

# R★STARS Training Manual

## Chapter #2 – Classification Structure Overview

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## The R★STARS Classification Structure

By far, the most complex topic in the R★STARS training program is the Classification Structure. It is a complex topic because Oregon's accounting needs are complex.

The State of Oregon tracks and reports on financial transactions at a variety of levels:

- At the highest level, all financial transactions must come together for Oregon's Annual Comprehensive Financial Report (ACFR) as specified by the Governmental Accounting Standards Board (GASB).
- The federal government has numerous reporting requirements for states. Many Oregon state agencies accept federal funds and must be in compliance with federal reporting requirements.
- To ensure accountability to Oregon's citizens and the state legislature, state government must be able to provide statewide, agency, and program level information.
- To manage Oregon's resources efficiently, financial information must be gathered and organized in ways that are meaningful to individual agencies.
- Individual agencies must be able to produce monthly, quarterly, annual, and bi-annual financial statements that are in compliance with Generally Accepted Accounting Principles (GAAP) and GASB.
- For audit purposes, Oregon's accounting system must record and store data at a very detailed level.

## Overview of R★STARS Structure

There are eight subsets of the R★STARS classification structure used in Oregon. These include Fund, General Ledger, Object, Appropriation, Program, Organization, Project, and Grant. These subsets are used to organize data and produce the necessary reports, online inquiries, and audit trail.

<u>Structure</u>	<u>Description</u>
<b>Fund</b>	The Fund Structure is primarily concerned with accounting, budgeting, cash management, and managerial reporting requirements for Oregon. It plays an important role in the ACFR.
<b>General Ledger</b>	Like the Fund Structure, the General Ledger (GL) structure is integral to the ACFR. GL accounts include cash, payables, and fund balances.
<b>Object</b>	The Object Structure is used for revenue, expenditure, and statistical tracking. Object codes are used to group transactions by sources of revenue and types of expenditures. For example, taxes may be a source of revenue; personal services are a type of expenditure. The Object Structure is important for preparing the Combined Statement of Revenue, Expenditure and Changes in Fund Balance. It is also important in tracking appropriations and budgets.
<b>Appropriation</b>	The Appropriation Structure is used to monitor budgets for the Legislature and agencies. The Budget and Management Division of DAS (BAM) controls the statewide structure for appropriations.

<b>Program</b>	This is an agency defined structure that is used to account for agency activities and track appropriations on a more detailed level. It ties the accounting transactions to the Oregon Budget Information Tracking System (ORBITS) with the ORBITS cross reference number. It impacts transaction entry, resource management, online inquiry, and reporting.
<b>Organization</b>	Similar to the Program Structure, the Organization Structure allows agencies to create an alternative structure for looking at and managing resources.
<b>Project And Grants</b>	These two structures provide additional tracking resources for agencies involved in projects and grants.

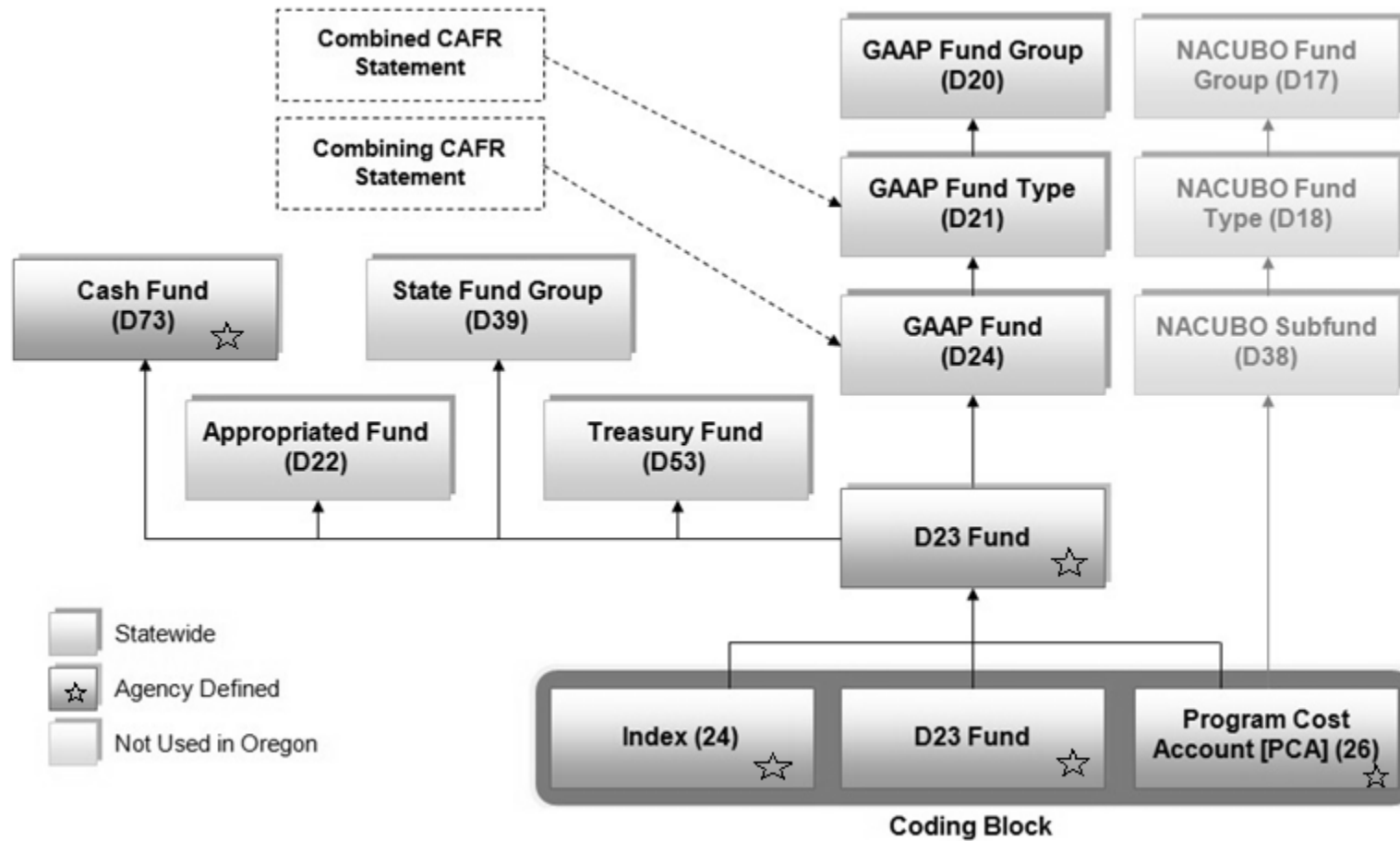
## The Fund Structure

A fund is a self-balancing set of accounts designed for accounting and budgeting purposes. The Fund Structure in R★STARS accommodates numerous types of funds. These include:

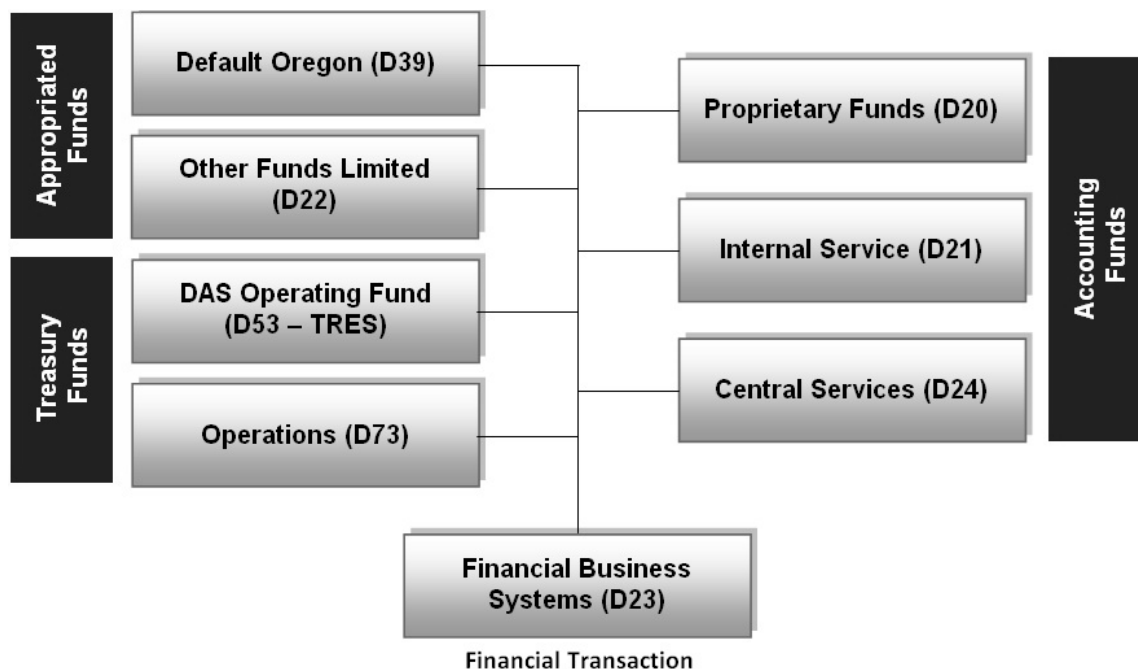
<u>Structure</u>	<u>Description</u>
<b>Treasury Funds</b>	Treasury Funds can be statewide or agency specific accounts that are used to track the state's banking activity. They consist of receipted and suspense accounts, such as General Fund and State Highway Fund. The funds are defined on the <b>D53 Title Profile</b> , TABLE ID: 'TRES'.
<b>Budgetary Funds (Appropriated Fund)</b>	Oregon Legislature requires that agencies report on revenue and expenditure activity for their appropriations. BAM summarizes agency specific activity by fund type. In R★STARS, we track this activity through the appropriated fund structure. The structure is defined on the <b>D22 Appropriated Fund</b> and <b>D39 State Fund Group</b> profiles. Examples of these funds include General Fund, Other Funds Limited, and Federal Funds.
<b>Accounting Funds (GL And GAAP Funds)</b>	Agencies use the General Ledger data to produce financial statements. In addition, The statewide Accounting and Reporting Section of DAS (SARS) produces the ACFR. In R★STARS, these fund types are defined on the <b>D24 GAAP Fund</b> , <b>D21 GAAP Fund Type</b> and <b>D20 GAAP Fund Group</b> profiles. Examples of the <b>D20</b> (highest level) funds include Governmental, Proprietary, and Fiduciary.
<b>NACUBO Funds</b>	These funds pertain only to colleges and universities. They track fund activity and balances according to the National Association of College and University Business Officers (NACUBO) standards. At this time Oregon is not using this fund structure. Should Oregon decide to use them in the future, we would create the structure on the <b>D38 NACUBO Sub Fund</b> , <b>D18 NACUBO Fund</b> , and <b>D17 NACUBO Fund Group</b> profiles.
<b>Fund</b>	Agencies submit requests to SFMS for approval and establishment of the agency fund structure on <b>D23 Fund Profiles</b> . <b>D23</b> Funds define the relationship of the agency's structure to the other R★STARS funds. SFMS ensures appropriate legislation exists prior to establishing new <b>D23</b> Funds.

**Cash Fund** Agencies may want to pool cash for several different funds. They can do so by creating a Cash Fund on the **D73 Cash Fund Profile**. Several **D23** Funds may point to one Cash Fund (several Cash Funds may point to a single Treasury Fund). Cash Funds do not meet the GAAP definition of a fund.

## R★STARS FUND STRUCTURE



## FUND STRUCTURE EXAMPLE



In the Fund Structure example above, a financial transaction is entered to the Financial Business Systems Fund. The transaction will be posted or “rolled up” to the “higher levels.” This allows Oregon to produce statewide reports like the ACFR.

Note that this example has three major components, they are:

## Treasury Funds

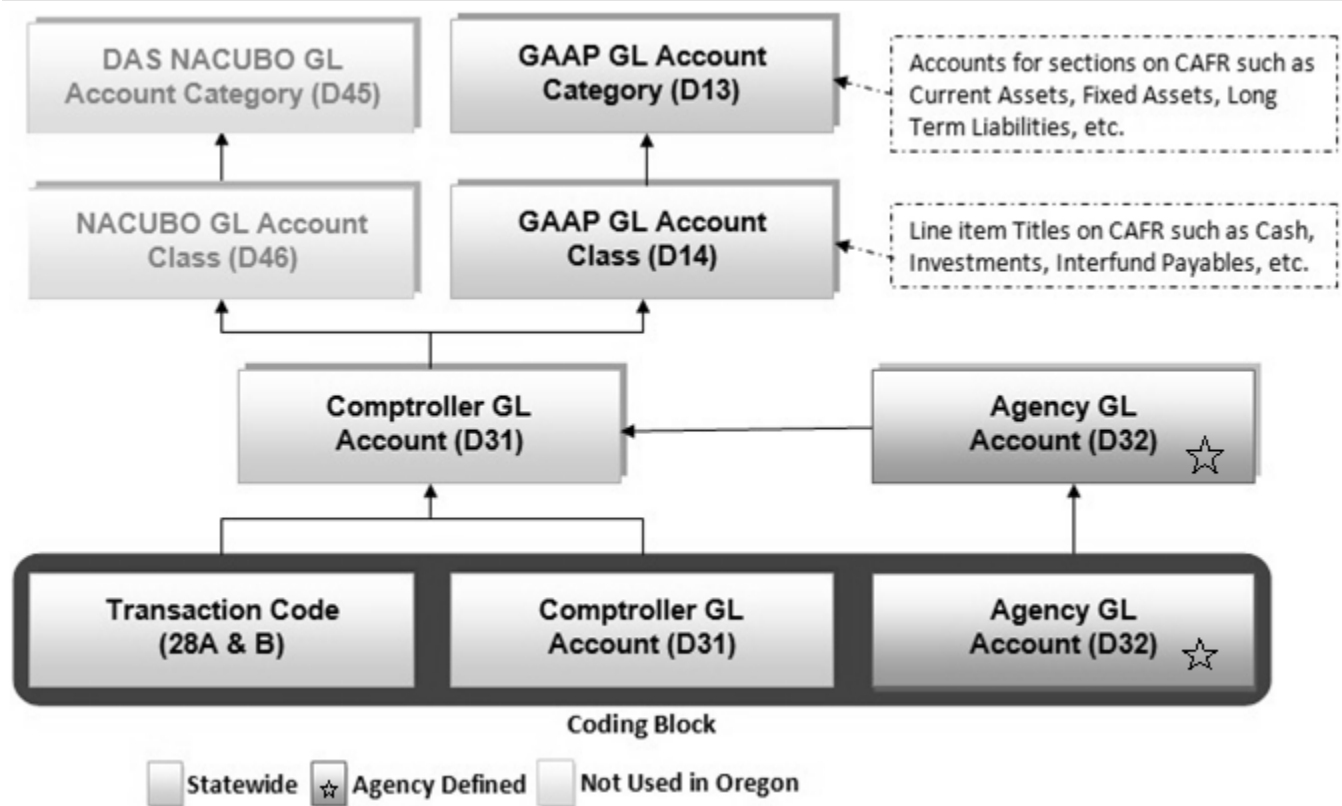
## Appropriated Funds

## GAAP Accounting Funds

## General Ledger Account Structure

The General Ledger Account Structure is used to define the Chart of Accounts. In other words, it is used to establish the accounts for the Balance Sheet and Operating Statement. In addition, R\*STARS provides the ability to use the GL structure for statistical tracking. Like the Fund Structure, the General Ledger Account Structure has the capability to imply the Statewide General Ledger Account Structure from agency defined accounts.

The agency defined subsidiary accounts are defined on the **D32 Agency General Ledger Account Profile**. The Statewide General Ledger Accounts are defined on the **D31 Comptroller General Ledger Account Profile**.



## TRANSACTION CODES DESIGNATE GENERAL LEDGER ACCOUNTS

In the accounting transaction, the transaction code designates the General Ledger accounts to which the transaction will post. The relationships are created on the **28A Transaction Code Decision Profile**.

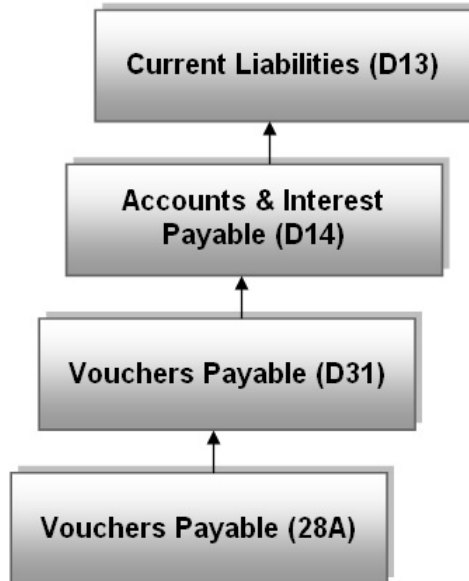
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S28A UC: 01 STATE OF OREGON 08/05/13 03:25 PM
LINK TO: TRANSACTION CODE DECISION PROFILE PROD

TRAN CODE: 225 TITLE: VOUCHER PAYABLE - ENCUMBERED
GENERAL LEDGER DR-1: 3501 CR-1: 1211 DR-2: CR-2:
POSTING DR-3: CR-3: DR-4: 3011 CR-4: 2735
TRANS DOC DUDT I SVDT CDOC I RDOC I MOD I AGCY R IDX PCA COBJ R
EDIT AOBJ RVRS N PDT R CI N 1099 R WARR INVC VNUM R VNAME R VADD R
INDS: DMETH R APN# R FUND R GLA N AGL N GRNT SUBG PROJ MULT G38# N
POST SEQ: 3 REG NO: 2 WW IND: 1 D/I: D WAR CANCL TC: 385 PYTC: FUTMY: Y
GEN- TC: DT: ACCR TC: TR TC: INTERFACE IND:
PAY LIQ TC: 380 PAY RED TC: 390 CUM POST IND: Y BAL TC: A/S DOC AMT: +
A/S BT MATCH GLA DOC A/S BT MATCH GLA DOC
DF: + 03 M 8 2 + 04 M 8 2
FILE AP: - 18 + 17
POSTING AB: - 18 + 17
INDS: CC:
GP: - 18 + 17
PJ: - 18 + 17
AGY GL: STATUS CODE: A
EFF START DATE: 06011990 EFF END DATE: LAST PROC DATE: 09022003
Z06 RECORD SUCCESSFULLY RECALLED
F1-HELP F3-DEL F5-NEXT F6-28B F9-INT F10-SAVE F11-SAVE/CLEAR ENT-INQ CLEAR-EXIT
  
```

General Ledger debits and credits are usually shown in pairs. Each transaction code can have up to four sets of debits and credits. Usually, the DR-4 and CR-4 record the liquidation of a previous transaction, such as an encumbrance.

### GENERAL LEDGER ACCOUNT STRUCTURE EXAMPLE



In the example above, a transaction was entered with Transaction Code 222, Voucher Payable – Not Encumbered. This transaction will generate a warrant to pay for office supplies. The system will use the coding to imply higher level postings.

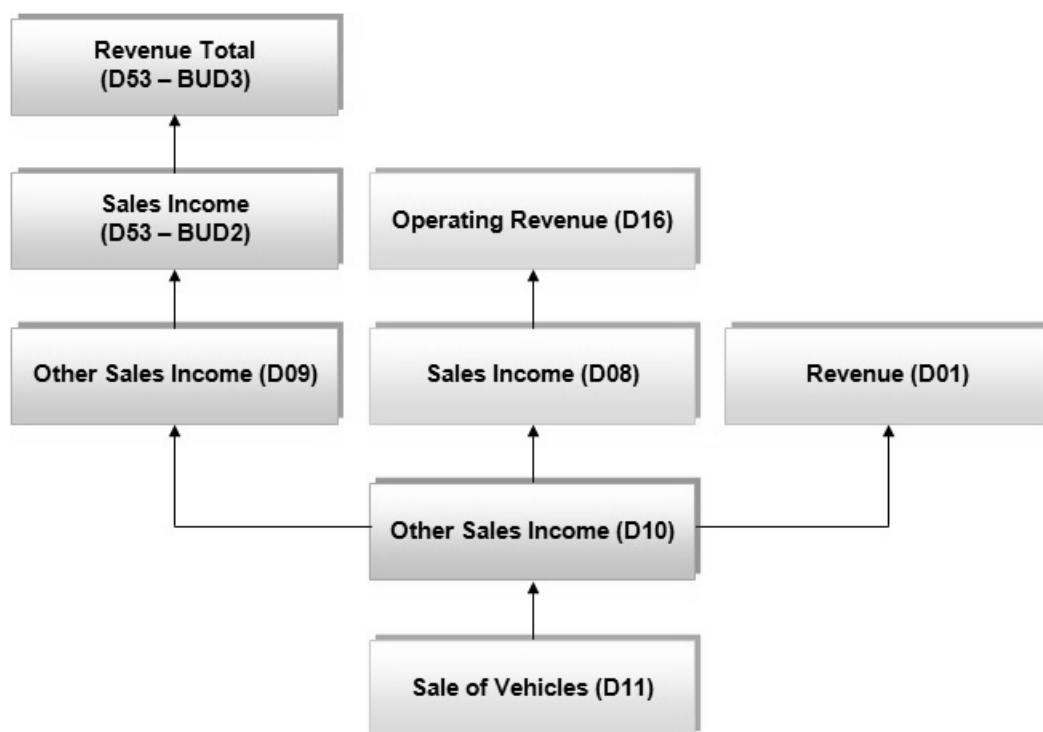
### Object Structure

The Object Structure is used to identify the source of revenues and the type of expenditures. Similar to the other structures, there are state defined objects, referred to as Comptroller Objects (COBJ – **D10 Comptroller Object Profile**) and there are agency defined objects, referred to as Agency Objects (AOBJ – **D11 Agency Object Profile**). Agencies wanting greater detail can define Agency Objects. Examples of Revenue Comptroller Objects include park user fees, motor fuel taxes, and personal income taxes. Examples of Expenditure Comptroller Objects includes office supplies, instate meals and lodging, and office furniture and fixtures.

As with other aspects of the classification structure, R★STARS provides the ability to roll-up or imply more general categories. Agency Objects roll-up to the more general Comptroller Objects. In addition, R★STARS provides roll-ups specific to budget, (**D09 Comptroller Source Group** and **D53 Budget Rollup 1** and **Rollup 2**), General Ledger statements, (**D08 GAAP Source Object** and **D16 GAAP Category**), and appropriations (**D01 Object**).

The objects are designated in the accounting transaction by the Comptroller or Agency Object Code.



**REVENUE OBJECT EXAMPLE**

In this example, the motor pool sold a vehicle. The agency decided to track expenditures in greater detail than the Comptroller Objects and established Agency Objects on the **D11** profile.

**Appropriation Structure**

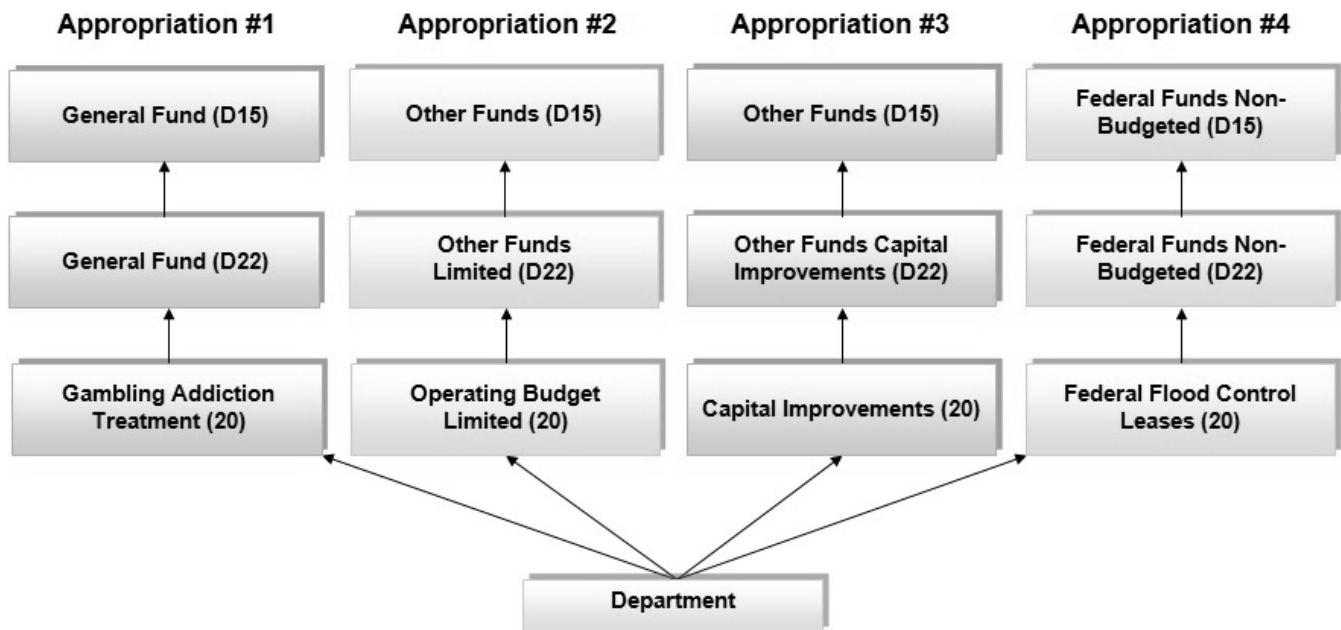
Appropriation numbers are used to control Oregon’s appropriations and limitations from the Legislature. Appropriation numbers in SFMA provide budgetary control similar to the appropriations and limitations in the previous Control Accounting System.

BAM maintains the appropriation structure. Agencies, however, will provide input on the following elements:

Appropriation Number	Legal Authority
Description	Agency Budget Indicators

Like the other structures, the Appropriation Structure has the capability to be “looked up” and to “look up.” The profiles that can define the appropriation structure include the **20 Appropriation Number Profile**, **D15 Appropriation Group Profile** and **D53** profile (Table ID: APTY). Oregon is currently not using the **D53** profile for Appropriation Structure definition.

In the accounting transaction, the appropriation can be looked up by the PCA or index.

**APPROPRIATION EXAMPLE**

In this example, the agency has four separate appropriations. Each of these appropriations is defined on the **20** profile. The system can then imply the more general statewide categories for these appropriations.

**Program and Organization Structure**

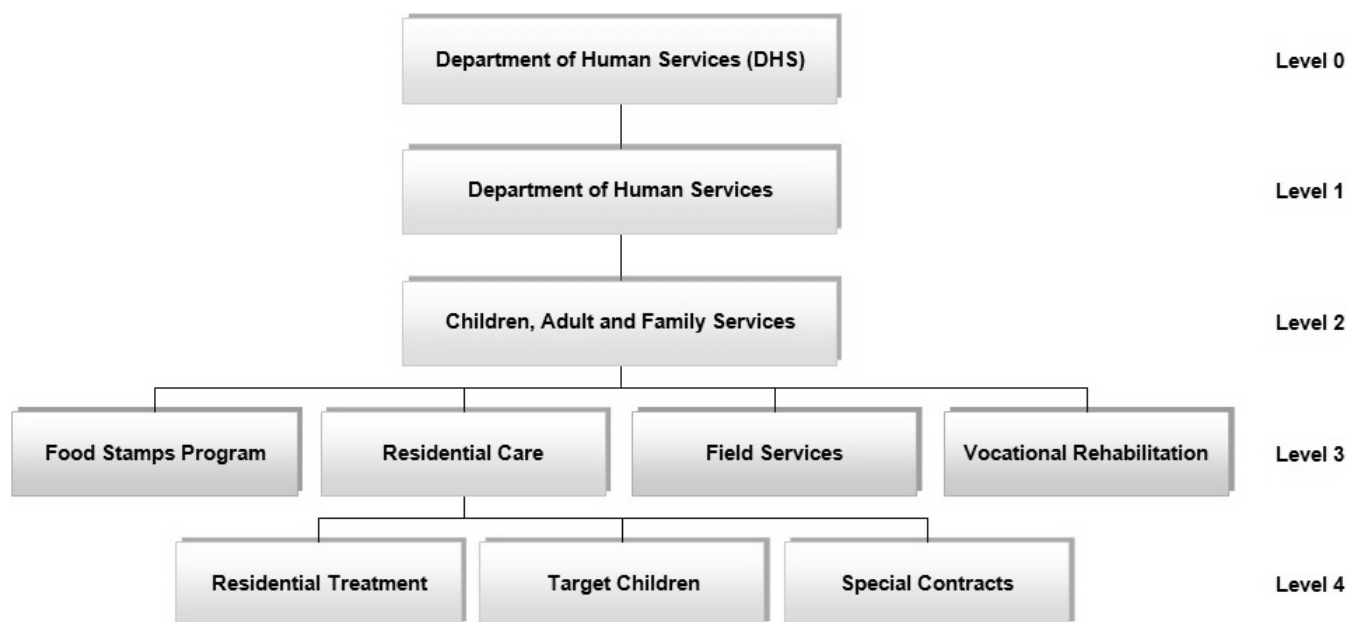
Although they are separate structures, the **Program Structure** and **Organization Structure** are related and can be discussed together. These two structures represent two different ways of sorting agency financial information. Both structures have coding reduction capabilities that imply an entire program or organization structure from one entered code, thus reducing the data entry required to code a transaction. See Coding Reduction later in this chapter.

**PROGRAM STRUCTURE**

The Program Structure in R★STARS allows agencies to track financial activity. It is generally related to the agency's goals and objectives and reflects what the agency does. The program structure may be as many as nine levels. Oregon has elected to use the top two levels to track appropriations. Thus, agencies can track their own budgets in levels three through nine. Agencies set up program structures on the **D04 Program Code Profile** in coordination with BAM Statewide Audit and Budget Reporting Section (SABRS).

The program structure is designated in the accounting transaction by the PCA (**26 Program Cost Account Profile**).

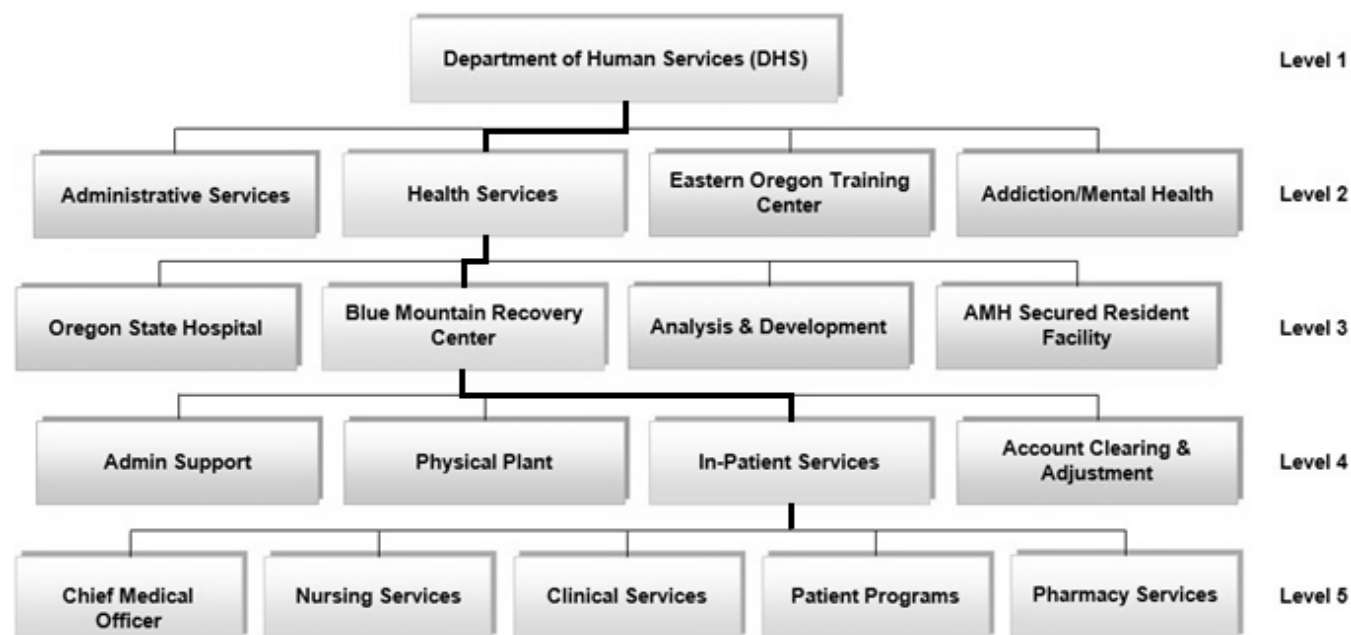
### Program Structure Example



### ORGANIZATION STRUCTURE

The Organization Structure is quite similar to the Program Structure. It gives agencies the capability to track activity based on how state agencies are physically organized. Agencies establish an organization structure on the **D03 Organization Code Profile**. The organization structure is designated in the accounting transaction by the index (**24 Index Code Profile**).

### Organization Structure Example



## GRANTS AND PROJECTS STRUCTURE

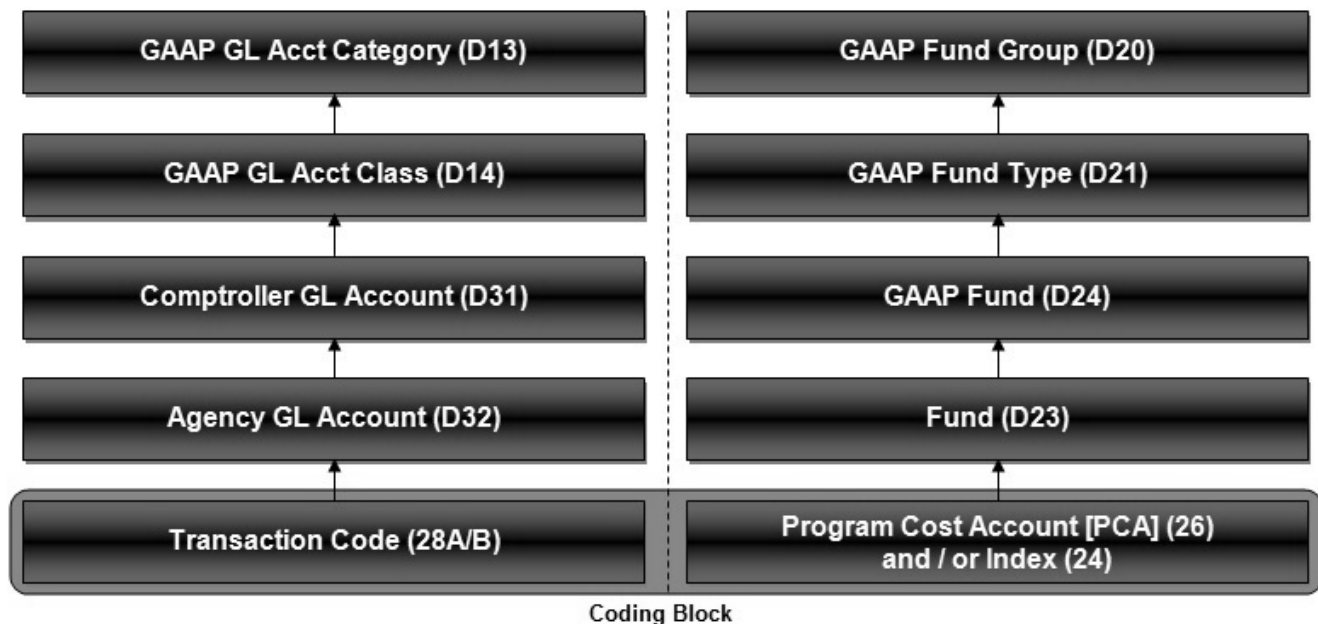
The Grant Structure is used to track budgets, revenues, expenditures, and statistics for a specific funding source, such as a federal grant or private donation. Subgrantee accounting is also available in the grant structure and is used to track advances, expenditures, budgets, and other activity for recipients of state or pass-through grants. Agencies can set up grant structure through the **29 Grant Control**, **D47 Grant Number**, **D40 Grant Category**, **D28 Grantor**, and **D35 Grant Type** profiles. The Grant may be designated in the accounting transaction by the PCA or Index.

The Project Structure is used to track budgets, revenues, expenditures, and statistics for an activity, such as a capital project or interagency agreement. Agencies can set up a project structure through the **27 Project Control**, **D42 Project Number**, **D06 Project Type**, and **D41 Project Category** profiles. The Project may be designated in the accounting transaction by the PCA or Index.

## Combining the R★STARS Structures

So far, we have looked at each of the R★STARS structures – Fund, General Ledger, Object, Appropriation, Program, Organization, Projects, and Grants – individually. In practice, a specific transaction may post to several of these structures. In addition, when a user performs an online inquiry or the system produces a report, R★STARS categorizes data across structures. Following are diagrams of how some of the structures work together.

## BALANCE SHEET TRANSACTIONS



R★STARS uses the transaction code, agency or comptroller object, and PCA and/or Index to categorize and summarize accounting transactions and produce the information needed for the ACFR and individual agency Combined Balance Sheet.

## Combined Balance Sheet Example – ACFR

Governmental Funds  
June 30, 2012  
(In Thousands)

	General	Health and Social Services	Public Transportation	Environmental Management	Common School	Other	Total
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 61,504	\$ 306,537	\$ 576,550	\$ 331,365	\$ 52,417	\$ 996,248	\$ 2,324,621
Investments	4,987	-	121,775	-	1,018,352	232,372	1,377,486
Custodial Assets	75	-	-	1,022	7,248	2,095	10,440
Securities Lending Collateral	7,916	62,882	100,191	49,138	8,724	86,111	314,962
Accounts and Interest Receivable (net)	19,141	242,317	54,489	53,383	7,180	245,521	622,031
Taxes Receivable (net)	930,564	58,566	77,314	-	-	9,603	1,076,047
Due from Other Funds	240,822	62,109	94,349	82,631	136	266,298	746,345
Due from Component Units	-	-	-	-	-	6	6
Inventories	27,916	644	25,471	25,851	3	3,287	83,172
Prepaid Items	5,426	-	514	50	-	835	6,825
Advances to Other Funds	-	-	-	-	19,300	-	19,300
Net Contracts, Notes, and Other Receivables	21,278	6,210	3,772	12,551	703	217,033	261,547
Loans Receivable (net)	-	725	33,899	407,091	-	170,241	611,956
<b>Total Assets</b>	<b>\$ 1,319,629</b>	<b>\$ 739,990</b>	<b>\$ 1,088,324</b>	<b>\$ 963,082</b>	<b>\$ 1,114,063</b>	<b>\$ 2,229,650</b>	<b>\$ 7,454,738</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts and Interest Payable	\$ 122,436	\$ 165,409	\$ 69,638	\$ 13,783	\$ 23,856	\$ 155,536	\$ 550,658
Obligations Under Securities Lending	7,916	62,882	100,191	49,138	8,724	86,111	314,962
Due to Other Funds	448,944	17,550	17,168	7,060	786	51,609	543,117
Due to Component Units	-	13,467	-	-	-	-	13,467
Due to Other Governments	34,783	-	73,350	15,403	-	33,712	157,248
Deferred Revenue	654,478	8,070	21,383	27,662	752	224,758	937,103
Custodial Liabilities	8,864	22,656	28	4,502	180,545	6,219	222,814
Contracts, Mortgages, and Notes Payable	74	-	-	-	-	-	74
Advances from Other Funds	648	-	-	300	-	19,088	20,036
<b>Total Liabilities</b>	<b>1,278,143</b>	<b>290,034</b>	<b>281,758</b>	<b>117,848</b>	<b>214,663</b>	<b>577,033</b>	<b>2,759,479</b>
<b>Fund Balances:</b>							
Nonspendable	33,361	696	25,951	26,004	3	30,337	116,352
Restricted by:							
Federal Laws and Regulations	1,280	30,381	28,830	529,892	-	83,418	673,801
Oregon Constitution	41,874	717	247,991	80,748	645,697	448,281	1,465,308
Enabling Legislation	59,489	214,510	70,282	96,621	252,540	310,147	1,003,589
Debt Covenants	6,815	58,095	433,512	45,733	-	398,013	942,168
Donors and Other External Parties	-	4,733	-	1,374	1,160	5,591	12,858
Committed	61,534	125,532	-	59,551	-	359,957	606,574
Assigned	-	15,292	-	5,311	-	16,873	37,476
Unassigned	(162,867)	-	-	-	-	-	(162,867)
<b>Total Fund Balances</b>	<b>41,486</b>	<b>449,956</b>	<b>806,566</b>	<b>845,234</b>	<b>899,400</b>	<b>1,652,617</b>	<b>4,695,259</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,319,629</b>	<b>\$ 739,990</b>	<b>\$ 1,088,324</b>	<b>\$ 963,082</b>	<b>\$ 1,114,063</b>	<b>\$ 2,229,650</b>	<b>\$ 7,454,738</b>

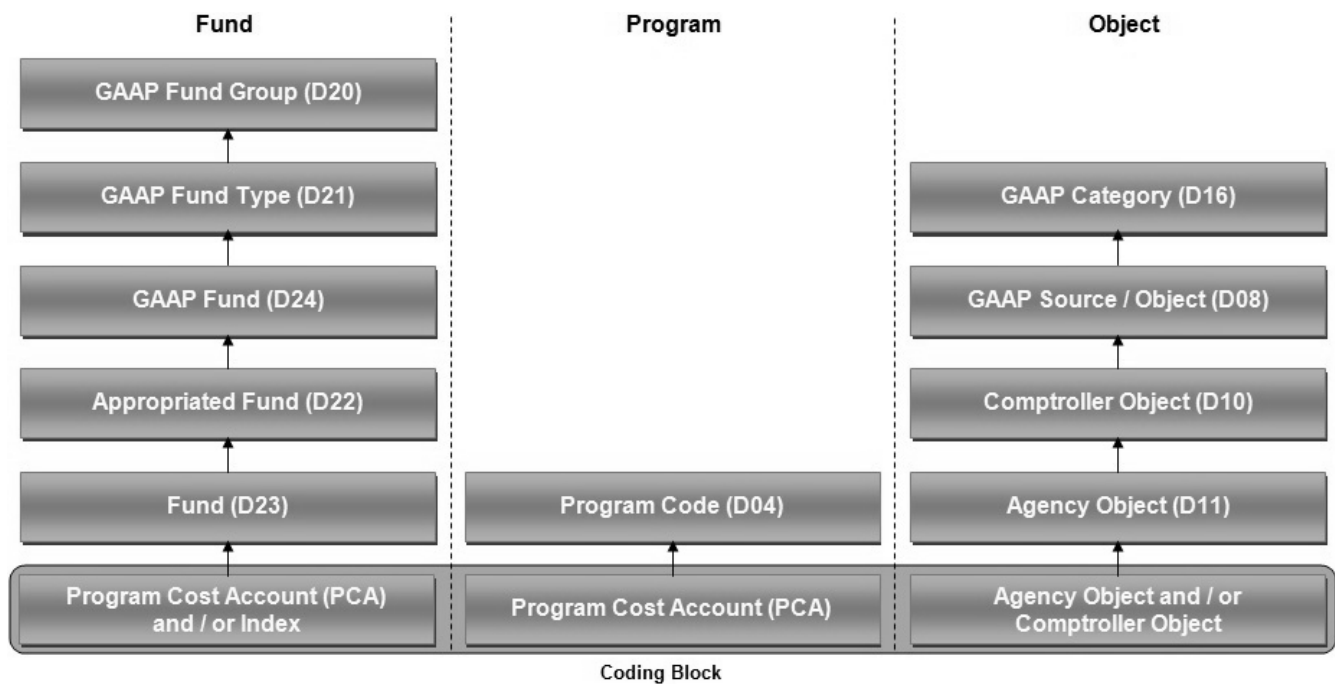
## Combined Balance Sheet Example – Agency

STATE OF OREGON  
DEPARTMENT OF [REDACTED]  
STATEMENT OF NET ASSETS  
PROPRIETARY FUNDS  
JUNE 30, 2012 AND JUNE 30, 2011

	Enterprise Funds					
	Veterans' Loan Program		Veterans' Home Program		TOTAL	
	June 30, 2012	June 30, 2011	June 30, 2012	June 30, 2011	June 30, 2012	June 30, 2011
<b>ASSETS &amp; DEFERRED OUTFLOWS</b>						
<b>Current Assets</b>						
Cash and Cash Equivalents	\$ 70,538,060	\$ 92,654,442	\$ 5,809,130	\$ 3,981,396	\$ 76,347,190	\$ 96,635,838
Cash and Cash Equivalents - Restricted	1,970,398	3,107,401	10,254,538	10,431,646	12,224,936	13,539,047
Securities Lending Cash Collateral	22,652,458	67,609,488	1,891,251	4,459,350	24,543,709	72,068,838
Investments	14,525,830	3,540,625	-	-	14,525,830	3,540,625
Investments - Restricted	-	5,005,250	-	-	-	5,005,250
Receivables:						
Accrued Interest	1,485,707	1,641,564	-	-	1,485,707	1,641,564
Loan Cancellation Life Insurance Premiums	70,243	71,655	-	-	70,243	71,655
Resident Care Related	-	-	1,566,269	1,376,424	1,566,269	1,376,424
Other	24,542	24,638	-	-	24,542	24,638
Due from Other Funds	68,285	66,147	-	-	68,285	66,147
Real Estate Owned	1,908,323	1,570,465	-	-	1,908,323	1,570,465
Prepaid Expenses	8,506	6,946	-	-	8,506	6,946
Total Current Assets	113,252,352	175,298,621	19,521,188	20,248,816	132,773,540	195,547,437
<b>Noncurrent Assets</b>						
Cash and Cash Equivalents - Restricted	140,316,030	139,488,446	-	-	140,316,030	139,488,446
Investments	7,005,810	21,783,303	-	-	7,005,810	21,783,303
Investments - Restricted	-	3,269,211	-	-	-	3,269,211
Mortgage Loans and Contracts Receivable (Net)	217,022,740	247,018,965	-	-	217,022,740	247,018,965
Resident Care Receivable (Net)	-	-	14,369	26,927	14,369	26,927
Other Receivable	1,082,269	523,531	-	-	1,082,269	523,531
Deferred Underwriter's Discount	1,303,955	1,937,005	-	-	1,303,955	1,937,005
Capital Assets:						
Building, Property and Equipment	8,925,405	8,954,357	15,507,603	12,718,076	24,433,008	21,672,433
Improvements Other than Buildings	-	-	13,695	13,695	13,695	13,695
Land	-	-	2,100,073	2,100,073	2,100,073	2,100,073
Construction in Progress	-	-	458,006	1,566,650	458,006	1,566,650
Works of Art and Historical Treasures	627,021	85,170	70,000	70,000	697,021	155,170
Accumulated Depreciation	(5,088,810)	(5,008,953)	(4,497,806)	(4,202,032)	(9,586,616)	(9,210,985)
Total Noncurrent Assets	371,194,420	418,051,035	13,665,940	12,293,389	384,860,360	430,344,424
Deferred Outflow of Resources	3,047,423	1,808,678	-	-	3,047,423	1,808,678
<b>TOTAL ASSETS &amp; DEFERRED OUTFLOWS</b>	<b>\$ 487,494,195</b>	<b>\$ 595,158,334</b>	<b>\$ 33,187,128</b>	<b>\$ 32,542,205</b>	<b>\$ 520,681,323</b>	<b>\$ 627,700,539</b>
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable	\$ 167,851	\$ 237,200	\$ 1,542,863	\$ 1,125,035	\$ 1,710,714	\$ 1,362,235
Loan Cancellation Life Insurance Premium Payable	40,635	58,000	-	-	40,635	58,000
Loan Cancellation Life Insurance Claims Payable	19,406	90,094	-	-	19,406	90,094
Due to Other Funds	-	-	68,285	66,147	68,285	66,147
Deposit Liabilities	1,834,763	1,976,620	-	187	1,834,763	1,976,807
Deferred Revenue	-	-	124,746	92,502	124,746	92,502
Accrued Interest on Bonds	450,338	964,913	-	-	450,338	964,913
Obligations under Securities Lending	22,652,458	67,609,488	1,891,251	4,459,350	24,543,709	72,068,838
Compensated Absences Payable	301,467	296,022	3,046	3,392	304,513	299,414
Excess Interest and Arbitrage Rebate Payable	-	-	-	-	-	-
Bonds Payable-Maturing Within One Year (Net)	3,377,727	3,302,227	-	-	3,377,727	3,302,227
Matured Bonds Payable	95,000	1,072,780	-	-	95,000	1,072,780
Total Current Liabilities	28,939,645	75,607,344	3,630,191	5,746,613	32,569,836	81,353,957
<b>Noncurrent Liabilities</b>						
Bonds Payable-Maturing After One Year (Net)	308,656,156	371,039,732	-	-	308,656,156	371,039,732
Compensated Absences Payable	155,301	152,496	1,569	1,748	156,870	154,244
Excess Interest and Arbitrage Rebate Payable	15,860,488	13,170,925	-	-	15,860,488	13,170,925
Other Postemployment Benefits Obligation (Net)	100,645	87,656	1,112	494	101,757	88,150
Derivative Instrument - Interest Rate Swap	3,047,423	1,808,678	-	-	3,047,423	1,808,678
Total Noncurrent Liabilities	327,820,013	386,259,487	2,681	2,242	327,822,694	386,261,729
<b>TOTAL LIABILITIES</b>	<b>356,759,658</b>	<b>461,866,831</b>	<b>3,632,872</b>	<b>5,748,855</b>	<b>360,392,530</b>	<b>467,615,686</b>
<b>NET ASSETS</b>						
Invested in Capital Assets	4,463,616	4,030,574	13,651,571	12,266,462	18,115,187	16,297,036
Expendable, Restricted for Capital Construction	-	-	10,254,538	10,431,646	10,254,538	10,431,646
Unrestricted	126,270,921	129,260,929	5,648,147	4,095,242	131,919,068	133,356,171
<b>TOTAL NET ASSETS</b>	<b>\$ 130,734,537</b>	<b>\$ 133,291,503</b>	<b>\$ 29,554,256</b>	<b>\$ 26,793,350</b>	<b>\$ 160,288,793</b>	<b>\$ 160,084,853</b>



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**OPERATING STATEMENT TRANSACTIONS**


R★STARS uses the agency or comptroller object and PCA and/or Index to categorize and summarize accounting transactions and to produce the information needed for the ACFR and for individual agency Statements of Revenue, Expenditure, and Changes in Fund Balance.

## Combined Statement of Revenue, Expenditure, and Changes in Fund Balance Example – ACFR

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended June 30, 2012  
 (In Thousands)

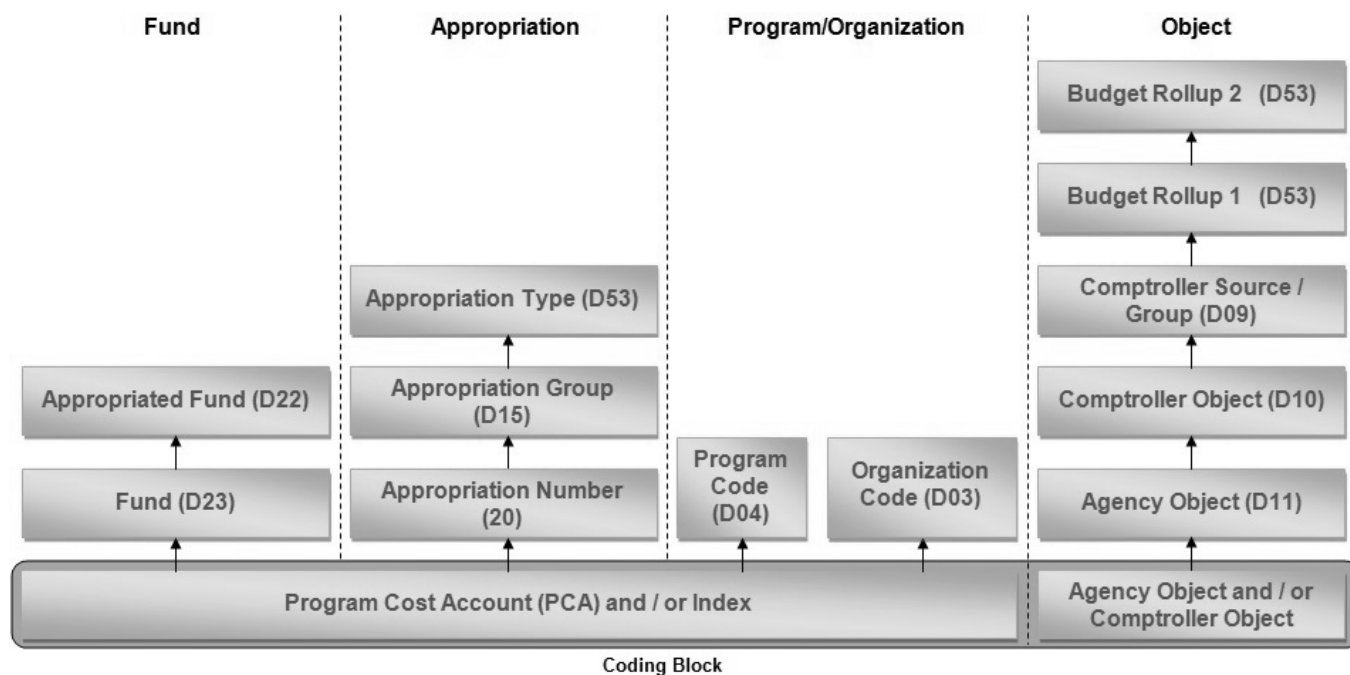
	General	Health and Social Services	Public Transportation	Environmental Management	Common School	Other	Total
<b>Revenues:</b>							
Personal Income Taxes	\$ 5,876,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,876,050
Corporate Income Taxes	441,802	-	-	-	-	-	441,802
Tobacco Taxes	67,908	190,688	-	-	-	-	258,596
Healthcare Provider Taxes	-	423,951	-	-	-	-	423,951
Inheritance Taxes	101,364	-	-	-	-	-	101,364
Public Utilities Taxes	-	-	-	-	-	72,310	72,310
Insurance Premium Taxes	46,455	48,120	-	-	-	8	94,583
Motor Fuels Taxes	-	-	490,992	-	-	-	490,992
Weight Mile Taxes	-	-	259,984	-	-	-	259,984
Vehicle Registration Taxes	-	-	281,358	-	-	-	281,358
Employer-Employee Taxes	-	-	-	-	-	71,977	71,977
Workers' Compensation Insurance Taxes	-	-	-	-	-	53,669	53,669
Other Taxes	81,235	-	1,801	23,218	-	37,990	144,244
Licenses and Fees	120,506	14,053	80,842	125,966	993	128,120	470,480
Federal	105	3,969,872	617,754	170,970	-	2,493,228	7,251,929
Charges for Services	22,014	201,030	45,257	42,172	155	61,733	372,361
Fines and Forfeitures	65,768	171	4,367	453	126	66,469	137,354
Rents and Royalties	490	14	5,772	2,381	4,094	2,894	15,645
Investment Income (Loss)	11,157	2,043	9,630	12,620	(8,292)	24,673	51,831
Sales	1,343	2,078	4,679	78,646	327	4,833	91,906
Donations and Grants	1,069	5,376	25	565	-	17,100	24,135
Contributions to Permanent Funds	-	-	-	-	-	76	76
Tobacco Settlement Proceeds	-	78,940	-	-	-	-	78,940
Foreclosure Settlement Proceeds	25,253	-	-	-	-	-	25,253
Pension Bond Debt Service Assessments	-	-	-	-	-	5,681	5,681
Unclaimed Property Revenue	-	-	-	-	15,308	-	15,308
Other	18,896	317,958	8,118	16,278	107	79,322	440,679
<b>Total Revenues</b>	<b>6,881,415</b>	<b>5,254,294</b>	<b>1,810,579</b>	<b>473,269</b>	<b>12,818</b>	<b>3,120,083</b>	<b>17,552,458</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Education	3,349,773	-	-	-	-	712,471	4,062,244
Human Services	1,862,595	5,133,945	-	-	-	1,272,203	8,268,743
Public Safety	896,257	-	-	-	-	323,595	1,219,852
Economic and Community Development	21,458	-	-	-	-	394,937	416,395
Natural Resources	62,379	-	-	503,032	14,367	43,683	623,461
Transportation	8,957	-	1,550,480	-	-	9,602	1,569,039
Consumer and Business Services	5,596	75	-	-	-	275,885	281,556
Administration	222,265	1	60,248	-	-	60,742	343,256
Legislative	31,603	-	-	-	-	1,686	33,289
Judicial	308,072	1,413	-	-	-	26,614	336,099
Capital Improvements and Capital Construction	-	-	-	-	-	129,337	129,337
<b>Debt Service:</b>							
Principal	85,774	-	-	9	-	245,798	331,581
Interest	53,632	1	600	1	-	296,640	350,874
Other Debt Service	1,700	578	398	37	-	4,104	6,817
<b>Total Expenditures</b>	<b>6,910,061</b>	<b>5,136,013</b>	<b>1,611,726</b>	<b>503,079</b>	<b>14,367</b>	<b>3,797,297</b>	<b>17,972,543</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(28,646)	118,281	198,853	(29,810)	(1,549)	(677,214)	(420,085)
<b>Other Financing Sources (Uses):</b>							
Transfers from Other Funds	940,311	96,331	89,478	146,461	11,201	1,078,053	2,361,835
Transfers to Other Funds	(1,139,103)	(307,604)	(265,747)	(63,756)	(54,969)	(401,640)	(2,232,819)
Insurance Recoveries	225	-	-	18	333	100	676
Long-term Debt Issued	16,322	57,710	-	1,241	-	94,886	170,159
Debt Issuance Premium	3,037	4,788	-	-	-	87,213	95,038
Refunding Debt Issued	-	-	-	-	-	502,389	502,389
Refunded Debt Payment to Escrow Agent	-	-	-	-	-	(574,833)	(574,833)
<b>Total Other Financing Sources (Uses)</b>	<b>(179,208)</b>	<b>(148,775)</b>	<b>(176,269)</b>	<b>83,964</b>	<b>(43,435)</b>	<b>786,168</b>	<b>322,445</b>
<b>Net Change in Fund Balances</b>	<b>(207,854)</b>	<b>(30,494)</b>	<b>22,584</b>	<b>54,154</b>	<b>(44,984)</b>	<b>108,954</b>	<b>(97,640)</b>
Fund Balances - Beginning	244,154	589,792	767,013	787,600	945,289	1,612,669	4,946,517
Prior Period Adjustments	3,730	(108,895)	18,112	5,246	(905)	(69,029)	(151,741)
Fund Balances - Beginning - As Restated	247,884	480,897	785,125	792,846	944,384	1,543,640	4,794,776
Change in Inventories	1,456	(447)	(1,143)	(1,766)	-	23	(1,877)
<b>Fund Balances - Ending</b>	<b>\$ 41,486</b>	<b>\$ 449,956</b>	<b>\$ 806,566</b>	<b>\$ 845,234</b>	<b>\$ 899,400</b>	<b>\$ 1,652,617</b>	<b>\$ 4,695,259</b>



## Combined Statement of Revenue, Expenditure, and Changes in Fund Balance Example – Agency

STATE OF OREGON DEPARTMENT [REDACTED] COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE FISCAL YEARS ENDED JUNE 30, 2012 and JUNE 30, 2011								
	General Fund		Special Revenue Fund				Governmental Funds	
	June 30, 2012	June 30, 2011	Veterans' Home Trust		Other Veterans' Trust Accounts		TOTAL	
	June 30, 2012	June 30, 2011	June 30, 2012	June 30, 2011	June 30, 2012	June 30, 2011	June 30, 2012	June 30, 2011
<b>Revenues</b>								
Donations	\$ -	\$ -	\$ 135,800	\$ 311,135	\$ 44,516	\$ -	\$ 180,316	\$ 311,135
Interest Income	-	-	4,233	6,353	571	543	4,804	6,896
<b>Total Revenues</b>	-	-	140,033	317,488	45,087	543	185,120	318,031
<b>Expenditures</b>								
Veterans' Services								
Personal Services	779,968	783,046	-	-	-	-	779,968	783,046
Services and Supplies	208,055	60,514	-	-	-	-	208,055	60,514
Securities Lending Investment Expense	-	-	210	917	146	119	356	1,036
State Treasury Charges	-	-	-	-	25	97	25	97
Trust Fund Distributions	-	-	-	-	29,374	5,822	29,374	5,822
Special Payments	2,332,079	1,922,151	-	-	-	-	2,332,079	1,922,151
<b>Total Expenditures</b>	3,320,102	2,765,711	210	917	29,545	6,038	3,349,857	2,772,666
<b>Other Financing Sources (Uses)</b>								
State Appropriations	3,320,102	2,765,711	-	-	-	-	3,320,102	2,765,711
Operating Transfer In from DMV	-	-	60,995	51,483	-	-	60,995	51,483
Operating Transfer Out to Veterans' Home	-	-	(177,700)	(947,478)	-	-	(177,700)	(947,478)
<b>Total Other Financing Sources (Uses)</b>	3,320,102	2,765,711	(116,705)	(895,995)	-	-	3,203,397	1,869,716
<b>Net Change in Fund Balance</b>	-	-	23,118	(579,424)	15,542	(5,495)	38,660	(584,919)
Beginning Fund Balance	647	1,419	789,006	1,368,430	82,963	88,458	872,616	1,458,307
Change in Reserve for Prepaid Items	285	(772)	-	-	-	-	285	(772)
<b>Ending Fund Balance</b>	\$ 932	\$ 647	\$ 812,124	\$ 789,006	\$ 98,505	\$ 82,963	\$ 911,561	\$ 872,616

## TRACKING APPROPRIATIONS AND BUDGETS



R\*STARS uses the agency or comptroller object and PCA and/or Index to categorize and summarize accounting transactions and to produce the information needed to track expenditures and revenue for appropriations and budget. Agencies may choose to further categorize this activity for a particular grant or project.

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**Appropriation and Budget Example – Agency**

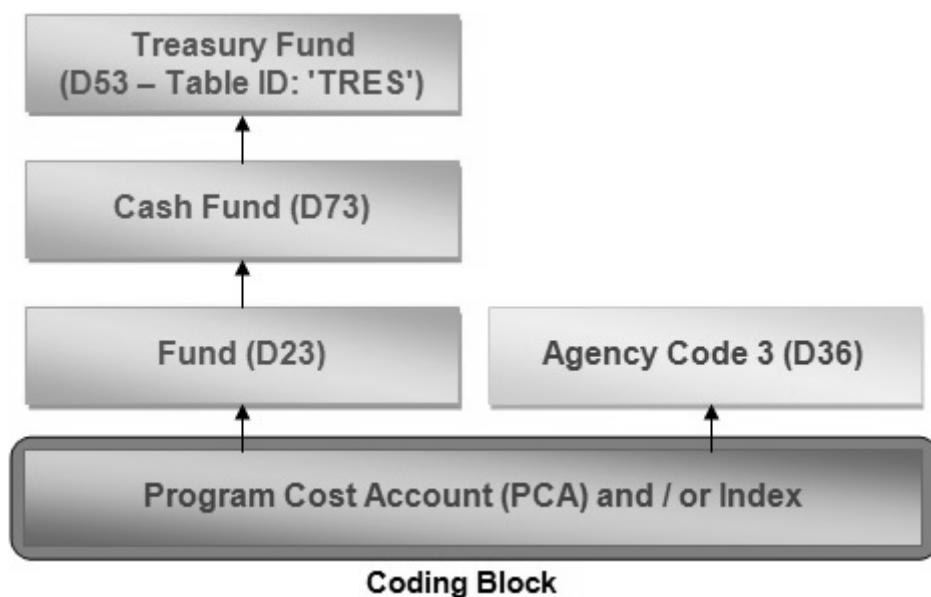
<b>D15 Appropriation Group</b>	
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<b>D22 Appropriated Fund</b>	
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<b>20 Appropriation</b>	
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- |     |                              |  |
|-----|------------------------------|--|
| 001 | General Fund                 |  |
|     | 8000                         | General Fund                             |
|     | 89901                        | General Fund Appropriation               |
|     | 89910                        | Gambling Addiction Treatment             |
|     | 8010                         | General Fund – Capital Improvement       |
|     | 8020                         | General Fund – Capital Construction      |
|     | 8030                         | General Fund – Debt Service              |
|     | 8800                         | General Fund – Revenue                   |
|     | 77303                        | General Fund Receipts                    |
| 002 | Federal Funds                |  |
|     | 6010                         | Federal Funds – Capital Improvement      |
|     | 6020                         | Federal Funds – Capital Construction     |
|     | 6200                         | Federal Funds – Non-limited              |
|     | 6400                         | Federal Funds – Limited                  |
| 003 | Other Funds                  |  |
|     | 3010                         | Other Funds Capital Improvement          |
|     | 30488                        | Capital Improvements                     |
|     | 3020                         | Other Funds Capital Construction         |
|     | 30441                        | Library Seismic Upgrades                 |
|     | 3200                         | Other Funds – Non-limited                |
|     | 31556                        | DAS Operating – NL                       |
|     | 3230                         | Other Funds – Debt Service – Non-limited |
|     | 31557                        | DAS Operating Debt Service – NL          |
|     | 3400                         | Other Funds Limited                      |
|     | 31501                        | DAS Operating Budget – Limited           |
|     | 36101                        | Lottery – Gambling Addiction Treatment   |
|     | 3430                         | Other funds – Debit Service – Limited    |
| 004 | Federal Funds – Non-budgeted |  |
|     | 6600                         | Federal Funds – Non-budgeted             |
|     | 65550                        | Federal Flood Control Leases             |
| 005 | Other Funds – Non-budgeted   |  |
|     | 3600                         | Other Funds – Non-budgeted               |
|     | 35250                        | City Revenue Sharing                     |

## Managing Cash Resources



R★STARS uses the Agency Code 3 to identify the Treasury Account Number for revenue. The PCA may imply the Agency Code 3.

## Coding Reduction

For transactions, the coding block may include:

- Fund (D23)
- Appropriation Year
- Comptroller GL Account (D31) or Agency GL Account (D32)
- Comptroller Object (D10) or Agency Object (D11)
- Appropriation Number (20)
- Project Control (27)
- Grant Control (29)

In order to reduce the amount of coding that a user is required to enter, R★STARS has coding reduction techniques for some of these elements.

### PROGRAM COST ACCOUNT (PCA)

The PCA is one coding reduction feature related to the Program Structure. It is established in the **26** profile. Its purpose is to imply an agency's *Fund Structure*, *Appropriation Number*, *Program Structure*, *Project* and *Grant Structure*.

### INDEX

The Index is another coding reduction feature that focuses on the Organization Structure of an agency. The index is established in the **24** profile. It has the capability to imply *Fund Structure*, *Appropriation Number*, *Organization Structure*, *Grants* and *Project*.

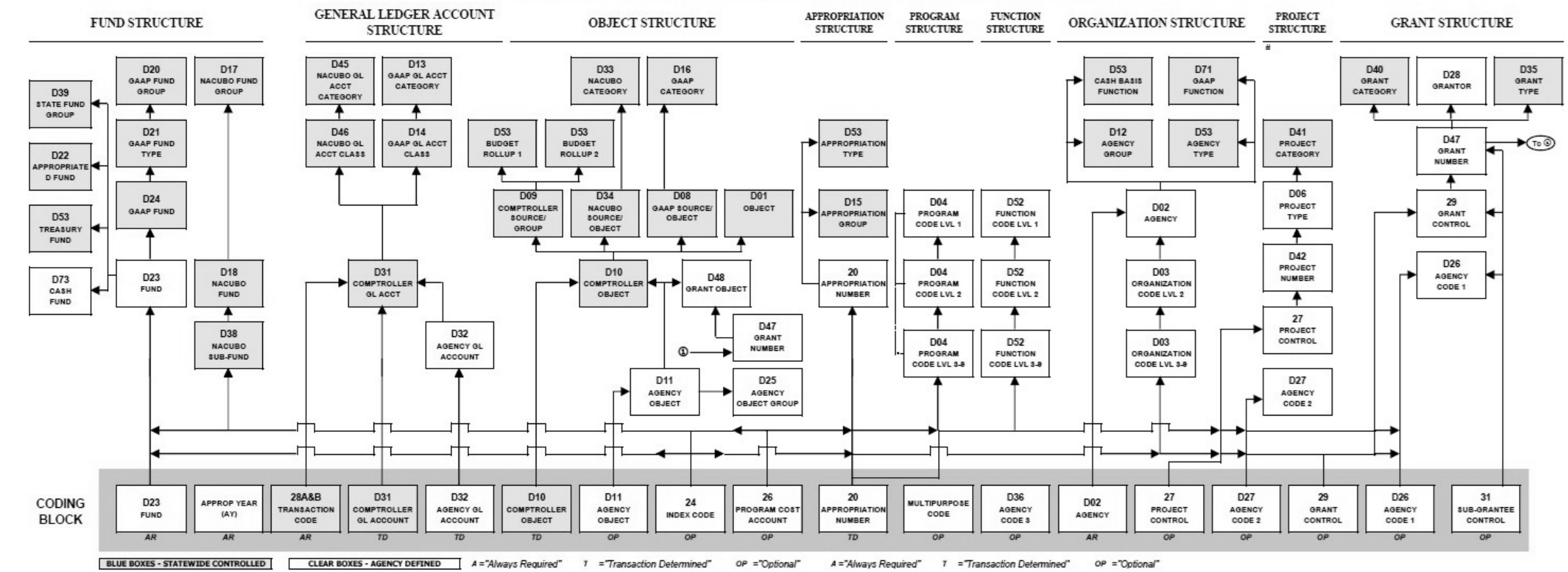
To summarize, these structures can be implied or looked up by a PCA or Index:

STRUCTURE	PCA	INDEX
Fund	yes	yes
General Ledger Account	no	no
Object	no	no
Appropriation Number	yes	yes
Program	yes	no
Organization	no	yes
Projects/Grants	yes	yes
PCA	—	yes
Index	yes	—

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COMPLETE CLASSIFICATION STRUCTURE (THE PLACEMAT)

SFMA DATA CLASSIFICATION STRUCTURE (PLACEMAT)



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