Chart of Accounts

The chart of accounts is a listing of every account in the system. An account is a unique record for each type of asset, receivable, income, liability, and expense.

There is a chart of accounts for each group who assesses and collects money, such as Clerk, Probation, Community Corrections, etc. You can view the different chart of accounts by changing the grouping then clicking the **Submit** button.

The chart of accounts is programmed to display the asset and liability accounts as these should be in balance.

If you click on the account number, you will open the Entry details screen. If you click on the description you will open the List Account Register screen.

Each account's Entry details screen has the following information:

- **Account** – A unique number assigned to this specific account.
- **Account Type** – The type of account, bank, asset, liability, expense, etc.
- **Balance** – the current balance of this account.
- **Sub account of** – the accounts can an account within an account.
- **Short Description** – Can be up to 15 characters.
- **Long Description** – This is what is displayed for the users. This can be up to 50 characters.

- **Account ID** – The account number if you choose to add it.
- **Pay To Agency** – Where the money accumulated in this account will be sent. This is from the table: Agency. You should ensure the address is included in each agency used for this purpose.
- **Monetary (Y/N)** – This determines if this account is monetary. For example, community service uses these accounts to keep track of hours rather than money, so those accounts would not be monetary.
- **Non-posting (Y/N)** – If an account is a posting account it will appear on the trial balance. As a general rule, only bank, asset and liability accounts are posting as they should equal.
- **Account Grouping** – This is allowing you to separate the accounts for a specific group. The group names are set up in the Table: AccountGrouping.
- **Active (Y/N)** – Indicates an active or inactive account.
- **Options** – This is where all the specific details or options for this account are defined.

When setting up accounts we need to set up all accounts for that fee.

Account	Description	Type	Active	Balance
Add a new account				
R8002.04	Sheriff Service Process Fee Due	A/R	Yes	$28.00
8002	COUNTY FEES	Liability	Yes	$52.77
8002.03	Sheriff Service Fees - Clerk Share	Liability	Yes	$19.96
8002.04	Sheriff Service Fee	Liability	Yes	$54.00
I8002.04	Sheriff Service Process Fee Assessed	Income	Yes	
D8002.03	Sheriff Fee Clerk Portion Disbursed	Expense	Yes	
D8002.04	Sheriff Service Process Fee Disbursed	Expense	Yes	
W8002.04	Sheriff Service Process Fee Waived	Expense	Yes	

These accounts are used in Requirement Transactions.

Used by the following Requirement Transaction Types						
Req Type	Req Code	Tran Code	Ver	Sts	Tran Type	Description
CFEE	SSPF	ASSD	1	P	ASR	Assess Sheriff Service Process Fee
CFEE	SSPF	PAY	1	P	PMTR	Pay Sheriff Service Process Fee
CFEE	SSPF	WAIV	1	P	DCR	Waive Sheriff Service Process Fee

Bank Accounts:

The bank account is any checking account or trust account where you deposit and withdraw money.

In the options field of the bank accounts is the information for setting up the checks that will be printed. The options that are available when formatting a check are listed in the Default Table: AccountOptions.

hideDeposit=y if you do not wish the account listed on the deposit screen.

Debits increase a bank account balance (Deposits).
Credits decrease a bank account balance (Checks).

Asset Accounts:

Asset accounts represent the money we have collected that hasn't yet been deposited. These are often called Undeposited Funds or Cash on Hand.

```
Account: 8001   Account Type: Asset   Balance: $0.00
Sub account of:
Short Description:* Undeposited
Long Description:* CLERK Undeposited Funds
Account ID:
Pay To Agency: -- Select --
Monetary:* ● Yes ○ No
Non-posting:* ○ Yes ● No
Account Grouping: CLRK - Clerk ▼
Active:* ● Yes ○ No
Options: # for an asset account (cash on hand) so
different collecting
# agencies can customize their receipts.  The
following must
# be specified in the asset notes to override
the
# settings here
receipt.override=Y
```

In the options field of an asset account is the information necessary to format the receipts for this particular account. If you have multiple departments printing receipts and you want to customize the receipt for each department, the formatting information is placed here rather than in the Default Table: ReceiptProp.

Debits increase an asset account (Receipts).
Credits decrease an asset account (Deposits).

Liability Accounts:

Liability accounts represent the amount of money collected that we owe to someone else. Since the money is owed to someone else, it is necessary to include the Pay To Agency in liability accounts.

In the options field of a liability account is the information necessary to write the checks for this particular account.

- **massDisbursement=(y/n)** – if you collect this fee from multiple people will you write one check for the total? Fees owed to the county or state are massDisbursement=y. Restitution, Child Support, Refunds, Judgments are all examples of massDisbursement=n. We would collect from a person and send out a check to someone for that payment.
    - massDisbursement=n
        - If useRequirementAsName=Y then check is written to the Requirement Provider name and address if exist. If provider is not present for the requirement, then the requirement description and address are used.
        - If useRequirementAsName=N or not specified, the check is written to the default payee name and address of the requirement.
    - massDisbursement=y
        - check is written to PayTo agency if present
        - if PayTo not specified then check is written to the Parent account. For example all liabilities under a parent account of Auditor would be paid to Auditor.
        - If no parent account then the account name is used as the pay to name.
        - If an account is used as the payee, then the address is specified in the account options as address.n= where n is 1-999.

- **disbursement.account** – you must indicate the bank account number from where the money will be withdrawn.

- **Misc** – This represents the fund numbers for your local auditor. These numbers are used in the Reports: Auditor Collections Report and Disbursement Report.

You can include a group.name= in each liability, A/R, income, and expense account to keep each group of fees together if you wish. An example would be: group.name=Probation Fees or group.name=Clerk Fees. It doesn't matter what the name is, it just has to be the same in each account. This will group the fees together in the Requirement Account totals.

Debits decrease liabilities (Checks).
Credits increase liabilities (Money Collected).

Accounts Receivable:

Accounts receivable (A/R) accounts represent the current amount of money or hours that is owed to us.

The Options of an A/R account provide the information about the other accounts affected as well as giving you the ability to take a certain percentage of the fees and move them to another account.

- **disbursement.liability**= this tells the system the number of the matching liability account.

- **disbursement.expense**= this tells the system the number of the matching expense account.

- **offset.account**=this tells the system the number of the matching income account.

- **Disbursement.fee.acct**= this tells the system the number of the account where a certain percentage of the fee will be disbursed. Not all A/R accounts need to send a percentage to another account. You can either remove this or put a # before it to comment it out.

- **Disbursement.fee.pct**= this tells the system the percentage of the fee collected that should be disbursed to the other account. You see this amount when you make funds disbursable.

The four "disbursement" options are used by the Make Disbursable function to create the liabilities. The liability and expense options are required. The "fee" options are optional and used to typically to configure a percentage the clerk gets to keep of collected fees.

The offset.account is used only if assessment templates are configured. And this value defaults to Ixxxxxxxx. So if the income account is the same as the A/R except for the first character being "I", then it does not have to be configured even if used in an assessment template.

Debits increase A/R accounts (Fees assessed).
Credits decrease A/R accounts (Fees paid).

Income Accounts:

The income accounts represent the total amount of fees or hours that have been assessed.

Chart Of Accounts
Entry details

Account: I8002.04   Account Type: Income
Sub account of:
Short Description:* Sheriff Service
Long Description:* Sheriff Service Process Fee Assessed
Account ID:
Pay To Agency: -- Select --
Monetary:* ● Yes ○ No
Non-posting:* ● Yes ○ No
Account Grouping: CLRK - Clerk ▼
Active:* ● Yes ○ No
Options: disbursement.liability=8002.04
disbursement.expense=D8002.04

disbursement.fee.acct=8002.03
disbursement.fee.pct=.035715

The options in an Income account is normally empty. However, if you have a situation such as e-filing where a fee is assessed and paid at the same time, often the A/R is bypassed, therefore the information normally placed in the A/R accounts must be added to the Income account.

Debits decrease an income account. There are no debits unless you manually make an adjusting entry.
Credits increase an income account (fees assessed)

Expense Accounts:

Expense accounts represent the amount of money or hours that have been disbursed or waived.

There are no options necessary in expense accounts.

Debits increase an Expense account (money disbursed or waived).
Credits decrease an Expense account. There are no credits unless you manually make an adjusting entry.