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INTRODUCTION

The Relational Standard Accounting and Reporting System (R★STARS) is a comprehensive financial management information system designed to meet the sophisticated accounting and reporting needs of large and small state agencies. The system was designed to comply with the accounting requirements imposed on local governments by the American Institute of Certified Public Accountants (AICPA) and the Government Finance Officers Association (GFOA).

When using this manual, the user should keep in mind that R★STARS provides numerous functional capabilities and processing options. This enables the system to address the sophisticated requirements of large agencies as well as the comparatively simple requirements of smaller agencies. This is possible because of the number of system capabilities that can be tailored to the particular user agencies. These optional system features should only be used by those agencies with the accounting personnel available to support the particular feature.

The R★STARS manuals are intended to support system users in the initial implementation phase and in ongoing activities. It is not intended that every user should read and understand all of the content of these manuals. Instead, different groups of users will find different volumes and, in some cases, different chapters more applicable to their needs than others. Therefore, the Introduction chapter of each volume presents useful information to direct different groups of users to the documentation which is most appropriate for their needs.

This chapter is divided into four sections as follows:

- **Organization of the R★STARS Manuals** - presents an overview of the purposes of the three R★STARS user manuals.
- **How to Use the R★STARS Manuals** - describes the type of information available for different groups of users.
- **Manual Update Procedures** - describes the process through which updates to the manual may be requested by system users and the procedure for filing manual revisions when they are distributed.
- **Contents of the Reference Manual** - provides a description of the chapters and appendices included in the R★STARS Reference Manual.

The R★STARS manuals are the best source of information when questions arise regarding routine activities. However, it may be necessary to obtain additional help from time to time. When this occurs, system users should contact R★STARS system management personnel.

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1-1 ORGANIZATION OF THE R★STARS MANUALS

The R★STARS manuals are divided into three volumes, each of which presents different types and levels of information. These volumes are:

- **Reference Manual** - which presents higher level information regarding the capabilities and features of R★STARS. The overall design of the system and each of its components are described. The Reference Manual is intended for supervisors and management level personnel.
- **Data Entry Guide** - which includes detailed instructions for entering information in R★STARS. Coding instructions for the system profiles, input forms and procedures for requesting reports are presented as well as instructions for using each of the R★STARS subsystems. Accounting and data entry staff are the primary users of the Data Entry Guide.
- **System Management Guide** - which describes the overall control and reconciliation procedures for R★STARS. This manual is distributed to system management personnel responsible for controlling R★STARS and to selected data processing staff.

These three manuals comprise the R★STARS user documentation. Separate documentation is provided to data processing personnel responsible for the planning and operation of R★STARS.

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1-2 HOW TO USE THE R★STARS MANUALS

R★STARS users will find the Reference Manual, Data Entry Guide and System Management Guide useful for a variety of reasons. First, they present the system capabilities, options and features. This information is valuable for making implementation decisions such as determining the appropriate methods to use in cost allocation or project/grant billing. Second, the manuals provide a useful source of reference information, including complete appendices on such areas as report layouts and descriptions, a user chart of accounts and sample on-line inquiry screens. Third, users performing day-to-day tasks will use the manuals for such information as coding instructions for input forms and descriptions of valid values of data elements. In short, the R★STARS manuals meet a variety of different needs, depending upon the type of information required.

To provide a guide in determining which portions of the user manuals are most appropriate for each circumstance, the following exhibit lists the volumes and chapters for different groups of users and their objectives in using the manuals.

To understand the terminology used in nearly all of the R★STARS chapters, a thorough review of Chapter 4 - Classification Structure, is required. For agencies using the on-line portions of the system, the following chapters provide procedures for working with the on-line features of R★STARS:

- Reference Manual: Chapter 11 - "Error Correction"
- Data Entry Guide: Chapter 3 - "On-line Procedures"
Chapter 4 - "Error Correction Procedures"

The exhibit on the following page describes references to chapters which are applicable to all organizations, whether or not the on-line features are used.

Finally, the R★STARS manuals were prepared to describe the functions and capabilities of the R★STARS system software.

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HOW TO USE THE R★STARS MANUALS

<u>Type of User</u>	<u>Objective</u>	<u>Volumes/Chapters</u>
System Support Group	To control and reconcile daily processes	System Management: 2, 3, 4
Security Officer	To implement the security features for the users	System Management: 4
Claims Processing	To perform desk audits of payment vouchers and release transactions for warrant writing	System Management: 5 Data Entry Guide: 9
Agency Security Managers	To understand how to establish security requirements for Agency Personnel	System Management: 4
Accounting Managers	To determine the basic capabilities of R★STARS and make decisions regarding the utilization of its various components	Reference: All chapters Data Entry Guide: 2
Accounting Supervisors	To understand the basic accounting functions of R★STARS pertaining to revenues, expenditures and other general areas	Data Entry Guide: 8, 9, 10
Profile Maintenance Personnel	To understand the function of the R★STARS profiles and how to maintain them	Reference: 5 Data Entry Guide: 5, 6
Subsystem Coordinators	To coordinate the implementation and subsequently use one or more of the R★STARS subsystems	Reference: 12 - 17 Data Entry Guide: 5, 6
Reporting Coordinators	To coordinate the user's requests for standard reports	Reference: 10 Data Entry Guide: 11
Budgeting Personnel	To understand the budgeting capabilities and procedures	Reference: 6 Data Entry Guide: 7

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1-3 MANUAL UPDATE PROCEDURES

An up-to-date and accurate set of user manuals can be critical in the successful operation of an accounting system. Therefore, it is important that:

1. Users should notify the *SFMS Section of the State Controller's Division* whenever information in the manual is found to be inaccurate or incomplete.
2. Any corrections or suggestions should be submitted in writing to the *SFMS Section of the State Controller's Division*.

The system management group will constantly review and revise the user manuals to ensure that they are consistent with current operating procedures. They will issue revisions to the manuals when necessary. These updates will be distributed to the operating agencies. In order to maintain the manuals, these updates should be filed in the binder by replacing the old pages with the new. Each revision should have a revision date printed on each page.

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1-4 CONTENTS OF THE REFERENCE MANUAL

The Reference Manual provides a detailed discussion of R★STARS concepts. It reflects the principles and standards of financial reporting required by Governmental Accounting, Auditing and Financial Reporting (GAAFR) which are integrated into the R★STARS design.

This manual presents overview descriptions of the accounting capabilities and automated features of R★STARS. It also explains R★STARS accounting and processing concepts in enough detail for the user to understand how data is processed, how the system options affect the processing of the data, and the relationships among various elements. For a complete listing of the topics covered in this manual, refer to the Table of Contents at the front of this manual. The following chapter topics are discussed:

- 2. GENERAL DESIGN CONCEPTS** - This chapter discusses the concepts and methodologies used in R★STARS to achieve the objective of maximum flexibility while maintaining control and efficiency. Some of the concepts discussed include: Integration of Major Accounting Functions; Single Transactions; Data Edit, Validation and Control; Decision Profile Control; Simultaneous Processing of Multiple Accounting Periods; and Management Reporting Capabilities.
- 3. SYSTEM PROCESSING OVERVIEW** - This chapter presents an overview of the processing capabilities and automated features of R★STARS. It provides the reader with a general understanding of R★STARS on-line capabilities and batch processing functions. This chapter serves as a foundation for understanding how transactions are entered, edited, viewed and reported in R★STARS.
- 4. CLASSIFICATION STRUCTURE** - A summary of the R★STARS classification structure used to record accounting events is provided in this chapter. It includes a discussion of input coding reduction techniques which describe how the classification structure uses look up data to reduce transaction coding.
- 5. FINANCIAL TABLES AND PROFILES** - Much of the flexibility built into R★STARS has been achieved through the structuring of system tables discussed in this chapter. The chapter includes discussions on financial tables, profiles, transaction tables and the history table.
- 6. BUDGETING** - This chapter explains the R★STARS budgeting capabilities of appropriation and allotment accounting, financial plan accounting and revenue accounting.

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7. **GENERAL ACCOUNTING** - R★STARS provides users with many unique accounting capabilities which may not be conveniently classified into normal accounting cycles. These special accounting areas are discussed in this chapter and include:
- General Ledger Accounting
 - Clearing Fund Accounting
 - Journal Entries
 - Recurring Transactions
8. **EXPENDITURE CYCLE** - This chapter covers the expenditure cycle including profile maintenance, financial data entry, and reporting. It also includes a discussion on the following areas:
- Pre-encumbrances and Encumbrances
 - Accounts Payable
 - Expenditures and Payment Processing
 - Expenditure Transfers
9. **REVENUE CYCLE** - This chapter discusses the revenue accounting process and provides information about the following areas:
- Revenue Cycle Overview
 - Accruals
 - Collections
 - Cash Receipts
 - Deferred Revenues
 - Expenditure Refunds
 - Deposit Liabilities
10. **REPORTING** - The ability to retrieve data and display information is critical to the success of any management information system. To support these requirements, R★STARS offers the following reporting capabilities:
- Standard Reporting
 - On-line Inquiry
11. **ERROR CORRECTION** - Correct entry during original input is ideal, but systems must allow for error detection and correction. This chapter discusses the error correction process and the types of error correction transactions included in R ★STARS.

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- 12. PROJECT ACCOUNTING** - This chapter discusses the Project Billing Subsystem of R★STARS which has the capability to generate billing support for externally funded projects and to generate internal billing transactions for interagency agreements. Budgets, revenues and expenditures may be tracked in R ★STARS on both a year-to-date and life-to-date basis.
- 13. GRANT ACCOUNTING** - Accounting for grant budgets, revenues and expenditures is discussed in this chapter. R ★STARS provides support in preparing claims to federal, state and local grantors and accumulates financial information for both billable and non-billable grants. This information may be accumulated for special periods, such as the Federal or State fiscal year.
- 14. COST ALLOCATION** - Allocation of indirect costs, such as payroll benefits and overhead charges, supports the need to account for the full cost of programs, projects, and grants. This chapter describes the R ★STARS cost allocation capabilities.
- 15. FIXED ASSET ACCOUNTING** - The Fixed Asset Subsystem in R ★STARS provides many features which enable an organization to track fixed assets and inventoried items. These features include preventive maintenance scheduling, depreciation calculations and automatic generation of fixed asset related financial transactions. *The Fixed Asset Subsystem is currently not used in Oregon.*
- 16. DOCUMENT TRACKING** - The Document Tracking Subsystem provides the ability to support the control and monitoring of documents by recording the actions associated with documents as they flow through the manual and automated processes of R ★STARS. The subsystem also facilitates the identification and location of physical documents until purged and provides an approval mechanism for tracked documents.
- 17. LABOR DISTRIBUTION** - This chapter discusses the profiles, terminology and associated capabilities for processing payroll costs through the Labor Distribution Subsystem. *The Labor Distribution Subsystem is currently not used in Oregon.*

APPENDICES:

- A. GLOSSARY** - This appendix contains a glossary of terms used in the R ★STARS system and documentation.

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