

**State of Washington**  
*Office of Financial Management*

***HEALTH INSURANCE***

***RECONCILIATION***

***PROCEDURES***

**HEALTH INSURANCE RECONCILIATIONS PROCEDURES**  
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# OFM Training

Statewide Accounting

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## HEALTH INSURANCE RECONCILIATION PROCEDURES

**Course Description** This course reviews the flow of transactions and accounting entries resulting from the payroll process and the state health insurance program administered by the Health Care Authority.

Please note: This course does not cover eligibility rules.

**Target Group:** Individuals responsible reconciling the State Payroll Revolving Account (035) or health insurance billings and payments with the Health Care Authority.

**Course Objectives:** Upon completion of this class, participants should be able to:

- Understand the accounting and payments to the Health Care Authority for both the employer and employee contributions.
- Understand how to use the insurance reconciliation screen data and reports to assist in the adjustment and balancing processes.

Understand how to reconcile Account 035, General Ledger 5181 (Employee Insurance Deductions Payable)

**Health Insurance Reconciliation Procedures  
Agency Responsibilities**

Not covered in today's class!

Payroll Task	State Administrative Primary Contact
Know the HCA Eligibility Rules - (Ex: New Hires, SSDPs, Transfers, Leaves, Terms)	<b>HCA</b>
Understand HCA/PAY1 Insurance Input Screens	<b>HCA</b>
Know all the HRMS/PAY1 screens and related procedures to add, delete, and correct payroll deductions. Know the pre-taxed and taxed adjustment wage types and when appropriate to use each one.	<b>OFM ITS/HCA</b>
Understand how to read the employee/employer reconciliation reports and how to adjust the A.24 employees' deduction balances to account for manual payments.	<b>HCA</b>
Be aware of timing issues related to both eligibility rules and HCA System Input Procedures, plus the critical effect timing has on health insurance premium and deduction accuracy.	<b>HCA</b>
Understand HCA Reports for billing purposes, "state share" process, HCA Agency Accounts Receivable Status and how to resolve account balance issues.	<b>HCA</b>
Know how to research out of balance conditions on the employee/employer monthly report and A.23/A.24 screen(s).	<b>HCA for premium and premium adjustments OFM ITS for deductions taken or refunded OFM SWA for overall research and correction analysis assistance.</b>
Understand how to process premium or deduction corrections and complete employee account reconciliations.	<b>HCA for premium changes OFM ITS for deduction changes OFM SWA for general accounting guidance.</b>
Understand health insurance activity in Account 035/GL 5181 and how to reconcile. Reconcile employee accounts first.	<b>OFM SWA assists with Fund 035, GL5181 out of balance and reconciliation procedures.</b>
Know how to do a variety of state accounting changes.	<b>OFM SWA</b>

**Health Insurance Reconciliation Procedures**  
**General Ledger Account Code 5181**  
**Description of Major Activities**

**General Ledger Code 5181 - Employee Insurance Deductions Payable - Short-Term**

<i>Debits</i>	<i>Credits</i>
<ol style="list-style-type: none"> <li>1. Automated Journal Voucher               <ul style="list-style-type: none"> <li>○ Around 23<sup>rd</sup>, employer/employee shares automatically transferred to HCA per billing data for the current month.</li> </ul> </li> <li>2. Automated Mid-Period Transfer JVs transferring money from losing agency.               <ul style="list-style-type: none"> <li>○ HRMS records costs in both agencies operating accounts, and transfers the liability to the gaining agency.</li> <li>○ A manual JV may need to be processed by the losing or gaining agency, depending on the situation.</li> </ul> </li> <li>3. Manual JVs to transfer over-deducted funds to another agency for refund/reimbursement.</li> <li>4. Manual warrant refund to employee. (These usually require A.24 adjustment.)               <ul style="list-style-type: none"> <li>○ On-staff employees can usually be handled with an adjustment at the gaining agency and a reimbursement JV.</li> </ul> </li> </ol>	<ol style="list-style-type: none"> <li>1. Employee deductions and Employer costs, including adjustments, for 10<sup>th</sup> payroll.</li> <li>2. Employee deductions and Employer costs, including adjustments, for 25<sup>th</sup> payroll.</li> <li>3. Automated Mid-Period Transfer JVs transferring money to gaining agency.               <ul style="list-style-type: none"> <li>○ HRMS records costs in both agencies operating accounts, and transfers the liability to the gaining agency.</li> <li>○ A manual JV may need to be processed by the losing or gaining agency, depending on the situation.</li> </ul> </li> <li>4. Manual JVs received from other agencies for over-deducted funds to be refunded, or reimbursements for refunds made.</li> <li>5. Personal check payments when employee is not on payroll for certain types of leave, or under-deducted.</li> </ol>

**Target Month End Balance = Zero! Must reconcile to zero net difference.**

**AUTOMATED TRANSACTIONS TO RECORD THE SEMIMONTHLY  
HEALTH INSURANCE DEDUCTION AND ASSOCIATED PAYROLL  
TRANSFERS**

**Treasury Operating Accounts**

- 1. Record payroll expenditures in operating account and transfer the cash for employee & employer share to the State Payroll Revolving Account (035) on or about the 10th & 25th of each month.**

		<b><u>General Ledger</u></b>	
	<b><u>Transaction Code</u></b>	<b><u>Debit</u></b>	<b><u>Credit</u></b>
Operating account(s):	740 -	6510	7140
Payroll Account (035):	327 -	7140	5181

- 2. Transfer the employee health insurance deductions and the state share of employee's health insurance to the WA Health Care Authority.**

Payroll Account (035):	341 -	5181	7140
Health Care Authority (721):	095 -	7140 3205	1352 3210

Any residual balance in GL code 5181 at month end should clear after insurance adjustments are entered during the following month.
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3. **To deposit an employee check received in payment of their health insurance contribution (e.g. catch-up or leave without pay where employer must collect the employee's contribution).**

	<u>Transaction Code</u>	<u>General Ledger</u>	
		<u>Debit</u>	<u>Credit</u>
Payroll Account (035):	352 -	7110	5181

4. **To transfer employee health insurance deductions between agencies (e.g. deduction taken by wrong agency.)**

Excess Agency (Account 035):	341 -	5181	7140
Deficit Agency (Account 035):	327 -	7140	5181

5. **To reimburse a terminated employee for a health insurance deduction taken in error which should be refunded to that employee.**

Payroll Account (035):	951 -	5181V	5111
<i>To cancel a warrant use:</i>	<i>455</i>	<i>7130</i>	<i>5181V</i>

6. **To reclassify liabilities between GL5124 and GL5181 within Account 035. Indicate which GL account to debit or credit as needed.**

Payroll Account (035):	348	5124V	9920
	347	9920	5181V

7. **To move money within an agency between operating and 035 accounts and automatically create the OST fund summary. *Do not send the original to OST!***







Operating Account(s):	669	6510	7140
Payroll Account (035):	026	7140	51xxV

-OR-


Payroll Account (035):	025	51xxV	7140
Operating Account(s):	670	7140	6510



Note: the 13xx series GLs can also be used with transaction codes 025/026

### Suggested Reconciliation Steps (First Phase):



-  *When you see this icon, you are making an entry in the reconciliation worksheet.*
- Step 1: Obtain HCA (from PAY1 or Enterprise Output Solutions - EOS) and HRMS reports that detail the employee and employer balances and activity:
  - Employee Insurance Reconciliation report (HRISD-PAY001P1-R01) for current **and** prior month. This report shows employee premiums outstanding.
  - Employer Insurance Reconciliation report (HRISD-B5570-R01) for current month. This report shows employer share out of balance between HCA and HRMS.
  - Transaction Logs: HRISD-B2025-R01 – will help with locating keying errors.
  - Miscellaneous Deduction Register (MDR) (Form A5-1).
  - Health Care Activity Report (HRMS transaction ZHR\_RPTBNN36).
  -  **Enter MDR total deduction/state share amount**
- Step 2: Run a report from Enterprise Reporting that lists the summarized activity for the month. We recommend the “General Ledger Account Analysis Flexible” report.
  - Limit to Account 035, the Fiscal Month you are reconciling, and GL 5181
  - Note: Ending balance less beginning balance = monthly activity
  -  **Enter ending balance, beginning balance, and period activity (include mid-period transfers, if any, in “system activity” below)**
- Step 3: Run a Payroll Posting report from HRMS (ZHR\_RPTPY126)
  -  **Enter Payroll Posting report total**
- Step 4: Review the Insurance Reconciliation report (PAY001P1 or “A.23” report).
  -  **Enter “New Month Balance” for prior month (Column A) and current month (Column B)**
  -  **Enter current month and prior month outstanding items on reconciliation worksheet.** This includes an explanation, including action required, and
    - when the item will clear;
    - whether the item is cleared already;
    - Any uncleared items will form the start of your worklist.



- A.23 is a “subsidiary ledger.”
  - The balance at end of month *should* reflect the *employee portion* of the balance in GL 5181.
  - You can use the HRMS Health Care Activity Report (ZHR\_RPTBNN36) to find differences going back to January, 2014.
  - We’ll reconcile the balance once we’ve finished reconciling the activity.
- Step 5: Total the Employer Insurance Reconciliation report (HRISD-B5570-R01).
  - This report tells you when employer share billed by HCA doesn’t match what was charged by HRMS.
  - You can verify HRMS amounts using the Payroll Posting Report (HRMS transaction ZHR\_RPTPY126), looking for Wage Type (WT) 2550 for the whole month.
    - You can limit the report by Personnel Number.
    - Multiple Business Areas (agencies) can be displayed at the same time.
  - Manually calculate the difference between the *HCA Amount* and *HRMS Amount* columns for each employee – see Sample Reconciliation, “July\_August 5570” worksheet tab for an example.
  - Manually total the “HCA Amount” column.
  - Manually total “HRMS Amount” column.
  - **HCA Amount – HRMS Amount = Employer-side Activity**
  - You can use the HRMS Health Care Activity Report (ZHR\_RPTBNN36) to find differences going back to January, 2014.
  -  **Enter activity details for each employee.** This includes an explanation, including action required, and
    - when the item will clear, or
    - whether the item is cleared already.
    - This adds to your worklist.
- Step 6: Review prior month reconciliation, if any, and bring forward unresolved amounts.
  - Look at each unresolved item in your worklist from the prior month.
  - Make sure each unresolved prior month item has an entry in Column E (If an item doesn’t have an entry in the current month, make an entry in the current month reconciliation in Column E (the first column), *even if* it’s going to be resolved in the current month.

- We need to see cleared items “disappear” in order for our activity reconciliation to balance.
    - Every new item from the prior month or unresolved Employer Reconciliation Report (HRISD-B5570-R01) item from the prior month must be entered—we need to see the original outstanding “beginning balance” in order for the activity to clear!
  - “unresolved” means any balance from prior month that was not:
    - Paid or collected (actual money changing hands).
    - Adjusted off for a valid reason (i.e. incorrect entry to a subsidiary ledger).
    - Basically, if there’s a worklist item from a prior month and nothing has actually been done about it, it needs to continue to appear on your reconciliation until it is resolved.
  -  **Enter beginning balance details for each employee.** This includes an explanation, including action required, and
    - when the item will clear, or
    - whether the item is cleared already.
  - This may add to your worklist.
  - You can use the HRMS Health Care Activity Report (ZHR\_RPTBNN36) to find differences going back to January, 2014.
- Step 7: Compare Employee & Employer Amounts to AFRS:
  - Employee-side Activity + Employer-side Activity = System Activity (the yellow box).
  - Make sure you don’t have any red boxes in the “System Activity” section of the reconciliation worksheet.
  - Tip: If you processed a manual JV or deposited a check, and did not perform an A.24 adjustment, your monthly activity will be off by these amounts.
  - Mid-Period Transfers may not always be a reconciliation item. See Mid Period Transfer worksheet to resolve if you have outstanding amounts related to MPTs. Run HRMS report ZHR\_RPTPY376 to find employees that have transferred mid-period. Use options 13 or 14 – be sure to check the “Show Employee Level Detail” box.
  -  “Adjustments” (Column D) should only be made for A.23/24 adjustments made incorrectly. Look in your transaction logs in the reconciliation month to find these.

- Step 8: Manual Activity

-  **Enter non-system activity (manual JVs, receipts, payments, etc. from backup documentation (i.e. copies of documents). Verify against Enterprise report.**
- If outstanding, record FM you expect item to clear.
- If cleared against a system item above, make sure the “Will Clear in FM” field matches the other item above.
- If you’ve completed the prior month reconciliation, include “Reconciled Worklist Items” from prior month in Column F (in Manual Activity) of the new month reconciliation.
-  **For each item, mark as appropriate, using the dropdown selection box:**
  - when the item will clear;
  - whether the item is cleared already;
  - whether the item is *unreconciled*;
  - ***If an item is marked “unreconciled” or “cleared” it won’t be carried forward to next month’s work list!***
    - “Cleared” items are:
      - amounts that look as if they’re correcting prior month discrepancies, and the affected employee is known.
    - “Cleared” example: HRMS took more employer share (as shown on the 5570 report) than HCA charged for a particular month.
      - This usually happens when HRMS is “catching up” a state share charge because of a timing issue.
      - We don’t have a “beginning balance” because we’re working backwards, but we checked the records to be sure that this was the case.
      - We don’t want to show the amount as a balance next month—there’s nothing to fix!
      - So, mark as “cleared” and it won’t show in the ending balance “worklist” column for this month.
      - Careful: sometimes the extra charges are inappropriate—such as employer share taken when an employee is ineligible for insurance.

- “Unreconciled” items:
  - are similar to “cleared” items, but aren’t tied to a particular person.
  - not system generated—they’re always manual activity!
  - They are those manual items (JVs) which look as if they are correcting arbitrary prior month manual activity...
  - ...but we haven’t yet reconciled that prior month activity because we’re working backwards.
- Example: You see a manual JV transaction for \$1,000 DR in your monthly activity report from ER.
  - You’re working backwards, so you haven’t reconciled the initial transaction—there’s no “beginning balance” for this item on the spreadsheet.
  - You don’t want this to appear as a worklist item, because it’s not tied to any particular employee yet.
  - So, mark as “unreconciled” and it won’t show in the worklist at the end of the month.
- Step 9: Control Register:
  - Verify that all your amounts above are entered properly by looking for red boxes—red boxes indicate totals that are not in sync with the report data you entered at the beginning of the instructions. If all your reconciliation boxes are green, that means:
    - You’ve entered all your employee/employer activity.
    - You have accounted for all inappropriate A.24 adjustments.
    - You have accounted for all A.24 adjustments that need to be made.
    - You have entered all your system activity.
    - Your worksheet is reconciled for the current month.
  - If the balance in 5181 is not zero at the end of the month, ensure outstanding amounts are identified. You’ll have to work on prior month reconciliations until you find them all.
  - Your reconciliation worksheet is your control register.
  - The reconciliation template workbook has several “Custom Views” (a Microsoft Excel feature) to help you rearrange the screen to a “worklist” type of display, for ease of reading and printing.
  - If you need help with “Custom Views”, simply use the Help function in Excel.

- You can also easily hide rows or columns to suit your personal needs.
- Your worklist consists of:
  - “Reconciled” worklist items that are a component of your 5181 balance, and should have immediate action taken to resolve, including:
    - Collecting employee premiums
    - Refunds employee premiums
    - Charging or recovering “state share” dollars to program coding
    - Other items
  - “Cleared” balances that are not worklist items, such as:
    - State share clearing from a prior month
    - Amounts listed in the A.23 from the prior month that are not included in the current month
  - Prior month unreconciled items:
    - You have to go back in time to find these.
    - As you work backwards and take action to fix reconciliation items as you find them, your “unreconciled” balance should approach zero both going forward month to month. Keep plugging away!
- A.23/ HRISD-PAY001P1-R01 Employee report should show outstanding employee balances.
- The 5570 “Employer” report shows current month activity only.
- The HRMS Health Care Activity Report (ZHR\_RPTBNN36) shows differences going back to January, 2014.
- Sum of items on control register should reflect the month’s AFRS (Enterprise Reporting) ending balance plus “unreconciled” items from prior months—see reconciliation worksheet.
- Step 10: (If you are working on old activity): Review old-activity outstanding items, and bring forward to the latest reconciliation.
  - Ideally, you will always have the current month reconciled as early as possible.
  - If you are working backwards because you haven’t reconciled some prior months’ activity, you will likely have leftover “unreconciled” activity at the bottom of your sheet (the black box).

- This is because there are outstanding items that have been there a long time, but aren't linked to current period activity.
- We're trying to get rid of all the money in that black box.
- The only way to get rid of the money in the black box is to go backwards until we find the activity that created the out-of-balance.
- Once we've found the event that created the out-of-balance, you can bring it forward and enter it on your current sheet as a worklist item with a beginning balance (Column E or F).
- Once all of that old activity is recorded on the very latest spreadsheet, it's there until it's resolved.
- If we're keeping up with our current reconciliations, we can *put away the old spreadsheet!* All of our outstanding items are recorded on our very latest spreadsheet, and we have ***one worklist all the time!***
- Step 11: Make corrections as soon as possible.
  - If you have good communication at your agency between Payroll/Accounting staff and the reconciler, your current month reconciliation can begin as soon as the last payroll runs for the month!
  - Anything that should be fixed with a manual journal voucher can be fixed before the next fiscal month closes (see the AFRS Closing Schedule at <http://www.ofm.wa.gov/resources/yearend.asp>).
  - Outstanding items identified early could be brought to Payroll attention before the next payroll cycle, and cleared on the next month's reconciliation.

### **Second Phase - Verify what outstanding items cannot be completed by Payroll**

You may occasionally see transactions or balances in your Insurance GL which you did not initiate, or just don't match your records. This can be caused by:

- Mid-period transfers
- Interagency JVs initiated by another agency.
- HCA 90-day retro term policy adjustments.
  - HRMS and HCA don't look at eligibility the same way.
  - HRMS will attempt to refund premiums beyond the 90-day retro policy period.
  - Manual intervention is required.
- Discrepancies between A.41 and HRMS data.

Reconciliation items of this nature will require more than just a payroll entry to repair. Conduct research and include full documentation of your reconciliation to complete correctly, including correcting JVs, and copies of documents.

*Ask yourself: “if the reconciler were unavailable, could someone pick up the reconciliation work tomorrow and run with it?”*

### **Reconciliation Tips:**

- HCA’s balances/charges always match enrollment/eligibility keyed in PAY1 by the agency. Problems with HCA’s books usually mean there is an eligibility reporting problem in the insurance system (PAY1).
- Reconcile one month's activity at a time. This will help to isolate problems and make finding them easier. Once you have a month finished, move to another month. Work from current month backwards. Or, if you are only behind a few months, you can try starting with first month that isn’t reconciled and work forward.
- The A.23 Balance/HRISD-PAY001P1-R01 will always reflect employee component of outstanding health insurance transactions (5181 balance) unless:
  - A payment is issued from/receipted to 5181 without an agency adjustment on A.23 screen.
  - Adjustment made on A.23 without receipt of payment, or other evidence the correction should have been made.
  - The adjustment was made to an off-staff employee.
  - You have unreconciled prior months.
- On the B5570 Employer Insurance reconciliation report:
  - First verify HRMS taken amounts with the ZHR\_RPTPY126 Payroll Posting Report in HRMS. Retros may not be recorded on the B5570. (This is rare).
  - Sum of HCA amount MINUS the sum of HRMS amount should reflect employer (state) component of 5181 activity for the month.
- The HRMS Health Care Activity Report (ZHR\_RPTBNN36) is a useful tool in finding employee and employer differences going back to January, 2014. The report is run once a month, around the 25<sup>th</sup>.
- Once you're balanced and have identified all outstanding items, there is still more work to do!
- In a perfect world, GL5181 balance should be zero.
- Refund/charge employer share in HRMS via WT 2550/2575 adjustment **in the current period**, or, if you can’t do that, by JV to get rid of employer discrepancies. If charges need to be “brought back” to prior periods, it should be done manually.
- Refund/charge employee share (usually WT 2983/2984) in HRMS to get rid of A.23/PAY001P1 discrepancies. Adjustments should be made **in the current period**. Note: Adjustment WTs for surcharge are:

- Spouse/DP: 2583 pre-tax, 2579 post-tax
- Tobacco: 2582 pre-tax, 2578 post-tax
- Manual adjustments to employee share by warrant or check receipt almost always require A.24 adjustments.
- All postings to the A.24 Agency Adjust Field must be supported by full documentation. These corrections reflect manual transactions which affect the state asset or liability balances. Postings are to be done only after all transactions involved in the correction have occurred.
- Large debit balances = ER share that has not been charged to operating and transferred to GL 5181.
- Use WT 2550/2575 (see OLQR) or, if employee not on staff, manual JV. A year to date adjustment in HRMS will be needed for W-2 Box 12, Code DD (cost of employer-sponsored health coverage) if you aren't using WT 2550/2575.
- Employee on staff with another agency can be adjusted with WT 2550 keyed at gaining agency, using effective date during a period employee was with losing agency. This requires coordination between both agencies. Contact OFM Information Technology Services (ITS) for the appropriate use of WT 2575 or manual adjustment for W-2 Box 12 DD.

### **Beat the Reconciliation Process!!**

- ✓ Think Ahead - anticipate the premium collection process when inputting payroll actions. Adjust deductions as necessary.
- ✓ Keep records of changes to employee's coverage.
- ✓ Provide effective prompt advice to employees so they are aware of timing considerations and their responsibilities regarding insurance.
- ✓ Ensure internal agency communications are swift and accurate.
- ✓ Prompt interagency communication is the most powerful tool you have.

If after completing the reconciliation you cannot identify the entire debit or credit balance in GL Account 5181, try the following:

- Review the pending items with the payroll staff. They may recall an unresolved issue. Then have the supervisor or someone else familiar with the payroll deductions for health insurance and accounting surrounding that issue reviews the work.
- If there still is an unidentified amount in Account 5181, the agency can call the OFM Payroll Policy consultant for assistance.
- Consult the supervisor or agency fiscal manager to decide how to resolve an unidentified amount still outstanding, depending on agency policy.



## **Employment Situations - Who's responsible?**

Generally, the agency carrying the employee on the first working day of the month is responsible for health insurance premiums, including state share, for the entire month.

### **Employee Health Insurance Deductions:**

- Current month coverage is paid with current month employee contribution deductions.
- Semi-monthly deduction: 1/2 of the employee's total monthly health insurance premium is taken from each of the 10th and 25th payrolls. Not all employees will have deductions.

### **Short Lapses in the Normal Pay Schedule:**

Where it is the normal working pattern for an employee not to work or be paid for a short period within a year, and the employee maintains eligibility year-round, prepayments may be arranged by payroll deduction by the employing agency and the normal pre-tax character retained (if all is within the calendar year).

- Examples include career seasonal employees, where deductions may be taken in advance for insurance coverage during the off-season following each period of seasonal employment, or for faculty members.
- These employee deductions will remain as outstanding items in Account 035, GL 5181 until the agency is billed for the premiums for the period not worked.

### **Pre-tax vs. Post-tax:**

- **Pre-tax (Default Treatment):** Deduction is not subject to Federal Income Tax withholding, OASI, or Medicare taxes. It reduces the amounts subject to Federal payroll taxes. *It does not defer the taxes—the employee will never pay taxes on this amount.*
  - **Post-tax:** An insurance deduction will only be taken post-tax:
    - At the employee's request, in order to report higher Social Security wages.
    - *Qualified Domestic Partnerships:* We must tax employee on *both*:
      - Portion of **employee** premium which covers partner and non-dependent children. This portion of the premium will be taxable.
      - Portion of **employer** premium which covers partner and non-dependent children. This amount is taxed as additional earnings.
    - For more detailed information, see:
      - HCA PERS/PAY website at <http://perspay.hca.wa.gov>.
      - HRMS Support Hub at <https://support.hrms.wa.gov/>
-

### **Deductions for Different Calendar Year:**

If you are taking a deduction for a future calendar year, the amount cannot be treated as pre-tax.

- IRS rules do not allow pre-tax treatment of premiums prepaid for a future year. Example: employee on leave of absence for two years prepays two years' premiums out of her last check. Only the portion of premiums for the current year can be treated pre-tax.
- Payments for a prior year are taxable, unless caused by agency administrative error.
  - **Pre-tax:** Employee got married in October, spouse would be effective November 1. Agency misfiled paperwork, and spouse wasn't added until January. Premiums for November and December are pre-tax. **The W-2 for the previous year will need to be manually corrected in HRMS. Do not adjust Box 2 – Withholding Tax.**
  - **Taxable:** Employee has a child on November 2, premium change would be effective for November. Employee did not submit form adding child until January. Premiums for November and December are taxable. **This requires manual adjustment to reduce WT 2983 and increase WT 2984 in January. See OLQR.**
- Use WT 2984 Health Adjustment Post-tax for premiums which will cross calendar years.

### **Terminations**

**A terminating employee is covered through the end of the month in which the employee is in pay status.**

Ordinarily, there will not be a problem with a termination due to the fact that terminating employees are almost always due at least one paycheck after termination. Employers are authorized to take any amounts due for the final payroll contributions from the final payroll check, which is dated after the employee's final workday.

### **Termination Tips:**

- Be aware of premiums when employees are terminated or on LWOP. Paying close attention to payroll simulations before Day 3 processing will prevent most problems.
- Eight hours of compensation (or FMLA eligibility) guarantees eligibility, but the employee is still responsible for employee premiums. Net pay may not cover it.
- Generally, keying eligibility on the following days may cause changes to be delayed. You may have to make manual adjustments to get the final pay right:
  - Day 3
  - The day before state share processing
  - The day of HCA state share processing
  - Direct questions to HCA Accounting
- Make manual adjustments only when we know HRMS will not adjust for us.

- Premium shortages should be collected directly from the terminated employee. If the employee refuses to pay, please follow the collection procedures in SAAM Sec. 25.80 – Salary Overpayment Recoveries.
- Premiums collected from the employee by cash or check should be recorded in Account 035, GL 5181.
- If it is deemed cost-ineffective to recover a small premium underpayment, Account 035 must be reimbursed from the employee’s expenditure coding, using Object A\* series.
- Remember the HCA “Retroactive Termination Policy”. You are only allowed to terminate coverage on an employee for three previous billing cycles. If the termination isn’t processed timely, you could end up being responsible for premiums for months the employee wasn’t covered. This also applies to the employee’s portion. Retroactive terminations made for dependents may also be subject to the “Retroactive Termination Policy”. If the retro term policy does apply, review the HCA eligibility updates, as billing adjustments may not all be processed on the same HCA invoice cycle.

The employing agency may only reverse eligibility and enrollment decisions based on circumstances that arose due to delay or errors caused by the employing agency. Please go to <http://www.perspay.hca.wa.gov/appeals.html> for details.

Please go to <http://www.perspay.hca.wa.gov/reconciliation.html> for more information.

## Transfers

**When a transfer occurs any time after the first working day of the month, the losing agency is usually responsible for paying the entire employer and employee share for the month. The gaining agency will not be billed for state share until the month following the transfer date.**

- Both the employer/employee premiums will be taken by HCA from the *losing* agency's Account 035, GL Code 5181.
- Both the losing and gaining agencies need to communicate to prevent duplicate deductions.
- Employee share must be JV'd between agencies—WT 2983 does not “retro”.

**Transfers - Manual process (example assumes last day worked was the end of the month and the losing agency deducted premiums and charged employer costs on the following 10<sup>th</sup> payroll:**

<u>Losing Agency</u>	<u>Gaining Agency</u>
1. JV employee premiums to gaining agency.	1. Receive JV from losing for employee premiums.
2. JV to reimburse operating for Sub Object BD charge.	2. JV to charge operating for BD expenditure.
DR 5181/CR 7140      Account 035	DR 6510/CR 7140      Account 035
DR 7140/CR 6510      Operating account	DR 7140/CR 5181      Operating account

### **Transfer Tips:**

- Manual Journal Vouchers will not be reflected in WWA or Business Intelligence.
- Manual adjustments to employer share will mean a Year-To-Date adjustment in HRMS (think W-2 Box 12, Code DD).
- PAY1 A.24 adjustments **must** be made at both agencies for any premiums transferred between agencies.
- **Always** key transfers into PAY1 before keying into HRMS; otherwise, the salary field in PAY1 won't update correctly. (Think LTD!).
- **Generally, avoid** keying on the following days, if possible (direct questions to HCA Accounting):
  - Day 3
  - The day before or day of state share processing (see state share cutoff calendar at end of handout).
  - Best practice: Key on Days 1/2 or before.
- **Know** that if you key accounting changes in PAY1 you won't see the effects until the next invoicing cycle.
- Employee's insurance effective dates can vary from the 1<sup>st</sup> of the month through the 4<sup>th</sup> of the month depending on the first available working day in a given month and the employee's date of hire.
- Employees hired with an effective date of the 2<sup>nd</sup>, 3<sup>rd</sup>, or 4<sup>th</sup> day of the month where the insurance effective date in PAY1 is prior to the hire date or appointment change in HRMS will need a manual entry in HRMS, as the insurance record on the GAP 16 will not auto load to HRMS. Contact OFM ITS for assistance.

**A.23 Screen Display**

AS OF 03/24/2000		***** A.23 - INSURANCE RECONCILIATION *****					MAPA231
SEL	NAME	PREVIOUS BALANCE	CURR MO PREM DUE	CURR MO PAID	AGENCY ADJ	PAYROLL CANCELS	INSUR ADJ
	MCCARTHY, P...	.00	10.00	5.00	.00	.00	.00
	999-99-0001	NEW BAL:	5.00	AGENCY: 100		ACT CD: 230	03/14/2000
	NABBE, CYN	.00	11.00	11.00	.00	.00	11.00
	999-99-0002	NEW BAL:	11.00	AGENCY: 100		ACT CD:	
	OWADY, A	.00	27.00	40.50	.00	.00	.00
	999-99-0003	NEW BAL:	13.50-	AGENCY: 100		ACT CD: 528	03/02/2000
	ZWEIG, M	.00	.00	13.50	13.50	.00	.00
	999-99-0004	NEW BAL:	.00	AGENCY: 100		ACT CD: 474	02/29/2000
*****							
TOTALS FOR AGENCY:			013				
EMPLOYEES REPORTED:			7	HCA-PREM DUE/INS ADJ:	128.00		
PREV MONTH BALANCE:			.00	P/R-PAYMENTS/CANCELS:	152.50		
NEW MONTH BALANCE :			11.00-	AGENCY ADJ :	13.50		
NEXT FUNCT: A 23 TYPE: I AGY: 013 SUB: SSN: NAME:							
INQUIRY ONLY ENTER-NEXT PF1-HELP PF2-RETURN PF3-SYSTEM PF7/8-UP/DN PF9-MAINT							

**A. 24 Screen Display**

***** A.24 INSURANCE RECONCILIATION - DETAIL *****		MAPA241
AS OF 03/24/2000		
	DATE	ACTIVITY CARRIER COV PD AMOUNT
SSN : 010-01-0101	02/29/2000	PREM DUE P 03/2000 11.00
NAME : NABBE, CYN	03/10/2000	PAYMENT P 5.50
AGENCY : 013 DEPT OF MONEY	03/24/2000	PAYMENT P 5.50
SUB AGY: DEPT OF MONEY	03/01/2000	INS ADJ P 01/2000 11.00
ACT CD :		
-----		
PREVIOUS BALANCE:	.00	
CURR MO PREM DUE:	11.00	
CURR MO PAYMENTS:	11.00	
AGENCY ADJ :	.00	
PAYROLL CANCELS :	.00	
INSUR ADJ :	11.00	
NEW BALANCE :	11.00	
-----		
UPDATE PENDING PF1-HELP, PF2-RETURN, PF3-SYSTEM, PF4-CANCEL, PF10-UPDATE		

**\*Previous Balance**  
**+ Current Month Prem Due**  
**- Current Month Payment**  
**+Net Agency Adj (+/-)**  
**-Payroll Cancels**  
**+ Ins Adjustments (Debit or Credit)**  
**New Month Balance**

Any A.24 adjustments made *must* have documentation/justification in the employee's file.

You may also want to maintain a copy of adjustments in your Account 035 reconciliation backup documentation.

This is not a policy document. It is intended for instructional purposes only, and reflects our knowledge as of the date on the front of this document. HRMS changes as developers implement solutions and upgrades. These procedures and guidelines may change in the future. OFM and HCA will communicate changes as they occur. However, if something is not working as you expect, please contact the OFM Help Desk at (360) 407-9100 or [HeretoHelp@ofm.wa.gov](mailto:HeretoHelp@ofm.wa.gov).

Reference State of Washington State Administrative & Accounting Manual (SAAM), Chapter 75.40 General Ledger Account Codes. The OFM web site is <http://www.ofm.wa.gov/>.

STATE SHARE TRANSFER PROCESS CALENDAR FOR 2019:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
---	---	---	---	---	---	---	---	---	---	---	---
23	22	22	23	23	21	23	23	23	22	23	

**Do not key eligibility changes the day before and the day of the state share transfer date.**

STATE SHARE TRANSFER PROCESS CALENDAR FOR 2020:

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
---	---	---	---	---	---	---	---	---	---	---	---
23	21	23	23	22	23	23	21	23	23	23	

**Do not key eligibility changes the day before and the day of the state share transfer date.**

### Health Insurance Monthly Employee Contribution

<b>2019 Employee Monthly Rates (Effective January 1, 2019)</b>				
<b>Medical Plans</b>	<b>Employee</b>	<b>Employee &amp; Spouse or SSDP</b>	<b>Employee &amp; Children</b>	<b>Full Family</b>
Kaiser Permanente WA CDHP	25	60	44	79
Kaiser Permanente WA Classic	165	340	289	464
Kaiser Permanente WA Value	88	186	154	252
Kaiser Permanente WA SoundChoice	35	80	61	106
Kaiser Permanente NW CDHP	28	66	49	87
Kaiser Permanente NW Classic	143	296	250	403
Uniform Medical Plan CDHP	25	60	44	79
Uniform Medical Plan Classic	107	224	187	304
Uniform Medical Plan Plus (both networks)	50	110	88	148
<p>No employee contribution for Dental coverage.</p> <p>\$50 surcharge for spouse/domestic partner (if spouse/domestic partner elects not to be covered by their own employer-sponsored health insurance)</p> <p>\$25 surcharge for tobacco use</p> <p>Effective 7/1/2018 through 6/30/2019, state share \$916/month Effective 7/1/2019 through 6/30/2020, state share \$939/month</p>				

**Health Insurance Monthly Employee Contribution (continued)**

<b>2020 Employee Monthly Rates (Effective January 1, 2020)</b>				
<b>Medical Plans</b>	<b>Employee</b>	<b>Employee &amp; Spouse or SSDP</b>	<b>Employee &amp; Children</b>	<b>Full Family</b>
Kaiser Permanente WA CDHP	27	64	47	84
Kaiser Permanente WA Classic	176	362	308	494
Kaiser Permanente WA Value	100	210	175	285
Kaiser Permanente WA SoundChoice	42	94	74	126
Kaiser Permanente NW CDHP	25	60	44	79
Kaiser Permanente NW Classic	140	290	245	395
Uniform Medical Plan CDHP	25	60	44	79
Uniform Medical Plan Classic	104	218	182	296
Uniform Medical Plan Plus (both networks)	69	148	121	200
No employee contribution for Dental coverage.				
\$50 surcharge for spouse/domestic partner (if spouse/domestic partner elects not to be covered by their own employer-sponsored health insurance)				
\$25 surcharge for tobacco use				
Effective 7/1/2018 through 6/30/2019, state share \$916/month				
Effective 7/1/2019 through 6/30/2020, state share \$939/month				

<https://www.hca.wa.gov/perspay/rates-information>



## Contact Information

If you have questions on:

### **Insurance eligibility – Contact Health Care Authority Training**

HCA Training Unit

(800) 700-1555, option 2

### **HCA Accounting – Contact PEBB Accounting**

Brooke Schofield

(360) 725-1976

[brooke.schofield@hca.wa.gov](mailto:brooke.schofield@hca.wa.gov)

Margee Thompson

(360) 725-1831

[margee.thompson@hca.wa.gov](mailto:margee.thompson@hca.wa.gov)

[pebbAR@hca.wa.gov](mailto:pebbAR@hca.wa.gov)

FUZE: The PERS/PAY Information Center

<http://www.perspay.hca.wa.gov/contact.shtml>

Click on “Information and Support”

Manuals: <https://www.hca.wa.gov/perspay/manuals>

### **Account 035 reconciliation/accounting – Contact OFM**

Steve Nielson – 360-725-0226

[steve.nielson@ofm.wa.gov](mailto:steve.nielson@ofm.wa.gov)

AGENCY NAME  
 FISCAL OFFICE  
 FUND 035 RECONCILIATION  
 15-77 BIENNIUM, FM 14 (AUGUST 2016)

*This is part of the overall Account 035  
 reconciliation process.*

ALL GL's IN FUND 035

GL #	TITLE	REPORT	WORKSHEET	DIFFERENCE	ZERO NOTES
		BALANCE	BALANCE	SHOULD BE	
		(CR)	(CR)		
1324	SALARIES AND FRINGE BENEFITS RECEIVABLE	4,570.21	4,570.21	0.00	
5111	ACCOUNTS PAYABLE	(3,579.11)	(3,579.11)	0.00	
5124	ACCRUED SALARIES AND FRINGE BENEFITS PAYABLE	0.00	0.00	0.00	
5145	DUE TO DECEASED EMPLOYEES' ESTATES	(379.55)	(379.55)	0.00	
5181	SHORT TERM EMPLOYEE INS DED PAYABLE	3,560.96	3,560.96	0.00	←
5187	INDUSTRIAL INSURANCE AND MEDICAL AID PAYABLE	(437,050.39)	(437,050.39)	0.00	
5189	GARNISHMENT DEDUCTIONS PAYABLE	(4,877.13)	(4,877.13)	0.00	
5194	LIABILITY FOR CANCELLED WARRANTS/CHECKS	(680.70)	(680.70)	0.00	
5199	OTHER SHORT TERM LIABILITIES	0.00	0.00	0.00	
<b>AGENCY TOTAL</b>		<b>(438,435.71)</b>	<b>(438,435.71)</b>	<b>0.00</b>	

		MWP150A
		BALANCE
GL #	TITLE	(CR)
4310	CURRENT TREASURY CASH ACTIVITY (OST ONLY)	(108,145.27)
4325	BEGINNING TREASURY CASH BALANCE	538,257.77
7110	RECEIPTS IN-PROCESS	1,524.36
7120	WARRANTS IN-PROCESS	826.09
7130	WARRANT CANCELLATIONS IN-PROCESS	4,628.16
7140	JOURNAL VOUCHERS IN-PROCESS	1,344.60
9920	CURRENT PERIOD CLEARING ACCOUNT	0.00
4325	BEGINNING BALANCE ADJUSTMENT (FM 01 - FM 06 ONLY)	0.00
<b>OST TOTAL</b>		<b>438,435.71</b>

AGENCY + OST SHOULD BE ZERO 0.00

Enter data from General Ledger Trial Balance in column C entitled REPORT BALANCE

MISCELLANEOUS DEDUCTION REGISTER

PAYROLL DATE: AUG 24, 2018 CYCLE: 1

W.R. AGENCY NAME AGY SUB AGENCY NAME SUB AGY  
INS908 DEPARTMENT OF RECON 333 DEPARTMENT OF RECON

PAYEE NAME DEDUCTION CODE DEDUCTION TITLE  
STATE TREASURER 0708 MD/DNT INS

SSN	EMPLOYEE NAME	EMPLOYEE SHARE	EMPLOYER SHARE	PRE TOTAL TAX
XXX XX 0008	EMPLOYEE 0008	25.00	957.00	982.00
XXX XX 0010	EMPLOYEE 0010	107.00	957.00	1,064.00
XXX XX 0015	EMPLOYEE 0015	82.00	957.00	1,039.00
XXX XX 0031	EMPLOYEE 0031	107.00	957.00	1,064.00
XXX XX 0035	EMPLOYEE 0035	25.00	957.00	982.00
XXX XX 0036	EMPLOYEE 0036	107.00	957.00	1,064.00
XXX XX 0037	EMPLOYEE 0037	234.00	957.00	1,191.00
XXX XX 0037	EMPLOYEE 0037	107.00	957.00	1,064.00
XXX XX 0043	EMPLOYEE 0043	82.00	957.00	1,039.00
XXX XX 0045	EMPLOYEE 0045	26.00	957.00	983.00
XXX XX 0046	EMPLOYEE 0046	26.00	957.00	983.00
XXX XX 0046	EMPLOYEE 0046	107.00	957.00	1,064.00
XXX XX 0051	EMPLOYEE 0051	26.00	957.00	983.00
XXX XX 0051	EMPLOYEE 0051	26.00	957.00	983.00
XXX XX 0073	EMPLOYEE 0073	79.00	957.00	1,036.00
XXX XX 0074	EMPLOYEE 0074	46.00	957.00	1,003.00
XXX XX 0075	EMPLOYEE 0075	44.00	957.00	1,001.00
XXX XX 0075	EMPLOYEE 0075	62.00	957.00	1,019.00
XXX XX 0085	EMPLOYEE 0085	26.00	957.00	983.00
XXX XX 0097	EMPLOYEE 0097	46.00	957.00	1,003.00
XXX XX 0097	EMPLOYEE 0097	79.00	957.00	1,036.00
XXX XX 0126	EMPLOYEE 0126	62.00	957.00	1,019.00
XXX XX 0135	EMPLOYEE 0135	187.00	957.00	1,144.00
XXX XX 0156	EMPLOYEE 0156	107.00	957.00	1,064.00
XXX XX 0159	EMPLOYEE 0159	224.00	957.00	1,181.00
XXX XX 0178	EMPLOYEE 0178	26.00	957.00	983.00
XXX XX 0183	EMPLOYEE 0183	25.00	957.00	982.00
XXX XX 0187	EMPLOYEE 0187	26.00	957.00	983.00
XXX XX 0193	EMPLOYEE 0193	26.00	957.00	983.00
XXX XX 0198	EMPLOYEE 0198	26.00	957.00	983.00
XXX XX 0228	EMPLOYEE 0228	46.00	957.00	1,003.00
XXX XX 0230	EMPLOYEE 0230	318.00	957.00	1,275.00
XXX XX 0233	EMPLOYEE 0233	26.00	957.00	983.00

XXX XX 3185	BERTIE 3185	82.00	957.00	1,039.00
XXX XX 0796	CHARLES 0796	79.00	957.00	1,036.00
XXX XX 0744	CRYSTAL 0744	25.00	957.00	982.00
XXX XX 1522	JAMES 1522	82.00	957.00	1,039.00
XXX XX 1522	JAMES 1522	82.00	957.00	1,039.00
XXX XX 5765	JENNELL 5765	196.00	957.00	1,153.00
XXX XX 5376	JOANNE 5376	26.00	957.00	983.00
XXX XX 3850	JUDITH 3850	62.00	957.00	1,019.00
XXX XX 7402	KEITH 7402	.00	957.00	957.00
XXX XX 3082	LAURA 3082	46.00	957.00	1,003.00
XXX XX 1600	MARK 1600	25.00	957.00	982.00
XXX XX 7304	MICHAEL 7304	62.00	957.00	1,019.00
XXX XX 1183	PATRICIA 1183	26.00	957.00	983.00
XXX XX 1183	PATRICIA 1183	26.00	957.00	983.00
XXX XX 6243	PEGGISUE 6243	26.00	957.00	983.00
XXX XX 2400	HARRY 2400	46.00	957.00	1,003.00
XXX XX 2400	HARRY 2400	28.00	913.00	941.00
XXX XX 2400	HARRY 2400	28.00	913.00	941.00
XXX XX 2400	HARRY 2400	28.00	913.00	941.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	913.00	939.00
XXX XX 2400	HARRY 2400	26.00	957.00	983.00
XXX XX 2400	HARRY 2400	26.00	957.00	983.00
XXX XX 9188	RAYMOND 9188	25.00	957.00	982.00
XXX XX 4667	RHONDA 4667	112.00	957.00	1,069.00
XXX XX 8085	SHELLY 8085	82.00	957.00	1,039.00
XXX XX 2957	TRACY 2957	107.00	957.00	1,064.00
XXX XX 6835	TRACY 6835	44.00	957.00	1,001.00
XXX XX 6835	TRACY 6835	44.00	957.00	1,001.00
XXX XX 1865	TRESSA 1865	26.00	957.00	983.00
XXX XX 3039	VERNON 3039	79.00	957.00	1,036.00
XXX XX 6852	WOLFGANG 6852	.00	957.00	957.00
	DEDUCTION TOTAL	116,448.00	1,414,050.00	1,530,498.00

PRETAXED TOTAL .00  
TAXED TOTAL 116,448.00



**3330 - Department of Recon**  
 General Ledger Analysis Flexible by Account/General Ledger

Report Number: GL01

Date Run: Sep 12, 2018 1:06: PM

Biennium: 2019

Fiscal Months: Aug FY2

Through: Aug FY2

Transactions Through: Closed

Agency 3330 - Department of Recon

Beginning Balance: (1,781.43)

Account 035 - State Payroll Revolving Account

Beginning Balance: (1,781.43)

General Ledger 5181 - Employee Insurance Deductions Payable

Beginning Balance: (1,781.43)

FM	Proc Dte	Cur Doc No	Ref Doc No	BT	B#	Acct	EAI	PI	SO	SSO	OI	Proj	SP	Ph	MS Src	SSrc	TC	Invoice No	Amount
1914	2016 08 06	PR-P1815		PO	001	035											327		(1,199.43)
1914	2016 08 06	PR-P1815		PO	001	035											327		(757,160.21)
1914	2016 08 06	PR-P1815		PO	001	035											327R		114.93
1914	2016 08 06	PR-P1815		PO	001	035											327R		81.93
1914	2016 08 06	TSFP1815		PO	001	035											327		(0.46)
1914	2016 08 23	PR-P1816		PO	001	035											327		(756,794.11)
1914	2016 08 23	PR-P1816		PO	001	035											327		(1,435.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(1,435.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	PR-P1816		PO	001	035											327		(456.50)
1914	2016 08 23	TSFP1816		PO	001	035											327		(0.26)
1914	2016 08 23	TSFP1816		PO	001	035											341		74.50
1914	2009 08 24	020JV006	33302078	01	672	035											327	444 employee	(12.50)
1914	2009 08 24	33302072	33325255	01	669	035											348		850.00
1914	2009 08 24	INS808		PO	553	035											341		1,530,498.00

Total for General Ledger 5181 - Employee Insurance Deductions Payable Period Activity: 5,342.39

Ending Balance: 3,560.96

Total for Account 035 - State Payroll Revolving Account Period Activity: 5,342.39

Ending Balance: 3,560.96

Total for Agency 3330 - Department of Recon Period Activity: 5,342.39

Ending Balance: 3,560.96

Personnel Number	ALAS Indicator	Business Area	First name	G/L Account	Wage Type	Wage Type Long Text	Number of	Amount	Retro Indicator	Staff Months	For-period payroll	In-period f. payroll
426139		3330	JAMES	5181000000	2526	Grp Hlth Classic Pre-tax	0	81.93	R	0	201614	201614
5871		3330	DENISE	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201615	201615
5871		3330	DENISE	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
245441		3330	JOSHUA	5181000000	2526	Grp Hlth Classic Pre-tax	0	(112.00)		0	201615	201615
245441		3330	JOSHUA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
245444		3330	CAROLE	5181000000	2531	Uniform Pre-Tax	0	(23.00)		0	201615	201615
245444		3330	CAROLE	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
247323		3330	NGUYEN	5181000000	2526	Grp Hlth Classic Pre-tax	0	(112.00)		0	201615	201615
247323		3330	NGUYEN	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
248178		3330	JENNELL	5181000000	2541	Aetna Public EE Pre Tax	0	(159.00)		0	201615	201615
248178		3330	JENNELL	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
424903		3330	DEBBIE	5181000000	2526	Grp Hlth Classic Pre-tax	0	(53.50)		0	201615	201615
424903		3330	DEBBIE	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
425334		3330	PAMELA	5181000000	2540	Group Health Value Pre-Tx	0	(12.50)		0	201615	201615
425334		3330	PAMELA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
425936		3330	SCOTT	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201615	201615
425936		3330	SCOTT	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
426139		3330	JAMES	5181000000	2526	Grp Hlth Classic Pre-tax	0	(81.93)		0	201614	201615
426139		3330	JAMES	5181000000	2550	Health - ER Share	0	(478.50)		0	201614	201615
426139		3330	JAMES	5181000000	2983	Health Adjustment Pretax	0	81.93	X	0	201615	201615
426139		3330	JAMES	5181000000	2531	Uniform Pre-Tax	0	(82.00)		0	201615	201615
426139		3330	JAMES	5181000000	2550	Health - ER Share	0	(957.00)		0	201615	201615
427249		3330	TRENT	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201615	201615
427249		3330	TRENT	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
895103		3330	JASON	5181000000	2540	Group Health Value Pre-Tx	0	(39.50)		0	201615	201615
895103		3330	JASON	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
897027		3330	CHARLES	5181000000	2540	Group Health Value Pre-Tx	0	(39.50)		0	201615	201615
897027		3330	CHARLES	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
897124		3330	CALLEY	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201615	201615
897124		3330	CALLEY	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1026796		3330	JENNY	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1027924		3330	SERENA	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201615	201615
1027924		3330	SERENA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1030047		3330	VERNON	5181000000	2540	Group Health Value Pre-Tx	0	(39.50)		0	201615	201615
1030047		3330	VERNON	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1030611		3330	ASHLEY	5181000000	2526	Grp Hlth Classic Pre-tax	0	(93.50)		0	201615	201615

Personnel Number	ALAS Indicator	Business Area	First name	G/L Account	Wage Type	Wage Type Long Text	Number of	Amount	Retro Indicator	Staff Months	For-period payroll	In-period f. payroll
1030611		3330	ASHLEY	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1107461		3330	ANDREA	5181000000	2550	Health - ER Share	0	(478.50)		0	201614	201615
1107461		3330	ANDREA	5181000000	2531	Uniform Pre-Tax	0	(26.00)		0	201615	201615
1107461		3330	ANDREA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
1108519		3330	DIVESH	5181000000	2540	Group Health Value Pre-Tx	0	(30.00)		0	201615	201615
1108519		3330	DIVESH	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20021167		3330	LAURA	5181000000	2531	Uniform Pre-Tax	0	(23.00)		0	201615	201615
20021167		3330	LAURA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20021458		3330	SHELLY	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201615	201615
20021458		3330	SHELLY	5181000000	2550	Health - ER Share	0	(957.00)		0	201615	201615
20021458		3330	SHELLY	5181000000	2983	Health Adjustment Pretax	0	(41.00)		0	201615	201615
20021508		3330	DEBORAH	5181000000	2531	Uniform Pre-Tax	0	(23.00)		0	201615	201615
20021508		3330	DEBORAH	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20023990		3330	SHARON	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201615	201615
20023990		3330	SHARON	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20024030		3330	JUDITH	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20024410		3330	JESSICA	5181000000	2541	Aetna Public EE Pre Tax	0	(56.00)		0	201615	201615
20024410		3330	JESSICA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20033398		3330	PATRICIA	5181000000	2541	Aetna Public EE Pre Tax	0	(117.00)		0	201615	201615
20033398		3330	PATRICIA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20033402		3330	RAYMOND	5181000000	2540	Group Health Value Pre-Tx	0	(12.50)		0	201615	201615
20033402		3330	RAYMOND	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20033600	X	3330	DANETTE	5181000000	2540	Group Health Value Pre-Tx	0	(12.04)		0	201615	201615
20033600	X	3330	DANETTE	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20033890		3330	CHUCK	5181000000	2541	Aetna Public EE Pre Tax	0	(117.00)		0	201615	201615
20033890		3330	CHUCK	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20034061		3330	TRACY	5181000000	2526	Grp Hlth Classic Pre-tax	0	(53.50)		0	201615	201615
20034061		3330	TRACY	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20034280		3330	CRYSTAL	5181000000	2540	Group Health Value Pre-Tx	0	(12.50)		0	201615	201615
20034280		3330	CRYSTAL	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201615
20035270		3330	TRESSA	5181000000	2550	Health - ER Share	0	(478.50)		0	201614	201615
20035270		3330	TRESSA	5181000000	2531	Uniform Pre-Tax	0	(26.00)		0	201615	201615
20035270		3330	TRESSA	5181000000	2550	Health - ER Share	0	(957.00)		0	201615	201615
20035270		3330	TRESSA	5181000000	2983	Health Adjustment Pretax	0	(13.00)		0	201615	201615
5871		3330	DENISE	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
5871		3330	DENISE	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616

Personnel Number	ALAS Indicator	Business Area	First name	G/L Account	Wage Type	Wage Type Long Text	Number of	Amount	Retro Indicator	Staff Months	For-period payroll	In-period f. payroll
247323		3330	NGUYEN	5181000000	2526	Grp Hlth Classic Pre-tax	0	(112.00)		0	201616	201616
247323		3330	NGUYEN	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
248178		3330	JENNELL	5181000000	2541	Aetna Public EE Pre Tax	0	(159.00)		0	201616	201616
248178		3330	JENNELL	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
248573		3330	LEANN	5181000000	2540	Group Health Value Pre-Tx	0	(22.00)		0	201616	201616
248573		3330	LEANN	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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425936		3330	SCOTT	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
425936		3330	SCOTT	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
426139		3330	JAMES	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
426139		3330	JAMES	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
427249		3330	TRENT	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
427249		3330	TRENT	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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897027		3330	CHARLES	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
897124		3330	CALLEY	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
897124		3330	CALLEY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
900381		3330	ALFRED	5181000000	2526	Grp Hlth Classic Pre-tax	0	(53.50)		0	201616	201616
900381		3330	ALFRED	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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1027924		3330	SERENA	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
1027924		3330	SERENA	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
1030047		3330	VERNON	5181000000	2540	Group Health Value Pre-Tx	0	(39.50)		0	201616	201616
1030047		3330	VERNON	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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1106296		3330	BRIAN	5181000000	2540	Group Health Value Pre-Tx	0	(12.50)		0	201616	201616
1106296		3330	BRIAN	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
1107461		3330	ANDREA	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
1107461		3330	ANDREA	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
1108519		3330	DIVESH	5181000000	2540	Group Health Value Pre-Tx	0	(30.00)		0	201616	201616
1108519		3330	DIVESH	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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20019527		3330	JUSTIN	5181000000	2526	Grp Hlth Classic Pre-tax	0	(152.00)		0	201616	201616
20019527		3330	JUSTIN	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20020000		3330	PATRICIA	5181000000	2550	Health - ER Share	0	(478.50)		0	201614	201616
20020000		3330	PATRICIA	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201616
20020000		3330	PATRICIA	5181000000	2531	Uniform Pre-Tax	0	(39.00)		0	201616	201616
20020000		3330	PATRICIA	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20020059		3330	AMY	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
20020059		3330	AMY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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Personnel Number	ALAS Indicator	Business Area	First name	G/L Account	Wage Type	Wage Type Long Text	Number of	Amount	Retro Indicator	Staff Months	For-period payroll	In-period f. payroll
20021167		3330	LAURA	5181000000	2531	Uniform Pre-Tax	0	(23.00)		0	201616	201616
20021167		3330	LAURA	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20021458		3330	SHELLY	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
20021458		3330	SHELLY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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20023990		3330	SHARON	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
20023990		3330	SHARON	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20027492		3330	DOROTHY	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616
20027492		3330	DOROTHY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20027680		3330	KEITH	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20027769		3330	STELLA	5181000000	2531	Uniform Pre-Tax	0	(41.00)		0	201616	201616
20027769		3330	STELLA	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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20029932		3330	CHRIS	5181000000	2531	Uniform Pre-Tax	0	(31.00)		0	201616	201616
20029932		3330	CHRIS	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	200820	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	200821	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	200822	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	200823	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	200824	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201601	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201602	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201603	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201604	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201605	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201606	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201607	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201608	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201609	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201610	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201611	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(456.50)		0	201612	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(478.50)		0	201613	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(478.50)		0	201614	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(478.50)		0	201615	201616
20029972		3330	HARRY	5181000000	2531	Uniform Pre-Tax	0	(278.00)		0	201616	201616
20029972		3330	HARRY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
20030149		3330	BETHANY	5181000000	2541	Aetna Public EE Pre Tax	0	(117.00)		0	201616	201616
20030149		3330	BETHANY	5181000000	2550	Health - ER Share	0	(478.50)		0	201616	201616
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20031093		3330	AARON	5181000000	2531	Uniform Pre-Tax	0	(13.00)		0	201616	201616



AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-0796	: 07/31/2016	PREM DUE	CV	08/2016	79.00
NAME : CHARLES 0796	: 08/10/2016	PAYMENT	CV		39.50
PERS ID: 00897027	:				
ACT CD :	:				
PREVIOUS BALANCE:	.00	:			
CURR MO PREM DUE:	79.00	:			
CURR MO PAYMENTS:	39.50	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	.00	:			
NEW BALANCE :	39.50	:			

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-3850	: 07/31/2016	PREM DUE	U	08/2016	62.00
NAME : JUDITH 3850	:				
PERS ID: 20024030	:				
ACT CD :	:				
PREVIOUS BALANCE:	.00	:			
CURR MO PREM DUE:	62.00	:			
CURR MO PAYMENTS:	.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	.00	:			
NEW BALANCE :	62.00	:			

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-4667	: 08/20/2016	PREM DUE	AE	08/2016	112.00
NAME : RHONDA 4667	:				
PERS ID: 20035682	:				
ACT CD :	:				
PREVIOUS BALANCE:	.00	:			
CURR MO PREM DUE:	112.00	:			
CURR MO PAYMENTS:	.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	.00	:			
NEW BALANCE :	112.00	:			

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-9671	: 07/31/2016	PREM DUE	U	08/2016	26.00
NAME : ANDREA 9671	: 08/10/2016	PAYMENT	U		26.00
PERS ID: 01107461	: 08/25/2016	PAYMENT	U		13.00
ACT CD :	: 07/28/2016	INS ADJ	U	07/2016	26.00
PREVIOUS BALANCE:	.00	:			
CURR MO PREM DUE:	26.00	:			
CURR MO PAYMENTS:	39.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	26.00	:			
NEW BALANCE :	13.00	:			

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-0744	: 08/07/2016	PREM DUE	CV	08/2016	25.00
NAME : CRYSTAL 0744	: 08/25/2016	PAYMENT	CV		12.50
PERS ID: 20034280	:				
ACT CD :	:				
PREVIOUS BALANCE:	.00				
CURR MO PREM DUE:	25.00				
CURR MO PAYMENTS:	12.50				
AGENCY ADJ :	.00				
PAYROLL CANCELS :	.00				
INSUR ADJ :	.00				
NEW BALANCE :	12.50				

*transferred 8/5/2016*

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-4246	:				
NAME : RONALD 4246	:				
PERS ID: NOT FND	:				
ACT CD :	:				
PREVIOUS BALANCE:	20.00				
CURR MO PREM DUE:	.00				
CURR MO PAYMENTS:	.00				
AGENCY ADJ :	.00				
PAYROLL CANCELS :	.00				
INSUR ADJ :	.00				
NEW BALANCE :	20.00				

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-1862						
NAME : SARA 1862						
PERS ID: NOT FND						
ACT CD :						
PREVIOUS BALANCE:						107.00-
CURR MO PREM DUE:						.00
CURR MO PAYMENTS:						.00
AGENCY ADJ :						.00
PAYROLL CANCELS :						.00
INSUR ADJ :						.00
NEW BALANCE :						107.00-

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-1183	08/07/2016	PREM DUE	Z	08/2016		26.00
NAME : PATRICIA 1183	08/25/2016	PAYMENT	U			39.00
PERS ID: 20020000	08/07/2016	INS ADJ	Z	07/2016		26.00
ACT CD :						
PREVIOUS BALANCE:						.00
CURR MO PREM DUE:						26.00
CURR MO PAYMENTS:						39.00
AGENCY ADJ :						.00
PAYROLL CANCELS :						.00
INSUR ADJ :						26.00
NEW BALANCE :						13.00

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-1522	: 08/03/2016	PREM DUE	U	08/2016	82.00
NAME : JAMES 1522	: 08/10/2016	PAYMENT	U		82.00
PERS ID: 00426139	: 08/10/2016	PAYMENT	ADJ		81.93
ACT CD :	: 08/25/2016	PAYMENT	U		41.00
	: 08/03/2016	INS ADJ	U	07/2016	82.00
PREVIOUS BALANCE:	81.93-	:			
CURR MO PREM DUE:	82.00	:			
CURR MO PAYMENTS:	41.07	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	82.00	:			
NEW BALANCE :	41.00	:			

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-6835	: 08/07/2016	PREM DUE	CV	08/2016	44.00
NAME : TRACY 6835	: 08/25/2016	PAYMENT	CV		66.00
PERS ID: 20031100	: 08/07/2016	INS ADJ	CV	07/2016	44.00
ACT CD :	:	:			
	:	:			
PREVIOUS BALANCE:	.00	:			
CURR MO PREM DUE:	44.00	:			
CURR MO PAYMENTS:	66.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	44.00	:			
NEW BALANCE :	22.00	:			

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-5765	: 08/20/2016	PREM DUE	AE	08/2016	196.00
NAME : JENNEL 5765	: 08/10/2016	PAYMENT	AE		159.00
PERS ID: 00248178	: 08/25/2016	PAYMENT	AE		159.00
ACT CD :	:				
PREVIOUS BALANCE:	.00				
CURR MO PREM DUE:	196.00				
CURR MO PAYMENTS:	318.00				
AGENCY ADJ :	.00				
PAYROLL CANCELS :	.00				
INSUR ADJ :	.00				
NEW BALANCE :	122.00-				

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-6285	:				
NAME : TAMELA 6285	:				
PERS ID: NOT FND	:				
ACT CD :	:				
PREVIOUS BALANCE:	14.00-				
CURR MO PREM DUE:	.00				
CURR MO PAYMENTS:	.00				
AGENCY ADJ :	.00				
PAYROLL CANCELS :	.00				
INSUR ADJ :	.00				
NEW BALANCE :	14.00-				



AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-2400	: 08/07/2016	PREM DUE	U	08/2016	26.00
NAME : HARRY 2400	: 08/25/2016	PAYMENT	U		278.00
PERS ID: 20029972	: 08/07/2016	INS ADJ	U	10/2008	28.00
ACT CD :	: 08/07/2016	INS ADJ	U	11/2008	28.00
	: 08/07/2016	INS ADJ	U	12/2008	28.00
PREVIOUS BALANCE: .00	: 08/07/2016	INS ADJ	U	01/2016	26.00
CURR MO PREM DUE: 26.00	: 08/07/2016	INS ADJ	U	02/2016	26.00
CURR MO PAYMENTS: 278.00	: 08/07/2016	INS ADJ	U	03/2016	26.00
AGENCY ADJ : .00	: 08/07/2016	INS ADJ	U	04/2016	26.00
PAYROLL CANCELS : .00	: 08/07/2016	INS ADJ	U	05/2016	26.00
INSUR ADJ : 266.00	: 08/07/2016	INS ADJ	U	06/2016	26.00
NEW BALANCE : 14.00	: 08/07/2016	INS ADJ	U	07/2016	26.00

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-3039	: 07/31/2016	PREM DUE	CV	08/2016	79.00
NAME : VERNON 3039	: 08/10/2016	PAYMENT	CV		39.50
PERS ID: 01030047	: 08/25/2016	PAYMENT	CV		39.50
ACT CD :	:				
	:				
PREVIOUS BALANCE: 468.00-	:				
CURR MO PREM DUE: 79.00	:				
CURR MO PAYMENTS: 79.00	:				
AGENCY ADJ : .00	:				
PAYROLL CANCELS : .00	:				
INSUR ADJ : .00	:				
NEW BALANCE : 468.00-	:				

AGENCY : 333 DEPARTMENT OF RECON  
 SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN	:	XXX-XX-0818	:			
NAME	:	SAMUEL 0818	:			
PERS ID:		00458311	:			
ACT CD	:		:			
			:			
PREVIOUS BALANCE:		3.92	:			
CURR MO PREM DUE:		.00	:			
CURR MO PAYMENTS:		.00	:			
AGENCY ADJ	:	.00	:			
PAYROLL CANCELS	:	.00	:			
INSUR ADJ	:	.00	:			
NEW BALANCE	:	3.92	:			

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN	:	XXX-XX-7078	:			
NAME	:	WILLIAM 7078	:			
PERS ID:		NOT FND	:			
ACT CD	:		:			
			:			
PREVIOUS BALANCE:		20.50-	:			
CURR MO PREM DUE:		.00	:			
CURR MO PAYMENTS:		.00	:			
AGENCY ADJ	:	.00	:			
PAYROLL CANCELS	:	.00	:			
INSUR ADJ	:	.00	:			
NEW BALANCE	:	20.50-	:			

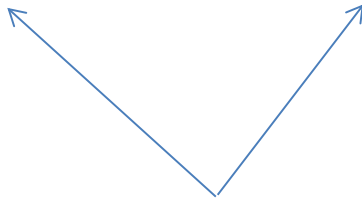
AGENCY : 333 DEPARTMENT OF RECON  
SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY CARRIER COV PD	AMOUNT
SSN : XXX-XX-4595	:		
NAME : SUZANNE 4595	:		
PERS ID: NOT FND	:		
ACT CD :	:		
	:		
PREVIOUS BALANCE:			30.00-
CURR MO PREM DUE:			.00
CURR MO PAYMENTS:			.00
AGENCY ADJ :			.00
PAYROLL CANCELS :			.00
INSUR ADJ :			.00
NEW BALANCE :			30.00-

AGENCY : 333 DEPARTMENT OF RECON  
SUB-AGENCY: DEPARTMENT OF RECON

SUB-AGENCY TOTALS

EMPLOYEES REPORTED :	18	HCA-PREM DUE/INS ADJ:	1201.00	
PREV MONTH BALANCE :	697.51-	P/R-PAYMENTS/CANCELS:	912.07	912.07
NEW MONTH BALANCE :	408.58-	AGENCY ADJ :	.00	



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STATE OF WASHINGTON  
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**JULY**

**A.23**

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-8085	06/30/2016	PREM DUE	U	07/2016	82.00
NAME : SHELLY 8085					
PERS ID: 20021458					
ACT CD :					

PREVIOUS BALANCE:	.00	:
CURR MO PREM DUE:	82.00	:
CURR MO PAYMENTS:	41.00	:
AGENCY ADJ :	.00	:
PAYROLL CANCELS :	.00	:
INSUR ADJ :	.00	:
NEW BALANCE :	41.00	:

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-4246					
NAME : RONALD 4246					
PERS ID: NOT FND					
ACT CD :					

PREVIOUS BALANCE:	20.00	:
CURR MO PREM DUE:	.00	:
CURR MO PAYMENTS:	.00	:
AGENCY ADJ :	.00	:
PAYROLL CANCELS :	.00	:
INSUR ADJ :	.00	:
NEW BALANCE :	20.00	:



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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-1862						
NAME : SARA 1862						
PERS ID: NOT FND						
ACT CD :						
PREVIOUS BALANCE:	107.00-					
CURR MO PREM DUE:	.00					
CURR MO PAYMENTS:	.00					
AGENCY ADJ :	.00					
PAYROLL CANCELS :	.00					
INSUR ADJ :	.00					
NEW BALANCE :	107.00-					

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-1865	07/17/2016	PREM DUE	U		07/2016	26.00
NAME : TRESSA 1865						
PERS ID: 20035270						
ACT CD :						
PREVIOUS BALANCE:	.00					
CURR MO PREM DUE:	26.00					
CURR MO PAYMENTS:	.00					
AGENCY ADJ :	.00					
PAYROLL CANCELS :	.00					
INSUR ADJ :	.00					
NEW BALANCE :	26.00					



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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-1522	: 07/24/2016	PAYMENT	C			81.93
NAME : JAMES 1522	:					
PERS ID: 00426139	:					
ACT CD :	:					
PREVIOUS BALANCE:						.00
CURR MO PREM DUE:						.00
CURR MO PAYMENTS:						83.39
AGENCY ADJ :						.00
PAYROLL CANCELS :						.00
INSUR ADJ :						.00
NEW BALANCE :						83.39-

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN : XXX-XX-6285	:					
NAME : TAMELA 6285	:					
PERS ID: NOT FND	:					
ACT CD :	:					
PREVIOUS BALANCE:						14.00-
CURR MO PREM DUE:						.00
CURR MO PAYMENTS:						.00
AGENCY ADJ :						.00
PAYROLL CANCELS :						.00
INSUR ADJ :						.00
NEW BALANCE :						14.00-



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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-3039	: 06/30/2016	PREM DUE	CV	07/2016	79.00
NAME : VERNON 3039	: 07/10/2016	PAYMENT	CV		39.50
PERS ID: 01030047	: 07/24/2016	PAYMENT	CV		39.50
ACT CD :	:				
	:				
PREVIOUS BALANCE:	468.00-	:			
CURR MO PREM DUE:	79.00	:			
CURR MO PAYMENTS:	79.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	.00	:			
NEW BALANCE :	468.00-	:			

	DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN : XXX-XX-3185	:				
NAME : BERTIE 3185	:				
PERS ID: 20024128	:				
ACT CD :	:				
	:				
PREVIOUS BALANCE:	14.00	:			
CURR MO PREM DUE:	.00	:			
CURR MO PAYMENTS:	.00	:			
AGENCY ADJ :	.00	:			
PAYROLL CANCELS :	.00	:			
INSUR ADJ :	.00	:			
NEW BALANCE :	14.00	:			





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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

		DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN	: XXX-XX-1600	: 06/30/2016	PREM DUE	CV	07/2016	25.00
NAME	: MARK 1600	: 07/10/2016	PAYMENT	CV		12.50
PERS ID:	00348998	: 07/24/2016	PAYMENT	CV		12.50
ACT CD :	:	:				
		:				
PREVIOUS BALANCE:	80.00	:				
CURR MO PREM DUE:	25.00	:				
CURR MO PAYMENTS:	25.00	:				
AGENCY ADJ :	.00	:				
PAYROLL CANCELS :	.00	:				
INSUR ADJ :	.00	:				
NEW BALANCE :	80.00	:				

		DATE	ACTIVITY	CARRIER	COV PD	AMOUNT
SSN	: XXX-XX-0818	:				
NAME	: SAMUEL 0818	:				
PERS ID:	00458311	:				
ACT CD :	:	:				
		:				
PREVIOUS BALANCE:	3.92	:				
CURR MO PREM DUE:	.00	:				
CURR MO PAYMENTS:	.00	:				
AGENCY ADJ :	.00	:				
PAYROLL CANCELS :	.00	:				
INSUR ADJ :	.00	:				
NEW BALANCE :	3.92	:				



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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN	:	XXX-XX-7078	:			
NAME	:	WILLIAM 7078	:			
PERS ID:		NOT FND	:			
ACT CD	:		:			
PREVIOUS BALANCE:		20.50-	:			
CURR MO PREM DUE:		.00	:			
CURR MO PAYMENTS:		.00	:			
AGENCY ADJ	:	.00	:			
PAYROLL CANCELS	:	.00	:			
INSUR ADJ	:	.00	:			
NEW BALANCE	:	20.50-	:			

	DATE	ACTIVITY	CARRIER	COV	PD	AMOUNT
SSN	:	XXX-XX-3082	:	06/30/2016	PREM DUE U	07/2016 46.00
NAME	:	LAURA 3082	:	07/10/2016	PAYMENT U	23.00
PERS ID:		00108172	:			
ACT CD	:		:			
PREVIOUS BALANCE:		.00	:			
CURR MO PREM DUE:		46.00	:			
CURR MO PAYMENTS:		23.00	:			
AGENCY ADJ	:	.00	:			
PAYROLL CANCELS	:	.00	:			
INSUR ADJ	:	.00	:			
NEW BALANCE	:	23.00	:			



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INSURANCE RECONCILIATION REPORT

AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

	DATE	ACTIVITY CARRIER COV PD	AMOUNT
SSN : XXX-XX-4595	:		
NAME : SUZANNE 4595	:		
PERS ID: NOT FND	:		
ACT CD :	:		
	:		
PREVIOUS BALANCE:	30.00-	:	
CURR MO PREM DUE:	.00	:	
CURR MO PAYMENTS:	.00	:	
AGENCY ADJ :	.00	:	
PAYROLL CANCELS :	.00	:	
INSUR ADJ :	.00	:	
NEW BALANCE :	30.00-	:	



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STATE OF WASHINGTON  
DEPARTMENT OF PERSONNEL  
INSURANCE RECONCILIATION REPORT

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AGENCY : 333 DEPARTMENT OF RECON

SUB-AGENCY: DEPARTMENT OF RECON

SUB-AGENCY TOTALS

EMPLOYEES REPORTED	:	13	HCA-PREM DUE/INS ADJ:	258.00
PREV MONTH BALANCE	:	521.58-	P/R-PAYMENTS/CANCELS:	251.39
NEW MONTH BALANCE	:	514.97-	AGENCY ADJ	: .00



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AGENCY: 333 DEPARTMENT OF RECON  
SUB-AGENCY: DEPARTMENT OF RECON  
PERSONNEL AREA: 3330

PERSONNEL NUMBER	SSN	NAME	HCA AMT	HRMS AMT
20027455	XXX XX 5376	JOANNE 5376	957.00	1,413.50
20034061	XXX XX 2745	TRACY 2745	957.00	1,870.00
	XXX XX 1865	TRESSA 1865	957.00	.00
20021458	XXX XX 8085	SHELLY 8085	957.00	478.50
20033402	XXX XX 9188	RAYMOND 9188	957.00	1,413.50
00194029	XXX XX 6243	PEGGISUE 6243	957.00	1,413.50
01141661	XXX XX 8152	SIGMUND 8152	.00	456.50
20022371	XXX XX 7304	MICHAEL 7304	957.00	1,413.50

HRISD-B5570-R01

STATE OF WASHINGTON  
DEPARTMENT OF PERSONNEL  
EMPLOYER INSURANCE RECONCILIATION REPORT

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PAGE: 1

AGENCY: 333 DEPARTMENT OF RECON  
SUB-AGENCY: DEPARTMENT OF RECON  
PERSONNEL AREA: 3330

PERSONNEL NUMBER	SSN	NAME	HCA AMT	HRMS AMT	
20031100	XXX XX 6835	TRACY 6835	1,914.00	1,435.50	478.50
	XXX XX 4667	RHONDA 4667	957.00	.00	957.00
20034280	XXX XX 0744	CRYSTAL 0744	957.00	478.50	478.50
	XXX XX 7983	ARNOLD 7983	957.00	.00	957.00
20035270	XXX XX 1865	TRESSA 1865	957.00	1,914.00	957.00CR
20021458	XXX XX 8085	SHELLY 8085	957.00	1,435.50	478.50CR
20020000	XXX XX 1183	PATRICIA 1183	1,914.00	1,435.50	478.50
01107461	XXX XX 9671	ANDREA 9671	1,914.00	1,435.50	478.50
20027680	XXX XX 7402	KEITH 7402	957.00	478.50	478.50
	XXX XX 6852	WOLFGANG 6852	957.00	.00	957.00
20029972	XXX XX 2400	HARRY 2400	10,131.00	9,674.50	456.50
			22,572.00	18,287.50	4,284.50

REPORT NO: HRISD-B2025-R01 DEPARTMENT OF PERSONNEL  
 ONLINE PERSONNEL/PAYROLL TRANSACTION LOG  
 AGY/SUB: 333 APPOINTMENT CHANGES

DATE :07/26/18 PAGE: 257 333 G  
 TIME :18:32 AGY PAGE: 1

2EMPLOYEE 7541 LIFE COVERAGE XXX XX 7541 DATA UPDATED 07/26/2018 AT 08:47 BY XXX XX 4455 333 USING A451  
 3 C DES OPT AMT : 250 C PEND OPT DAT: 06/30/2018  
 1 51 07/26/2018  
 3 D DES SUP AMT : 100 D PEND SUP DAT: 06/30/2018  
 1 299 07/26/2018

REPORT NO: HRISD-B2025-R01 DEPARTMENT OF PERSONNEL  
 ONLINE PERSONNEL/PAYROLL TRANSACTION LOG  
 AGY/SUB: 303 INSURANCE RECONCILIATION

DATE :07/26/18 PAGE: 258 333 T  
 TIME :18:32 AGY PAGE: 2

2EMPLOYEE 3185 INSURANCE RECON EMPL XXX XX 3185 DATA UPDATED 07/26/2018 AT 09:26 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : .00 NEW BALANCE : 14.00  
 1 14.00- .00  
 2 INSURANCE RECON AGY XXX XX 3185 DATA UPDATED 07/26/2018 AT 09:26 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : .00 NEW BALANCE : 513.51-  
 1 14.00- 527.51-  
 2 INSURANCE RECON SUB XXX XX 3185 DATA UPDATED 07/26/2018 AT 09:26 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : .00 NEW BALANCE : 513.51-  
 1 14.00- 527.51-  
 2EMPLOYEE 1600 INSURANCE RECON EMPL XXX XX 1600 DATA UPDATED 07/26/2018 AT 10:23 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : .00 NEW BALANCE : 80.00  
 1 100.00- 20.00-  
 2 INSURANCE RECON AGY XXX XX 1600 DATA UPDATED 07/26/2018 AT 10:23 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : 14.00- NEW BALANCE : 527.51-  
 1 114.00- 627.51-  
 2 INSURANCE RECON SUB XXX XX 1600 DATA UPDATED 07/26/2018 AT 10:23 BY XXX XX 7104 333 USING A241  
 3 AGENCY ADJ : 14.00- NEW BALANCE : 527.51-  
 1 114.00- 627.51-

035 GL5181 Activity Report  
 State of Washington - HRMS  
 Health Care Activity Report

Report ID: ZHR\_RPTBNN36  
 User: xxxxxx92  
 Run Date: 9/2/2017  
 Total Records: 25  
 Business Area: xxxx  
 Pers. Area: All  
 Cov.Prđ Date: Include - 01/2016 to 08/2018  
 Pay1 Data Upto: Aug-18

HRMS BA	HRMS PA	PersArea Name	Pay1 BA	Pay1 PA	PERNR	Employee Name	Cov.Prđ	Pay1 MedCd	Pay1 DenCd	PAY1 EE Contrib	HRMS EE Contrib	EE Contrib Difference	PAY1 PEBB	HRMS PEBB	PEBB Fund Difference	PAY1 Tobacco	HRMS Tobacco	Tobacco Difference	PAY1 SPDP	HRMS SPDP	SPDP Difference
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx1	Employee #1	201808	C	1	224.00	(112.00)	112.00	957.00	(478.50)	478.50	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx2	Employee #2	201712	CV	1	65.00	(70.00)	(5.00)	913.00	(456.50)	456.50	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx3	Employee #3	201801	U	1	147.00	(58.00)	89.00	913.00	(913.00)	0.00	0.00	0.00	0.00	0.00	50.00	50.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201612			65.00	0.00	65.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201701			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201702			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201703			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201704			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201705			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201706			75.00	0.00	75.00	888.00	0.00	888.00	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx4	Employee #4	201707	CV	1	75.00	0.00	75.00	913.00	(3,552.00)	(2,639.00)	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201708			75.00	0.00	75.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201709			75.00	0.00	75.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201710			75.00	0.00	75.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx4	Employee #4	201711			75.00	0.00	75.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx5	Employee #5	201804	U	3	79.00	(39.50)	39.50	913.00	(456.50)	456.50	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx6	Employee #6	201801			25.00	0.00	25.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx6	Employee #6	201802			25.00	0.00	25.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx7	Employee #7	201801			117.00	0.00	117.00	913.00	0.00	913.00	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx7	Employee #7	201802	C	3	117.00	(175.50)	(58.50)	913.00	(1,826.00)	(913.00)	0.00	0.00	0.00	0.00	0.00	0.00
			xxxx	xxxx	xxxxxxx8	Employee #8	201807			140.00	0.00	140.00	957.00	0.00	957.00	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx8	Employee #8	201808	CV	1	140.00	(210.00)	(70.00)	957.00	(1,435.50)	(478.50)	0.00	0.00	0.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx9	Employee #9	201807	U	1	227.00	(227.00)	0.00	957.00	(957.00)	0.00	25.00	0.00	25.00	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx9	Employee #9	201808	U	1	227.00	(227.00)	0.00	957.00	(957.00)	0.00	25.00	(50.00)	(25.00)	0.00	0.00	0.00
xxxx	xxxx	Sample Agency	xxxx	xxxx	xxxxxxx10	Employee #10	201706	C	3	304.00	(214.11)	89.89	913.00	(888.00)	25.00	25.00	(17.61)	7.39	50.00	(35.21)	14.79

Note: Arrows and shading added after the report was imported to Excel

State of Washington

HRMS PAYROLL MULTI AGENCY TRANSFER IN

Report ID: ZHR\_RPTPY376-13 ←

User: xxxxxxxx

Date: 09/12/2018

JV Number: TSFP1815

Pay Date: 08/10/2018

Description: Multi Agency Transfer In

Sort Key	Business A	Business Area Text	Transaction Reverse	AFRS Busin	AFRS Agen	AFRS Fund	Debit	Credit	Employee ID	Employee Name
1	333	Department of Recon	767	303	303	035	0	49.71	20033600	
2	333	Department of Recon	187	303	303	035	0	0.75	20033600	
4	333	Department of Recon	327	303	303	035	0	0.46	20033600	Employee Name

State of Washington

HRMS PAYROLL MULTI AGENCY TRANSFER IN

Report ID: ZHR\_RPTPY376-13 ←

User: xxxxxxxx

Date: 09/12/2018

JV Number: TSFP1816

Pay Date: 08/25/2018

Description: Multi Agency Transfer In

Sort Key	Business A	Business Area Text	Transaction Reverse	AFRS Busin	AFRS Agen	AFRS Fund	Debit	Credit	Employee ID	Employee Name
1	333	Department of Recon	767	333	333	035	0	27.33	20033600	
2	333	Department of Recon	187	333	333	035	0	2.94	20033600	
4	333	Department of Recon	327	333	333	035	0	0.26	20033600	Employee Name

State of Washington

HRMS PAYROLL MULTI AGENCY TRANSFER OUT

Report ID: ZHR\_RPTPY376-14 ←

User: xxxxxxxx

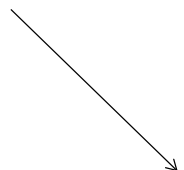
Date: 09/12/2018

JV Number: TSFP1816

Pay Date: 08/25/2018

Description: Multi Agency Transfer Out

Sort Key	Business A	Business Area Text	Transaction Reverse	AFRS Busin	AFRS Agen	AFRS Fund	Debit	Credit	Employee ID	Employee Name
1	333	Department of Recon	769	333	333	035	27.33		20034280	
2	333	Department of Recon	357	333	333	035	2.94		20034280	
4	333	Department of Recon	341	333	333	035	74.50		20034280	Employee Name





<b>Account 035 Reconciliation</b>		<b>HAVING TROUBLE?</b>												
Control Register		Instructions and sample available here: <a href="http://www.ofm.wa.gov/resources/payroll/PRHIReconExampleInstructions.pdf">http://www.ofm.wa.gov/resources/payroll/PRHIReconExampleInstructions.pdf</a>												
GL 5181		For assistance with this worksheet, please contact OFM Statewide Accounting at 360-725-0222, or your agency's Accounting consultant.												
<b>EMPLOYEE INSURANCE DEDUCTIONS PAYABLE</b>														
Biennium:	2019													
Fiscal Month:	14													
		Ending balance (from Enterprise):		3,560.96										
		Less: Beginning Balance (from Enterprise):		(1,781.43)										
		Period Activity (from Enterprise):		5,342.39										
<b>SYSTEM ACTIVITY:</b>														
MDR Amount		1,530,498.00												
PY126 Amount		(1,526,066.89)												
MPT Net activity		73.78												
System Activity:		4,504.89												
		"New Month Balance" from A.23 Report:		(514.97) (408.58)										
		<b>Item Beginning Balance</b>		<b>Item Activity</b>						<b>Item Ending Balance</b>				
<b>Employee/Item:</b>		<b>E: Prior Month Worklist Items not in Column A-if known</b>	<b>A: Prior Month (balance from A.23)</b>	<b>B: Current Month (balance from A.23)</b>	<b>C: State Share Difference (from 5570)</b>	<b>D: Adjustments</b>	<b>Net Activity (B+C-D-A)</b>	<b>Drop-Down: Item will clear in</b>	<b>Reconciled Worklist Amount (5181 balance) (A+Activity)</b>	<b>Action Required</b>	<b>Date Resolved</b>	<b>Initials</b>		
TRACY 6835				22.00	478.50		500.50	FM 15	500.50	charge state share, collect ee share				
RHONDA 4667				112.00	957.00		1,069.00	FM 15	1,069.00	charge state share, collect ee share				
CRYSTAL 0744		12.50		12.50	478.50		491.00	FM 15	503.50	Mid Period Transfer -- see MPT worksheet and JV below				
ARNOLD 7983					957.00		957.00	FM 15	957.00	charge state share				
TRESSA 1865		957.00	26.00	0.00	(957.00)		(983.00)	FM 14	0.00	None--collecting July discrepancy				
SHELLY 8085		478.50	41.00		(478.50)		(519.50)	FM 14	0.00	None--collecting July discrepancy				
PATRICIA 1183				13.00	478.50		491.50	FM 15	491.50	charge state share, collect ee share				
ANDREA 9671				13.00	478.50		491.50	FM 15	491.50	charge state share, collect ee share				
KEITH 7402					478.50		478.50	FM 15	478.50	charge state share				
WOLFGANG 6852					957.00		957.00	FM 15	957.00	charge state share				
HARRY 2400				14.00	456.50		470.50	FM 15	470.50	Adjust back to 2008 start date--collect state/ee share				
CHARLES 0796				39.50			39.50	FM 15	39.50	collect ee share				
RONALD 4246			20.00	20.00			0.00	FM 15	20.00	collect ee share				
SARA 1862			(107.00)	(107.00)			0.00	FM 15	(107.00)	refund ee share				
JAMES 1522			(83.39)	41.00			124.39	FM 15	41.00	collect ee share				
TAMELA 6285			(14.00)	(14.00)			0.00	FM 15	(14.00)	refund ee share				
VERNON 3039			(468.00)	(468.00)			0.00	FM 15	(468.00)	refund ee share				
BERTIE 3185			14.00			(14.00)	0.00	FM 15	14.00	14.00 cleared from A.24, manual JV to write off. See Daily Transaction Log for incorrect entry.				
MARK 1600			80.00			(100.00)	20.00	FM 15	100.00	100.00 cleared from A.24, ee waived. Seek credit from HCA or reimburse 5181 from operating. See Daily Transaction Log for incorrect entry.				
SAMUEL 0818			3.92	3.92			0.00	FM 15	3.92	finish collection				
WILLIAM 7078			(20.50)	(20.50)			0.00	FM 15	(20.50)	refund ee share				
LAURA 3082			23.00				(23.00)	cleared	0.00	nothing				
SUZANNE 4595			(30.00)	(30.00)			0.00	FM 15	(30.00)	refund ee share				
JUDITH 3850				62.00			62.00	FM 15	62.00	collect ee share				
JENNELL 5765				(122.00)			(122.00)	FM 15	(122.00)	refund ee share				
							0.00		0.00					
Unhide rows above if more room is needed.														
<b>Total:</b>		1,448.00	(514.97)	(408.58)	4,284.50	(114.00)	4,504.89		5,437.92					
<b>Difference:</b>			0.00	0.00			4,504.89		0.00	Reconciliation difference (should be zero)				

MANUAL ACTIVITY:									
Current Doc Num	Description	F: Prior Month Manual Worklist Items	Amount	Will clear in FM:	Action Required	Date Resolved	Initials		
020JV006	CRYSTAL sent EE funds		(12.50)	FM 15	(12.50)	CRYSTAL sent ee funds, also need TSF state share amount, see MPT worksheet Need to research and find out which employee was affected.			
33302072	Transfer ER share to operating		850.00	unreconciled	0.00				
Unhide rows above if more room is needed.					0.00				
			<b>Total Manual Activity:</b>	837.50	5,425.42				
			<b>Total Reconciled Activity</b>	5,342.39					
			<b>Period Activity from above</b>	5,342.39	0.00	Reconciliation difference (should be zero)			
			<b>Add: Beginning Balance</b>	(1,781.43)					
			<b>Ending Balance</b>	3,560.96		Should equal ending balance from above (blue cell)			
			<b>Less: Reconciled Worklist items</b>	5,425.42					
					<b>Unreconciled from prior months</b>	(1,864.46)	Continue to work backwards until this number is zero on current sheet.		
					<b>Ending Balance</b>	3,560.96			

**Mid-Period Transfer JV Calculations--Second Payday of the Month (Insurance paid on the 25th pay date):**

Input the amounts in the yellow boxes

1) Charges and deductions were split by HRMS:

Losing:	ER	(178.50)	From HRMS ZHR_RPTPY126
	EE	(2.00)	From HRMS ZHR_RPTPY126
Gaining:	ER	(300.00)	From HRMS ZHR_RPTPY126
	EE	(10.50)	From HRMS ZHR_RPTPY126

Losing Agency Name: **Losing**

Gaining Agency Name: **Gaining**

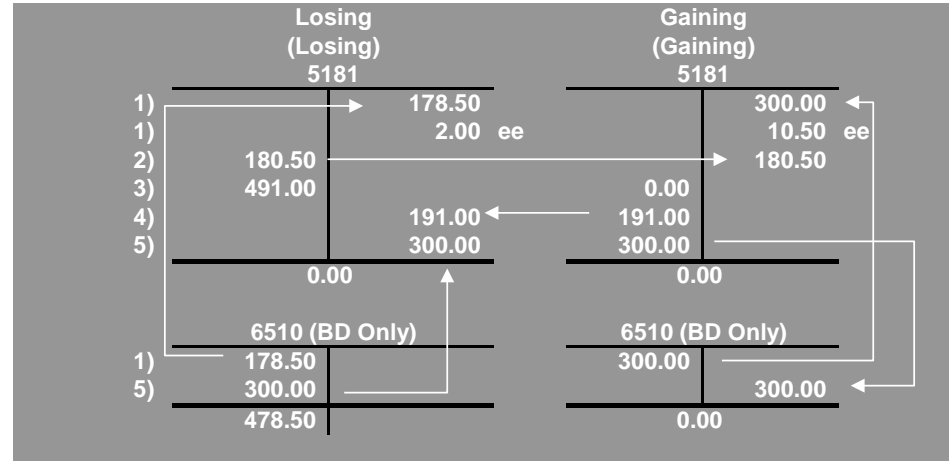
Note: Be sure to display all business areas for the employee!

2) HRMS generated TSF JV sent the money that accrued at Losing to Gaining  
Now sitting in GL 5181:

Losing:	ER	-
	EE	-
Gaining:	ER	(478.50)
	EE	(12.50)

3) HCA still bills losing for insurance, because they're responsible!  
After billing:

Losing:	ER	478.50
	EE	12.50
Gaining:	ER	(478.50)
	EE	(12.50)



So, just JV all the money from gaining to losing, right? **NO!!!!**  
 Losing has understated expenditures of \$300 in 1).  
 Gaining has overstated expenditures of \$300 in 1).  
 Transfer of employee funds is OK--just a component of net pay.

					SubO					
					bj	Agency	Fund	DR/CR	Amount	
4) JV Gaining employee share:			<b>10.50</b>	<b>GLs affected</b>	<b>Trans Code</b>					
JV Losing employee share		2.00		5181/7140	341	Gaining	035	DR	191.00	
and Losing employer share transferred on	<b>TSFP1616</b>	178.50	<b>180.50</b>	7140/5181	327	Losing	035	CR	191.00	
			<b>191.00</b>							
5) INCREASE Losing expenditure (6510/7140) & (7140/5181):			<b>300.00</b>	6510/7140	263 or 669	BD	Losing	operating	DR	300.00
				7140/5181	327 or 026		Losing	035	CR	300.00
DECREASE Gaining expenditure (5181/7140) & (7140/6510):			<b>300.00</b>	5181/7140	341 or 025		Gaining	035	DR	300.00
				7140/6510	264 or 670	BD	Gaining	operating	CR	300.00

# Health Insurance Reconciliation

Exercise: T-Account Practice

For each transaction, place an 'X' in the DR or the CR column for Cash and for 5181.

Transaction:	5181 (Liability)		035 Cash (Asset)	
	DR (▼)	CR (▲)	DR (▲)	CR (▼)
1. Employee pays premium by personal check.				
2. Manual refund of overpaid premium to employee.				
3. Payroll system issues an automated refund of premiums to a terminated employee based on a master data change.				
4. Employee deduction on payroll.				
5. Agency sends you money to pay for an employee's premiums.				
6. Agency charges state share of premiums and transfers to Account 035.				
7. Payroll system collects all employee premiums.				
8. HCA collects all premiums owed by the agency at the end of the month.				
9. The payroll system moves money back to the operating account because of a retro eligibility date change.				
10. <b>Bonus Question:</b> What is the effect on each GL when an employee doesn't have enough money in his payroll to cover employee premiums?				

## Health Insurance Reconciliation

Exercise: T-Account Practice (SOLUTION)

For each transaction, place an 'X' in the DR or the CR column for Cash and for 5181.

Transaction:	5181 (Liability)		035 Cash (Asset)	
	DR (▼)	CR (▲)	DR (▲)	CR (▼)
1. Employee pays premium by personal check.		X	X	
2. Manual refund of overpaid premium to employee.	X			X
3. Payroll system issues an automated refund of premiums to a terminated employee based on a master data change.	X			X
4. Employee deduction on payroll.		X	X	
5. Agency sends you money to pay for an employee's premiums.		X	X	
6. Agency charges state share of premiums and transfers to Account 035.		X	X	
7. Payroll system collects all employee premiums.		X	X	
8. HCA collects all premiums owed by the agency at the end of the month.	X			X
9. The payroll system moves money back to the operating account because of a retro eligibility date change.	X			X
10. <b>Bonus Question:</b> What is the effect on each GL when an employee doesn't have enough money in his payroll to cover employee premiums?	X			X