

TEHAMA COUNTY DEPARTMENT OF EDUCATION CHART OF ACCOUNTS MANAGEMENT IN ESCAPE

ESCAPE CHART OF ACCOUNTS

You will soon begin to notice as you review detail transaction activity reports that there are balance sheet account code combinations that have spaces instead of zeros for many of the SACS elements. Although we are resistant to the idea of an incomplete (in our minds) account code string, ESCAPE uses these accounts in many of its processes. For the most part this should not pose any issues to the District users, but please be aware of this when preparing journals to clear prior year accounts receivable, and when posting direct payments in the current year for prior year payables.

Essentially there are a number of processes within ESCAPE where it automatically offsets to a liability account, to the PERS Reduction Revenue Account, to an accounts receivable account or to the Cash in County Treasury account. When the system makes these automatic postings it posts its entry to an account string with at a maximum the Fund, Resource, Project Year and Object Code elements defined, with all other elements (goal, function, school, staff and local) represented by spaces. The element values are governed by the fund, resource and year of the transaction activity and choices we have entered in the ledger setup of each Organization Setup record for the object code.

In the modified accrual environment in which we work this does not pose much of an issue as most liabilities clear straight out – we do not hold onto accounts payable as a rule – and the manner in which they clear is also automatically performed against these same ‘spaces’ accounts. The issue could arise as we manually set up and clear accounts receivable, thus on Sheila’s advice, when preparing an entry she highly recommends you use the F4 lookup key to see the available accounts before you create a new one.

We will take care when posting your beginning balances to ESCAPE to ensure that the accounts are posted appropriately to align with activities such as paying accounts payable liabilities in the 2009-10 year. It is our recommendation that we all change our practice and use only Fund, Resource, Year, and Object in our balance sheet account code combinations. I would still expect to see budgeted ending fund balance taking advantage of other elements to provide a better separation of designated reserves.

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ADDING A NEW ACCOUNT CODE COMBINATION

If you find you need to add a new account code combination you should go to **FINANCE/Setup/Chart of Accounts/Accounts** and on the search tab select **NEW** – you then have a choice of entering the combination as a string with or without the dash delimiter or by individual component. The system will perform some validation of the account code combination and will alert you if the account code fails the validation in which case you should not save it instead you should analyze what you are trying to do and look at the CSAM for guidance before calling us for assistance.

If you mistakenly enter an account that already exists (yellow triangle with exclamation point) the system will not allow you to save it.

If you are adding **salary accounts** you only need to enter the salary account code combination and the system will create all the relevant benefit account code combinations for you. You will see that as you create new accounts you are building a list. You would need to refresh the list by typing in the parameters of that account to the search tab and **GO** to see the benefit code combinations. The un-refreshed list you are building can be helpful as sometimes you need to enter a similar combination – changing just one element in which case instead of selecting **NEW** you can select **COPY** and then change the one element.

ADDING NEW ACCOUNT ELEMENTS

If you need a new element, whether it be Resource, Goal, Function, Object, School, Staff, or Local, we ask that you contact Georgene, and in her absence, Kate. In order to maintain the integrity of the system and its accounting functions and county-wide consistency we will continue to control elements at the County Department of Education. If you need to add a new Fund code, you will need to first gain Board approval in the form of a resolution specifying the need for the fund and the Board's decision to open said fund. We need this documentation to set up the fund at the County Courthouse. This paperwork should be forwarded to Kate who will coordinate the required actions at the Courthouse with Jonna and Sheila.

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ONGOING CHANGES TO THE CHART OF ACCOUNTS

As the School Fiscal Services Division of CDE releases changes to the SACS Account Code Structure and Matrix, Jonna will be updating the master organization we have set up in ESCAPE. She will alert you to the new elements that have been made available should you decide you need or want them available in your organization. At the same time, Debbie Towne will upload the accompanying SACS Validation Tables to ESCAPE which updates the validation routine performed whenever creating a new account. As you are aware, when SACS changes elements or valid combinations this can affect active accounts.

Checking for and Expiring Invalid Accounts

We highly recommend that upon notification from Debbie that the validation tables have been uploaded to ESCAPE you check your District's database for invalid account code combinations and give them an expiration date so they cannot be used again. To do this go into ESCAPE to **FINANCE/Reports/Fiscal** and run the **SACS Component Validation Errors** report (**Fiscal50**).

At this time we have one account code combination:

01-0999-0-1110-1000-1000-000-000-000

that will show up on the report as an invalid account code combination. We have purposefully created this account to ensure that any labor distribution errors that accumulate in this account are cleared with each reporting period (SACS will reject object 1000 as an invalid object code – Fatal error). Please do not expire this account!

Similarly if you see any accounts in Fund 55 or 76 on the error report, please do not expire them – they are used for the TRANS issuance and for Payroll clearing. We are working with SACS to accommodate the accounting transactions we need to enter and available codes.

You should use the report to investigate, first if you have any budget or actual balances in any invalid account code combinations. Next you should determine what the appropriate accounting is and adjust both the budget and the actual amounts to the new account code(s). Then you should go to **Finance/SetUp/ChartofAccounts/Accounts** and search for the invalid account codes in question and then enter an **expiration date** using either the current date or the date it was changed in the SACS Matrix. Although you may be given an option to delete the account code combination, you should **never** delete an account code combination, simply expire it and it will cease to show up in your lists or reports.