



eMARS Chart of Accounts Plan (COA)



Prepared for
**Commonwealth of
Kentucky
eMARS Project**

September 8, 2005



Chart of Accounts (COA) Plan Update Log			
Date	Section	Page	Change
11/30/05	Appendix	a through d	<ul style="list-style-type: none">• Accounting Template Prefixes• Fund Prefixes



Table of Contents

INTRODUCTION	1
ORGANIZATION STRUCTURE	1
CENTRAL CHART OF ACCOUNTS	9
ELEMENT DESCRIPTIONS	9
<i>Fund</i>	9
<i>Function</i>	18
<i>Appropriation Unit</i>	21
<i>Sub Location</i>	22
DEPARTMENTAL CHART OF ACCOUNTS	24
<i>Overview</i>	24
ELEMENT DESCRIPTIONS	24
<i>Sub Function</i>	24
<i>Activity</i>	25
<i>Sub Activity</i>	26
<i>Location</i>	27
<i>Department Object</i>	28
<i>Department Revenue Source</i>	29
<i>Task</i>	30
<i>Sub Task</i>	31
<i>Task Order</i>	32
<i>Reporting Code</i>	33
<i>Sub Reporting Code</i>	34
<i>Program</i>	35
<i>Program Period</i>	36
<i>Phase</i>	37
ACCOUNTING TEMPLATES AND ACCOUNTING PROFILES	39
APPENDIX	a
<i>Accounting Template Prefixes</i>	b
<i>Fund Prefixes</i>	c





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INTRODUCTION

The purpose of this document is to provide an overview of the new eMARS Chart of Accounts and a crosswalk from MARS to eMARS. Items covered in this document include:

- eMARS Organizational Data Elements
- Crosswalk of Organizational Data Elements from MARS to eMARS
- eMARS Central Chart of Accounts Data Elements
- Crosswalk of Central Chart of Accounts Data Elements from MARS to eMARS
- eMARS Departmental Chart of Accounts Data Elements
- Suggested Crosswalk for Departmental Chart of Accounts Data Elements from MARS to eMARS
- eMARS Accounting Templates and Accounting Profiles

ORGANIZATION STRUCTURE

Overview

The Commonwealth has a hierarchical organization structure which is defined into 6 levels in the personnel system. In MARS these levels are represented using 2 data elements (Agency and Organization) and their associated rollups and levels. The Agency and Organization data elements do not exist in eMARS. Rather, eMARS provides a 9 level organization structure with distinct elements for each level used to define various organizational units. The eMARS organization structure maps very closely with the current organization structure of the Commonwealth. The similarities can be seen in the crosswalk below.

Commonwealth	eMARS	eMARS Table
	Government Branch	GOVBR
Cabinet	Cabinet	CAB
Department	Department	DEPT
Division	Division	DIV
Branch	Group	GRP
Section	Section	SEC
Unit	District	DIST
	Bureau	BURE
	Unit	UNIT

Even though there are 9 organizational elements in eMARS, only 2 of these are ever coded on accounting transactions, Department and Unit. The remaining organization elements are always inferred based on the Department and Unit combination coded. The Government Branch and Cabinet elements are inferred based on the fiscal year and Department coded on a transaction. The Division, Group, Section, District, and Bureau are inferred based on the fiscal year, Department, and Unit coded on a transaction. Screenshots of each of these tables are provided below.



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AMS ADVANTAGE

Welcome, DONALD SWEASY

Procurement Budgeting Accounts Receivable Accounts Payable

Advantage 3.5 Financial

- Message Center
- Search
 - Page Search
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- History
- Favorites
- Administration

Cabinet

Menu Quick Search

Cabinet	Name	Active	Effective From	Effective To
✓ 39	Finance Cabinet	Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Cabinet: Effective From:

*Name: Effective To:

*Short Name: Active:

Contact Code: Budgeting:

Description:

ams

Done Internet

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- Administration

Government Branch

Menu Quick Search

Government Branch	Name	Active	Effective From	Effective To
✓ EXEC	EXECUTIVE BRANCH	Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Government Branch: Effective From:

*Name: Effective To:

*Short Name: Active:

Contact Code: Budgeting:

Description:

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- Administration

Department

Menu Quick Search

Department	Name	Active	Effective From	Effective To
758	OFFICE OF THE CONTROLLER	Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

*Department: 758 Effective From:

*Name: OFFICE OF THE CONTR Effective To:

*Short Name: OFFICE OF THE C Active:

Budgeting:

AR Unit Inference: Set to ALL

Buyers:

Description/Contact:

Top

Department Fiscal Year Controls

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- Administration

Division

Menu Quick Search

Fiscal Year	Department	Division	Name	Active	Effective From	Effective To
				Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Fiscal Year: Effective From:

*Department: Effective To:

*Division: Active:

*Name: Budgeting:

*Short Name: Description:

Contact Code:



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Page Search

Document Catalog

Report Search

History

Favorites

Administration

Group

Menu Quick Search

Fiscal Year	Department	Group	Name	Active	Effective From	Effective To
✓				Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Fiscal Year: Effective From:

*Department: Effective To:

*Group: Active:

*Name: Budgeting:

*Short Name: Description:

Contact Code:

Done Internet

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Message Center

Search

Page Search

Document Catalog

Report Search

History

Favorites

Administration

Section

Menu Quick Search

Fiscal Year	Department	Section	Name	Active	Effective From	Effective To
✓				Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Fiscal Year: Effective From:

*Department: Effective To:

*Section: Active:

*Name: Budgeting:

*Short Name: Description:

Contact Code:

Done Internet



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 - Page Search
 - Document Catalog
 - Report Search
- History
- Favorites
- Administration

District

Menu Quick Search

Fiscal Year	Department	District	Name	Active	Effective From	Effective To
✓				Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Fiscal Year: Effective From:

*Department: Effective To:

*District: Active:

*Name: Budgeting:

*Short Name: Description:

Contact Code:

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 - Page Search
 - Document Catalog
 - Report Search
- History
- Favorites
- Administration

Bureau

Menu Quick Search

Fiscal Year	Department	Bureau	Name	Active	Effective From	Effective To
✓	2005	758	CPTL Capital Project	Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

*Fiscal Year: Effective From:

*Department: Effective To:

*Bureau: Active:

*Name: Budgeting:

*Short Name: Description:

Contact Code:



Since Department and Unit are required on every accounting transaction, the Government Branch and Cabinet will always be inferred (from Department) and will be written to the accounting journal. However, Unit codes will not be required to rollup to any organization level below Department unless the Department chooses to do so. One of the key decision points for each Department, and one that must be made prior to each fiscal year in eMARS, is the organizational level at which they want to record ALL accounting transactions. This must be setup on the Department Fiscal Year Controls (DEPTFY) table in eMARS and each Unit code setup within that Department must rollup to the organizational levels required, and no more. The following table illustrates the decision:

KY Organization Level to classify to	eMARS Unit Codes must be setup to rollup to
Department	None
Division	Division
Branch	Division/Group
Section	Division/Group/Section
Unit	Division/Group/Section/District



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Message Center

Search

Page Search

Document Catalog

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History

Favorites

Administration

Department Fiscal Year Controls

Fiscal Year	Department	Name
2005	758	OFFICE OF THE CONTROLLER

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

Fiscal Year: 2005

Department: 758
OFFICE OF THE CONTROLLER

Government Branch: EXEC
EXECUTIVE BRANCH

Cabinet: CB39
FINANCE & ADMIN CABINET

Division:

Group:

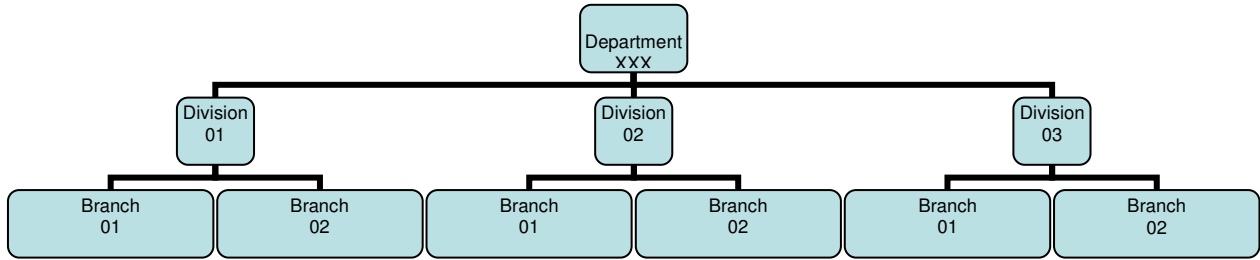
Section:

District:

Bureau:

Unit:

Let's look at an example of how this might be setup using the Commonwealth's current organizational framework. We'll take a department established with 3 divisions in it, and each division with 2 branches. See organization chart below:





Let's say that this department chooses to record its accounting activity at the Branch level in eMARS. This would require the following setup in eMARS:

- 3 records would need to be established on the Division table. For example purposes, we'll code them 0100, 0200, and 0300
- 6 records would need to be established on the Group table to represent the branches. For example purposes, we'll code them 0101, 0102, 0201, 0202, 0301, and 0302
- Then 6 Unit codes would need to be established, each with the proper rollup as illustrated in the table below:

Department	Unit	Division	Group	Section	District
XXX	0101	0100	0101		
XXX	0102	0100	0102		
XXX	0201	0200	0201		
XXX	0202	0200	0202		
XXX	0301	0300	0301		
XXX	0302	0300	0302		

Note: In order to record accounting activity at division level (ex. Director's salary) in the example above, a "dummy" Group (Branch) code must be established and a Unit code setup to rollup to the appropriate Division and "dummy" Group.

Like the MARS Agency code, eMARS Department will be used to restrict security to records on tables and provide for unique document numbering. It will also be used in combination with Unit to replace the Buying Entity currently in Procurement Desktop.

Key information for the Organizational data elements is defined in the table below.

Coded Elements	Rollups	Field Length	Keyed by Fiscal Year (FY)	Keyed by Department
Department		4	No	NA
	Government Branch	4	No	NA
	Cabinet	4	No	NA
Unit				
	Division	4	Yes	Yes
	Group	4	Yes	Yes
	Section	4	Yes	Yes
	District	4	Yes	Yes
	Bureau	4	Yes	Yes

Note: The Bureau element has been reserved for special purposes. In general, every Department will be setup on the Department Fiscal Year Controls table to require Bureau. Every Unit code setup in eMARS will therefore be required to rollup to a Bureau, and that Bureau will almost always be a code of "CPTL". More information about this will be provided during implementation and training.



CENTRAL CHART OF ACCOUNTS

Overview

Central chart of account elements are those accounting elements that are common across all departments. They support a standard fund accounting structure and a common organization structure. They are required on financial transactions to enable the Commonwealth to produce its annual Comprehensive Annual Financial Report (CAFR) and meet other central reporting and control requirements. The Office of the Controller in the Finance and Administration Cabinet maintains these elements.

ELEMENT DESCRIPTIONS

Fund

Generally Accepted Accounting Principles (GAAP) define a fund as “a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations”.

The Office of the Controller established the Commonwealth’s fund structure within the MARS system (and in prior accounting systems) and this structure has remained intact and relatively static for many years. However, there are significant changes in functionality between the MARS and eMARS systems. One of these changes pertains to the ability to track and edit against cash balances.

In **MARS**, there is the ability to track cash balances (and edit accounting transactions against those balances) at five (5) levels:

- Fund
- Fund/Agency
- Fund/Agency/Appropriation Program
- Fund/Agency/Appropriation Program/Allotment Program
- Fund/Agency/Appropriation Program/Allotment Program/Program Budget Unit

eMARS does not provide this ability. In eMARS, cash balances (and the ability to edit accounting transactions against those balances) are tracked at one (1) level:

- Fund

This change will require a restructuring of the current fund codes when eMARS is implemented. Some current MARS funds, such as the General Fund (0100), will remain relatively unchanged in eMARS. However, other current MARS funds, such as the Capital Projects Fund (0200) and Agency Revenue Fund (1300) will be split into many funds in eMARS. Essentially, each cash control record currently defined on the MARS CASH table must be analyzed to determine if it must be converted into an eMARS fund. Many of the current CASH table records in MARS will in fact become a fund in eMARS, however, each must be evaluated individually to determine the statutory requirement or other business objective requiring a separate fund in eMARS.



In eMARS, a Fund will be loosely defined as “a self-balancing set of accounts as defined by the Office of the Controller to meet Governmental Accounting Standards Board (GASB) or Kentucky Revised Statutory (KRS) requirements”.

The Office of the Controller will produce the CAFR from eMARS at essentially the same fund level as in years past by reporting on rollups of eMARS Fund codes rather the Fund codes themselves.

More information on the new fund structure, including a crosswalk to the new Fund codes, will be made available during implementation.

Fund codes are defined and maintained on the Fund (FUND) table in eMARS.

The screenshot shows the 'Fund' configuration page in the AMS ADVANTAGE system. The page title is 'Fund' and it includes a table with columns for Fiscal Year, Fund, Name, Active, Effective From, and Effective To. A single record is shown for Fiscal Year 2005, Fund 0100, Name GENERAL FUND, Active Yes.

Below the table is a form for editing the fund details. The 'General Information' section includes the following fields and options:

- Fiscal Year: 2005
- Fund: 0100
- Name: GENERAL FUND
- Short Name: GENERAL
- Bank: G1
- EFT Bank: G1
- Master Bank: G1
- Effective From: [Empty]
- Effective To: [Empty]
- Active:
- Budgeting:
- Component Unit:
- Pool Fund:
- Major Fund:
- General Capital Assets (GCA) Fund:
- Allow Negative Investment Balance:

Additional sections include 'Year End Options', 'Rollups', and 'Description/Contact', each with a corresponding text input field.



Key information on the Fund code is included in the table below:

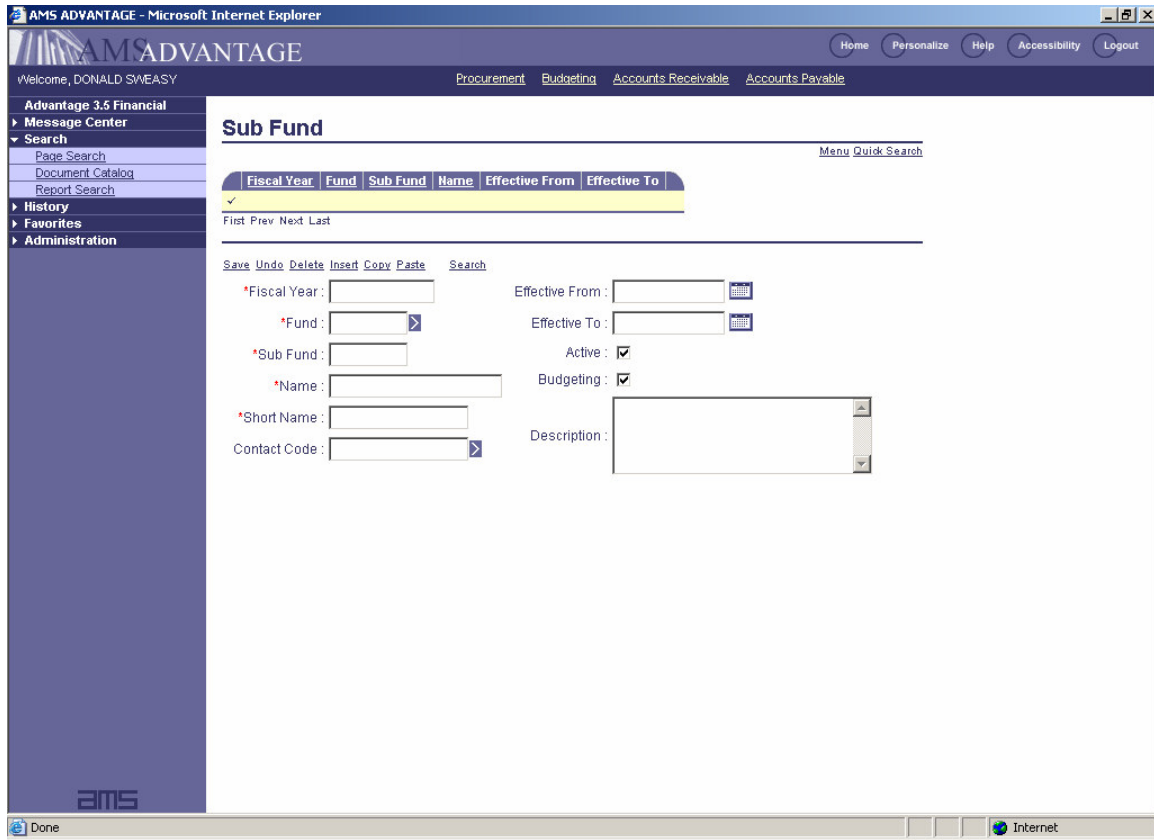
Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Fund		4	Yes	No
	Fund Class	4	No	No
	Fund Category	4	No	No
	Fund Group	4	No	No
	Fund Type	4	No	No
	CAFR Fund Group	4	No	No
	CAFR Fund Type	4	No	No

Note: The CAFR Fund Type rollup will be used to identify the Budgetary Fund, which is used in the budget process to establish appropriations. The Fund Type rollup element will be used to identify the MARS Fund, which is used in the budget process to establish allotments. More information on budget control in eMARS will be provided during implementation and training.



Sub Fund

Sub Fund codes are used to further breakdown Fund codes. Sub Fund codes are defined and maintained on the Sub Fund (SFUND) table in eMARS.



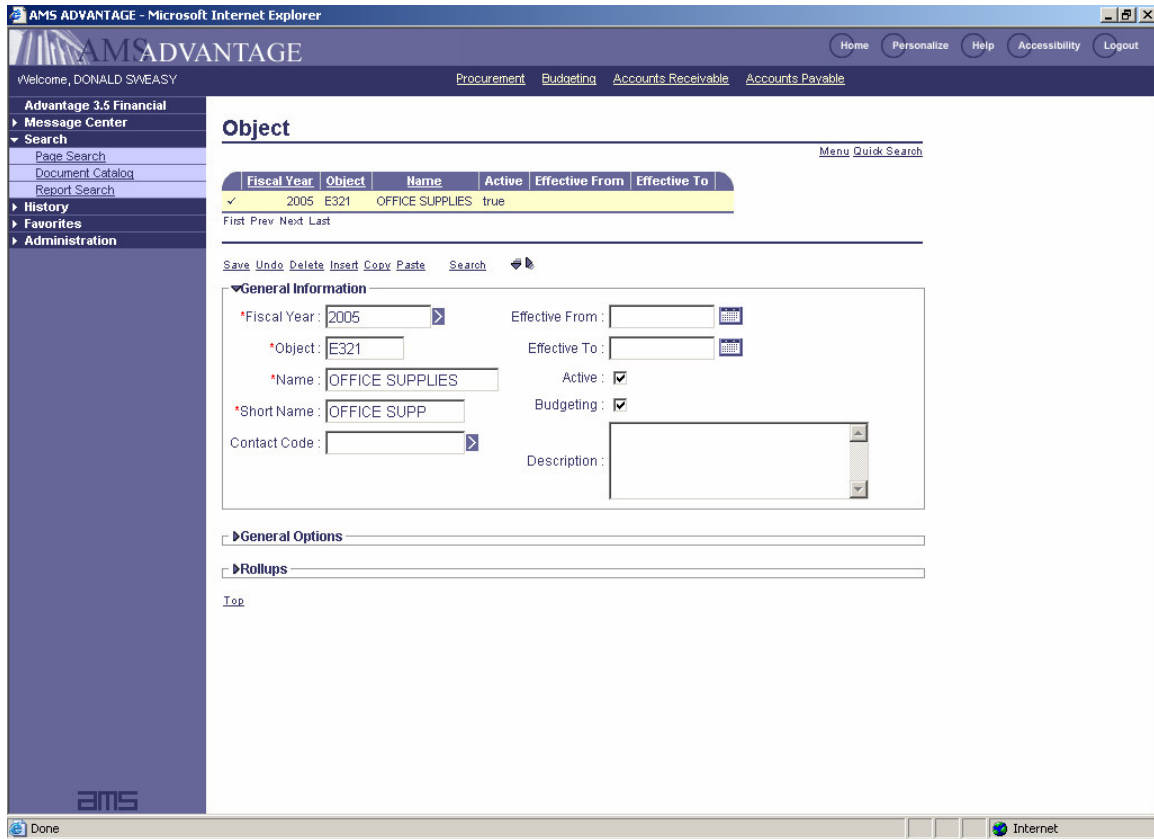
Sub Fund is a 4 character alpha/numeric field NOT keyed by Department.

Note: There is currently no plan to use the Sub Fund element in eMARS.



Object

Objects are used to define various classifications and breakdowns of expenses. The Object code structure in eMARS will be substantially unchanged from MARS, with the one notable exception being a likely change to the operating transfer out codes (“T” prefixes). More information on this will be provided during implementation and training. Object codes are defined and maintained on the Object (OBJ) table in eMARS.



Key information on the Object code is included in the table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Object		4	Yes	No
	Object Class	4	No	No
	Object Category	4	No	No
	Object Group	4	No	No
	Object Type	4	No	No
	Minor CAFR Exp Type	4	No	No
	Major CAFR Exp Type	4	No	No



Sub Object

Sub Object codes are used to further breakdown Object codes. Sub Object codes are defined and maintained on the Sub Object (SOBJ) table in eMARS.

The screenshot shows the 'Sub Object' configuration page in the AMS ADVANTAGE system. The page title is 'Sub Object'. Below the title is a table with columns: Fiscal Year, Object, Sub Object, Name, Active, Effective From, and Effective To. A single record is visible with 'Active' set to 'true'. Below the table are navigation links: First, Prev, Next, Last. There is a toolbar with 'Save', 'Undo', 'Delete', 'Insert', 'Copy', 'Paste', and 'Search'. The main section is titled 'General Information' and contains the following fields:

- *Fiscal Year: [Dropdown]
- *Object: [Dropdown]
- *Sub Object: [Text]
- *Name: [Text]
- *Short Name: [Text]
- Contact Code: [Dropdown]
- Effective From: [Date Picker]
- Effective To: [Date Picker]
- Active:
- Budgeting:
- Description: [Text Area]

At the bottom of the form area, there is a section for '1099 Info' and a 'Top' link.

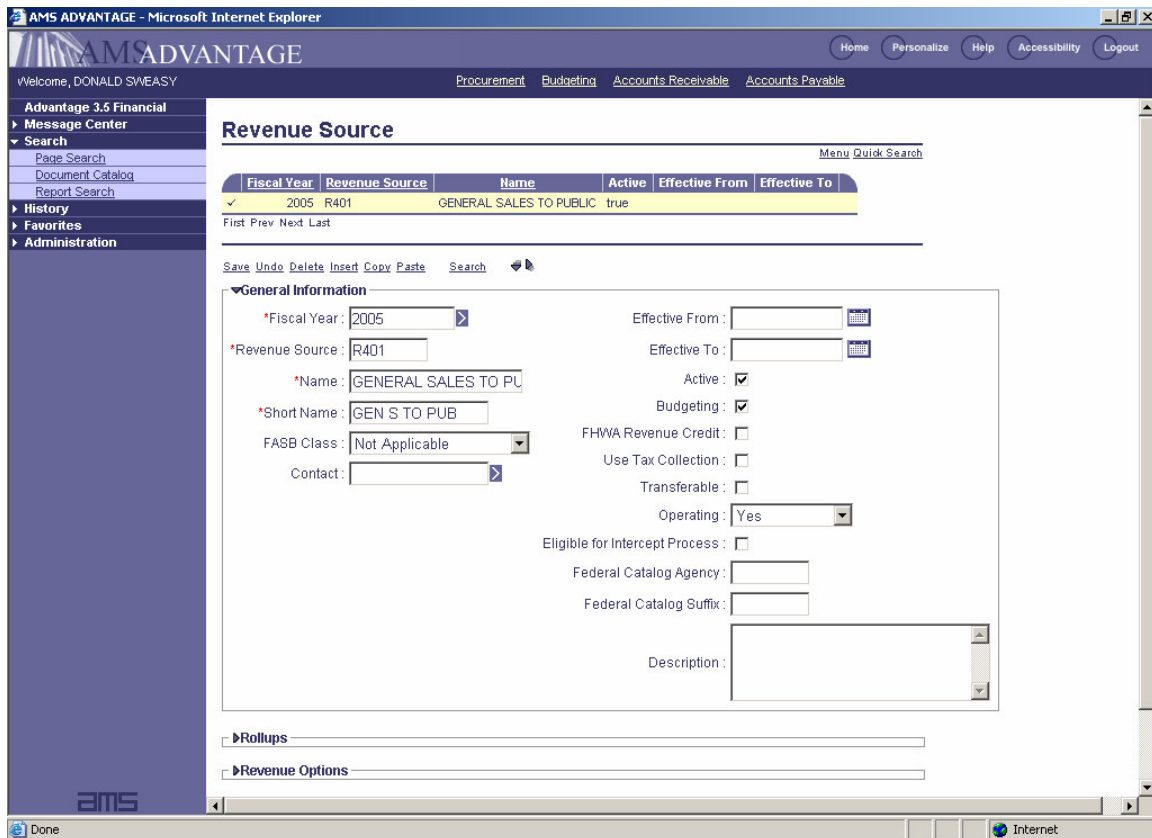
Sub Object is a 4 character alpha/numeric field NOT keyed by Department.

Note: There is currently no plan to use the Sub Object element in eMARS.



Revenue Source

Revenue Sources are used to define various classifications and breakdowns of revenues. The Revenue Source code structure in eMARS will be substantially unchanged from MARS, with two notable exceptions. The first is that the current revenue refund codes (“H” prefixes) will not be required in eMARS. The normal revenue codes (“R” prefixes) will be used for revenue refund transactions as well. Secondly, there will likely be a change to the operating transfer in codes (“N” prefixes). More information on this will be provided during implementation and training. Revenue Source codes are defined and maintained on the Revenue Source (RSRC) table in eMARS.



Key information on the Revenue Source code is included in the table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Revenue Source		4	Yes	No
	Revenue Class	4	No	No
	Revenue Category	4	No	No
	Revenue Group	4	No	No
	Revenue Type	4	No	No
	Minor CAFR Rev Type	4	No	No
	Major CAFR Rev Type	4	No	No



Sub Revenue Source

Sub Revenue Source codes are used to further breakdown Revenue Source codes. Sub Revenue Source codes are defined and maintained on the Sub Revenue Source (SRSRC) table in eMARS.

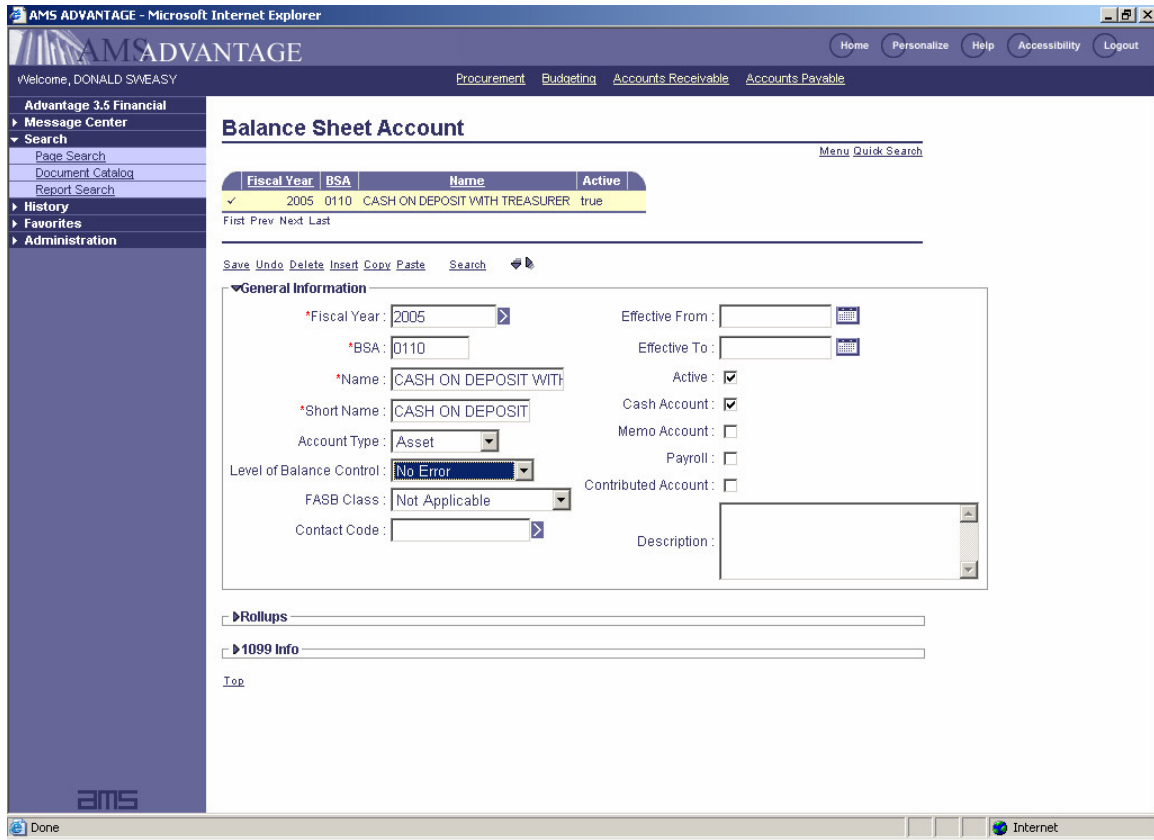
Sub Revenue Source is a 4 character alpha/numeric field NOT keyed by Department.

Note: There is currently no plan to use the Sub Revenue Source element in eMARS.



Balance Sheet Account

Balance Sheet Accounts are used to define assets, liabilities, and equity and their associated balances. The balance sheet account structure in eMARS will be substantially unchanged from MARS. Balance Sheet Accounts are defined and maintained on the Balance Sheet Account (BSA) table in eMARS.



Key information on the Balance Sheet Account code is included in the table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Balance Sheet Account		4	Yes	No
	Balance Sheet Class	4	No	No
	Balance Sheet Category	4	No	No
	Balance Sheet Group	4	No	No
	Balance Sheet Type	4	No	No
	CAFR Minor BSA Group	4	No	No
	CAFR Major BSA Group	4	No	No



Sub Balance Sheet Account

Sub Balance Sheet Accounts are used to further breakdown balance sheet accounts. Sub Balance Sheet Accounts are defined and maintained on the Sub Balance Sheet Account (SBSA) table in eMARS.

The screenshot shows the 'Sub Balance Sheet Account' form in the AMS ADVANTAGE system. The form includes a table with columns for Fiscal Year, BSA, Sub BSA, Name, and Active. Below the table is a 'General Information' section with fields for Fiscal Year, Effective From, Effective To, Sub BSA, Name, Short Name, Contact Code, and Description. The 'Active' checkbox is checked.

Sub Balance Sheet Account is a 4 character alpha/numeric field NOT keyed by Department.

Note: There is currently no plan to use the Sub Balance Sheet Account element in eMARS.

Function

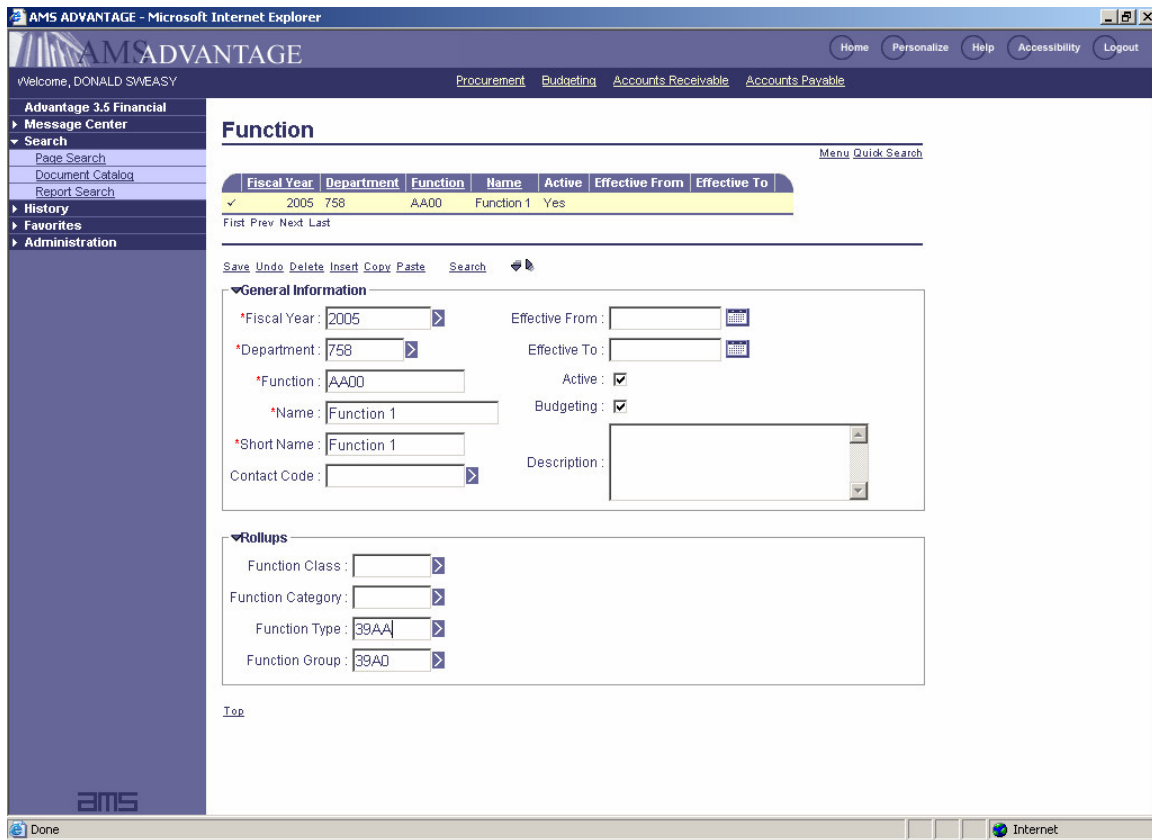
Function codes in eMARS are generally going to replace the Program Budget Units in MARS. However, working with the Office of State Budget Director (OSBD), a department may determine that a restructuring of their current Program Budget Units is necessary when converting to eMARS. The Program Budget Unit element does not exist in eMARS.

OSBD will be working with each department to determine the appropriate level at which their Function codes should be setup in eMARS and to assist them in cross walking their current Program Budget Units into eMARS. An important distinction between MARS and eMARS is that, unlike the Program Budget Units in MARS, Function codes in eMARS also have a sub code called Sub Function (discussed later in the Department COA section). Sub Functions will be defined and maintained strictly by the departments without any central processing or approval. It may be determined that the current Program Budget Unit setup in MARS is more granular than needed for eMARS Functions and that the eMARS Function codes should be established at a higher level with the current Program Budget Units cross walking to Sub Functions in eMARS.



In eMARS, the Function code will be used to identify expenditures and revenues for a distinct programmatic area for the purpose of tracking the program from a statewide perspective in a consistent and uniform manner from fiscal year to fiscal year. The programmatic level is not necessarily at its most delineated point or at its most aggregated level. A Function code or set of Function codes should exist for any program classified as high-profile by any branch of government and any program area or a particular segment of a program considered important enough that stand-alone discussions or decisions are made on that data.

Function codes are defined and maintained on the Function (FUNC) table in eMARS.



Key information on the Function code is included in the table below.

Coded Elements	Rollups	Field Length	Keyed by FY	Keyed by Dept
Function		10	Yes	Yes
	Function Class	4	Yes	Yes
	Function Category	4	Yes	Yes
	Function Group	4	No	No
	Function Type	4	Yes	No



There are several additional points that need to be made about the Function code and its rollups:

- Even though the Function code is 10 characters, it does not require that the code use that length and it is likely that Function codes will primarily be setup as 4 character elements
- The Function Group rollup will replace the current Appropriation Program element in MARS and will be used in the budget control process in eMARS
- The Function Type rollup will replace the current Allotment Program element in MARS and will be used in the budget control process in eMARS

Below are two example crosswalks from MARS to eMARS. The first crosswalks an agency's 1300 Fund Program Budget Units to eMARS at the Function level. The second crosswalks that agency's 1300 Fund Program Budget Units to eMARS at the Sub Function level. The example agency in each has 2 Fund 1300 Appropriation Programs, each with 2 separate Allotment Programs. In addition to the Function and Sub Function codes, please notice the MARS cash control level for each record and the eMARS Fund code (this is for example purposes, the actual fund code crosswalk has yet to be determined). Also, please note the MARS AP and MARS AL codes and how they crosswalk to eMARS (These are for example purposes as well. The actual codes for Function Group and Function Type have yet to be determined).

Example 1: MARS to eMARS Crosswalk at Function Level

MARS Fund	MARS Agency	MARS AP	MARS AL	MARS PBU	MARS Cash Level	eMARS Fund	eMARS Cabinet	eMARS Dept	eMARS Function Group	eMARS Function Type	eMARS Function	eMARS Sub Function
1300	785	D0	DF0	DFAA	5	1301	39	785	39D0	39DF	DFAA	
1300	785	D0	DF0	DFBA	4	1302	39	785	39D0	39DF	DFBA	
1300	785	D0	DF0	DFBB	4	1302	39	785	39D0	39DF	DFBB	
1300	785	D0	DF0	DFCA	5	1303	39	785	39D0	39DF	DFCA	
1300	785	D0	DH0	DHAA	4	1304	39	785	39D0	39DH	DHAA	
1300	785	D0	DH0	DHAB	4	1304	39	785	39D0	39DH	DHAB	
1300	785	E0	EF0	EFAA	5	1305	39	785	39E0	39EF	EFAA	
1300	785	E0	EF0	EFAB	4	1306	39	785	39E0	39EF	EFAB	
1300	785	E0	EF0	EFAC	4	1306	39	785	39E0	39EF	EFAC	
1300	785	E0	EH0	EHAA	5	1307	39	785	39E0	39EH	EHAA	

Example 2: MARS to eMARS Crosswalk at Sub Function Level

MARS Fund	MARS Agency	MARS AP	MARS AL	MARS PBU	MARS Cash Level	eMARS Fund	eMARS Cabinet	eMARS Dept	eMARS Function Group	eMARS Function Type	eMARS Function	eMARS Sub Function
1300	785	D0	DF0	DFAA	5	1301	39	785	39D0	39DF	DF00	DFAA
1300	785	D0	DF0	DFBA	4	1302	39	785	39D0	39DF	DF00	DFBA
1300	785	D0	DF0	DFBB	4	1302	39	785	39D0	39DF	DF00	DFBB
1300	785	D0	DF0	DFCA	5	1303	39	785	39D0	39DF	DF00	DFCA
1300	785	D0	DH0	DHAA	4	1304	39	785	39D0	39DH	DH00	DHAA
1300	785	D0	DH0	DHAB	4	1304	39	785	39D0	39DH	DH00	DHAB
1300	785	E0	EF0	EFAA	5	1305	39	785	39E0	39EF	EF00	EFAA
1300	785	E0	EF0	EFAB	4	1306	39	785	39E0	39EF	EF00	EFAB
1300	785	E0	EF0	EFAC	4	1306	39	785	39E0	39EF	EF00	EFAC
1300	785	E0	EH0	EHAA	5	1307	39	785	39E0	39EH	EH00	EHAA



Appropriation Unit

The Appropriation Unit field will generally not be used in eMARS, with one exception. Each capital project expenditure will require an Appropriation Unit of "CPTL" to be coded on the transaction. This is required for budget control purposes. More information about this will be provided during implementation and training. Appropriation Unit codes are defined and maintained on the Appropriation (APPR) table in eMARS.

The screenshot displays the 'Appropriation' form in the AMS ADVANTAGE system. At the top, there is a navigation bar with links for Home, Personalize, Help, Accessibility, and Logout. Below this, a menu on the left lists various system functions like Message Center, Search, and History. The main content area shows a table of existing appropriations and a form for creating or editing one. The table has columns for Fiscal Year, Appr Unit, Name, Active, Effective From, and Effective To. The form includes fields for Fiscal Year, Appr Unit, Name, Short Name, Contact Code, Effective From, Effective To, Active, Budgeting, Description, and Appropriation Classification.

Appropriation Unit is a 9 character alpha/numeric field NOT keyed by Department.



Sub Location

Sub Location codes are used to further breakdown Location codes (Location code is a Departmental COA element discussed later). Sub Location is being reserved by the Office of the Controller to account for fixed asset locations. The Office of the Controller will assign Sub Location codes for fixed asset installation sites. Sub Locations are defined and maintained on the Sub Location (SLOC) table in eMARS.

The screenshot shows the 'Sub Location' configuration page in the AMS ADVANTAGE system. The interface includes a navigation menu on the left with options like 'Message Center', 'Search', 'History', 'Favorites', and 'Administration'. The main content area displays a table of sub-locations and a form for editing one.

Department	Location	Sub Location	Name
728	FA	BLD1	Building 1

Form fields for editing a sub-location:

- *Department: 728
- *Location: FA
- *Sub Location: BLD1
- *Name: Building 1
- *Short Name: Building 1
- Contact Code: [empty]
- Effective From: [calendar icon]
- Effective To: [calendar icon]
- Active:
- Budgeting:
- Description: [text area]

Sub Location is a 4 character alpha/numeric field keyed by Department.



Central Chart of Accounts Crosswalk – MARS to eMARS

MARS Central Element	MARS Element Length		eMARS Central Element	eMARS Element Length
Fund	4		Fund	4
			Sub Fund	4
Object	4		Object	4
			Sub Object	4
Revenue Source	4		Revenue Source	4
			Sub Revenue Source	4
Balance Sheet Account	4		Balance Sheet Account	4
			Sub Balance Sheet Account	4
Program Budget Unit	4		Function	10
Appropriation Program	2		Function Group (rollup of Function)	4
Allotment Program	3		Function Type (rollup of Function)	4
			Appropriation Unit	9
			Sub Location	4
Budget Object	4		**Not Available – See Note Below	

**Budget Objects will be replaced by the Event Type selected on each budget document line. More information on this will be made available during implementation and training.



DEPARTMENTAL CHART OF ACCOUNTS

Overview

Departmental chart of account data elements provide additional breakdowns of central chart of account elements. They are used to track expenditures and revenues for such activities as grants and highway projects at a much lower level than the central chart of account elements. The departments will generally maintain departmental chart of account elements in eMARS.

The eMARS Chart of Accounts team has met with several Cabinets to have preliminary eMARS chart of accounts discussions and also to discuss usage of departmental chart of account elements. Based on these meetings and analysis of current chart of accounts usage in MARS, a recommended crosswalk of MARS departmental elements to eMARS departmental elements is provided in this section.

ELEMENT DESCRIPTIONS

Sub Function

Sub Function codes are used to further breakdown Function codes. Remember that the Function code is now a central chart of account element and must be defined in conjunction with the Office of State Budget Director (OSBD) to meet central budgetary and reporting needs. However, when a department determines a need to report at a lower level than the required Function, Sub Function codes can be established to meet this purpose. Sub Functions are defined and maintained on the Sub Function (SFUNC) table in eMARS.

The screenshot shows the 'Sub Function' configuration page in the AMS ADVANTAGE system. At the top, there is a navigation bar with 'Home', 'Personalize', 'Help', 'Accessibility', and 'Logout' buttons. Below this is a breadcrumb trail: 'Procurement > Budgeting > Accounts Receivable > Accounts Payable'. The main content area is titled 'Sub Function' and features a table with the following data:

Fiscal Year	Department	Function	Sub Function	Name	Active
2005	728	SA00	SAAA	GENERAL HEALTH	Yes

Below the table, there is a form for editing or creating a sub function. The form includes the following fields and options:

- *Fiscal Year: 2005
- *Department: 728
- *Function: SA00
- *Sub Function: SAAA
- *Name: GENERAL HEALTH
- *Short Name: CHS
- Contact Code: [empty]
- Effective From: [empty]
- Effective To: [empty]
- Active:
- Budgeting:
- Description: [empty text area]

Sub Function is 4 character alpha/numeric field keyed by Department.



Activity

Activity codes are generally internal programs that a department may choose to define for budgeting and/or reporting purposes. Valid activity codes are defined on the Activity (ACTV) table in eMARS.

The screenshot shows the 'Activity' form in the eMARS system. The form is titled 'Activity' and includes a table with columns for Fiscal Year, Department, Activity, Name, and Active. Below the table, there are sections for 'General Information' and 'Rollups/CAFR'. The 'General Information' section includes fields for Fiscal Year, Department, Activity, Name, Short Name, and Contact Code, along with checkboxes for Active, Budgeting, and Description. The 'Rollups/CAFR' section includes dropdown menus for Activity Class, Activity Category, Activity Type, and Activity Group, as well as checkboxes for Reimb Eligible and FACP Eligible.

Key information on the Activity code is included in the table below:

Coded Elements	Rollups	Field Length	Keyed By FY	Keyed by Dept
Activity		4	Yes	Yes
	Activity Class	4	Yes	Yes
	Activity Category	4	Yes	Yes
	Activity Group	4	No	No
	Activity Type	4	No	No

Note 1: As in MARS, the Activity code in eMARS is used by the billing subsystem to identify eligible/ineligible expenditures for reimbursement.

Note 2: As in MARS, Activity codes can be made required in eMARS on accounting transactions for particular Fund/Department combinations.



Sub Activity

Sub Activity codes are used to further breakdown Activity codes. Sub Activity codes are defined and maintained on the Sub Activity (SACTV) table in eMARS.

The screenshot shows the 'Sub Activity' configuration page in the AMS ADVANTAGE system. The page title is 'Sub Activity' and it includes a navigation menu on the left and a top navigation bar. The main content area displays a table with the following data:

Fiscal Year	Department	Activity	Sub Activity	Name	Active
2005	728	SLAA	CHEM	CHEMICAL ANALYSIS	Yes

Below the table, there is a form for editing or creating a sub-activity. The form includes the following fields and options:

- *Fiscal Year: 2005
- *Department: 728
- *Activity: SLAA
- *Sub Activity: CHEM
- *Name: CHEMICAL ANALYSIS
- *Short Name: CHEM ANALYSIS
- Contact Code: (empty)
- Effective From: (empty)
- Effective To: (empty)
- Active:
- Budgeting:
- Description: (empty text area)

Sub Activity is a 4-character alpha/numeric field keyed by Department.

Note 1: Sub Activity code can also be made required on accounting transactions for any Fund/Department combination for which Activity has been made required.



Location

Location codes are generally used to define physical or geographic locations, but may also be used for other purposes such as to define broad operational objectives. Location codes are defined and maintained on the Location (LOC) table in eMARS.

Key information on the Location code is included in the table below.

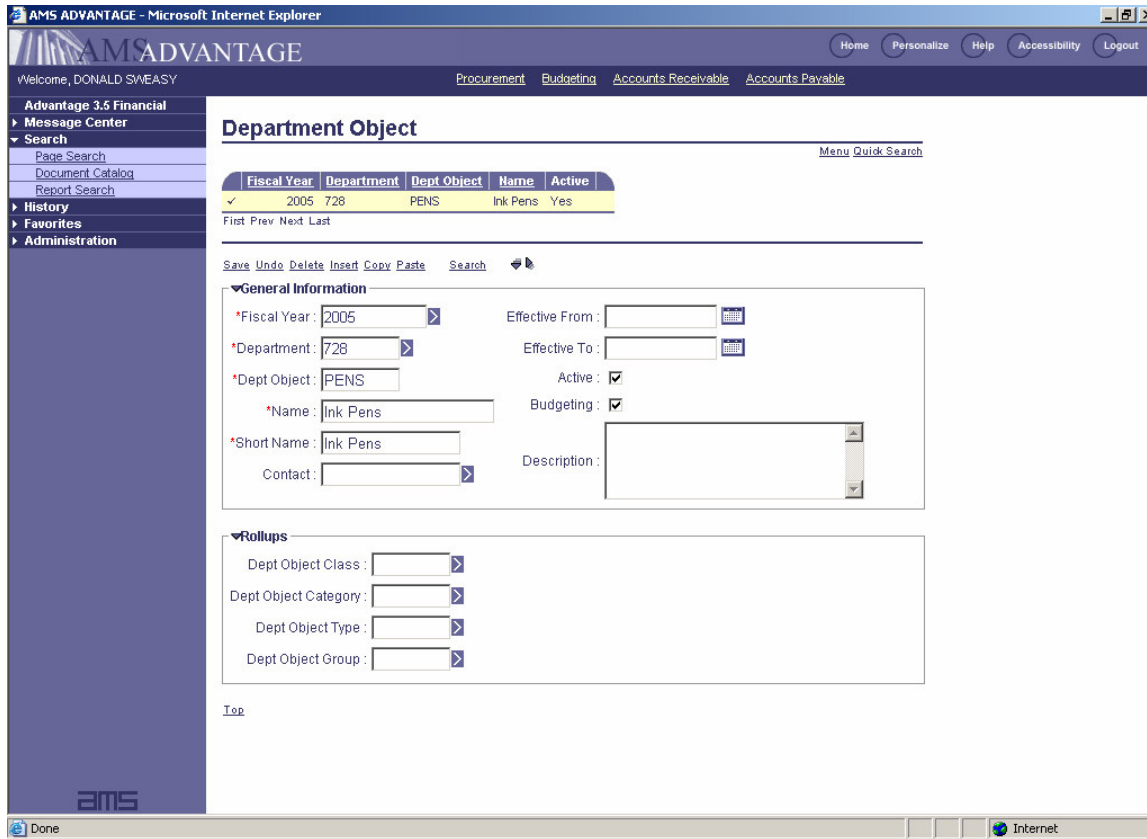
Coded Elements	Rollups	Field Length	Keyed By FY	Keyed by Dept
Location		4	No	Yes
	Location Class	3	No	Yes
	Location Category	4	No	Yes
	Location Type	4	No	Yes
	County	4	No	No

Notice that one of the rollups of Location is County. The counties of the Commonwealth will be loaded in this field. In MARS counties are currently stored in the Function Class data element.



Department Object

Department Objects are generally used to define various expense object breakdowns specific to a department and may or may not correlate to the centrally defined Object code. However, Department Objects are unique within each Department and therefore may be used for other purposes. Department Object codes are defined and maintained on the Department Object (DOBJ) table in eMARS.



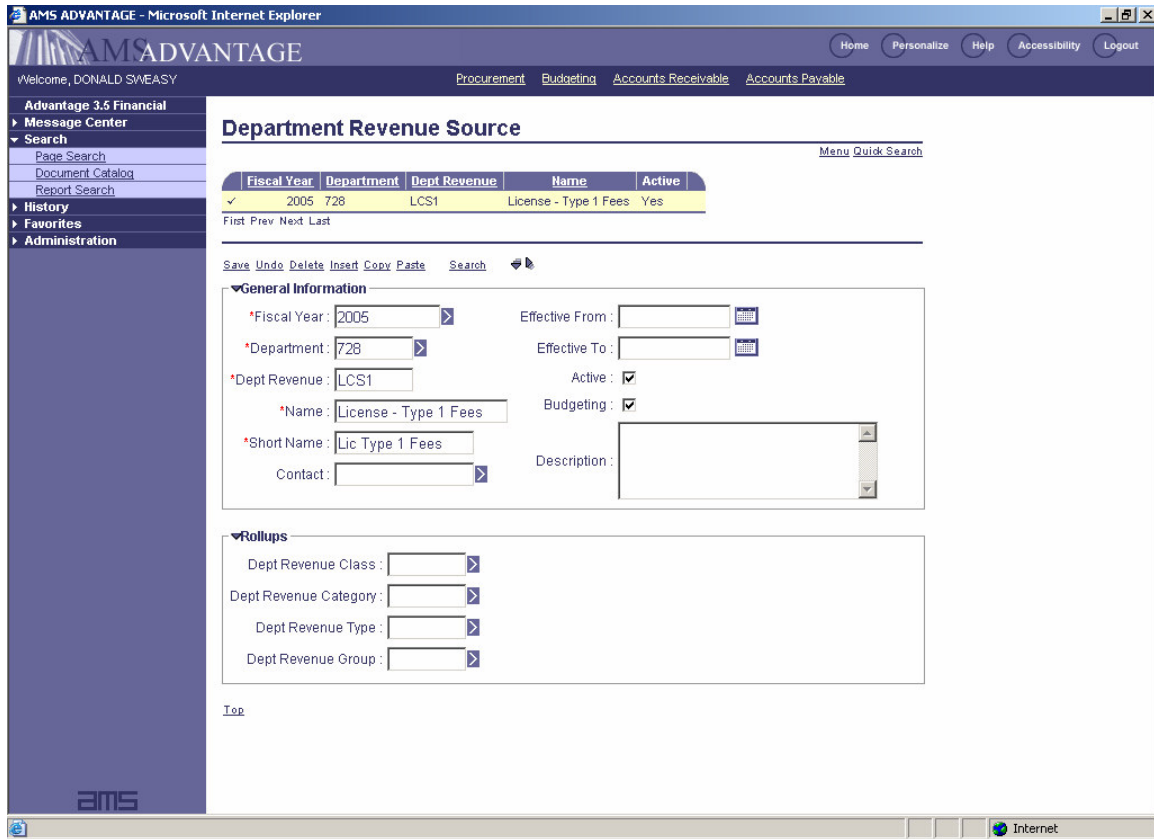
Key information on the Department Object code is included in table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Department Object		4	Yes	Yes
	Dept Object Class	4	Yes	Yes
	Dept Object Category	4	Yes	Yes
	Dept Object Group	4	Yes	Yes
	Dept Object Type	4	Yes	Yes



Department Revenue Source

Department Revenue Sources are generally used to define various revenue breakdowns specific to a department and may or may not correlate to the centrally defined Revenue Source code. However, Department Revenue Sources are unique within each Department and therefore may be used for other purposes. Department Revenue Source codes are defined and maintained on the Department Revenue Source (DRSRC) table in eMARS.



Key information on the Department Revenue Source code is included in table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Department Revenue Source		4	Yes	Yes
	Dept Revenue Class	4	Yes	Yes
	Dept Revenue Category	4	Yes	Yes
	Dept Revenue Group	4	Yes	Yes
	Dept Revenue Type	4	Yes	Yes



Task

Tasks are generally used to define short term work activities but may also be used for other purposes such as to define broad operational objectives. Tasks are defined and maintained on the Task (TASK) table in eMARS.

The screenshot shows the 'Task' form in the AMS Advantage application. The form is titled 'Task' and includes a table with the following data:

Department	Task	Name	Active	Effective From	Effective To
728	TSK1	Task 1	Yes		

Below the table, there are several input fields and checkboxes:

- *Department: 728
- *Task: TSK1
- *Name: Task 1
- *Short Name: Task 1
- Contact Code: [empty]
- Effective From: [calendar icon]
- Effective To: [calendar icon]
- Active:
- Budgeting:
- Description: [text area]

Task is a 4 character alpha/numeric field keyed by Department.



Sub Task

Sub Tasks are used to further breakdown Tasks. Sub Tasks are defined and maintained on the Sub Task (STASK) table in eMARS.

The screenshot shows the 'Sub Task' form in the AMS ADVANTAGE application. The form includes fields for Department, Task, Sub Task, Name, Active status, Effective From Date, Effective To Date, Short Name, and Contact Code. There are also checkboxes for 'Allowed for Budgeting' and 'Active'. A table above the form displays existing sub-task records.

Department	Task	Sub Task	Name	Active	Effective From Date	Effective To Date
728	TSK1	SUB1	Sub Task 1	Yes		

Sub Task is a 4 character alpha/numeric field keyed by Department.



Task Order

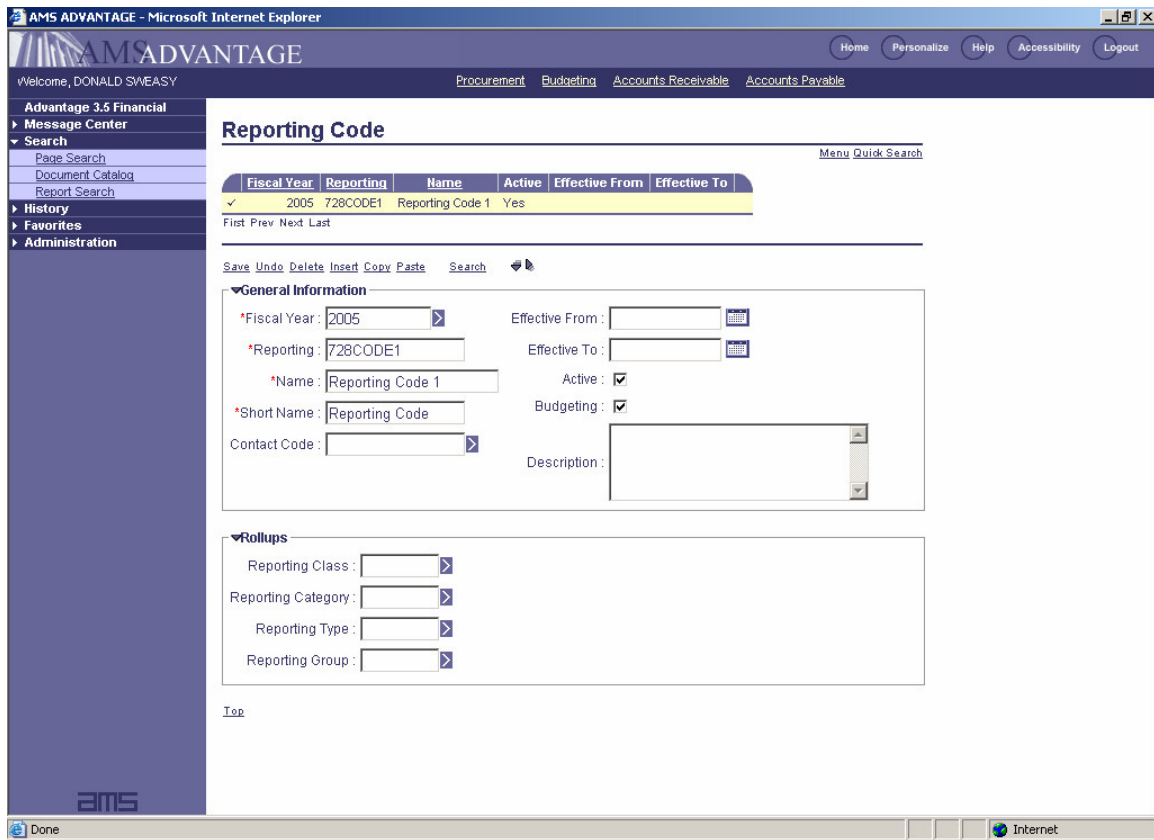
Task Orders are similar to Tasks in that they are generally used to define short term work activities but they may also be used for other purposes such as to define broad operational objectives. Task Orders are defined and maintained on the Task Order (TASKORD) table in eMARS.

Task Order is a 6 character alpha/numeric field keyed by Department.



Reporting Code

Reporting Codes are general purpose reporting categories. It is recommended that the MARS Reporting Category data element crosswalk to the eMARS Reporting Code. An important note about the 10 character Reporting Code field in eMARS is that it is not defined within any organizational element (i.e. Department). Departments will need to prefix their Reporting Codes in eMARS with their Department number in order to distinguish them from other Department's codes. Departments will also need to make sure and not add/change/delete Reporting Codes belonging to other departments. Reporting Codes are defined and maintained on the Reporting Code (RPT) table in eMARS.



Key information on the Reporting Code is included in table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Reporting Code		10	Yes	No
	Reporting Category	4	Yes	No
	Reporting Class	4	Yes	No
	Reporting Group	4	No	No
	Reporting Type	4	No	No



Sub Reporting Code

Sub Reporting Codes are used to further breakdown Reporting Codes. Like the Reporting Code, the Sub Reporting Code is not defined within any organizational element. Sub Reporting Codes are defined and maintained on the Sub Reporting (SRPT) table in eMARS.

The screenshot shows the 'Sub Reporting' configuration page in the AMS Advantage application. The page title is 'Sub Reporting' and it includes a navigation menu on the left and a top navigation bar. The main content area displays a table with the following data:

Fiscal Year	Reporting	Sub Reporting	Name	Active	Effective From	Effective To
2005	728CODE1	SUB1	Sub Code 1	Yes		

Below the table, there is a form for editing or adding a new Sub Reporting Code. The form includes the following fields:

- Fiscal Year: 2005
- Reporting: 728CODE1
- Sub Reporting: SUB1
- Name: Sub Code 1
- Short Name: Sub Code 1
- Contact Code: (empty)
- Effective From: (calendar icon)
- Effective To: (calendar icon)
- Active:
- Budgeting:
- Description: (text area)

Sub Reporting Code is a 4 character alpha/numeric field NOT keyed by Department.



Program

Programs are generally used to define Federal grants. They will replace the Project/Sub-Project/Phase elements in the MARS system. Programs are generally established for any budgeted breakdown of a Federal grant. In addition, Programs are associated with various funding agreements which define who participates in funding the grant and at what percentages. Programs are defined and maintained on the Program Setup (PROG) table in eMARS.

Key information on the Program code is included in table below.

Coded Element	Rollups	Field Length	Keyed by FY	Keyed by Dept
Program		10	No	Yes
	Program Category	4	No	No
	Program Class	4	No	No
	Program Group	4	No	Yes
	Program Type	4	No	Yes
	Major Program	6	No	Yes
	Major Program Category	4	No	No
	Major Program Class	4	No	No
	Major Program Group	4	No	Yes
	Major Program Type	4	No	Yes



Note 1: Detailed information on the setup and usage of cost accounting chart of account elements will be provided later by the eMARS Cost Accounting team.

Note 2: Program codes will not be required on capital project transactions, unlike the requirement in MARS to code Project/Sub-Project/Phase on capital project transactions.

Program Period

Program Periods are used to define sequential time periods within a Federal grant and generally represent Federal fiscal years. Program Periods are defined and maintained on the Program Period (PPC) table in eMARS.

The screenshot shows the 'Program Period' configuration page in the AMS ADVANTAGE system. At the top, there is a navigation menu with 'Home', 'Personalize', 'Help', 'Accessibility', and 'Logout'. Below the menu, a table lists existing program periods:

Department	Major Program	Program Period Sequence	Program Period	Program Period Inf From	Program Period Inf To	Reimb Status	Total Clearance Percentage
728	746309	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	0.00

Below the table is a form for editing a program period. The 'General Information' section includes the following fields:

- Department: 728
- Major Program: 746309
- Major Program Name: MEDICAID FRAUD
- Program Period Sequence: 1
- Program Period: 06
- Program Period Name: Federal Fiscal Year 2006
- Short Name: FFY 2006
- Program Period Inf From: 10/01/2005
- Program Period Inf To: 09/30/2006
- Active:
- Budgeting:
- Reimb Status: Allowed for Reimbursement
- Major Program Effective Start Date: (empty)
- Major Program Effective End Date: (empty)
- Total Clearance Percentage: 0.00

Below the form are sections for 'General Options', 'Description/Contact', and 'Funding Identification', each with a text input field. At the bottom, there are links for 'Top', 'Stage Definition Setup', 'CMIA Setup', and 'Major Program Select'.

Program Period is a 6 character alpha/numeric field keyed by Department.

Note: Program Period is generally inferred from the Program coded on a document and does not have to be coded.



Phase

Phases are generally used to define stages of a project. Phases are defined and maintained on the Phase (PHASE) table in eMARS.

The screenshot shows the 'Phase' configuration page in the AMS Advantage system. The page title is 'Phase' and it includes a 'Menu Quick Search' link. A table lists the current phase configuration:

Department	Phase	Name	Active
728	PHASE1	Phase 1	Yes

Below the table, there are input fields for configuring a phase:

- *Department: 728
- *Phase: PHASE1
- *Name: Phase 1
- *Short Name: Phase 1
- Active:
- Budgeting:

Phase is a 6 character alpha/numeric field keyed by Department.

Note: There is currently no plan to use the Phase element in eMARS.



Departmental Chart of Accounts Crosswalk – MARS to eMARS

The following matrix contains a suggested crosswalk for departmental chart of account elements. Keep in mind however that during implementation a department may determine a more practical or functional crosswalk for their data elements.

MARS Departmental Element	MARS Element Length	eMARS Departmental Element	eMARS Element Length
Activity	4	Activity	4
		Sub Activity	4
Function	4	Location	4
Reporting Category	4	Reporting Code	10
		Sub Reporting Code	4
Sub Object	2	Department Object	4
Sub Revenue Source	2	Department Revenue Source	4
Project	5	Program	10
		Program Period	6
Sub-Project	2	NA (Defined within Program)	
Phase	1	Phase (Note: Phases will usually be setup within Program rather than as a separate element)	
		Task	4
		Sub Task	4
		Task Order	6
Termini		Not Available	



ACCOUNTING TEMPLATES AND ACCOUNTING PROFILES

eMARS provides the ability to store valid combinations of accounting elements in order to ease the coding requirements on financial and procurement documents. There are two ways for users to create and store these combinations. The first way, accounting template, enables the user to store a single set of elements that can be inferred onto any accounting document. The user is then able to add or modify elements as necessary.

The second method to store accounting element combinations is by establishing an accounting profile. The accounting profile provides the ability to infer multiple accounting templates, split on a percentage basis, onto a procurement document.

These methods enable departments to decentralize document creation while centralizing the maintenance of valid accounting element combinations. The eMARS interface team will be recommending that accounting templates be the primary mechanism for providing accounting information on incoming interface documents. This includes the Uniform Personnel and Payroll System (UPPS).

Accounting Templates are defined and maintained on the Accounting Template (ACTPL) table in eMARS.

The screenshot shows the 'Accounting Template' configuration page in the AMS ADVANTAGE system. At the top, there is a navigation bar with links for Home, Personalize, Help, Accessibility, and Logout. Below this is a secondary navigation bar with links for Procurement, Budgeting, Accounts Receivable, and Accounts Payable. A left-hand menu contains sections for Message Center, Search, History, Favorites, and Administration. The main content area displays a table of Accounting Templates:

Accounting Template	Name	Department	Department Name	Active
728PY1	PAY BILL FROM ACCT 1	728	CHFS- PH	true

Below the table, there is a 'General Information' section with the following fields:

- *Accounting Template: 728PY1
- *Name: PAY BILL FROM ACCT 1
- *Department: 728 (dropdown menu showing CHFS- PH)
- Description: Pay a bill from account # 1
- Active:

There are also sections for 'Fund Accounting' and 'Detail Accounting', both currently empty. At the bottom of the page, there are links for 'Top' and 'Accounting Profile'.



AMS ADVANTAGE - Microsoft Internet Explorer

AMS ADVANTAGE

Welcome, brett antle

Procurement Budgeting Accounts Receivable Accounts Payable

Message Center

Search

Page Search

Document Catalog

Report Search

History

Favorites

Administration

Accounting Template

Menu Quick Search

Accounting Template	Name	Department	Department Name	Active
728PY1	PAY BILL FROM ACCT 1	728	CHFS- PH	true

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Fund Accounting

Fund : Department : BSA :

Sub Fund : Unit : Sub BSA :

Object : Sub Unit : Dept Object :

Sub Object : Appr Unit : Dept Revenue :

Revenue :

Sub Revenue :

Detail Accounting

Location : Reporting : Program :

Sub Location : Sub Reporting : Phase :

Activity : Task Order : Program Period :

Sub Activity : Task :

Function : Sub Task :

Sub Function :

Top

Accounting Profile

Done Internet



Accounting Profiles are defined and maintained on the Accounting Profile (ACTPR) table in eMARS.

The screenshot shows the 'Accounting Profile' configuration page in the AMS ADVANTAGE system. The page is viewed in Microsoft Internet Explorer. The left sidebar contains a navigation menu with options like Message Center, Search, History, Favorites, and Administration. The main content area is titled 'Accounting Profile' and includes a table with columns for 'Accounting Profile' and 'Accounting Profile Name'. Below this, there are form fields for 'Accounting Profile', 'Accounting Profile Name', and 'Department'. A table of 'Accounting Template' entries is also visible, with columns for 'Accounting Template', 'Name', and 'Percentage'.

Accounting Profile	Accounting Profile Name
728-50	PAY BILL SPLIT 50/50

Accounting Template	Name	Percentage
728PY1	CHFS	50.0000
728PY2	CHFS	50.0000



APPENDIX



Accounting Template Prefixes

Accounting Template Prefixes		
Cabinet	Name	Prefix
10	LEGISLATIVE CABINET	L
20	JUDICIAL CABINET	B
31	CAB OF THE GENERAL GOVERNMENT	G
35	TRANSPORTATION CABINET	T
36	CAB FOR ECONOMIC DEVELOPMENT	D
39	FINANCE & ADMIN CABINET	F
45	CABINET FOR UNIVERSITIES	U
50	COMMERCE CABINET	C
51	EDUCATION CABINET	E
52	ENVIR & PUBLIC PROTECT CABINET	A
53	HEALTH & FAMILY SVS CABINET	H
54	JUSTICE & PUB SAFETY CABINET	J
55	PERSONNEL CABINET	P
	RESERVED	M
	RESERVED	W



Fund Prefixes

Fund Prefixes		
MARS Fund	Name	eMARS Fund Prefix
0100	GENERAL FUND	01
0200	CAPITAL PROJECTS FUND	C
0300	DEBT SERVICE FUND	03
1100	TRANSPORTATION FUND	11
1200	FEDERAL FUND	12
1300	AGENCY REVENUE FUND	13
1400	OTHER SPECIAL REVENUE FUND	14
1500	STATE INVESTMENT POOL FUND	15
2100	STATE PARKS FUND	21
2200	STATE FAIR BOARD FUND	22
2300	INDUSTRIES FOR THE BLIND FUND	23
2400	INSURANCE ADMINISTRATION FUND	24
2800	AGRICULTURAL FINANCE CORP FUND	28
2900	KENTUCKY HORSE PARK FUND	29
3100	TRANSPORTATION FLEET MGT FUND	31
3200	COMPUTER SERVICES FUND	32
3500	PRISON INDUSTRIES FUND	35
3600	CENTRAL PRINTING FUND	36
3700	PROPERTY MANAGEMENT FUND	37
3800	RISK MANAGEMENT FUND	38
5000	KERS CLEARING FUND	50
5051	KERS EXCESS BENEFIT PLAN	50
5052	SPRS EXCESS BENEFIT PLAN	50
5056	CERS EXCESS BENEFIT PLAN	50
5058	KY HAZARD EXCESS BENEFIT PLAN	50
5059	COUNTY HAZARD EXCESS BENEFIT	50
5100	EMPLOYEES RETIREMENT FUND	51
5200	STATE POLICE RETIREMENT FUND	52
5300	TEACHERS RETIREMENT FUND	53
5310	KTRS EXCESS BENEFIT ACCOUNT	53
5320	KTRS INSURANCE ACCOUNT	53
5330	KTRS MEDICAL ACCOUNT	53
5340	KTRS CLEARING ACCOUNT	53
5400	JUDICIAL RETIREMENT FUND	54
5500	LEGISLATORS RETIREMENT FUND	55
5600	COUNTY RETIREMENT FUND	56
5751	EMPLOYEES INSURANCE FUND	57
5752	STATE POLICE INSURANCE FUND	57
5756	COUNTY INSURANCE FUND	57
5758	EMPLOYEES HAZ INSURANCE FUND	57



Fund Prefixes		
MARS Fund	Name	eMARS Fund Prefix
5759	COUNTY HAZ INSURANCE FUND	57
5800	EMPLOYEES HAZ FUND	58
5900	COUNTY HAZ FUND	59
6200	UNEMPLOYMENT BENEFITS FUND	62
6210	UNEMPLOYMENT COLLECTION FUND	62
6300	OTHER EXPENDABLE TRUST FUND	63
6310	CHILD DEDICATED SSI FUND	63
6350	TOBACCO SETTLEMENT TRUST FUND	63
7100	COUNTY SINKING FUND	NA
7200	SPECIAL DEPOSIT TRUST FUND	72
7250	COUNTY FEES FUND	72