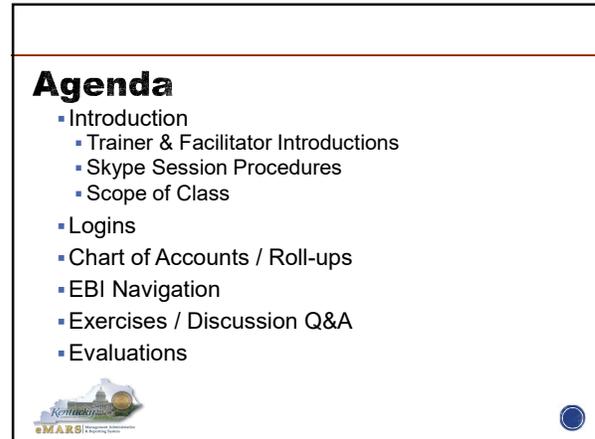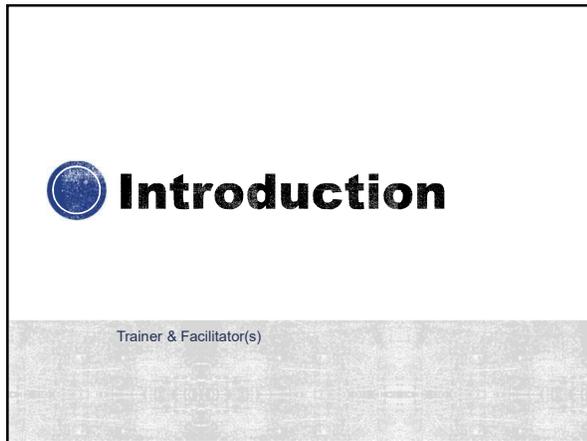**Introduction to eMARS Reporting**
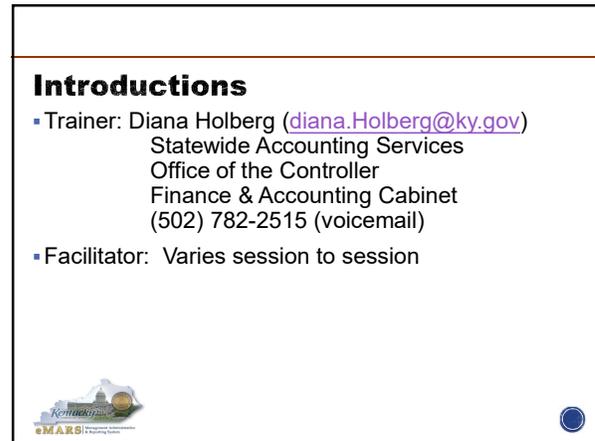
December 11, 2018

Agenda

- Introduction
  - Trainer & Facilitator Introductions
  - Skype Session Procedures
  - Scope of Class
- Logins
- Chart of Accounts / Roll-ups
- EBI Navigation
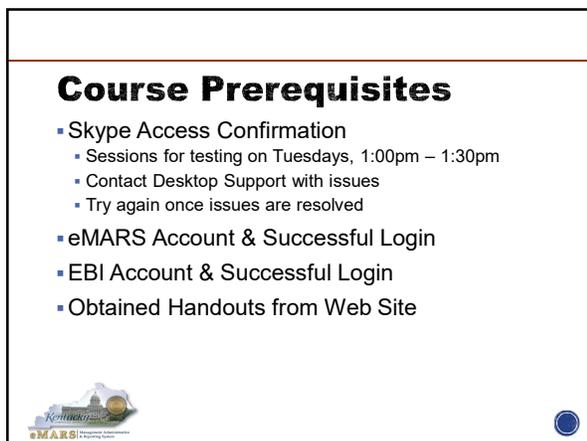- Exercises / Discussion Q&A
- Evaluations

Introduction

Trainer & Facilitator(s)

Introductions

- Trainer: Diana Holberg (diana.Holberg@ky.gov)
  Statewide Accounting Services
  Office of the Controller
  Finance & Accounting Cabinet
  (502) 782-2515 (voicemail)
- Facilitator: Varies session to session

Course Prerequisites

- Skype Access Confirmation
  - Sessions for testing on Tuesdays, 1:00pm – 1:30pm
  - Contact Desktop Support with issues
  - Try again once issues are resolved
- eMARS Account & Successful Login
- EBI Account & Successful Login
- Obtained Handouts from Web Site
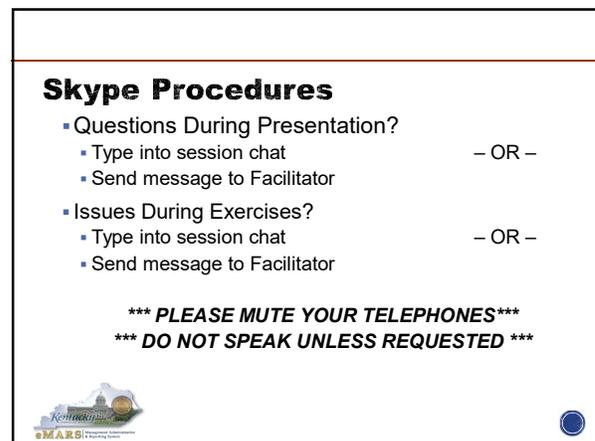
Skype Procedures

- Questions During Presentation?
  - Type into session chat   – OR –
  - Send message to Facilitator
- Issues During Exercises?
  - Type into session chat   – OR –
  - Send message to Facilitator

*** *PLEASE MUTE YOUR TELEPHONES*** ***
*** *DO NOT SPEAK UNLESS REQUESTED* ***

Skype Procedures (continued)

- Technical Issues?
  - Contact your Desktop Support Consolidated agencies, log a ticket with the Commonwealth Service Desk:
    - **servicecorrespondence@ky.gov**
  - Must attend a later training session
- Password resets?
  - Contact CRC
  - Must attend a later training session if not received

Scope of Class

- "Introduction to eMARS Reporting"
  - Chart of Accounts
  - Enterprise Business Intelligence (EBI) navigation
  - eMARS Reporting Exercises:
    - Opening/Refreshing
    - Exporting
    - Printing, Sending & Creating Shortcuts
- Audience
  - Basic Users – limited to these actions
  - Report Developers – also create queries/reports

Handouts

- Agenda
- Chart of Accounts Overview
  - COA Elements
  - Rollups & Hierarchies
  - Other Structures in eMARS
- Basic EBI Navigation & Use
  - EBI vs. eMARS Reporting
  - Agency & Statewide Reports
  - Basic User Actions & Tips
  - Queries Behind the Reports

Handouts (continued)

- This Powerpoint Presentation (no need to print)
- eMARS Reporting "Cheat Sheet"
  - Closing Classifications – Identify Type of Transaction
  - Budget Structures – with Related COA Elements
- Evaluation Form
  - Make Notes During Class of suggested improvements
  - Send In Later
    - Email to Diana.Holberg@ky.gov, or…
    - Interoffice if you want anonymity

Chart of Accounts Overview

What is the Chart of Accounts?

What is the Chart of Accounts?

- Defines Accounting Structures
- Each COA element is like part of an "account number" for accounts in the Commonwealth
- Accountants refer to these elements as "accounting strings"
- Budget folks refer to them as "budget lines"

Required COA Elements

- **Fund**
- **Department**
- **Unit**
- **Function**
- **Object** — On transactions related to contracting or spending
- **Revenue Source** — On transactions related to revenue or other income
- **Appropriation Unit** — On transactions related to Fund Type 0200 Capital Project Funds (always 'CPTL')
- **Program** — On transactions hitting Fund Type 1200 Federal Funds
- **Program Period** — On transactions hitting Fund Type 1200 Federal Funds
- **Balance Sheet Account (BSA)** — On certain Journal Voucher (JV*) transactions

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Required COA Elements

Agency-Specific Elements

- **Department Object**
- **Department Revenue**

- **Activity**
- **Location**
- **Reporting**
- **Task**
- **Task Order**

- **Department Sub Object**
- **Department Sub Revenue**
- **Sub Function**
- **Sub Activity**
- **Sub Location**
- **Sub Reporting**
- **Sub Task**

Maintenance of COA Elements

Central COA Elements	Departmental COA Elements
Fund	Activity
Department	Reporting
Unit	Program
Balance Sheet Account	Program Period
Object	Department Object
Revenue Source	Department Revenue Source
Function	Sub-Function
Sub-Location	Location

---

eMARS Budget Lines ("Accounting Strings")

- Comprised of required COA elements + any desired Agency-Specific elements
- Provides sufficient information to identify the budget affected by a transaction
- Allows reports to be created to summarize accounting activity

---

eMARS Budget Structures

Accounting Templates

- Used to simplify data entry of accounting strings
- Enter one code to infer the complete string
- Usually corresponds to a budget line
- Usually do not include Object or Rev Source
- "Best and worst thing about eMARS"
  - "Best" because allows for quick data entry
  - "Worst" because people forget the actual COA, and may therefore be misleading

Accounting Templates

Accounting Profiles

- Established in eMARS on Accounting Profile (ACTPR) page
- Used when costs are split across different accounting strings
- Consists of a list of Accounting Templates and the percentage for each

Accounting Profiles

Why Can't We Report by Accounting Template?

- Example 1: User Changes COA Elements
  - Suppose a user enters an Accounting Template (or Profile) on a document in eMARS
  - Validation brings COA elements into fields on Accounting Line
  - Now suppose the user types over the Fund, Function (or agency-specific elements)
  - The transaction posts with the Accounting Template but entirely different codes

Why Can't We Report by Accounting Template?

- Example 2: Program Period Code Changes
  - KHRIS uses Accounting Templates to post payroll
  - At the end of each Federal Fiscal Year, the Program Period codes on many Accounting Templates are changed
  - Reports pulled in the next FFY by Accounting Template would not show the correct Program Period code for employees paid using Federal Funds

Questions?

Basic EBI Navigation & Use

What is the Difference between EBI and eMARS Reporting?

Enterprise Business Intelligence (EBI)

- Framework for reporting solutions in the Commonwealth
- Utilizes BusinessObjects™ Business Intelligence from SAP
- Other reporting solutions using this framework:
  - KBUD
  - FAS3
  - Other cabinets (e.g., CHFS, KYTC, Personnel)

EBI & eMARS Reporting

Report Design
- Data Merges
- Report Tabs
- Page Layout & Formatting
- Headers / Footers
- Sections / Breaks
- Tables of Data

Query Design
- Result Objects
- Query Filters
- Scope & Analysis
- Query Properties
- Combined Queries

eMARS Reporting: CMC & WebI
- Documents ("Reports")
- Folders
- Universes
- eMARS Reporting Security

EBI: CMS & BI
- Launchpad
- Scheduling
- "My Favorites"
- "Inbox"
- EBI Accounts
- Other App Security (e.g., FAS3, KBUD, etc.)

Data Warehouse
- Oracle Database
- eMARS Data (via nightly ETLs)
- MRDB2 Views

eMARS Reporting

- Collection of reports built against eMARS universes containing eMARS financial data
- Additional universes for procurement and some KHRIS data
- Agency Reports are customized for each Cabinet/Department
- Statewide Reports address general needs and can be used as templates

EBI vs. eMARS Reporting

- eMARS Reporting Admins
  - Statewide Report maintenance
  - Password Resets & User Security
  - Upgrade coordination/issue testing as needed
  - Submission of account requests to EBI Support

- EBI Support Team
  - General maintenance; environmental changes
  - Creation of new accounts; account deletions

EBI Portal (BI Launchpad)

Documents Tab is where Reports are found

Web Intelligence is the app used for report development

Documents Tab

My Favorites folder stores your reports

Inbox stores reports sent to you by others

~WebIntelligence folder stores "autosaves"

Folders stores Public Folders (Agency Reports & Statewides)

Folders / Reports displayed in right panel

Search allows you to search for reports by keywords

Folders Panel

eMARS Agency Reports stores customized reports

Statewide Reports stores generic reports and templates

Send button allows you to send reports to other users

Organize button lets you cut / copy / paste reports & folders

Statewide Reports are organized by Functional Area

Questions?

Exercise A: Open & Refresh an Agency Report

Review Questions

- Why do you think the same login is used for KBUD Reporting as for eMARS Reporting?

Both are in EBI!

Review Questions

- Why do these instructions not name a specific report for you to open?

Different Agencies Have Different Reports!

Review Questions

- Is there any difference between entering parameters in the left panel (and clicking the **Run** button) or entering them using one of the **Refresh** buttons?

Yes and No...

Review Questions

- How can you tell *Required* prompts from *Optional* prompts?

**Required:
Red
(until entered)**

**Optional:
Green
(even when
not entered)**

Chart of Accounts Overview

Rollups for Fund, Function, Object & Revenue Source

COA Hierarchies

- Most COA codes can be defined within a hierarchy with up to 5 levels
  - Class
  - Category
  - Group
  - Type
  - The code itself

Hierarchical

- Group
  - Type A
  - Type B
    - COA Code 1
    - COA Code 2
    - COA Code 3

- The higher level codes are called "roll-ups"
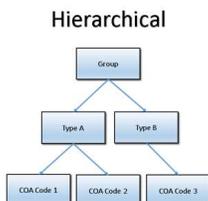
Example: Activity Roll-ups

- Suppose the Activity hierarchy was used to track vehicles by Make/Model and License Plate
  - Group: Fleet
  - Type: Make/Model
  - Code itself: Plate #

Activity Hierarchy

Group: Fleet KYTC CONST

Type: Make/Model ICOM 4D22E, Make/Model ESUN CLYB

Activity: License Plate US1ABC, License Plate EC2DEF, License Plate KY3GHJ
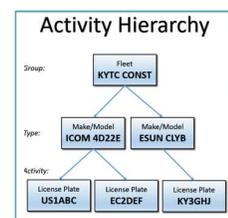
COA 1-to-Many Structure

- COA roll-up codes can also be used to represent non-hierarchical classifications
  - Classifications may be related or unrelated
- Commonwealth uses a combination of hierarchies and non-hierarchical structures for COA

Non-Hierarchical One-to-Many

Group

Type

COA Code 1   COA Code 2   COA Code 3

Example: 1-to-Many Activity Structure

- Same Scenario: Activity structure used to track vehicles by Make/Model and License Plate
- Difference: Some vehicles shared between fleets
  - Group: Make/Model
  - Type: Fleet
  - Code itself: Plate #

Activity Structure

| Make/Model ICOM 4D22E | Make/Model FORD CV |

| Fleet KYTC CONST | Fleet KSP MAINT |

| License Plate US2KLM | License Plate ED3NOP | License Plate KY4QRS |
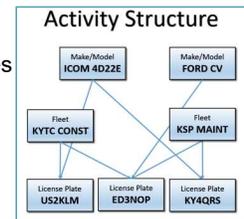
Fund Code & Rollups

- Fund is coded on transactions
- Roll-ups are inferred when posted to Accounting Journal
- Roll-ups are a Typical Hierarchy (Class / Category / Group / Type)
- Additional Rollups
  - CAFR Fund Type
  - CAFR Fund Group

Fund Code & Rollups

| CAFR Fund Type CPTL | CAFR Fund Type FDRL | Fund Category CPTL | Fund Category SREV | Fund Type 0200 | Fund Type 1200 |

Fund Group ARRA

Fund Group IT

Fund Class C06N

| Fund 12JK | Fund 12ST | Fund C0JA | Fund C260 |

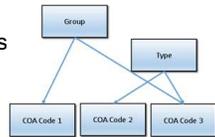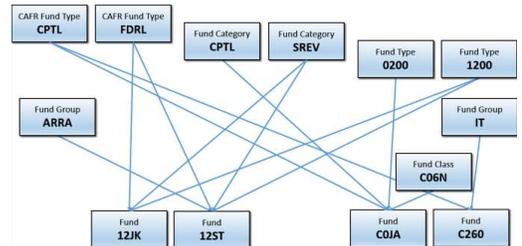## CAFR Fund Type / Group

- Identical code values; only 6 of them
- Use CAFR Fund Type for reporting
- Very general classifications of funds for CAFR purposes

✓ CPTL	Capital Funds
FDRL	Federal Funds
GNRL	General Fund
ROAD	Road Fund
RSTD	Restricted Funds

| ✓ TBCO | Tobacco Fund |

Fund Category

- Similar to CAFR Fund Type, but corresponds more closely to GASB classifications for governmental funds (in Statement 54)
- Only 9 values

✓ AGCY	Agency Funds
CPTL	Capital Projects Funds
DEBT	Debt Service Funds
ENTR	Enterprise Funds
FAAG	Fixed Asset Account Group

✓ GNRL	General Fund
INTR	Internal Service Funds
PENS	Pension Trust Funds
SREV	Special Revenue Funds

Fund Type

- Roll-up most commonly used in reporting
- Similar to Fund Category, but numeric
- Only 9 values

✓	0100	General Fund
	0200	Capital Projects Fund
	0300	Debt Service Fund
	1100	Road Fund
	1200	Federal Fund

✓	1300	Agency Revenue Fund
	1400	Other Special Revenue Fund
	1500	State Investment Pool Fund

Fund Group

- Available to serve various purposes
- When used, breaks down Fund Type
- 'ARRA' for American Recovery & Reinvestment Act of 2009
- 'IT' to identify technology purchases
- In general, a Fund belongs to a Fund Group or a Fund Class, but not both

Fund Class

- Available to serve various purposes
- In general, identifies Capital Projects related to economic or community development

✓	C02C	02-04 KIA Coal Water & Sewer Projects
	C02T	02-04 KIA Tobacco Water & Sewer Projects
	C04C	04-06 KIA Coal Economic Development Projects
	C04T	04-06 KIA Tobacco Economic Development Projects
	C06N	06-08 Economic Development Coal Producing Counties

Fund Code & Rollups

Fund	Fund Name	CAFR Fund Type	Fund Category	Fund Type	Fund Class	Fund Class Name	Fund Group	Fund Group Name
C21S	ADA Compliance Requirements	CPTL	CPTL	0200				
C5T5	ADA Evaluation & Remediation - Hazard	CPTL	CPTL	0200				
13CN	ADA & Interpreters Fund	RSTD	SREV	1300			340K	Access Center
13CN	ADA & Interpreters Fund	RSTD	SREV	1300			REST	Restricted Fund Balance
C4UL	Adair Chiller Repair	CPTL	CPTL	0200				
0301	Adair County Debt Service Fund		DEBT	0300				
C101	Adair County Shepherd Water Storage Ta	CPTL	CPTL	0200	C06O	06-06 Economic Development Non-Co		
6501	Adair County Tobacco Fund		SREV	6350			COMM	Committed Fund Balance
120E	2010-JB-FX-0076	FDRL	SREV	1200				
C5HY	2010 Series A Earnings	CPTL	CPTL	0200				
C5HX	2010 Series A Proceeds	CPTL	CPTL	0200				
120F	2011-JB-FX-0026	FDRL	SREV	1200				
C6O9	2011 Murray State-General Receipts Seri	CPTL	CPTL	0200				
120G	2012-JB-FX-0061	FDRL	SREV	1200				
120H	2013-JB-FX-0061	FDRL	SREV	1200				
C6SK	2013 Murray State-Gen Receipts Series /	CPTL	CPTL	0200				
13NH	2017 Storm Damage Correctional Facilitie	RSTD	SREV	1300			REST	Restricted Fund Balance
13NH	2017 Storm Damage Correctional Facilitie	RSTD	SREV	1300				

Function Code & Rollups

- Function is coded on transactions to represent budgetary accounts
- Roll-ups are inferred when posted to Accounting Journal
- Strict hierarchy but only uses Function Group and Function Type
- Additional subordinate code: Sub Function (used at agency discretion)

Function Code & Rollups

Group:
- Appropriation AN0C
- Appropriation 7580
- Appropriation JUDG

Type:
- Allotment AN06
- Allotment AN09
- Allotment AN10
- Allotment 758C
- Allotment JDG1

Function:
- Account AN06
- Account AN09
- Account AN10
- Account CRCX
- Account JDG2
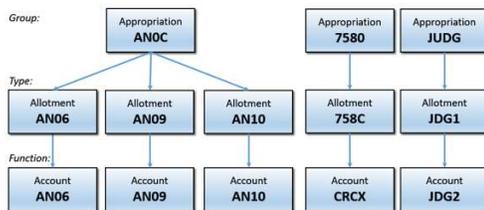
Function Group

- Specifies appropriation
- Appropriation budget line consists of BFY, CAFR Fund Type, Cabinet & Function Group
- eMARS inquiry is Appropriation (BQ3LV1) page

005A	General Assembly	035W	Agriculture
010A	Legislative Research Commission	040M	Attorney General
020C	Judicial Form Retirement System	045C	Auditor of Public Accounts
030A	Commonwealth Attorneys	066N	Registry of Election Finance
030B	County Attorneys	074D	Department of Veterans' Affairs

Function Type

- Specifies allotment
- Allotment budget line consists of BFY, CAFR Fund Type, Cabinet, Function Group, Function Type & Fund Type
- eMARS inquiry is Allotment (BQ3LV2) page

2018	005B	General Assembly Regular Sessions	2018	030D	County Attorneys
2018	005C	G.A.-Ky Legislative Ethics Commission	2018	035A	Strategic Planning and Administration
2018	005D	G.A.-Ky Long Term Policy Research	2018	035B	Motor Fuel Inspection and Testing
2018	010B	Legislative Research Commission	2018	035D	Consumer and Environmental Protection
2018	010C	LRC-Administration	2018	035E	State Vet - Animal Health

2018	010E	LRC-General Operations
2018	010F	LRC-Electronic Record Review
2018	020E	Judicial Retirement Fund
2018	020G	Judicial Form Retirement System-Administration
2018	030C	Commonwealth Attorneys

Function Code & Rollups

Fiscal Year	Department	Function	Function Name	Function Group	Function Group Name	Function Type	Function Type Name
2018	790	BA02	PERS - Deferred Comp	55B0	Public Employees Deferred Compensation	55BA	Public Employees Deferred Compensation A
2018	01B	BAA0	LRC - Administrative	010A	Legislative Research Commission	010C	LRC-Administration
2018	102	BAA0	LAB -Office of the Secretary	102B	Secretary	102A	Office of Administrative Services
2018	531	BAA0	Job Placement Services	531J	Employment and Training	531K	Employer and Placement Services
2018	102	BAB0	LAB- Div of Management and Facility	102B	Secretary	102A	Office of Administrative Services
2018	531	BAC0	Special Employment Services	531J	Employment and Training	531K	Employer and Placement Services
2018	102	BAD0	LAB-Office of General Counsel	102B	Secretary	102A	Office of Administrative Services
2018	531	BAD0	Employment Information Support	531J	Employment and Training	531K	Employer and Placement Services

Object Code & Rollups

- Object is coded on transactions to classify expenditures
- Roll-ups are inferred when posted to Accounting Journal
- Strict hierarchy with typical roll-ups (Class / Category / Group / Type) with exceptions (Object Groups 'TR' and 'US')
- Object Type is most often used for reports
- Additional subordinate code: Sub Object

Object Code & Rollups
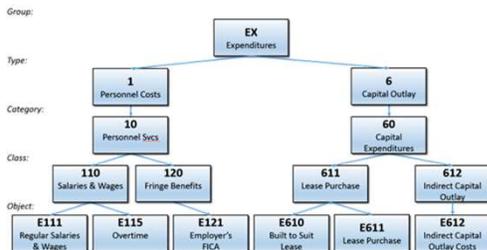
Object Group

- Only 3 values:
  - 'EX' = Expenditures
  - 'TR' = Transfers
  - 'US' = Other Financial Uses
- In general:
  - "Expenditures" represent money flowing *out of* Commonwealth accounts
  - "Transfers" represent money flowing *between* Commonwealth accounts

Object Type

- Classifies expenditures at a high level; breaks General Fund allotments by expense type
- Object Allotment budget line consists of BFY, CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type & Object Type
- eMARS inquiry is Object Allotments (BQ3LV3) page

Object Type (continued)

- "Collapsing General Fund" at FY end means disregarding Object Types and using budget control at Allotment level
- Only 6 values

1	Personnel Costs	7	Capital Projects Outlay
3	Operating Expenses		
4	Grants, Loans, Benefits		
5	Debt Service		
6	Capital Outlay		

Object Category

- A lower level breakdown of Object Types

Object Class

- Even lower level breakdown of Object Types and Object Categories

Object Type	Object Type Name	Object Category	Object Category Name	Object Class	Object Class Name
1	Personnel Costs	10	Personnel Services	110	Salaries And Wages
1	Personnel Costs	10	Personnel Services	120	Fringe Benefits
1	Personnel Costs	10	Personnel Services	130	Other Personnel Costs
1	Personnel Costs	10	Personnel Services	140	Pro Contract (Inc Per Serv)
1	Personnel Costs	10	Personnel Services	150	Non Pro Contract
1	Personnel Costs	10	Personnel Services	160	Other
1	Personnel Costs	10	Personnel Services	169	Indirect Personnel Costs
3	Operating Expenses	20	Utilities, Rental & Other Services	210	Utilities And Heating Fuels
3	Operating Expenses	20	Utilities, Rental & Other Services	220	Rentals
3	Operating Expenses	20	Utilities, Rental & Other Services	230	Maintenance And Repairs
3	Operating Expenses	20	Utilities, Rental & Other Services	240	Postage And Related Services
3	Operating Expenses	20	Utilities, Rental & Other Services	250	Miscellaneous Services

Object Code & Rollups

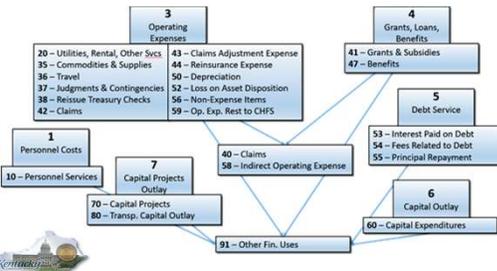| Object	Object Name	Object Group	Object Group Name	Object Class	Object Class Name	Object Category	Object Category Name	Object Type	Object Type Name
E159	Actuarial Services-1099 Rept	EX	Expenditures	140	Pro Contract (Inc Per Se	10	Personnel Services	1	Personnel Costs
E374	Administration Of Examination	EX	Expenditures	370	Misc Commodities & Oth	35	Commodities & Supplies	3	Operating Expenses
E174	Adoption Benefit	EX	Expenditures	120	Fringe Benefits	10	Personnel Services	1	Personnel Costs
E255	Advertising-Rept	EX	Expenditures	250	Miscellaneous Services	20	Utilities, Rental & Other Sc	3	Operating Expenses
E147	Advertising Services-1099 Rept	EX	Expenditures	140	Pro Contract (Inc Per Se	10	Personnel Services	1	Personnel Costs
E461	Aged, Blind & Disabled	EX	Expenditures	460	Subsidies	41	Grants & Subsidies	4	Grants, Loans, Benefi
E726	Agency Labor	EX	Expenditures	726	Agency Labor	70	Capital Projects	7	Capital Projects Outla
E727	Agency Material And Equipment	EX	Expenditures	727	Agency Material And Eq	70	Capital Projects	7	Capital Projects Outla
E329	Agric & Botanical Supplies	EX	Expenditures	320	Supplies	35	Commodities & Supplies	3	Operating Expenses

Revenue Source & Rollups

- Revenue Source is coded on transactions to classify income (from revenue or transfers)
- Roll-ups are inferred when posted to Accounting Journal
- Typical roll-ups exist (Class / Category / Group / Type)
- Almost never used on reports
- One subordinate code: Sub Revenue

Revenue Source Group

- Only 4 values

BF	Budgeted Funding
RV	Revenues
SR	Other Financing Sources
TR	Transfers In

- In general, "revenues" represent money *flowing into* Commonwealth Accounts
- In general, "transfers in" represent money *flowing from another* Commonwealth account

Revenue Source Type

- Breakdown of Revenue Source Group

BF	Bond Fund - Capital	GF	General Fund - Capital	RF	Restricted Fund - Capital
CO	Contingency Fund - Capital	II	Investment Income - Capital	SU	Capital Cons Surplus - Capital
DM	Deferred Mtce - Capital	NA	Not Used For Budgeted Funding	TB	Tobacco - Capital
EM	Emergency Fund - Capital	OF	Other Funds - Capital		
FF	Federal Fund - Capital	RD	Road Fund - Capital		

Revenue Source Category

- General groupings for sources of revenue
- No direct relationship to Revenue Source Type
- Revenue Source codes associated with the same Revenue Source Category may be set up for different Revenue Source Types, and vice-versa

Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name
RV	Revenues	FF	Federal Fund - Capital	60	Intergovernmental Revenues
RV	Revenues	II	Investment Income - Capital	77	Interest & Investment Income
RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes

Revenue Source Class

- Lower level breakdown of Revenue Source Categories

Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
30	Licenses Fees & Permits	300	Vehicle Lic, Fees & Permits
30	Licenses Fees & Permits	360	Business Lic, Fees & Permits
30	Licenses Fees & Permits	380	Professional Licenses
30	Licenses Fees & Permits	850	Departmental Sales & Fees
40	Charges For Services	280	Miscellaneous Taxes
40	Charges For Services	360	Business Lic, Fees & Permits
40	Charges For Services	400	Depart Sales Fees & Rental
40	Charges For Services	430	Dept Sales/Fees/Rent-Interdept
40	Charges For Services	850	Departmental Sales & Fees
40	Charges For Services	400	Depart Sales Fees & Rental
40	Charges For Services	430	Dept Sales/Fees/Rent-Interdept

Revenue Source & Rollups

Revenue Source	Revenue Source Name	Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
R252	General Prop Tax-Tang	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes
R432	General Rentals To Oth St Agy	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	430	Dept Sales/Fees/Rent-Interde
R402	General Rentals To Public	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	400	Depart Sales Fees & Rental
R401	General Sales To Public	RV	Revenues	RF	Restricted Fund - Capital	40	Charges For Service	400	Depart Sales Fees & Rental
R426	General Services To Public	RV	Revenues	NA	Not Used For Budgeted Funding	40	Charges For Service	400	Depart Sales Fees & Rental
R436	Genl Servs To Other St Agy	RV	Revenues	RF	Restricted Fund - Capital	40	Charges For Service	430	Dept Sales/Fees/Rent-Interde
R254	Gen Property Tax Intangible	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes
R294	Gen Prop Non-State - Comm Water	RV	Revenues	NA	Not Used For Budgeted Funding	10	Taxes	250	Property Taxes

Revenue Source	Revenue Source Name	Revenue Source Group	Revenue Source Group Name	Revenue Source Type	Revenue Source Type Name	Revenue Source Category	Revenue Source Category Name	Revenue Source Class	Revenue Source Class Name
N159	Op Tr From County Haz Fund	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin Srcs Inter	900	Operating Transfers In
N103	Op Tr From Debt Serv Fund	TR	Transfers In	NA	Not Used For Budgeted Funding	91	Other Fin Srcs Inter	900	Operating Transfers In
N112	Op Tr From Federal Fund	TR	Transfers In	FF	Federal Fund - Capital	91	Other Fin Srcs Inter	900	Operating Transfers In
N131	Op Tr From Fleet Mgmt Fd	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin Srcs Inter	900	Operating Transfers In
N101	Op Tr From General Fund	TR	Transfers In	GF	General Fund - Capital	91	Other Fin Srcs Inter	900	Operating Transfers In
N125	Op Tr From Health Self-Insurance F	TR	Transfers In	RF	Restricted Fund - Capital	91	Other Fin Srcs Inter	900	Operating Transfers In

Other COA Hierarchies

- Some agency-specific COA elements have hierarchies (e.g., Activity, Location)
- Others use different structures (e.g., Department, Unit, Program, Program Period)
- Still others have no roll-ups (e.g., Dept Object, Dept Revenue Source, Reporting, Task, and Task Order
- Some have subordinate codes (e.g., Sub Activity, Sub Location, Sub Reporting, Sub Task)

Questions?

Basic EBI Navigation & Use

Users, Reports & Exports

eMARS Reporting Users

- Basic Users
  - Pull reports or export data for use in other software
  - Not needing to develop queries or reports

- Report Developers
  - Also develop queries and reports
  - Can publish to Agency Reports, but not cut or delete

eMARS Reporting Users

- Upgrade Coordinators
  - A Report Developer responsible for maintaining organization of Agency Reports for their Cabinet or Department
  - Able to cut/copy/paste/delete reports or sub-folders in Agency Reports

- Reporting Leads
  - Primary contact for reporting business decisions
  - Usually familiar with how reports are used

eMARS Reporting Accounts

- Requesting New Accounts
  - Send user's name, eMARS ID, and the Accounting Template to use for EBI billing to CRC or one of the eMARS Reporting administrators
  - F-181 form no longer required

- Requesting Account Changes or Deletions
  - Send request including user's name and eMARS ID to CRC or one of the eMARS Reporting administrators

eMARS Reports: Agency Reports

- Specific to the needs of the Cabinet or Dept
- Maintained by agency Report Developers; organized by Upgrade Coordinators
- Retained during upgrades (according to the criteria set for each upgrade)
- Can be organized by Department and/or Functional Area, or best way for the agency
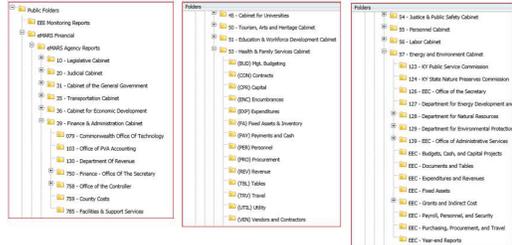- Users see the folders for which they have security

eMARS Reports: Agency Reports

- Stored in Folders panel in Public Folders > eMARS Agency Reports
- Organized into Cabinet > Department folders

## Alternative Agency Reports Organizations

eMARS Reports: Statewide Reports

- Designed to meet general needs of agencies
- Maintained by eMARS Reporting Administrators in Statewide Accounting Services
- Retained during upgrades (according to the criteria set for each upgrade)
- Organized by frequency or Functional Area
- Requests for changes are accepted, prioritized and applied as reports are updated

eMARS Reports: Statewide Reports

- Stored in Folders panel in Public Folders > eMARS Financial > Statewide Reports
- Budget Reports organized by frequency (Daily, Monthly, YTD)
- Others organized by Functional Area
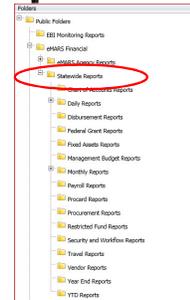

Exporting Data

- Most users prefer to export data for use in other software
- Statewide Reports (and many Agency Reports) include a "For Export" tab to meet these needs
- Export has three options
  - **Export Document As** – Exports all tabs in report
  - **Export Current Report As** – Exports only the currently displayed report tab
  - **Export Data to CSV** – Exports comma delimited data

Questions?

Exercise B: Exporting Statewide Report
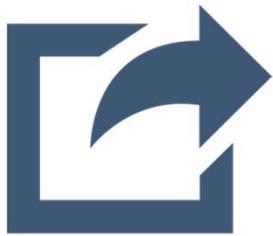
Review Questions

- Why are there multiple Daily Cash Reports with titles that begin with '**1110**'??

Capital Projects or Not

Different Prompts

Review Questions

- Can you export only the 'For Export' tab from a report without the other report tabs?

**Yes!
Export Current
Report As**

Review Questions

- These instructions tell you to export as an MS Excel spreadsheet. In what other formats can report results be exported?

PDF

CSV

Break Time

"This is gobbledygook. I asked for mumbo-jumbo."

Chart of Accounts Overview

Other Structures in eMARS

Other Structures in eMARS

- Organizational Hierarchy
  - Centralized and Decentralized
  - Cabinet, Department, Unit, etc.
- Cost Accounting Structures
  - Used for grants and federally-funded projects
  - Major Program Structure
    - Major Program, Program, Program Period code
  - Funding Profile Structure
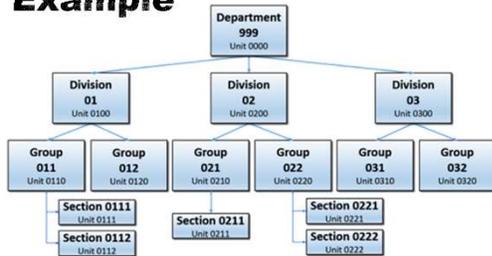   - Funding Profile, Funding Priority, Funding Line

Organizational Hierarchy

Organizational Structure	Chart of Accounts Code
Governmental Branch	Governmental Branch
Cabinet	Cabinet
Department	Department*
Division	Division
Branch	Group
Section	Section
Unit	District
	Bureau**
	Unit*

*The only organizational elements coded on accounting transactions are **Department** and **Unit**. Others are inferred.
**Reserved for special use.

Organizational Hierarchy Example

Department 999 Unit 0000

- Division 01 Unit 0100
- Division 02 Unit 0200
- Division 03 Unit 0300

Group 011 Unit 0110 / Group 012 Unit 0120 / Group 021 Unit 0210 / Group 022 Unit 0220 / Group 031 Unit 0310 / Group 032 Unit 0320

Section 0111 Unit 0111 / Section 0112 Unit 0112 / Section 0211 Unit 0211 / Section 0221 Unit 0221 / Section 0222 Unit 0222

Organizational Hierarchy Maintenance

COA Code	Roll-Up Code(s)	Defined by Fiscal Year?	Defined by Department?
Department		No	
	Governmental Branch	No	
	Cabinet	No	
Unit		Yes	Yes
	Division	Yes	Yes
	Group	Yes	Yes
	Section	Yes	Yes
	District	Yes	Yes

Government Branch

- Highest level of organization
- 3 Values

EXEC	Executive Branch
JDCL	Judicial Branch
LGSL	Legislative Branch

Cabinet & Department

- Break down each Government Branch
- Department is most frequently used for reports
- Department and Unit required on transactions

10	Legislative Cabinet
20	Judicial Cabinet
31	Cabinet of the General Government
35	Transportation Cabinet
36	Cabinet for Economic Development

005	General Assembly
010	Legislative Research Commission
020	Judicial Form Retirement System
025	Judicial Department
030	Unified Prosecutorial System

Division

- Corresponds to the divisions in within the departments of state government
- Optional; used at agency discretion

2018	025	0000	DEFAULT DIVISION
2018	025	AAA0	SUPREME COURT
2018	025	AAB0	COURT OF APPEALS
2018	025	AAC0	CIRCUIT COURT
2018	025	AAD0	DISTRICT COURT

Group & Section

- Usually correspond to departmental branches
- Optional; used at agency discretion

2018	074	CEMS	State Veterans' Cemeteries
2018	074	COMM	Commissioner's Office
2018	074	EKVC	Eastern Ky Veterans Center
2018	074	EXEC	OKVC Executive Director
2018	074	FOPS	Veterans' Benefits Rep Services

2018	520	0000	Default Rollup
2018	520	0001	Veh Enf - Region 1 Lyon
2018	520	0002	Veh Enf - Region 2 Simpson
2018	520	0003	Veh Enf - Region 3 Hardin
2018	520	0004	Veh Enf - Region 4 Shelby

2018	728	0000	Health Promotions Branch
2018	728	1110	Instrumentation Section
2018	728	1120	Biochemistry Section
2018	728	1210	Serology Section
2018	728	1220	Bacterial and Parasitology Section

Unit

- Required on transactions (along with Department)
- Agencies can choose how to organize codes
- Usually a single code ('0000' or 'UNIT') or corresponds to units within departmental sections of state government

2018	520	2ADM	Administration-Director's Office
2018	520	2DTS	Technical Services-Director's Office
2018	520	2OPS	Operations-Director's Office
2018	520	3ACD	Academy
2018	520	3CIR	Criminal ID/Records

2018	728	D728	Department for Public Health
2018	728	KHRS	KHRIS PSC Unit
2018	728	PC1R	Pro Card-CHFS PH A & CH
2018	728	PC2A	Pro Card-CHFS PH LAB
2018	728	PC2C	Pro Card-CHFS PH EPI

Cost Accounting COA Structures

- Usually used to identify grants or federally-funded projects
- Program and Program Period coded on transactions; other codes are inferred
- 8 primary Chart of Account codes
  - Drawdown Group, Major Program Class
  - Major Program, Program, Program Period
  - Funding Profile, Funding Priority, Funding Line
- Budget structure 39 (Budget Levels 1 and 2)

Cost Accounting COA

Code / Page Name	Page Code	Description
Drawdown Group	DDG	Defines high-level groupings of grants, usually for drawdown purposes.
Major Program Class	MJPCLS	Defines high-level groupings of grants, mainly for reporting purposes. Useful for reports which must include subrecipient agencies.
Major Program	MJPRG	Defines a grant or federally-funded project under which funds are received and expended.
Program	PROG	Breaks down a Major Program based on budgeting, reporting or COA inference requirements.

Cost Accounting COA (continued)

Code / Page	Page Code	Description
Program Period code	PPC	Identifies award periods for a Major Program. Usually corresponds to Federal Fiscal Year (FFY); consists of last 2 digits.
Funding Profile	FPRFLST	Identifies funding relationships for a Major Program. Usually named to identify funding splits (e.g. 75F25S for a 75% federal 25% state funded grant).
Funding Priority	FPRTY	Specifies stages of billing for a Funding Profile. Conventionally, 10 is first code, then 20, 30, etc. with 99 as overflow.
Funding Line	FLINE	Controls percentages for splits.

Cost Accounting COA Maintenance

Abbreviation & Page Code	Code / Page Name	Agency Maintained?	Defined by Department?	Defined by Major Program?
DDG	Drawdown Group	No*	No	No
MJPCLS	Major Program Class	No	No	No
MJPRG	Major Program	Yes	Yes	
PROG	Program	Yes	Yes	Yes
PPC	Program Period Code	Yes	Yes	Yes
FPRFLST	Funding Profile Select	Yes	Yes	Yes
FPRTY	Funding Priority	Yes	Yes	Yes
FLINE	Funding Line	Yes	Yes	Yes

Cost Accounting COA Structures

- 2 Chart of Account code structures

- Major Program Structure – non-hierarchical
  - Major Program, Program, Program Period

- Funding Profile Structure – strict hierarchy
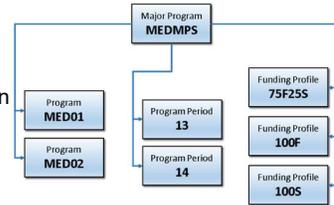 - Funding Profile, Funding Priority, Funding Line

Major Program Structure

- Non-hierarchical
- Multiple PPCs can be entered with a particular Program, and vice-versa
- Funding Profile Inference 4 (FPI4) page identifies valid combinations
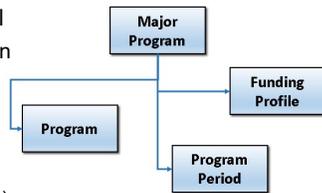
Major Program Structure Example

- Medical Grant
- MED01 = Grant Administration
- MED02 = Grant Benefits
- PPC is FFY
- 75F25S for grant funds; 100F for drawdown revenue; 100S for overmatch

Funding Profile Structure

- Strict hierarchy
- Usually represents funding splits
- Can be defined for reporting or other drawdown needs (e.g. Funding Line fields correspond to codes in Federal drawdown system)

Funding Profile Structure Example

- Award specifies different splits for different amounts, spent in order
- Separate Funding Priority for each amount in same order (plus overflow)
- Funding Lines for each define splits
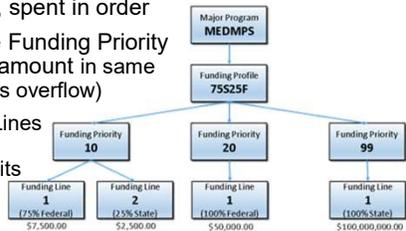
Cost Accounting COA Codes

- 8 primary Chart of Account codes
  - Drawdown Group, Major Program Class
  - Major Program, Program, Program Period
  - Funding Profile, Funding Priority, Funding Line
- Major Program and Program each have full complement of roll-up codes
  - Class, Category, Group, Type for each
- Additional codes available at agency discretion
  - Task, Sub Task, Task Order

Drawdown Group

- Groups recipient and sub-recipient grant costs for drawdown purposes
- Associated with a Drawdown Department which corresponds to the primary recipient
- Required only for grants with sub-recipients using eMARS Reimbursement Offline Process
- 2-character code created centrally by Statewide Accounting Services on the Drawdown Group (DDG) page in eMARS

Major Program & Roll-ups

- Highest level of the Major Program Structure
- Defined within Department(s) for their award
- Sub-recipients use same code values
- Full complement of roll-ups

Rollup Code	Table ID	Maintained by
Major Program Class	MJPCLS	SAS
Major Program Category	MJPCAT	SAS
Major Program Group	MJPGRP	Departments
Major Program Type	MJPTYP	Departments

Program & Roll-ups

- Required on transactions (along with Program Period code)
- Usually represent significant activities performed during implementation of grant
- May also represent budgeted amounts for other grant or reporting purposes
- Full complement of roll-ups

Rollup Code	Table ID	Maintained by
Program Class	PCLS	SAS
Program Category	PCAT	SAS
Program Type	PTYP	Departments
Program Group	PGRP	Departments

Program Period code

- Required on transactions (along with Program)
- Represent award periods for grant, usually last 2 digits of Federal Fiscal Year (FFY)
- For multi-year grants, use last 2 digits of FFY for first year in the award period
- Optional for agencies; enter "NA" when not used for reporting purposes
- No roll-ups for this COA code

Funding Profile

- Defined within Department and Major Profile to represent funding sources
- Coded to suggest sources
  - Federal percentage followed by state percentage; e.g. 75F25S for 75% federal 25% state funding
- Required for grant setup; inferred on transactions
- No rollups for this COA code

Funding Priority

- Defined within Department, Major Profile and Funding Profile to specify the order in which award amounts are to be spent/reimbursed
- Second level of Funding Profile Structure
- Lowest code specified for Budget Structure 39 Level 1 (on BGPDR documents)
- Sequentially numbered by 10s (99 for overflow)
- Required for grant setup; inferred on transactions

Funding Line

- Defined within Department, Major Profile, Funding Profile and Funding Priority to specify the percentages used to split costs from different funding sources
- Lowest code specified for Budget Structure 39 Level 2 (on BGPDR documents)
- Automatically numbered sequentially as entered in eMARS (1 should be FED*)
- Required for grant setup; inferred on transactions

Questions?

Basic EBI Navigation & Use
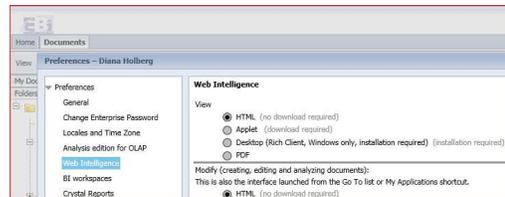
Tips & Other Basic User Actions

Report Viewing Tips

- Viewing Modes & Reading Options
- Page Navigation
- Find Button vs. Excel Searches
- Navigation Map

Viewing Modes & Reading Options

- 4 Viewing Modes in Preferences

4 Viewing Modes

- HTML
  - Most straightforward viewing mode
  - Will usually work when others do not
- Applet
  - Requires Java RTE installed on PC
  - Allows Report Developers to use Java functions
- Desktop – Only Available to Administrators
- PDF
  - Takes longer to view, but shows print format

Reading Options

- Available while viewing a report (without changing Preferences)
- Switch between HTML and PDF modes
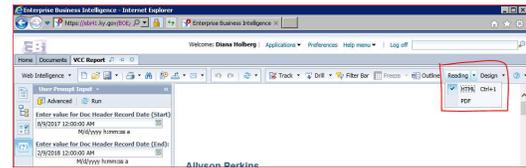
Page Navigation

- Control is similar to Microsoft Access and other software
- Type a page number in the center section to jump directly to that page

Find Button vs. Excel Searches

- Opens Search bar at bottom of window
- Dropdown settings for case sensitivity
- ***Only searches current report page***
- Better to export to Excel and search entire report
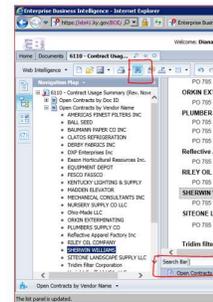
Navigation Map

- Second button on left side of left panel
- Lists all sections in report using tree structure
- Click to jump to that section
- Only works for sections; not for breaks
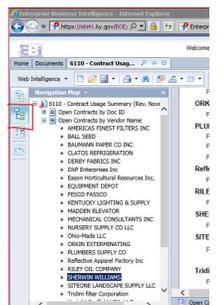
Other Basic User Actions

- Creating a Folder
- Creating Shortcuts
- Copying/Moving Reports (or Shortcuts, Folders)
- Printing a Report
- Sending a Report (or Shortcut) to Another User

Creating a Folder

- Navigate to the desired location for the folder
- Click New button in top toolbar
- Choose Folder
- Alternative is to right-click and choose New > Folder
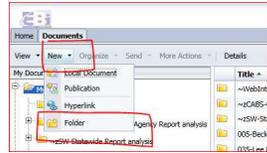
Creating Shortcuts

- Use Organize button in top toolbar
- Choose Create Shortcut in My Favorites
- To create a Shortcut elsewhere, choose Organize > Copy Shortcut
- Navigate to desired location and Organize > Paste
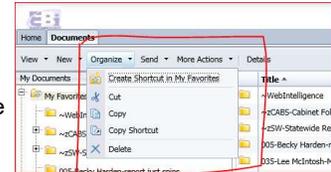
Copying & Moving Reports, Shortcuts or Folders

- Highlight report, shortcut or folder to be copied or moved
- Use Organize button to choose Copy or Cut
- Navigate to desired location to use Organize > Paste
- Delete is only available to Administrators and Upgrade Coordinators
- Organize is also available when you right-click a report, shortcut or folder

Printing Reports

- Use Print… button in top toolbar
- Opens PDF version of report in Adobe Acrobat (or default viewer)
- Use Print… button in Adobe Acrobat to send the report to the printer
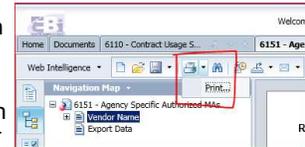
Sending a Report/Shortcut to Another User

- Select Report or Shortcut to send
- Use Send button in top toolbar to choose BI Inbox
- Inside report, use envelope and choose Send to User…
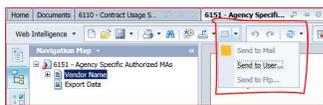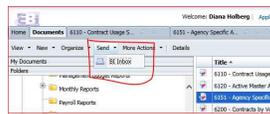
Sending a Report/Shortcut to Another User (continued)
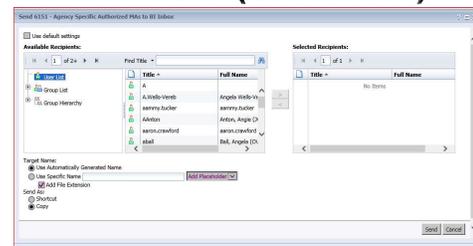
Sending a Report/Shortcut to Another User (continued)

- Type User ID in Find Title
- Must select User List in left panel to repeat search
- Find Title dropdown may be used to change Search type to Find Full Name
- Page control at top left may be used to navigate through list of IDs or Names
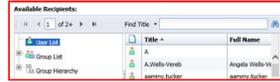
Sending a Report/Shortcut to Another User (continued)

- Use center arrows to add or remove IDs or Names to Selected Recipients
- Remember to click User List to search for additional recipients (else narrows results)

Sending a Report/Shortcut to Another User (continued)

- Report name is automatically generated unless a specific name is entered as Target Name
- Copy of report is sent unless Send As is changed to Shortcut (even if Shortcut selected)
- Use Send button at bottom right to send
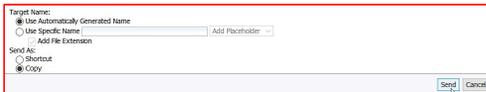
Questions?

Exercise C: Shortcuts, Printing, Sending

Review Questions

- Why is it best to use Shortcuts instead of making copies of reports?

Multiple Copies Becomes Confusing

Saves on Storage Space

Review Questions

- If you accidentally try to print report with thousands of pages, will it print out?

No!
Opens PDF so you can print from Acrobat

Review Questions

- If you select a Shortcut to send to an EBI user's Inbox folder, will they receive the Shortcut or the report?

Neither!
They will receive a copy of the report

Review Questions

- Is there a way to send a Shortcut to an EBI user's Inbox folder?

Yes!
Change Send As to Shortcut

Basic EBI Navigation & Use

Queries Behind the Reports

Report Panel & Design
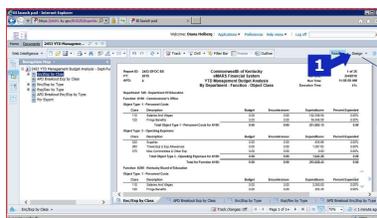
Design button allows Report Developers to see report design (and access query design)

Edit Data Provider Button to Access Query Design
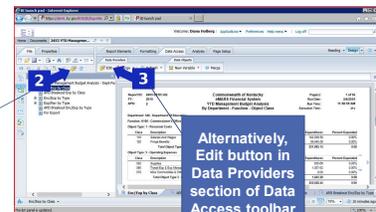
Edit Data Provider button opens Query Design

Alternatively, Edit button in Data Providers section of Data Access toolbar may be used

Query Panel

- Displays Data Provider queries

Result Objects include fields to appear in report

Universe list of available objects in left panel (in folders called "classes")

Query Filters narrow down data included in report

Query Panel (continued)

Data Preview panel may be used to preview retrieved records

Use Data Preview Panel button to show/hide bottom panel

Multiple queries may be used for one report

Query Panel (continued)

View Script button may be used to display Oracle SQL for the query

SQL appears in Query Script window

Query Panel (continued)

Close button closes Query Panel without refreshing

Run Queries button refreshes one query or all queries

Changes may be applied or discarded

Chart of Accounts Overview

eMARS Reporting Universes

Location of COA Elements

Class(es) are devoted to Chart of Accounts

Location of COA Elements

FIN - General Accounting
- Country
- Financial Reporting Periods
- Chart Of Accounts
  - COA - Fund Accounting
  - COA - Organization
  - COA - Detailed Accounting
  - COA - Budgeting
  - COA - Cost Accounting
- Posting Attributes
- Accounting Ledger Measures
- Bank
- Document Catalog
- Vendor
- Accounting Journal

- **COA – Fund Accounting**
  - Fund, Object, Revenue Source & Rollups
- **COA – Organization**
  - Cabinet, Department, Unit
- **COA – Detailed Accounting**
  - Function, Location, Reporting & Rollups
- **COA – Cost Accounting**
  - Major Program, Program, Program Period & Funding Profile Structure codes

Location of COA Rollups

Chart Of Accounts
- COA - Fund Accounting
  - Fund
    - Fund Label
    - Fund
    - Fund Active Flag
    - Fund Master Bank Account
    - Sub-fund Label
    - Sub-fund
    - Close into Account
    - Capital Asset Fund Flag
    - Fund Debt Instrument ID
    - Fund Majr Typ of Debt
    - Fund Debt Instrument Name
    - Fund Debt Instrument Status
    - Responsibility Center Posting Flag
    - Ovrd Responsibility Ctr Post Flag
    - Fund Data Warehouse Status
    - Fund Awd for Budgeting Flag
    - Fund Awd Neg Bal Flag
    - Pool Fund Flag
    - Sub Fund Active Flag
    - Sub Fund Awd for Budgeting Flag
    - Required Fund Prompt

Right panel:
- Required Fund Prompt
- Optional Fund Prompt
- Fund Awd for Budgeting Flag No
- Fund Awd for Budgeting Flag Yes
- Fund Awd Neg Bal Flag No
- Fund Awd Neg Bal Flag Yes
- Pool Fund Flag No
- Pool Fund Flag Yes
- Sub Fund Active Flag No
- Sub Fund Active Flag Yes
- Sub Fund Awd for Budgeting Flag No
- Sub Fund Awd for Budgeting Flag Yes
- Capital Asset Fund Flag No
- Capital Asset Fund Flag Yes
- Responsibility Center Posting Flag No
- Responsibility Center Posting Flag Yes
- Ovrd Responsibility Ctr Post Flag No
- Ovrd Responsibility Ctr Post Flag Yes
- Optional Sub Fund Prompt
- Required Sub-fund Prompt
- Fund hierarchy
- CAFR Fund
- Object
- Revenue

COA Code in its corresponding class

Rollups in a Hierarchy class

Location of Organizational Hierarchy

COA - Organization
- Organization Data Warehouse Status
- Organization - Centralized view
  - Government Branch Label
  - Government Branch
  - Govt Branch Active Flag
  - Cabinet Label
  - Govt Cabinet Active Flag
  - Cabinet
  - Department Label
  - Department
  - Department Active Flag
  - Department Awd For Budgeting F
  - Department AR Unit Inference Fla
  - Bureau Included Flag
  - Division Included Flag
  - District Included Flag
  - Group Included Flag
  - Section Included Flag
  - Cabinet Prompt

COA - Organization
- Organization Data Warehouse Status
- Organization - Centralized view
- Organization - Decentralized view
  - Division Label
  - Division Active Flag
  - Division
  - Group Label
  - Group Active Flag
  - Group
  - Section Label
  - Section Active Flag
  - Section
  - District Label
  - District Active Flag
  - District
  - Bureau Label
  - Bureau Active Flag
  - Bureau
  - Unit Label
  - Unit
  - Unit Active Flag
  - Sub-unit Label

Cabinet & Department in Organization – Centralized View class

Unit is in Organization – Decentralized View class

Location of Cost Accounting Structures

Chart Of Accounts
- COA - Fund Accounting
- COA - Organization
- COA - Detailed Accounting
- COA - Budgeting
- COA - Cost Accounting
  - Major Program
  - Program Period
  - Funding Identification
  - Task
  - Task Order
  - Reimbursment Funding

Reimbursment Funding
- Funding Profile Active Flag
- Funding Profile Code Label
- Funding Profile Code
- Funding Profile Effective Begin Date
- Funding Profile Effective End Date
- Funding Profile MJPRG Effective Begin Date
- Funding Profile MJPRG Effective End Date
- Funding Profile Eligible Status Flag
- Funding Profile Safety Flag
- Funding Profile Overflow Priority
- Funding Priority Reimb Eligible Flag
- Funding Priority Code
- Funding Priority Adv Construction Flag
- Funding Line Code
- Funding Data Warehouse Status

Major Program contains Major Program & Program (& Roll-ups)

Program Period code in its own class

Elements of Funding Profile Structure in Reimbursement Funding Class

Questions?

## Conclusion

Conclusion

- Basic Users
  - Able to locate, view, search, print & send reports to other users
  - Can create Shortcuts to reports in "My Favorites" folder
  - Can create sub-folders in "My Favorites"
- Report Developers
  - Able to perform all the functions of Basic Users
  - Also create and maintain Agency Reports
- Basic Users may request Report Developer access at no additional charge to agencies

Evaluations

Please complete and send to Diana.Holberg@ky.gov

Evaluation Forms
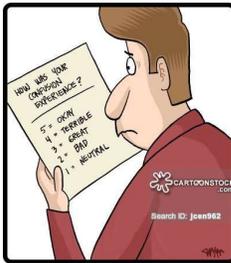
- PLEASE make suggestions to improve this session
- Email completed form to Diana.Holberg@ky.gov, or…
- For anonymity, send via interoffice mail to:
  Diana Holberg
  Controller's Office
  488A Capitol Annex

eMARS Tools and Resources

- eMARS Web Site
  - http://finance.ky.gov/internal/emars
  - Check for updates frequently!
- Customer Resource Center
  - Finance.CRCGroup@ky.gov
  - 502-564-9641 (all 10 digits)
  - 877-973-HELP / 877-973-4357
- Diana Holberg
  - diana.holberg@ky.gov
  - 502-782-2515 (voicemail)