type, a grand total is presented in the last line of the report.

### **Why is Sick Leave Liability different from Annual Leave?**

- Employees are only included in the leave liability reports if they have at least 103 months of creditable service.
- The leave liability amounts for sick leave are based on one-quarter of the employee's actual balances, not the entire balance.
- Sick leave liability is capped at 480 hours.
- For employees who still have a Pre '73 Sick Leave balance, one-eighth of the "Pre" hours are factored into the liability calculations, in addition to the hours accrued after that time. For these employees, the ending liability could include more than 480 hours.

### **Why is my agency's beginning balance different from last year's ending balance?**

- If your agency's current employee population is different from what it was when the 2007-2008 reports were created, your agency's beginning balance and liability will be different.
- If timesheets containing leave used for the 2007-2008 Fiscal Year were processed or modified after your agency's 2007-2008 reports were created, then those employees' and your agency's beginning balance and liability will be different.

**How are leave balance adjustments factored into the reports?**

- Leave balance adjustments are separated and placed in the column "Adjusted Balance" instead of being included in employee accruals. The liability amount associated with the calculations for leave balance adjustments is reflected in the column "Adjusted Liability."
- Rollover hours are contained in the "Adjusted Balance" column.

**How do missing timesheets impact my agency's Leave Liability Reports?**

- Missing timesheets can lead to an overstatement or understatement of an agency's leave liability. Therefore, it is critical that all 2008-2009 Fiscal Year timesheets be completed (submitted and approved) by 7:00 p.m. EDT on Friday, July 17, 2009. Timesheets approved after this time will not be factored into the Leave Liability Reports.
  - For monthly employees, all time periods must be approved through the period ending June 30, 2009.
  - For biweekly employees, all time periods must be approved through the period ending July 09, 2009.
- If the missing timesheets are for a period when the employee was on approved leave (annual, sick, etc.) and the timesheets are not approved before the final leave liability extract is processed (July 17, 2009), then the ending leave liability related to this employee will be overstated.

**Important Note:** The following is new information for Fiscal Year 2008 – 2009 Reports.

**Why is my agency's ending leave liability for some employees not equal to beginning, plus accrued, plus adjusted, minus used?** This typically occurs when an employee has beginning hours less than 500 hours, but has an ending balance that is greater than 500 hours. For annual leave liability, only the first 500 hours is subject to retirement contributions. The hours over 500 do not include the retirement contribution as part of the calculation.

If you have any questions, please contact Jimmy Cox at (850) 410-0330.