CTAS

(Small City and Town Accounting System)

USER MANUAL

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Minnesota Office of the State Auditor
Small City and Town Accounting System (CTAS) Manual

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Chapter 1

Setting Up Your CTAS System

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Throughout this manual, we will refer the Small City and Town Accounting System as "CTAS".

Before Setting Up Your CTAS System

Downloading and Installing CTAS

The most current update to CTAS can be downloaded from the State Auditor's Form Entry System (SAFES) at https://www.auditor.state.mn.us/safes/.

Videos and documents with step-by-step instructions for downloading and installing CTAS can be found at https://www.auditor.state.mn.us/default.aspx?page=ctas.

Importing (Migrating) Your CTAS Version 7 Data to the New Version

CTAS is designed to work with your Version 7 data if you choose. Videos and documents with step-by-step instructions on how to import (migrate) your Version 7 data into New Version can be found at https://www.auditor.state.mn.us/default.aspx?page=ctas.

Setting Up Your CTAS System: Entering the Program

Once you've installed CTAS onto your computer, a new CTAS icon (below) will be placed on your computer's desktop. To begin, double-click on the icon using the left mouse button.

The Welcome screen will appear.
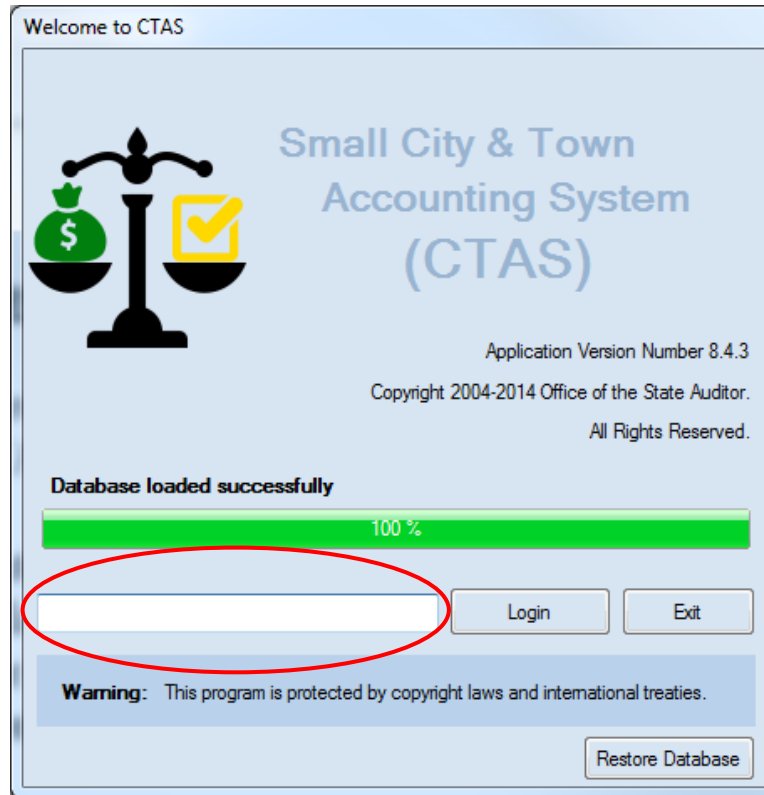
The text box on the Welcome screen (circled) allows you to enter a Login ID.

Note: This is simply an internal reference ID and not a security feature.

You may enter any ID you choose, the recommended Login ID for CTAS is your first initial and last name.

Enter a Login ID and click on the Login button.

At the bottom of the Welcome screen you will see the Restore Database button (see for instructions). This button is used only when you are copying data from a backup file.

After clicking the Login button, the Receipts Menu screen will appear.
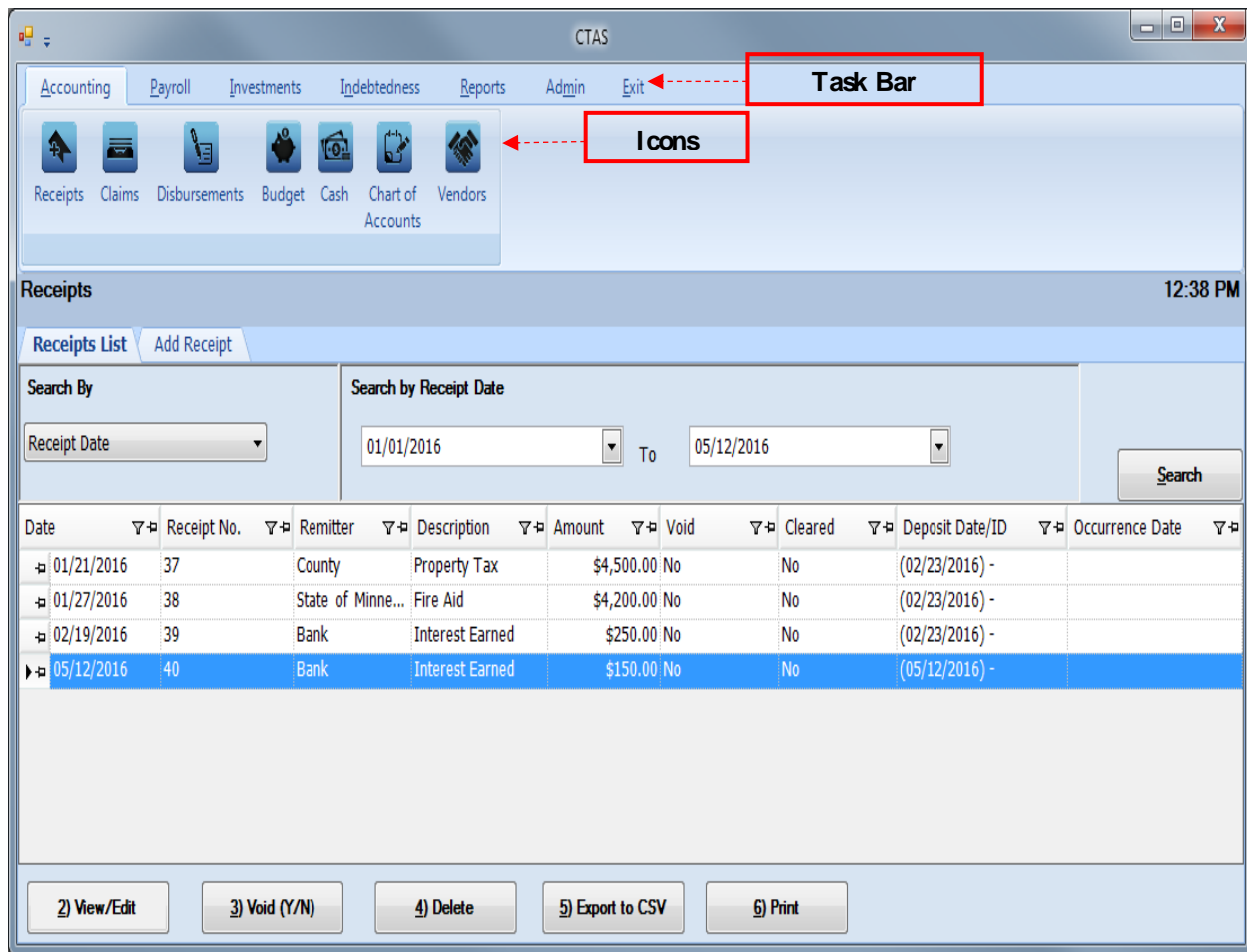
The system automatically defaults to the Receipts Menu screen found in the Accounting Module. To change to the Payroll, Investments, Indebtedness, Reports or Admin Modules, select a tab from the Task Bar (top). You can navigate to any other section of CTAS from this screen by clicking on the appropriate icon. Once you are in the appropriate module, you can move to another screen within the module by clicking on the corresponding icon.

Setting Up Your CTAS System: Administration Information

Entering the Information for Your Entity

Your entity's administration information is required to begin using CTAS. To enter this information, navigate to the Admin Module. To get there, click on the Admin tab in the Task Bar (circled), then click on the Admin icon. The Administration screen, shown below, will appear.
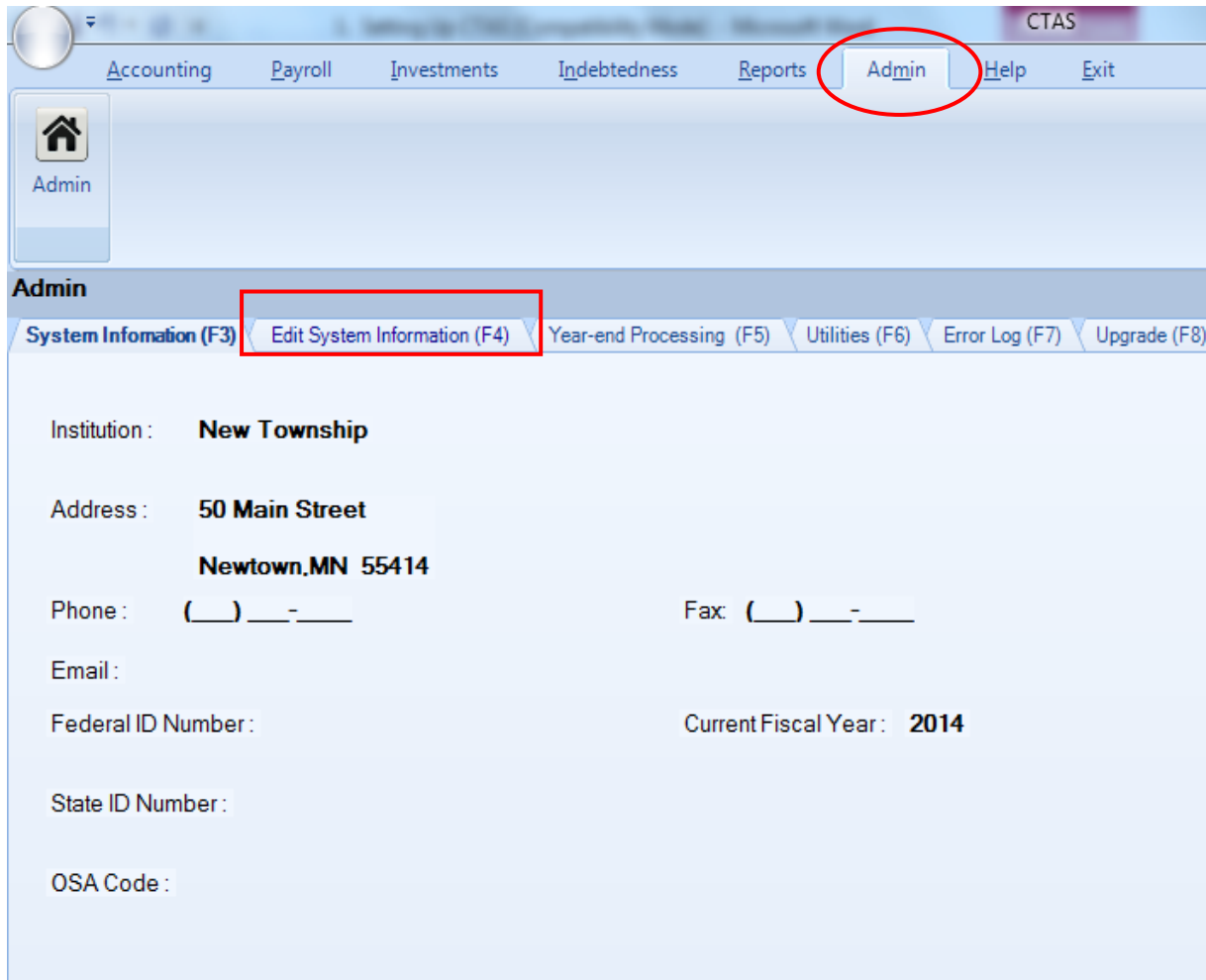
To begin entering the information for your local government, click on the Edit System Information (F4) tab on the Administration screen (boxed). The Edit System Information screen will appear.

One new feature of CTAS is the identification of fields which you are required to complete when you are entering information into the program. Any field with an asterisk and blue letters is required and must be completed before moving on to the next screen.

When the Edit System Information screen appears, the following steps are required:

- Enter the name of your town or city in the Institution Name field.
- Enter the mailing address of your entity in the Address fields.
- Enter the OSA Code (received from the Office of the State Auditor).

The other information may be entered at any time. For the optional information:

- Enter the Federal Employer ID number in the Federal ID field; it begins with 41-.
- Type the State ID number, if you have one, in the State ID field.
- Click on the up or down arrow in the Current Fiscal Year box to change the fiscal year to the current one.

When you have completed entering your information, click on the Save button (circled). You will receive the message "System Information updated successfully." Click OK.

Setting Up Your CTAS System: Chart of Accounts

To access the Chart of Accounts section, click on the Accounting tab in the Task Bar (circled), then click on the Chart of Accounts icon (boxed). For a more detailed explanation of the Chart of Accounts, see Chapter 8 of this manual.
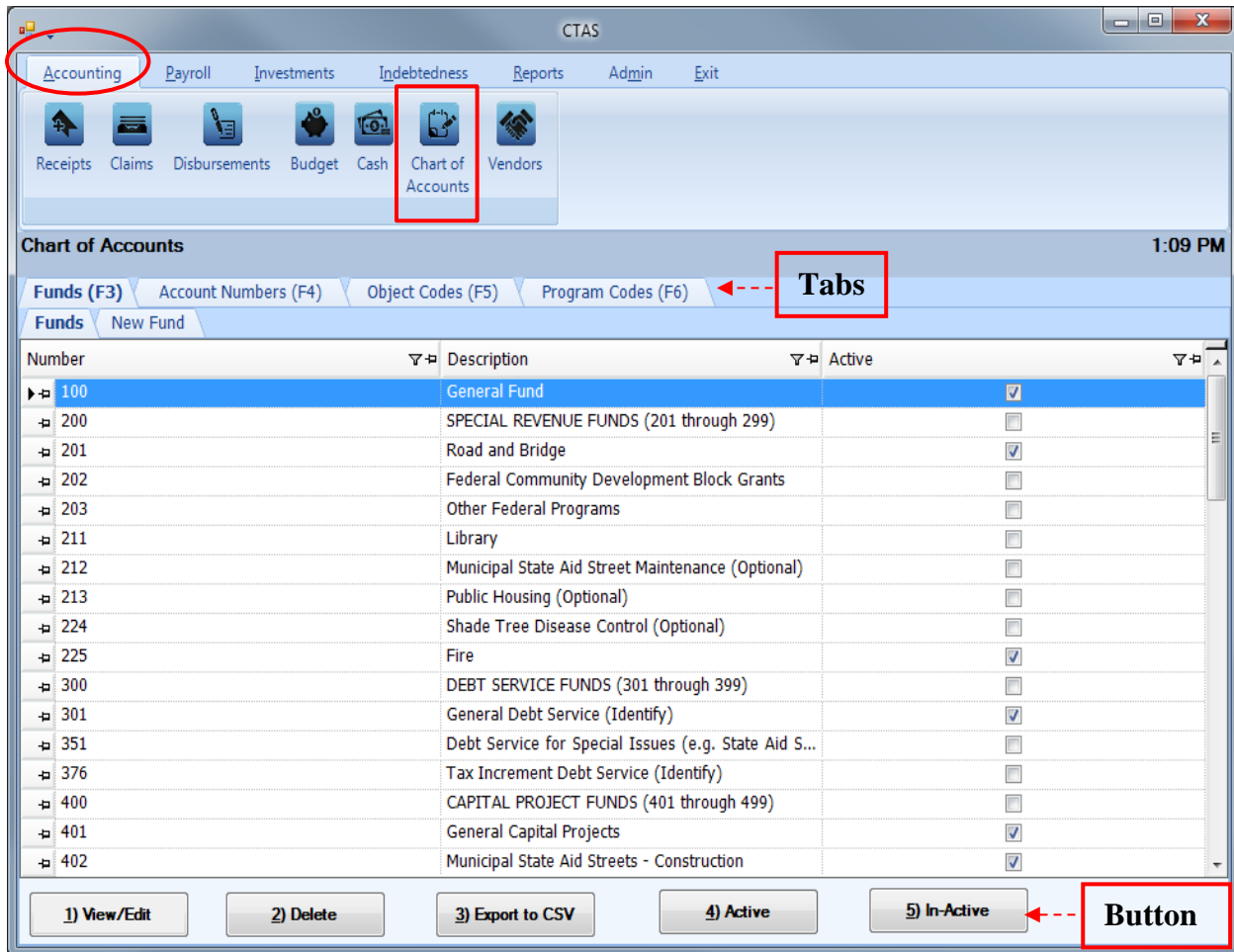
To modify the Chart of Accounts, click on the appropriate tab to add or delete Fund Numbers, Account Numbers, Object Codes, and Program Codes as needed. Use the buttons on the bottom of the screen to modify existing numbers. The Program Codes are optional. See Chapter 8 for more information on Program Codes.

Note: Fund Numbers, Account Numbers, and Object Codes should only be added, edited, or deleted after consulting the CTAS Chart of Accounts issued by the Office of the State Auditor. Deviating from the CTAS Chart of Accounts could result in inaccurate results when printing or submitting reports.

Setting Up Your CTAS System: Cash Control

The Cash Control section is in the Accounting Module of CTAS. To access this section, navigate to the Accounting Module (circled) and click on the Cash icon (boxed). The Cash Control screen, shown below, will open to the Cash List.

Entering the Beginning Balances

To enter a fund's beginning balance, click on the fund you wish to work with. Once highlighted, click the Edit button (circled).
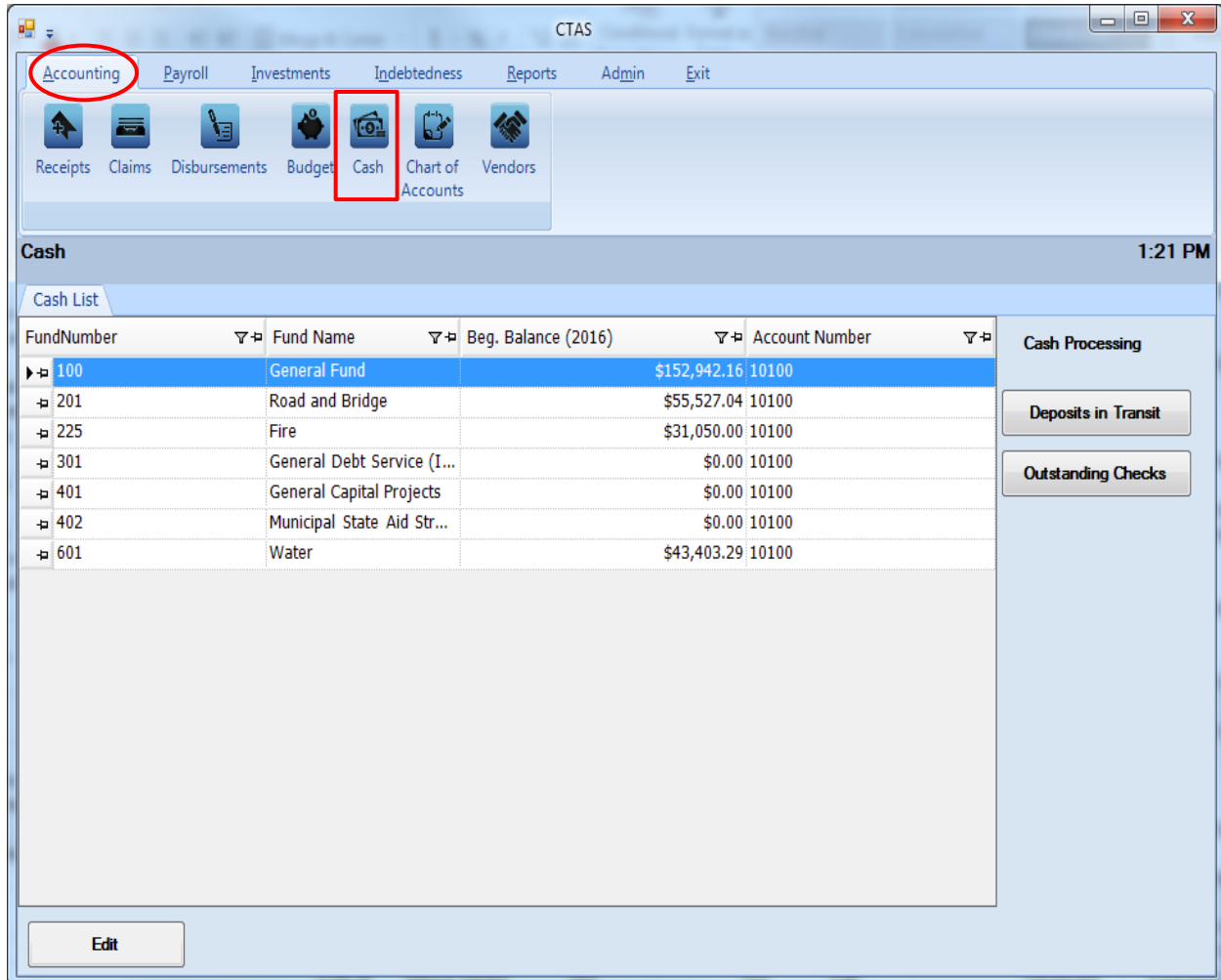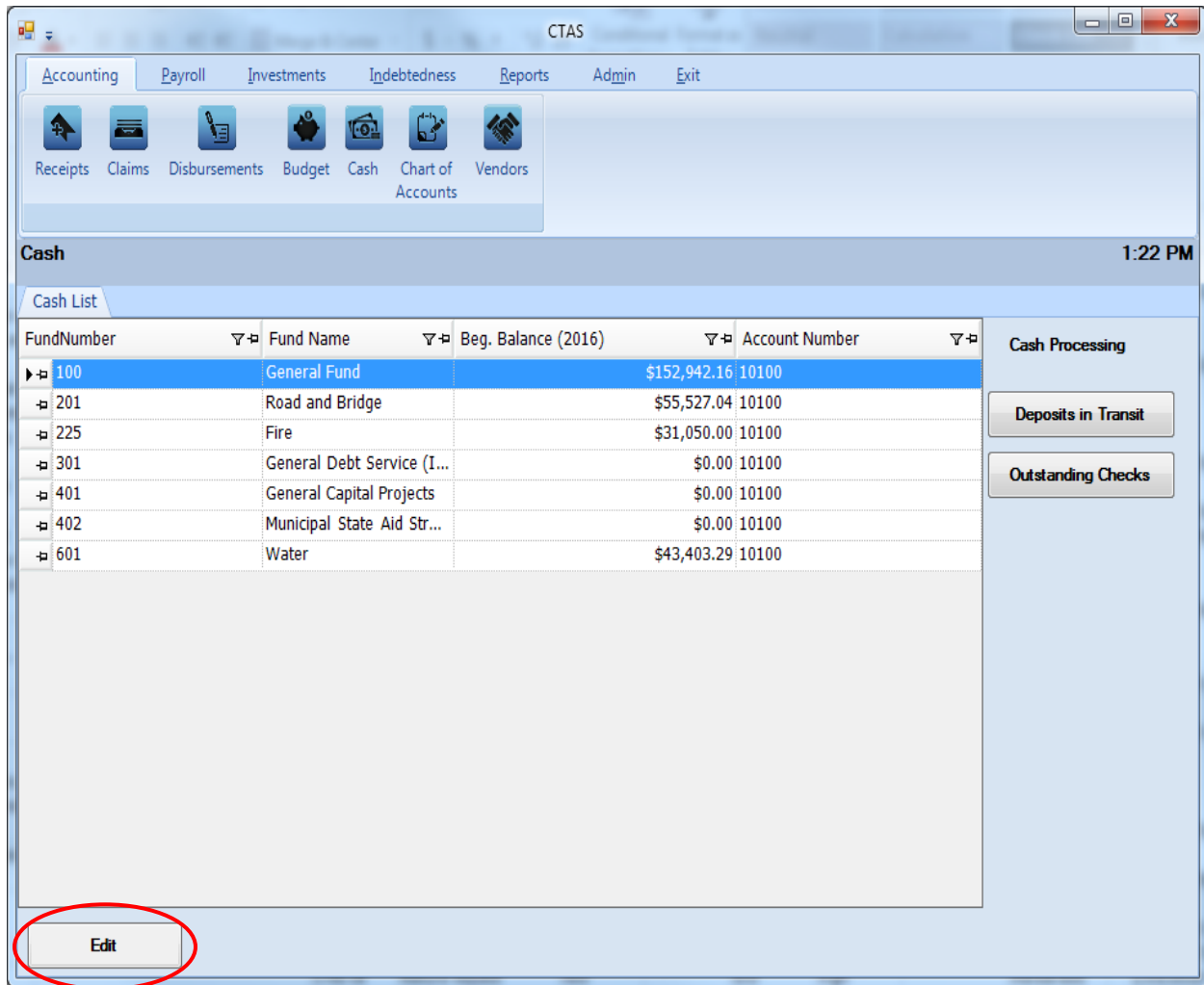
Setting Up Your CTAS System: Cash Control (continued)

After you click the Edit button, a new tab will open labeled with that fund's number (circled).
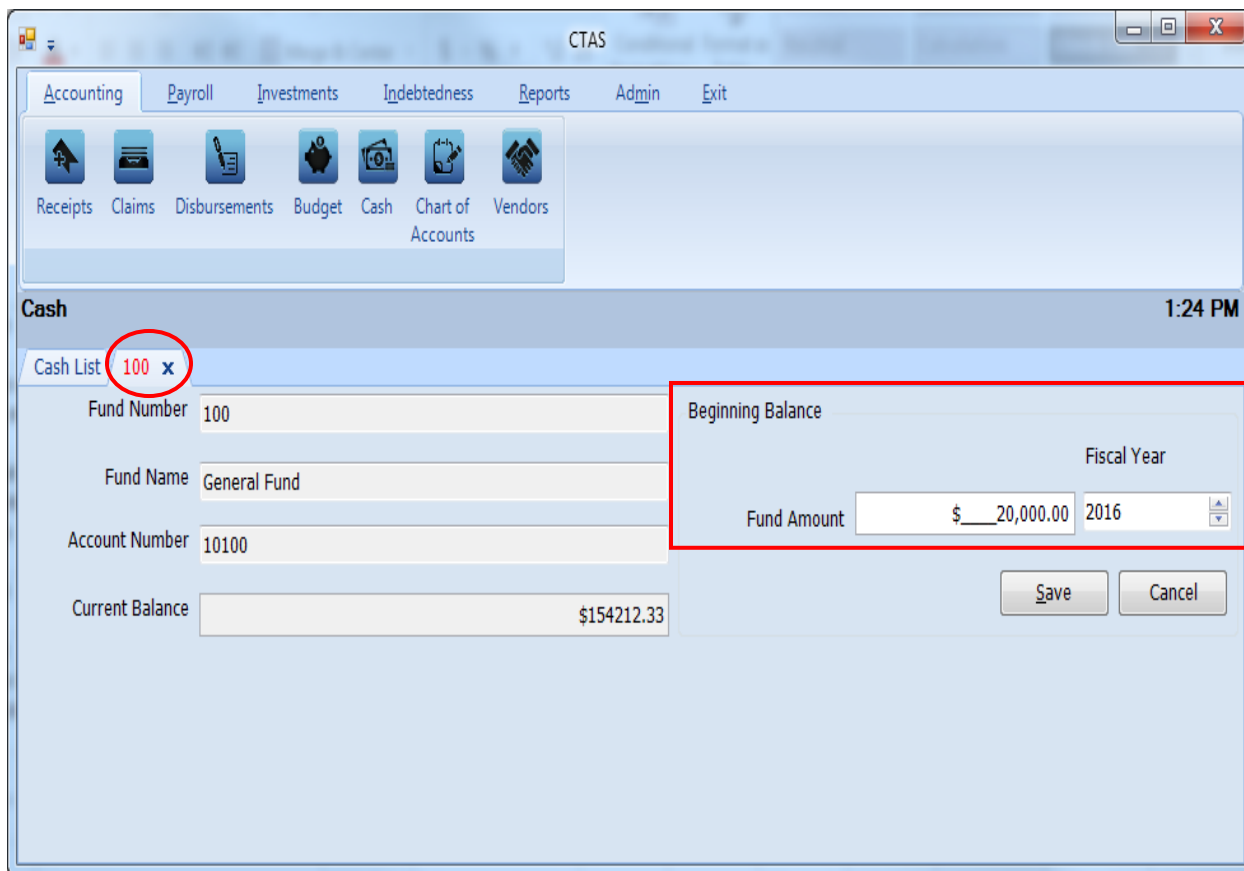
With the fund's tab open, complete the following steps:

- Select the Fiscal Year for the beginning balance in the Beginning Balance area (boxed).
- Enter the Fund's beginning balance in the Fund Amount box in the Beginning Balance area (boxed).
- Click the Save button.

Repeat these steps to enter the beginning balance for each fund.

Setting Up Your CTAS System: Vendors

To access the Vendors section from within the Accounting Module of CTAS, navigate to the Accounting Module (circled) and click on the Vendors icon (boxed). The Vendors screen will appear, as shown below.
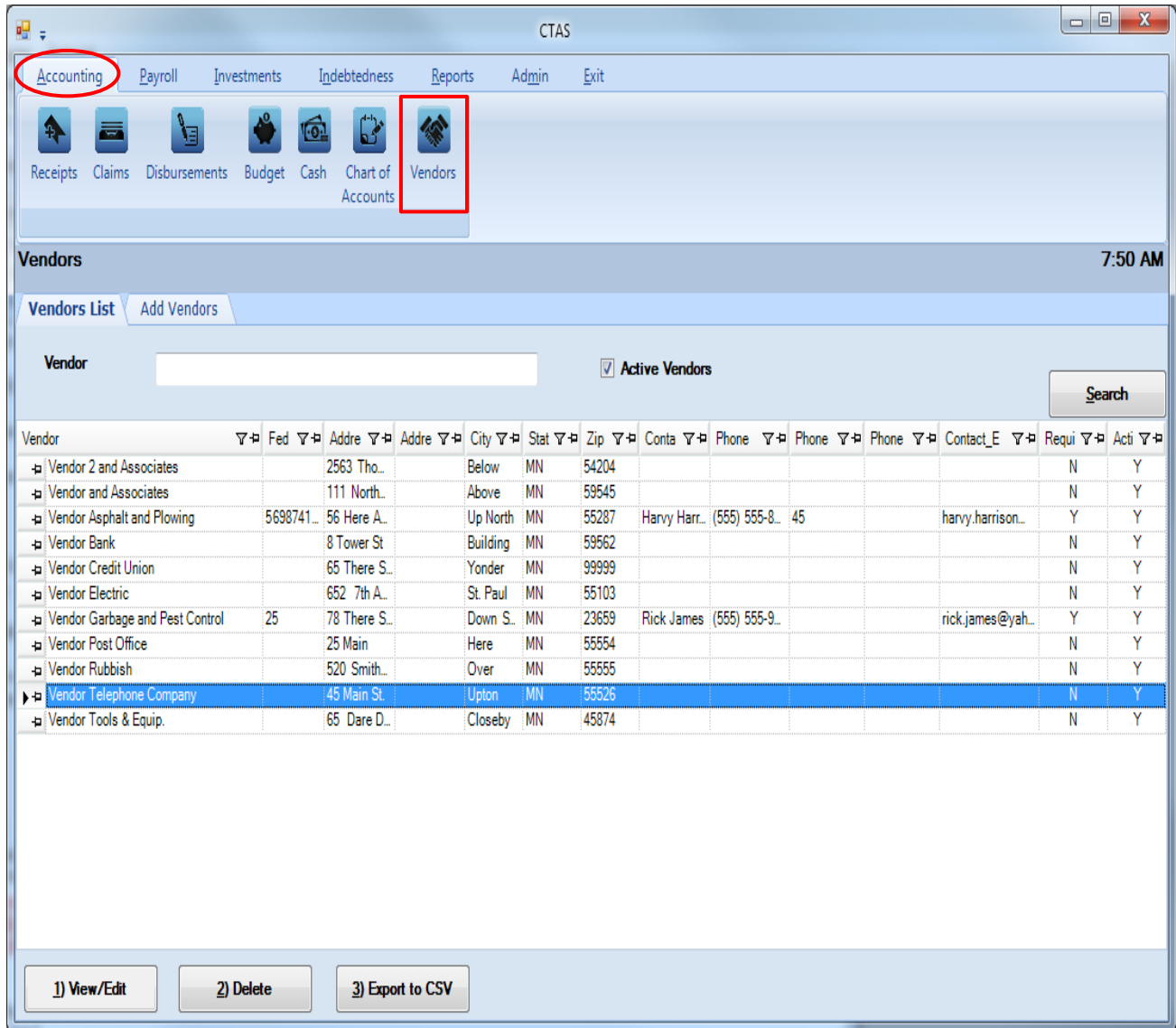
To enter a vendor's information, click on the Add Vendors tab of the Vendors screen. The Add Vendors screen will appear.

Setting Up Your CTAS System: Vendors (continued)

The only required information on the Add Vendors tab (circled) is the Vendor Name. Other optional information that can be entered:

- For vendors that require a 1099, enter their Federal ID Number.

- There are three address lines. The first two are for the vendor's street address: the third line is for the city, state, and zip code.

- "Contact Name", "Phone #" "Fax #" and "Email Address" are for the information of your vendor contact.

- There are two optional check-boxes at the bottom of the screen (boxed). If the vendor will need a 1099 printed at the end of the year, check the Form 1099 Required box. By checking the Active box, this vendor's information will appear on the Vendors List tab.

When you have completed entering the vendor's information, click the Save button. You will be returned to the Vendor List. To enter information for another vendor, click on the Add Vendor tab again.

Setting Up Your CTAS System: Payroll System

To begin using the Payroll Module, you must enter employee information and enter tax and insurance information for the tax tables. To enter and edit employee information, click on the Payroll tab on the Task Bar (circled), then click on the Employee icon (boxed). The Employee list will open, as shown below.

To add employee information, click on the Add Employees tab.
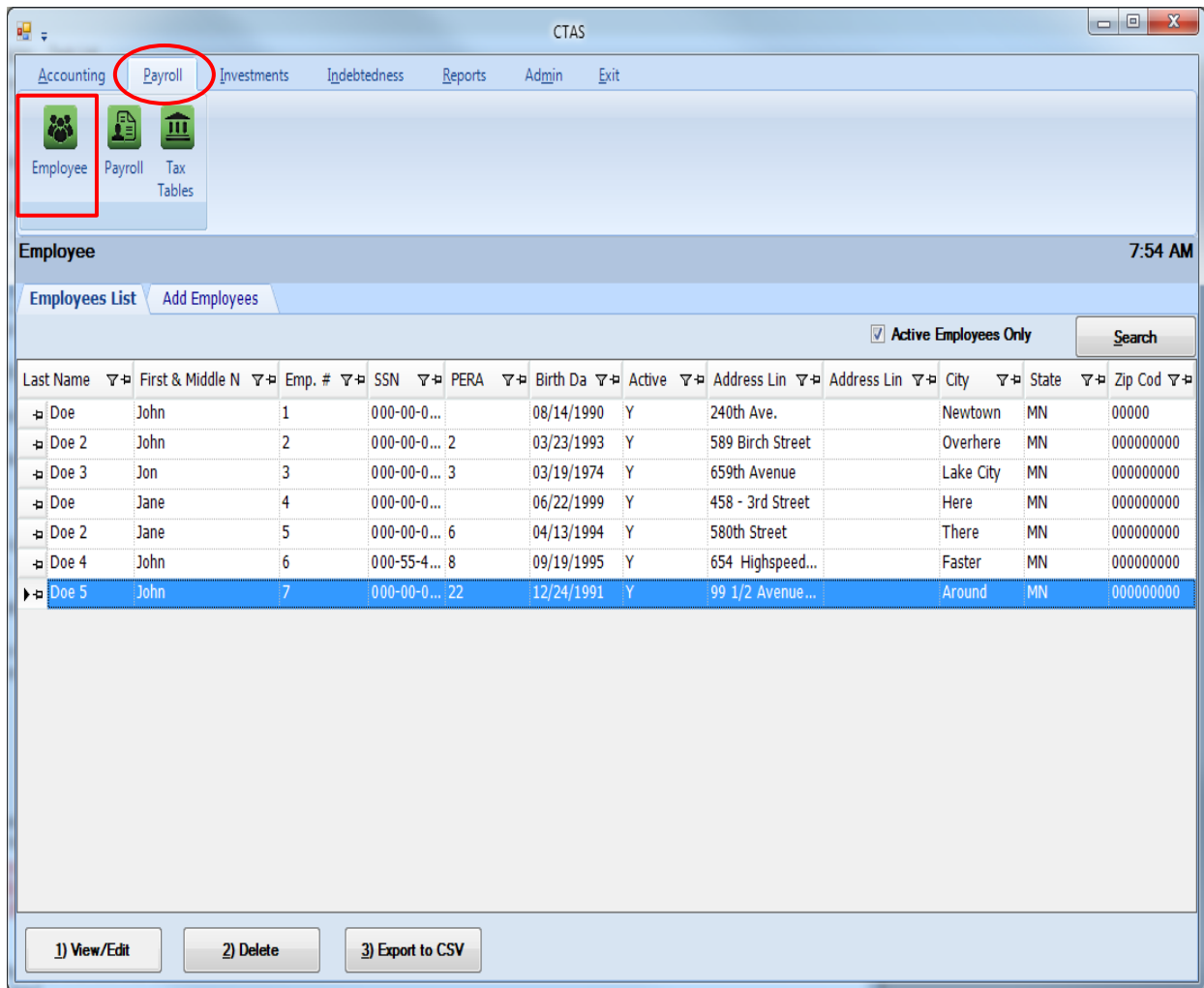
Setting Up Your CTAS System: Payroll System (continued)

Entering Employee Information in the Demographics and Job Tab (F3)

To add an employee's information, click the Add Employees tab (boxed) in the Payroll Module. The Add Employees screen with six tabs will appear. The screen opens to the Employee's Demographics and Job (F3) tab (circled).

Note: The required fields must be completed on four tabs before CTAS will allow you to save an employee's information: Demographics and Job (F3), Tax and Insurance (F4), Acct. Dist (F6), and Official Role (F8).

The Other and Employer (F5) and Sick and Vacation (F7) tabs may or may not be necessary for you to complete, depending on your entity's benefits.

Entering the Employee Record information:

- First Name, Last Name, SSN, Phone number and Pay Frequency are required fields.

- The employee's name (required) must be entered as it reads on the employee's Social Security card. This information will be printed on the W-2.

- You can enter the Employee Number using a method of your choosing.

- The Effective Date is the date the pay rates became effective.

- The Department box in the Job Information section can be Supervisor, Council Member, Clerk, Treasurer, Street Department, etc.

Office of the State Auditor

Entering Employee Information in the Demographics and Job Tab (F3) (continued)

- In choosing an Employee Type, Town Board members are part-time employees.

- In the Rate column, a board member/councilperson could have Regular Rate 1 as the meeting rate, Regular Rate 2 as an hourly rate, and Regular Rate 3 as a salary rate.

- The overtime rate needs to be calculated and then entered. Overtime rates are not calculated at time and a half in CTAS.

- Select the pay frequency by clicking on the down arrow and then highlighting your choice.

When this tab is completed, click on the Tax and Insurance (F4) tab (not the Save button) as shown on the next page.

Entering Information in Tax and Insurance Tab (F4)

After clicking on the Tax and Insurance (F4) tab (circled) in the Add Employees tab, the screen below opens.

The only required information on this tab is Tax Status and Tax State (for Minnesota, enter MN).

To complete the other steps:

- Click the Calculate Tax box to calculate the Federal and State Income Tax Withholding amount.

- Click the Withhold FICA and/or Withhold Medicare boxes, if applicable.

- Enter the number of federal exemptions claimed on the W-4 in the Federal Deduction field.

- Enter the number of state exemptions claimed on the W-4 in the State Deductions field.

Entering Information in Tax and Insurance Tab (F4) (continued)

- Enter the appropriate information in the Deferred Income, Cafeteria Plan, and Insurance Information areas. These are the amounts to be withheld from the employee's pay. The Deferred Income and Cafeteria Plan amounts are deducted before Federal and State income taxes are calculated.

  o The Payroll Period fields indicate from which paychecks the deduction should be withheld. The 1st of the month through the 14th of the month is the first pay period; the 15th through the 28th is the second pay period; and the 29th through the 31st is the third pay period.

When this tab is completed, click on the Other and Employer Tab (F5).

Setting Up Your CTAS System: Payroll System (continued)

Entering Information in Other and Employer Tab (F5)

There is no required information to be completed in this tab: CTAS does not need this tab to be completed to save an employee's information. Your entity's benefits will determine if this information is applicable for your employees.

If you are completing this tab:

- Enter the Type of Plan in the Retirement Type field if an employee is paying in PERA. Indicate which PERA plan the employee participates in (DCP, Coordinated, etc.).

- Enter the percentage to be withheld as a decimal. For example, to withhold 5%, enter 0.05 in the Percentage field.

- Enter the Union Dues or any Other Deductions required to be withheld from an employee's pay.

- Enter the employer's share of any benefits. If the employee is paying into PERA, enter the percentage for the employer's share of the retirement.

When this tab is completed, click on the Acct. Dist tab (F6).

Entering Information in Acct. Dist Tab (F6)
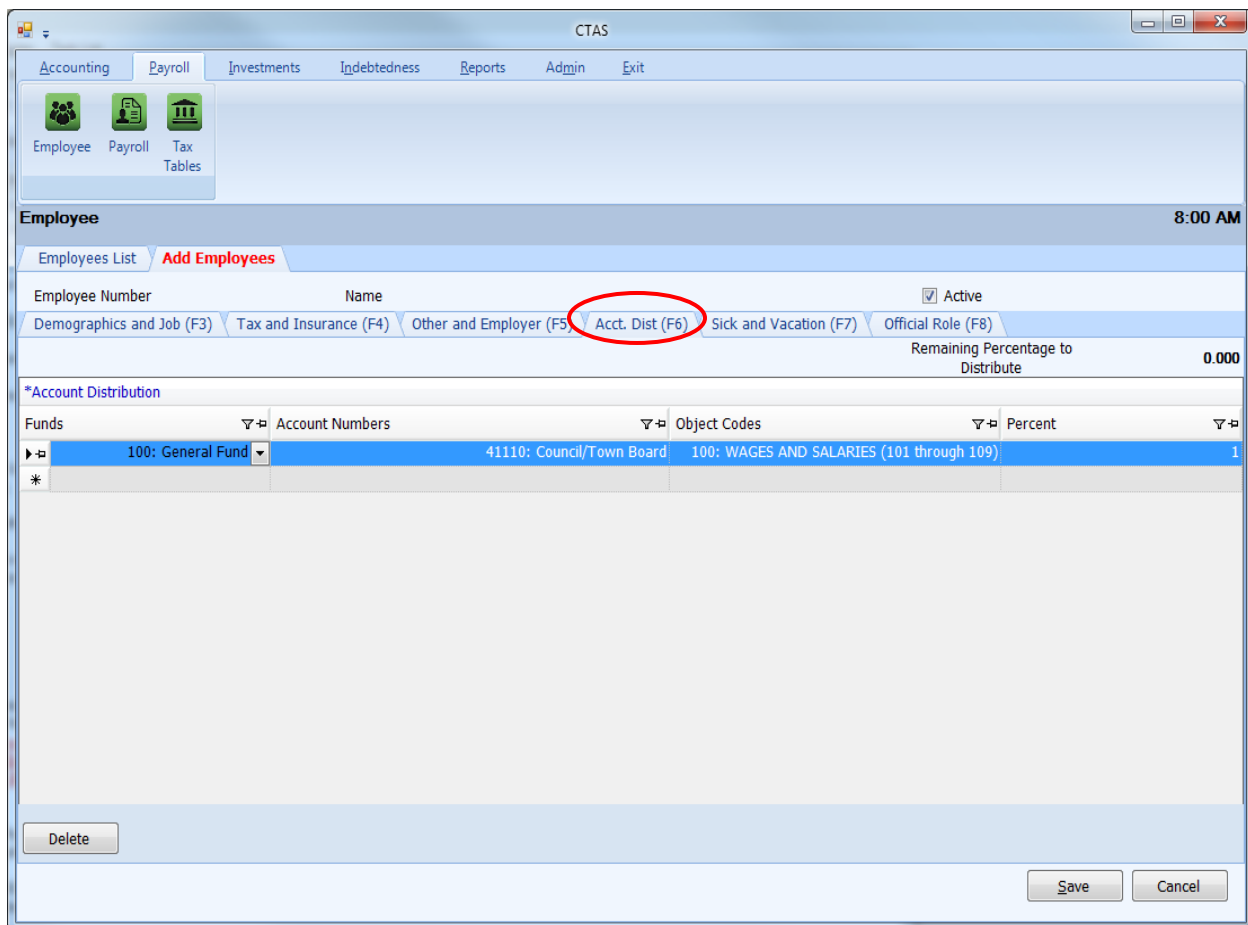
The fourth tab in the Add Employees tab is the Acct. Dist (F6) (account distribution) screen. On this screen you will enter where your employee pay is being disbursed from.

At least one Fund Number, Account Number, Object Code, and percentage must be entered for each employee. All employee distribution records must equal 100%. This allows an employee's wages to be split among several categories. The account distribution breakdown that is likely to occur the most often should be entered. The breakdown can be adjusted when entering the employee hours for the payroll period.

On this screen, 1.00 is equivalent to 100%: the percentages should be entered as a decimal.

When this tab is completed, users can enter Sick and Vacation benefits information by clicking on the Sick and Vacation Tab (F7). This tab is provided as an option for the cities or towns that provide these benefits. Users are not required to complete the Sick and Vacation tab.

After completing this tab (and the Sick and Vacation tab, if desired), click on the Official Role Tab (F8).

Entering Information in the Official Role Tab (F8)
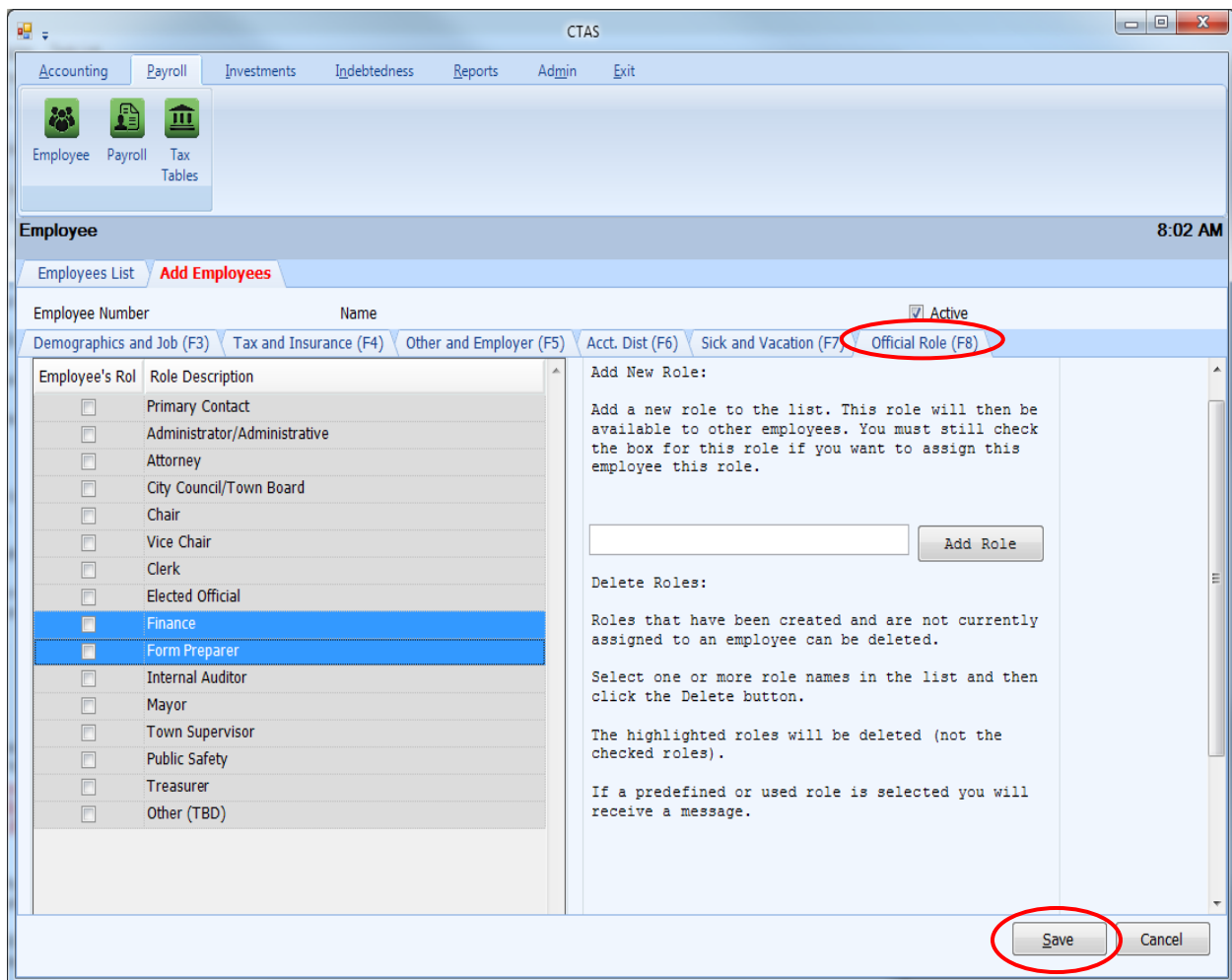
The sixth tab in the Add Employees tab is the Official Roles (F8) screen. Select the role or roles that pertains to the employee: multiple roles can be selected. At least one role must be selected for each employee. If a role for an employee is not listed on the screen, select the Other box.

Each entity **must** have one primary contact and at least one City Council/Town Board or Town Supervisor selected.

This is the last tab that must be completed when entering a new employee. When the required information has been entered on all these tabs, select the Save button.

Adding Payroll Tax Tables

Once employee records have been entered, the next step required is setting up the payroll tax tables. In the Payroll module (circled), click on the Tax Tables icon (boxed) to open the Tax Tables section.

There are three options for adding tax tables. Two will be explained in the following pages; the third can be found in Chapter 15, Tax Tables.

Adding Payroll Tax Tables (continued)

Option 1: Importing from the OSA Website via the Internet

If your computer is connected to the Internet, you can import the Tax Table directly into CTAS from the CTAS webpage at the OSA website at www.auditor.state.mn.us/default.aspx?page=ctas.

The Tax Tables screen opens to the Tax Table tab. Enter the year of the tax table you wish to import in the Tax Year to Import box (boxed), then click the "Import from OSA Website" button (boxed).
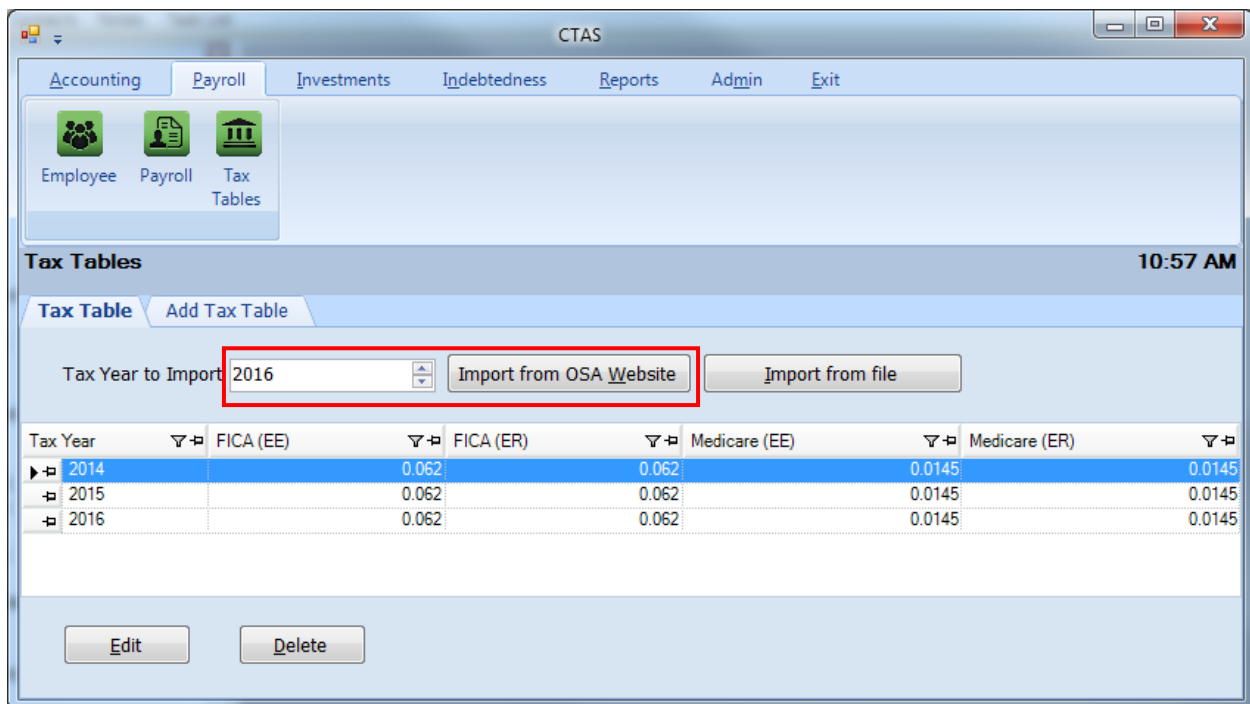
A pop-up box will appear (below) to indicate the data has been imported. Click on OK. Return to the Tax Table screen and confirm the Tax Table for the year imported has been added to the list on the screen.

Adding Payroll Tax Tables (continued)

Option Two: Manually Entering Tax Table Information

To manually enter Tax Table information, you will need to download the information from the OSA website. Go to http://www.auditor.state.mn.us/default.aspx?page=ctas and look under the "CTAS Documents" heading. Choose the Tax Tables for the year you are working with and click on the link. A pdf document will download to your computer. A sample Tax Table is shown at the end of this chapter.

Next, go to the Tax Table screen and click on the Add Tax Table tab (circled).
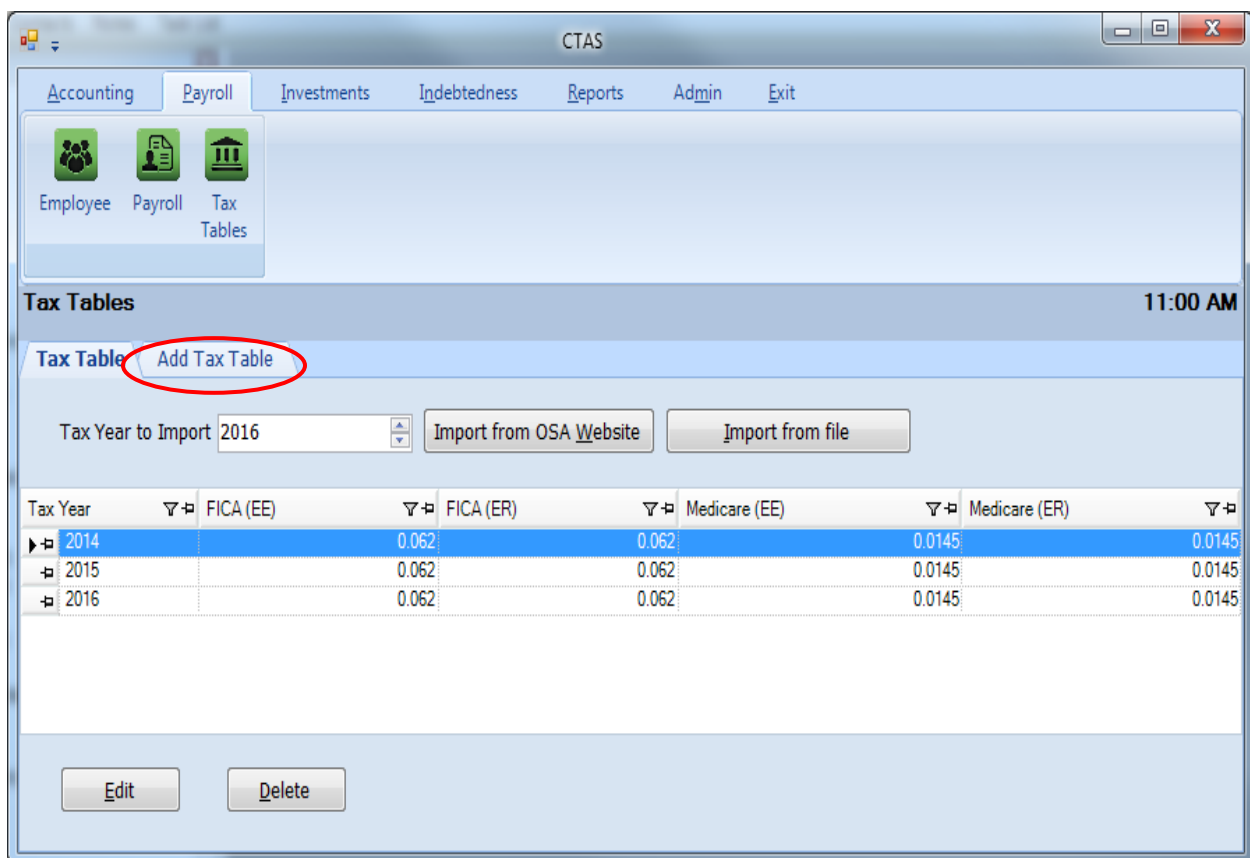
Setting Up Your CTAS System: Payroll System (continued)

Adding Payroll Tax Tables (continued)

In the Add Tax Table tab, enter the tax year for the Tax Tables being entered (boxed). Next, using the Tax Table you've downloaded, enter the information into the appropriate fields. Click Save (circled) when finished.

Adding Payroll Tax Tables (continued)

CTAS Version 8
2015 Tax Tables

Annual Federal Tax

	Single	Married	Rate	
Range	2,300.00	8,600.00	0.100	
	11,525.00	27,050.00	0.150	
	39,750.00	83,500.00	0.250	
	93,050.00	159,800.00	0.280	
	191,600.00	239,050.00	0.330	
	413,800.00	420,100.00	0.350	
	415,500.00	473,450.00	0.396	
Withholding	922.50	1,845.00		
Allowance	4,000.00			

Annual State Tax

	Single	Married	Rate	
Range	2,300.00	8,600.00	0.0535	
	27,370.00	45,250.00	0.0705	
	84,660.00	154,220.00	0.0785	
	157,250.00	266,860.00	0.0985	
Withholding	1,341.25	1,960.78		

	FICA	Medicare		
Employee	0.062	0.0145		
Employer	0.062	0.0145		
Rate				

P.E.R.A. Rates

Plan	Employee Rate	Employer Rate	Employer Additional	Employer Total
Coordinated	6.50%	6.50%	1.00%	7.50%
Basic	9.10%	9.10%	2.68%	11.78%
Police & Fire	10.80%	16.20%	n/a	16.20%
Defined Contribution Plan Elected Officials	5.00%	5.00%	n/a	5.00%
Defined Contribution Plan City Managers/Administrators	6.50%	6.50%	n/a	6.50%

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Setting Up Your CTAS System: Restoring Database

The Restore Database button copies the data from a backup file made by the CTAS system.

Note: Restoring the database from a backup will erase all of the information currently in the CTAS system.

To restore your data from a backup, open CTAS. At the CTAS Welcome screen, click the Restore Database button (circled) in the lower right-hand corner of the screen.
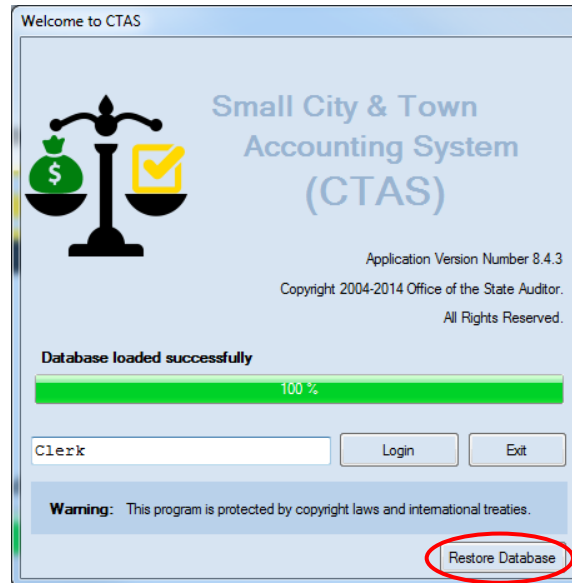
The Restore CTAS Database screen will appear. Click the Browse button (circled, below) and locate the CTAS restore folder on your backup media (flash drive, disk, etc).

Highlight the folder (boxed), and click the OK button.
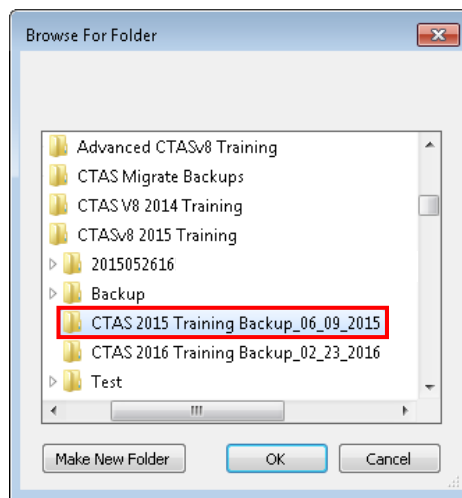
Click the Restore button (circled, below) on the Restore CTAS Database screen.
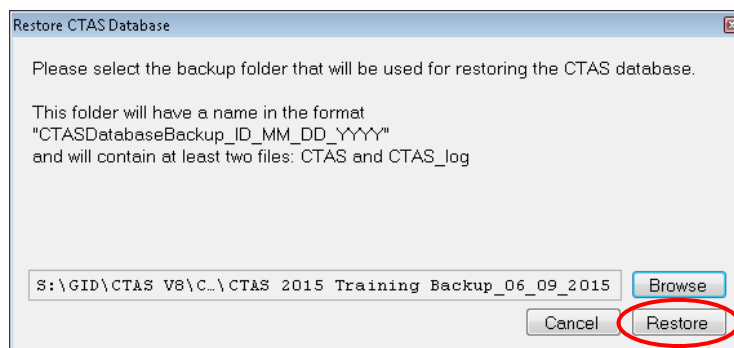
Once the database loads successfully on the CTAS Welcome screen, you can then select the Login button.

Note: Restoring the database from a backup will erase all of the information currently in the CTAS system and restore it to the date of the backup.

Setting Up Your CTAS System: Transferring Data from one Computer to Another

The first step is to make a backup copy of the CTAS data you want to move:

- Start CTAS.

- Click on the Admin tab, then the Admin icon.

- Click on the Utilities tab.

- Click on the Backup button.

- Click on the Browse button to select where to save the backup file.

- Click the OK button.

- CTAS creates the Backup folder.

Note: This file should be saved on an external storage device.

The second step is to transfer your data to the other computer:

- Make sure to have CTAS downloaded and installed on the computer.

- Start CTAS.

- On the Welcome Screen, click on the Restore Database button.

- Click the Browse button to select the location of the backup file.

- Click the Restore button to transfer the data from the backup.

- When the restore function is complete, click the OK button, then close the Restore CTAS Database box. You can then click the Login button to begin using CTAS.

Chapter 2

Receipts

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Receipts: Introduction

Issuing the receipt is the first step in the collection of payments. This should be done immediately upon receiving the payment.

We recommend your entity purchase receipt books containing pre-numbered receipts in triplicate. The original receipt is given to the person making the payment. One of the copies is for the treasurer, and the other copy should be kept in the receipt book by the clerk. If the offices of clerk and treasurer are combined as clerk/treasurer, only the original and one copy are needed.

Separate receipts should be issued for all payments received, including payments received by mail such as tax apportionments from the county treasurer, and state shared taxes or grants from the state. In these cases, the original receipt should be attached to the detailed statement accompanying the remittance and kept on file. The information must be filled in on the receipt at the time of the transaction. This is necessary for making entries in the accounting records and for providing supporting documentation for all receipts.

Cash received should be deposited intact with the treasurer or into the depository daily, if possible. If the money is deposited with the treasurer, it should be accompanied by the treasurer's copies of the receipts, and the treasurer should prepare the daily deposit. If the money is deposited directly into the depository by the clerk, a copy of the deposit slip and the treasurer's copies of the receipts should be furnished to the treasurer.

Accessing the Receipts Section

By default, CTAS opens to the Receipts section. If you are working in another part of the program and wish to access the Receipts section, click on the Accounting Module tab (circled) at the top of the screen, then click on the Receipts icon (boxed). The Receipts List opens.
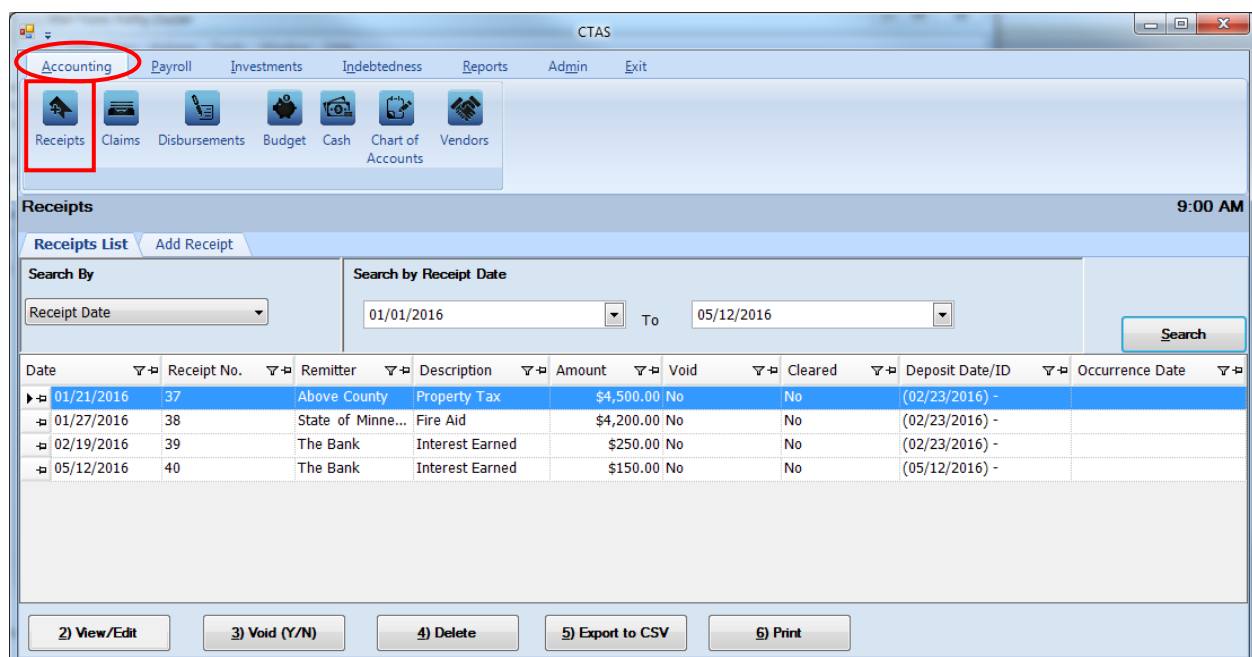
Receipts: Entering a Receipt

From the receipts screen you can Add, View/Edit, Void, or Delete receipts. You can also export a receipt list to a CSV file (a spread sheet format) and Print receipts from the Receipts List tab screen.

To begin entering receipts, click on the Add Receipt tab (circled) in the Receipts section.

Once the tab is selected, the Add Receipt screen will open, as shown on the next page.

Receipts: Entering a Receipt (continued)
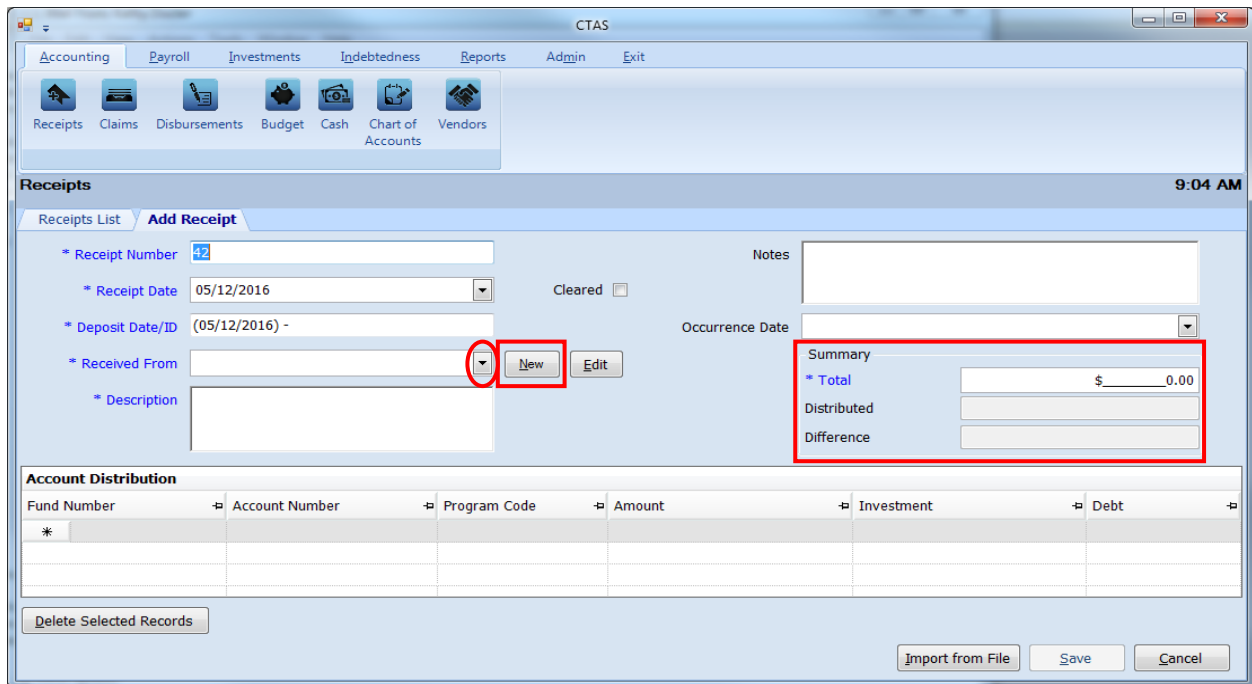
Once the Add Receipts screen appears, the following steps are required:

- A receipt number must be entered in the Receipt Number field. *CTAS will automatically enter a default number, which will be the highest receipt number previously entered plus 1.* The number should come from a pre-numbered receipt book. Verify that the receipt number is correct or edit this number if needed.

- Enter the date of the receipt in the Receipt Date field.

- CTAS will enter the receipt date into the Deposit Date/ID field under the assumption that the payment will be deposited into the bank on the same day. All receipts with the same Deposit Date/ID will be added together when reconciling the bank statement. If the deposit date is different from the receipt date, you can enter the deposit date after the hyphen in Deposit Date/ID field.

- Enter the name of the person or entity from whom the payment was received in the Received From field. CTAS offers a drop-down menu listing all the remitters for whom you have created receipts in the past: click the down arrow (circled) on the right side of the field to access that list. Alternatively, if you begin to type the name of a previously-used vendor into the field, CTAS will complete that remitter's name. If you are issuing a receipt to a remitter for the first time, click the "New" button (boxed, center) to open an Add Remitter form, which you can use to enter that Remitter's information into CTAS. Instructions for the Add Remitter form can be found on in this chapter.

- Enter a description of the transaction in the Description field.

- In the Summary (boxed, right), enter the amount of the receipt in the "Total" field.

Receipts: Entering a Receipt (continued)

The optional information below may be entered:

- Insert comments concerning this transaction in the Notes field. You can enter up to 255 characters in the field.

- Enter when the amount in the receipt was received in the Occurrence Date field. *The Occurrence Date field is a new feature in CTAS.* This is an optional field to track receivables or deferred revenue as you enter receipts. A receipt shall be considered a receivable if the occurrence date is in the year prior to the receipt date. The receipt shall be considered deferred revenue if the occurrence date is in the year after the receipt date.

The Account Distribution section (boxed) allows you to enter information relating to which account the receipt is allocated to. In this section:

- Enter the Fund Number to indicate which fund will receive the money.

- Enter the Account Number to define the source of the receipt.

- You can also enter a Program Code. *An explanation of the Program Code is shown in Chapter 8 of this manual, Chart of Accounts.*

- Enter the amount of the receipt allocated to this fund and account.

Receipts: Entering a Receipt (continued)

- You may enter additional Account Distribution lines until the amount of the receipt has been completely allocated. As you enter values in the Amount field, the sum of the values will be automatically calculated in the Distributed field in the Summary box. When you have completed filling out the Account Distribution lines, the number in the Difference field must be zero in order to save the transaction.

Click the Save button (circled) to continue.

Receipts: Adding or Editing Remitter Information

A remitter file allows you to add information on a remitter so that CTAS will automatically enter information into a new receipt when you choose the name of a remitter you have used previously. The Received From, Description, Fund Number, and Account Number fields are populated from the remitter's most recent transaction, however, amount and date fields are not. *A remitter can only be added or changed in the Add Receipt tab.*

To access a remitter file, first navigate to the Receipts section of the Accounting Module (see for instructions). Click on the Add Receipt tab. The New and Edit buttons (boxed) in the Add Receipt tab allow you to enter or change information in a remitter file for people, businesses, and government entities from which you receive funds. To update information on a remitter, select a remitter from the Received From drop down (circled) and click the Edit button.
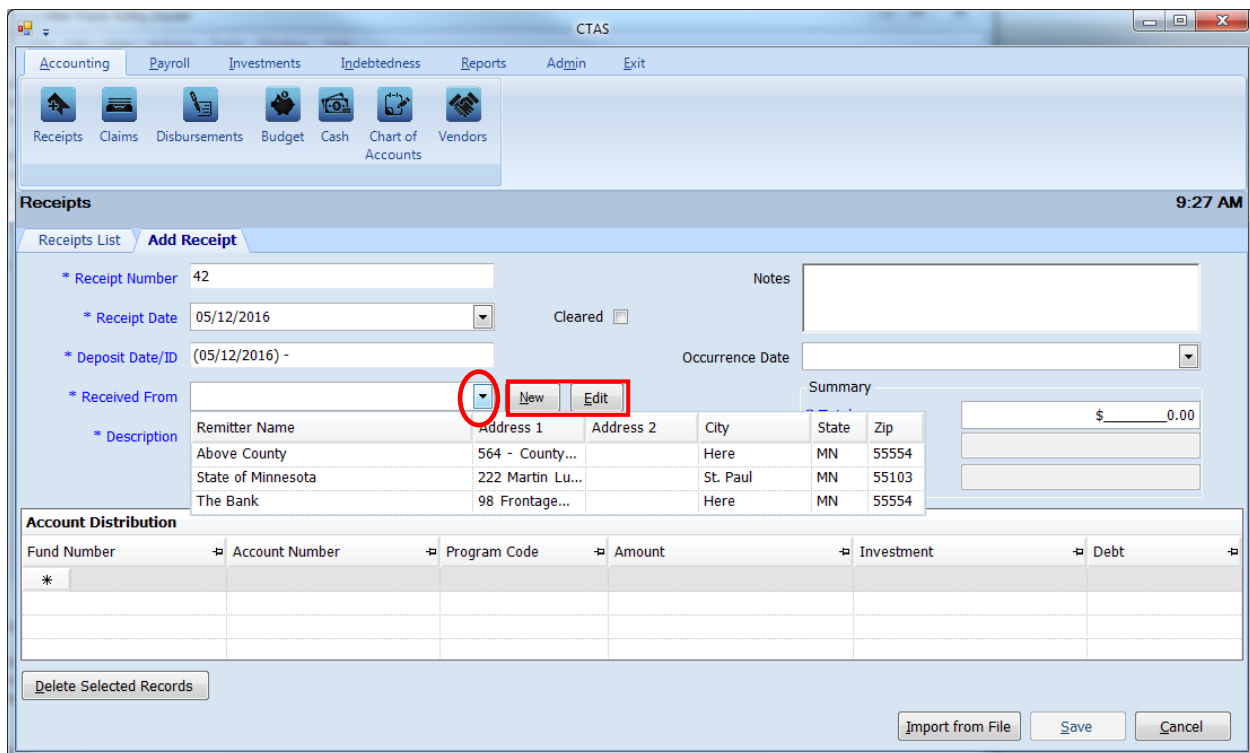
Receipts: Adding or Editing Remitter Information (continued)

To enter a new remitter, click the New button. The Add Remitter screen will appear, as shown below.

When the Add Remitter screen appears, the Remitter Name field is the only required field. You may also complete the following steps:

- Enter the remitter's address in the Address field.

- Enter the remitter's contact name in the Contact Name field.

- Enter the remitter's telephone number in the Phone # field.

- Enter the remitter's fax number in the Fax # field.

- Enter the remitter's e-mail address in the E-Mail Address field.

The Active box must be checked (circled) in order for the remitter to be selected when entering receipts.

Click the Save button to store the new remitter.

Receipts: Adding or Editing Remitter Information (continued)

When the Edit button is selected on the Add Receipt screen, the Edit Remitter screen appears. You can make the desired changes by clicking in the appropriate field. Click the Save button to record your changes.

Edit Remitter

* Remitter Name	Above County
Address	564 - County Seat
	Here MN 00000
Contact Name	Jane Doe - County Treasurer
Phone #	(000) 000-0000 Extn 123
Fax #	(000) 000-0000
E-Mail Address	janedoe@abovecounty.mn

☑ Active

Save   Cancel

Receipts: Editing a Receipt

To edit a receipt, go to the Receipts List (see page 2-1 for instructions). To narrow the choices on the Receipts List, you can use the Search Feature (See page 2-21 for instructions). Highlight the receipt you wish to edit and click the View\Edit button (circled) <u>or</u> double click on the receipt.

Receipts: Editing a Receipt (continued)

The receipt will open in a new tab, labeled with the receipt's number (boxed). An "X" in the Cleared box (circled) indicates the receipt has cleared the bank. Once the receipt has been cleared, the receipt number and the total amount of the receipt cannot be changed.
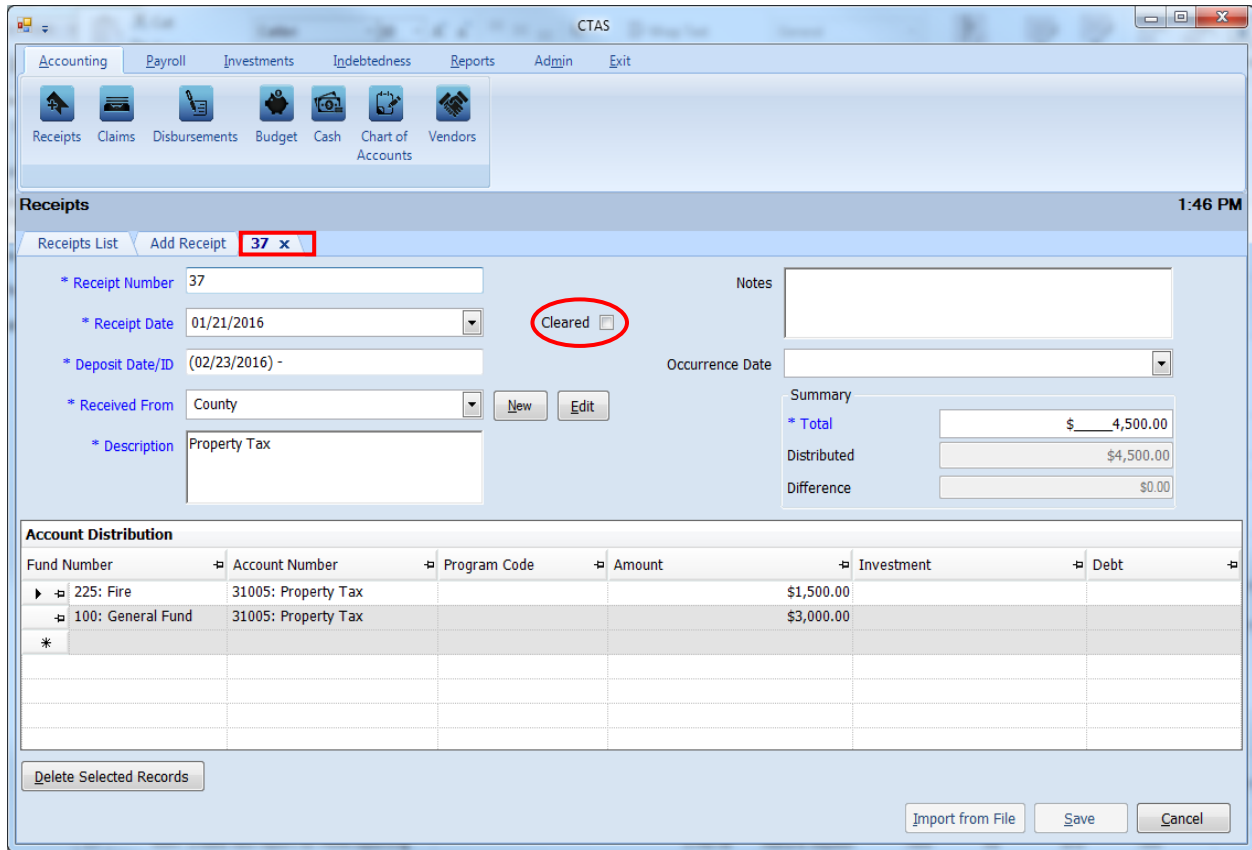
After completing your change(s), click the Save button.

Receipts: Recording a Transfer of Funds

The following section describes how to enter a transfer of funds in CTAS. This section contains instructions on entering the transfer and is illustrated with a sample entity's transaction records.

Note: When money comes from an investment (savings, CDs, money market, etc.) to checking it would be a sale of investment to the designated fund rather than a transfer. When money goes into an investment (savings, CDs, money market, etc) from checking it would be a purchase of investment rather than a transfer. A transfer is recorded only when it moves from one fund to another fund.

For our sample entity, a transfer of $3,000 from the General Fund to the Fire Fund was approved at the January 18th meeting. This transaction will be recorded in both the Receipts and Disbursements sections.

The first entry records the transfer into the Receipts section (see page 2-1 for instructions) by Adding a Receipt (circled).
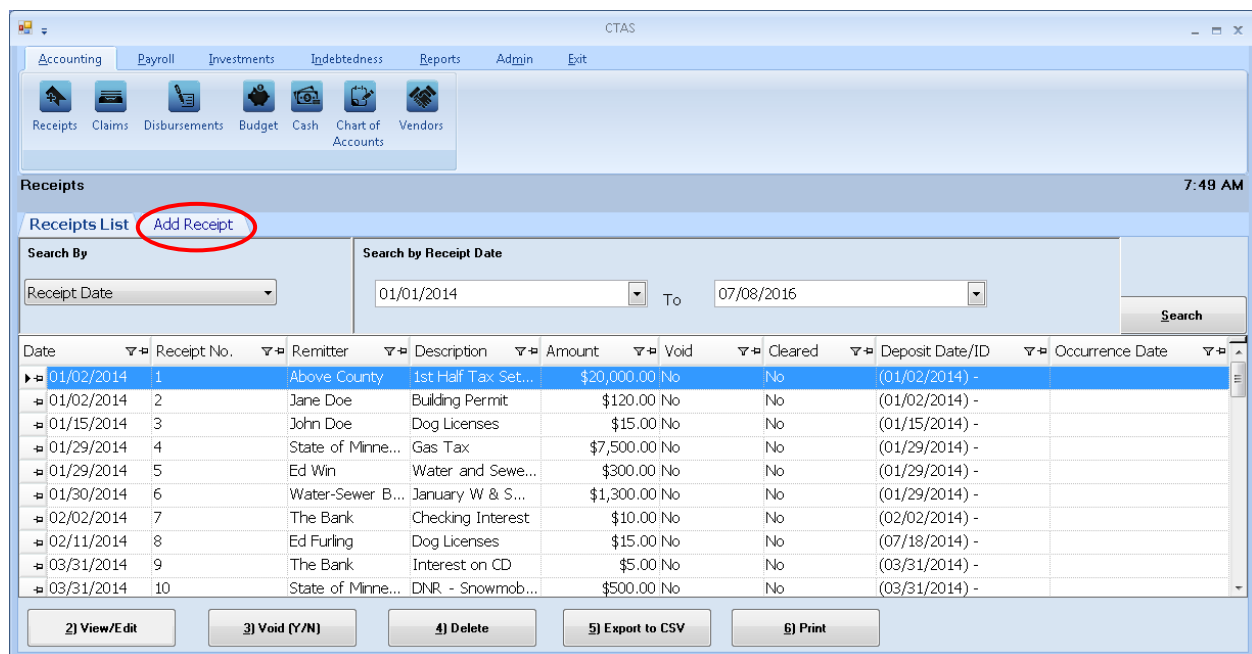
After the Add Receipt option is selected, the Add Receipt screen will appear, allowing you to enter the information for your transfer.

Receipts: Recording a Transfer of Funds (continued)

Complete the following steps to record the transfer in:

- Enter the receipt number in the Receipt Number field. *In this example, "TRF" is used to identify the transaction as a transfer. The 1182016 indicates that the transfer was made on January 18, 2016.*

- Enter the receipt date in the Receipt Date field.

- Enter the deposit date in the Deposit Date/ID field.

- Enter the fund name of where the transfer is coming from in the Received From Field. *In this example the transfer is from the General Fund.*

- Type a brief explanation of the transfer in the Description field.

- Enter the amount in the Summary field on the right side of the screen.

- In the Account Distribution section, enter the fund number (that is receiving the transfer) in the Fund Number field.

- Enter the Account Number to define the source of the receipt (see Appendix for transfer account numbers).

- Enter the amount.

- Click the Save button (circle) to save the receipt.

Receipts: Recording a Transfer of Funds (continued)

The second entry is to enter the Disbursement portion of the transfer, go to the Disbursements section (see page 4-1 for instructions) by Adding a Disbursement (circled).

CTAS
Accounting
Payroll
Investments
Indebtedness
Reports
Admin
Exit
Receipts
Claims
Disbursements
Budget
Cash
Chart of Accounts
Vendors
Disbursements
8:07 AM
Disbursements List
Add Disbursement
Search
2) View/Edit
3) Void (Y/N)
4) Delete
5) Export to CSV
6) Print

Search By: Disbursement Date

Search by Disbursement Date: 01/01/2016 To 07/08/2016

Date	Disbursement No.	Vendor	Description	Amount	Void	Cleared	Occurrence Date
02/23/2016	2440	Northern Tool	Sewer Connection P...	$2,600.00	No	No	
02/23/2016	2441	Credit Union	Plow Truck Payment	$6,250.00	No	No	
02/23/2016	2446	Payroll Period E...		$541.43	No	No	
02/23/2016	2443	Diamond Aspha...	Street Maintenance	$4,220.00	No	No	
02/23/2016	2442	Telephone Com...	Telephone Bill	$150.00	No	No	
02/23/2016	2445	Payroll Period E...		$1,036.43	No	No	
02/23/2016	2447	Payroll Period E...		$936.81	No	No	
02/23/2016	2444	Don's Garbage...	Garbage and Weeds	$2,220.00	No	No	

After the Add Disbursement option is selected, the Add Disbursement screen will appear, allowing you to enter the information for the transfer.

Receipts: Recording a Transfer of Funds (continued)

Complete the following steps to record the transfer out:

- Enter the check (disbursement) number in the Check Number field. *The check number in our transfer example is the same as the receipt number, TRF1182016.*

- Enter the date in the Check Date field.

- Enter the name of the fund receiving the money in the Pay to the order of field.

- Type a brief explanation of the transfer in the Description field.

- In the Summary section on the right side of the screen, enter the amount in the Total field.

- In the Account Distribution section, enter the fund number (that is disbursing the transfer) in the Fund Number field.

- Enter the Account Number to define the source of the disbursement (see Appendix for transfer account numbers).

- Enter the Object Code. *Object Code 720 indicates it is a transfer.*

- Enter the amount in the Account Distribution Amount field.

- Click the Save button (circle) to save this disbursement.

Receipts: Recording a Transfer of Funds (continued)

You can then print a Schedule 1 to see that the transactions were recorded properly. See in the Financial Reports chapter for instructions on how to print a Schedule 1. Below is a Schedule 1 showing the recording of the transfer.

New Township   Statement of Receipts, Disbursements and Balances (Schedule 1)   7/8/2016

As on 1/31/2016

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	152,942.16	3,000.00	0.00	0.00	0.00	0.00	3,000.00	152,942.16	65,940.56	218,882.72
Road and Bridge	55,527.04	0.00	0.00	0.00	0.00	0.00	0.00	55,527.04	115,329.46	170,856.50
Fire	31,050.00	5,700.00	0.00	3,000.00	0.00	0.00	0.00	39,750.00	0.00	39,750.00
General Debt Service (Identify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal State Aid Streets - Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	43,403.29	0.00	0.00	0.00	0.00	0.00	0.00	43,403.29	0.00	43,403.29
Total :	282,922.49	8,700.00	0.00	3,000.00	0.00	0.00	3,000.00	291,622.49	181,270.02	472,892.51

Receipts: Voiding a Receipt

The need to void a receipt could result from a check returned for lack of funds or from an error that was made when the receipt was written. To void a receipt, open the Receipts List tab (see page 2-1).
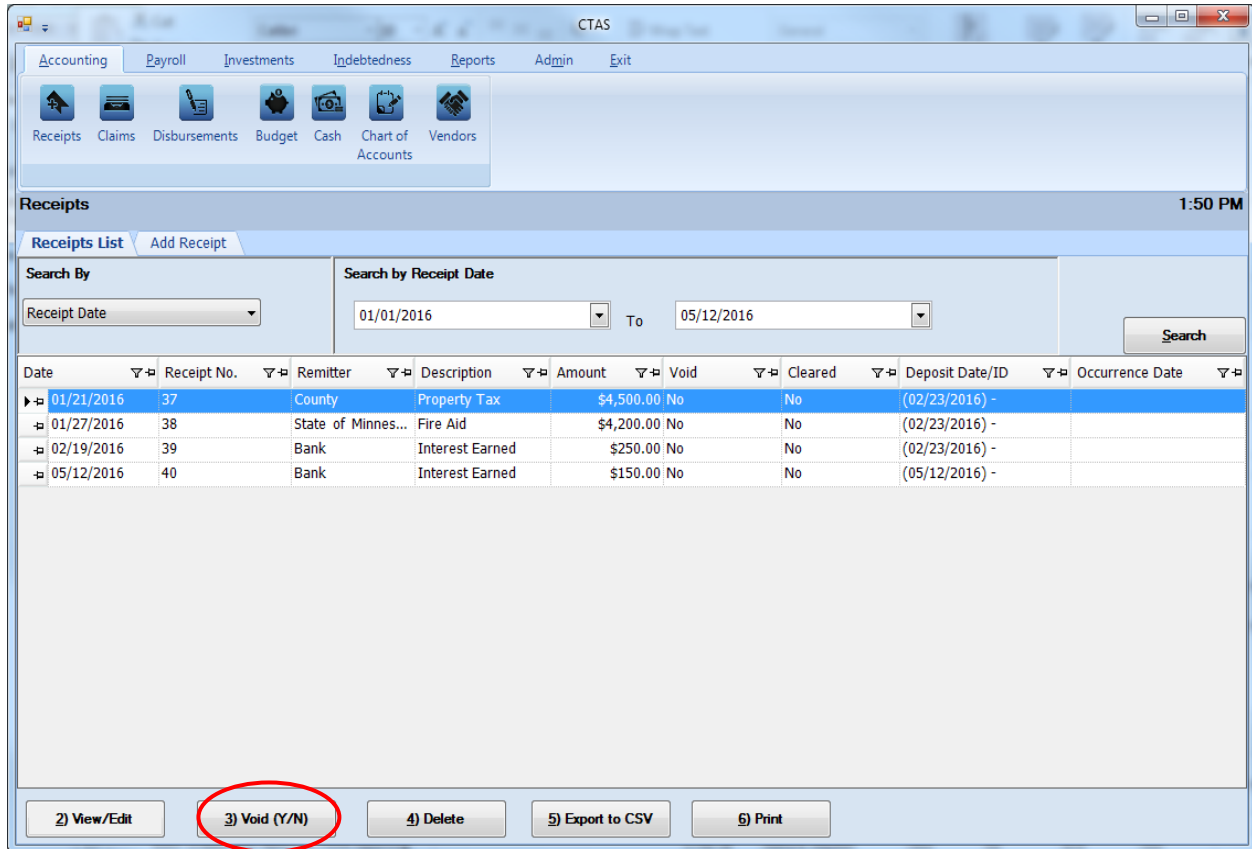
To narrow the choices on the Receipts List, you can use the Search Feature (see page 2-21).

To void a receipt, click once on a receipt line to highlight the receipt, then click on the Void (Y/N) button (circled). The Void Receipt screen appears (below). Click on Yes to void the receipt.

You can void multiple receipts by holding down the Control key (Ctrl) on your keyboard as you click on the receipts you wish to void. When you have selected the receipts, click the Void (Y/N) button and the Void Receipt screen will appear.

Receipts: Deleting a Receipt

The need to delete a receipt could occur if an error was made when the receipt was entered. To delete a receipt, open the Receipts List tab (see).

To delete a receipt, click once on a receipt line to highlight the receipt, then click the Delete button (circled). The Confirm Receipt Delete screen will appear (below). Click Yes to delete the receipt.
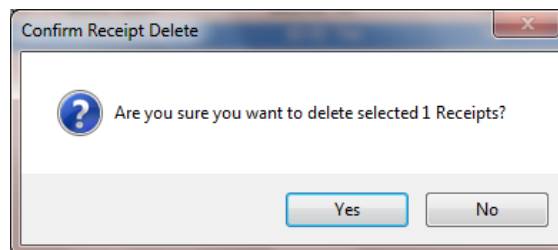
You can delete multiple receipts by holding down the Control key (Ctrl) on your keyboard as you click on the receipts you wish to delete. When you have selected the receipts, click the Delete button and the Confirm Delete Receipt screen will appear.

Receipts: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

You can choose which receipts to export either by highlighting them on a Receipt List or narrow the choices on the Receipts List by using the Search Feature (see).

Once the receipts are selected to export, click the Export to CSV button (circled).
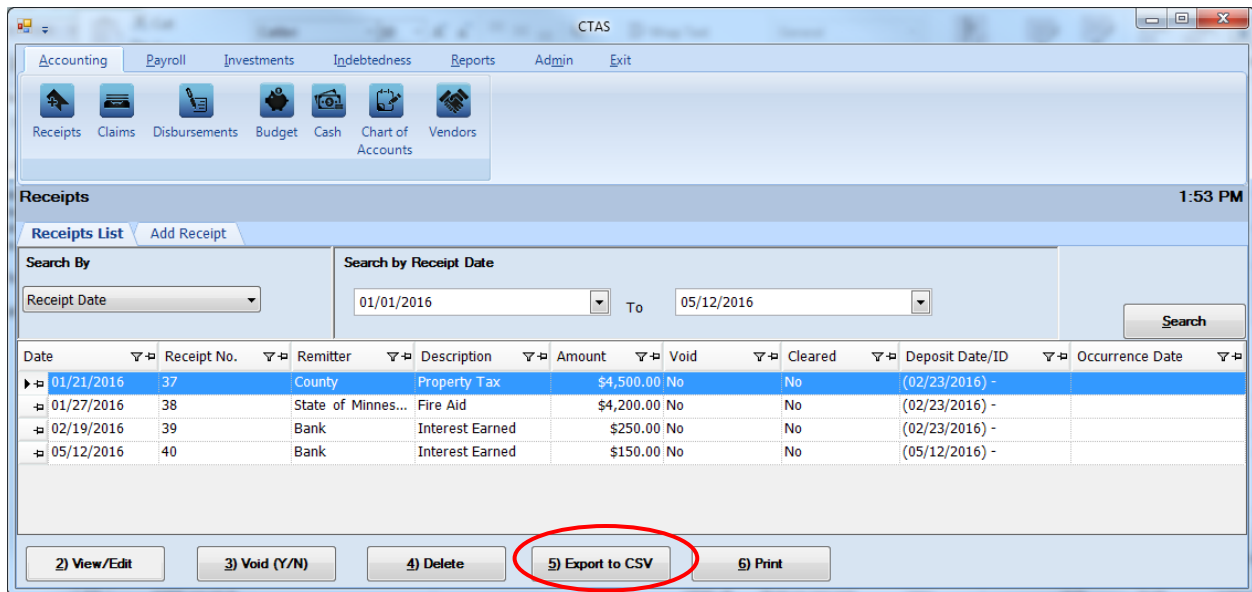
When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.

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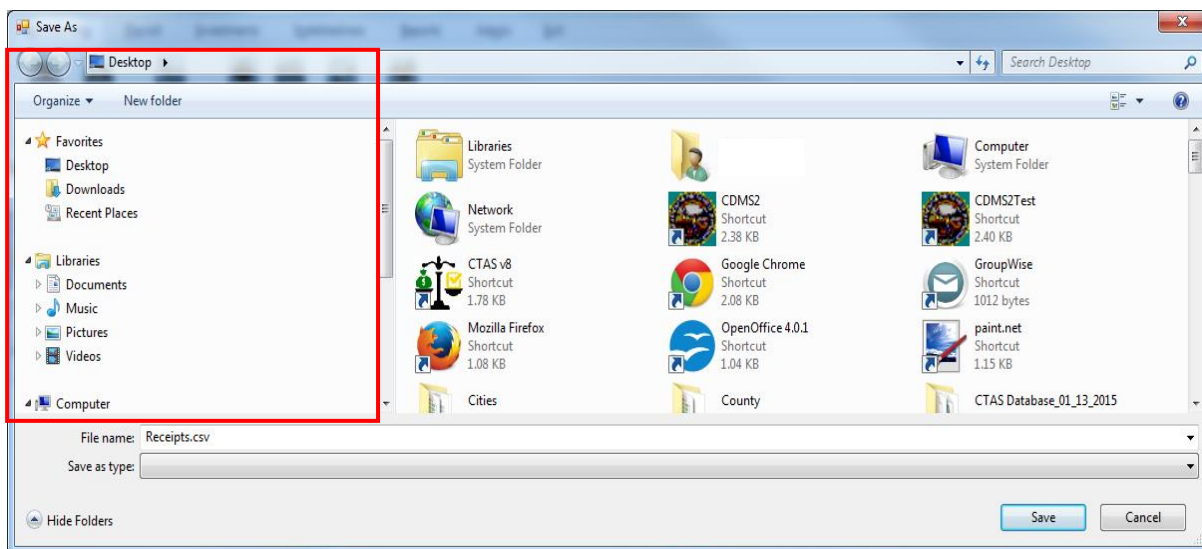
Receipts: Export to CSV (continued)

CTAS will save the data as a CSV file in the location selected. Below is an example of the CSV file when opened.
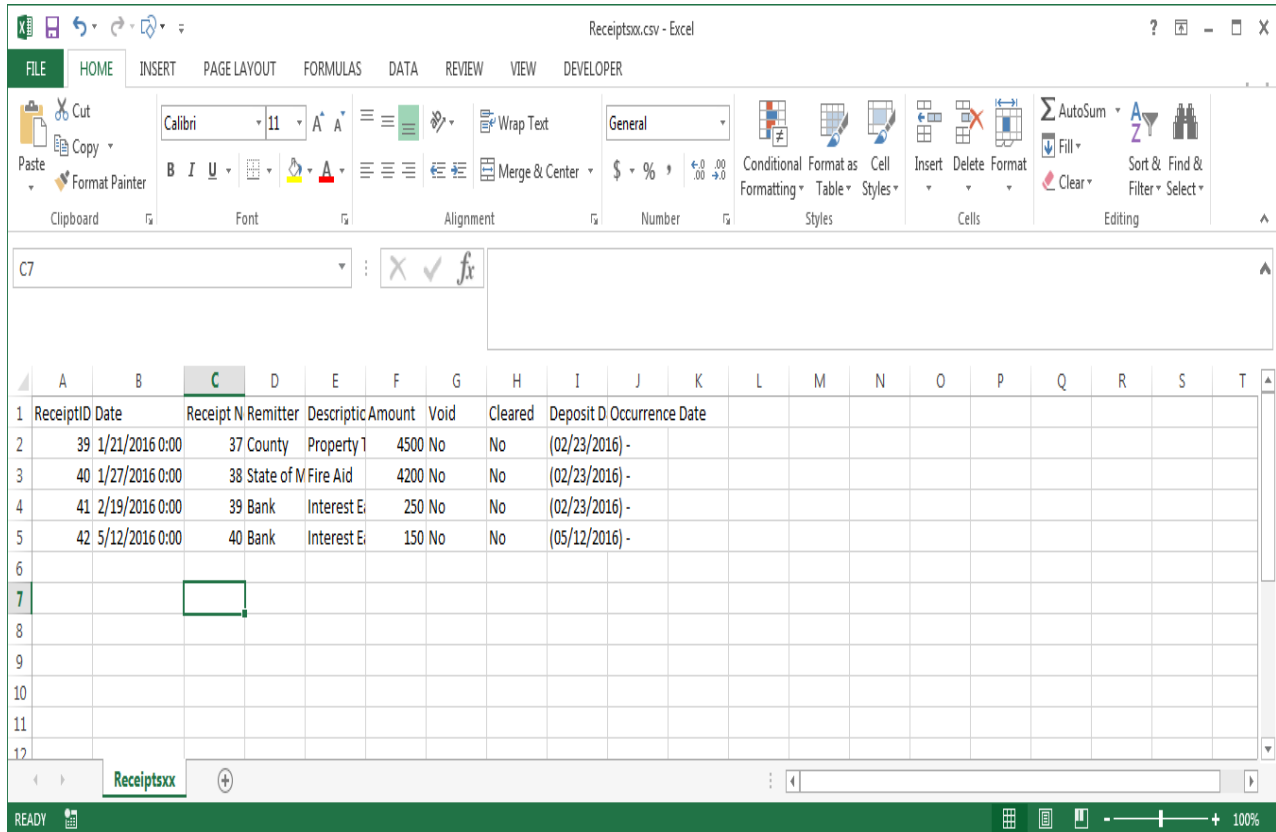
Receipts: Print an Individual Receipt

To print an individual receipt, open the Receipts section of the Accounting Module (see page 2-1). Once the receipt is located, highlight the receipt and click on the Print button (circled).
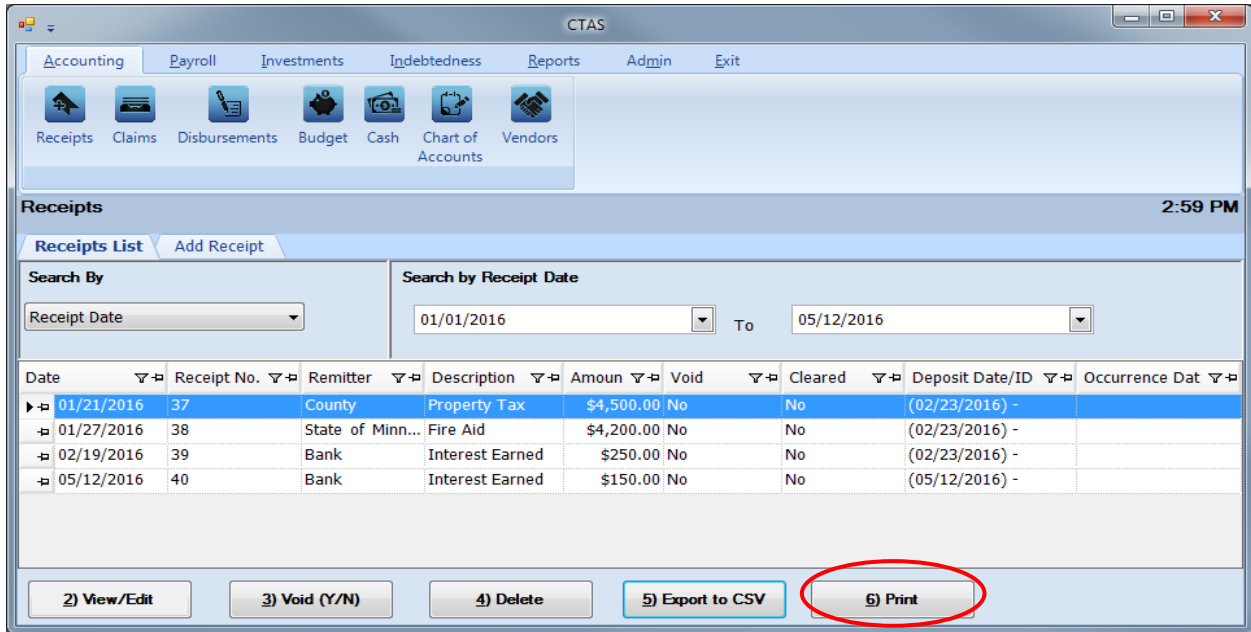
An Individual Receipt screen will open with a preview of the document. After reviewing the preview, click on the Printer icon (circled, left) to begin printing. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
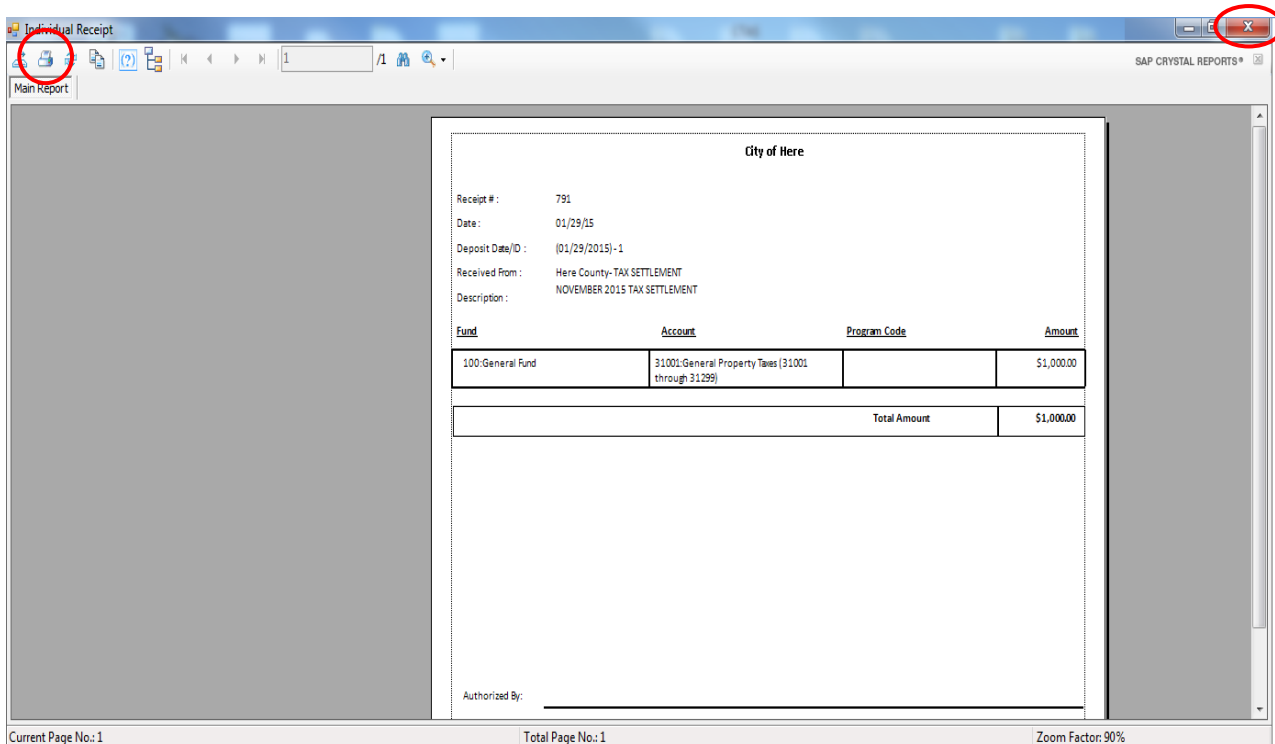
Receipts: Using the Search Feature

In the Receipts List tab, you can choose from a number of options to search for receipts. The first and default option is to search by Receipt Date (boxed, left).
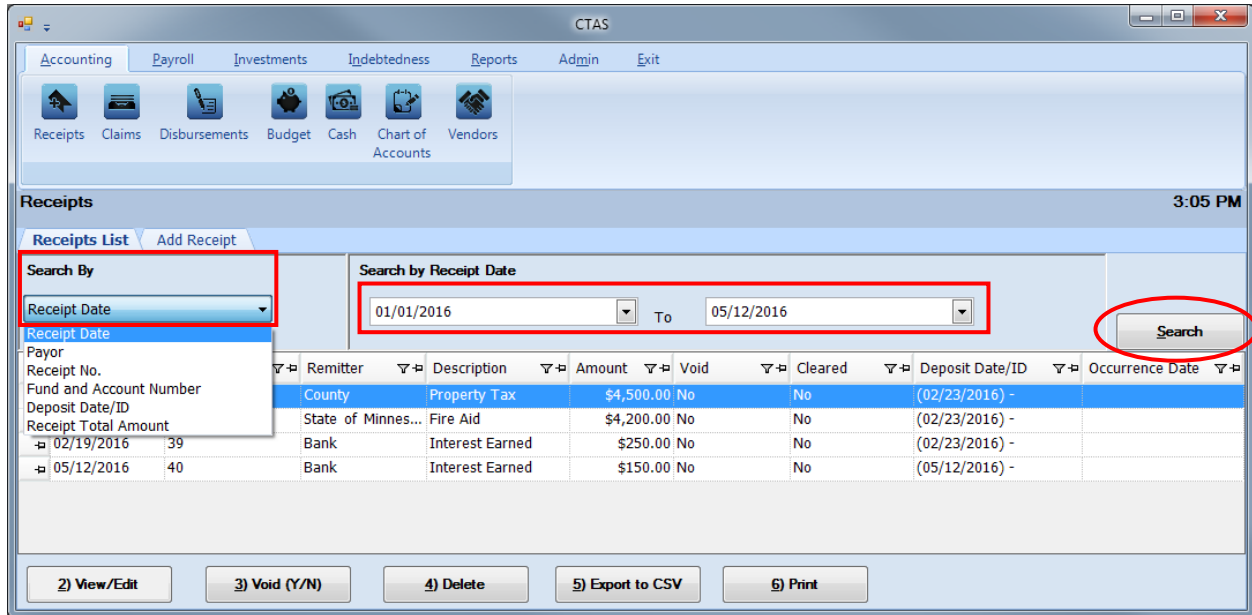
The default date search range is the last three weeks. To change the range of search dates:

- Click on the first date field under Search by Receipt Date (boxed, center) and enter a new starting date <u>or</u> choose a new starting date from the calendar you can access by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new ending date (boxed, center), or choose a date from the calendar by clicking on the down arrow.

- Click the Search button (circled).

- Transactions meeting the date criteria will be displayed.

Receipts: Using the Search Feature (continued)

The second option is to search by payor.
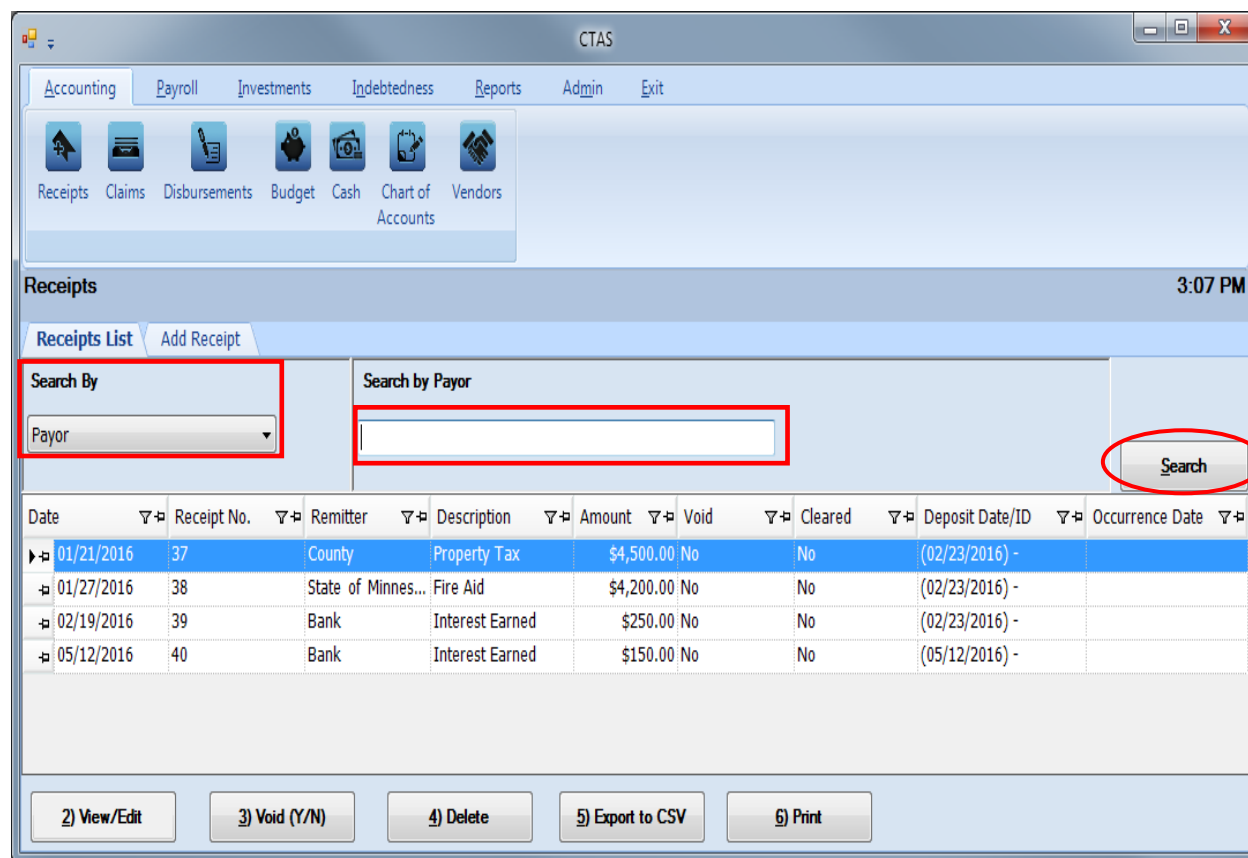
To search by payor:

- Select the Search by Payor option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Payor field (boxed, center).

- Click on the field below the Search by Payor heading (boxed, center) and enter all or part of the name of the remitter.

- Click the Search button (circled). All remitter names matching the search criteria will then be displayed.

Receipts: Using the Search Feature (continued)

The third option is to search by receipt number.
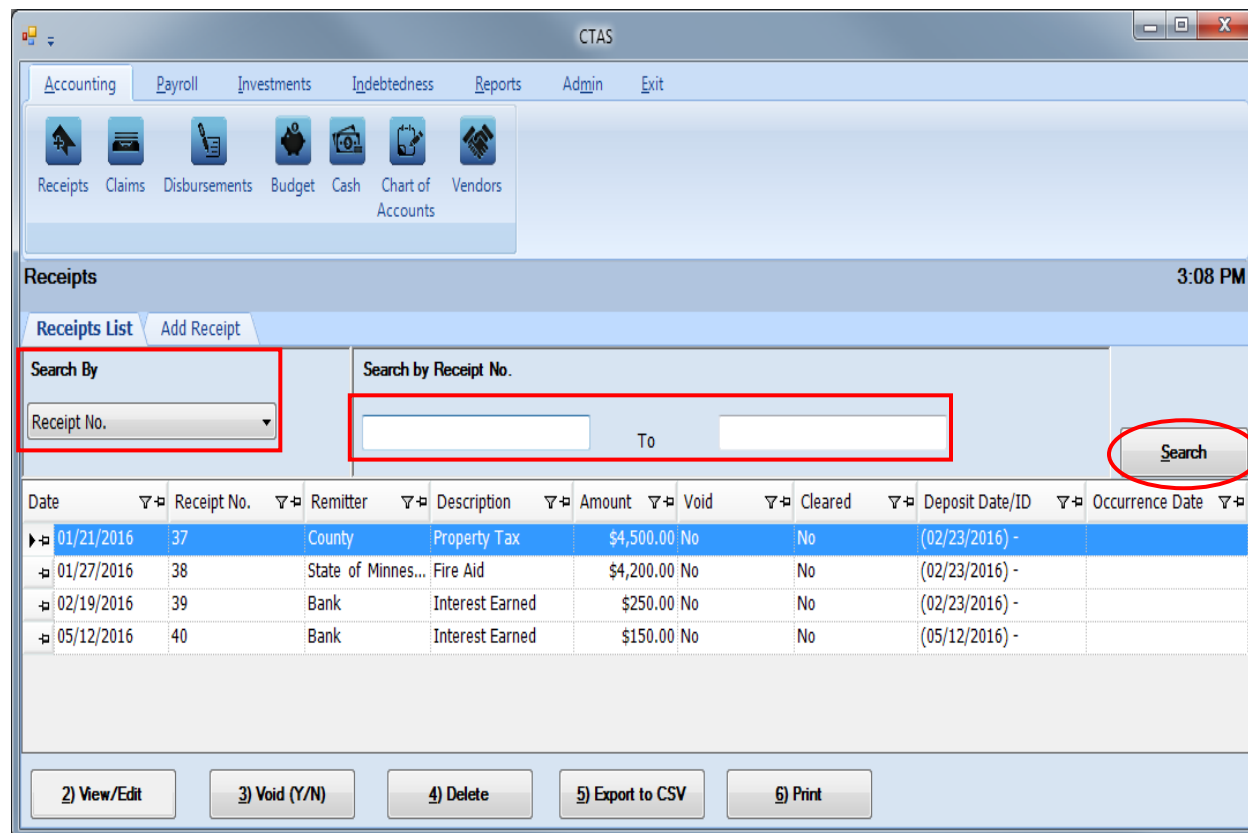
To search by receipt number:

- Select the Receipt No. option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Receipt No. fields (boxed, center).

- Click on the field below the Search by Receipt No. heading (boxed, center). Enter the beginning number in the range of receipts you want to search in the first field and the ending number in the second field.

- Click the Search button (circled). All of the receipt numbers within the specified range will be displayed.

Receipts: Using the Search Feature (continued)

The fourth option is to search by Fund and Account Numbers.
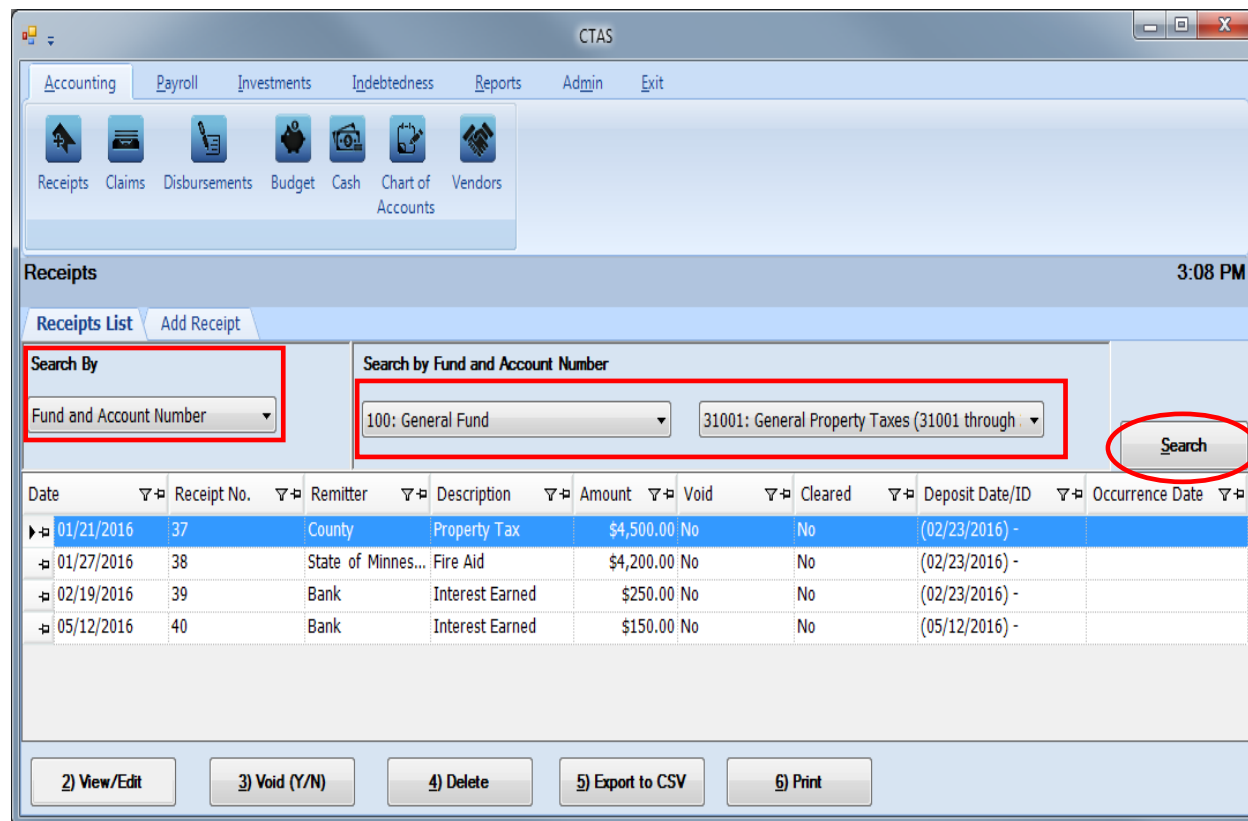
To search by fund and account numbers:

- Select the Fund and Account Number option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Fund and Account Number fields (boxed, center).

- Click on the down arrow in the first field (boxed, center) below the Search by Fund and Account Number heading to choose a Fund number.

- Click on the down arrow in the second field (boxed, center) to choose an Account Number.

- Click the Search button (circled). All of the receipts with the specified Fund and Account Numbers will be displayed.

Note: You must enter both a Fund number and an Account Number.

Receipts: Using the Search Feature (continued)

The fifth option is to search by Deposit Date/ID.
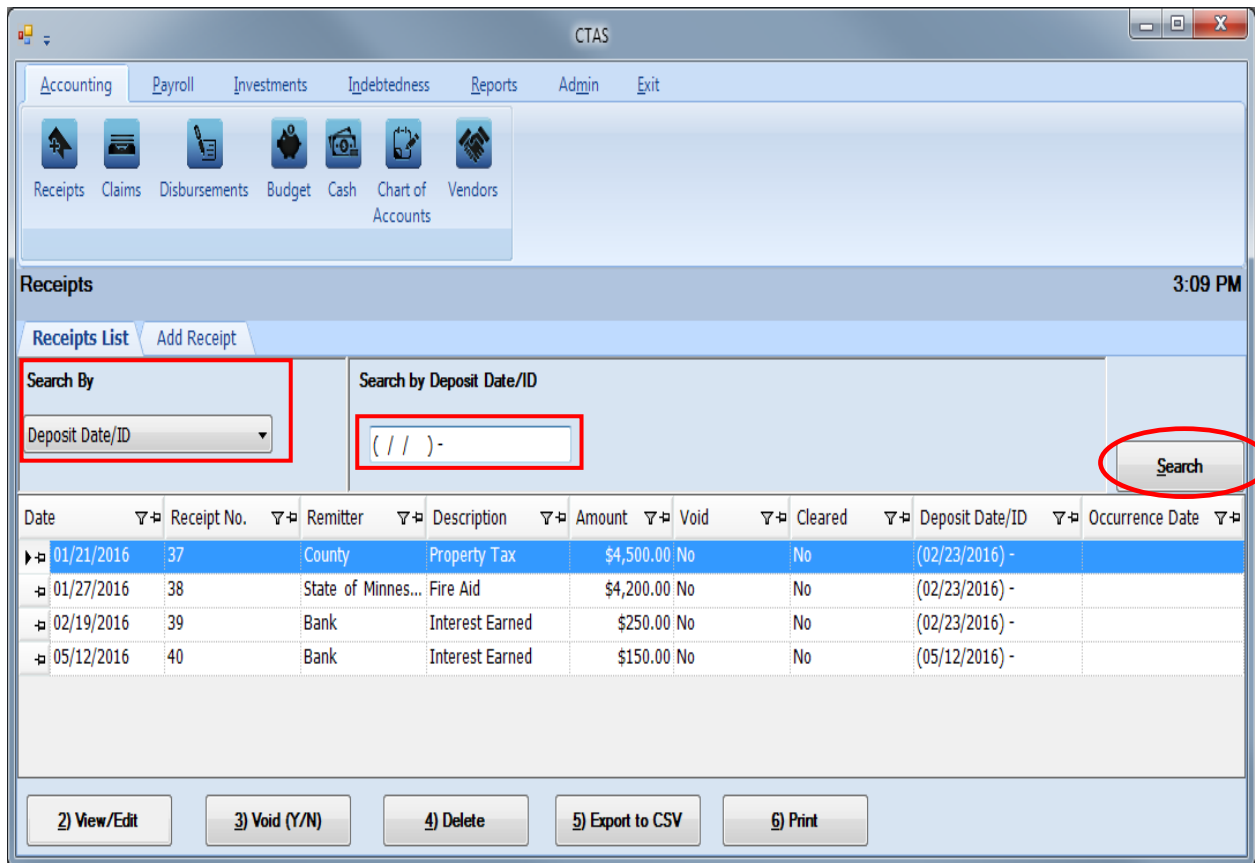
To search by deposit date:

- Select the Deposit Date/ID option (boxed, left) from the Search By drop-down menu. The screen will display the Deposit Date/ID field (boxed, center).

- Click on the field below the Search by Deposit Date/ID heading (boxed, center) and enter the deposit date.

- Click the Search button (circled). All of the receipts with this deposit date will be displayed.

Receipts: Using the Search Feature (continued)

The last option is to search by Receipt Total Amount.
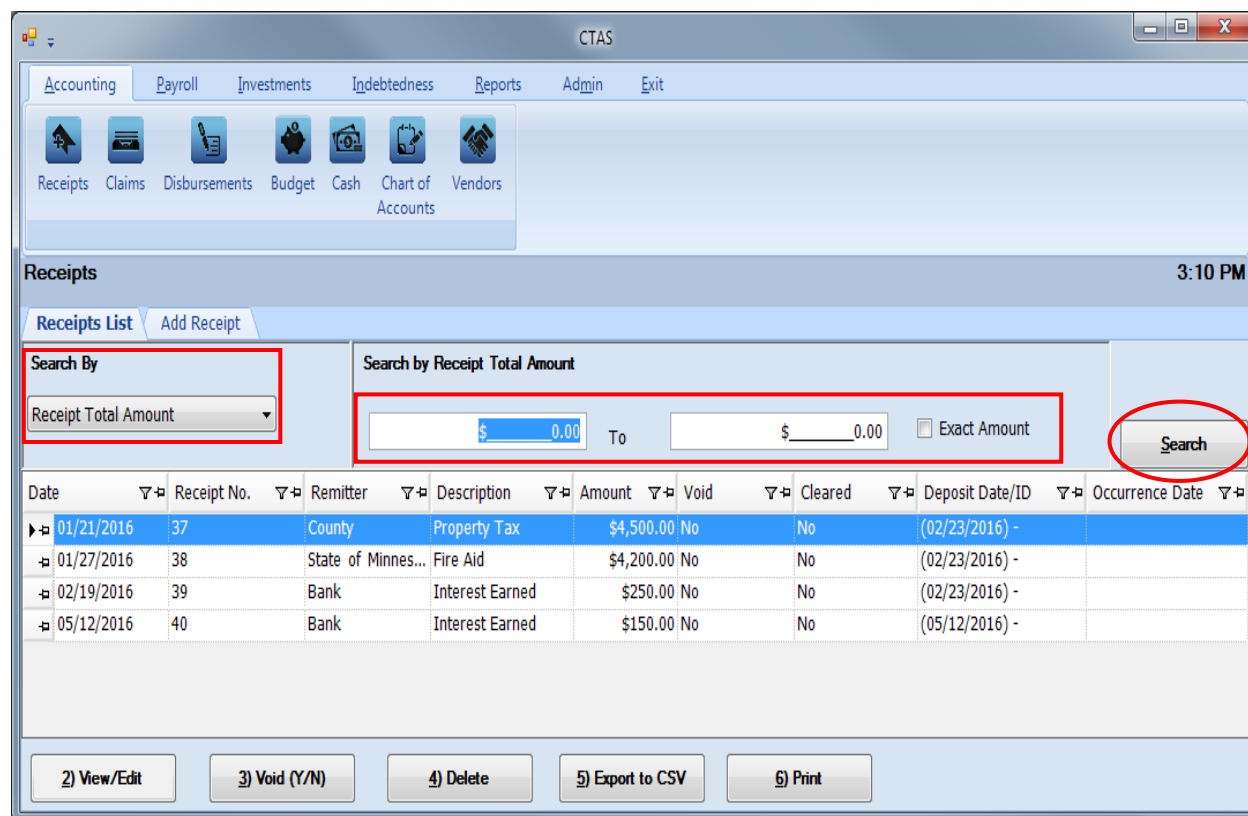
To search by the total amount:

- Select the Receipt Total Amount option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Receipt Total Amount fields (boxed, center).

  o If you want to search a range of amounts, enter the smaller number in the first field under the Search by Receipt Total Amount heading (boxed, center) and enter the larger amount in the range in the second field.

  o If you want to search for transactions with a particular amount, check the Exact Amount box at the right of the search field (boxed, center) and enter the amount in the field to the left of that box.

- Click the Search button (circled). All of the receipts with amounts within the range will be displayed.

Receipts: Printing Reports

There are three reports that you can create and print for the Receipts section: the Receipts Ledger, the Receipts Register, and the Remitter Ledger.

To select the report you want to create, click on the Reports tab (circled) from the Task Bar and then choose the Receipts icon (boxed). A screen will appear listing the three reports.
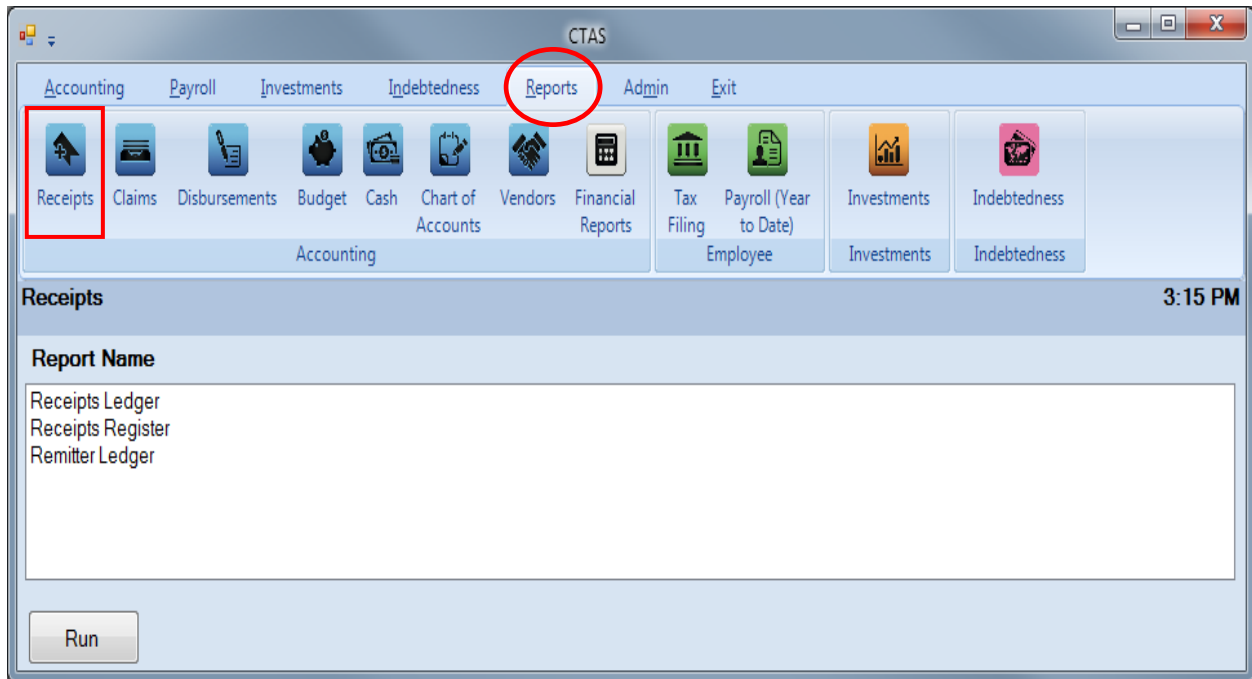
To run a report, highlight that report and click the Run button at the bottom of the screen. The following pages describe each report and illustrate how to create and print each report.

Receipts: Printing Reports (continued)

Printing a Receipts Ledger

A Receipts Ledger is a detailed list of receipts sorted by fund and account number. The ledger should be printed and reviewed at least quarterly to identify any receipts that have not been coded correctly.

After the close of the fiscal year, print a Receipts Ledger for the full year. Review this report for any receipts coded incorrectly. Print a finalized copy and store it as part of your permanent records.

Highlight Receipts Ledger and click the Run button (see previous page). The Receipts Ledger screen will appear.
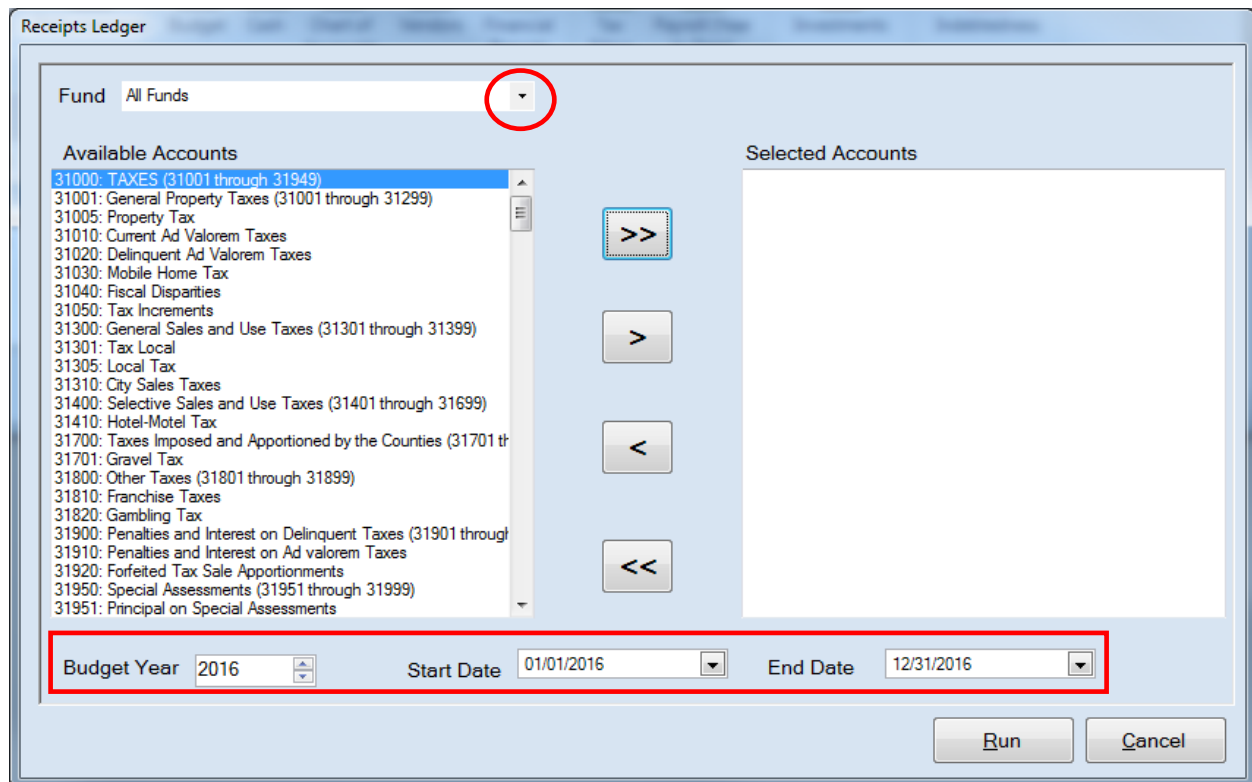
To create the Receipts Ledger:

- Select a Fund or All Funds by clicking the down arrow (circled) in the Fund box.

- Select the account(s) to be printed by moving them from the Available Accounts box to the Selected Accounts box. The ">>" button will move all accounts; the ">" button will move individually-highlighted account(s). You can also move an individual account by double-clicking on the account. The "<" and "<<" buttons allow you to remove accounts from the Selected Accounts box.

- At the bottom of the screen, use the up and down arrows to select the Budget Year (boxed) and choose start and end dates for the report.

- Click the Run button and the print preview (Report Viewer screen) opens.

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Receipts: Printing Reports (continued)

Printing a Receipts Ledger (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Receipts: Printing Reports (continued)

Printing a Receipts Ledger (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (see previous page).

- Click the Cancel button on the Receipts Ledger screen.

Receipts: Printing Reports (continued)

Sample Receipt Ledger Report

New Township		Receipts Ledger				8/27/2014
Fund Name:	**General Fund**					
Account Number:	**100-36210**			**Budget:**		$200.00
				Revised Budget:		$0.00
Account Name:	**Interest Earning**					
Date Range:	**1/1/2014 To 12/31/2014**					

Date	Remitter		Receipt Number	Amount Received	Year To Date Received	Budget Balance
	BUDGET					$200.00
02/02/2014	The Bank		7	$10.00	$10.00	($190.00)
03/31/2014	The Bank		9	$5.00	$15.00	($185.00)

Fund Name:	**General Fund**					
Account Number:	**100-36290**			**Budget:**		$1,000.00
				Revised Budget:		$0.00
Account Name:	**Sale of Investment**					
Date Range:	**1/1/2014 To 12/31/2014**					

Date	Remitter		Receipt Number	Amount Received	Year To Date Received	Budget Balance
	BUDGET					$1,000.00
05/14/2014	CD		IAW3	$1,000.00	$1,000.00	$0.00

Fund Name:	**General Fund**					
Account Number:	**100-39202**			**Budget:**		$95.00
				Revised Budget:		$0.00
Account Name:	**Contribution From Enterprise Fund**					
Date Range:	**1/1/2014 To 12/31/2014**					

Date	Remitter		Receipt Number	Amount Received	Year To Date Received	Budget Balance
	BUDGET					$95.00
07/21/2014	Sewer Fund		TFS72014	$100.00	$100.00	$5.00

General Fund Totals

Total Received for the year	$141,765.00
Total Budget	$171,525.00
Over / (-) Under Budget	($29,760.00)

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Receipts: Printing Reports (continued)

Printing a Receipts Register

A Receipts Register is a chronological record of cash received. The register should be printed monthly and a copy saved as part of the entity's permanent records. This report should be used when reconciling the Cash Control Statement.

Note: The total amounts on the report do not include the amounts for voided transactions.

To print a Receipts Register, begin by selecting the Receipts Register from the Receipts Report screen (see). The Receipts Register screen appears.
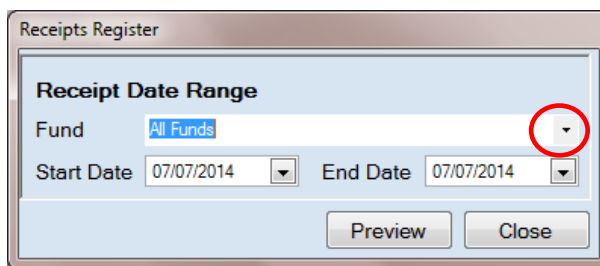
On the Receipts Register screen:

- Select a Fund or All Funds by clicking the drop-down arrow (circled) in the Fund box.

- Enter the Start Date and End Date for the report by entering dates or choosing a date from the calendar you can access by clicking on the down arrow at the end of the field.

- Click the Preview button and the print preview (Report Viewer) screen appears.
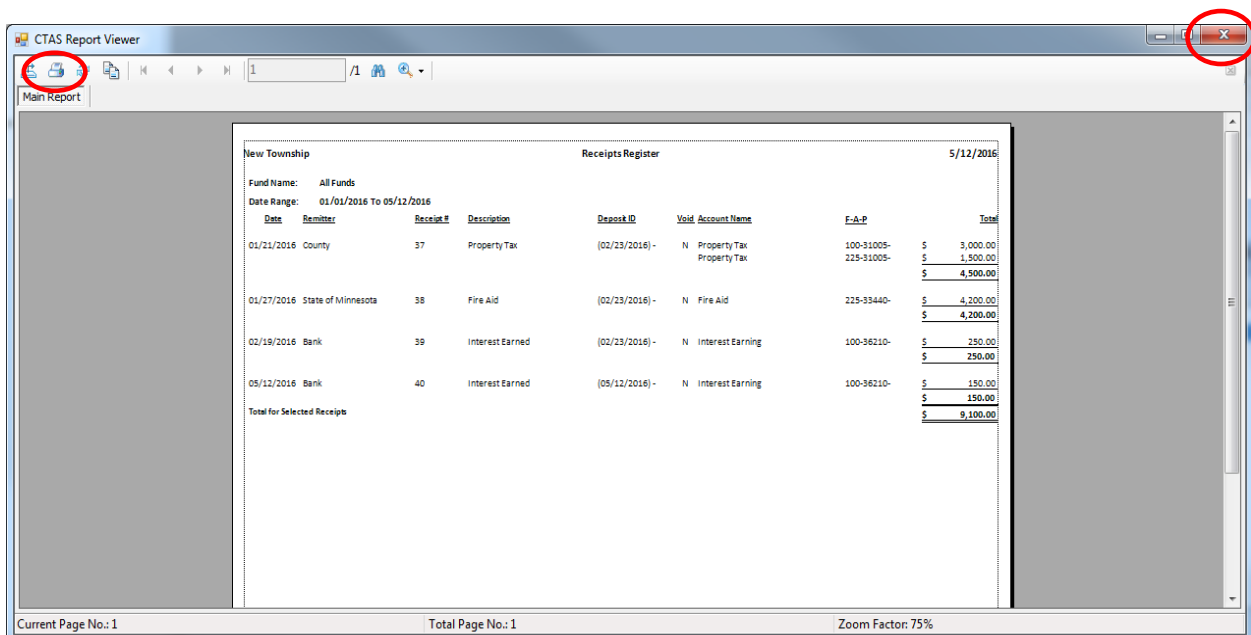
After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

Receipts: Printing Reports (continued)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (see previous page).
- Click the Close button on the Receipts Register screen.

Sample Receipt Register Report

New Township			Receipts Register					5/16/2016

Fund Name: All Funds

Date Range: 01/01/2016 To 05/16/2016

Date	Remitter	Receipt #	Description	Deposit ID	Void	Account Name	F-A-P	Total
01/21/2016	County	37	Property Tax	(02/23/2016) -	N	Property Tax	100-31005-	$ 3,000.00
						Property Tax	225-31005-	$ 1,500.00
								$ 4,500.00
01/27/2016	State of Minnesota	38	Fire Aid	(02/23/2016) -	N	Fire Aid	225-33440-	$ 4,200.00
								$ 4,200.00
02/19/2016	Bank	39	Interest Earned	(02/23/2016) -	N	Interest Earning	100-36210-	$ 250.00
								$ 250.00
05/12/2016	Bank	40	Interest Earned	(05/12/2016) -	N	Interest Earning	100-36210-	$ 150.00
								$ 150.00
Total for Selected Receipts								$ 9,100.00

Report Version: 03/31/2015   Page 1 of 1

Receipts: Printing Reports (continued)

Printing a Remitter Ledger

A Remitter Ledger is designed to provide information on the amount of revenues received from remitters.

To print a Remitter Ledger, highlight Remitter Ledger and click the Run button (see). The Remitter Ledger screen will appear.

On the Remitter Ledger screen:

- Select the remitters for the report by moving them from the Available Remitters box to the Selected Remitters box. The ">>" button will move all remitters; the ">" button will move individually-highlighted remitter(s). You can also move an individual remitter by double-clicking on the remitter's name. The "<" and "<<" buttons allow you to move remitters out of the Selected Remitters box.

- Enter Start Date and End Date (boxed) for your ledger by typing in the date or by clicking on the down arrow and selecting from the calendar.

- Click the Print Preview button and the print preview (Report Viewer screen) appears.

Receipts: Printing Reports (continued)

Printing a Remitter Ledger (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
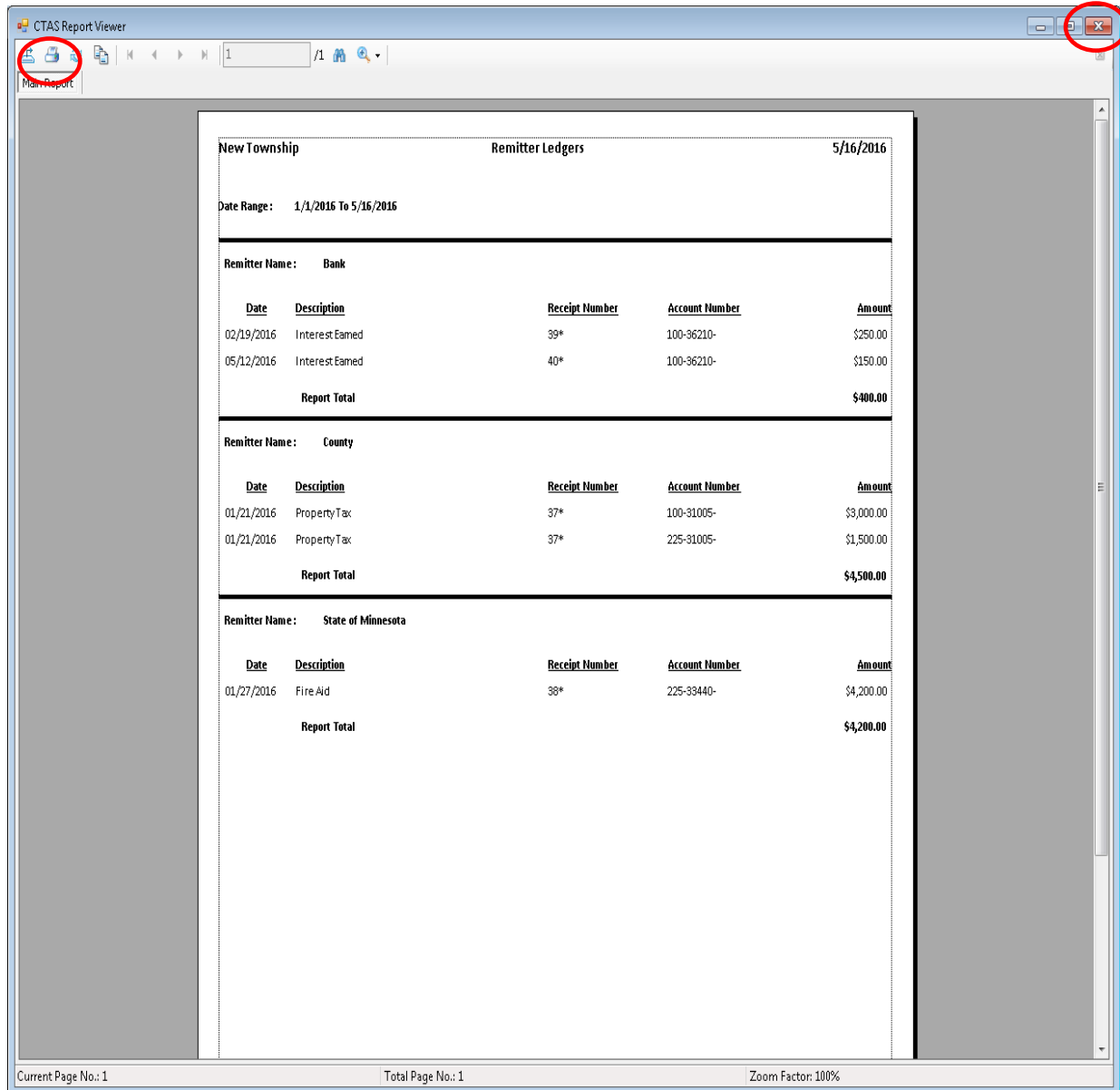
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Remitter Ledger screen.

Receipts: Printing Reports (continued)

Sample Remitter Ledger Report

New Township		Remitter Ledgers		8/27/2014

Date Range : 1/1/2014 To 8/27/2014

Remitter Name : Above County

Date	Description	Receipt Number	Account Number	Amount
01/02/2014	1st Half Tax Settlement	1	100-31005-	$10,000.00
01/02/2014	1st Half Tax Settlement	1	201-31005-	$5,000.00
01/02/2014	1st Half Tax Settlement	1	225-31005-	$5,000.00
07/21/2014	Misc. Taxes	14	100-31050-	$1,000.00
07/21/2014	Misc. Taxes	14	100-31301-	$1,000.00
07/21/2014	Misc. Taxes	14	100-31410-	$1,000.00
07/21/2014	Misc. Taxes	14	100-31810-	$3,000.00
07/21/2014	Misc. Taxes	14	100-31820-	$1,000.00
07/21/2014	Misc. Taxes	14	201-31701-	$1,000.00
07/21/2014	Grants and Aids	18	100-33620-	$1,000.00
07/21/2014	Grants and Aids	18	201-33610-	$1,000.00
07/21/2014	Grants and Aids	25	601-31005-	$500.00
07/21/2014	Grants and Aids	25	601-33160-	$500.00
07/21/2014	Grants and Aids	25	601-33480-	$500.00
07/21/2014	Grants and Aids	25	601-33620-	$500.00
07/21/2014	Grants and Aids	25	601-33640-	$500.00
07/21/2014	Property Tax	28	100-31005-	$90,000.00
	Report Total			**$122,500.00**

Remitter Name : State of Minnesota

Date	Description	Receipt Number	Account Number	Amount
01/29/2014	Gas Tax	4	201-33418-	$5,000.00
01/29/2014	Gas Tax	4	225-33440-	$2,500.00
03/31/2014	DNR - Snowmobile Trail Grant	10	100-33480-	$500.00
07/21/2014	Grants and Aids	17	100-33401-	$1,000.00
07/21/2014	Grants and Aids	17	100-33405-	$1,000.00
07/21/2014	Grants and Aids	17	100-33406-	$1,000.00
07/21/2014	Grants and Aids	17	100-33429-	$1,000.00
07/21/2014	Grants and Aids	17	100-33430-	$1,000.00
07/21/2014	Grants and Aids	17	100-33440-	$5,000.00
	Report Total			**$18,000.00**

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Chapter 3

Claims

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Claims: Introduction

Claims should be prepared for every check to be issued. All payments must be supported by an approved claim. Claims should be approved by the city council or town board regularly, and a list of the approved claims should be recorded in the minutes. After a claim has been approved, a check should be prepared; the claim should be marked "PAID;" the date and check number should be written on the claim; and the claim signed, generally by the clerk, verifying the claim was paid.

Claims: Checks

The prescribed checks should be pre-numbered so that it is possible to account for all checks drawn on the bank account. The endorsement statement printed on the reverse side should state: "The undersigned payee, in endorsing this order check, declares that the same is received in payment of a just and correct claim against the (City/Town) of _____ and that no part of such claim has heretofore been paid." After obtaining the appropriate signatures, checks should be posted to disbursements (see page 3-36).

Accessing the Claims Section in CTAS

To access the Claims section, select the Accounting tab (circled), then click on the Claims icon (boxed). The Claims section will open to the Claims List tab, as shown below.

From the claims screen you can Add, View/Edit, Void, or Delete claims. You can also export a claim list to a CSV file (a spread sheet format) and Print receipts from the Claims List tab screen.

Claims: Entering a Claim

To begin entering a claim, click on the Add Claims tab (circled) in the Claims section. From this tab, you can enter information from a bill, invoice, purchase order, or claim.
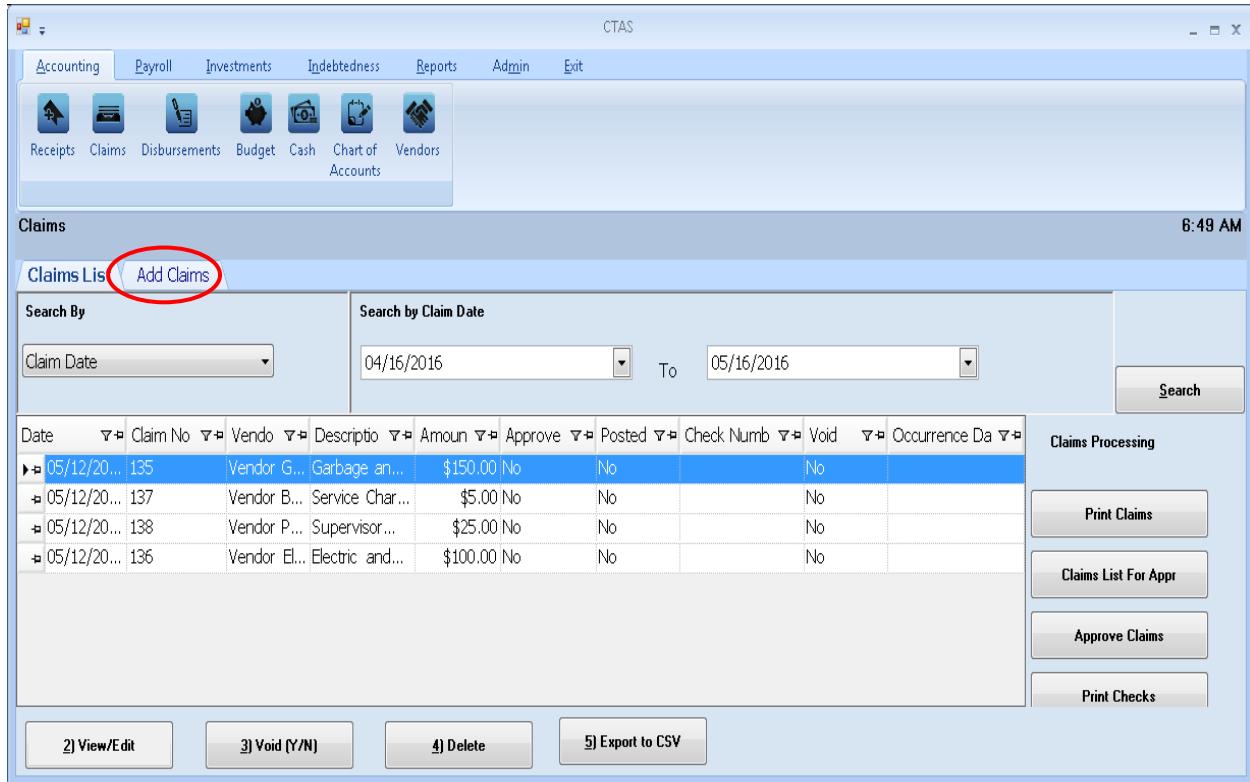
Once the tab is selected, the Add Claims screen will open, as shown on the next page.

Claims: Entering a Claim (continued)

Once the Add Claims tab appears, the following steps are required:

- A claim number must be entered in the Claim Number field. *CTAS will automatically enter a default number, which will be the highest claim number previously entered plus 1.* Verify that the claim number is correct or edit this number if needed.

- Enter the date of the claim in the Claim Date field.

- Enter the name of the vendor in the "Pay to the order of" field. If the vendor has been previously recorded in the Vendor section, begin typing the name of the vendor and the complete name of the vendor will appear. You can also select a vendor's name by clicking on the arrow at the end of the field (circled) and choosing from the drop-down list. A vendor can also be added to the vendor list by clicking on the New button (boxed, center) to the right of the down arrow.

- Enter a description of the transaction in the Description field.

- In the Summary (boxed, right), enter the amount of the claim in the "Total" field.

The optional information below may be entered:

- Insert comments concerning this transaction in the Notes field. You can enter up to 255 characters in the field.

- Enter when the amount in the claim was received in the Occurrence Date field. *This is an optional field to track payables or deferred payments as you enter claims.*

Office of the State Auditor

Claims: Entering a Claim (continued)

The Account Distribution section (boxed) allows you to enter information relating to which account the claim is allocated to. In this section:

- Enter a Fund Number to indicate which Fund will expend the money.

- Enter an Account Number to indicate which category to allocate the expenditure.

- Enter an Object Code. This defines the type of expenditures, such as wages, supplies, gravel, electricity, etc.

- Enter a Program Code (Optional). *An explanation of the Program Code can be found in* Chapter 8 *of this manual, Chart of Accounts.*

- Enter the amount of the claim. You may enter additional Account Distribution lines until the amount of the claim has been completely allocated. As you enter values in the Amount field, the sum of the values will be automatically calculated in the Distributed field in the Summary box. When you have completed filling out the Account Distribution lines, the number in the Difference field must be zero in order to save the transaction.

- A Debt can be associated with a claim under the following condition:

  o When a Claim is added or edited and the "Principal Payments" account codes are selected, the user can select an existing debt instrument. When the claim is posted to disbursements, the associated debt information will be carried to the Indebtedness Module. (see Chapter 18)

Click the Save button (circled) to continue.

Office of the State Auditor

Claims: Adding or Editing Vendor Information

A vendor file allows you to add information on a vendor so that CTAS will automatically enter information into a new claim when you choose the name of a vendor you have used previously. The Pay to the order of, Description, Fund Number, Account Number, and Object Code fields are prepopulated from the vendor's most recent transaction, however, Amount and Claim Date fields are not. *A vendor can also be added or changed in the Vendor section (see Chapter 9).*

To add or edit vendor information, first navigate to the Claims section of the Accounting Module (see page 3-1 for instructions). Click on the Add Claims tab. The New and Edit buttons (boxed) on the Add Claims tab allow you to enter information into the Vendor file while entering a claim.

Claims: Editing a Claim

To edit a claim, open the Claims List (see page 3-1 for instructions). To narrow the choices on the Claims List, you can use the Search Feature (See page 3-33 for instructions). Highlight the claim you wish to edit and click the View\Edit button (circled) or double click on the claim.

Claims: Editing a Claim (continued)

The claim will open in a new tab, labeled with the claim's number (boxed). In the individual claim tab, you can change any field until the claim is posted. When the claim has been **POSTED** (circled), only the Account Distribution can be changed.

After completing your change(s), click the Save button.

Claims: Voiding a Claim

The need to void a claim could result from a decision not to pay a vendor or to pay the vendor a different amount than in the original claim. To void a claim, open the Claims list tab (see page 3-1).
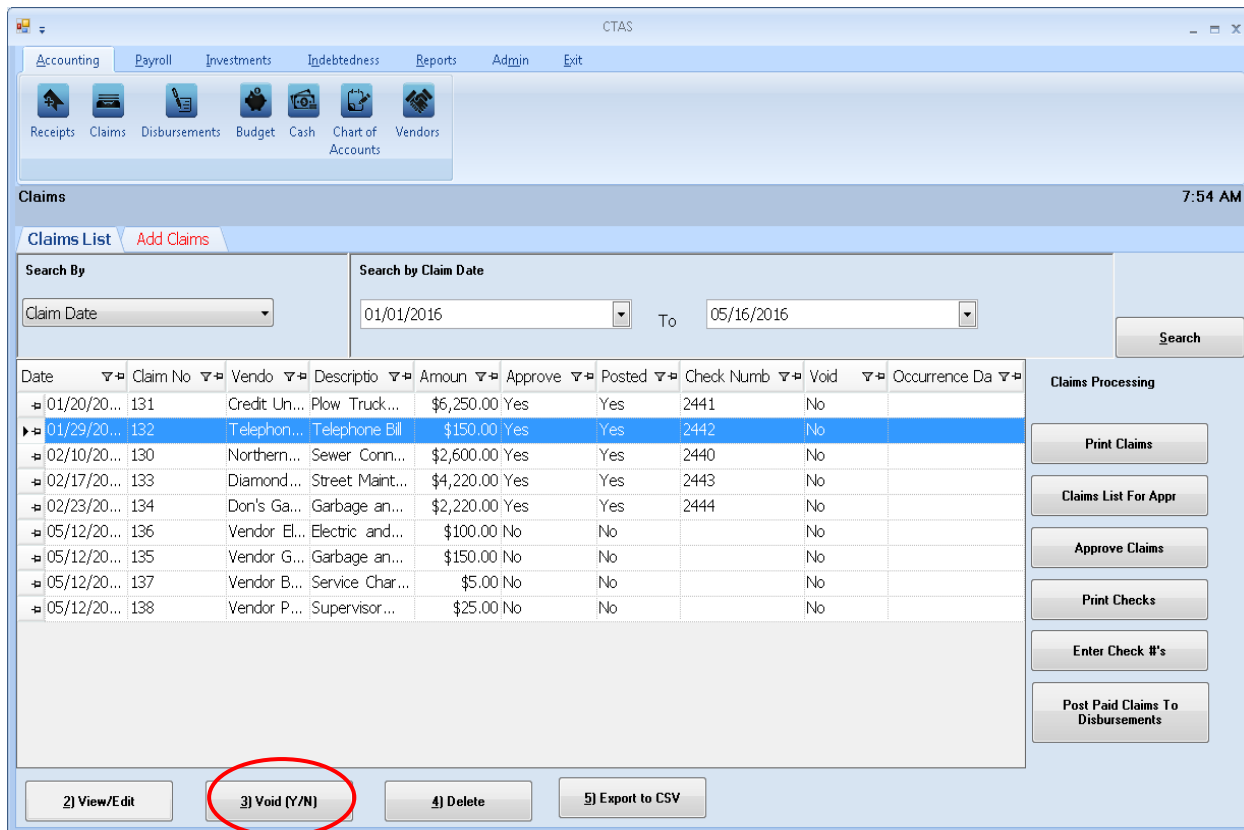
To narrow the choices on the Claims List, you can use the Search Feature (see page 3-33).

To void a claim, click once on a claim line to highlight the claim, then click on the Void (Y/N) button (circled). The Void Claim screen appears (below). Click on Yes to void the claim.
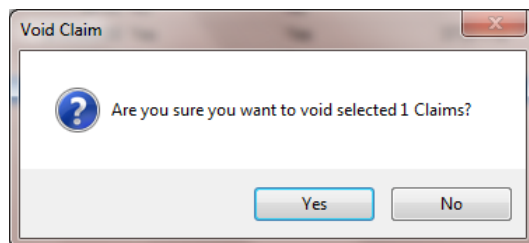
You can void multiple claims by holding down the Control key (Ctrl) on your keyboard as you click on the claims you wish to void. When you have selected the claims, click the Void (Y/N) button and the Void Claim screen will appear.

Claims: Deleting a Claim

The need to delete a claim could occur if an error was made when the claim was entered. To delete a claim, open the Claims List tab (see page 3-1).
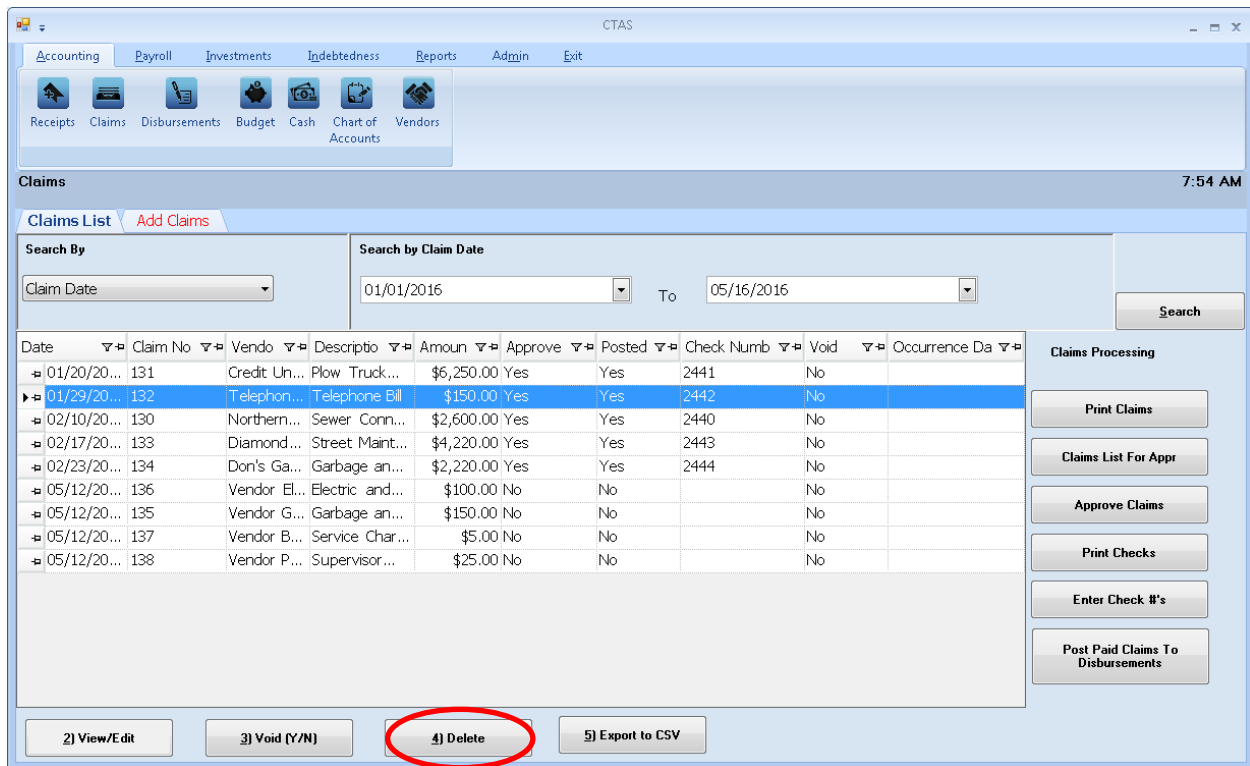
To narrow the choices on the Claims List, you can use the Search Feature (See page 3-33).

To delete a claim, click once on a claim line to highlight the claim, then click the Delete button (circled). The Confirm Claim Delete screen will appear (below). Click Yes to delete the claim.
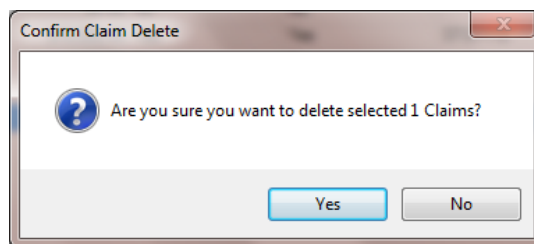
You can delete multiple claims by holding down the Control key (Ctrl) on your keyboard as you click on the claims you wish to delete. When you have selected the claims, click the Delete button and the Confirm Delete Claim screen will appear.

Claims: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Some CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

You can choose which claims to export either by highlighting them on a Claims List or narrow the choices on the Claims List by using the Search Feature (see).

Once the claims are selected to export, click the Export to CSV button (circled).
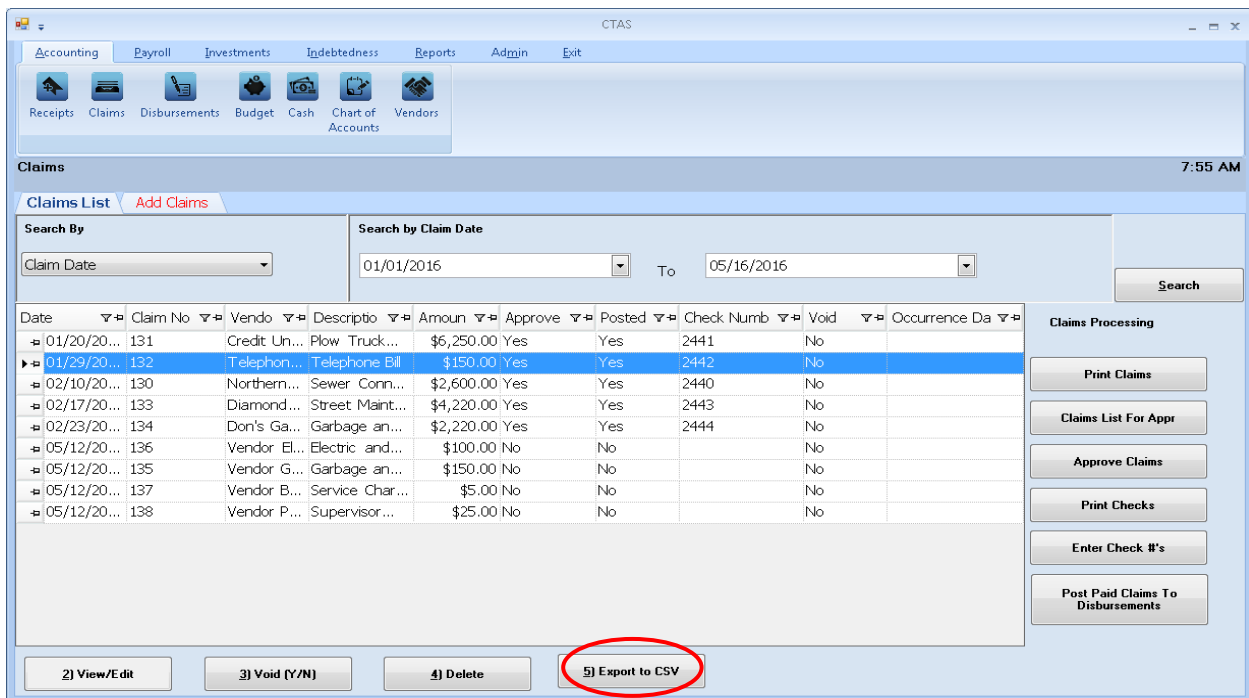
When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.
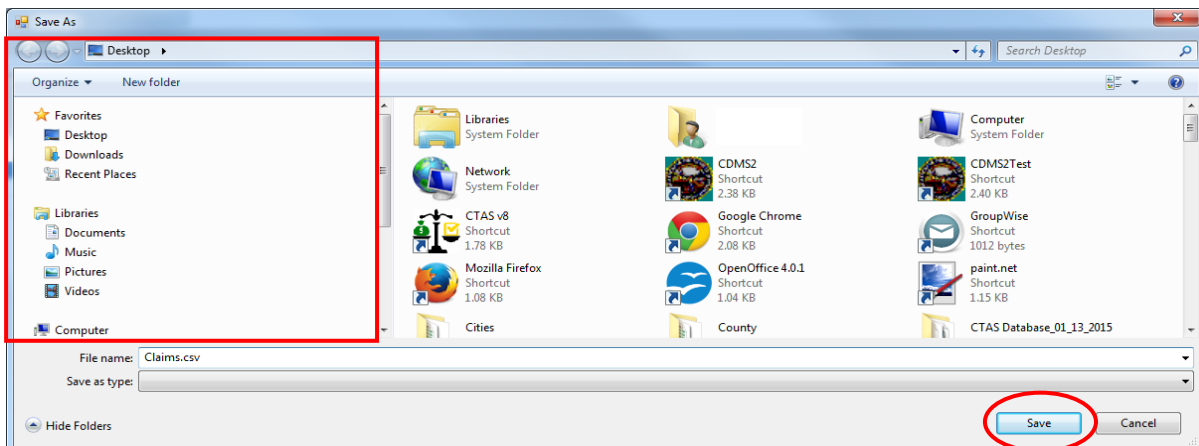
Claims: Export to CSV (continued)

CTAS will save the data as a CSV file in the location selected. Below is an example of the CSV file when opened.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Claim_ID	Date	Claim No.	Vendor	Descriptic	Amount	Approved	Posted	Check Nur	Void	Occurrence Date		
2	37	1/20/2016 0:00	131	Credit Uni	Plow Truc	6250	Yes	Yes	2441	No			
3	38	1/29/2016 0:00	132	Telephon	Telephon	150	Yes	Yes	2442	No			
4	36	2/10/2016 0:00	130	Northern	Sewer Cor	2600	Yes	Yes	2440	No			
5	39	2/17/2016 0:00	133	Diamond	Street Ma	4220	Yes	Yes	2443	No			
6	40	2/23/2016 0:00	134	Don's Garl	Garbage a	2220	Yes	Yes	2444	No			
7	42	5/12/2016 0:00	136	Vendor El	Electric ar	100	No	No		No			
8	41	5/12/2016 0:00	135	Vendor G	Garbage a	150	No	No		No			
9	43	5/12/2016 0:00	137	Vendor Ba	Service Ch	5	No	No		No			
10	44	5/12/2016 0:00	138	Vendor Pc	Superviso	25	No	No		No			

Claims: Processing the Claims

The Claims Processing buttons on the Claims List tab (boxed) are designed to assist the clerk in preparing the claims to be approved at the meeting. To begin the Claims Processing, open the Claims List tab (see page 3-1).
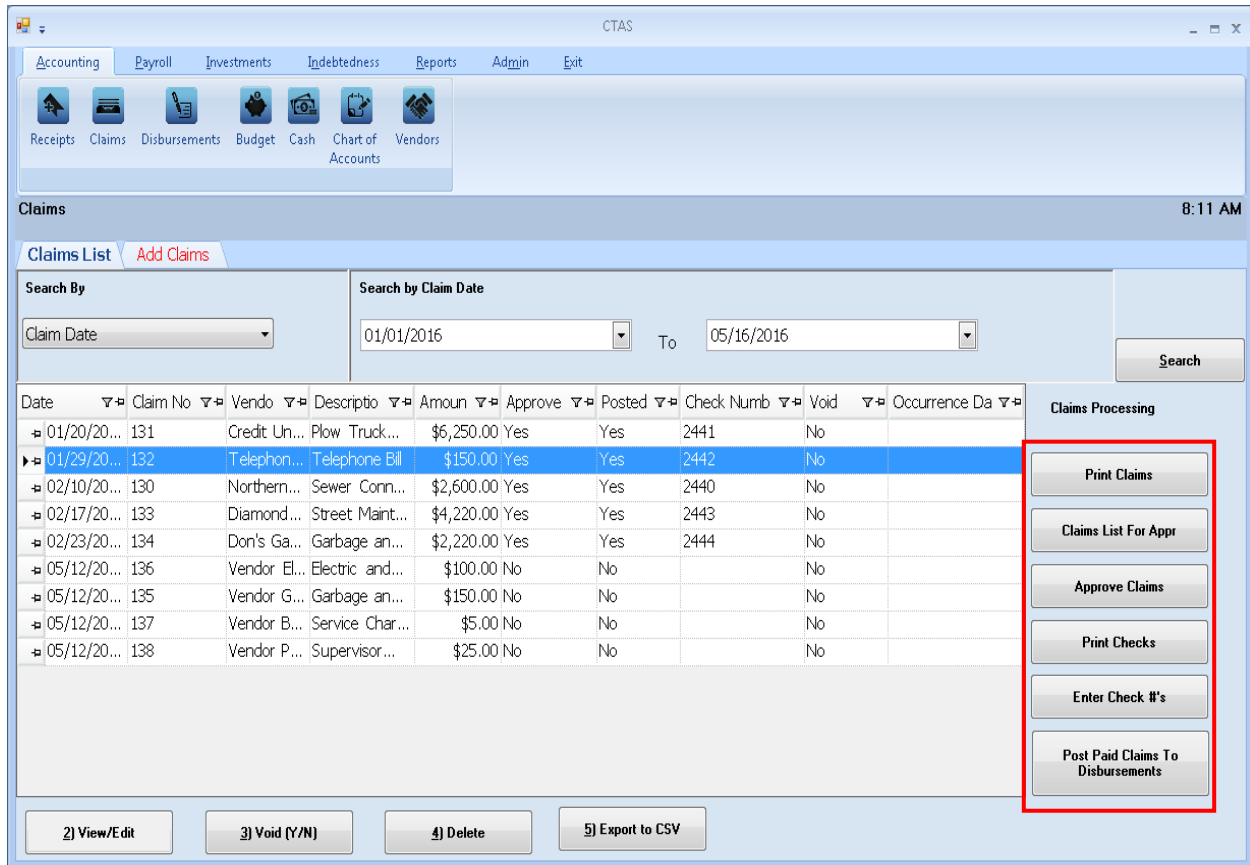
The following pages describe the buttons and how to use them.

Claims: Processing the Claims (continued)

Printing Claims

The first step for processing claims is to click the Print Claims button (circled).
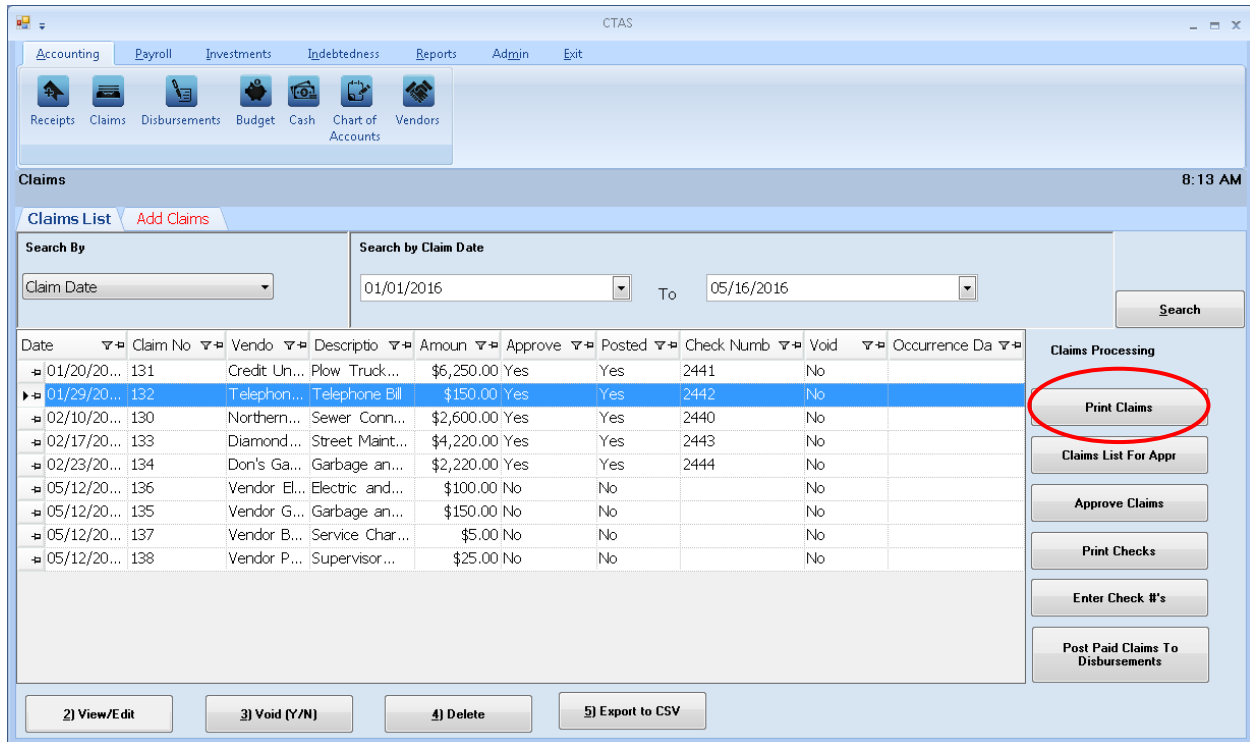
The Print Claims screen will appear.

Claims: Processing the Claims (continued)

Printing Claims (continued)
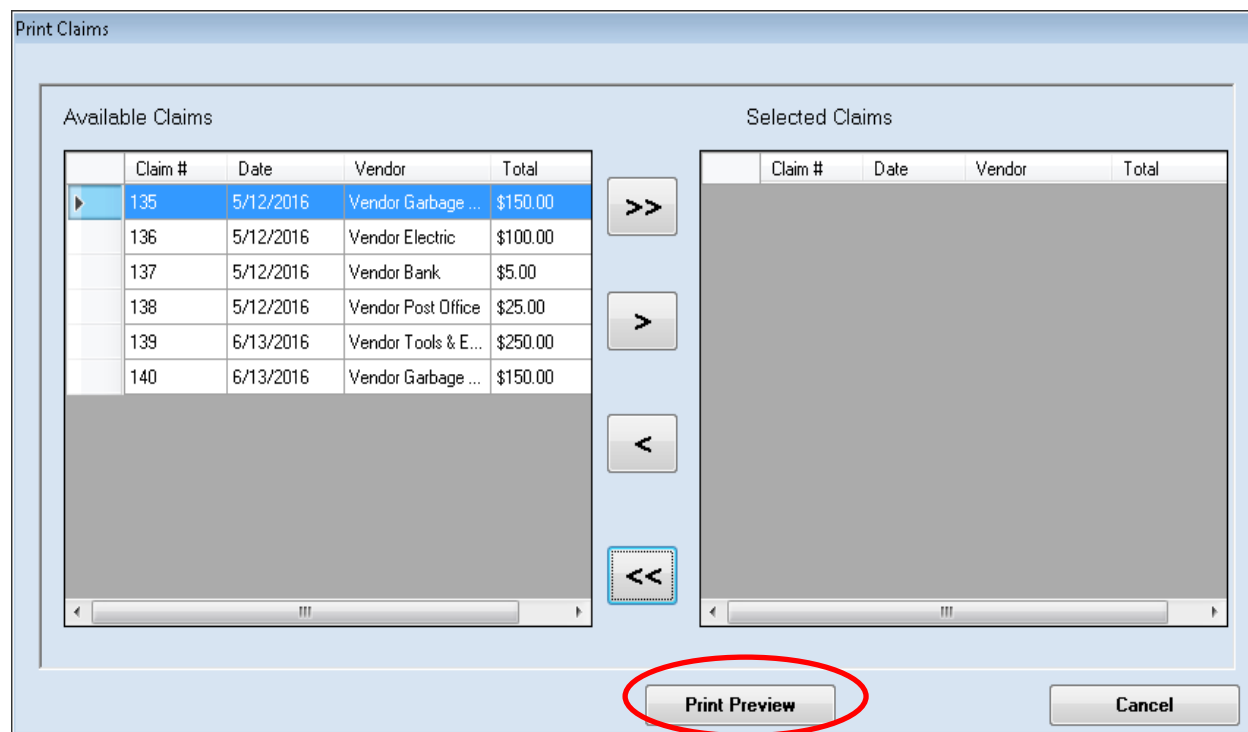
Only claims which have **not** been approved will appear on the Print Claims screen.

To select the claims to print:

- Move them from the Available Claims box to the Selected Claims box. The ">>" button will move all the claims in the box; the ">" button will move individually-highlighted claims. You can also move an individual claim by double-clicking on the claim's name. The "<" and "<<" buttons allow you to remove accounts from the Selected Claims box.

- Click the Print Preview button (circled) and the print preview (Report Viewer screen) opens.

Claims: Processing the Claims (continued)

Printing Claims (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the claims. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
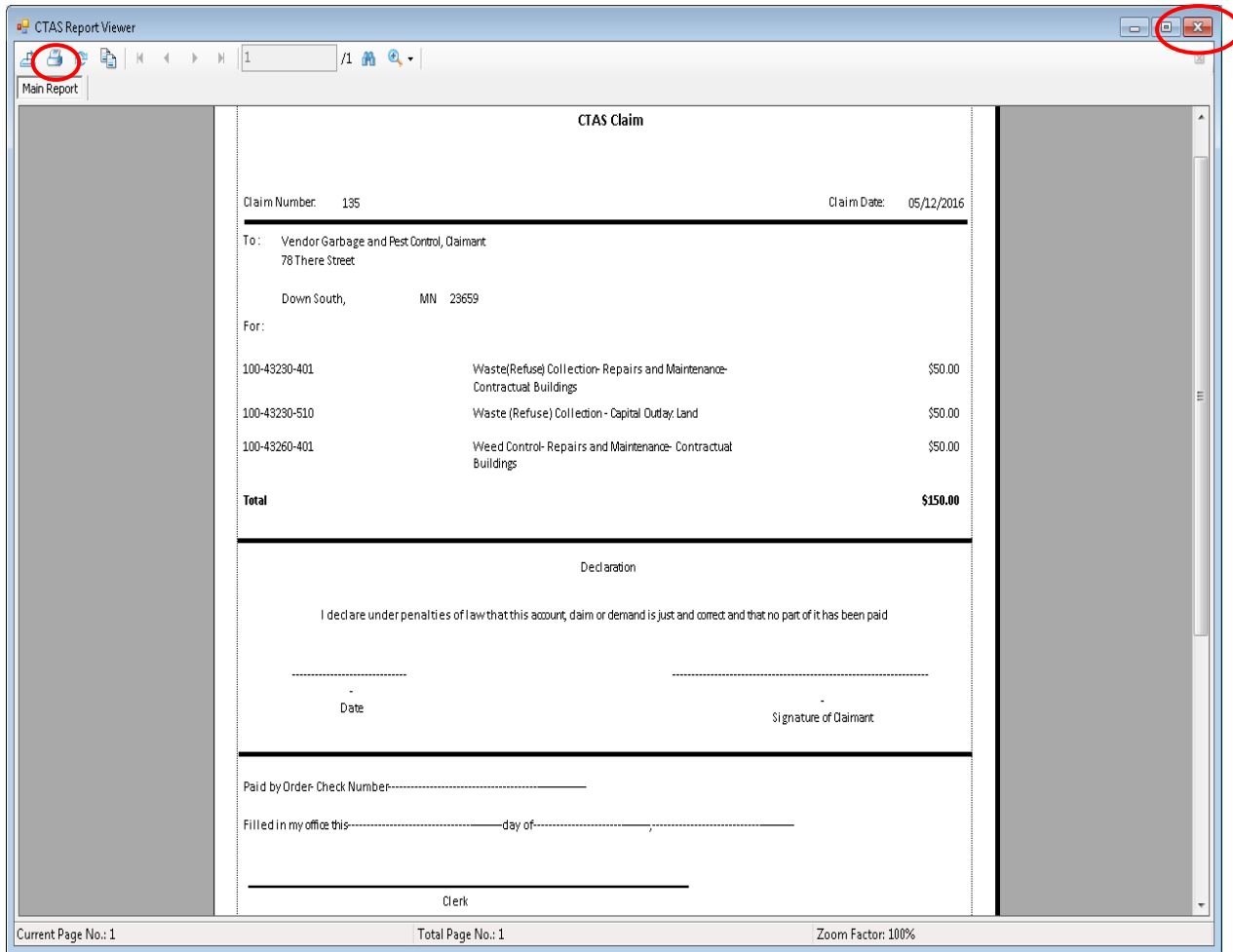
Claims: Processing the Claims (continued)

Printing Claims (continued)

After clicking on the Printer icon, the Print screen appears.
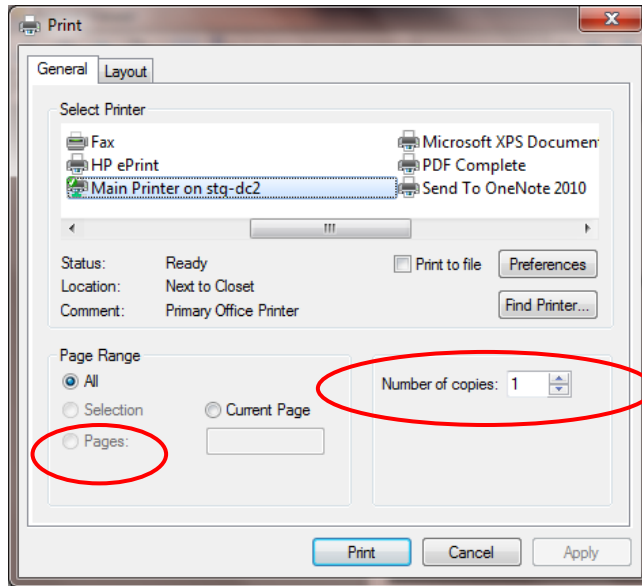
By clicking the Pages radio button (circled, left), you can choose to print only certain claims. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the claims. The following page has a sample of the claim.

To close the printing of the claims:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Cancel button on the Print Claims screen.

Claims: Processing the Claims (continued)

Printing Claims (continued)

Sample Claim

CTAS Claim

Claim Number :   135   Claim Date :   05/12/2016

To :   Vendor Garbage and Pest Control, Claimant
         78 There Street

         Down South,   MN   23659
For :

100-43230-401	Waste (Refuse) Collection - Repairs and Maintenance - Contractual: Buildings	$50.00
100-43230510	Waste (Refuse) Collection - Capital Outlay: Land	$50.00
100-43260-401	Weed Control - Repairs and Maintenance - Contractual: Buildings	$50.00
Total		$150.00

Declaration

I declare under penalties of law that this account, claim or demand is just and correct and that no part of it has been paid

-------------------------------   --
       -   -
     Date   Signature of Claimant

Paid by Order - Check Number --

Filled in my office this ----------------------------------day of----------------------------,----------------------------

_____
                  Clerk

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Claims: Processing the Claims (continued)

Printing the Claims List for Approval

CTAS will produce a report which lists all the claims for approval by the town board or city council. The signed list then becomes part of the minutes, showing which claims have been approved for payment.

To print the Claims List for Approval for the board or council, open the Claims List tab (see page 3-1). Click on the Claims List For Appr button (circled).

The Claims List for Approval screen will appear.

Claims: Processing the Claims (continued)

Printing the Claims List for Approval (continued)

On the Claims List for Approval screen:

- Enter a starting date in the range of claims you want to approve in the Start Date field.

- Enter an ending date for the claims list in the End Date field.

- Click the Preview button and the print preview (Report Viewer screen) opens.

Claims: Processing the Claims (continued)

Printing the Claims List for Approval (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the claims list. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Claims: Processing the Claims (continued)

Printing the Claims List for Approval (continued)

After clicking on the Printer icon, the Print screen appears.

The Number of copies box (circled) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the claims list. The following page has a sample of the Claims List for Approval.

To close the printing of the claims:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Close button on the Claims List for Approval screen.

Claims: Processing the Claims (continued)

Printing the Claims List for Approval (continued)

Sample Claims List for Approval Report

New Township			Claims List for Approval				5/16/2016

Date Range: 4/16/2016 To 5/16/2016

Date	Vendor	Description	Claim #	Total	Account #	Account Name	Detail
05/12/2016	Vendor Garbage and Pest Control	Garbage and Weeds	135	$150.00			
					100-43260-401-	Weed Control	$50.00
					100-43230-401-	Waste (Refuse) Collection	$50.00
					100-43230-510-	Waste (Refuse) Collection	$50.00
05/12/2016	Vendor Electric	Electric and Gas	136	$100.00			
					100-41915-381-	Town Hall - Electric and Gas	$75.00
					100-41915-383-	Town Hall - Electric and Gas	$25.00
05/12/2016	Vendor Bank	Service Charge	137	$5.00			
					100-41911-306-	Bank Service Charge	$5.00
05/12/2016	Vendor Post Office	Supervisor Mileage and Misc.	138	$25.00			
					100-41906-322-	General Government - Postage	$25.00
Total For Selected Claims				**$280.00**			**$280.00**

John Doe _____ City Council/Town Board _____ Date

John Doe 2 _____ Town Supervisor _____ Date

Jon Doe 3 _____ City Council/Town Board _____ Date

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Claims: Processing the Claims (continued)

Selecting the Claims Approved

Until a claim has been marked in CTAS as approved, a check number can neither be entered for the claim nor can a check be printed. To mark a claim as approved, go to the Claims List tab (see page 3-1). Click the Approve Claims button (circled).

Claims: Processing the Claims (continued)

Selecting the Claims Approved (continued)

After clicking the Approve Claims button, the Approved Claims screen will appear.
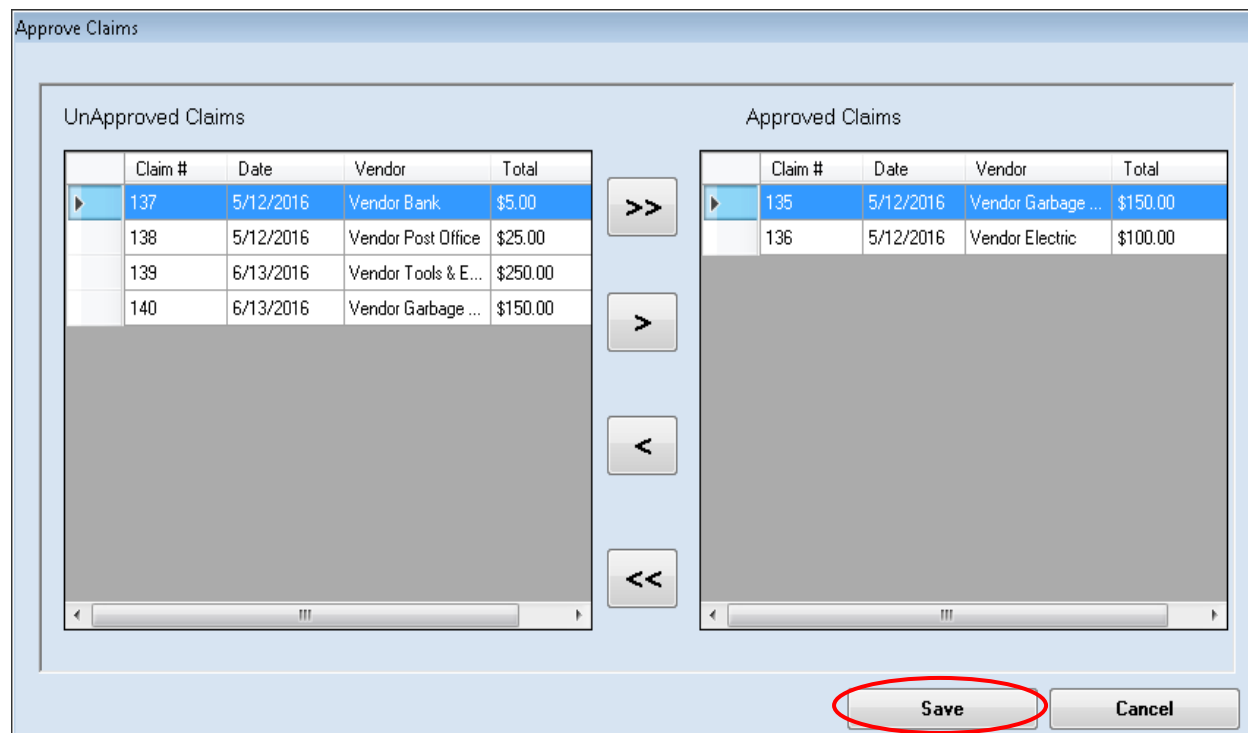
To select the claims to approve:

- Move them from the UnApproved Claims box to the Approved Claims box. The ">" button will move the highlighted claim(s) from the UnApproved Claims box to the Approved Claims box. The ">>" button will move all claims listed in the UnApproved Claims box to the Approved Claims box. You can also move an individual claim by double-clicking on the claim.

- The "<" and "<<" buttons allow you to move claims out of the Approved Claims box.

Click the Save button and the selected claims will be marked as approved.

Claims: Processing the Claims (continued)

Printing Checks

CTAS gives you the capability to print checks directly from the program. Pre-numbered check forms which have been formatted for use in CTAS are available from a number of vendors. A list of CTAS check vendors is available on the CTAS web page of the OSA web site at http://www.auditor.state.mn.us/default.aspx?page=ctas under the heading "Other Resources".
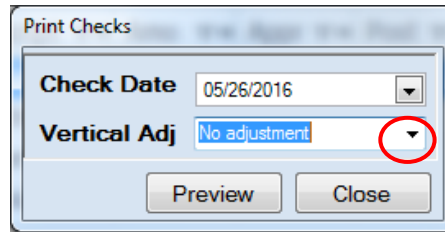
Once a claim has been marked as approved, you can print a check for that claim. To print a check, open the Claims List tab (see). Click the Print Checks button (circled).
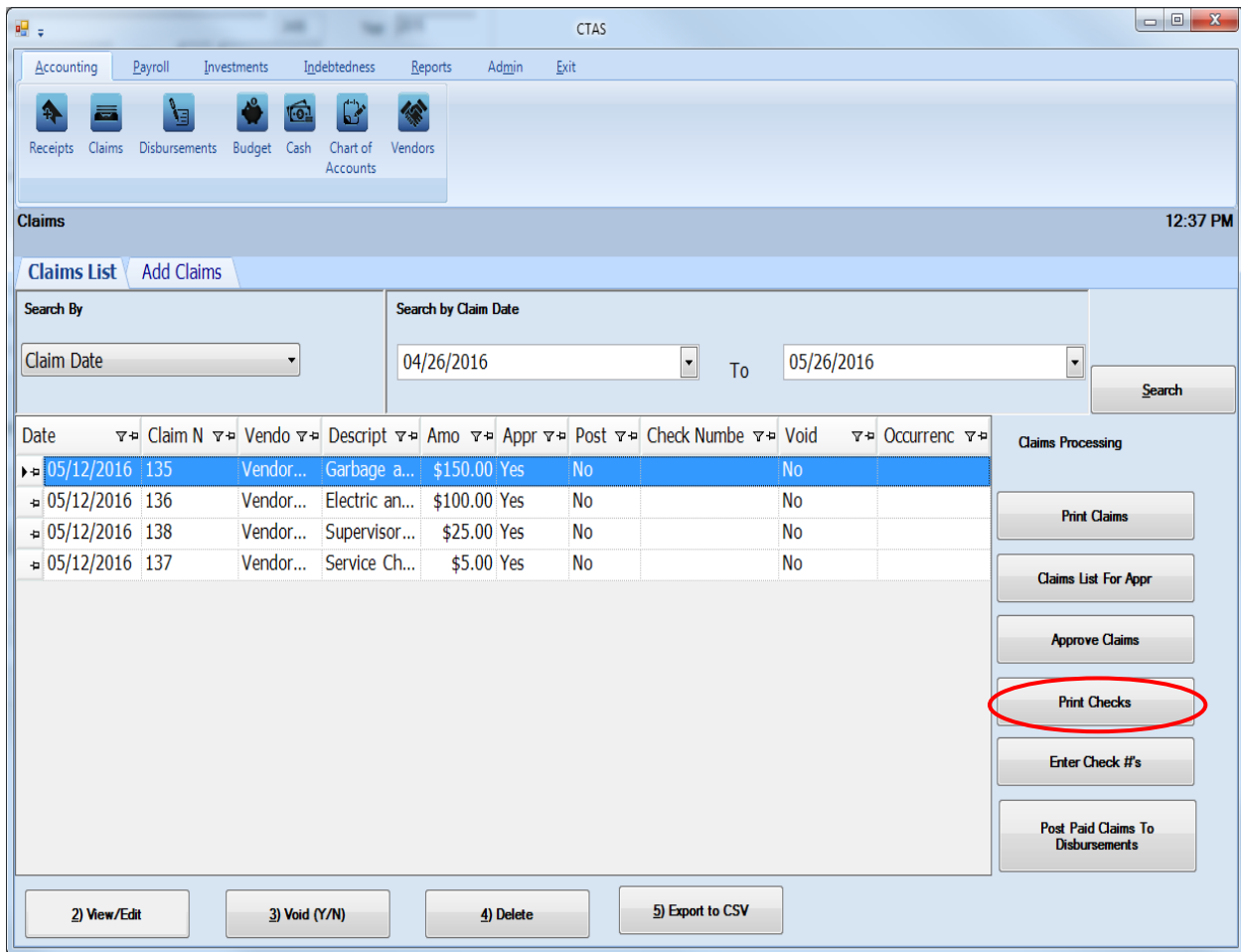
The Print Checks screen will appear.

Claims: Processing the Claims (continued)

Printing Checks (continued)

To print the checks:

- Enter the date of the checks in the Check Date field.

- You can adjust where the payee, date, and amount are to be printed on the check by clicking on the Vertical Adj down arrow (circled, above) and choosing an adjustment. This allows you to line up the payee name with the "Pay to the order of" line on the check. *Checks can be printed onto a blank sheet of paper to preview a sample of the check.*

- Click the Preview button and a print preview of the checks will be displayed on the Report Viewer screen, as shown below.

- When the Report Viewer screen appears, insert the checks into the printer.

After reviewing the print preview, click on the Printer icon (circled, below left) to begin printing the checks. By clicking the red "X" (circled, below right) you can close the Report Viewer screen.
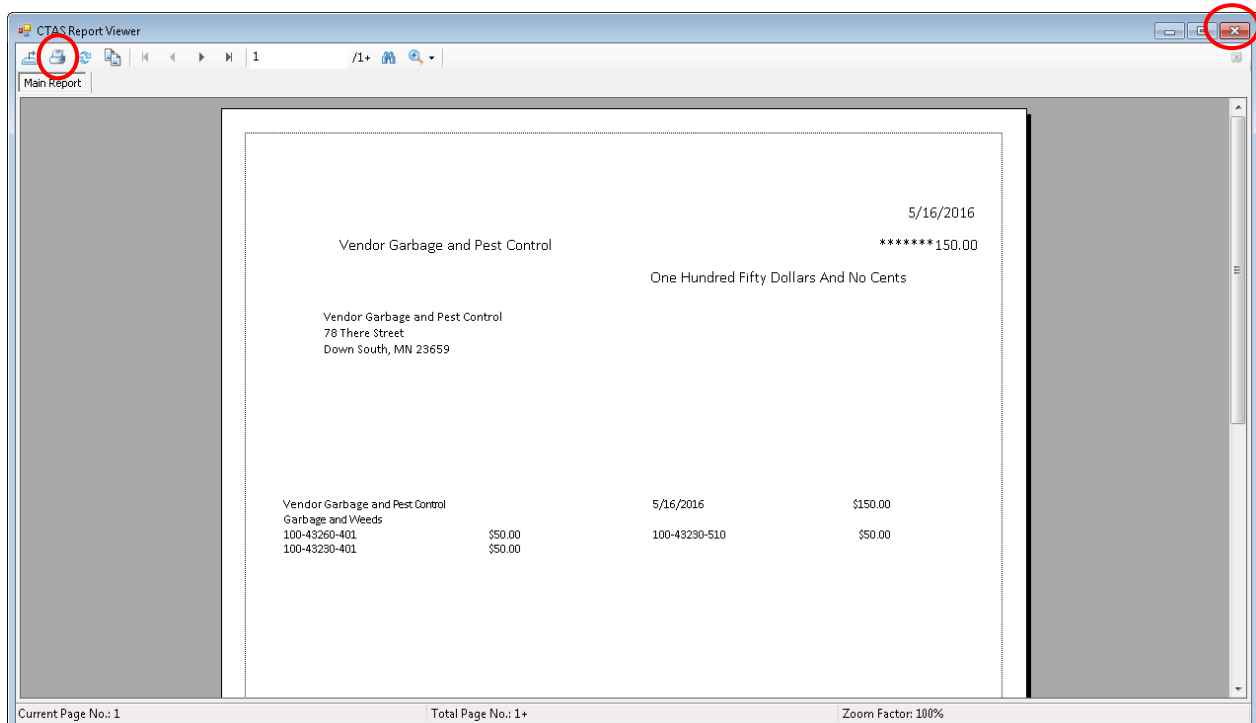
Claims: Processing the Claims (continued)

Printing Checks (continued)

After clicking on the Printer icon, the Print screen appears.
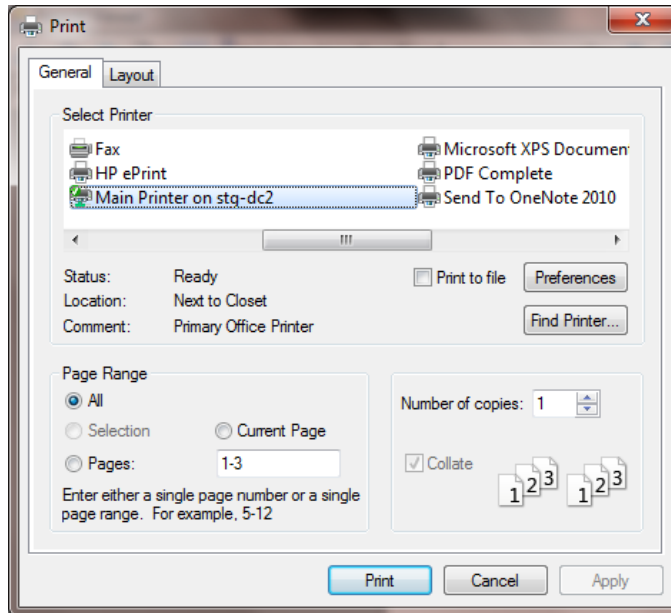
After selecting the printer details, click on the Print button to begin printing the checks. The following page has a sample check.

To close the printing of the checks:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Close button on the Print Checks screen.

Claims: Processing the Claims (continued)

Printing Checks (continued)

Sample Check

5/16/2016

Vendor Garbage and Pest Control   *******150.00

One Hundred Fifty Dollars And No Cents

Vendor Garbage and Pest Control
78 There Street
Down South, MN 23659

Vendor Garbage and Pest Control		5/16/2016	$150.00
Garbage and Weeds			
100-43260-401	$50.00	100-43230-510	$50.00
100-43230-401	$50.00		

Vendor Garbage and Pest Control		5/16/2016	$150.00
Garbage and Weeds			
100-43260-401	$50.00	100-43230-510	$50.00
100-43230-401	$50.00		

Claims: Processing the Claims (continued)

Entering Check Numbers

After the checks have been printed, you can enter the check numbers. Once a check number has been entered, you cannot print a check.

To enter a check number, open the Claims List tab (see). Click the Enter Check #'s button (circled).
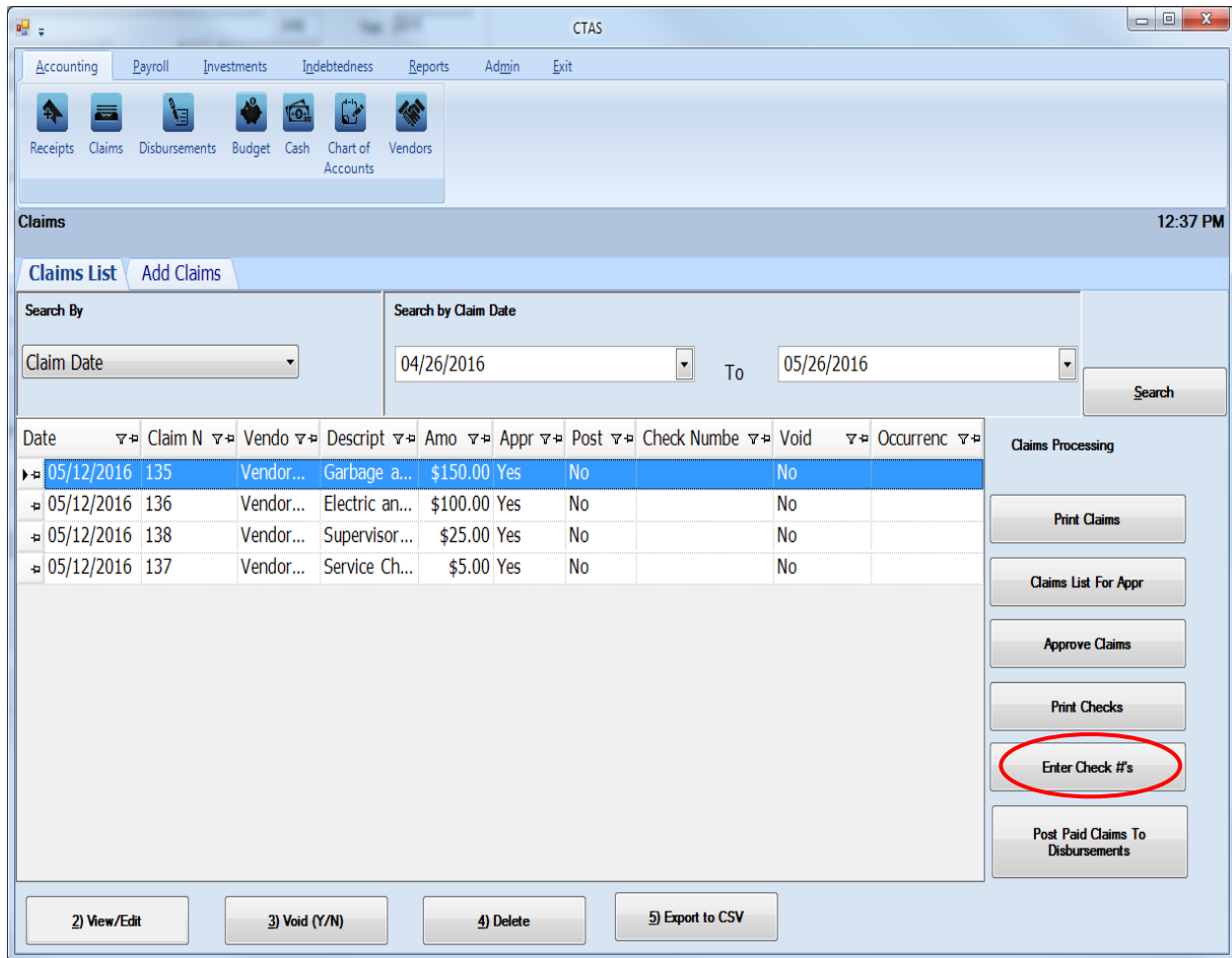
The Enter Check Number screen will appear.

Claims: Processing the Claims (continued)

Entering Check Numbers (continued)

To enter check numbers:

- In the Person Verifying Claims box (circled), enter the name of the person verifying that the claim was approved for payment and the check was written.

- In the Date box, enter the date of the checks. This is the date that will be posted to disbursements as the date of the check.

- Enter the check number (boxed) for each claim.

Click the Save button.

Claims: Processing the Claims (continued)

Posting the Paid Claims

The final step in Claims Processing is to post the claims to the disbursements.

Note: Only after a claim is posted to disbursements will CTAS recognize the claim as an expenditure.

To post the claims to the disbursements, open the Claims List tab (see page 3-1). Click the Post Paid Claims To Disbursements button (circled).
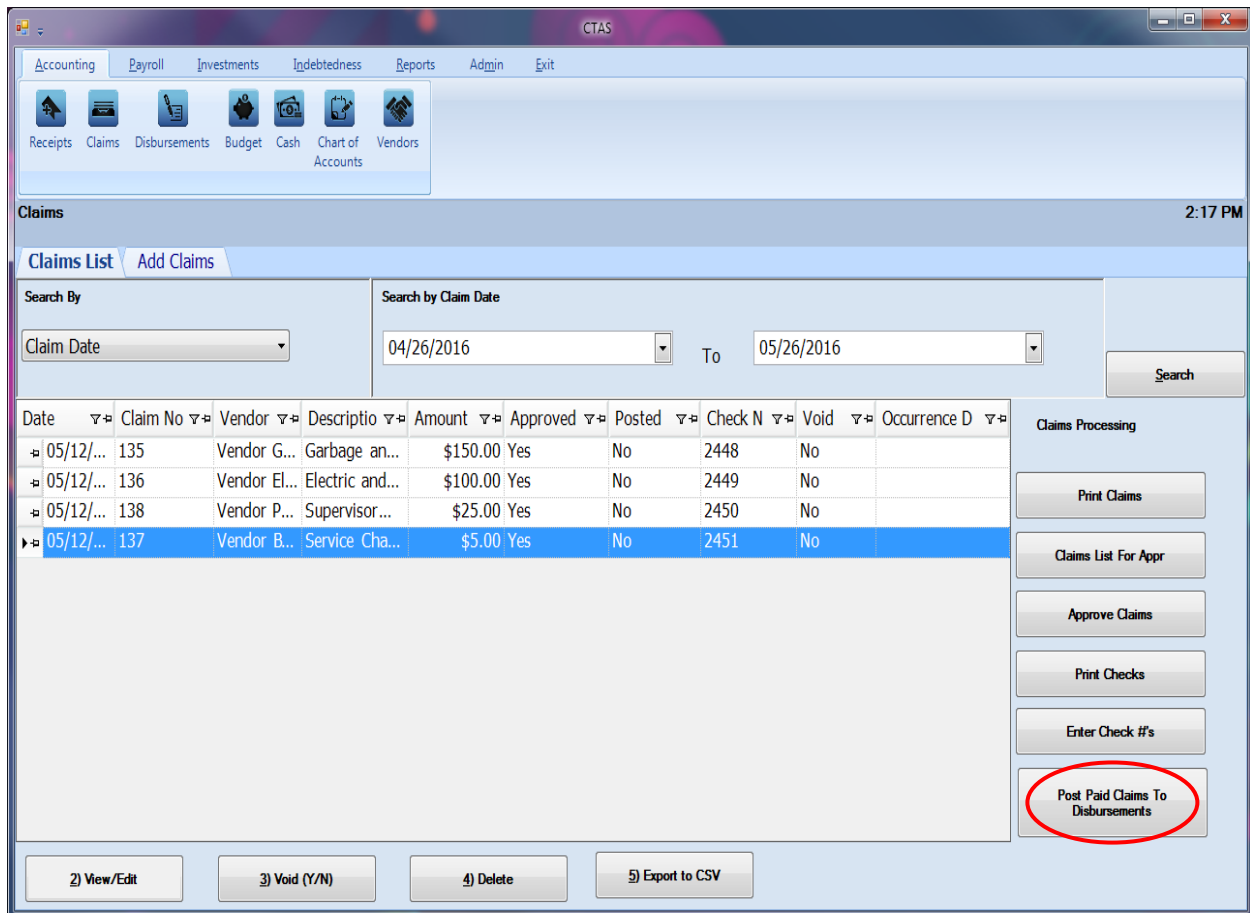
Claims: Processing the Claims (continued)

Posting the Paid Claims (continued)

Click Yes to post the claims or No to cancel the action.
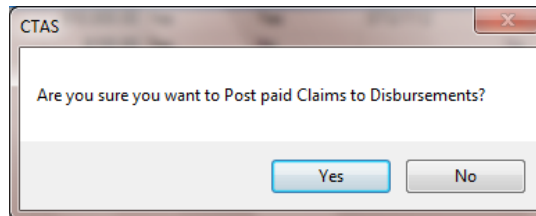
When the claims have been successfully posted, a screen confirmation will appear (below).
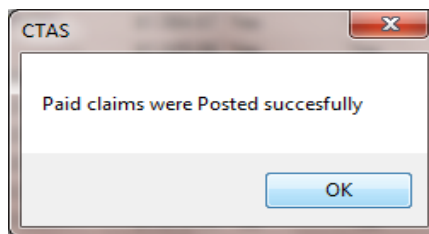
Note: You can only make changes to the Account Distribution once the claim has been posted.

Claims: Using the Search Feature

In the Claims List tab, you can choose from a number of options to search for claims. The first and default option is to search by Claim Date (boxed, left).
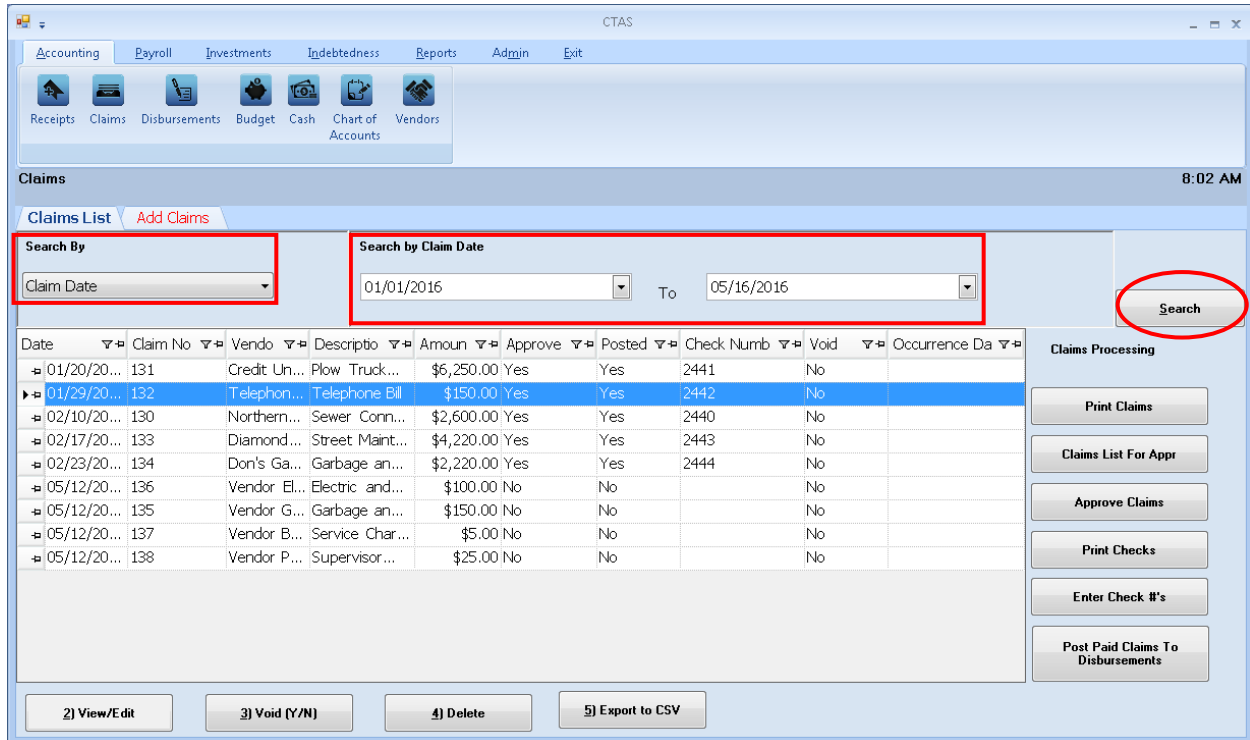
The default date search range is the last three weeks. To change the range of search dates:

- Click on the first field under Search by Claim Date (boxed, center) and enter a new starting date <u>or</u> choose a new starting date from the calendar you can access by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new ending date (boxed, center), or choose a date from the calendar by clicking on the down arrow.

- Click the Search button (circled).

- Transactions meeting the date criteria will be displayed.

Claims: Using the Search Feature (continued)

The second option is to search by vendor.

To search by vendor:

- Select the Search by Vendor option (boxed, left) from the Search By drop-down menu (circled, left). The screen will display the Search by Vendor field (boxed, center).

- Click on the field below the Search by Vendor heading (boxed, center) and enter all or part of the name of the vendor.

- Click the Search button (circled, right). All vendor names matching the search criteria will then be displayed.

Claims: Using the Search Feature (continued)

The third option is to search by claim number.
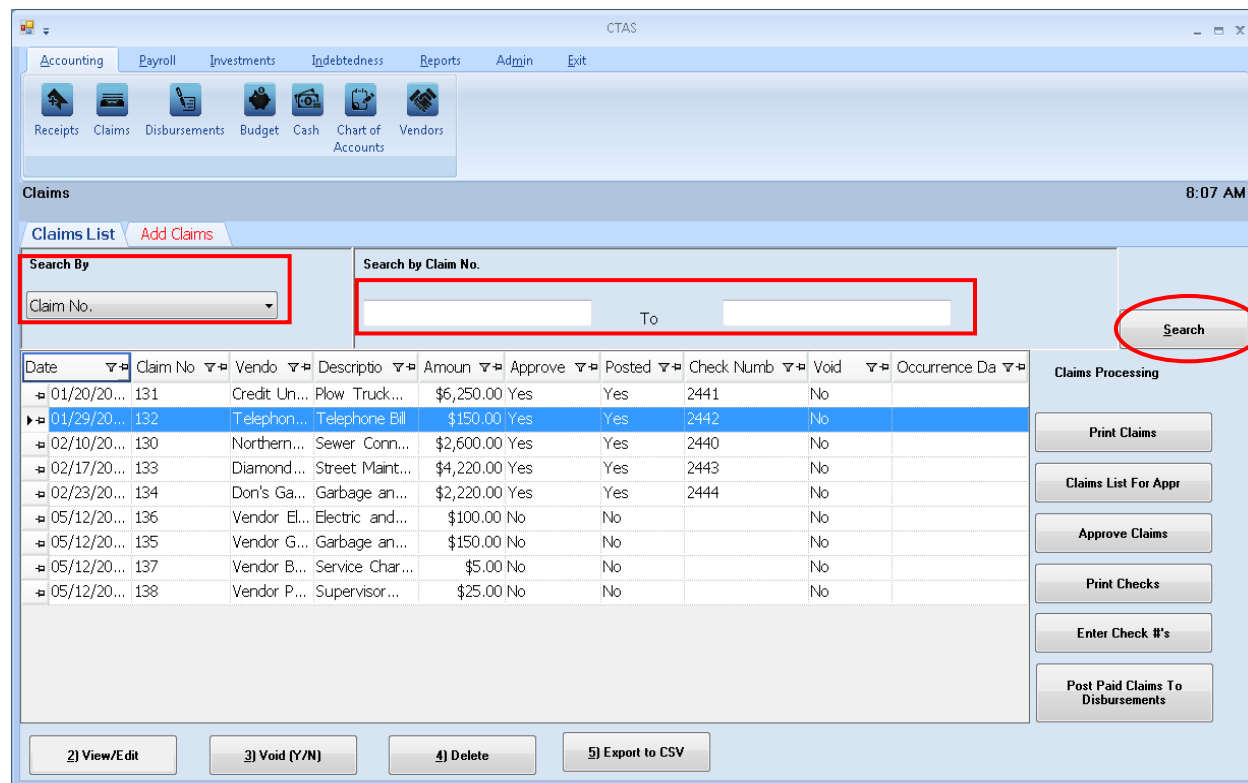
To search by claim number:

- Select the Claim No. option (boxed, left) from the Search By drop-down. The screen will display the Search by Claim Number fields (boxed, center).

- Click on the field below the Search by Claim No. heading (boxed, center). Enter the beginning number in the range of claims you want to search in the first field and the ending number in the second field.

- Click the Search button (circled). All of the claim numbers within the specified range will be displayed.

Claims: Using the Search Feature (continued)

The fourth option is to search by Fund and Account Numbers.

To search by fund and account number:

- Select the Fund and Account Number option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Fund and Account Number fields (boxed, center).

- Click on the down arrow in the first field (boxed, center) below the Search by Fund and Account Number heading to choose a Fund number.

- Click on the down arrow in the second field (boxed, center) to choose an Account Number.

- Click the Search button (circled). All of the claims with the specified Fund and Account Number will be displayed.

Note: You must enter both a Fund Number and an Account Number.

Claims: Using the Search Feature (continued)

The last option is to search by Claim Total Amount.
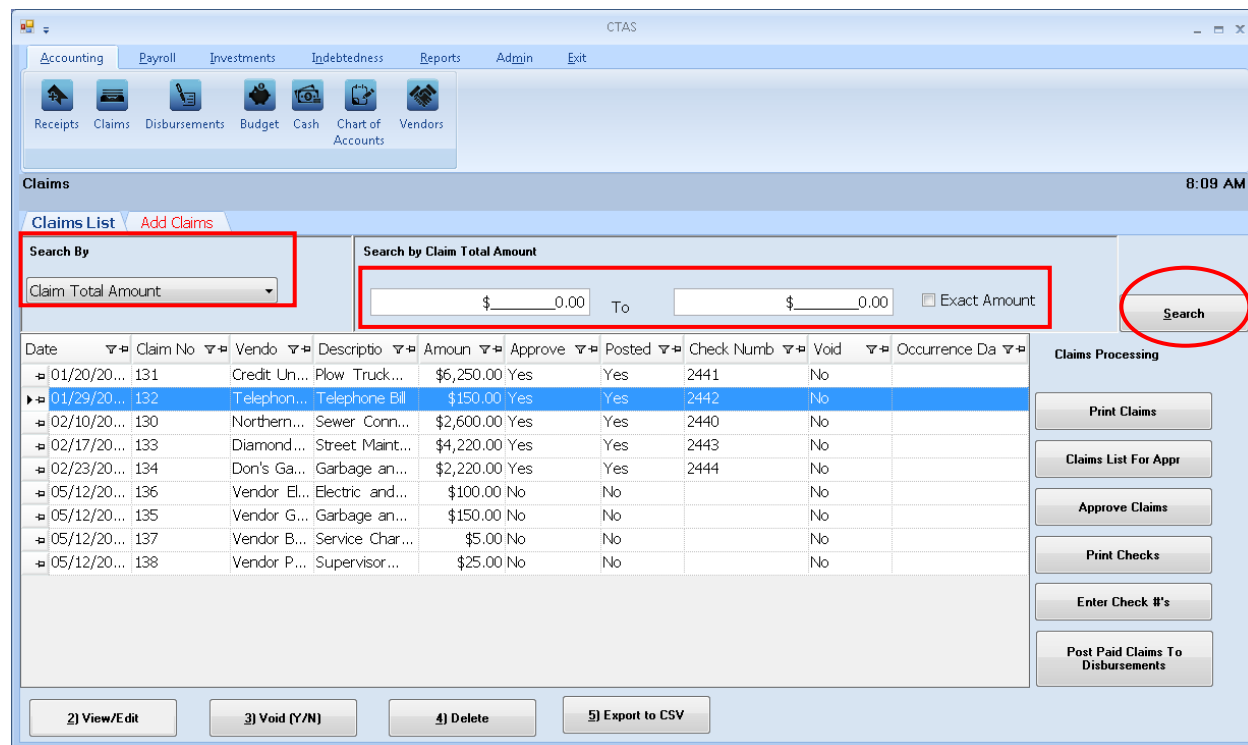
To search by total amount:

- Select the Claim Total Amount option (boxed, left) from the Search By drop-down. The screen will then display the Search by Claim Total Amount fields (boxed, center).

    o If you want to search a range of amounts, enter the smaller number in the first field under the Search by Claim Total Amount heading (boxed, center) and enter the larger amount in the range in the second field.

    o If you want to search for transactions with a particular amount, check the Exact Amount box at the right of the search field (boxed, center) and enter the amount in the field to the left of that box.

- Click the Search button (circled). All of the claims with amounts within the range will be displayed.

Claims: Printing Reports

There are two reports that you can create and print for the Claims section: the Claims History and Claims List for Approval.

To select the report you want to create, click on the Reports tab (circled) from the Task Bar and then choose the Claims icon (boxed). A screen will appear listing the two reports.
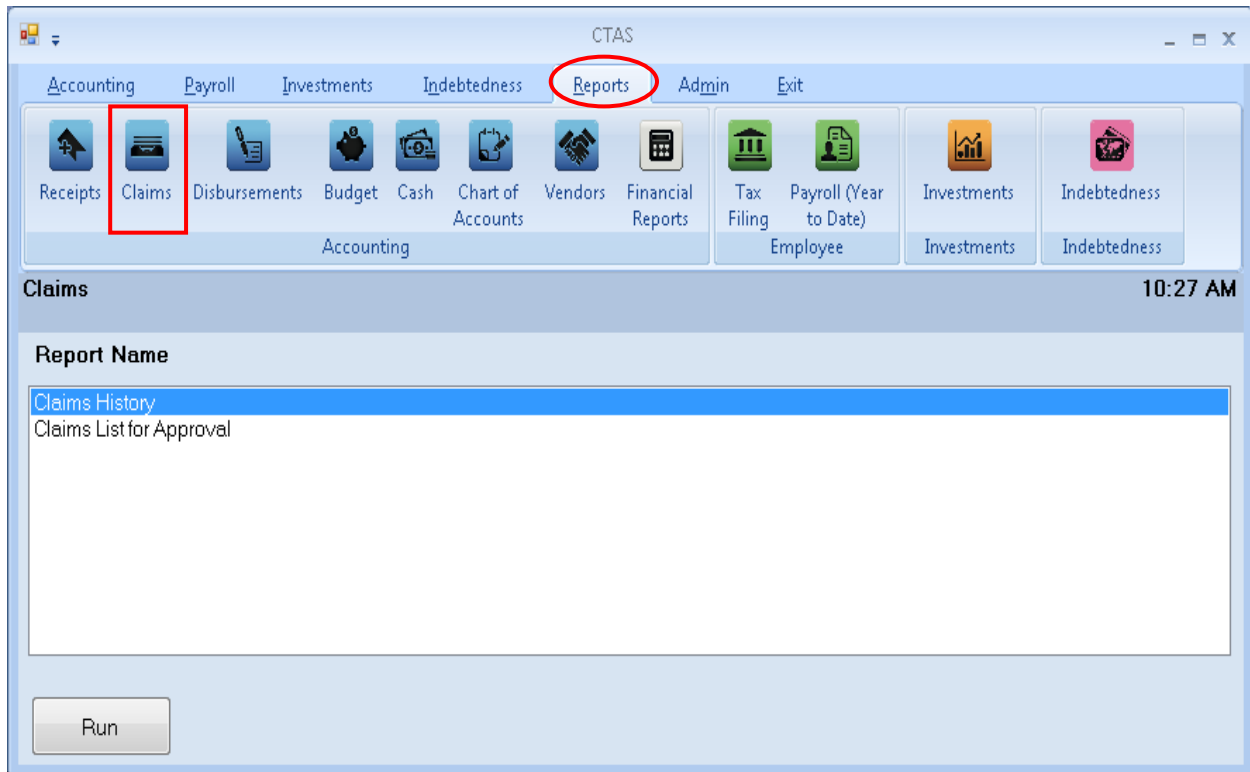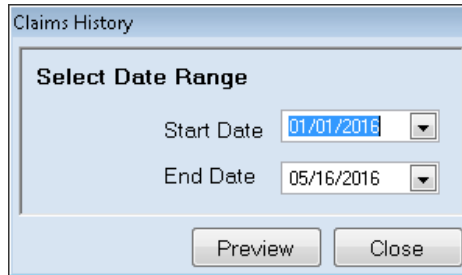
To run a report, highlight the report and click the Run button at the bottom of the screen. The following pages describe the Claims History report and illustrate how to create and print the report.

Claims: Printing Reports (continued)

Printing a Claims History

A Claims History is designed to list the claims for a selected period. The report provides you with all the information from the claim, including the check number.
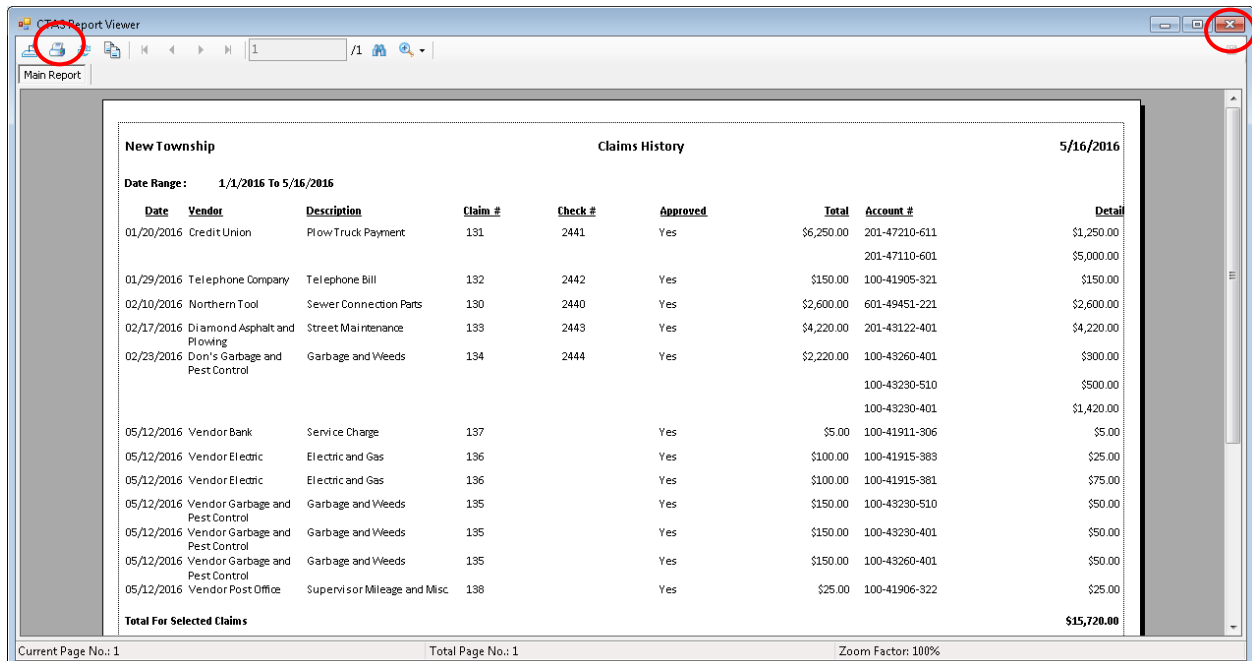
To print a claims history, highlight Claims History and click the Run button on the Claims report screen (see previous page). The Claims History screen will appear.

On the Claims History screen:

- Enter the beginning date in the range of claims you want to list in the Start Date field.

- Enter an ending date for the list in the End Date field.

- Click the Preview button.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Claims: Printing Reports (continued)

Printing a Claims History (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen.
- Click the Close button on the Claims History screen.

Sample Claims History Report

New Township		Claims History						5/16/2016

Date Range: 1/1/2016 To 5/16/2016

Date	Vendor	Description	Claim #	Check #	Approved	Total	Account #	Detail
01/20/2016	Credit Union	Plow Truck Payment	131	2441	Yes	$6,250.00	201-47210-611	$1,250.00
							201-47110-601	$5,000.00
01/29/2016	Telephone Company	Telephone Bill	132	2442	Yes	$150.00	100-41905-321	$150.00
02/10/2016	Northern Tool	Sewer Connection Parts	130	2440	Yes	$2,600.00	601-49451-221	$2,600.00
02/17/2016	Diamond Asphalt and Plowing	Street Maintenance	133	2443	Yes	$4,220.00	201-43122-401	$4,220.00
02/23/2016	Don's Garbage and Pest Control	Garbage and Weeds	134	2444	Yes	$2,220.00	100-43260-401	$300.00
							100-43230-510	$500.00
							100-43230-401	$1,420.00
05/12/2016	Vendor Bank	Service Charge	137		Yes	$5.00	100-41911-306	$5.00
05/12/2016	Vendor Electric	Electric and Gas	136		Yes	$100.00	100-41915-383	$25.00
05/12/2016	Vendor Electric	Electric and Gas	136		Yes	$100.00	100-41915-381	$75.00
05/12/2016	Vendor Garbage and Pest Control	Garbage and Weeds	135		Yes	$150.00	100-43230-510	$50.00
05/12/2016	Vendor Garbage and Pest Control	Garbage and Weeds	135		Yes	$150.00	100-43230-401	$50.00
05/12/2016	Vendor Garbage and Pest Control	Garbage and Weeds	135		Yes	$150.00	100-43260-401	$50.00
05/12/2016	Vendor Post Office	Supervisor Mileage and Misc.	138		Yes	$25.00	100-41906-322	$25.00

Total For Selected Claims $15,720.00

Chapter 4

Disbursements

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Disbursements: Introduction

The Claims Module in CTAS allows you to post approved claims into disbursements. If you use a manual claims process instead, you can enter approved claims directly into CTAS using the Disbursement Module. Disbursements that are not required to go through the Claims process, such as transfers, can also be entered through the Disbursement Module.

Accessing the Disbursements Section

To access the Disbursements section, select the Accounting tab (circled) in the Task bar, then select the Disbursements icon (boxed). The Disbursements screen will open to the Disbursements List.
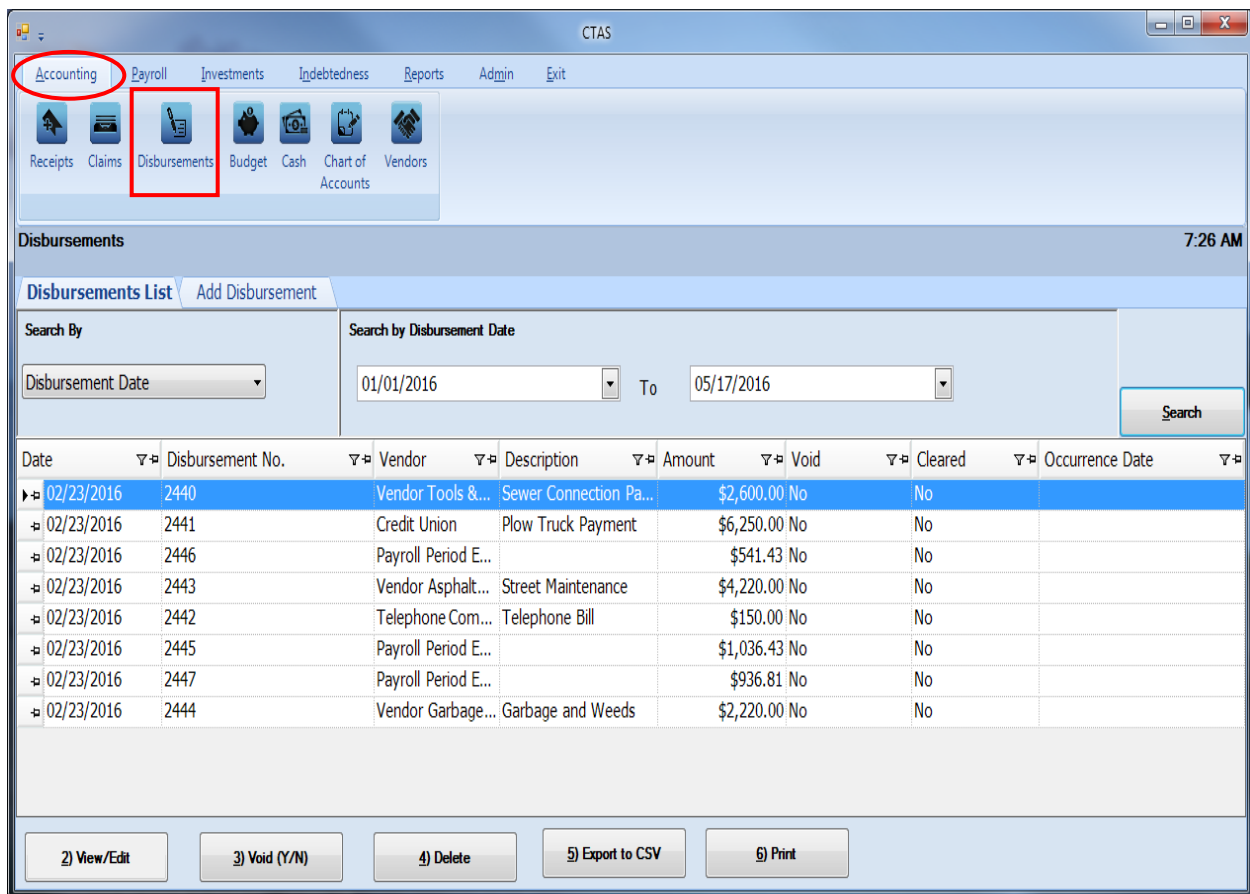
Disbursements: Entering a Disbursement

From the disbursements screen you can Add, View/Edit, Void, or Delete disbursements. You can also export a disbursement list to a CSV file (a spread sheet format) and Print disbursements from the Disbursements List tab screen.

To begin entering a disbursement, click on the Add Disbursement tab (circled) in the Disbursement section.
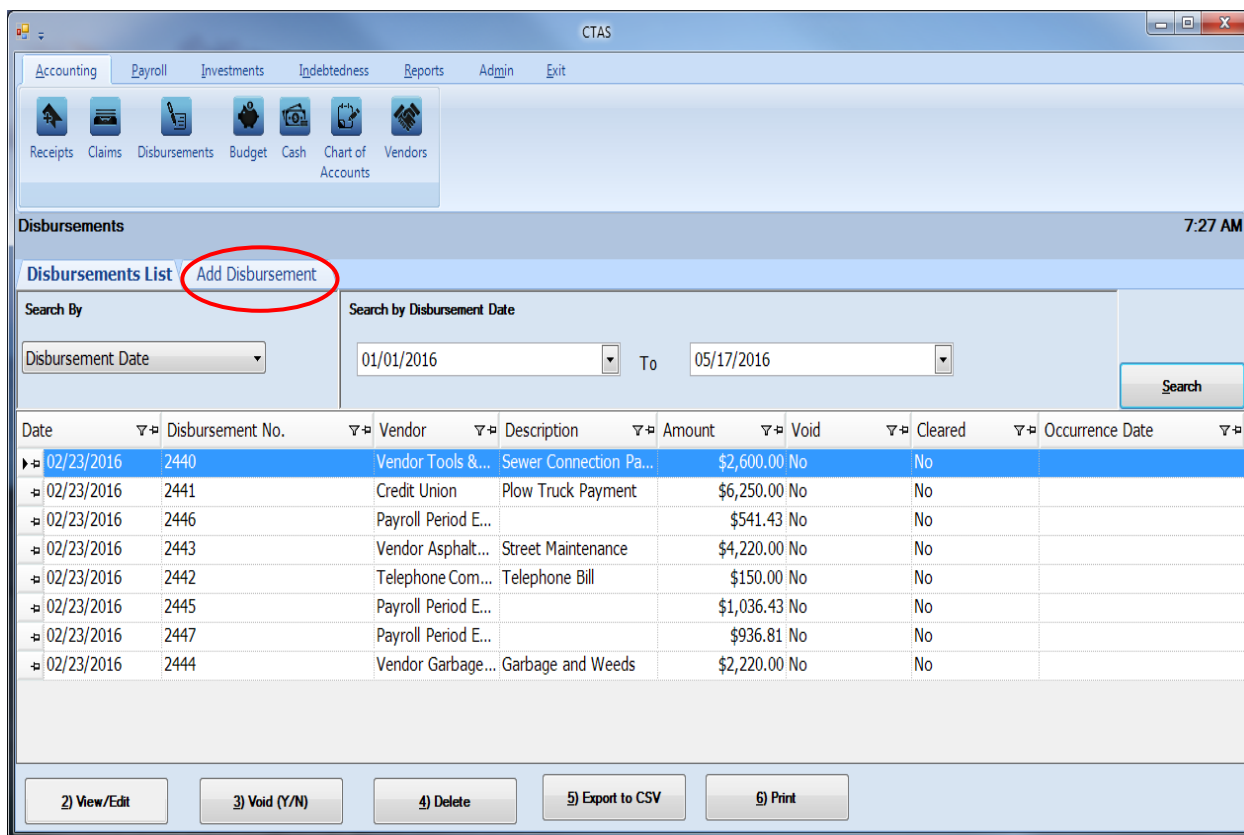
Once the tab is selected, the Add Disbursement screen will open, as shown on the next page.

Disbursements: Entering a Disbursement (continued)
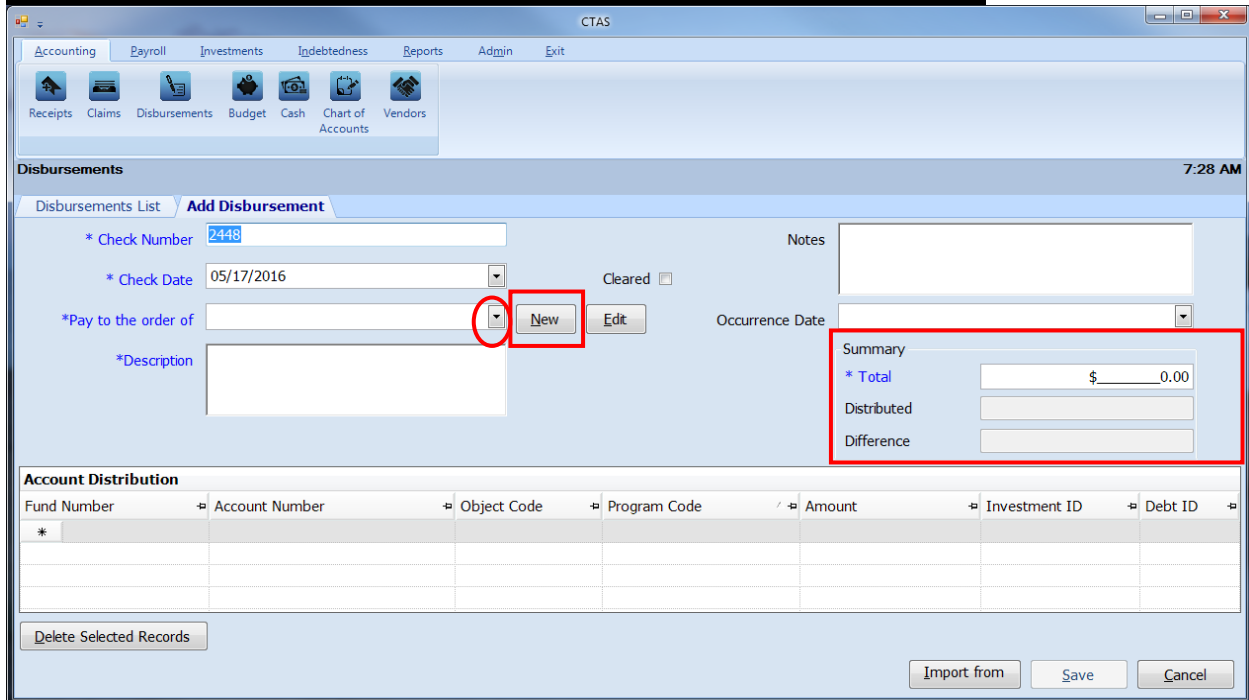
Once the Add Disbursement tab opens, the following steps are required:

- Enter the check (disbursement) number in the Check Number field. The number comes from your pre-numbered checks. *CTAS will automatically enter a default number, which will be the highest check number previously entered plus 1.* Verify that the check number is correct or edit this number if needed.

- Enter the date of the check in the Check Date field.

- Enter the name of the vendor in the "Pay to the order of" field. If the vendor has been previously recorded in the Vendor section, begin typing the name of the vendor and the complete name of the vendor will appear. You can also select a vendor's name by clicking on the arrow at the end of the field (circled) and choosing from the drop-down list. A vendor can also be added to the vendor list by clicking on the New button (boxed, center) to the right of the down arrow.

- Enter a description of the transaction in the Description field.

- In the Summary (boxed, right), enter the amount of the disbursement in the "Total" field.

The optional information below may be entered:

- Insert comments concerning this transaction in the Notes field. You can enter up to 255 characters in the field.

- Enter when the amount in the disbursement was received in the Occurrence Date field. *This is an optional field to track payables or deferred payments as you enter disbursements.*

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Disbursements: Entering a Disbursement (continued)

The Account Distribution section (boxed) allows you to enter information relating to which account the disbursement is allocated to. In this section:

- Enter a Fund Number to indicate which fund will expend the money.

- Enter an Account Number to indicate which category to allocate the expenditure.

- Enter an Object Code. This defines the type of expenditures, such as wages, supplies, gravel, electricity, etc.

- Enter a Program Code (Optional). *An explanation of the Program Code is shown in Chapter 8 of this manual, Chart of Accounts.*

- Enter the amount of the disbursement. You may enter additional Account Distribution lines until the amount of the disbursement has been completely allocated. As you enter values in the Amount field, the sum of the values will be automatically calculated in the Distributed field in the Summary box. When you have completed filling out the Account Distribution lines, the number in the Difference field must be zero in order to save the transaction.

- A Debt can be associated with a disbursement under the following condition:

  o When a Disbursement is added or edited and the "Principal Payments" account codes are selected, the user can select an existing debt instrument. When the disbursement is saved, the associated debt information will be carried to the Indebtedness Module. (see Chapter 18)

Click the Save button (circled) to continue.

Disbursements: Adding or Editing Vendor Information

A vendor file allows you to add information on a vendor so that CTAS will automatically enter information into a new disbursement when you choose the name of a vendor you have used previously. The Pay to the order of, Description, Fund Number, Account Number, and Object Code fields are populated from the vendor's most recent transaction, however, amount and date fields are not. *A vendor can also be added or changed in the Vendor section (see Chapter 9).*

To add or edit vendor information, first navigate to the Disbursements section of the Accounting Module (see page 4-1 for instructions). Click on the Add Disbursements tab. The New and Edit buttons (boxed) on the Add Disbursement tab allow you to enter information into the Vendor file while entering a disbursement.
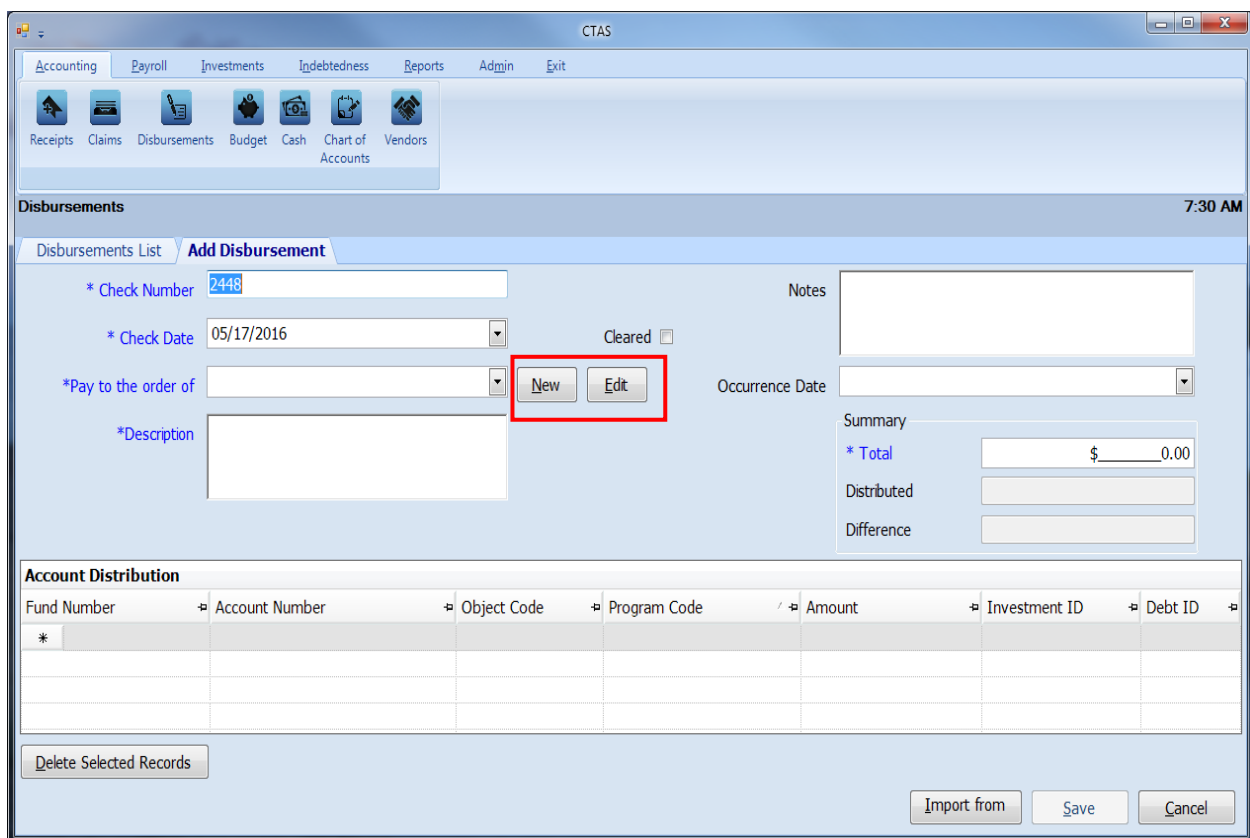
Disbursements: Editing a Disbursement

To edit a disbursement, go to the Disbursements List (see page 4-1 for instructions). To narrow the choices on the Disbursements List, you can use the Search Feature (See page 4-18 for instructions). Highlight the disbursement you wish to edit and click the View\Edit button (circled) or double click on the disbursement.

Disbursements: Editing a Disbursement (continued)

The disbursement will open in a new tab, labeled with the check's number (boxed). You can change any field unless the disbursement has cleared the bank. If the disbursement has cleared, there will be an "X" in the Cleared box (circled). Once the disbursement has cleared, the check number and the total amount of the disbursement cannot be changed.
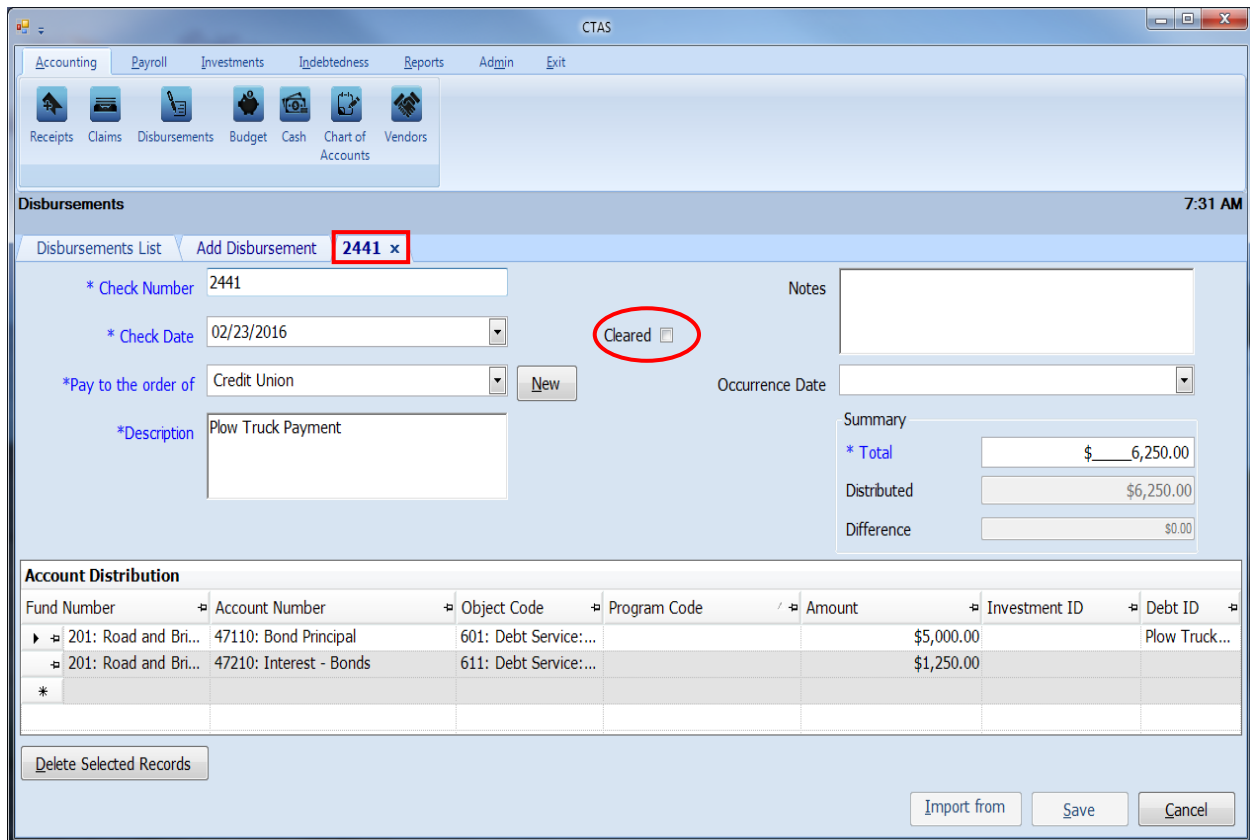
After completing your change(s), click the Save button.

Disbursements: Recording a Transfer of Funds

The following section shows how to enter a transfer of funds into CTAS. This section contains instructions on entering the transfer and is illustrated with a sample entity's transaction records.

Note: When money comes from an investment (savings, CDs, money market, etc.) to checking it would be a sale of investment to the designated fund rather than a transfer. When money goes into an investment (savings, CDs, money market, etc) from checking it would be a purchase of investment rather than a transfer. A transfer is recorded only when it moves from one fund to another fund.

For our sample entity, a transfer of $3,000 from the General Fund to the Fire Fund was approved at the January 18th meeting. This transaction will be recorded in both the Receipts and Disbursements sections.

The first entry records the transfer into the Receipts section (see for instructions) by Adding a Receipt (circled).

After the Add Receipt option is selected, the Add Receipt screen will appear, allowing you to enter the information for your transfer.

Disbursements: Recording a Transfer of Funds (continued)

Complete the following steps to record the transfer in:

- Enter the receipt number in the Receipt Number field. *In this example, "TRF" is used to identify it is a transfer. The 1182016 indicates that the transfer was made on January 18, 2016.*

- Enter the receipt date in the Receipt Date field.

- Enter the deposit date in the Deposit Date/ID field.

- Enter the fund name of where the transfer is coming from in the Received From Field. *In this example it is from the General Fund.*

- Type a brief explanation of the transfer in the Description field.

- Enter the amount in the Summary field on the right side of the screen.

- In the Account Distribution section, enter the fund number (that is receiving the transfer) in the Fund Number field.

- Enter the Account Number to define the source of the receipt (see Appendix for transfer account numbers).

- Enter the amount.

- Click the Save button (circle) to save the receipt.

Disbursements: Recording a Transfer of Funds (continued)

The second entry is to enter the Disbursement portion of the transfer, go to the Disbursements section (see page 4-1 for instructions) by Adding a Disbursement (circled).

After the Add Disbursement option is selected, the Add Disbursement screen will appear, allowing you to enter the information for your transfer.

Disbursements: Recording a Transfer of Funds (continued)

Complete the following steps to record the transfer out:

- Enter the check (disbursement) number in the Check Number field. *The check number in our transfer example is the same as the receipt number, TRF1182016.*

- Enter the date in the Check Date field.

- Enter the name of the fund receiving the money in the Pay to the order of field.

- Type a brief explanation of the transfer in the Description field.

- In the Summary section on the right side of the screen, enter the amount in the Total field.

- In the Account Distribution section, enter the fund number (that is disbursing the transfer) in the Fund Number field.

- Enter the Account Number to define the source of the disbursement (see Appendix for transfer account numbers).

- Enter the Object Code. **Object Code 720 indicates it is a transfer.**

- Enter the amount in the Account Distribution Amount field.

- Click the Save button (circle) to save this disbursement.

Disbursements: Recording a Transfer of Funds (continued)

You can then print a Schedule 1 to see that the transactions were recorded properly. See in the Financial Reports chapter for instructions on printing a Schedule 1. Below is a Schedule 1 showing the recording of the transfer.

New Township   Statement of Receipts, Disbursements and Balances (Schedule 1)   7/8/2016

As on 1/31/2016

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	152,942.16	3,000.00	0.00	0.00	0.00	0.00	3,000.00	152,942.16	65,940.56	218,882.72
Road and Bridge	55,527.04	0.00	0.00	0.00	0.00	0.00	0.00	55,527.04	115,329.46	170,856.50
Fire	31,050.00	5,700.00	0.00	3,000.00	0.00	0.00	0.00	39,750.00	0.00	39,750.00
General Debt Service (Identify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Municipal State Aid Streets - Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water	43,403.29	0.00	0.00	0.00	0.00	0.00	0.00	43,403.29	0.00	43,403.29
Total :	282,922.49	8,700.00	0.00	3,000.00	0.00	0.00	3,000.00	291,622.49	181,270.02	472,892.51

Disbursements: Voiding a Disbursement

The need to void a disbursement could result from a lost check or an error that was made when the check was written. To void a disbursement, open the Disbursements List tab (see).
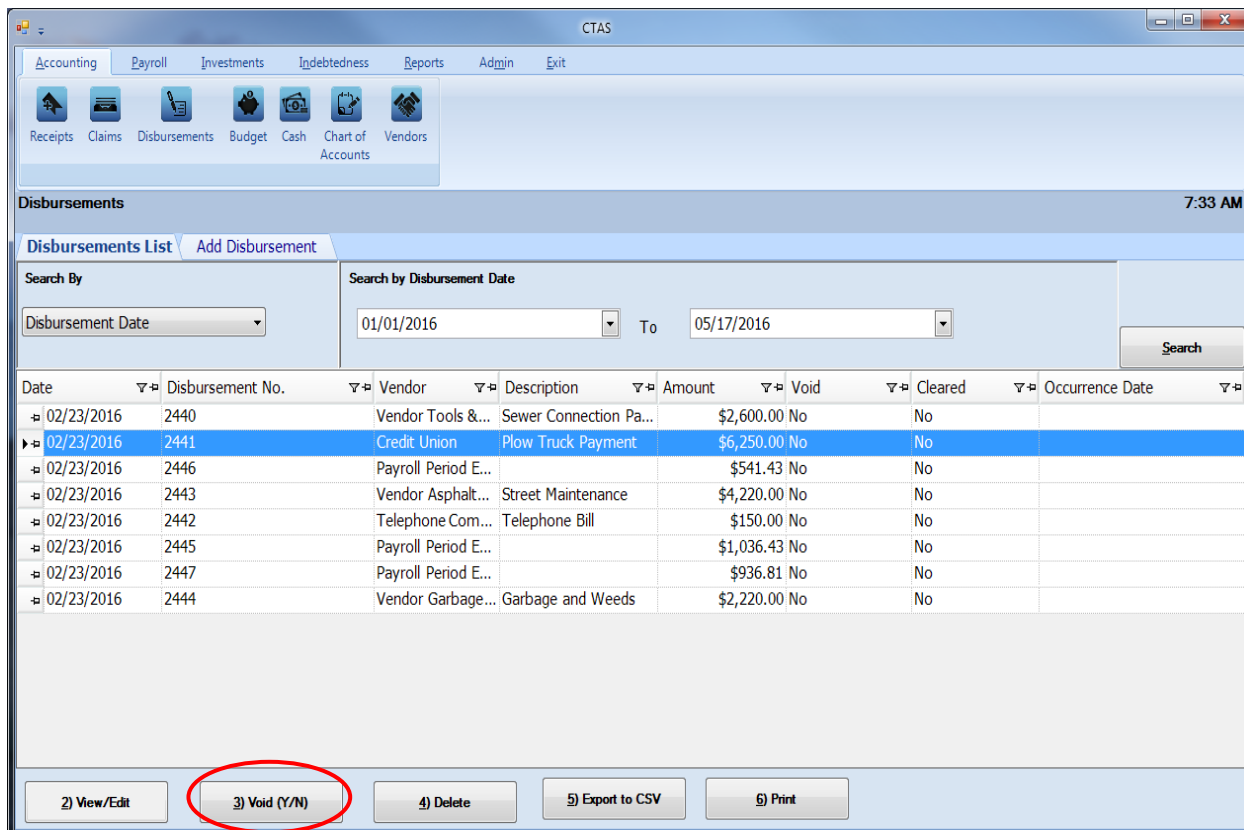
To void a disbursement, click once on a disbursement line to highlight the disbursement, then click on the Void (Y/N) button (circled). The Void Disbursement screen appears (below). Click on Yes to void the disbursement.
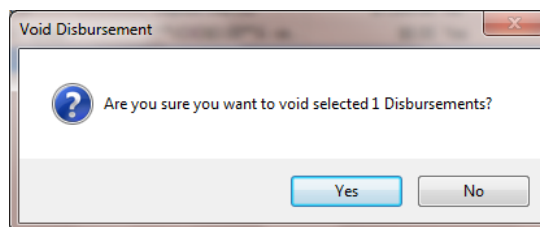
You can void multiple disbursement by holding down the Control key (Ctrl) on your keyboard as you click on the disbursements you wish to void. When you have selected the disbursements, click the Void (Y/N) button and the Void Disbursement screen will appear.

Disbursements: Deleting a Disbursement

The need to delete a disbursement could occur if an error was made when the disbursement was entered. To delete a disbursement, open the Disbursements List tab (see).
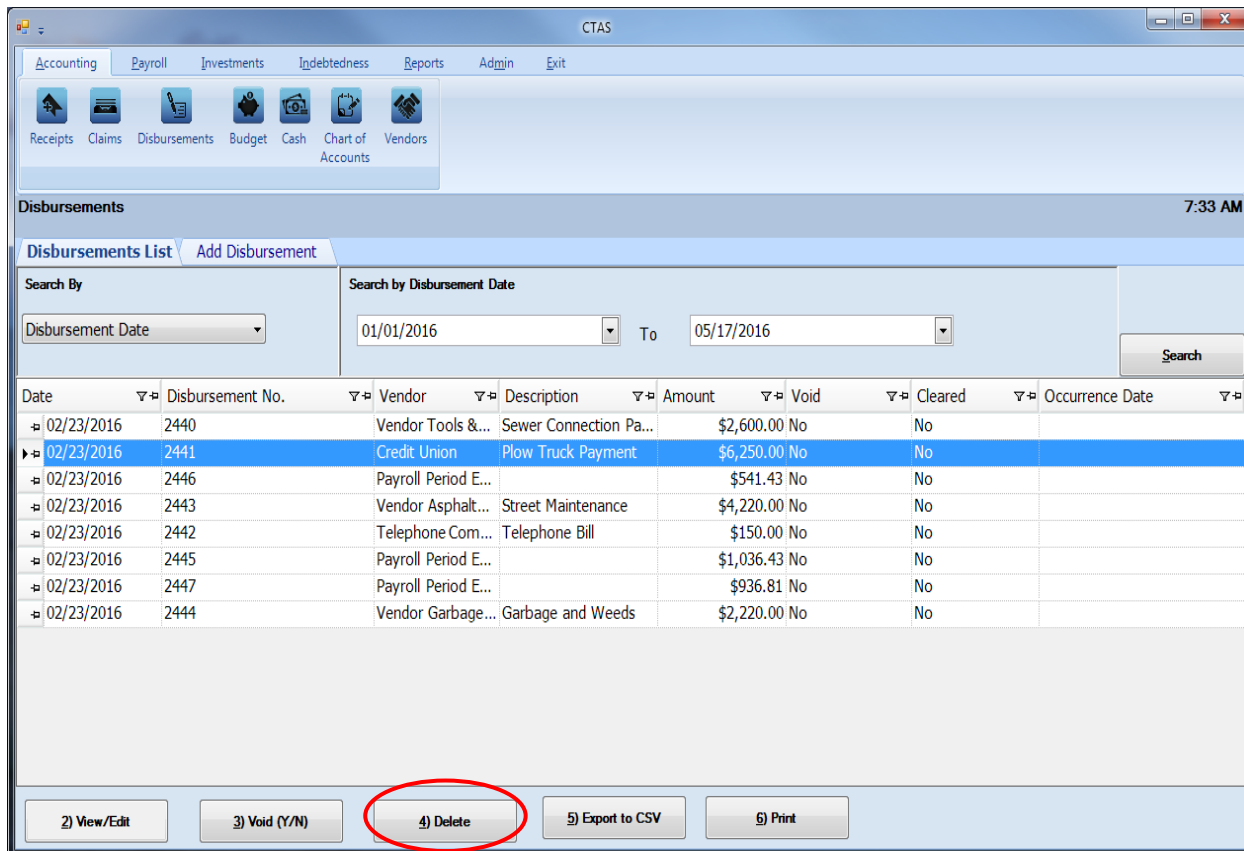
To narrow the choices on the Disbursements List, you can use the Search Feature (See).

To delete a disbursement, click once on a disbursement line to highlight the disbursement, then click the Delete button (circled). The Confirm Disbursement Delete screen will appear (below). Click Yes to delete the disbursement.
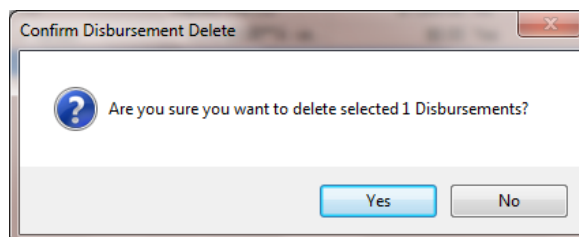
You can delete multiple disbursements by holding down the Control key (Ctrl) on your keyboard as you click on the disbursements you wish to delete. When you have selected the disbursements, click the Delete button and the Confirm Delete Disbursement screen will appear.

Disbursements: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Some CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

You can choose which disbursements to export either by highlighting them on a Disbursements List or narrow the choices on the Disbursements List by using the Search Feature (see).

Once the disbursements are selected to export, click the Export to CSV button (circled).

When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.

Disbursements: Export to CSV (continued)

CTAS will save the data as a CSV file in the location selected. Below is an example of the CSV file when opened.

Disbursements: Print an Individual Disbursement

To print an individual disbursement, open the Disbursements section of the Accounting Module (see page 4-1). Once the disbursement is located, highlight the disbursement and click on the Print button (circled).
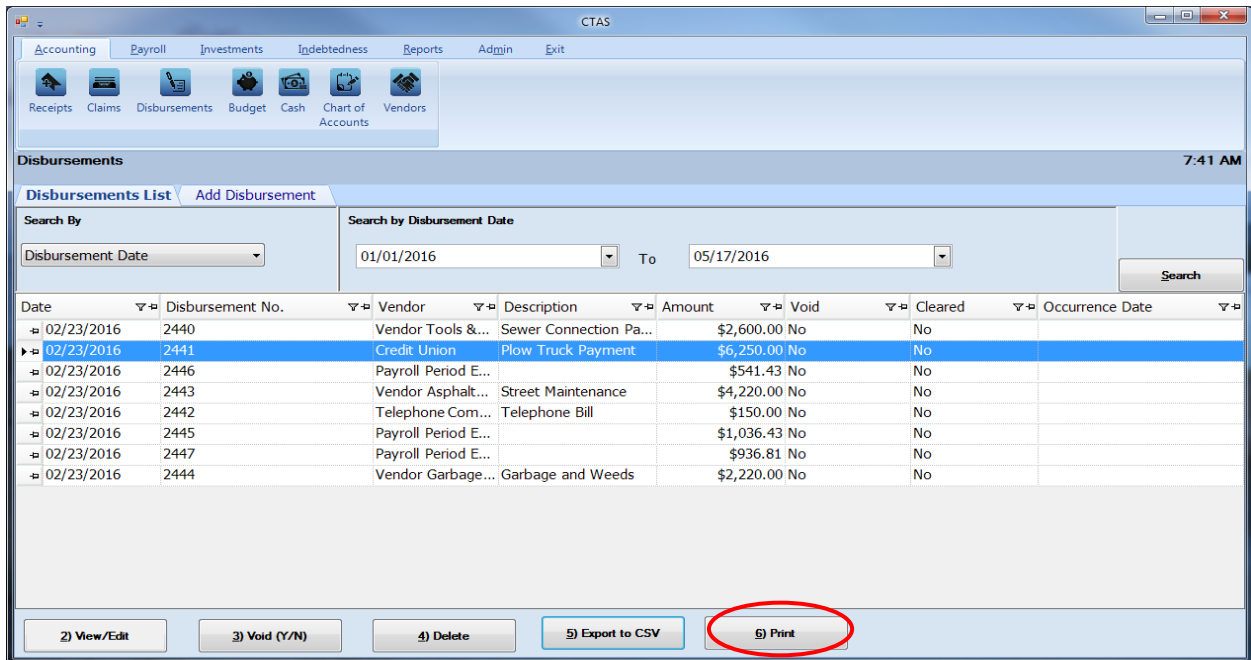
An Individual Disbursement screen will open with a preview of the document. After reviewing the preview, click on the Printer icon (circled, left) to begin printing. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
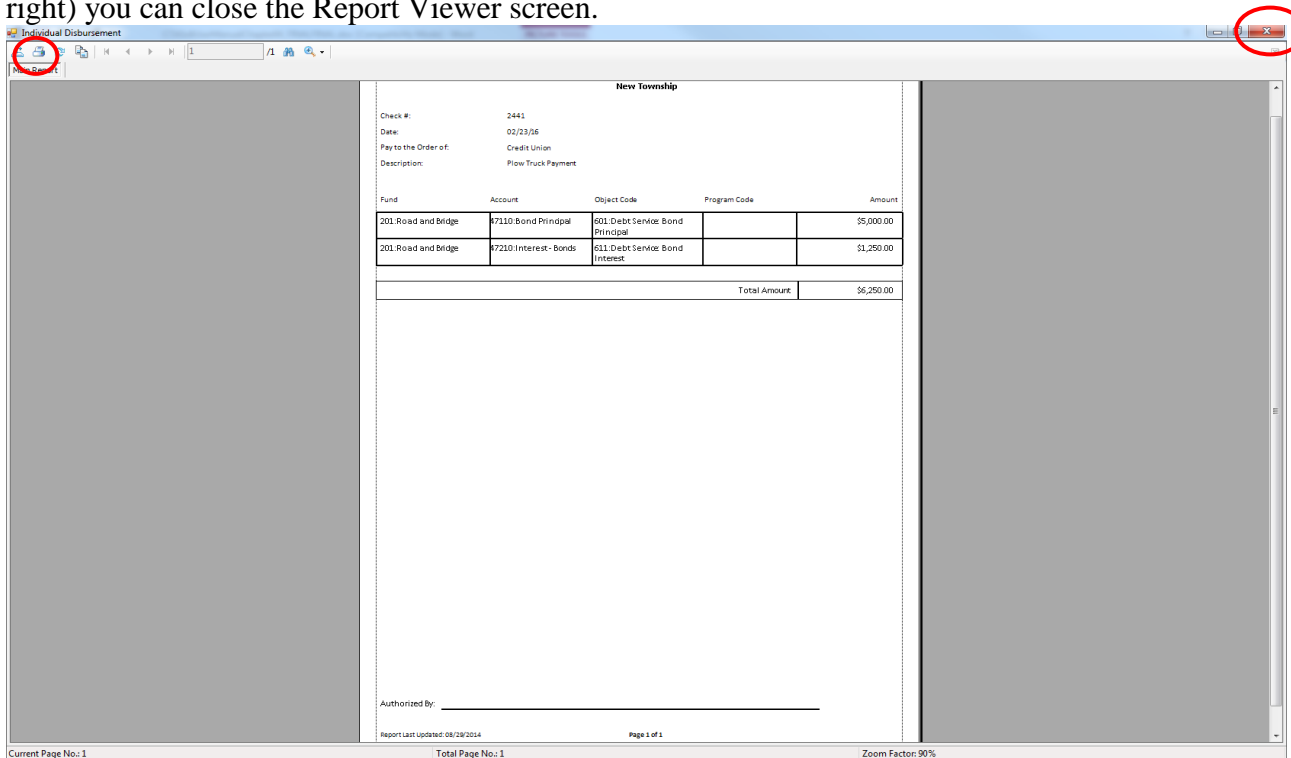
Disbursements: Using the Search Feature

In the Disbursements List tab, you can choose from a number of options to search for disbursements. The first and default option is to search by Disbursement Date (boxed, left).
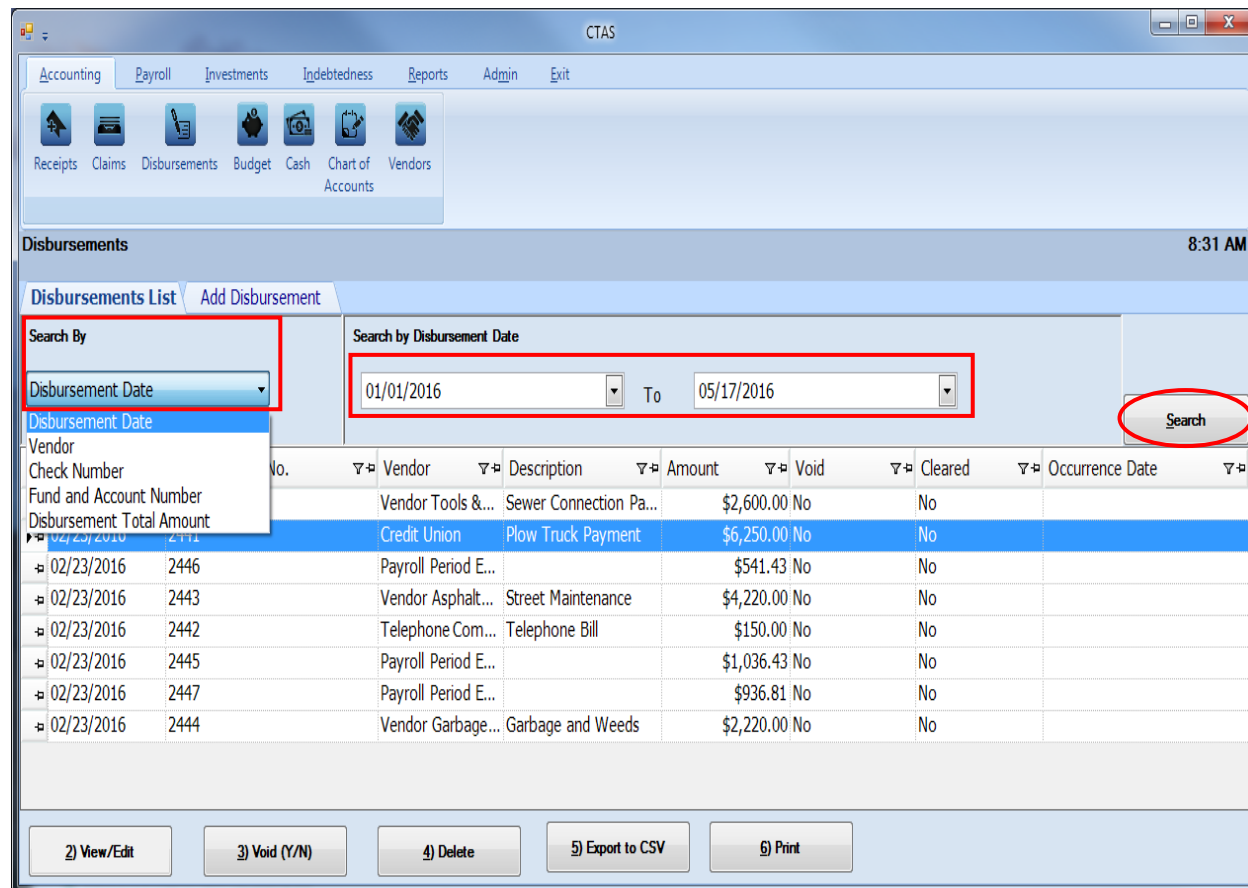
The default date search range is the last three weeks. To change the range of search dates:

- Click on the first date field under Search by Disbursement Date (boxed, center) and enter a new starting date or choose a new starting date from the calendar you can access by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new ending date (boxed, center), or choose a date from the calendar by clicking on the down arrow.

- Click the Search button (circled).

- Transactions meeting the date criteria will be displayed.

Disbursements: Using the Search Feature (continued)

The second option is to search by vendor.

To search by vendor:

- Select the Search by Vendor option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Vendor field (boxed, center).

- Click on the field below the Search by Vendor heading (boxed, center) and enter all or part of the name of the vendor.

- Click the Search button (circled, right). All vendor names matching the search criteria will then be displayed.

Disbursements: Using the Search Feature (continued)

The third option is to search by check number.
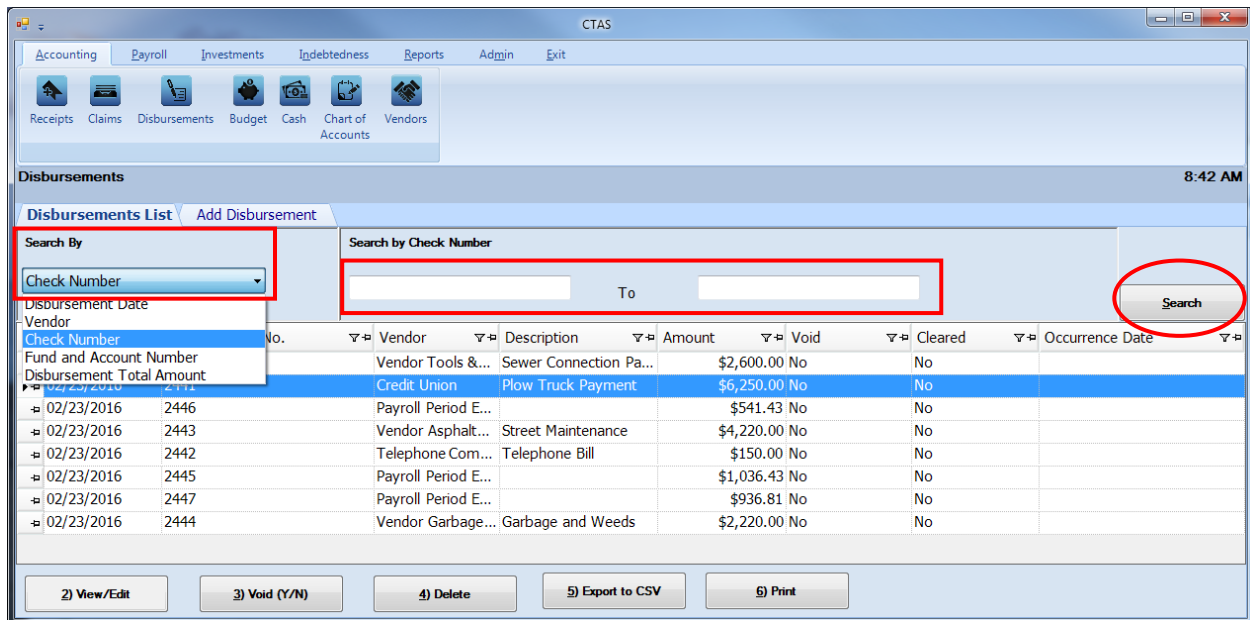
To search by check number:

- Select the Check Number option (boxed, left) from the Search By drop-down. The screen will display the Search by Check Number fields (boxed, center).

- Click on the field below the Search by Check Number heading (boxed, center). Enter the beginning number in the range of disbursements you want to search in the first field and the ending number in the second field.

- Click the Search button (circled). All of the check numbers within the specified range will be displayed.

Disbursements: Using the Search Feature (continued)

The fourth option is to search by Fund and Account Numbers.

To search by fund and account number:

- Select the Fund and Account Number option (boxed, left) from the Search By drop-down menu. The screen will display the Search by Fund and Account Number fields (boxed, center).

- Click on the down arrow in the first field (boxed, center) below the Search by Fund and Account Number heading to choose a Fund number.

- Click on the down arrow in the second field (boxed, center) to choose an Account Number.

- Click the Search button (circled). All of the disbursements with the specified Fund and Account Number will be displayed.

Note: You must enter both a Fund Number and an Account Number.

Disbursements: Using the Search Feature (continued)

The last search option is to search by Disbursement Total Amount.
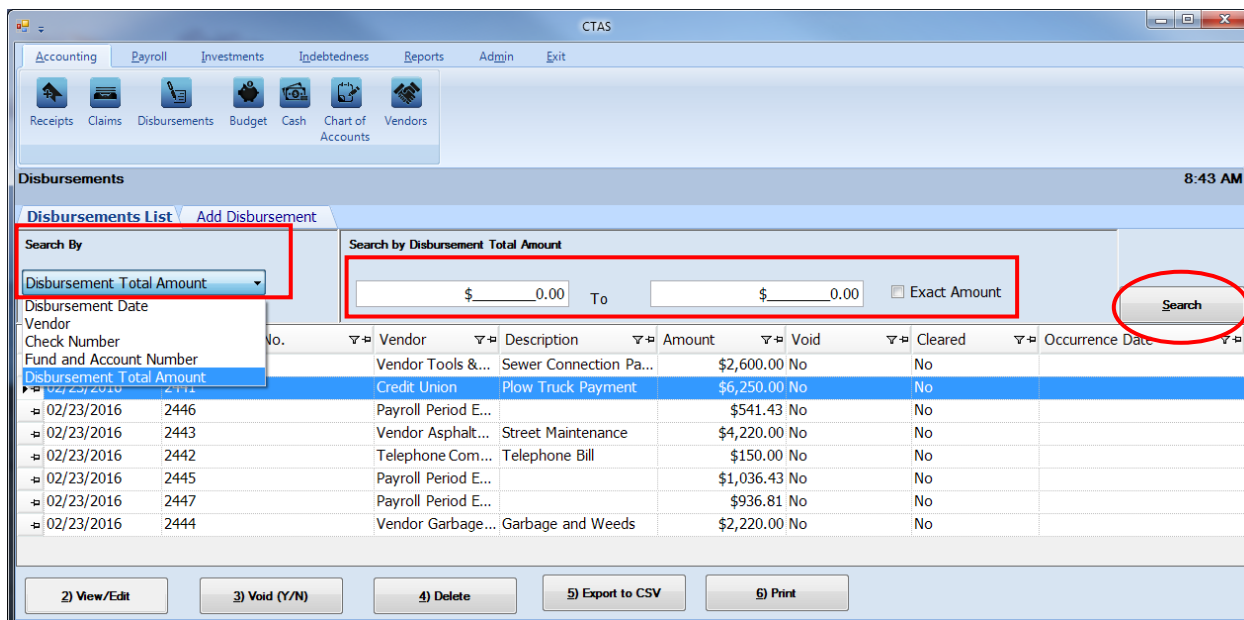
To search by total amount:

- Select the Disbursement Total Amount option (boxed, left) from the Search By drop-down. The screen will then display the Search by Disbursement Total Amount fields (boxed, center).

    - If you want to search a range of amounts, enter the smaller number in the first field under the Search by Disbursement Total Amount heading (boxed, center) and enter the larger amount in the range in the second field.

    - If you want to search for transactions with a particular amount, check the Exact Amount box at the right of the search field (boxed, center) and enter the amount in the field to the left of that box.

- Click the Search button (circled). All of the disbursements with amounts within the range will be displayed.

Disbursements: Printing Reports

There are two reports that you can create and print for the Disbursements section: the Disbursements Ledger and the Disbursements Register.

To select the report you want to create, click on the Reports tab (circled) from the Task Bar and then choose the Disbursements icon (boxed). A screen will appear listing the two reports.
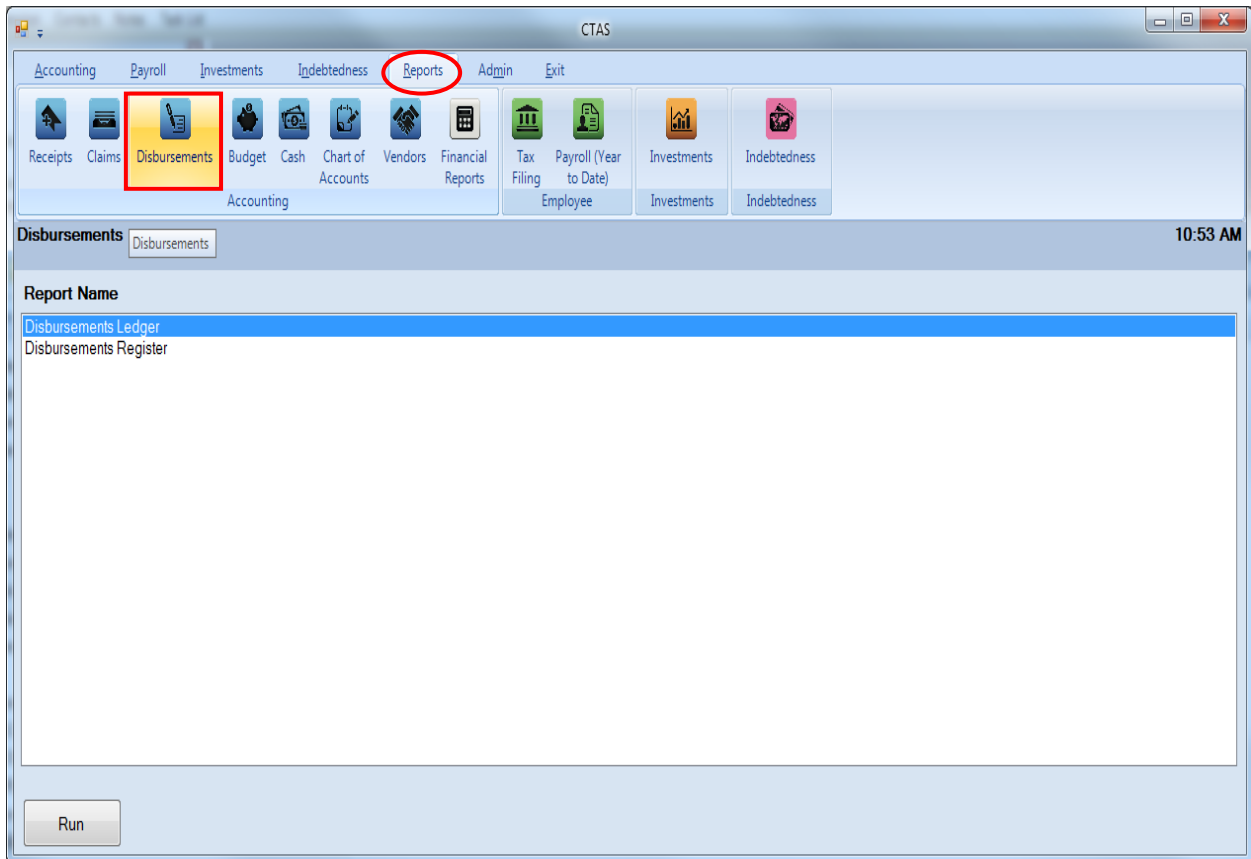
To run a report, highlight the report and click the Run button at the bottom of the screen. The following pages describe each report and illustrate how to create and print each report.

Disbursements: Printing Reports (continued)

Printing a Disbursements Ledger

A Disbursements Ledger is a detailed list of disbursements sorted by fund, account number, and object code. The ledger should be printed and reviewed at least quarterly to identify any disbursement that have not been coded correctly.

After the close of the fiscal year, print a Disbursements Ledger for the full year. Review this report for any disbursement coded incorrectly. Print a finalized copy and store it as part of your permanent records.

Highlight Disbursements Ledger and click the Run button (see previous page). The Disbursement Ledger screen will appear.

To create a Disbursements Ledger:

- Select a Fund or All Funds by clicking the down arrow (circled) in the Fund box.

- You can use the checkboxes at the top of the screen (boxed, top) to choose whether the ledger will only show fund(s) sorted by account, by object code, or by account and object code. Leaving both boxes unchecked allows you to sort by both account and object code.

- Select the account(s) to be printed by moving them from the Available Accounts box to the Selected Accounts box. The ">>" button will move all accounts; the ">" button will move individually-highlighted account(s). You can also move an individual account by double-clicking on the account. The "<" and "<<" buttons allow you to move accounts out of the Selected Accounts box. Repeat the same steps for the Object Codes (if desired).

- At the bottom of the screen, use the up and down arrows to select the Budget Year (boxed, bottom) and choose start and end dates for the report.

- Click the Run button and the print preview (Report Viewer screen) opens.

Disbursements: Printing Reports (continued)

Printing a Disbursements Ledger (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Disbursements: Printing a Disbursements Ledger (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Cancel button on the Disbursement Ledger screen.

Disbursements: Printing Reports (continued)

Sample Disbursements Ledger Report

New Township		Disbursements Ledger				5/17/2016
		01/01/2016 To 12/31/2016				

Fund Name: General Fund **Budget** $0.00
Account Number: 100-41110-100
Account Name: Council/Town Board
Object Code Name: WAGES AND SALARIES (101 through 109)

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Payroll Period Ending 02/23/2016	2446	$541.43	$541.43	($541.43)
2/23/2016	Payroll Period Ending 02/23/2016	2445	($0.01)	$541.42	($541.42)
2/23/2016	Payroll Period Ending 02/23/2016	2447	$0.01	$541.43	($541.43)

Fund Name: General Fund **Budget** $0.00
Account Number: 100-41405-101
Account Name: Clerk - Admin.
Object Code Name: Wages and Salaries: Full-time Employees-Regular

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Payroll Period Ending 02/23/2016	2447	$468.40	$468.40	($468.40)

Fund Name: General Fund **Budget** $0.00
Account Number: 100-41905-321
Account Name: Town Hall - Telephone
Object Code Name: Communications: Telephone

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Telephone Company	2442	$150.00	$150.00	($150.00)

Fund Name: General Fund **Budget** $0.00
Account Number: 100-43230-401
Account Name: Waste (Refuse) Collection
Object Code Name: Repairs and Maintenance - Contractual: Buildings

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Vendor Garbage and Pest Control	2444	$1,420.00	$1,420.00	($1,420.00)

Fund Name: General Fund **Budget** $0.00
Account Number: 100-43230-510
Account Name: Waste (Refuse) Collection
Object Code Name: Capital Outlay: Land

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Vendor Garbage and Pest Control	2444	$500.00	$500.00	($500.00)

Fund Name: General Fund **Budget** $0.00
Account Number: 100-43260-401
Account Name: Weed Control
Object Code Name: Repairs and Maintenance - Contractual: Buildings

Date	Description	Check Number	Amount Paid	Year To Date Paid	Budget Balance
2/23/2016	Vendor Garbage and Pest Control	2444	$300.00	$300.00	($300.00)

General Fund Totals

Total Payments for the Year	$3,379.83
Total Budget	$0.00
(-) Over / Under Budget	($3,379.83)

Disbursements: Printing Reports (continued)

Printing a Disbursements Register

A Disbursements Register is a chronological record of disbursements. The register should be printed monthly and a copy saved as part of the entity's permanent records. This report should be used when reconciling the Cash Control Statement.

Note: The total amounts on the report do not include the amounts for voided transactions.

To print a Disbursements Register, begin by selecting the Disbursements Register from the Disbursements report screen (see page 4-23). The Disbursement Register box appears.
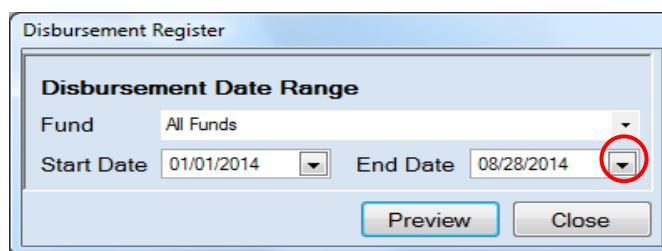
On the Disbursement Register screen:

- Select a Fund or All Funds by clicking the down arrow (circled) in the Fund box.

- Enter the Start Date and End Date for the report by entering dates <u>or</u> choosing a date from the calendar you can access by clicking on the down arrow at the end of the field.

- Click the Preview button the print preview (Report Viewer screen) appears.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 4-26 for printing instructions)

Disbursements: Printing Reports (continued)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).

- Click the Close button on the Disbursement Register screen.

Sample Disbursements Register Report

New Township			Disbursements Register				5/17/2016

Fund Name: All Funds

Date Range: 01/01/2016 To 05/17/2016

Date	Vendor	Check #	Description	Void	Account Name	F-A-O-P	Total
02/23/2016	Vendor Tools & Equip.	2440	Sewer Connection Parts	N	Sewer Maintenance	601-49451-221-	$ 2,600.00
	Total For Check	**2440**					**$ 2,600.00**
02/23/2016	Credit Union	2441	Plow Truck Payment	N	Bond Principal	201-47110-601-	$ 5,000.00
		2441			Interest - Bonds	201-47210-611-	$ 1,250.00
	Total For Check	**2441**					**$ 6,250.00**
02/23/2016	Telephone Company	2442	Telephone Bill	N	Town Hall - Telephone	100-41905-321-	$ 150.00
	Total For Check	**2442**					**$ 150.00**
02/23/2016	Vendor Asphalt and Plowing	2443	Street Maintenance	N	Unpaved Streets	201-43122-401-	$ 4,220.00
	Total For Check	**2443**					**$ 4,220.00**
02/23/2016	Vendor Garbage and Pest Control	2444	Garbage and Weeds	N	Waste (Refuse) Collection	100-43230-401-	$ 1,420.00
		2444				100-43230-510-	$ 500.00
		2444			Weed Control	100-43260-401-	$ 300.00
	Total For Check	**2444**					**$ 2,220.00**
02/23/2016	Payroll Period Ending 02/23/2016	2445		N	Council/Town Board	100-41110-100-	$ (0.01)
		2445			Paved Streets	201-43121-101-	$ 518.22
		2445			Unpaved Streets	201-43122-101-	$ 518.22
	Total For Check	**2445**					**$ 1,036.43**
02/23/2016	Payroll Period Ending 02/23/2016	2446		N	Council/Town Board	100-41110-100-	$ 541.43
	Total For Check	**2446**					**$ 541.43**
02/23/2016	Payroll Period Ending 02/23/2016	2447		N	Council/Town Board	100-41110-100-	$ 0.01
		2447			Clerk - Admin.	100-41405-101-	$ 468.40
		2447				601-41405-101-	$ 468.40
	Total For Check	**2447**					**$ 936.81**
Total For Selected Checks							**$ 17,954.67**

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Chapter 5

Budget

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Budget: Introduction

Budgets are essential to good financial management and are in some instances required by law. Without a budget, the governing body can only make general estimates of expenditures and revenue required for the next year. This can result in either levying more taxes than necessary or not providing enough revenue to carry out municipal functions.

It is usually the clerk's duty to prepare the budget. In order for the governing body to determine the amount of expenditures needed to carry out municipal activities in the next year, it is recommended that these amounts be based on prior years' spending. Anticipated revenue for the coming year can be estimated on the basis of revenue received in the past and on projections by the Minnesota Department of Revenue. The historical information can be found in the clerk's records.

Accessing the Budget Section

The Budget section of CTAS provides tools to prepare and print budget documents. To access the Budget section, click the Accounting tab (circled) in the Task bar, then click on the Budget icon (boxed). The Budget screen will open to the Budget List tab.
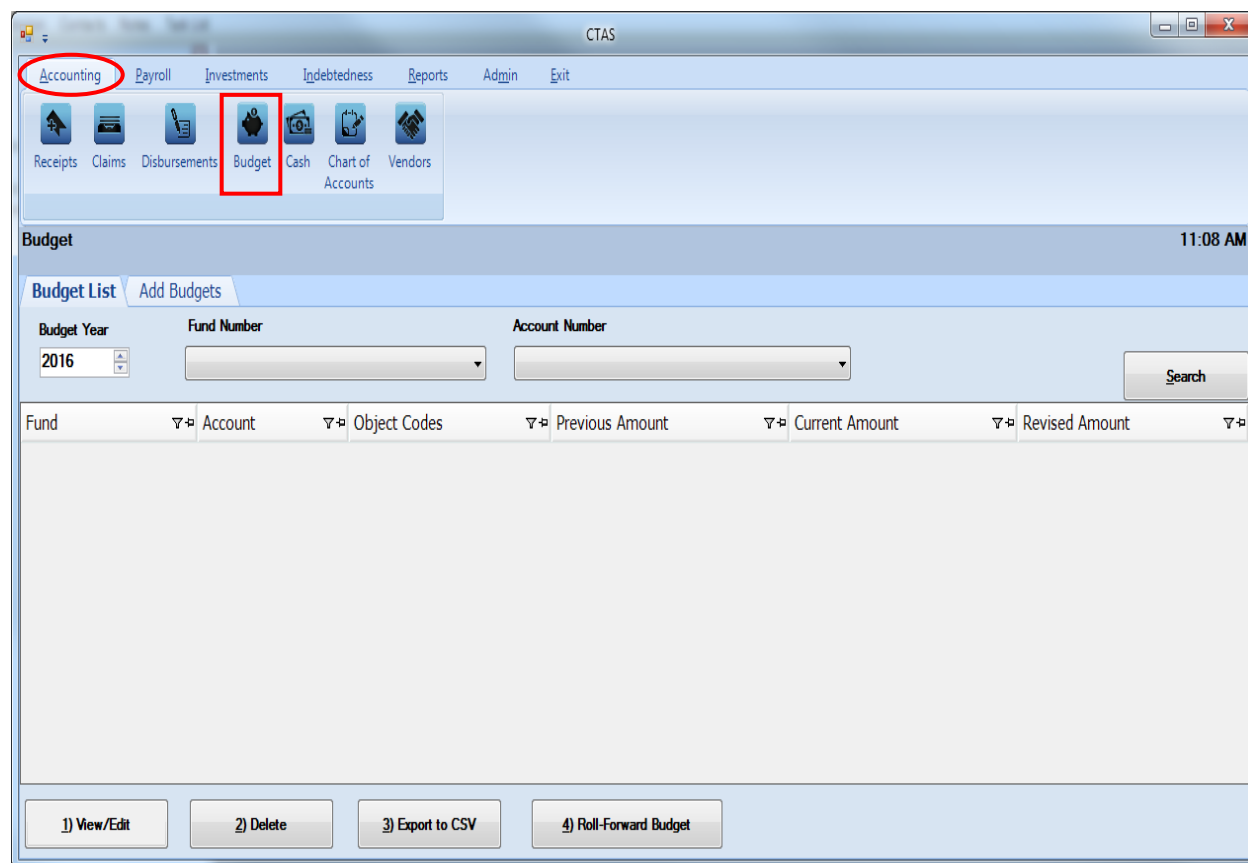
From the budget screen you can Add, View/Edit, Delete, Export to CSV (a spreadsheet format), or Roll-Forward budget information.

Budget: Entering a Budget Account

To begin entering a budget, click on the Add Budgets tab at the top of the Budget screen (circled).
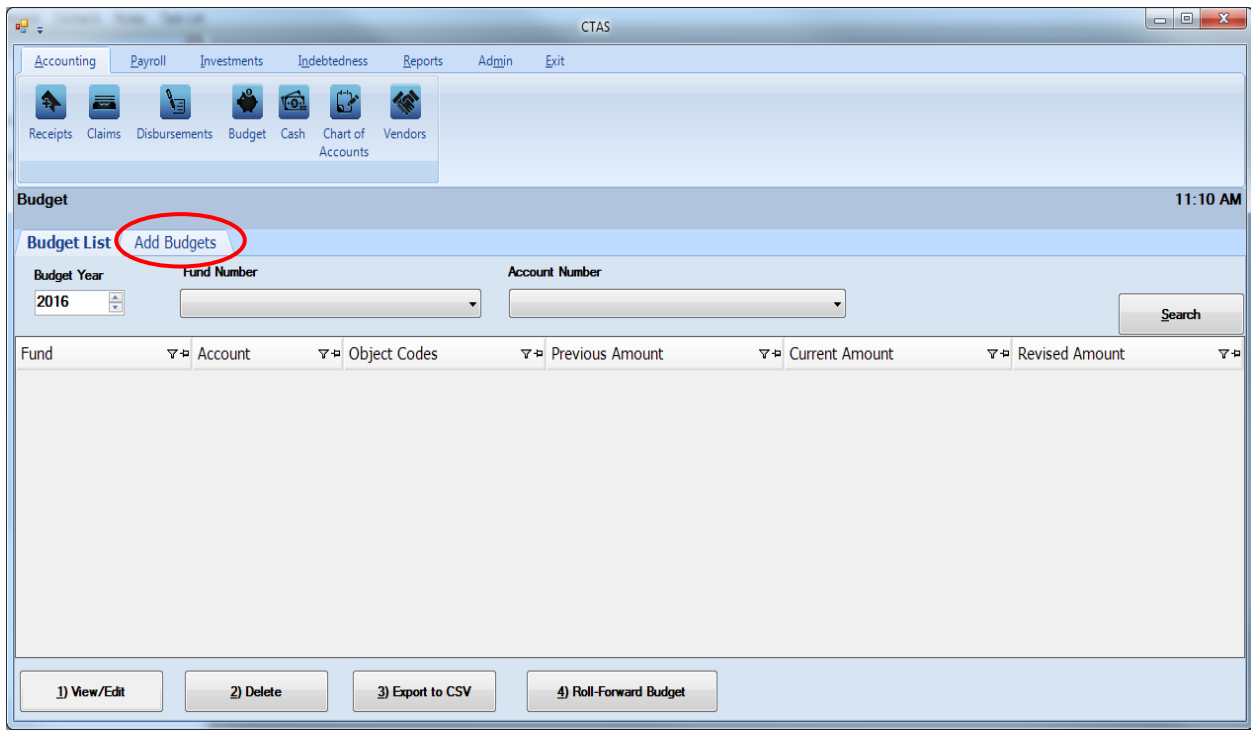
After the Add Budgets tab is selected, you will be able to enter the information for a new budget account.

Budget: Entering a Budget Account (continued)

CTAS uses line-item budgeting, which requires that you enter an amount for each account. You will not be able to enter a total budget amount for a fund or group of accounts.

When the Add Budgets tab opens, complete the following steps:

- Choose the Budget Year by using the up-down arrows.

- Choose a fund number to indicate the fund for this budget account. You can enter the fund by either typing in the number in the Funds column or by selecting from the drop-down list using the down arrow at the end of the field. *After you select a Fund Number, an option to enter the monthly budgets will appear (circled).*

Note: to enter information in a column for the first time, click in the space below the column heading.

- Enter the Account Number to indicate where to allocate the revenue or expenditure budget. You can enter the Account Number by either typing in the number or by selecting from the drop-down list using the down arrow at the end of the field.

- Enter the Object Code (for expenditures only). You can enter the Object Code by either typing in the number or by selecting from the drop-down list using the down arrow at the end of the field. This defines the type of expenditures, such as wages, supplies, gravel, electricity, etc.
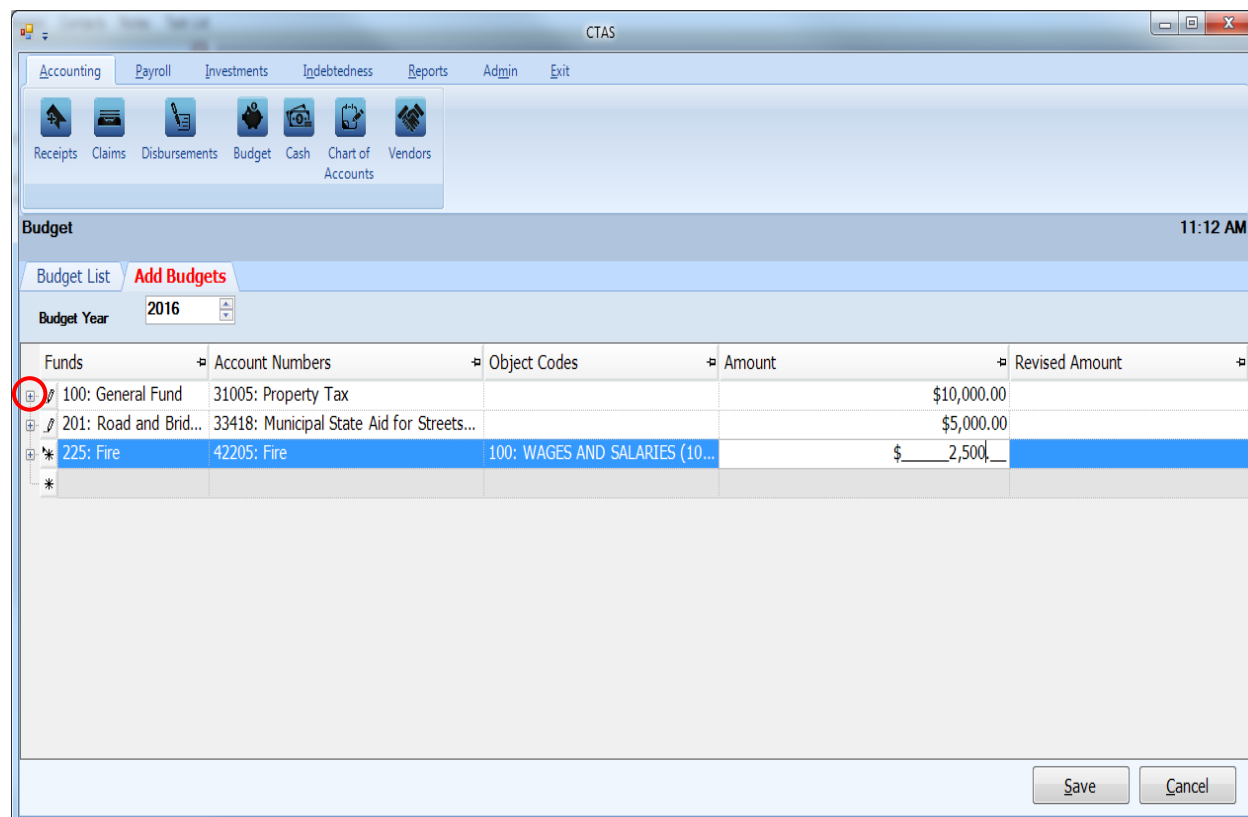
Budget: Entering a Budget Account (continued)

If your entity manages its budget on a monthly basis, CTAS allows you to allocate an amount for each month. Once a fund number has been entered, a plus sign appears on the left side of the fund's line (see previous page).

When you click on the plus sign, a sub-list opens up showing each month, with spaces to enter amounts for each one (as shown below.) Enter an amount for each month where money is expected to be received or expended for this budget account.

If you are doing yearly totals, there is no need to use this feature.

When you have completed entering your budget accounts, click the Save button (circled).

Budget: Editing a Budget Account

To edit a budget account, open the Budget List tab (see page 5-1 for instructions). Choose the Budget Year by using the up-down arrows under "Budget Year". Highlight the account you wish to edit and click the View/Edit button (circled).

Budget: Editing a Budget Account (continued)

After the View/Edit button is selected, a tab for that budget year will appear (circled) with the account you chose highlighted.
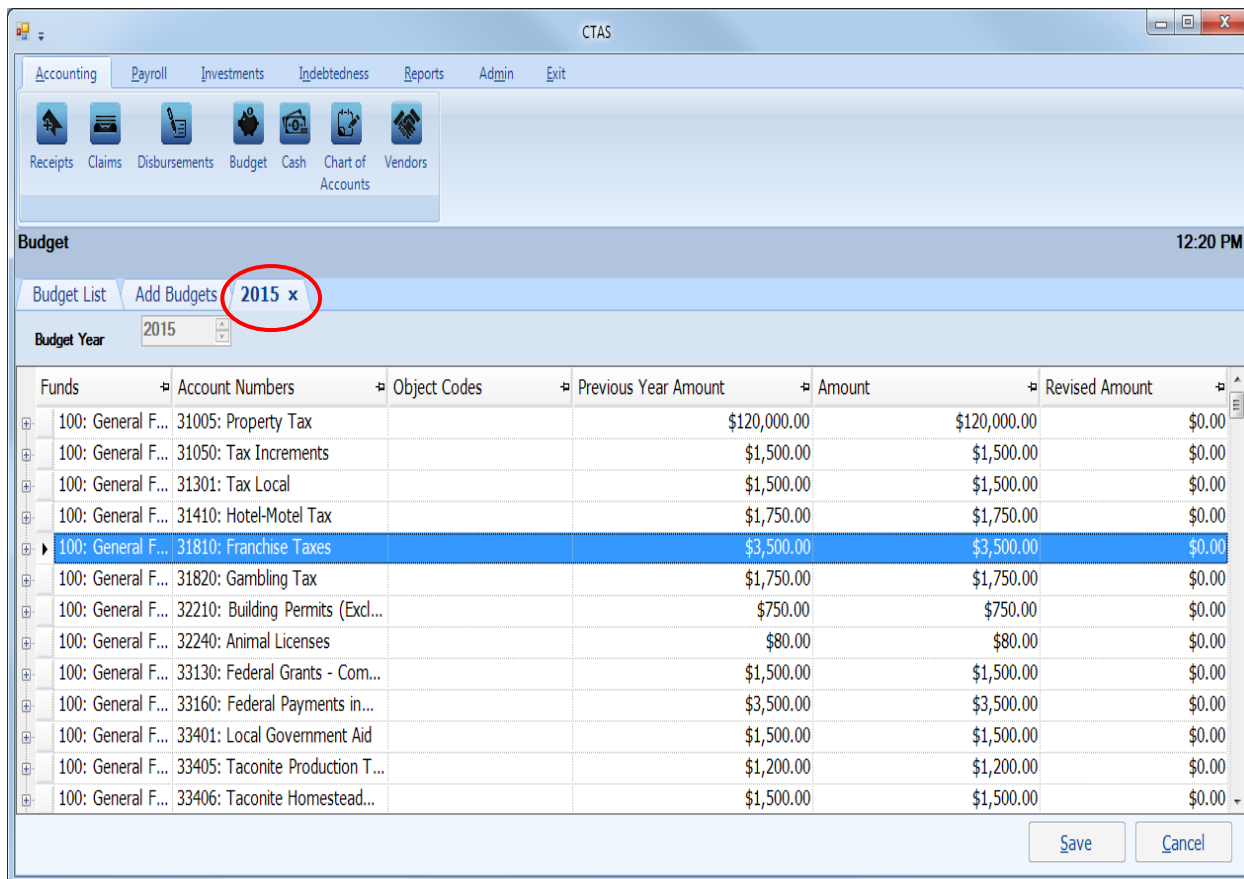
In this tab, you can edit any field.

The Previous Year Amount column is the amount that was budgeted for the previous year. The Revised Amount column is for entering amounts when the governing body changes the budget during the year.

When all the desired budget accounts have been changed, click the Save button.

Note: To change monthly budget amounts, click on the plus sign at the left of the line you wish to use (see for more information).

Budget: Deleting a Budget Account

The need to delete a budget account could result from an error that was made when the budget was entered. To delete a budget, open the Budget List tab (see).
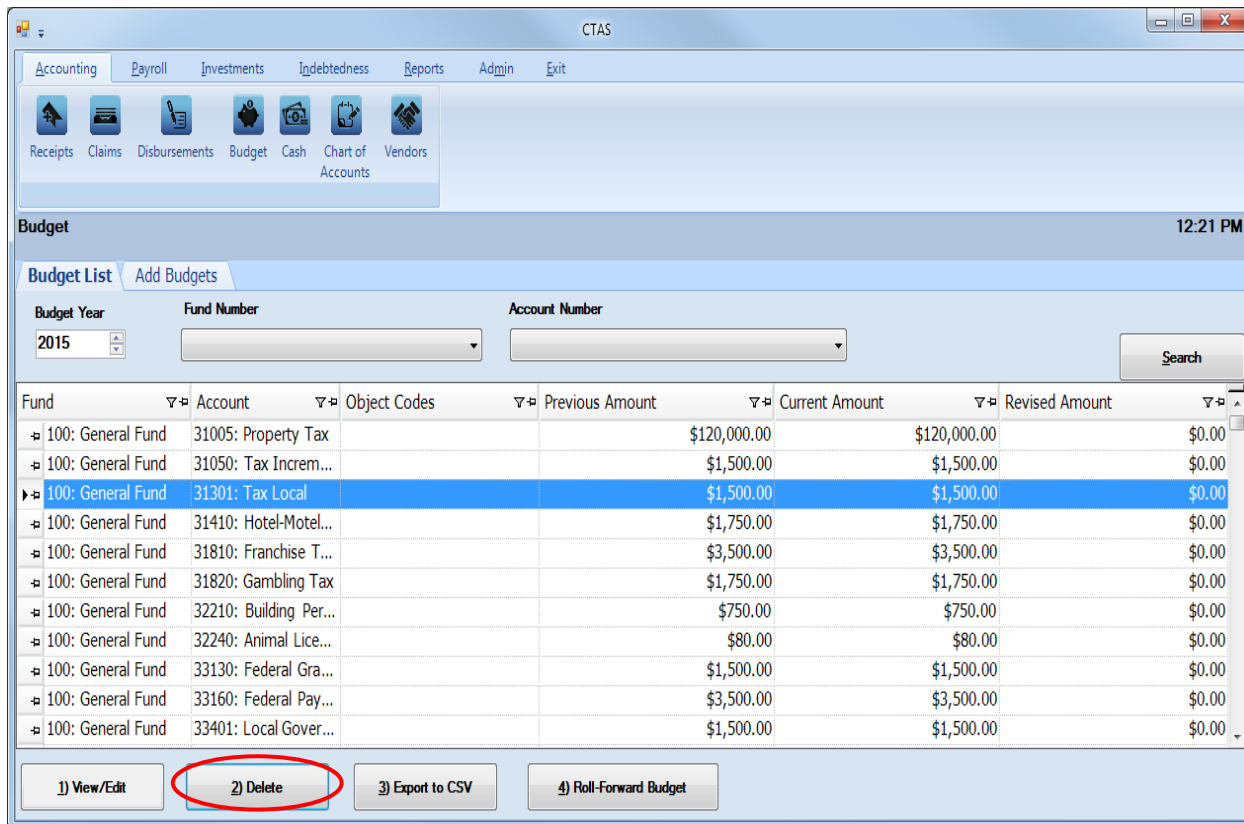
To delete a budget account:

- Highlight the row you wish to delete and click the Delete button (circled) or you can delete multiple rows by holding down the Control key (Ctrl) on your keyboard as you click on the lines you wish to delete.

- When you have selected the line items, click the Delete button and the Confirm Delete Budget screen will appear.
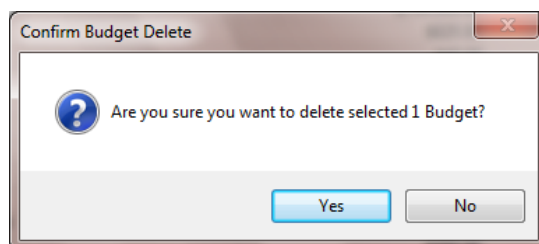
Click on the Yes button to delete the budget account.

Budget: Roll-Forward Budget

To roll a budget forward to the next fiscal year, you must be in the Budget List tab (see).
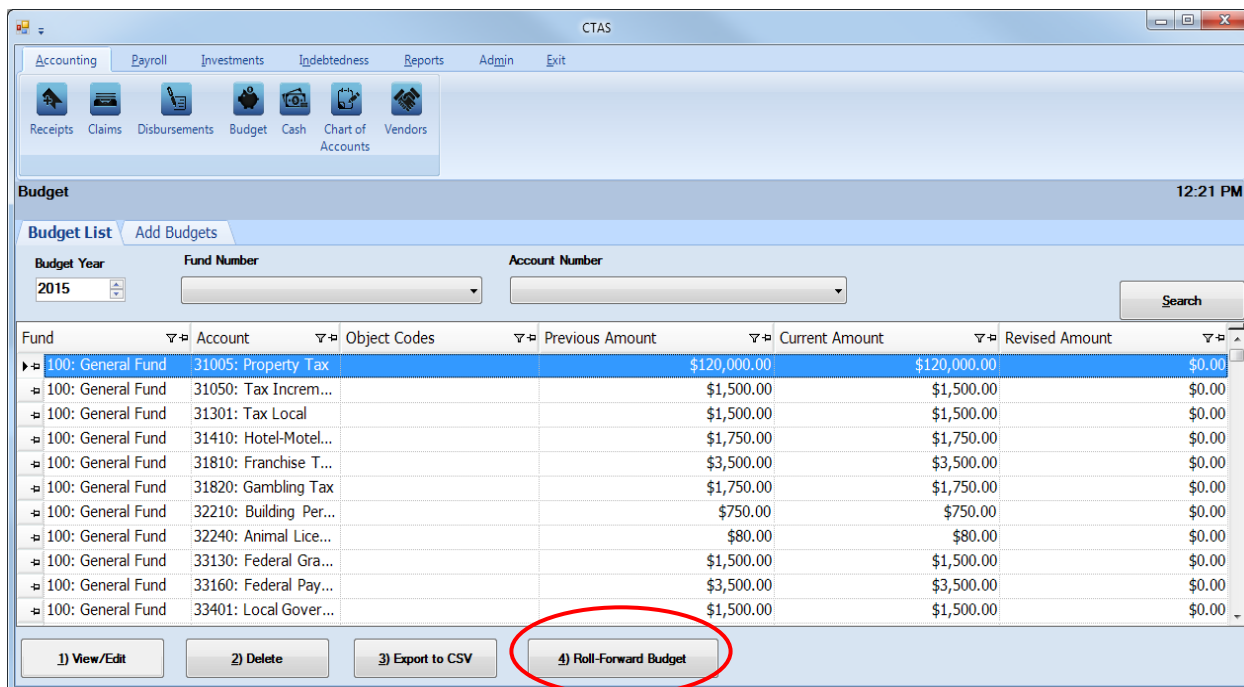
Next, click on the Roll-Forward Budget button (circled). The Create Budget screen will appear.
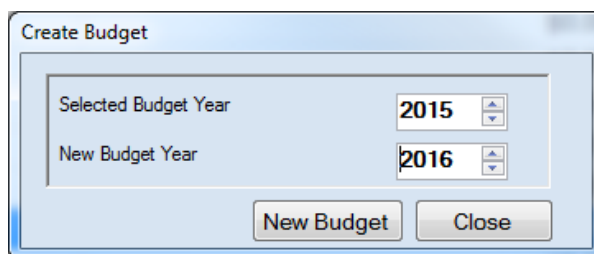
Select a previously-entered Budget Year, then a New Budget Year. Next, click the New Budget button to create a budget for the new fiscal year. When the new budget has been created, the Saved Successfully screen will appear (below). Click the OK button to complete the process.
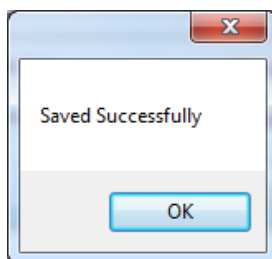
All previously entered fund, account and object code numbers will roll forward to the new fiscal year. The new budgeted amounts for the year can be entered by clicking the View/Edit button. The instructions for using the View/Edit button are on .

Budgets: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Some CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Choose the Budget Year by using the up-down arrows under "Budget Year".

Once the budget is selected, click the Export to CSV button (circled).
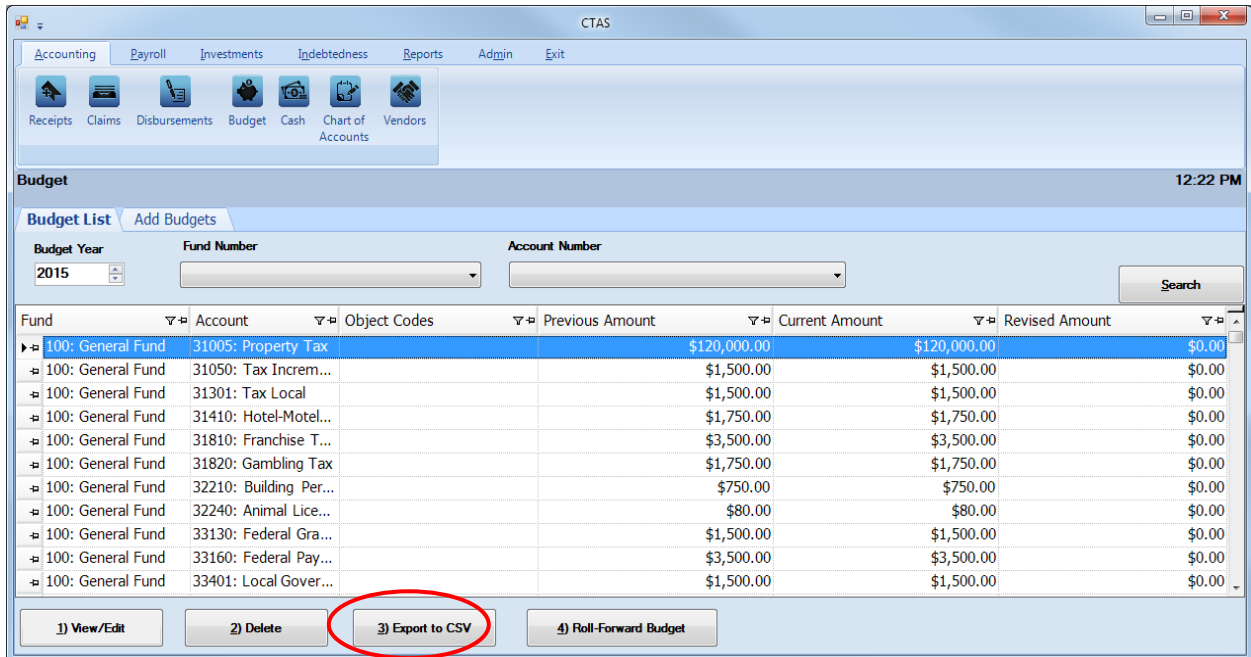
When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.

Budgets: Export to CSV (continued)

CTAS will save the data as a CSV file in the location selected. Below is an example of the CSV file when opened.

Budget: Using the Search Feature

To search, you must be in the Budget List tab (see page 5-1).
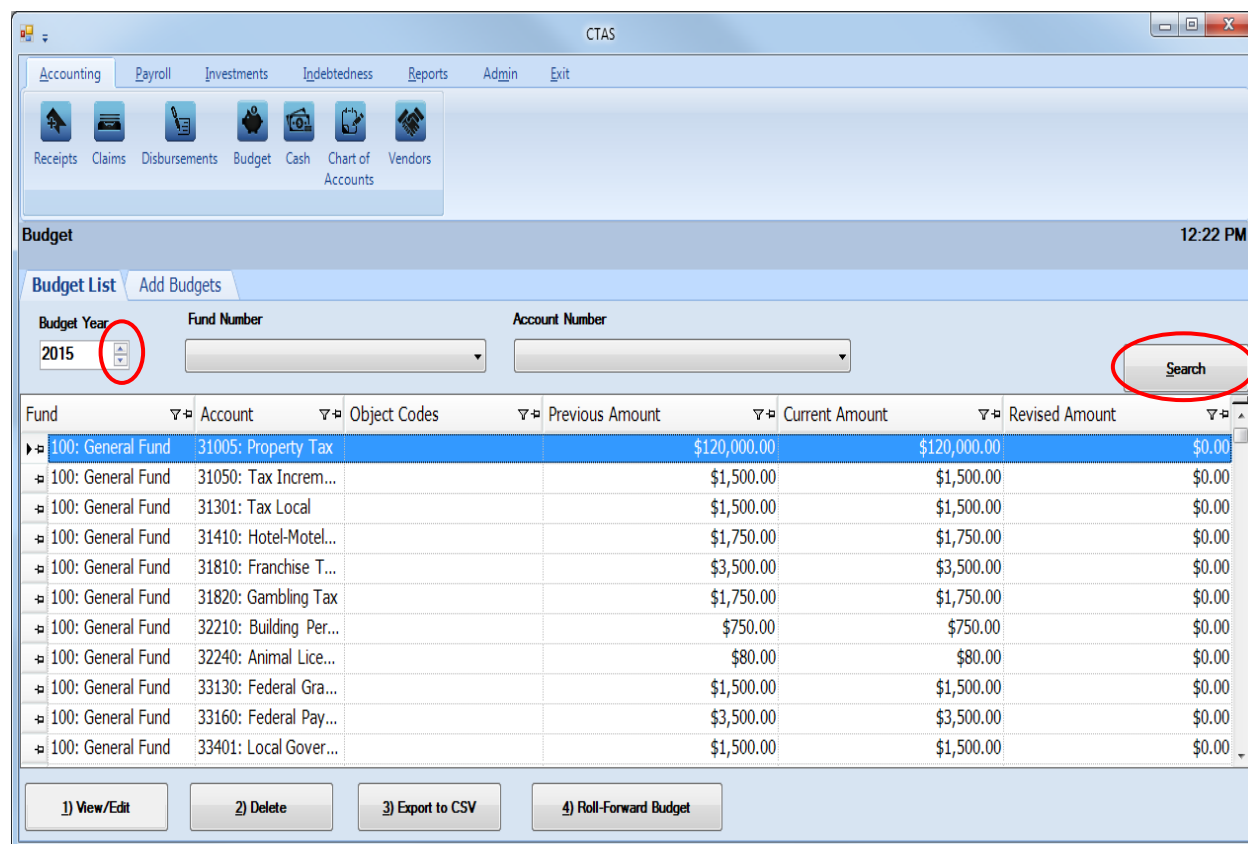
You can search for budget information by Budget Year and by Fund and Account Numbers within a budgeted year.

To choose a Budget Year:

- In The Budget Year box, enter a year or use the arrows (circled, left) to select a year.

- Click the Search button (circled, right). All of the budget accounts in the selected Budget Year will be displayed.

You can also narrow the search by Fund and Account. After Budget Year has been selected:

- Click on the down arrow below the "Fund Number" heading to choose a Fund number.

- Click on the down arrow below the "Account Number" heading to choose an Account number.

- Click the Search button (circled, right). All of the budget accounts with the specified Fund and Account Numbers will be displayed.

Budget: Printing Reports

There are four reports that you can create and print from the budget section: the Budget Report, the Budget Report with Original Budgets, the Proposed Budget Report, and the Proposed Budget Worksheet Report. To select a report you want to create and print, click on the Reports tab (circled) in the Task Bar and then select the Budget icon (boxed). A Budget screen will appear listing the four reports.
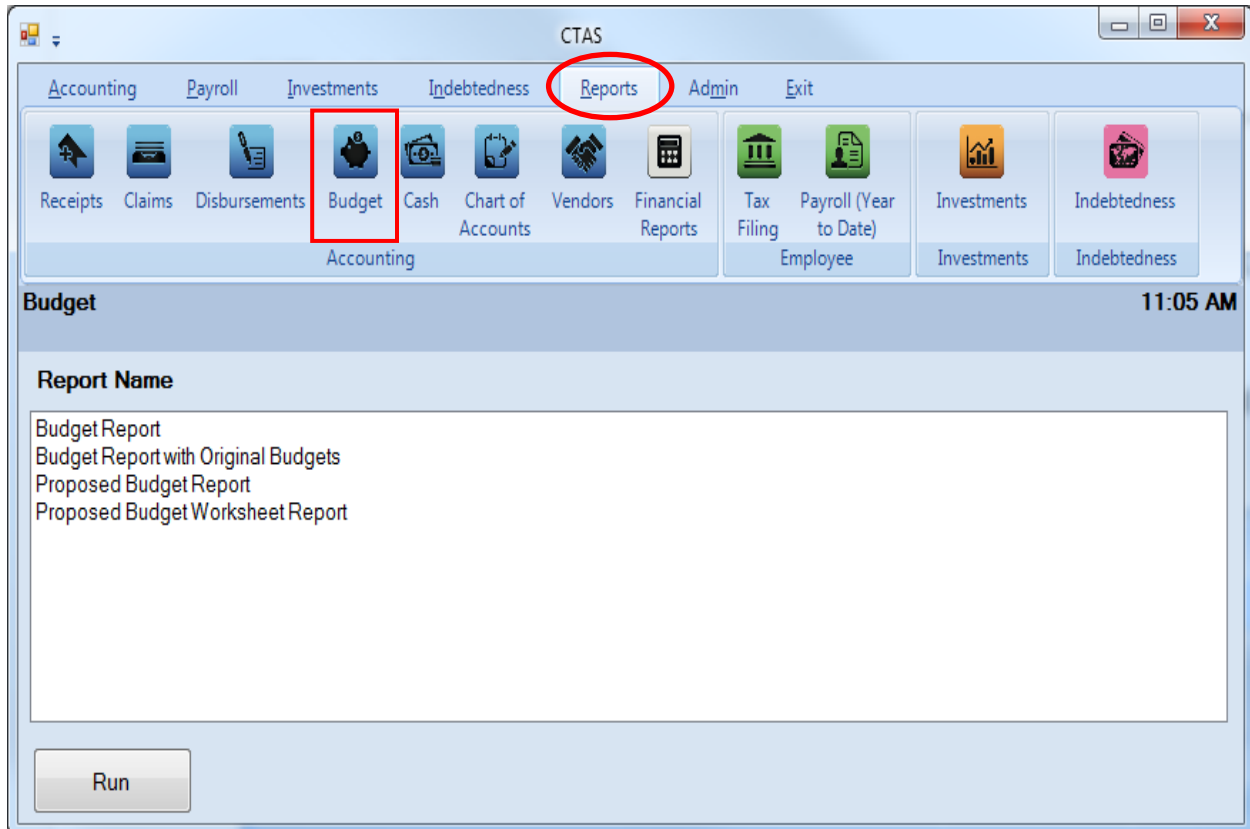
To run a report, highlight the report and click the Run button at the bottom of the screen.

Budget: Printing Reports (continued)

Printing a Budget Report

A Budget Report prints the budget for a selected fiscal year, using revised amounts where applicable.

To print a Budget Report, highlight Budget Report and click the Run. The Budget Report screen will appear.
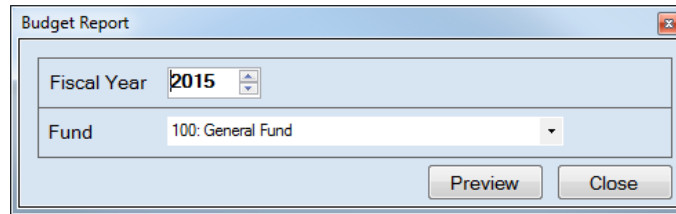
On the Budget Report screen:

- Enter the Fiscal Year for the report or choose the year by using the up and down arrows at the right edge of the field.

- Select a Fund, either by entering the Fund Number or clicking on the down arrow at the right edge of the field and choosing from the list.

- Click the Preview button. The print preview (Report Viewer screen) will appear.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
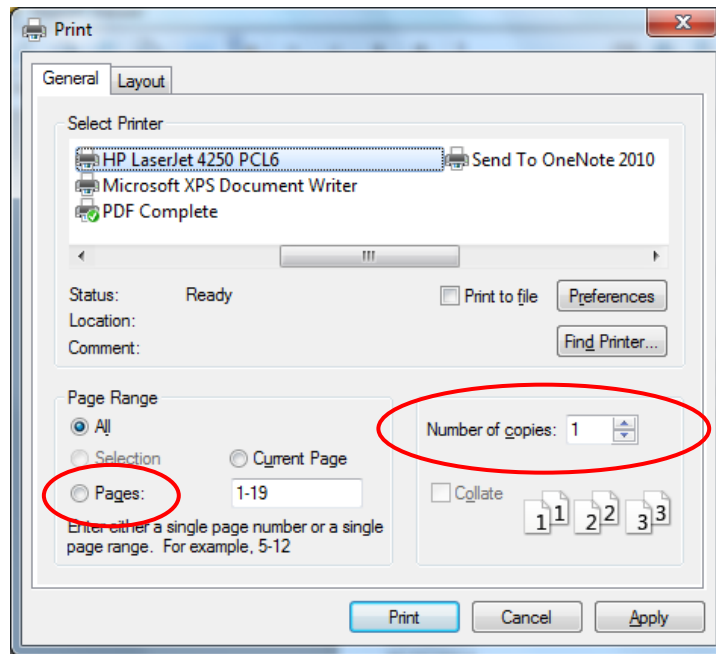
Budget: Printing Reports (continued)

Printing a Budget Report (continued)
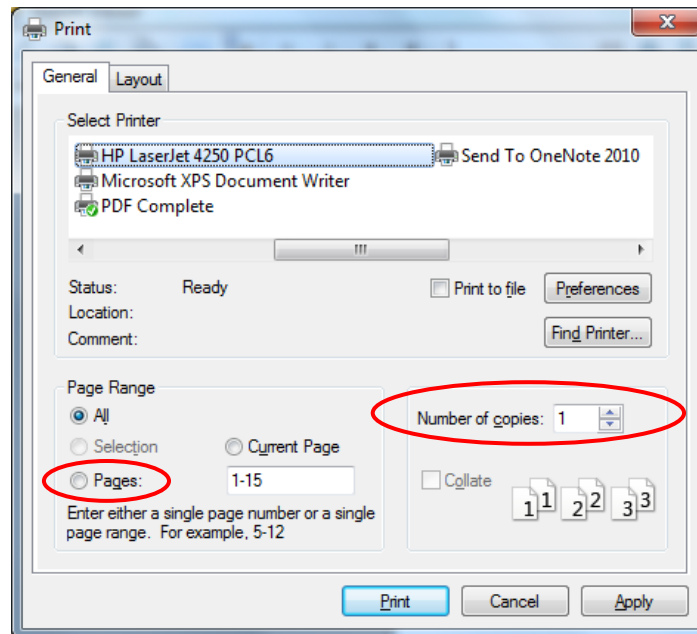
After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the printing of the report:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Close button on the Budget Report screen.

Budget: Printing Reports (continued)

Sample Budget Report

New Township	2014 Budget Report	08/27/2014

100: General Funds

Receipts

Property Taxes(31005)	$120,000.00
Tax Increments(31050)	$1,500.00
Tax Locals(31301)	$1,500.00
Hotel-Motel Tax(31410)	$1,750.00
Franchise Taxes(31810)	$3,500.00
Gambling Tax(31820)	$1,750.00
Building Permits.(Excludes surcharge)(32210)	$750.00
Animal Licenses(32240)	$80.00
Community Development Block Grants(33130)	$1,500.00
Federal Payments in Lieu of Taxes(33160)	$3,500.00
Local Government Aid(33401)	$1,500.00
Taconite Production Aid(33405)	$1,200.00
Taconite Homestead Credit(33406)	$1,500.00
State - P.E.R.A. Aid(33429)	$1,500.00
Disparity Reduction Aid(33430)	$750.00
Fire Aid(33440)	$4,000.00
DNR Grant(33480)	$1,300.00
Other County Grants and Aids(33620)	$1,900.00
Iron Range Resource and Rehibilitation Grants (IRRRB)(33630)	$1,500.00
Local-Other Grants and Aids(33640)	$1,400.00
Sale of Maps and Publications(34105)	$1,200.00
Weed Cleaning and Removal Charges(34405)	$1,500.00
Library Use Fees (Not Fines)(34760)	$1,500.00
Park Fees(34780)	$500.00
Transit Revenues(34910)	$1,200.00
Airport Revenues(34920)	$2,200.00
Cemetery Revenues(34940)	$7,000.00
Misc. Service Charge(34980)	$1,500.00
Fines(35105)	$500.00
Forfiets(35205)	$750.00
Interest Earning(36210)	$200.00
Sale of Investment(36290)	$1,000.00
Contribution From Enterprise Fund(39202)	$95.00
Receipts Total	**$171,525.00**

Budget: Printing Reports (continued)

Printing a Budget Report with Original Budgets

A Budget Report with Original Budgets is designed to print the budget for a selected fiscal year, showing both the original budget and the budget using revised amounts, where applicable.

To print a Budget Report with Original Budgets, highlight Budget Report with Original Budgets and click Run (see). The Budget Report with Original Budgets screen will appear.
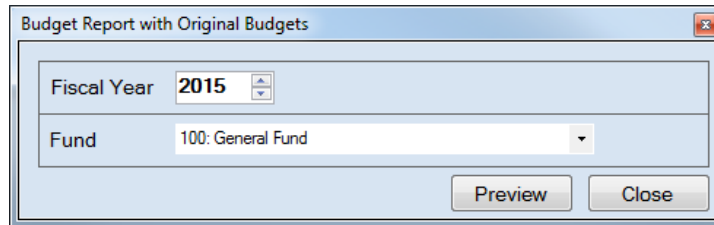
On the Budget Report with Original Budgets screen:

- Enter the Fiscal Year for the report or choose the year by using the up and down arrows at the right edge of the field.

- Select a Fund, either by entering the Fund Number or clicking on the down arrow at the right edge of the field and choosing from the list.

- Click the Preview button. The print preview (Report Viewer screen) appears.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report.

(See for printing instructions)

Budget: Printing Reports (continued)

To close the printing of the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).
- Click the Close button on the Budget Report with Original Budgets screen.

Sample Budget Report with Original Budgets

New Township	2015 Budget Report With Original Budgets		5/17/2016
100: General Fund			
Receipts			
		Original	Revised
Property Tax(31005)		$120,000.00	$120,000.00
Tax Increments(31050)		$1,500.00	$1,500.00
Tax Local(31301)		$1,500.00	$1,500.00
Hotel-Motel Tax(31410)		$1,750.00	$1,750.00
Franchise Taxes(31810)		$3,500.00	$3,500.00
Gambling Tax(31820)		$1,750.00	$1,750.00
Building Permits (Excludes surcharge)(32210)		$750.00	$750.00
Animal Licenses(32240)		$80.00	$80.00
Federal Grants - Community Development Block Grants(33130)		$1,500.00	$1,500.00
Federal Payments in Lieu of Taxes(33160)		$3,500.00	$3,500.00
Local Government Aid(33401)		$1,500.00	$1,500.00
Taconite Production Tax(33405)		$1,200.00	$1,200.00
Taconite Homestead Credit(33406)		$1,500.00	$1,500.00
State - P.E.R.A. Aid(33429)		$1,500.00	$1,500.00
Disparity Reduction Aid(33430)		$750.00	$750.00
Fire Aid(33440)		$4,000.00	$4,000.00
DNR Grant(33480)		$1,300.00	$1,300.00
Other County Grants and Aids(33620)		$1,900.00	$1,900.00
Iron Range Resource and Rehabilitation Grants (IRRRB)(33630)		$1,500.00	$1,500.00
Local-Other Grants and Aids(33640)		$1,400.00	$1,400.00
Sale of Maps and Publications(34105)		$1,200.00	$1,200.00
Weed Cleaning and Removal Charges(34405)		$1,500.00	$1,500.00
Library Use Fees (Not Fines)(34760)		$1,500.00	$1,500.00
Park Fees(34780)		$500.00	$500.00
Transit Revenues(34910)		$1,200.00	$1,200.00
Airport Revenues(34920)		$2,200.00	$2,200.00
Cemetery Revenues(34940)		$7,000.00	$7,000.00
Misc. Service Charge(34980)		$1,500.00	$1,500.00
Fines(35105)		$500.00	$500.00
Forfiets(35205)		$750.00	$750.00
Interest Earning(36210)		$200.00	$200.00
Sale of Investments(36290)		$1,000.00	$1,000.00
Transfer From Enterprise Fund(39202)		$95.00	$95.00
	Receipts Total	**$171,525.00**	**$171,525.00**

Budget: Printing Reports (continued)

Printing a Proposed Budget Report

A Proposed Budget Report shows a selected fiscal year's budget and the two previous years' budgets and actual amounts.

To print a Proposed Budget Report, highlight Proposed Budget Report and click Run (see).   The Proposed Budget Report screen will appear.

On the Proposed Budget Report screen:

- Enter the Fiscal Year for the report or choose the year by using the up and down arrows at the right edge of the field.

- Select a Fund, either by entering the Fund Number or clicking on the down arrow at the right edge of the field and choosing from the list.

- Click the Preview button. The print preview (Report Viewer screen) appears.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

Office of the State Auditor

Budget: Printing Reports (continued)

To close the printing of the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).
- Click the Close button on the Proposed Budget Report screen.
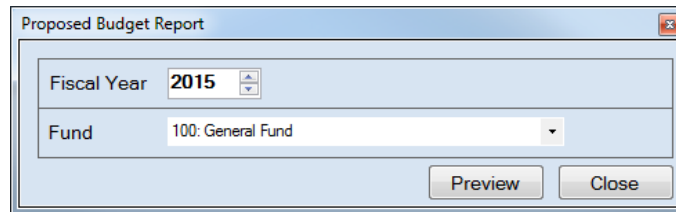
Sample Proposed Budget Report

New Township			Proposed Budget Report			5/17/2016
Receipts						
	2013 Actual	2013 Actual Budget	2014 as of 5/17/2016	2014 Actual Budget	2015 Proposed Budget	Percent Change
100: General Fund						
Taxes						
General Property Taxes						
Property Tax	$0.00	$135,000.00	$100,000.00	$120,000.00	$120,000.00	0.00
Tax Increments	$0.00	$2,000.00	$1,000.00	$1,500.00	$1,500.00	0.00
Total General Property Taxes	$0.00	$137,000.00	$101,000.00	$121,500.00	$121,500.00	0.00
General Sales And Use Taxes						
Tax Local	$0.00	$2,000.00	$1,000.00	$1,500.00	$1,500.00	0.00
Total General Sales And Use Taxes	$0.00	$2,000.00	$1,000.00	$1,500.00	$1,500.00	0.00
Selective Sales And Use Taxes						
Hotel-Motel Tax	$0.00	$2,000.00	$1,000.00	$1,750.00	$1,750.00	0.00
Total Selective Sales And Use Taxes	$0.00	$2,000.00	$1,000.00	$1,750.00	$1,750.00	0.00
Other Taxes						
Franchise Taxes	$0.00	$4,000.00	$3,000.00	$3,500.00	$3,500.00	0.00
Gambling Tax	$0.00	$2,000.00	$1,000.00	$1,750.00	$1,750.00	0.00
Total Other Taxes	$0.00	$6,000.00	$4,000.00	$5,250.00	$5,250.00	0.00
Licenses And Permits						
Non-Business Licenses And Permits						
Building Permits (Excludes surcharge)	$0.00	$500.00	$135.00	$750.00	$750.00	0.00
Animal Licenses	$0.00	$50.00	$15.00	$80.00	$80.00	0.00
Total Non-Business Licenses And Permits	$0.00	$550.00	$150.00	$830.00	$830.00	0.00
Intergovernmental Revenues (Igr)						
Federal Igr						
Federal Grants - Community Development Block Grants	$0.00	$3,000.00	$2,500.00	$1,500.00	$1,500.00	0.00
Federal Payments in Lieu of Taxes	$0.00	$3,500.00	$2,500.00	$3,500.00	$3,500.00	0.00
Total Federal Igr	$0.00	$6,500.00	$5,000.00	$5,000.00	$5,000.00	0.00
State Igr						
Local Government Aid	$0.00	$1,500.00	$1,000.00	$1,500.00	$1,500.00	0.00
Taconite Production Tax	$0.00	$2,000.00	$1,000.00	$1,200.00	$1,200.00	0.00
Taconite Homestead Credit	$0.00	$1,500.00	$1,000.00	$1,500.00	$1,500.00	0.00
State - P.E.R.A. Aid	$0.00	$1,750.00	$1,000.00	$1,500.00	$1,500.00	0.00
Disparity Reduction Aid	$0.00	$1,500.00	$1,000.00	$750.00	$750.00	0.00
Fire Aid	$0.00	$4,000.00	$5,000.00	$4,000.00	$4,000.00	0.00
DNR Grant	$0.00	$1,200.00	$500.00	$1,300.00	$1,300.00	0.00
Total State Igr	$0.00	$13,450.00	$10,500.00	$11,750.00	$11,750.00	0.00
Igr From Other Local Governmental Units						

Budget: Printing Reports (continued)

Printing a Proposed Budget Worksheet Report

A Proposed Budget Worksheet Report compares the previous year's budget to the current year's budget.

To print a Proposed Budget Worksheet Report, highlight Proposed Budget Worksheet Report and click Run (see page 5-12). The Proposed Budget Worksheet Report screen will appear.
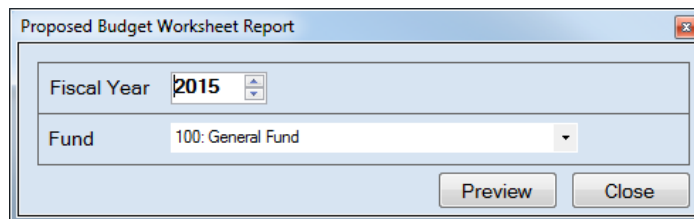
On the Proposed Budget Worksheet Report screen:

- Enter the Fiscal Year for the report or choose the year by using the up and down arrows at the right edge of the field.

- Select a Fund, either by entering the Fund Number or clicking on the down arrow at the right edge of the field and choosing from the list.

- Click the Preview button. The print preview (Report Viewer screen) appears.
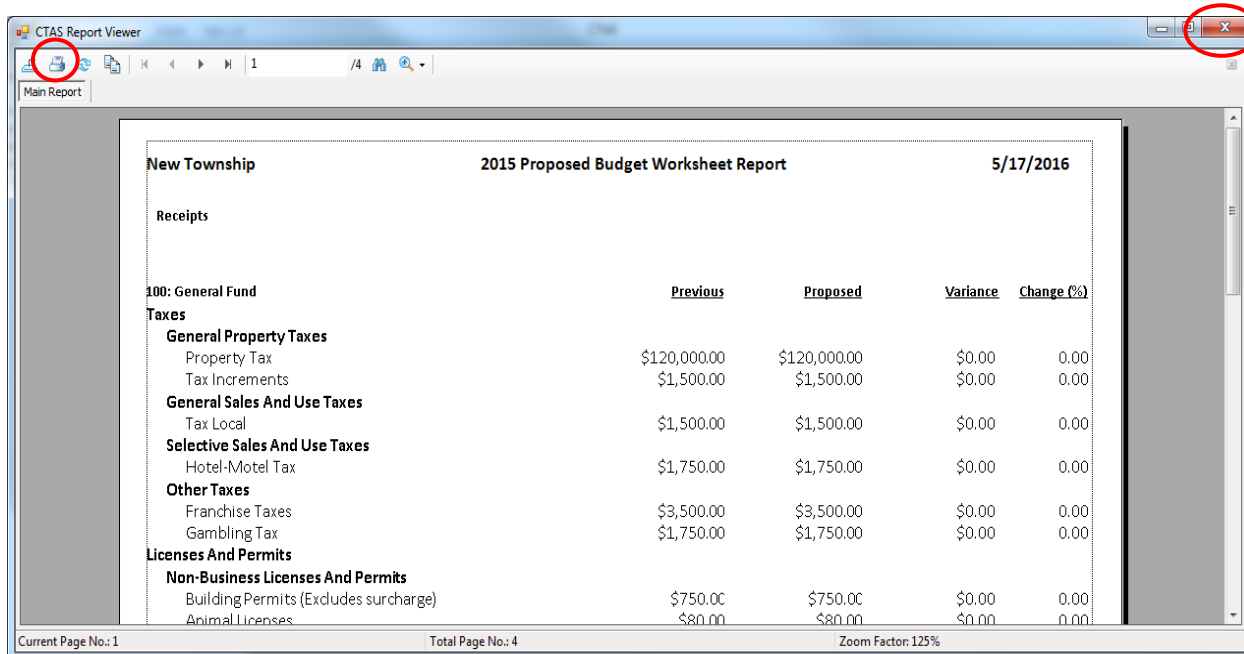
After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 5-14 for printing instructions)

Budget: Printing Reports (continued)

To close the printing of the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).
- Click the Close button on the Proposed Budget Worksheet Report screen.

Sample Proposed Budget Worksheet Report

New Township	2015 Proposed Budget Worksheet Report			5/17/2016

Receipts

100: General Fund	Previous	Proposed	Variance	Change (%)
Taxes				
General Property Taxes				
Property Tax	$120,000.00	$0.00	($120,000.00)	-100.00
Tax Increments	$1,500.00	$1,500.00	$0.00	0.00
General Sales And Use Taxes				
Tax Local	$1,500.00	$0.00	($1,500.00)	-100.00
Selective Sales And Use Taxes				
Hotel-Motel Tax	$1,750.00	$0.00	($1,750.00)	-100.00
Other Taxes				
Franchise Taxes	$3,500.00	$3,500.00	$0.00	0.00
Gambling Tax	$1,750.00	$1,750.00	$0.00	0.00
Licenses And Permits				
Non-Business Licenses And Permits				
Building Permits (Excludes surcharge)	$750.00	$750.00	$0.00	0.00
Animal Licenses	$80.00	$80.00	$0.00	0.00
Intergovernmental Revenues (Igr)				
Federal Igr				
Federal Grants - Community Development Block Grants	$1,500.00	$0.00	($1,500.00)	-100.00
Federal Payments in Lieu of Taxes	$3,500.00	$0.00	($3,500.00)	-100.00
State Igr				
Local Government Aid	$1,500.00	$1,500.00	$0.00	0.00
Taconite Production Tax	$1,200.00	$0.00	($1,200.00)	-100.00
Taconite Homestead Credit	$1,500.00	$0.00	($1,500.00)	-100.00
State - P.E.R.A. Aid	$1,500.00	$1,500.00	$0.00	0.00
Igr From Other Local Governmental Units				
Other County Grants and Aids	$1,900.00	$1,900.00	$0.00	0.00
Iron Range Resource and Rehabilitation Grants (IRRRB)	$1,500.00	$1,500.00	$0.00	0.00
Local-Other Grants and Aids	$1,400.00	$1,400.00	$0.00	0.00
Charges For Services				
General Government				
Sale of Maps and Publications	$1,200.00	$1,200.00	$0.00	0.00
Sanitation				
Weed Cleaning and Removal Charges	$1,500.00	$1,500.00	$0.00	0.00
Culture And Recreation				
Library Use Fees (Not Fines)	$1,500.00	$1,500.00	$0.00	0.00
Park Fees	$500.00	$500.00	$0.00	0.00
Other Charges For Services				
Cemetery Revenues	$7,000.00	$7,000.00	$0.00	0.00
Misc. Service Charge	$1,500.00	$1,500.00	$0.00	0.00
Fines And Forfeits				
Fines				
Fines	$500.00	$500.00	$0.00	0.00
Miscellaneous Revenues				
Interest Earning	$200.00	$200.00	$0.00	0.00
Sale of Investments	$1,000.00	$1,000.00	$0.00	0.00
Other Financing Sources				
Inter Fund Transfers In				
Transfer From Enterprise Fund	$95.00	$95.00	$0.00	0.00
Receipts Total	$171,525.00	$40,575.00	($130,950.00)	-76.34

Chapter 6

Cash Control

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Cash Control: Introduction

The Cash Control section allows you to enter the beginning balances for the fiscal year. This section also allows you to reconcile your CTAS system to your bank statement.

Accessing the Cash Control Section

To open the Cash Control section, select the Accounting tab (circled) in the Task Bar, then click on the Cash icon (boxed). The Cash screen will appear.
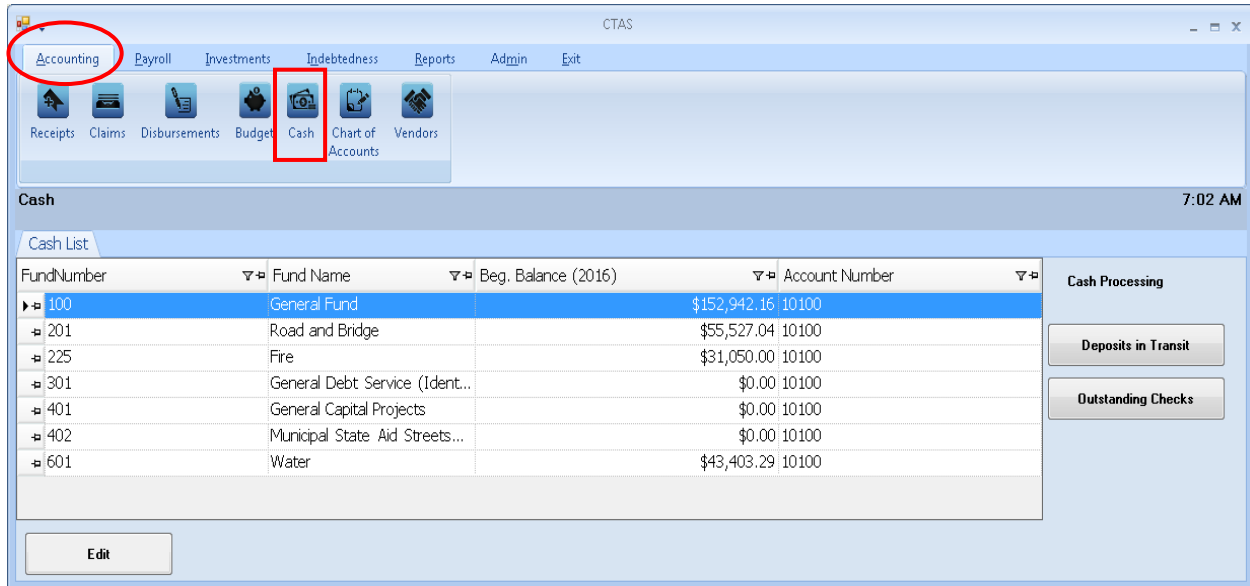
Cash Control: Entering the Beginning Balances

To enter beginning balances, highlight the fund and click the Edit button (circled). For this example, we will open the General Fund (100).
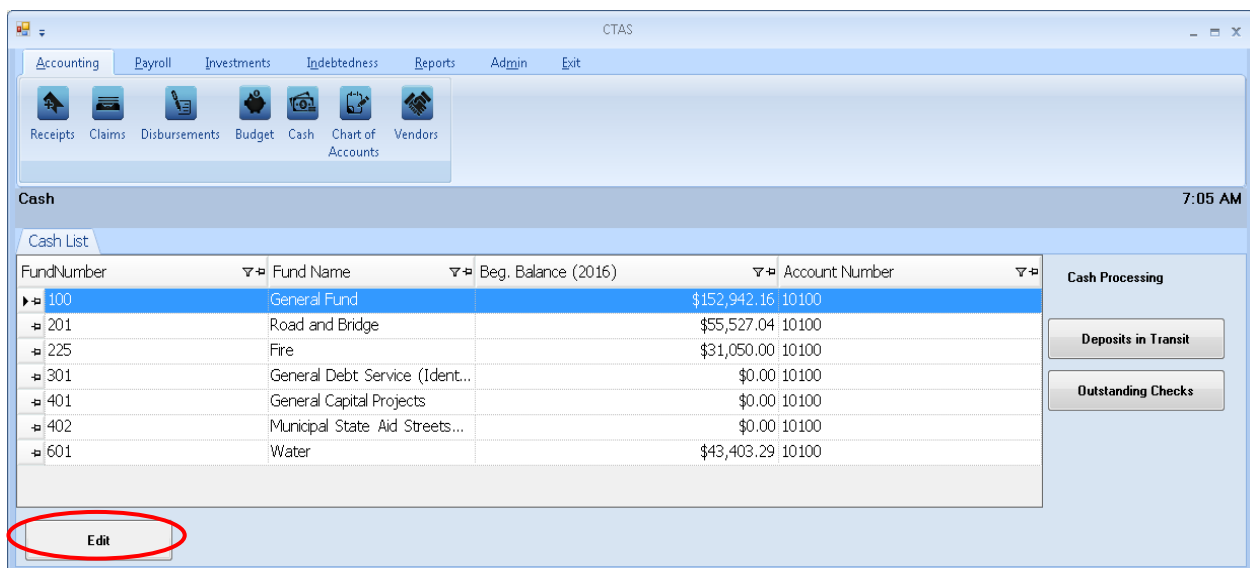
Cash Control: Entering the Beginning Balances (continued)

After clicking the Edit button, a new tab will open labeled with the number of the selected fund.
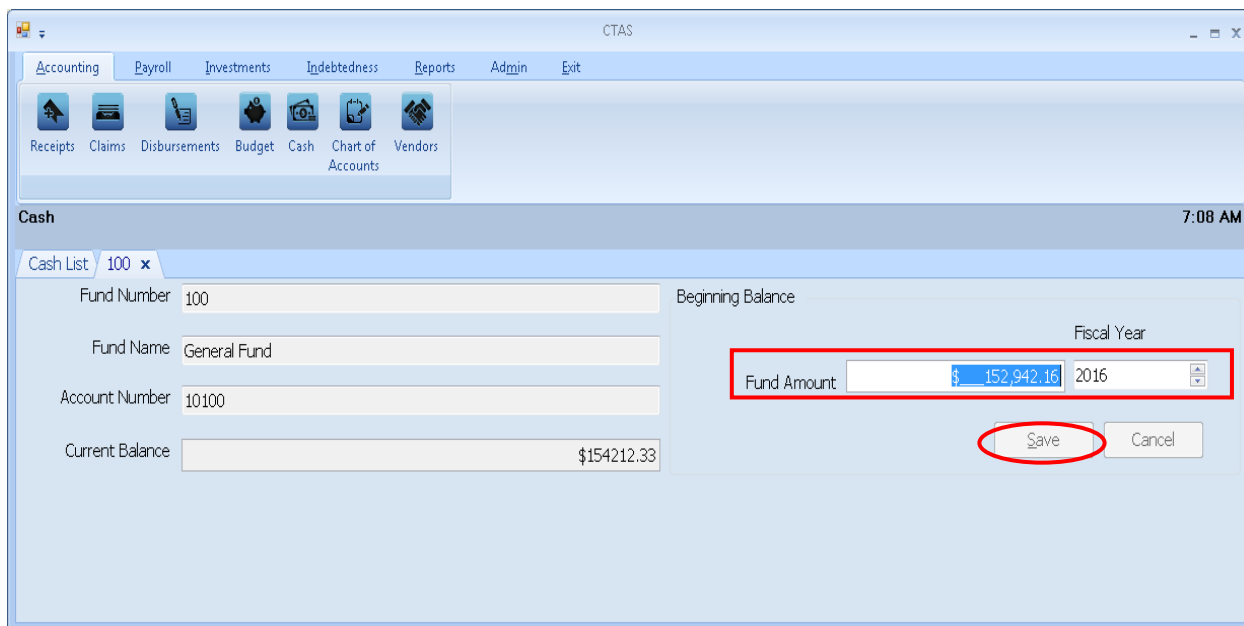
When the fund tab opens:

- Enter the beginning balance in the Fund Amount box (boxed). In the adjacent field, use the up-down arrows to select the Fiscal Year for the beginning balance.

- Click the Save button (circled).

Note: Changes made to transactions in a prior fiscal year will not recalculate the current fiscal year beginning balances. If a change is made in the previous year, which would affect the beginning cash balance, navigate to the Admin section and click on the Edit System Information tab. Move the Current Fiscal Year back to the previous year and click Save. Then click on the Year-end Processing tab and Proceed with Year-end Processing. This will recalculate the cash balance to include the change that was made.

Cash Control: Reconciling the Bank Statement

Deposits in Transit

You can reconcile your bank statement in the Cash Control section. To begin, navigate to the Cash section of the Accounting Module (see page 6-1 for instructions). The Cash List screen will open.
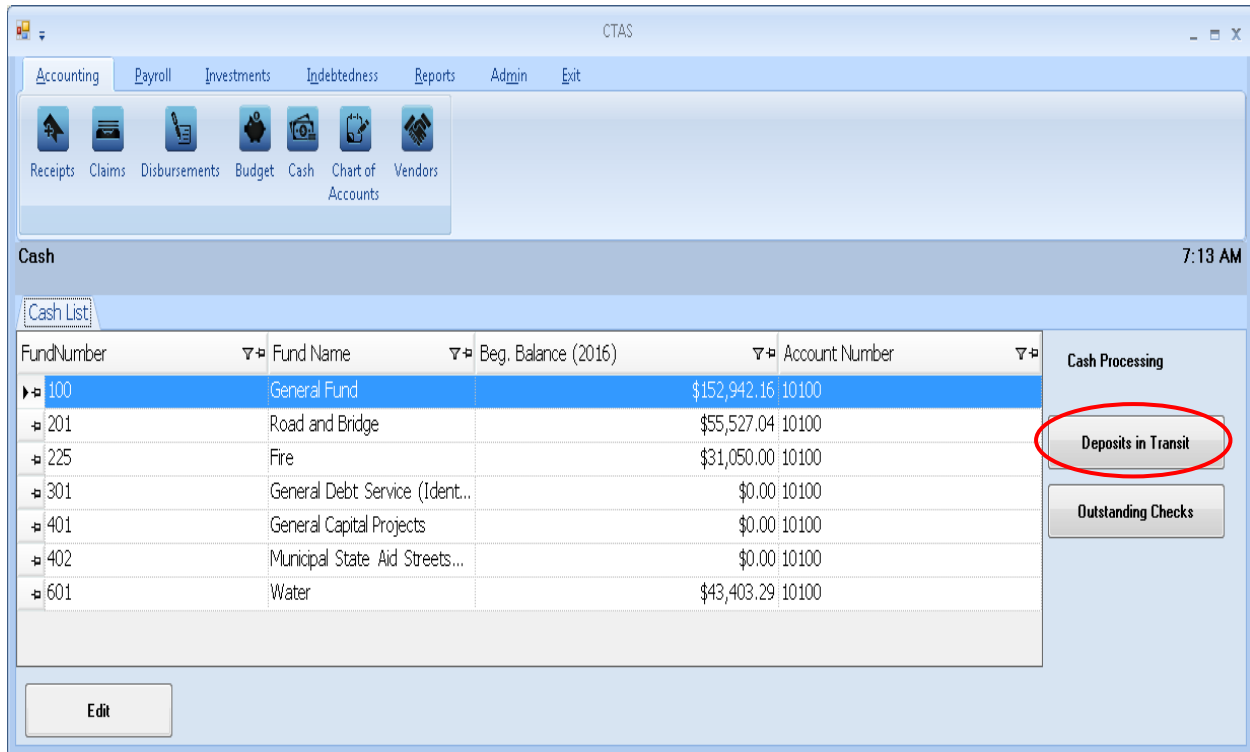
To begin the reconciliation, click the Deposits in Transit button (circled) on the Cash List screen.

Cash Control: Reconciling the Bank Statement (continued)

Deposits in Transit (continued)

After clicking the Deposits in Transit button, the following screen appears.

On the Deposit in Transit screen:

- Select the start and end date to display all deposits that have cleared the bank within the date range selected then click the Get Cleared Deposits button (circled). All deposits in that range selected will be listed in the Deposits in Transit box.

- You can clear deposits from the Deposits in Transit list by selecting the deposits that have cleared the bank and moving them to the Cleared Deposits box. The ">>" button will move all the deposits; the ">" button will move individually-highlighted deposits. You can also move an individual deposit by double-clicking on the deposit line. The "<" and "<<" buttons allow you to remove deposits from the Cleared Deposits box.

- Click the Save button at the bottom of the screen when all of the deposits that have cleared the bank have been moved to the Cleared Deposits box. Once you click on save, click on Close to exit the Deposit in Transit screen. *CTAS has recorded the deposits as cleared.*

Cash Control: Reconciling the Bank Statement (continued)

Outstanding Checks

After you are finished with the Deposits in Transit, click on the Outstanding Checks button (circled) on the Cash List screen.
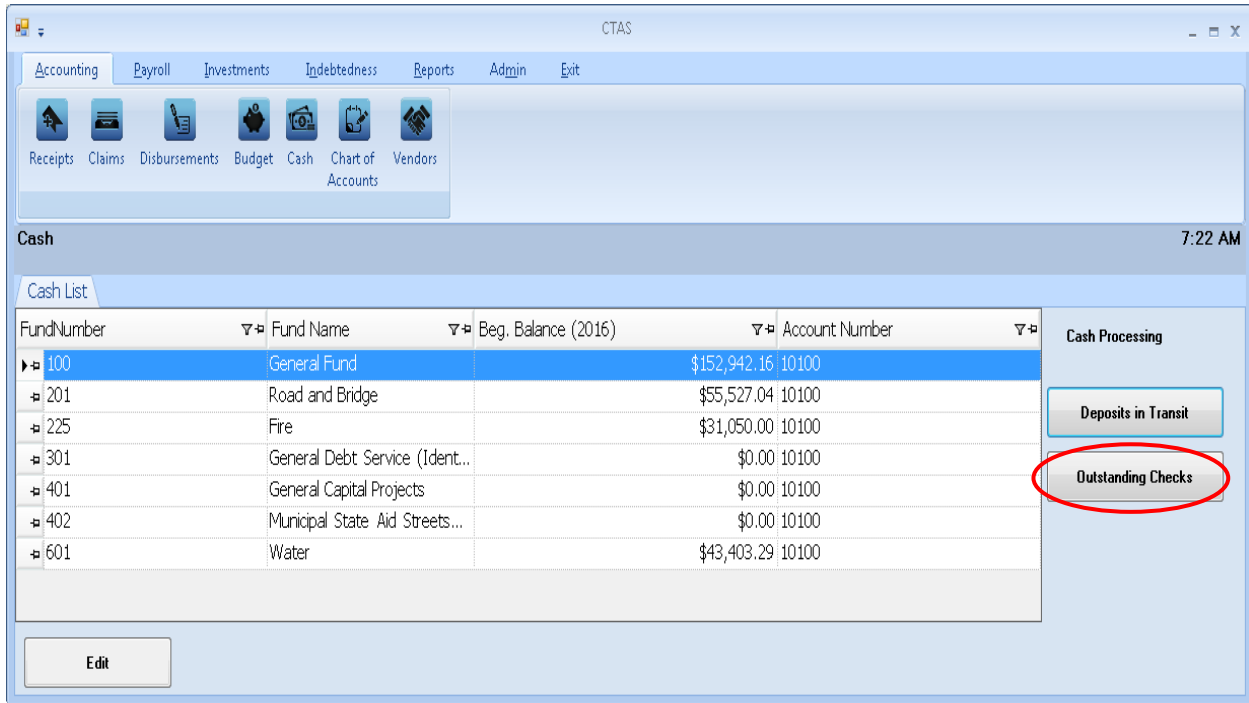
Cash Control: Reconciling the Bank Statement (continued)

Outstanding Checks (continued)

After clicking on the Outstanding Checks button on the cash screen, the Outstanding Checks screen opens.

On the Outstanding Checks screen:

- Select the start and end date to display all checks that have cleared the bank within the date range selected then click the Get Cleared Checks button (circled). All checks in that range selected will be listed in the Outstanding Checks box.

- You can clear checks from the Outstanding Checks list by selecting the checks that have cleared the bank and moving them to the Cleared Checks box. The ">>" button will move all the checks; the ">" button will move individually-highlighted checks. You can also move an individual check by double-clicking on the check number. The "<" and "<<" buttons allow you to remove checks from the Cleared Checks box.

- Click the Save button at the bottom of the screen when all of the checks that have cleared the bank have been moved to the Cleared Checks box. Once you click on save, click on Close to exit the Outstanding Checks screen. *CTAS has recorded the checks as cleared.*

Cash Control: Reconciling the Bank Statement (continued)

Printing a Cash Control Statement

After the deposits and checks have been marked as cleared, you can print a Cash Control Statement to compare your balance with the balance on your bank statement.

To print a Cash Control Statement, click on the Reports tab (circled) from the Task Bar, then select the Cash icon (boxed). The Cash screen will open, as shown below.
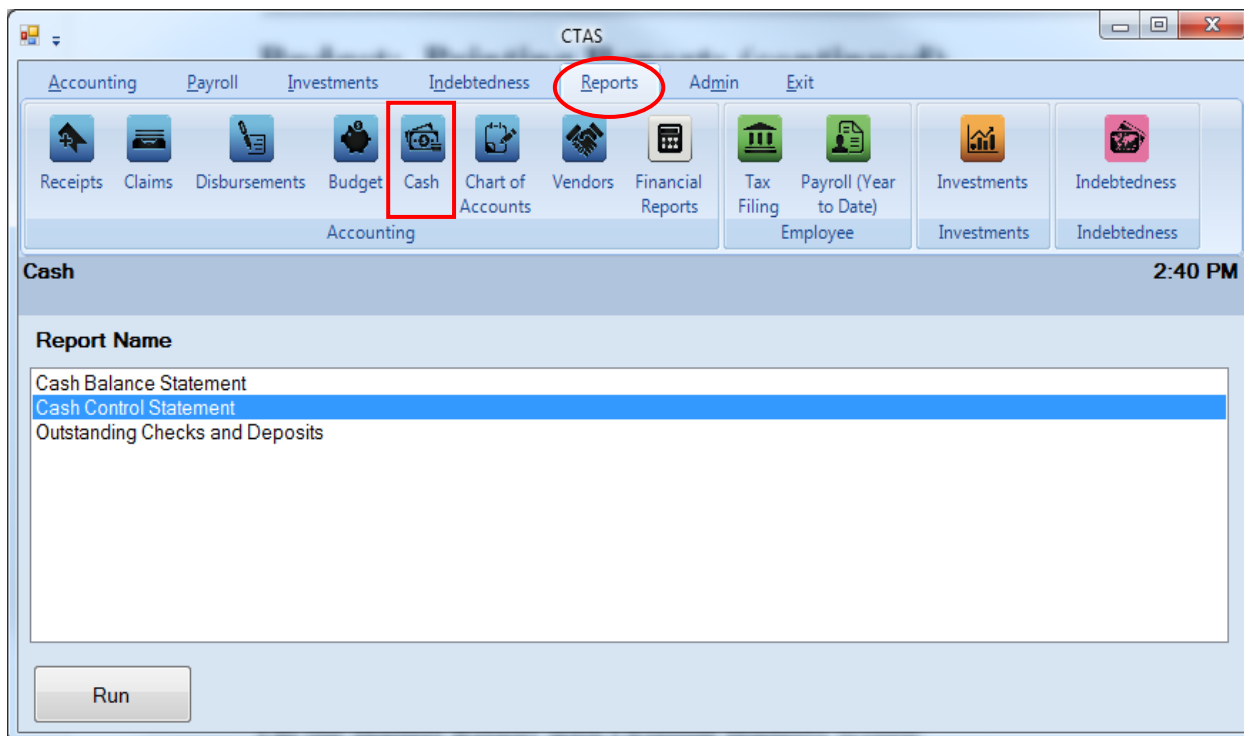
To run the Cash Control Statement, highlight the report and click the Run button at the bottom of the screen. The Cash Control Statement box will appear.
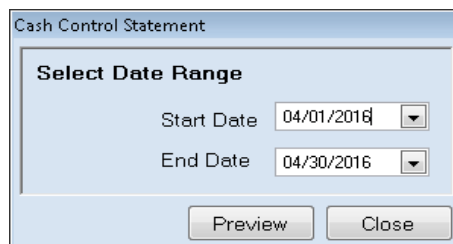
On the Cash Control Statement screen:

- Enter the beginning date of the bank statement in the Start Date field.

- Enter the ending date of the bank statement in the End Date field.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Cash Control: Reconciling the Bank Statement (continued)

Printing a Cash Control Statement (continued)

When the bank statement has been successfully reconciled in CTAS, the amount in the "Total Per Bank Statement" column (boxed) will match the ending balance on your bank statement.


After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Cash Control: Reconciling the Bank Statement (continued)

Printing a Cash Control Statement (continued)

After clicking on the Printer icon, the Print screen appears.
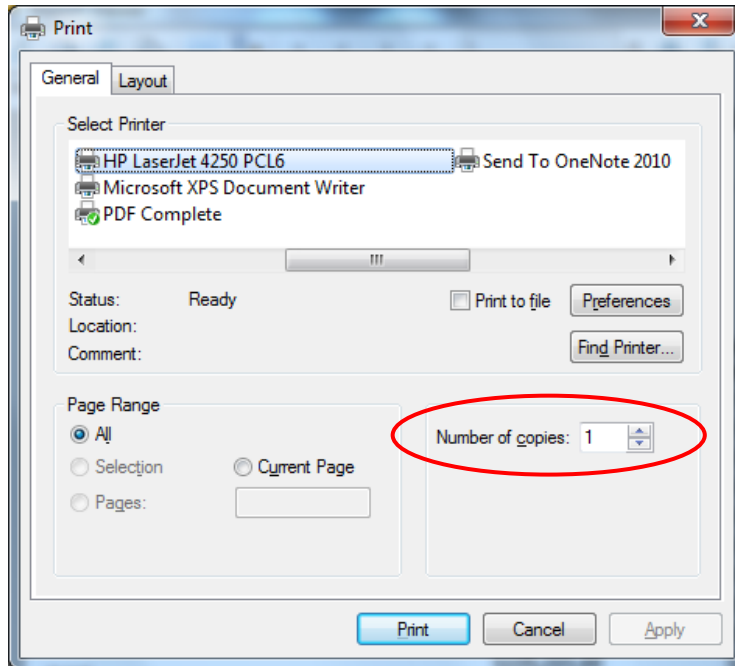
The Number of copies box (circled) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the printing of the report:

- Click the red "X" icon on the Report Viewer screen.
- Click the Close button on the Cash Control Statement screen.

Printing a Cash Control Statement (continued)

Sample Cash Control Statement

New Township			Cash Control Statement				5/18/2016
For the Period: 4/1/2016 To 4/30/2016							
Name of Fund	**Beginning Balance**	**Total Receipts**	**Total Disbursed**	**Ending Balance**	**Less Deposits In Transit**	**Plus Outstanding Checks**	**Total Per Bank Statement**
General Fund	$152,812.33	$0.00	$0.00	$152,812.33	$3,250.00	$3,379.83	$152,942.16
Road and Bridge	$44,020.60	$0.00	$0.00	$44,020.60	$0.00	$11,506.44	$55,527.04
Fire	$36,750.00	$0.00	$0.00	$36,750.00	$5,700.00	$0.00	$31,050.00
General Debt Service (Identify)	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
General Capital Projects	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Municipal State Aid Streets - Construction	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Water	$40,334.89	$0.00	$0.00	$40,334.89	$0.00	$3,068.40	$43,403.29
Total	$273,917.82	$0.00	$0.00	$273,917.82	$8,950.00	$17,954.67	$282,922.49

Cash Control: Reconciling the Bank Statement (continued)

Printing an Outstanding Checks and Deposits Report

In addition to the Cash Control Statement, a report listing the outstanding deposits and checks can be printed.

To print the Outstanding Checks and Deposits report, highlight the report and click the Run button (see for instructions).
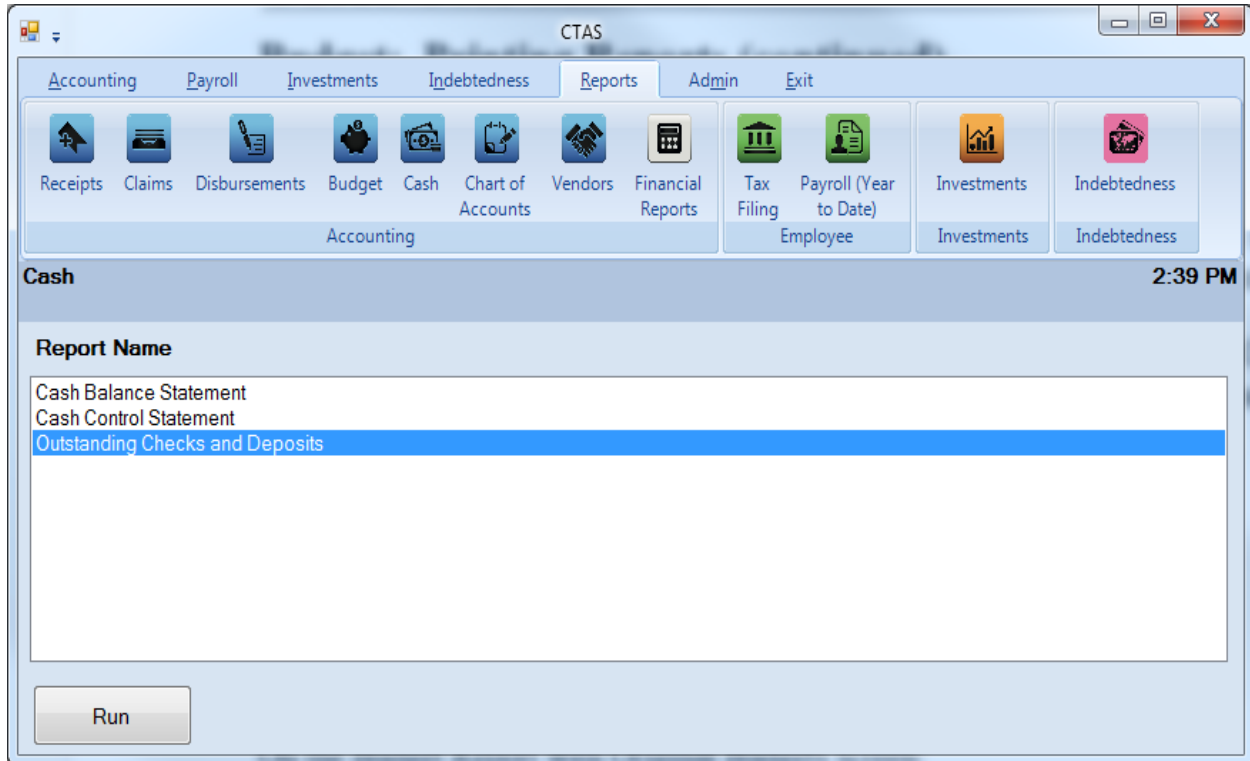
Cash Control: Reconciling the Bank Statement (continued)

Printing an Outstanding Checks and Deposits Report (continued)

Once you have highlighted Outstanding Checks and Deposits and clicked the Run button on the Reports screen, the print preview (Report Viewer screen) appears, as shown below.
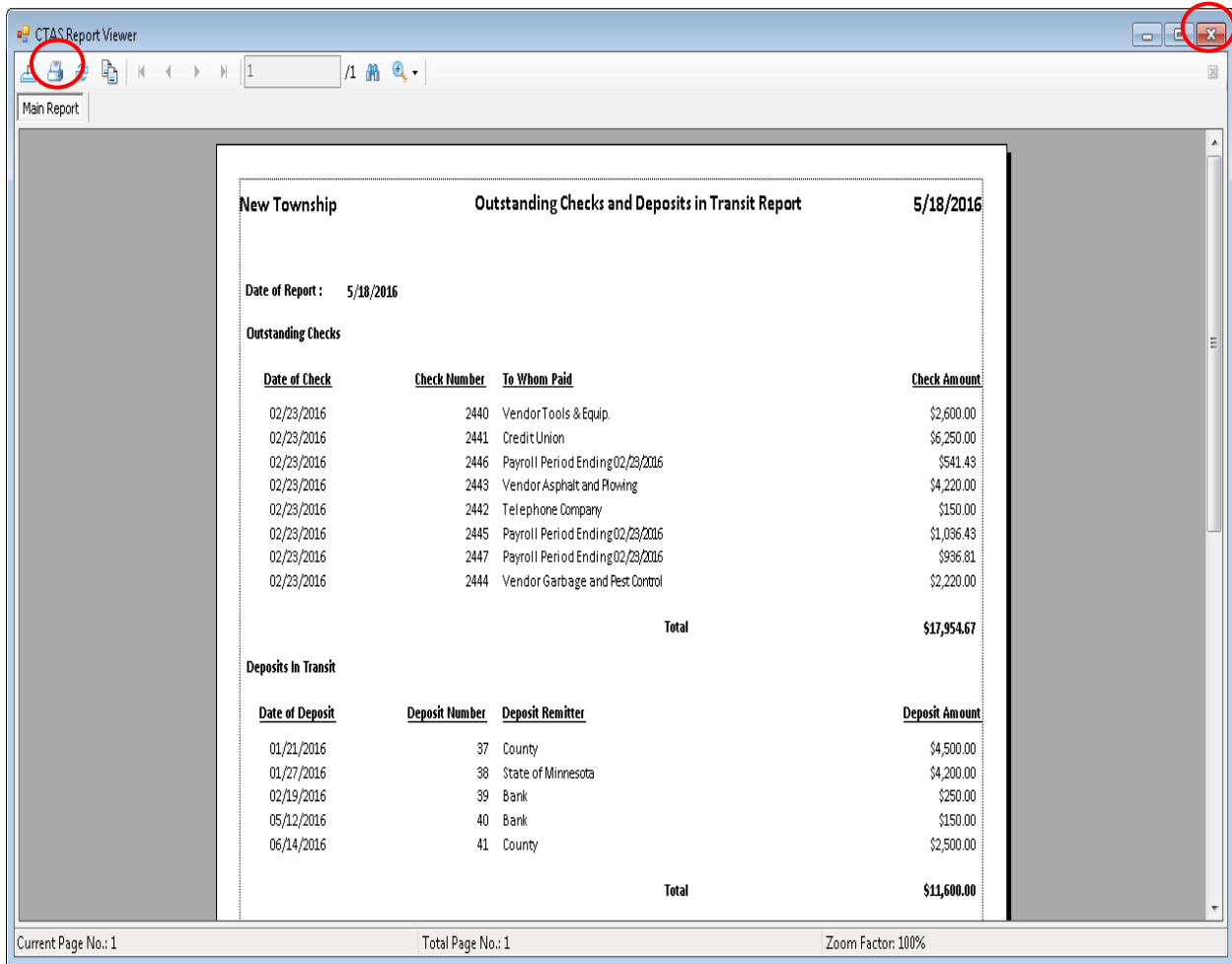
After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the printing of the report:

- Click the red "X" icon (circled right) on the Report Viewer screen.
- Click the Close button on the Outstanding Checks and Deposits Reports screen.

Cash Control: Reconciling the Bank Statement (continued)

Sample Outstanding Checks and Deposits Report

New Township		Outstanding Checks and Deposits in Transit Report		5/18/2016

Date of Report : 5/18/2016

Outstanding Checks

Date of Check	Check Number	To Whom Paid	Check Amount
02/23/2016	2440	Vendor Tools & Equip.	$2,600.00
02/23/2016	2441	Credit Union	$6,250.00
02/23/2016	2446	Payroll Period Ending 02/23/2016	$541.43
02/23/2016	2443	Vendor Asphalt and Plowing	$4,220.00
02/23/2016	2442	Telephone Company	$150.00
02/23/2016	2445	Payroll Period Ending 02/23/2016	$1,036.43
02/23/2016	2447	Payroll Period Ending 02/23/2016	$936.81
02/23/2016	2444	Vendor Garbage and Pest Control	$2,220.00
		Total	**$17,954.67**

Deposits In Transit

Date of Deposit	Deposit Number	Deposit Remitter	Deposit Amount
01/21/2016	37	County	$4,500.00
01/27/2016	38	State of Minnesota	$4,200.00
02/19/2016	39	Bank	$250.00
05/12/2016	40	Bank	$150.00
06/14/2016	41	County	$2,500.00
		Total	**$11,600.00**

Cash Control: Editing a Cleared Receipt

If a cleared receipt needs to be edited, in order to reconcile with the bank statement, go to the Receipts List (see page 2-1 for instructions). To narrow the choices on the Receipts List, you can use the Search Feature (See page 2-16 for instructions). Highlight the receipt you wish to work with and click the View\Edit button (circled) or double click on the receipt.

Cash Control: Editing a Cleared Receipt (continued)

The selected receipt will open in a new tab labeled with the receipt number (boxed).

To edit the amount for a cleared receipt:

- Click the Cleared box (circled, center) to remove the "✓" and click the Save button (circled, bottom).

- Close the individual receipt tab (boxed) by clicking the "X" on the tab's label, next to the tab number.

- In the Receipts List, re-open the uncleared receipt from the previous step.

- Make your edit(s) to the receipt, then recheck the Cleared box to show the receipt has cleared the bank.

- As before, click the Save button, then click the "X" (circled, top) on the tab's label to close the receipt tab.

Cash Control: Editing a Cleared Check

If a cleared check needs to be edited, in order to reconcile with the bank statement, go to the Disbursements List (see page 4-1 for instructions). To narrow the choices on the Disbursements List, you can use the Search Feature (See page 4-14 for instructions). Highlight the disbursement you wish to work with and click the View\Edit button (circled) or double click on the disbursement.

Cash Control: Editing a Cleared Check (continued)

The disbursement will open in a new tab, labeled with the check's number (boxed).
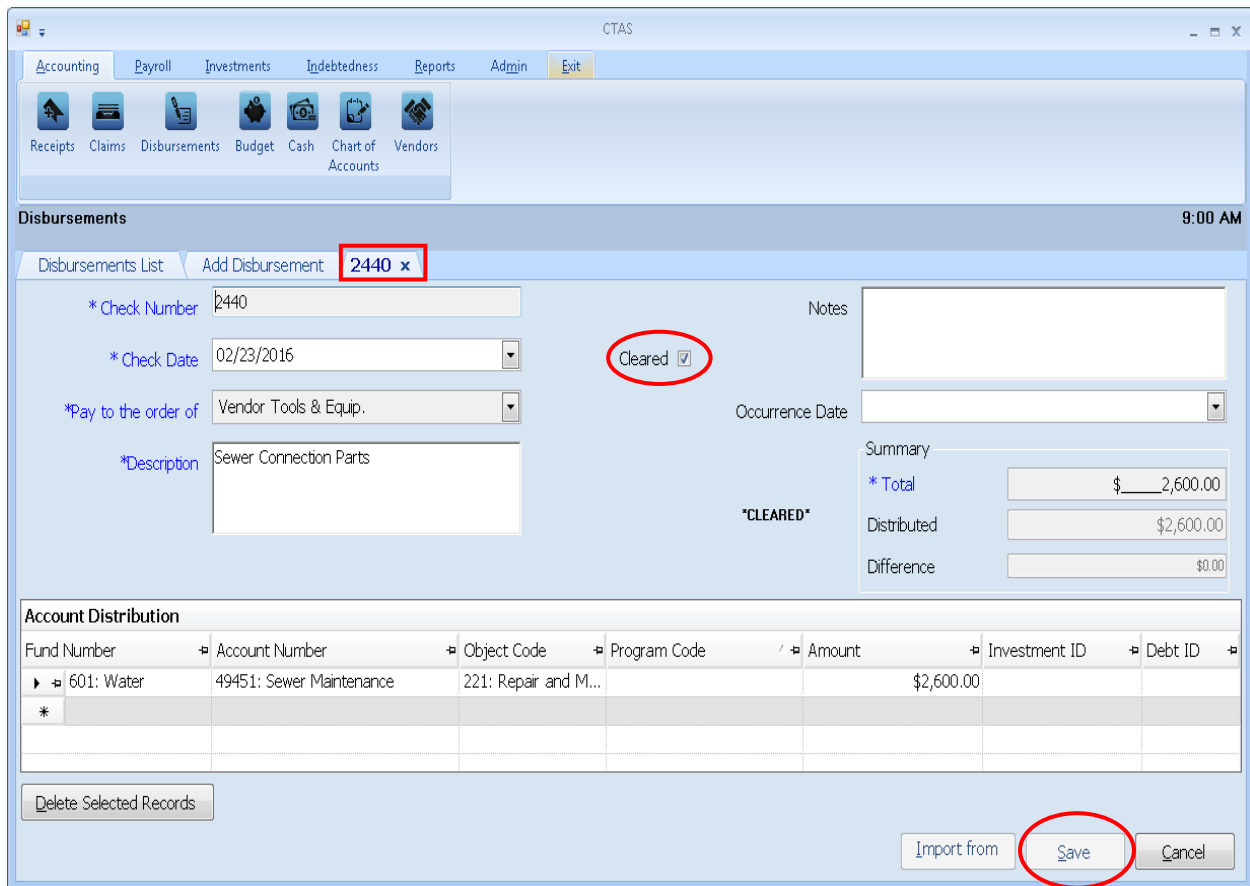
To edit the amount for a cleared disbursement (check):

- Click the Cleared box (circled, center) to remove the "✓" and click the Save button (circled, bottom).

- Close the individual disbursement tab (boxed) by clicking the "X" on the tab's label, next to the tab number.

- In the Disbursements List, re-open the uncleared disbursement from the previous step.

- Make your edit(s) to the disbursement, then recheck the Cleared box to show the disbursement (check) has cleared the bank.

- As before, click the Save button, then click the "X" on the tab's label to close the disbursement tab.

Cash Control: Printing a Cash Balance Statement

A Cash Balance Statement will print the cash balances for each fund as of the current date.

To print the Cash Balance Statement, highlight the report and click the Run button (see page 6-7 for instructions).
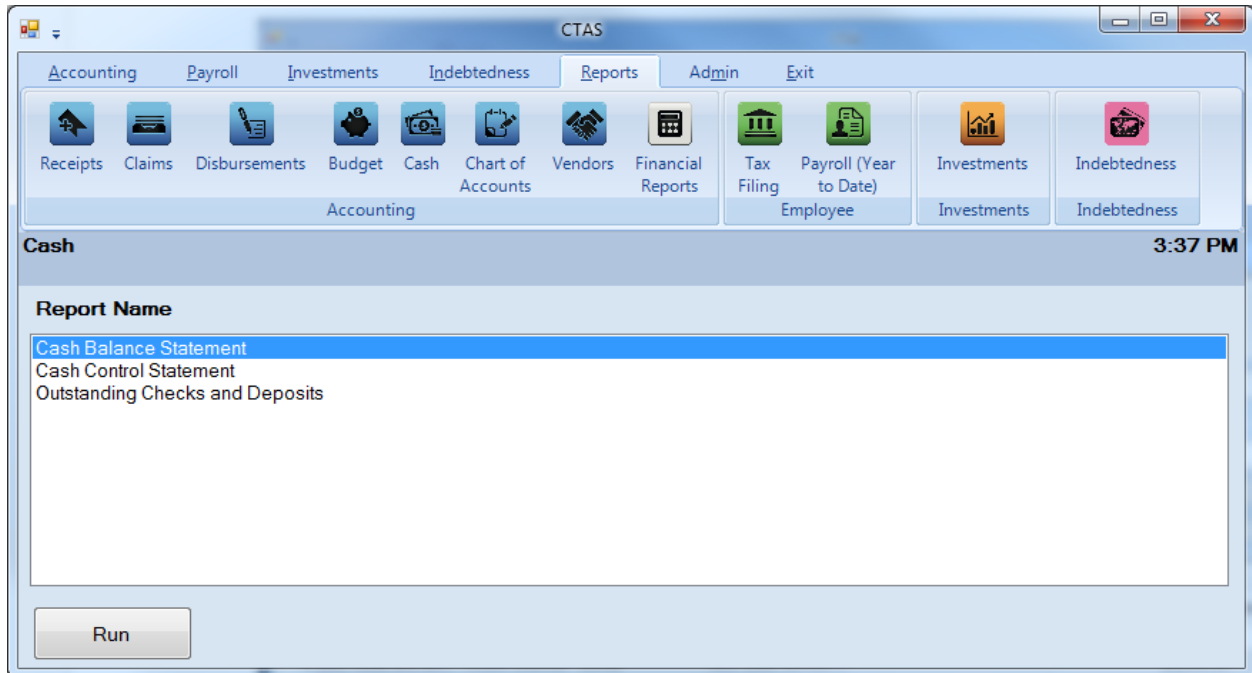
After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 6-9 for printing instructions)
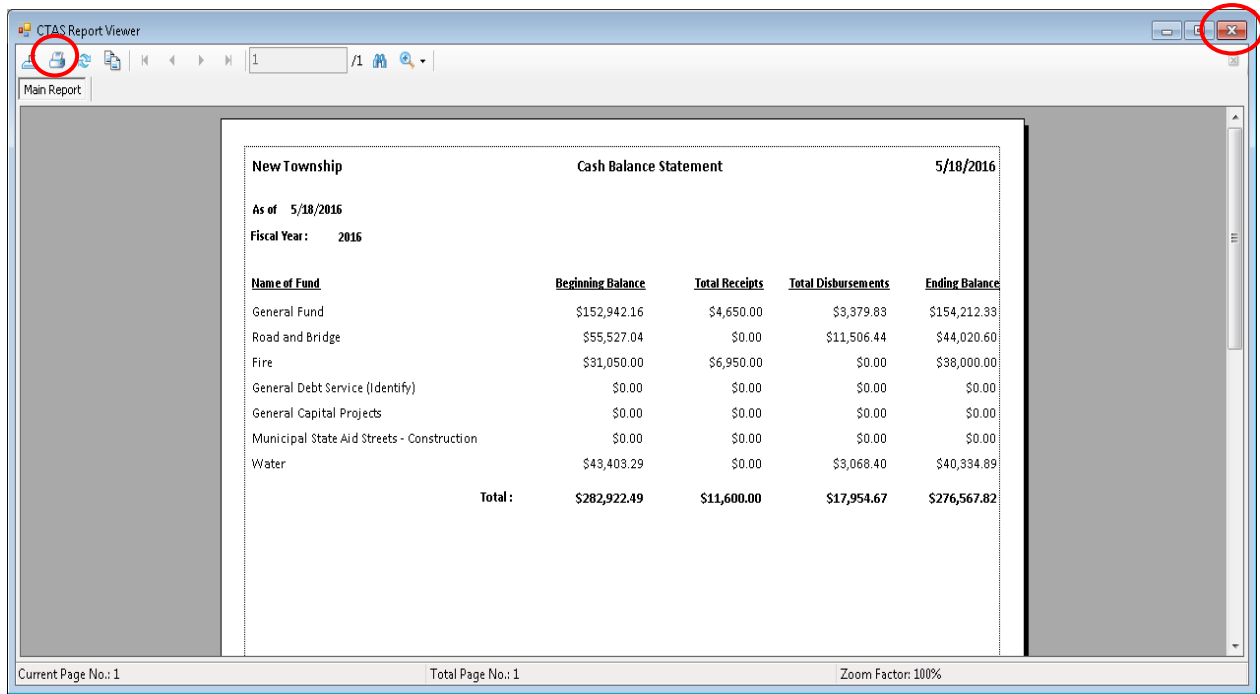
Cash Control: Printing a Cash Balance Statement (continued)

To close the printing of the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).
- Click the Close button on the Cash Balance Statement screen.

Sample Cash Balance Statement

New Township	Cash Balance Statement			5/18/2016
As of 5/18/2016				
Fiscal Year : 2016				
Name of Fund	**Beginning Balance**	**Total Receipts**	**Total Disbursements**	**Ending Balance**
General Fund	$152,942.16	$4,650.00	$3,379.83	$154,212.33
Road and Bridge	$55,527.04	$0.00	$11,506.44	$44,020.60
Fire	$31,050.00	$6,950.00	$0.00	$38,000.00
General Debt Service (Identify)	$0.00	$0.00	$0.00	$0.00
General Capital Projects	$0.00	$0.00	$0.00	$0.00
Municipal State Aid Streets - Construction	$0.00	$0.00	$0.00	$0.00
Water	$43,403.29	$0.00	$3,068.40	$40,334.89
Total :	**$282,922.49**	**$11,600.00**	**$17,954.67**	**$276,567.82**

Chapter 7

Financial Reports

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Financial Reports: Introduction

There are 15 reports that you can create and print from the Financial Reports section in CTAS. The following pages will define each report and provide instructions for printing. In addition, this chapter will explain the PDF button on the print preview (Report Viewer) screen and describe how to use the "Export to CSV" function.

Accessing the Financial Reports Section

To access the Financial Reports section, select the Reports tab in the Task bar (circled), then select the Financial Reports icon (boxed). The Financial Reports screen will open, listing all the reports you can create and print.
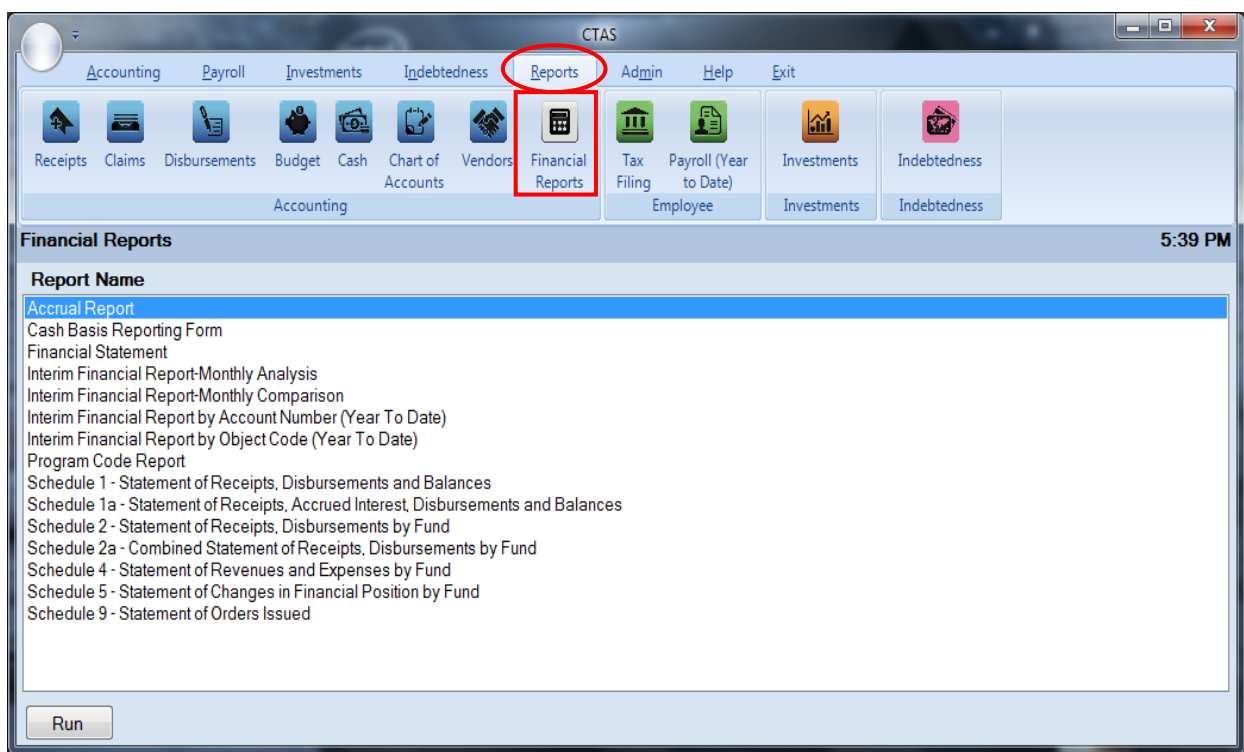
To select the report you want to create, highlight the report name and click on the Run button at the bottom of the Financial Reports screen.

Financial Reports: Printing an Accrual Report

The Accrual Report displays receipts and disbursements marked with an Occurrence Date where the date of the receipt/disbursement is in one calendar year and the Occurrence Date is in another calendar year. The Report groups receipts and disbursements by Accounts Payable, Accounts Receivable, Deferred Revenue, and Prepaid expenditures. Each receipt and disbursement is also grouped by fund.

This report is useful for those entities that maintain their records in CTAS, which is a Cash-Based Accounting System, but would like to convert their records to an accrual/modified accrual basis at year-end.

The Accrual Report does not capture all accruals needed to fully convert cash-based financial statements to accrual. Other records may need to be kept and other calculations may need to be made to fully convert to accrual. The Accrual Report provides a nice starting point by helping to identify accruals that can be tied to physical transactions.

To print an Accrual Report, highlight Accrual Report on the Financial Reports screen, as seen on previous page, and click the Run. The following screen will appear.
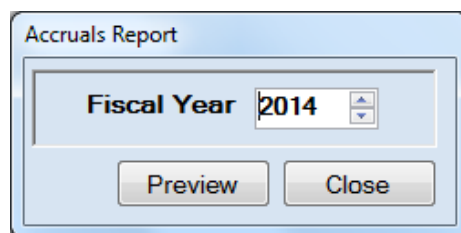
On the Accruals Report screen:

- Select the year for the report in the Fiscal Year field by typing in the box or using the up-down arrows.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown on the next page.

Financial Reports: Printing an Accrual Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Financial Reports: Printing an Accrual Report (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).

- Click the Close button on the Accruals Report screen.

Financial Reports: Printing an Accrual Report (continued)

Sample Accrual Report

New Township

Accrual Report

For the Year Ended December 31, 2014

Receipt # / Check #	Receipt Date / Check Date	Occurrence Date	Remitter / Vendor	Description	Notes	Fund	Account Number	Amount
Accounts Payable								
122	03/01/2015	09/15/2014	Northern Tool	Sewer Connection Parts		601	49451	$100.00
								$100.00
							Total 601:Water	$100.00
							Total Accounts Payable	$100.00
Accounts Receivable								
29	09/08/2015	09/01/2014	State of Minnesota	Grants and Aids		100	33401	$10,000.00
								$10,000.00
29	09/08/2015	09/01/2014	State of Minnesota	Grants and Aids		100	33405	$2,000.00
								$2,000.00
							Total 100:General Fund	$12,000.00
							Total Accounts Receivable	$12,000.00
Deferred Revenue								
30	09/08/2014	07/01/2015	The Bank	Sewer Bond		601	39310	$500.00
								$500.00
							Total 601:Water	$500.00
							Total Deferred Revenue	$500.00
Prepaid								
123	07/01/2014	05/01/2015	Diamond Asphalt and Plowing	General Payments		201	43121	$3,000.00

Report Last Updated: 08/29/2014

Page 1 of 2

Financial Reports: Printing a Cash Basis Reporting Form

The Cash Basis Reporting Form is designed to provide you with a copy of the information you send to the Office of the State Auditor. This Form should be printed and reviewed for accuracy **before** the electronic file is sent. A year-end copy of the form should be retained as part of your permanent records.

Do not send this form: it does not meet the Office of the State Auditor's reporting requirements. *Reporting requirements can be found by going to the Office of the State Auditor's website at www.auditor.state.mn.us: under the Forms tab at the top of the page, click on Reporting Forms and Due Dates on the drop-down menu.*

To print a Cash Basis Reporting Form, highlight the form's name on the Financial Reports screen and click the Run button (see page 7-1). The Cash Basis Reporting Form screen will appear.
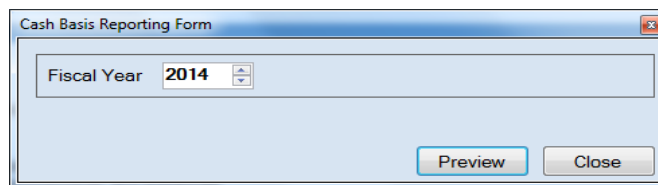
On the Cash Basis Reporting Form screen:

- Select the report's year in the Fiscal Year field by typing in the box or using the arrows.

- Click the Preview button. The print preview (Report Viewer) screen will appear, as shown below.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)
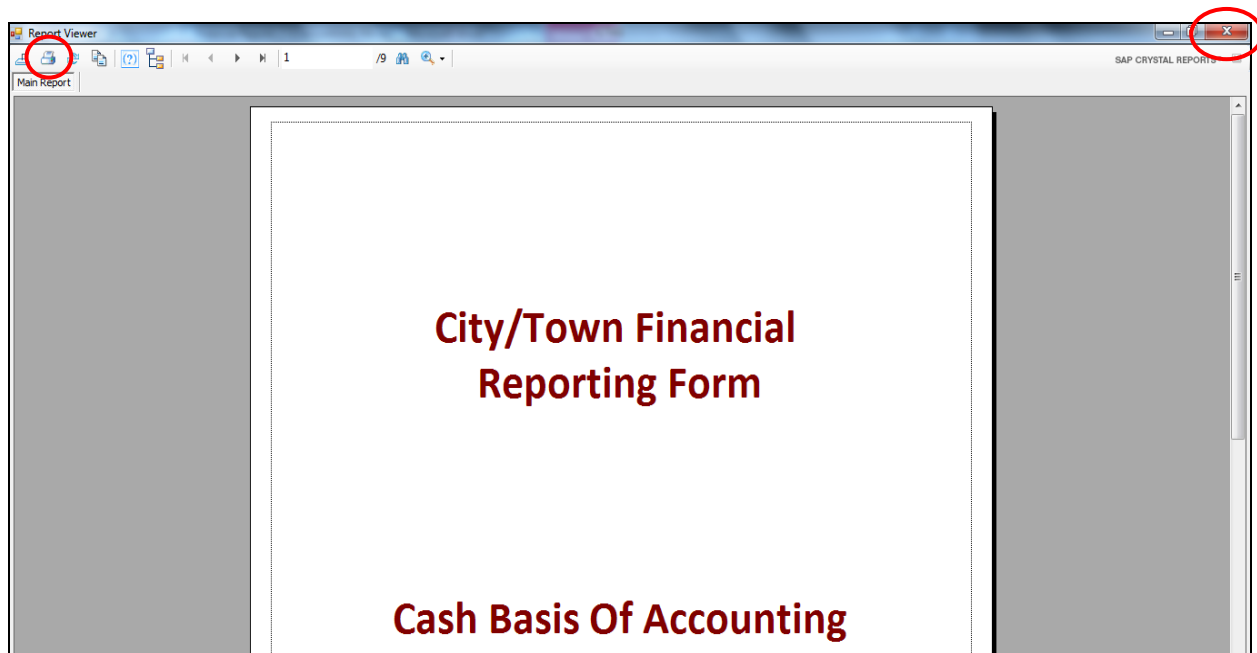
Financial Reports: Printing a Cash Basis Reporting Form (continued)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen (previous page).

- Click the Close button on the Cash Basis Reporting Form screen.

Sample Cash Basis Reporting Form

City/Town Financial Reporting Form

Cash Basis Of Accounting

New Township

Year Ending 12/31/2014

Sample Cash Basis Reporting Form (continued)

New Township		Year Ending 12/31/2014

SECTION I : REVENUES

TAXES

1	Property Taxes (include Tax Forfeited Property)	1	$111,000.00
2	Tax Increments (TIF)	2	$1,000.00
3	Franchise Taxes - (fee from private sector only) e.g. Cable TV	3	$3,000.00
4	Local Sales Taxes	4	$1,000.00
5	Hotel/Motel Taxes	5	$1,000.00
6	Gambling Tax	6	$1,000.00
7	Gravel Tax	7	$1,000.00
8	Special Assessments (include delinquent charges)	8	$5,000.00
9	LICENSES AND PERMITS	9	$150.00

INTERGOVERNMENTAL REVENUES

10	FEDERAL-Community Development Block Grants (CDBG, including Entitlements CFDA #14.218 and 14.228)	10	$2,500.00
12	-Transportation	12	$2,500.00
14	-Emergency Management Aid	14	$2,500.00
15	-Other Federal Grants	15	$2,500.00
16	STATE-Local Government Aid (LGA)	16	$1,000.00
18	-Residential Market Value Credit	18	$0.00
19	-Agricultural Market Value Credit	19	$0.00
20	-Manufactured Home Market Value Credit	20	$0.00
21	-Taconite Homestead Credit	21	$1,000.00
22	-Taconite Aids	22	$1,000.00
23	-PERA Aid	23	$1,000.00
24	-Transportation/Highway User Tax/Gasoline Tax/Road Allotment	24	$5,000.00
25	-Disparity Reduction Aid (DRA)	25	$1,000.00

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

New Township		Year Ending 12/31/2014
43 Transit	43	$1,000.00
44 Cemetery (include plot sales)	44	$7,000.00
45 Other Service Charges (include SAC, rents)	45	$1,000.00
46 TOTAL CHARGES FOR SERVICES (add lines 35 through 45)	46	$20,000.00
47 FINES AND FORFEITS (35000)	47	$1,000.00
48 ADMINISTRATIVE FINES (per MS 169999 total collected, not net) (35000)	48	$0.00
MISCELLANEOUS REVENUES		
49 Investment Earnings (checking, savings, interest and investments)	49	$15.00
50 All Other Revenue	50	$10,200.00
51 TOTAL REVENUES (should equal total on financial statement)	51	$176,265.00
OTHER FINANCING SOURCES		
52 Investments Sold or matured (CDs, savings withdrawals, etc)	52	$1,000.00
53 Borrowing-Bonds Issued (net proceeds) (Include bond premiums and discounts)	53	$10,000.00
54 -Other Long-Term Debt (Include capital leases)	54	$25,000.00
55 -Short-Term Debt	55	$500.00
56 Other Financing Sources (Include Interfund Debt, Sales of Fixed Assets)	56	$5,000.00
57 Transfers from Enterprise Funds and Internal Service Funds	57	$100.00
58 Transfers from Governmental Funds	58	$5,000.00
59 TOTAL REVENUES AND OTHER FINANCING SOURCES	59	$232,965.00

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

New Township		Year Ending 12/31/2014

SECTION II: EXPENDITURES

GENERAL GOVERNMENT

1	Governing Board	1	$1,050.35
2	Administration and Finance (clerk/treasurer, deputy clerk, etc.)	2	$2,619.66
3	Other General Government (elections, assessing, audit, legal, etc.)	3	$957.93
4	General Government - Capital Outlay	4	$940.00

PUBLIC SAFETY

5	Police/Sheriff-Current Expenditures (include police relief, forfeiture fund)	5	$1,000.00
6	-Capital Outlay	6	$0.00
7	Corrections-Current Expenditures	7	$1,000.00
8	-Capital Outlay	8	$0.00
9	Ambulance-Current Expenditures (include rescue squad, 1st responders)	9	$1,000.00
10	-Capital Outlay	10	$0.00
11	Fire-Current Expenditures (include fire relief)	11	$1,000.00
12	-Capital Outlay	12	$0.00
13	Other Protection-Current Expenditures (include building inspection, flood control)	13	$4,500.00
14	-Capital Outlay	14	$1,500.00

STREETS AND HIGHWAYS (Roads and Bridges)

16	Street Maintenance and Storm Sewers (include street cleaning)	16	$17,502.21
17	Snow and Ice Removal	17	$8,877.65
19	Street Lighting	19	$1,000.00
20	Street Construction - Capital Outlay (include bridges, sidewalks and storm sewers)	20	$1,000.00
21	Street - Other Capital Outlay (buildings and equipment)	21	$1,000.00

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

New Township   **Year Ending 12/31/2014**

39 Economic Development - Current Expenditures (include business loans)	39	$500.00
40 - Capital Outlay	40	$500.00
CONSERVATION OF NATURAL RESOURCES		
41 Current Expenditures	41	$1,000.00
42 Capital Outlay	42	$0.00
MISCELLANEOUS EXPENDITURES		
43 Airports - Current Expenditures	43	$1,000.00
44 - Capital Outlay	44	$0.00
45 Transit - Current Expenditures	45	$1,000.00
46 - Capital Outlay	46	$0.00
47 Cemetery - Current Expenditures	47	$1,000.00
48 - Capital Outlay	48	$1,000.00
49 Pension Contribution (if not allocated)	49	$1,000.00
50 Insurance (if not allocated)	50	$1,000.00
51 All Other - Current Expenditures	51	$3,000.00
52 All Other - Capital Outlay (ONLY items not classified elsewhere)	52	$2,000.00
54 TOTAL CURRENT EXPENDITURES	54	$45,207.80
55 TOTAL CAPITAL OUTLAY	55	$10,740.00
DEBT SERVICE		
56 Principal Payments on Bonds	56	$900.00
57 Principal Payments on Other Long-term Debt and Short-term Debt	57	$200.00
58 Interest and Fiscal Charges (Bond Issuance Costs)	58	$200.00
59 TOTAL EXPENDITURES (should equal total on financial statement)	59	$63,247.80

Note: Capital outlay includes the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land.

Office of the State Auditor

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

New Township	Year Ending 12/31/2014

SECTION III: ENTERPRISE FUNDS

Include operations of all enterprise funds and related component units. Only 600 Fund Numbers

	Enterprise Fund	
1	Operating Revenues	$0.00
2	Operating Expenses	$0.00
3	OPERATING INCOME (LOSS)	$0.00
4	Non-Operating Revenues (Interest, grants, property taxes, assessments, etc.)	$0.00
5	Non-Operating Expenses (Interest, etc)	$0.00
6	Net Income (Loss) - Before Transfers	$0.00
	ADDITIONAL INFORMATION	
7	Taxes (exclude special assessments)	$0.00
8	Federal Grants	$0.00
9	State Grants (include MV Credits)	$0.00
10	County Grants/Local Grants	$0.00
11	Operating Transfers In from Other Funds	$0.00
12	Operating Transfers Out to Other Funds	$0.00

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

New Township   **Year Ending 12/31/2014**

SECTION IV: DEBT STATEMENT - ALL FUNDS

TYPE OF BONDS	BEGINNING OF THE YEAR (a)	ISSUED DURING THE YEAR (b)	PAID DURING THE YEAR (c)	END OF YEAR
1 General Obligation	$0.00	$10,000.00	$0.00	$10,000.00
2 Tax Increment Bonds	$0.00	$0.00	$0.00	$0.00
3 Revenue Tax Increment				
4 Special Assessment Bonds	$0.00	$0.00	$0.00	$0.00
5 General Obligation Revenue Bonds	$0.00	$10,000.00	$0.00	$10,000.00
6 Revenue Bonds	$0.00	$0.00	$0.00	$0.00
7 Other (MSAH, etc)				
8 TOTAL BONDED DEBT	$0.00	$20,000.00	$0.00	$20,000.00
9 Refunding Bonds (Included in debt statements - lines 1-7)				
OTHER LONG TERM DEBT				
10 Installment Purchase Contracts				
11 Certificates of Indebtedness				
12 Notes (PFA)				

Note: The Debt Statement principal amounts only. Interest should not be included.

Financial Reports: Printing a Cash Basis Reporting Form (continued)

Sample Cash Basis Reporting Form (continued)

| New Township | | | Year Ending 12/31/2014 |

SECTION V: CASH AND INVESTMENTS - ALL FUNDS

		General Fund	Special Revenue Funds	Total All Funds
1.	Clerk's Cash Balance - End of Year (exclude investments)	$121,692.06	$59,920.14	$225,215.49
3.	Investments (Savings, CDs, etc.)	$4,005.00	$0.00	$4,005.00
4.	Total Cash and Investments	$125,697.06	$59,920.14	$229,220.49

Financial Reports: Printing a Financial Statement Report

A Financial Statement Report combines Schedules 1, 2, 4, 5, 6 (Indebtedness), 8 (Investments), and 9 (Statements of Orders Issued) into one report for a fiscal year.

To print a Financial Statement Report, highlight Financial Statement Report on the Financial Reports screen (see) and click Run. The Financial Statement will appear.
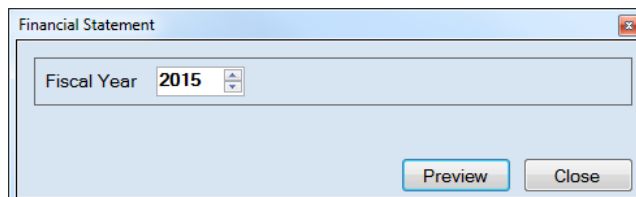
On the Financial Statement screen:

- Select the report's year in the Fiscal Year field by typing in the box or using the arrows.

- Click the Preview button. The print preview (Report Viewer) screen will appear, as shown below.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Financial Statement screen.

Financial Reports: Printing a Financial Statement Report (continued)

Sample Financial Statement

New Township   Statement of Receipts, Disbursements and Balances (Schedule 1)   2/25/2016

As on 12/31/2015

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	121,692.06	32,280.00	0.00	0.00	1,029.90	0.00	0.00	152,942.16	65,940.56	**218,882.72**
Road and Bridge	45,320.14	16,412.00	0.00	0.00	6,205.10	0.00	0.00	55,527.04	115,329.46	**170,856.50**
Fire	14,600.00	16,450.00	0.00	0.00	0.00	0.00	0.00	31,050.00	0.00	**31,050.00**
General Debt Service (Identify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
General Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Municipal State Aid Streets- Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Water	43,603.29	0.00	0.00	0.00	200.00	0.00	0.00	43,403.29	0.00	**43,403.29**
Total :	**225,215.49**	**65,142.00**	**0.00**	**0.00**	**7,435.00**	**0.00**	**0.00**	**282,922.49**	**181,270.02**	**464,192.51**

Financial Reports: Printing a Financial Statement Report (continued)

Sample Financial Statement (continued)

New Township   **Statements of Receipts and Disbursements**   **2/25/2016**

SCHEDULE 2

As On   As on 12/31/2015

100   :   General Fund

Receipts:

Taxes

Property Tax	$12,000.00	
Total		$12,000.00

Licenses and Permits

Animal Licenses	$30.00	
Total		$30.00

Intergovernmental Revenues (IGR)

Local Government Aid	$5,000.00	
Taconite Production Tax	$1,500.00	
Taconite Homestead Credit	$200.00	
State - P.E.R.A. Aid	$13,000.00	
Disparity Reduction Aid	$300.00	
Total		$20,000.00

Charges for Services

Park Fees	$50.00	
Total		$50.00

Miscellaneous

Interest Earning	$200.00	
Total		$200.00
Total Receipts		**$32,280.00**

Other Financing Sources:

Sale of Investments	$0.00	
Transfers from other Funds	$0.00	

Disbursements:

General Government

Council/Town Board- Current	$50.00	
Clerk - Training- Current	$35.00	
Town Hall - Telephone- Current	$50.00	
Town Hall - Electric and Gas- Current	$100.00	
General Government Buildings and Plant- Capital Outlay	$100.00	
Total		$335.00

Public Works

Waste (Refuse) Collection- Current	$300.00	
Waste (Refuse) Collection- Capital Outlay	$200.00	
Weed Control- Current	$194.90	
Total		$694.90
Total Disbursements		**$1,029.90**

Other Financing Uses:

Other Financing Uses	$0.00	
Payments to refunded Bond Escrow Agents	$0.00	
Purchase of Investments	$0.00	
Transfers to other Funds	$0.00	
Special Items	$0.00	
Extraordinary Items	$0.00	

Sample Financial Statement (continued)

201   :   Road and Bridge

Receipts:

Intergovernmental Revenues (IGR)

County Grants and Aids for Highways	$10,000.00	
Total		$10,000.00
Total Receipts		**$10,000.00**

Other Financing Sources:

Sale of Investments	$0.00
Transfers from other Funds	$6,412.00

Disbursements:

Public Works

Unpaved Streets- Current	$5,000.00	
Total		$5,000.00

Debt Service

Bond Principal- Current	$1,001.00	
Interest- Bonds- Current	$204.10	
Total		$1,205.10
Total Disbursements		**$6,205.10**

Other Financing Uses:

Other Financing Uses	$0.00
Payments to refunded Bond Escrow Agents	$0.00
Purchase of Investments	$0.00
Transfers to other Funds	$0.00
Special Items	$0.00
Extraordinary Items	$0.00

225   :   Fire

Receipts:

Taxes

Property Tax	$15,000.00	
Total		$15,000.00

Intergovernmental Revenues (IGR)

Fire Aid	$1,450.00	
Total		$1,450.00
Total Receipts		**$16,450.00**

Other Financing Sources:

Sale of Investments	$0.00
Transfers from other Funds	$0.00

Disbursements:

Total Disbursements	**$0.00**

Other Financing Uses:

Other Financing Uses	$0.00
Payments to refunded Bond Escrow Agents	$0.00
Purchase of Investments	$0.00
Transfers to other Funds	$0.00
Special Items	$0.00
Extraordinary Items	$0.00

Financial Reports: Printing a Financial Statement Report (continued)

Sample Financial Statement (continued)

SCHEDULE 4

New Township

Water

STATEMENT OF REVENUES AND EXPENSES

For the Year Ended December 31, 2015

Operating Revenues	
Water Sales	$5,000.00
Total Operating Revenues	$5,000.00
Operating Expenses	
Water Utilities - Power and Pumping	$2,500.00
Sewer Maintenance	$200.00
Total Operating Expenses	$2,700.00
Operating Income (Loss)	$2,300.00
Nonoperating Revenue (Expenses)	
Total Nonoperating Revenues (Expenses)	
Net Income (Loss) Before Operating Transfers	$2,300.00
Transfers From Other Funds	$0.00
Transfers To Other Funds	$0.00
Net Income	$2,300.00

New Township

Water

Statement of Cash Flows

For the Year Ended December 31, 2015

Cash Flows From Operating Activities	
Water Sales	**$5,000.00**
Water Utilities - Power and Pumping	**$(2,500.00)**
Sewer Maintenance	**$(200.00)**
Net Cash Provided (Used) for Operating Activities	**$2,300.00**
Cash Flows From Noncapital Financing Activities	
Net Cash Provided (Used) for Noncapital Financing Activities	**$0.00**
Cash Flows From Capital and Related Financing Activities	
Sewer Maintenance	**$(500.00)**
Net Cash Provided (Used) for Capital and Related Financing Activities	**$(500.00)**
Cash Flows From Investing Activities	
Net Cash Provided (Used) for Investing Activities	**$0.00**
Net Increase (Decrease) in Cash and Cash Equivalents	**$1,800.00**
Cash and Cash Equivalents, January 1	**$43,603.29**
Cash and Cash Equivalents, December 31	**$45,403.29**

Financial Reports: Printing a Financial Statement Report (continued)

Sample Financial Statement (continued)

SCHEDULE 6

New Township

STATEMENT OF INDEBTEDNESS

For the Year Ended December 31, 2015

Bonded Indebtedness	Interest Rate	Issue Date	Final Maturity Date	Outstanding	Issued in	Paid in	Outstanding
General Obligation*							
Plow Truck Bond	3.40	07/21/2014	09/24/2030	$10,000.00	$0.00	$0.00	$10,000.00
Total General Obligation*				$10,000.00	$0.00	$0.00	$10,000.00
Tax Increment Bonds							
				$0.00	$0.00	$0.00	$0.00
Total Tax Increment Bonds				$0.00	$0.00	$0.00	$0.00
Special Assessment Bonds							
				$0.00	$0.00	$0.00	$0.00
Total Special Assessment Bonds				$0.00	$0.00	$0.00	$0.00
General Obligation Revenue Bonds							
Sewer Revenue Bond	3.50	07/21/2014	12/18/2024	$10,000.00	$0.00	$0.00	$10,000.00
Total General Obligation Revenue Bonds				$10,000.00	$0.00	$0.00	$10,000.00
Revenue Bonds							
				$0.00	$0.00	$0.00	$0.00
Total Revenue Bonds				$0.00	$0.00	$0.00	$0.00
Total Bonded Indebtedness				**$20,000.00**	**$0.00**	**$0.00**	**$20,000.00**
Other Long Term Debt							
Plow Truck Loan	2.90	04/23/2014	04/23/2024	$24,800.00	$0.00	$0.00	$24,800.00
Total Other Long Term Debt				$24,800.00	$0.00	$0.00	$24,800.00
Short Term Debt							
Operating Loan	9.30	07/21/2014	10/23/2014	$500.00	$0.00	$0.00	$500.00
Total Short Term Debt				$500.00	$0.00	$0.00	$500.00
Total City Indebtedness				**$45,300.00**	**$0.00**	**$0.00**	**$45,300.00**
				[a]		[b]	[c]

Note:

[*] Special Assessment Bonds and Revenue Bonds with General Obligation backing should not be classified as General Obligation Bonds.

[a] The Jan. 1 balance should agree with the Dec. 31 balance of the prior year.
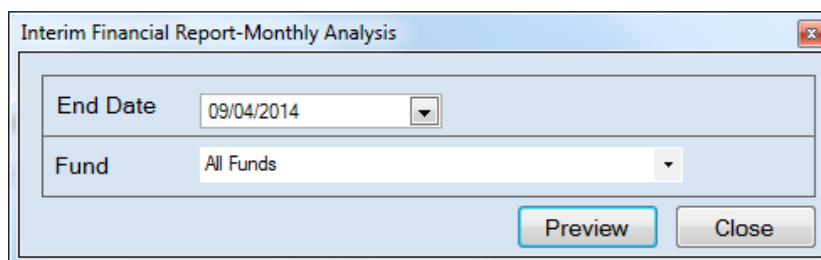
[b] Amounts paid should agree with the amounts shown as principal paid on Schedule 2 and 4.

[c] Bonds Maturing January 1, which are paid on or before December 31, should not be included in the balance outstanding at December 31

Financial Reports: Printing a Financial Statement Report (continued)

Sample Financial Statement (continued)

New Township   Schedule 8 - Investment Activity   2/25/2016

For the period: 1/1/2015 To 12/31/2015

Investment Type	Description		Beginning Balance	Date	Deposits	Withdrawals	Ending Balance
CD	3 Year CD		4,005.00	01/01/2015			
		Total			0.00	0.00	4,005.00
CD	5 Year CD		0.00	01/01/2015			
				05/05/2015	115,329.46		115,329.46
		Total			115,329.46	0.00	115,329.46
MM	The Bank Money Market		0.00	01/01/2015			
				05/05/2015	61,935.56		61,935.56
		Total			61,935.56	0.00	61,935.56
		Total All Investments			177,265.02	0.00	181,270.02

New Township   Statement of Orders Issued (Schedule 9)   5/18/2016

As of As of 12/31/2015

Personal Services

Supplies

Vendor Tools & Equip.	$200.00

Other Services and Charges

Clerk	$35.00
Post Master	$50.00
Telephone Company	$50.00
Vendor Asphalt and Plowing	$5,000.00
Vendor Electric	$100.00
Vendor Garbage and Pest Control	$494.90

Capital Outlay

Post Master	$100.00
Vendor Garbage and Pest Control	$200.00

Debt Service

Credit Union	$1,205.10

Other Financing Uses

Total	**$7,435.00**

Financial Reports: Printing an Interim Financial Report - Monthly Analysis

An Interim Financial Report - Monthly Analysis displays receipts and disbursements by month and shows the year-to-date total. The report details what was received and spent each month by fund.

To print, highlight Interim Financial Report - Monthly Analysis on the Financial Reports screen (see page 7-1 for instructions) and click the Run button. The Interim Financial Report-Monthly Analysis screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Interim Financial Report-Monthly Analysis screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing an Interim Financial Report - Monthly Analysis (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Interim Financial Report-Monthly Analysis screen.

Financial Reports: Printing an Interim Financial Report - Monthly Analysis (continued)

Sample Interim Financial Report - Monthly Analysis Report

| New Township | | | Interim Financial Report- Monthly Analysis | | | | | | | | 09/04/2014 |

As on 09/04/2014

General Funds

Account Name	Acct No	Budget	Year to Date	Balance	% of Budget	January/ July	February/ August	March/ September	April/ October	May/ November	June/ December
Receipts:											
Property Taxes	31005	$90,000.00	$100,000.00	$(10,000.00)	111.1	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$90,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tax Increments	31050	$1,125.00	$1,000.00	$125.00	88.9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 310		$91,125.00	$101,000.00	$(9,875.00)	110.8	$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$91,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Tax Locals	31301	$1,125.00	$1,000.00	$125.00	88.9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 313		$1,125.00	$1,000.00	$125.00	88.9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hotel-Motel Tax	31410	$1,312.50	$1,000.00	$312.50	76.2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 314		$1,312.50	$1,000.00	$312.50	76.2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Franchise Taxes	31810	$2,625.00	$3,000.00	$(375.00)	114.3	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$3,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Gambling Tax	31820	$1,312.50	$1,000.00	$312.50	76.2	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 318		$3,937.50	$4,000.00	$(62.50)	101.6	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$4,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Building Permits.(Excludes surcharge)	32210	$562.50	$135.00	$427.50	24.0	$135.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Financial Reports: Printing an Interim Financial Report - Monthly Analysis (continued)
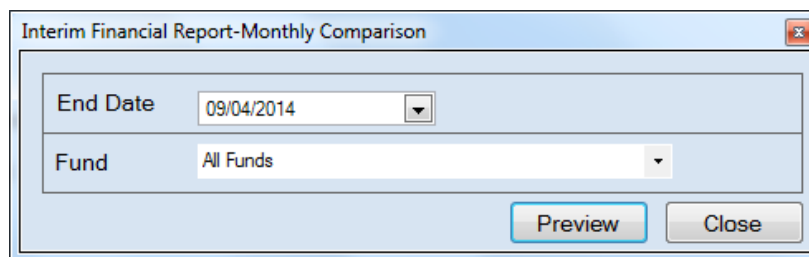
Sample Interim Financial Report - Monthly Analysis (continued)

New Township			Interim Financial Report - Monthly Analysis								09/04/2014
As on 09/04/2014											
Connection/Reconnection Fees	37250	$262.50	$150.00	$112.50	57.1	$150.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 372		$862.50	$650.00	$212.50	75.4	$650.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Contribution From Enterprise Fund	39202	$1,125.00	$1,000.00	$125.00	88.9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 392		$1,125.00	$1,000.00	$125.00	88.9	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
General Obligation Bond Proceeds	39310	$3,750.00	$10,000.00	$(6,250.00)	266.7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 393		$3,750.00	$10,000.00	$(6,250.00)	266.7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$10,000.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Receipts		$10,425.00	$15,100.00	$(4,675.00)	144.8	$1,600.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$13,500.00	$0.00	$0.00	$0.00	$0.00	$0.00
Disbursements:											
Clerk - Admin.	41405	$712.50	$1,036.71	$(324.21)	145.5	$217.42	$164.32	$182.79	$198.95	$164.32	$108.91
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 414		$712.50	$1,036.71	$(324.21)	145.5	$217.42	$164.32	$182.79	$198.95	$164.32	$108.91
						$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Bond Principal	47110	$67.50	$500.00	$(432.50)	740.7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$500.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other Debt Principal	47120	$675.00	$500.00	$175.00	74.1	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$500.00	$0.00	$0.00	$0.00	$0.00	$0.00
Total Acct 471		$742.50	$1,000.00	$(257.50)	134.7	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
						$1,000.00	$0.00	$0.00	$0.00	$0.00	$0.00

Financial Reports: Printing an Interim Financial Report - Monthly Comparison

The Interim Financial Report - Monthly Comparison displays the actual receipts and disbursements for the month selected and compares it to the budget for that month. In addition, the year-to-date information for the budget and for the actual receipts and disbursements are shown. The report is designed to print the information by fund.

To print an Interim Financial Report - Monthly Comparison, highlight Interim Financial Report-Monthly Comparison on the Financial Reports screen (see for instructions) and click Run. The Interim Financial Report-Monthly Comparison screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Interim Financial Report-Monthly Comparison screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing an Interim Financial Report - Monthly Comparison (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Interim Financial Report-Monthly Comparison screen.

Financial Reports: Printing an Interim Financial Report - Monthly Comparison (continued)

Sample Interim Financial Report - Monthly Comparison

New Township		Interim Financial Report - Monthly Comparison				09/04/2014
As on 09/04/2014		**For the Month Ended September**			**Year to Date**	
	Budget	**Actual**	**Variance**	**Budget**	**Actual**	**Variance**
General Funds						
Receipts:						
Property Taxes	$10,000.00	$0.00	$(10,000.00)	$90,000.00	$100,000.00	$10,000.00
Tax Increments	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Total Acct 310	$10,125.00	$0.00	$(10,125.00)	$91,125.00	$101,000.00	$9,875.00
Tax Locals	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Total Acct 313	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Hotel-Motel Tax	$145.83	$0.00	$(145.83)	$1,312.50	$1,000.00	$(312.50)
Total Acct 314	$145.83	$0.00	$(145.83)	$1,312.50	$1,000.00	$(312.50)
Franchise Taxes	$291.67	$0.00	$(291.67)	$2,625.00	$3,000.00	$375.00
Gambling Tax	$145.83	$0.00	$(145.83)	$1,312.50	$1,000.00	$(312.50)
Total Acct 318	$437.50	$0.00	$(437.50)	$3,937.50	$4,000.00	$62.50
Animal Licenses	$6.67	$0.00	$(6.67)	$60.00	$15.00	$(45.00)
Building Permits (Excludes surcharge)	$62.50	$0.00	$(62.50)	$562.50	$135.00	$(427.50)
Total Acct 322	$69.17	$0.00	$(69.17)	$622.50	$150.00	$(472.50)
Community Development Block Grants	$125.00	$0.00	$(125.00)	$1,125.00	$2,500.00	$1,375.00
Federal Payments in Lieu of Taxes	$291.67	$0.00	$(291.67)	$2,625.00	$2,500.00	$(125.00)
Total Acct 331	$416.67	$0.00	$(416.67)	$3,750.00	$5,000.00	$1,250.00
Disparity Reduction Aid	$62.50	$0.00	$(62.50)	$562.50	$1,000.00	$437.50
DNR Grant	$108.33	$0.00	$(108.33)	$975.00	$500.00	$(475.00)
Fire Aid	$333.33	$0.00	$(333.33)	$3,000.00	$5,000.00	$2,000.00
Local Government Aid	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
State - P.E.R.A. Aid	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Taconite Homestead Credit	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Taconite Production Aid	$100.00	$0.00	$(100.00)	$900.00	$1,000.00	$100.00
Total Acct 334	$979.17	$0.00	$(979.17)	$8,812.50	$10,500.00	$1,687.50
Iron Range Resource and Rehibilitation Grants (IRRRB)	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Local-Other Grants and Aids	$116.67	$0.00	$(116.67)	$1,050.00	$1,000.00	$(50.00)
Other County Grants and Aids	$158.33	$0.00	$(158.33)	$1,425.00	$1,000.00	$(425.00)
Total Acct 336	$400.00	$0.00	$(400.00)	$3,600.00	$3,000.00	$(600.00)

Financial Reports: Printing an Interim Financial Report - Monthly Comparison (continued)
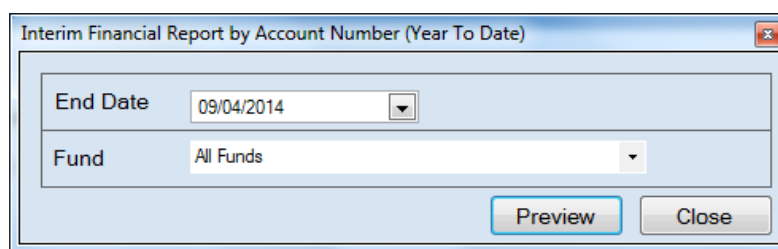
Sample Interim Financial Report - Monthly Comparison (continued)

New Township	Interim Financial Report - Monthly Comparison					09/04/2014
	Budget	**Actual**	**Variance**	**Budget**	**Actual**	**Variance**
Total Acct 347	$166.67	$0.00	$(166.67)	$1,500.00	$2,000.00	$500.00
Airport Revenues	$183.33	$0.00	$(183.33)	$1,650.00	$1,000.00	$(650.00)
Cemetery Revenues	$583.33	$0.00	$(583.33)	$5,250.00	$7,000.00	$1,750.00
Misc. Service Charge	$125.00	$0.00	$(125.00)	$1,125.00	$1,000.00	$(125.00)
Transit Revenues	$100.00	$0.00	$(100.00)	$900.00	$1,000.00	$100.00
Total Acct 349	$991.67	$0.00	$(991.67)	$8,925.00	$10,000.00	$1,075.00
Fines	$41.67	$0.00	$(41.67)	$375.00	$500.00	$125.00
Total Acct 351	$41.67	$0.00	$(41.67)	$375.00	$500.00	$125.00
Forfiets	$62.50	$0.00	$(62.50)	$562.50	$500.00	$(62.50)
Total Acct 352	$62.50	$0.00	$(62.50)	$562.50	$500.00	$(62.50)
Interest Earning	$16.67	$0.00	$(16.67)	$150.00	$15.00	$(135.00)
Total Acct 362	$16.67	$0.00	$(16.67)	$150.00	$15.00	$(135.00)
Total Revenues	**$14,202.50**	**$0.00**	**$(14,202.50)**	**$127,822.49**	**$140,665.00**	**$12,842.51**
Other Financing Sources:						
Sale of Investments	$0.00	$0.00	$0.00	$0.00	$1,000.00	$0.00
Contribution From Enterprise Fund	$7.92	$0.00	$(7.92)	$71.25	$100.00	$28.75
Disbursements:						
Council.(Town Board)						
Wages and Salaries:	$66.67	$0.00	$66.67	$600.00	$218.79	$381.21
Wages and Salaries:Full-time	$62.50	$0.00	$62.50	$562.50	$771.56	$(209.06)
Employees-Regular						
Transportation:Travel Expense	$7.92	$0.00	$7.92	$71.25	$60.00	$11.25
Total Acct 411	$137.08	$0.00	$137.08	$1,233.75	$1,050.35	$183.40
Clerk - Admin.						
Wages and Salaries:Full-time	$125.00	$0.00	$125.00	$1,125.00	$1,036.71	$88.29
Employees-Regular						
Clerk - Training						
Transportation:Travel Expense	$8.33	$0.00	$8.33	$75.00	$25.00	$50.00
Total Acct 414	$133.33	$0.00	$133.33	$1,200.00	$1,061.71	$138.29
Treasurer						
Wages and Salaries:Full-time	$150.00	$0.00	$150.00	$1,350.00	$1,557.95	$(207.95)
Employees-Regular						

Financial Reports: Printing an Interim Financial Report by Account Number

An Interim Financial Report by Account Number displays the actual receipts and disbursements on a year-to-date basis, summarized by account number. The report includes a comparison to the budget, also on a year-to-date basis. The report is designed to print the information by fund.

To print an Interim Financial Report by Account Number, highlight Interim Financial Report by Account Number (Year To Date) on the Financial Reports screen (see page 7-1 for instructions) and click the Run button. The Interim Financial Report by Account Number (Year To Date) screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Interim Financial Report by Account Number (Year To Date) screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing an Interim Financial Report by Account Number (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Interim Financial Report by Account Number (Year To Date) screen.

Financial Reports: Printing an Interim Financial Report by Account Number (continued)

Sample Interim Financial Report by Account Number

New Township	Interim Financial Report By Account Number (YTD)			09/04/2014

As of: 09/04/2014

General Funds

	Budget	Actual	Variance
Receipts:			
Property Taxes	$90,000.00	$100,000.00	$10,000.00
Tax Increments	$1,125.00	$1,000.00	$(125.00)
Total Acct 310	$91,125.00	$101,000.00	$9,875.00
Tax Locals	$1,125.00	$1,000.00	$(125.00)
Total Acct 313	$1,125.00	$1,000.00	$(125.00)
Hotel-Motel Tax	$1,312.50	$1,000.00	$(312.50)
Total Acct 314	$1,312.50	$1,000.00	$(312.50)
Franchise Taxes	$2,625.00	$3,000.00	$375.00
Gambling Tax	$1,312.50	$1,000.00	$(312.50)
Total Acct 318	$3,937.50	$4,000.00	$62.50
Building Permits (Excludes surcharge)	$562.50	$135.00	$(427.50)
Animal Licenses	$60.00	$15.00	$(45.00)
Total Acct 322	$622.50	$150.00	$(472.50)
Community Development Block Grants	$1,125.00	$2,500.00	$1,375.00
Federal Payments in Lieu of Taxes	$2,625.00	$2,500.00	$(125.00)
Total Acct 331	$3,750.00	$5,000.00	$1,250.00
Local Government Aid	$1,125.00	$1,000.00	$(125.00)
Taconite Production Aid	$900.00	$1,000.00	$100.00
Taconite Homestead Credit	$1,125.00	$1,000.00	$(125.00)
State - P.E.R.A. Aid	$1,125.00	$1,000.00	$(125.00)
Disparity Reduction Aid	$562.50	$1,000.00	$437.50
Fire Aid	$3,000.00	$5,000.00	$2,000.00
DNR Grant	$975.00	$500.00	$(475.00)
Total Acct 334	$8,812.50	$10,500.00	$1,687.50

Financial Reports: Printing an Interim Financial Report by Account Number (continued)
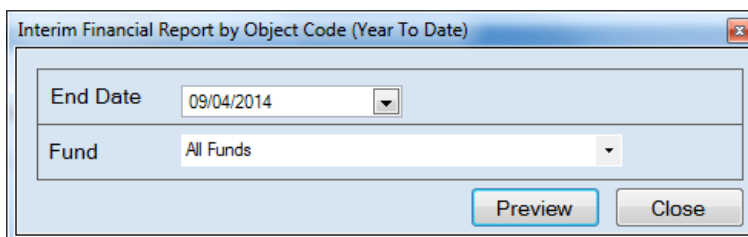
Sample Interim Financial Report by Account Number (continued)

New Township	Interim Financial Report By Account Number (YTD)		09/04/2014
As of: 09/04/2014			
Principal Payments-Refunded Bond (payment to escrow agent)	$1,312.50	$1,000.00	$312.50
Total Acct 477	$1,312.50	$1,000.00	$312.50
Cemetery	$1,125.00	$2,000.00	$(875.00)
Total Acct 490	$1,125.00	$2,000.00	$(875.00)
Retirement and Pension Contributions - Unallocated	$1,087.50	$1,000.00	$87.50
Insurance - Unallocated	$1,087.50	$1,000.00	$87.50
Misc. Exp.	$337.50	$3,000.00	$(2,662.50)
Total Acct 492	$2,512.50	$5,000.00	$(2,487.50)
Transit	$562.50	$1,000.00	$(437.50)
Airports - Fields, Runways and Ramps	$712.50	$1,000.00	$(287.50)
Total Acct 498	$1,275.00	$2,000.00	$(725.00)
Total Disbursements	**$20,306.99**	**$28,067.94**	**$(7,760.95)**
Other Financing Uses:			
Beginning Cash Balance		**$20,000.00**	
Cash Balance as of 09/04/2014		**$133,697.06**	

Financial Reports: Printing an Interim Financial Report by Object Code

An Interim Financial Report by Object Code displays the actual receipts and disbursements on a year-to-date basis, detailed by Object Code for expenditures. The report includes a comparison to the budget, also on a year-to-date basis. The report is designed to print the information by fund.

To print an Interim Financial Report by Object Code, highlight Interim Financial Report by Object Code (Year To Date) on the Financial Reports screen (see page 7-1 for instructions) and click the Run button. The Interim Financial Report by Object Code (Year To Date) screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Interim Financial Report by Object Code (Year To Date) screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing an Interim Financial Report by Object Code (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Interim Financial Report by Object Code (Year To Date) screen.

Financial Reports: Printing an Interim Financial Report by Object Code (continued)

Sample Interim Financial Report by Object Code

New Township	Interim Financial Report By Object Code(YTD)		09/04/2014
As on 09/04/2014			
General Funds			
	Budget	**Actual**	**Variance**
Receipts:			
Property Taxes	$90,000.00	$100,000.00	$10,000.00
Tax Increments	$1,125.00	$1,000.00	$(125.00)
Total Acct 310	$91,125.00	$101,000.00	$9,875.00
Tax Locals	$1,125.00	$1,000.00	$(125.00)
Total Acct 313	$1,125.00	$1,000.00	$(125.00)
Hotel-Motel Tax	$1,312.50	$1,000.00	$(312.50)
Total Acct 314	$1,312.50	$1,000.00	$(312.50)
Franchise Taxes	$2,625.00	$3,000.00	$375.00
Gambling Tax	$1,312.50	$1,000.00	$(312.50)
Total Acct 318	$3,937.50	$4,000.00	$62.50
Building Permits.(Excludes surcharge)	$562.50	$135.00	$(427.50)
Animal Licenses	$60.00	$15.00	$(45.00)
Total Acct 322	$622.50	$150.00	$(472.50)
Community Development Block Grants	$1,125.00	$2,500.00	$1,375.00
Federal Payments in Lieu of Taxes	$2,625.00	$2,500.00	$(125.00)
Total Acct 331	$3,750.00	$5,000.00	$1,250.00
Local Government Aid	$1,125.00	$1,000.00	$(125.00)
Taconite Production Aid	$900.00	$1,000.00	$100.00
Taconite Homestead Credit	$1,125.00	$1,000.00	$(125.00)
State - P.E.R.A. Aid	$1,125.00	$1,000.00	$(125.00)

Financial Reports: Printing an Interim Financial Report by Object Code (continued)

Sample Interim Financial Report by Object Code (continued)

New Township	Interim Financial Report By Object Code(YTD)			09/04/2014

As on 09/04/2014

Internal Service Fund

	Budget	Actual	Variance
Receipts:			
Total Revenues	$0.00	$0.00	$0.00
Other Financing Sources:			
Sale of Investments	$0.00	$0.00	$0.00
Disbursements:			
Total Disbursements	$0.00	$0.00	$0.00
Other Financing Uses:			
Beginning Cash Balance		$0.00	
Cash Balance as of 09/04/2014		$0.00	

Financial Reports: Printing a Program Code Report

A Program Code Report displays receipts and disbursements by Program Code. The Report is designed to print information for all assigned Program Codes over a selected period. An explanation of Program Codes can be found in Chapter 8 of this manual.

To print a Program Code Report, highlight Program Code Report on the Financial Reports screen (see for instructions) and click the Run button. The following screen will appear.
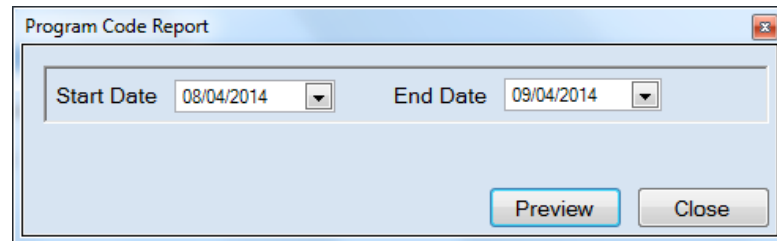
On the Program Code Report screen:

- Enter a starting and ending date for the report in the Start Date and End Date fields by typing in the box or selecting from the calendar using the down arrow.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing a Program Code Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)
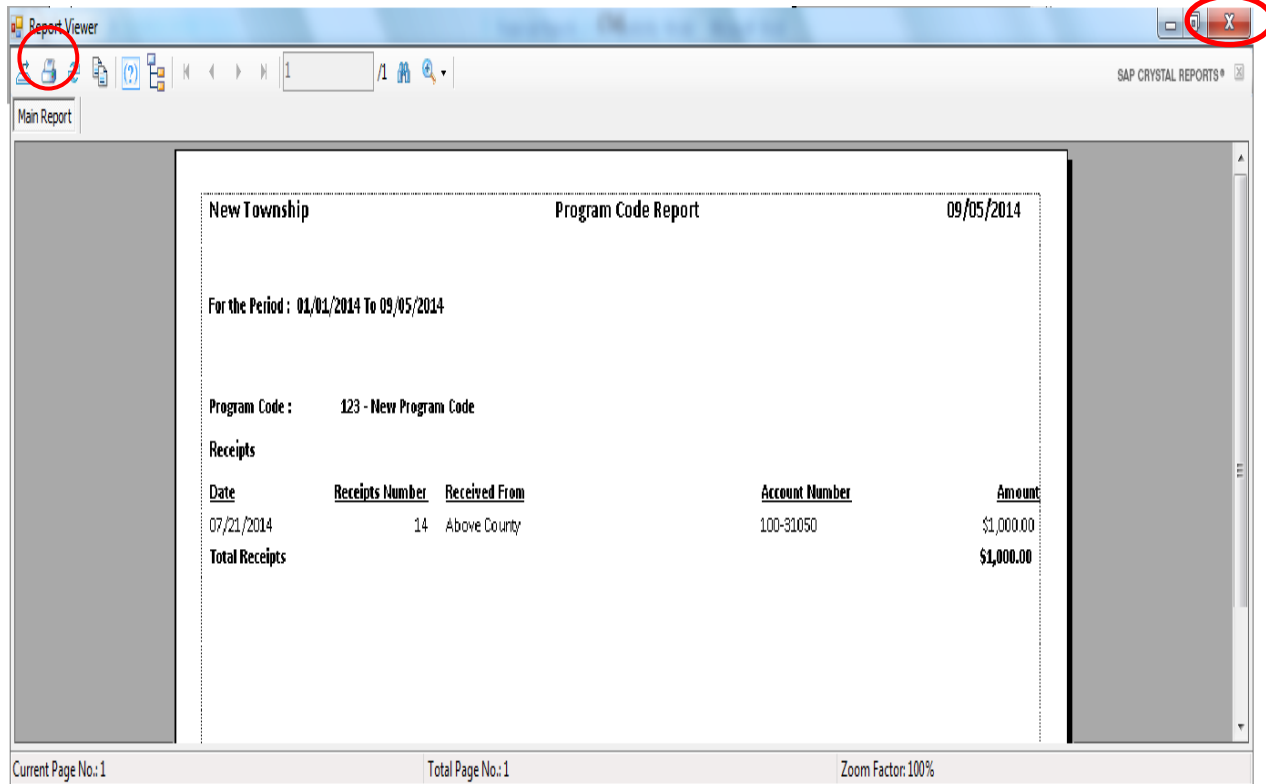
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Program Code Report screen.

Financial Reports: Printing a Program Code Report (continued)

Sample Program Code Report

New Township		Program Code Report		09/05/2014

For the Period : 01/01/2014 To 09/05/2014

Program Code :   123 - New Program Code

Receipts

Date	Receipts Number	Received From	Account Number	Amount
07/21/2014	14	Above County	100-31050	$1,000.00
Total Receipts				**$1,000.00**

Disbursements

Date	Check Number	Vendor	Account Number	Amount
01/30/2014	101	WE Energies	100-41915-383	$200.00
Total Disbursements				**$200.00**

Financial Reports: Printing a Schedule 1 - Statement of Receipts, Disbursements and Balances

Schedule 1 is a summary statement of receipts, disbursements, transfers, and balances, including investments, summarized by fund. This contains all of the funds, both governmental and proprietary.

To print a Schedule 1, highlight Schedule 1 - Statement of Receipts, Disbursements and Balances on the Financial Reports screen (see page 7-1 for instructions) and click the Run button. The following screen will appear.
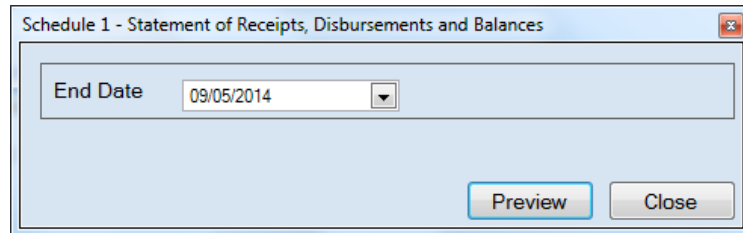
On the Schedule 1 - Statement of Receipts, Disbursements and Balances screen:

- Enter the ending date for the report in the End Date field or select one from the calendar using the down arrow.

- Click the Preview button. The print preview (Report Viewer screen) appears.

Financial Reports: Printing a Schedule 1 - Statement of Receipts, Disbursements and Balances (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 1 - Statement of Receipts, Disbursements and Balances screen.

Financial Reports: Printing a Schedule 1 - Statement of Receipts, Disbursements and Balances (continued)

Sample Schedule 1 - Statement of Receipts, Disbursements and Balances

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
New Township		Statement of Receipts, Disbursements and Balances (Schedule1)								5/18/2016

As on 5/18/2016

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Total Balance
General Fund	152,942.16	3,400.00	0.00	0.00	3,379.83	0.00	0.00	152,962.33	65,940.56	**218,902.89**
Road and Bridge	55,527.04	0.00	0.00	0.00	11,506.44	0.00	0.00	44,020.60	115,329.46	**159,350.06**
Fire	31,050.00	5,720.00	0.00	0.00	0.00	0.00	0.00	36,770.00	0.00	**36,770.00**
General Debt Service (Identify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
General Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Municipal State Aid Streets- Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Water	43,403.29	0.00	0.00	0.00	3,068.40	0.00	0.00	40,334.89	0.00	**40,334.89**
Total :	**282,922.49**	**9,120.00**	**0.00**	**0.00**	**17,954.67**	**0.00**	**0.00**	**274,087.82**	**181,270.02**	**455,357.84**

Financial Reports: Printing a Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances

Schedule 1a is a summary statement of receipts, accrued interest, disbursements, transfers, and balances, including investments, summarized by fund. This summary contains all of the funds, both governmental and proprietary.

To print a Schedule 1a, highlight Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances on the Financial Reports screen (see for instructions) and click the Run button. The following screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing a Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances screen.

Financial Reports: Printing a Schedule 1a - Statement of Receipts, Accrued Interest, Disbursements and Balances (continued)

Sample Schedule 1 - Statement of Receipts, Accrued Interest, Disbursements and Balances

New Township			Statement of Receipts, Accrued Interest, Disbursements and Balances(Schedule1a)							5/18/2016

As on 5/18/2016

Fund	Beginning Balance	Receipts	Sale of Investments	Transfers In	Disbursements	Purchase of Investments	Transfers Out	Ending Balance	Investment Balance	Accrued Interest	Total Balance
General Fund	152,942.16	3,400.00	0.00	0.00	3,379.83	0.00	0.00	152,962.33	65,940.56	0.00	**218,902.89**
Road and Bridge	55,527.04	0.00	0.00	0.00	11,506.44	0.00	0.00	44,020.60	115,329.46	0.00	**159,350.06**
Fire	31,050.00	5,720.00	0.00	0.00	0.00	0.00	0.00	36,770.00	0.00	0.00	**36,770.00**
General Debt Service (Identify)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
General Capital Projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Municipal State Aid Streets- Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**
Water	43,403.29	0.00	0.00	0.00	3,068.40	0.00	0.00	40,334.89	0.00	0.00	**40,334.89**
Total :	**282,922.49**	**9,120.00**	**0.00**	**0.00**	**17,954.67**	**0.00**	**0.00**	**274,087.82**	**181,270.02**	**0.00**	**455,357.84**

Financial Reports: Printing a Schedule 2 - Statement of Receipts and Disbursements by Fund

Schedule 2 is a statement of receipts, disbursements, transfers, and fund balances printed by fund. Receipts are classified by source; disbursements are classified by function. Year-end financial statements should include a Schedule 2 for the general fund, all special revenue funds, all capital projects funds, all debt service funds, and all permanent funds.

To print a Schedule 2, highlight Schedule 2 - Statement of Receipts, Disbursements by Fund on the Financial Reports screen (see for instructions) and click the Run button. The following screen will appear.

For this report, the beginning date will always be January 1. To complete the details for your report on the Schedule 2 - Statement of Receipts, Disbursements by Fund screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing a Schedule 2 - Statement of Receipts and Disbursements by Fund (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Schedule 2 - Statement of Receipts, Disbursements by Fund screen.

Sample Schedule 2 - Statement of Receipts and Disbursements by Fund

New Township   Statements of Receipts and Disbursements   09/05/2014

SCHEDULE 2

As On 09/05/2014

100   :   General Funds

Receipts:

Taxes - General Property Taxes

Property Taxes	$100,000.00	
Tax Increments	$1,000.00	
Tax Locals	$1,000.00	
Hotel-Motel Tax	$1,000.00	
Franchise Taxes	$3,000.00	
Gambling Tax	$1,000.00	
Total		$107,000.00

Licenses and Permits

Building Permits.(Excludes surcharge)	$135.00	
Animal Licenses	$15.00	
Total		$150.00

Intergovernmental Revenues (IGR)

Community Development Block Grants	$2,500.00
Federal Payments in Lieu of Taxes	$2,500.00
Local Government Aid	$1,000.00
Taconite Production Aid	$1,000.00
Taconite Homestead Credit	$1,000.00
State - P.E.R.A. Aid	$1,000.00
Disparity Reduction Aid	$1,000.00
Fire Aid	$5,000.00
DNR Grant	$500.00
Other County Grants and Aids	$1,000.00
Iron Range Resource and Rehibilitation Grants (IRRRB)	$1,000.00

Financial Reports: Printing a Schedule 2 - Statement of Receipts and Disbursements by Fund (continued)

Sample Schedule 2 - Statement of Receipts and Disbursements by Fund (continued)

New Township	Statements of Receipts and Disbursements	09/05/2014

SCHEDULE 2

As On 09/05/2014

700   :   **Internal Service Fund**

Receipts:

	Total Receipts		$0.00

Other Financing Sources:

Sale of Investments	$0.00	
Transfers from other Funds	$0.00	

Disbursements:

	Total Disbursements		$0.00

Other Financing Uses:

Other Financing Uses	$0.00	
Payments to refunded Bond Escrow Agents	$0.00	
Purchase of Investments	$0.00	
Transfers to other Funds	$0.00	
Special Items	$0.00	
Extraordinary Items	$0.00	

Financial Reports: Exporting a Schedule 2a - Combined Statement of Receipts and Disbursements by Fund

Schedule 2a is a combined statement of receipts, disbursements, transfers, and fund balances printed by fund. Receipts are classified by source; disbursements are classified by function. Year-end financial statements should include a Schedule 2a for the general fund, all special revenue funds, all capital projects funds, all debt funds and all permanent funds.
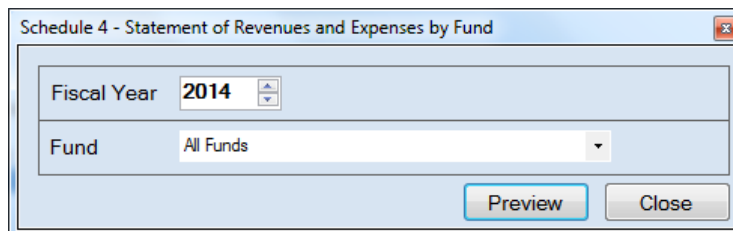
The only option, currently, for running a Schedule 2a report is to export to CSV (Comma Separated Values) file. Instructions for exporting can be found on .

Financial Reports: Printing a Schedule 4 - Statement of Revenues and Expenses by Fund

Schedule 4 is the operating statement of the public service enterprise funds. Enterprise funds are established to account for operations financed and operated in a manner similar to private business. Examples of enterprise funds are water utilities, sewer utilities, refuse disposal, electric utilities, gas utilities, heat utilities, municipal hospitals, nursing homes, and liquor stores.

A Schedule 4 is printed only for enterprise funds. In the Chart of Accounts, the 600 series fund numbers are assigned to the enterprise funds. Therefore, only funds with a 600 number are available when printing a Schedule 4.

To print a Schedule 4, highlight Schedule 4 - Statement of Revenues and Expenses by Fund on the Financial Reports screen (see page 7-1 for instructions) and click Run. The following screen will appear.

On the Schedule 4 - Statement of Revenues and Expenses by Fund screen:

- Select the fiscal year for the report by using the up and down arrows.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active 600 series fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing a Schedule 4 - Statement of Revenues and Expenses by Fund (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 4 - Statement of Revenues and Expenses by Fund screen.

Financial Reports: Printing a Schedule 4 - Statement of Revenues and Expenses by Fund (continued)

Sample Schedule 4 - Statement of Revenues and Expenses by Fund
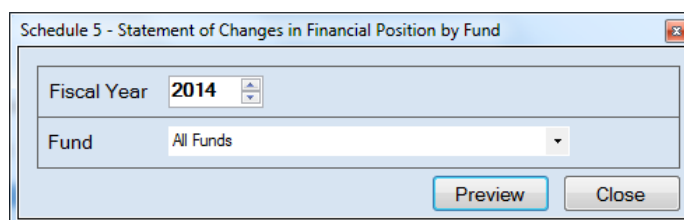
SCHEDULE 4

New Township

Water

STATEMENT OF REVENUES AND EXPENSES

For the Year Ended December 31, 2014

Operating Revenues	
Rate Class I	$800.00
Connection/Reconnection Fees	$150.00
Rate Class I	$500.00
Connection/Reconnection Fees	$150.00
Total Operating Revenues	$1,600.00
Operating Expenses	
Clerk - Admin.	$1,036.71
Water Utilities - Administration and General	$30.00
Sewer Maintenance	$300.00
Sewer Utilities - Administration and General	$30.00
Total Operating Expenses	$1,396.71
Operating Income (Loss)	$203.29
Nonoperating Revenue (Expenses)	
Property Taxes	$500.00
Federal Payments in Lieu of Taxes	$500.00

Financial Reports: Printing a Schedule 5 - Statement of Changes in Financial Position by Fund

Schedule 5 is the statement of changes in working capital for public service enterprise funds. This statement shows the change in the working capital for enterprise funds. A Schedule 2 for each enterprise fund can be printed as an alternate to Schedule 5.

A Schedule 5 is printed only for enterprise funds. In the Chart of Accounts, the 600 series fund numbers are assigned to the enterprise funds. Therefore, only funds with a 600 number are available when printing a Schedule 5.

To print a Schedule 5, highlight Schedule 5 - Statement of Changes in Financial Position by Fund on the Financial Reports screen (see for instructions) and click Run. The following screen will appear.

On the Schedule 5 - Statement of Changes in Financial Position by Fund screen:

- Select the fiscal year for the report by using the up and down arrows.

- Choose what funds you want listed in the report. Select "All Funds" to create a report for each active 600 series fund listed in the Chart of Accounts or use the drop-down arrow to select a certain fund.

- Click the Preview button. The print preview (Report Viewer) screen appears.

Financial Reports: Printing a Schedule 5 - Statement of Changes in Financial Position by Fund (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 5 - Statement of Changes in Financial Position by Fund screen.

Financial Reports: Printing a Schedule 5 - Statement of Changes in Financial Position by Fund (continued)

Sample Schedule 5 - Statement of Changes in Financial Position by Fund

New Township

Water

Statement of Cash Flows

For the Year Ended December 31, 2014

Cash Flows From Operating Activities

Rate Class I	$800.00
Connection/Reconnection Fees	$150.00
Rate Class I	$500.00
Connection/Reconnection Fees	$150.00
Clerk - Admin.	$(1,036.71)
Water Utilities - Administration and General	$(30.00)
Sewer Maintenance	$(300.00)
Sewer Utilities - Administration and General	$(30.00)
Net Cash Provided (Used) for Operating Activities	$203.29

Financial Reports: Printing a Schedule 9 - Statement of Orders Issued

Schedule 9 is a statement of orders issued by object classification, indicating the total amount paid during the year to each employee or vendor. Disbursements from all funds, including liquor stores, utilities, and other public service enterprises, are combined in this statement. If a person is paid salary or wages from more than one fund, only the total paid from all funds is shown. When materials are purchased from a single vendor but payment is made from two or more funds, only the total paid to that vendor during the year is shown.

To print a Schedule 9, highlight Schedule 9 - Statement of Orders Issued on the Financial Reports screen (see page 7-1 for instructions) and click Run. The following screen will appear.

Schedule 9 - Statement of Orders Issued	
End Date	09/05/2014 ▾
	Preview Close
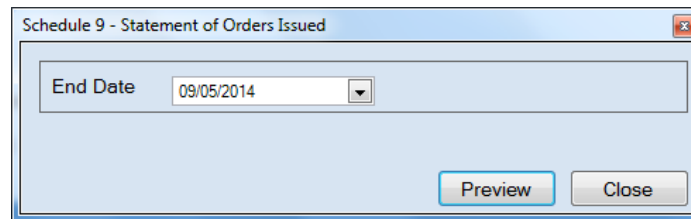
On the Schedule 9 - Statement of Orders Issued screen:

- Enter an ending date for the report in the End Date field by typing in the box or selecting one from the calendar using the down arrow.

- Click the Preview button. The print preview (Report Viewer screen) appears.

Financial Reports: Printing a Schedule 9 - Statement of Orders Issued (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 7-4 for printing instructions)
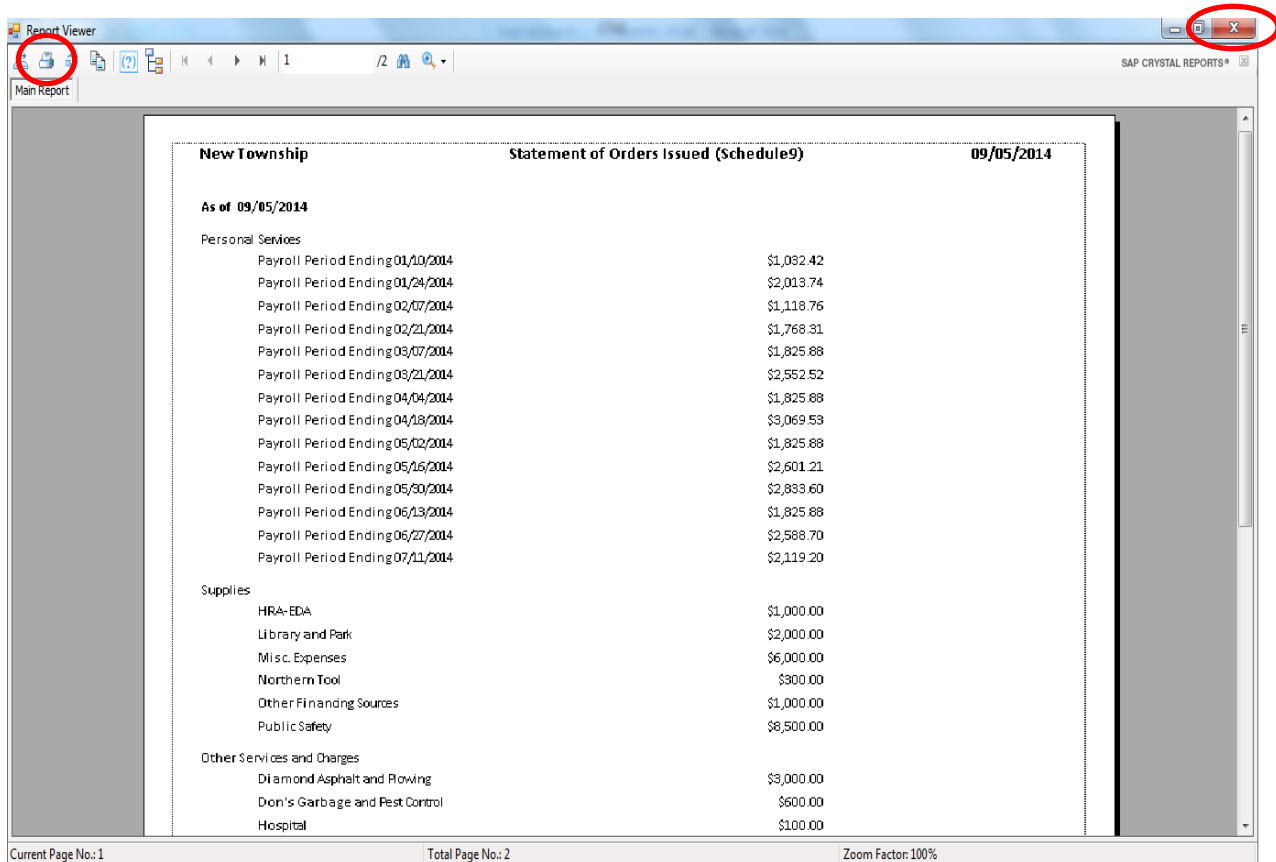
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 9 - Statement of Orders Issued screen.

Financial Reports: Printing a Schedule 9 - Statement of Orders Issued (continued)

Sample Schedule 9 - Statement of Orders Issued

New Township	Statement of Orders Issued (Schedule9)	09/05/2014

As of 09/05/2014

Personal Services

Payroll Period Ending 01/10/2014	$1,032.42
Payroll Period Ending 01/24/2014	$2,013.74
Payroll Period Ending 02/07/2014	$1,118.76
Payroll Period Ending 02/21/2014	$1,768.31
Payroll Period Ending 03/07/2014	$1,825.88
Payroll Period Ending 03/21/2014	$2,552.52
Payroll Period Ending 04/04/2014	$1,825.88
Payroll Period Ending 04/18/2014	$3,069.53
Payroll Period Ending 05/02/2014	$1,825.88
Payroll Period Ending 05/16/2014	$2,601.21
Payroll Period Ending 05/30/2014	$2,833.60
Payroll Period Ending 06/13/2014	$1,825.88
Payroll Period Ending 06/27/2014	$2,588.70
Payroll Period Ending 07/11/2014	$2,119.20

Supplies

HRA-EDA	$1,000.00
Library and Park	$2,000.00
Misc. Expenses	$6,000.00
Northern Tool	$300.00
Other Financing Sources	$1,000.00
Public Safety	$8,500.00

Financial Reports: Creating a PDF Version of a Report

This section will explain how to create a PDF version of a report and describe how to view the report it creates.

The Export Report icon (circled) is located on the far left of the top bar of the print preview (Report Viewer) screen. By using the Export Report icon, you can print a report to a Portable Document Format (PDF), which can be viewed in free Acrobat Reader software, or to another format. A PDF file can be attached to an e-mail, and anyone with a PDF reader can open the file.

To convert a report to a PDF file, follow the instructions for printing the report. When the print preview (Report Viewer) screen opens, click the Export Report icon. For our example, we will use the Schedule 9 - Statement of Orders Issued.
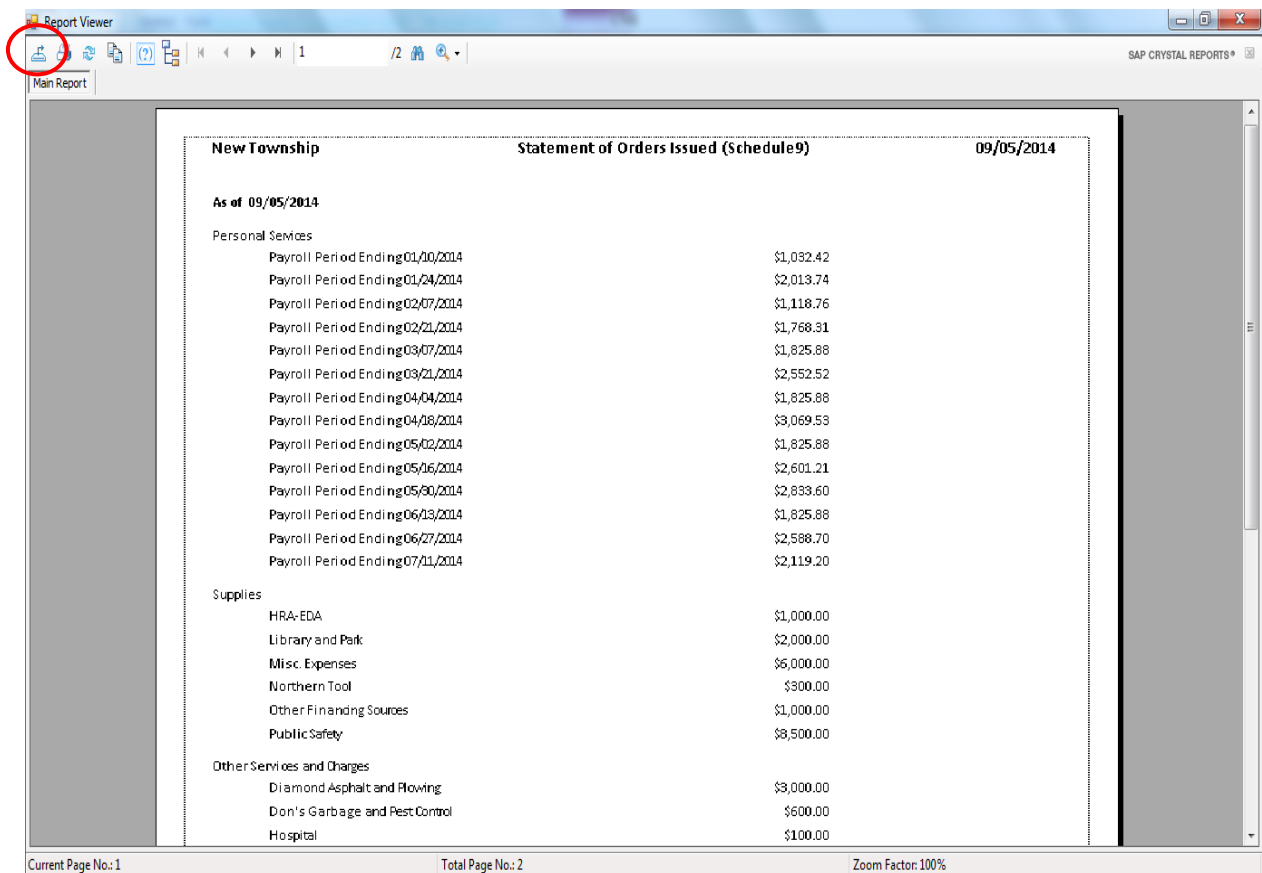
Financial Reports: Creating a PDF Version of a Report (continued)

After clicking on the Export Report icon, the Export Report screen appears.

To export the file to your computer:

- Select where on your computer you would like to save the PDF; change the file name if desired.

- Click the down arrow (boxed) at the end of the "Save as type" field and select PDF (*.pdf).

- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click OK to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

Financial Reports: Creating a PDF Version of a Report (continued)

To view the file:

- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a PDF document.

Financial Reports: Exporting a Report to a CSV File

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Most of the reports you can print in CTAS can also be exported to a CSV file. For our example, the Interim Financial Report by Object Code will be used.

To export the Interim Financial Report by Object Code to a CSV file, follow the instructions for printing the report. When the print preview (Report Viewer) screen opens, click the Export Report icon (circled).

Financial Reports: Exporting a Report to a CSV File (continued)

The Export Report screen will appear.

To export the file to your computer:

- Select where on your computer you would like to save the Excel file; change the file name if desired.

- Click the down arrow (boxed) at the end of the "Save as type" field and select CSV (*.csv).

- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click the OK button to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

Financial Reports: Exporting a Report to a CSV File (continued)

To access the file:

- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open in your spreadsheet program.
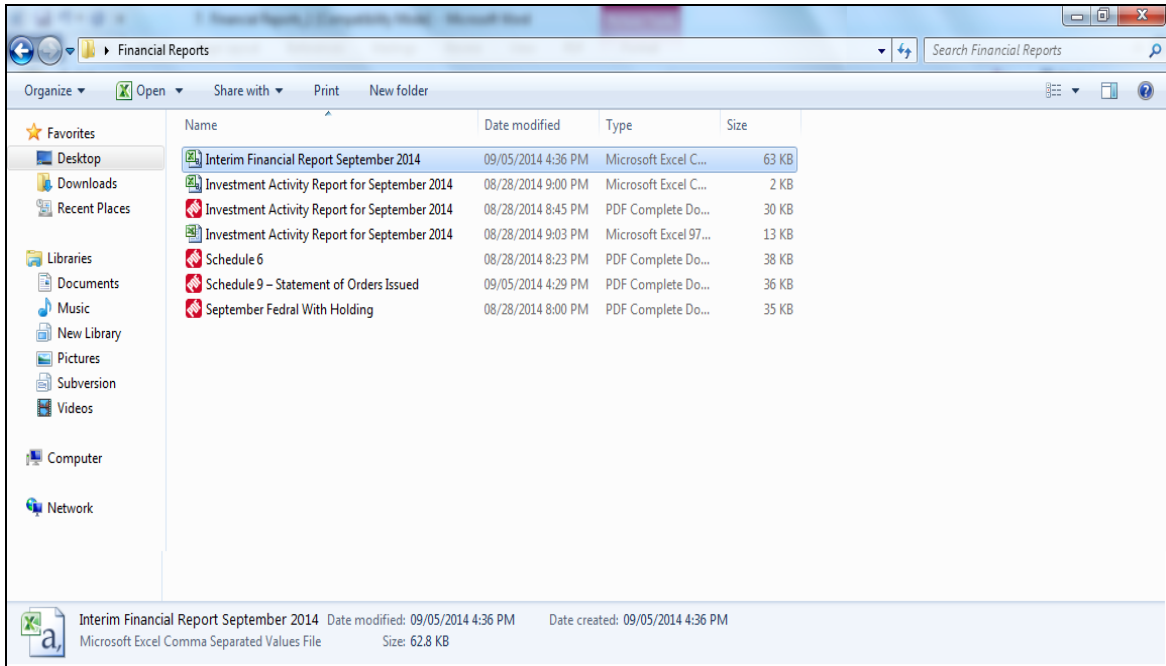
Financial Reports: Exporting a Report to a CSV File (continued)

This is an example of the report after it has been opened with a spreadsheet program, before any formatting was done. The "### ### ###" indicates the column is currently not wide enough to display the contents of the cell. To display the contents of the cell, you must increase the cell width. You can now customize the report.

Chapter 8

Chart of Accounts

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Chart of Accounts: Introduction

A Chart of Accounts provides a systematic means by which a local government codes its financial transactions. Coding is the use of numerical designations, in lieu of words or names, for the identification of specific funds or accounts.

CTAS requires you to use the Chart of Accounts defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor (OSA). Following the CTAS Chart of Accounts allows for uniform financial reporting to the OSA. The Appendix to this manual includes a Summary Chart of Accounts for CTAS.

The CTAS Chart of Accounts is divided into five elements, which include: (1) Funds, (2) Revenue (receipt) Accounts, (3) Expenditure (disbursement) Accounts, (4) Object Code classifications, and (5) Program Codes.

The basic account structure has four dimensions: Fund Number, Account Number, Object Code, and Program Code (which is optional). Three digits are assigned to the fund, five to the account, three to the Object Code, and three to the Program Code.

The basic structure in the Uniform Chart of Accounts, then, is as follows:

	Fund Number	Account Number	Object Code	Program Code
Revenues	Xxx	31xxx		xxx
Expenditures	Xxx	41xxx	xxx	xxx

Your entity's Chart of Accounts can be modified (e.g. a revenue fund). Your modifications should capture the financial information you need in order to track your financial data and make good financial decisions. In deciding what to include in your Chart of Accounts, you will want to consider each of the following questions:

- What reports do you want to prepare?

- What financial decisions, evaluations, and assessments do you want to make on a regular basis?

- What level of detail do you require?

The OSA periodically updates the CTAS Chart of Accounts. You should regularly check for updates on the OSA website and in the CTAS Newsletter.

Chart of Accounts: Restricted, Predefined, and Recommended Numbers

The numbers found in the CTAS Chart of Accounts are classified in three categories: Restricted, Predefined, and Recommended Numbers. These categories are important if you are migrating data from Version 7 into the newest version of CTAS. Detailed instructions on migrating data can be found on the OSA website at https://www.auditor.state.mn.us/default.aspx?page=ctas.

Helpful Tip:

The Chart of Accounts provides Fund, Account, and Object Code numbers and descriptions. The numbers are either restricted, predefined or recommended, definitions are provided below. The Fund, Account, and Object Codes are separated by various categories. The category headings include a range of numbers identified in parenthesis. If there is not a description that best fits the transaction, you may create your own description. However, the number must fall within the range provided under the particular category heading type. CTAS includes a wizard tool that assists in creating fund, account, and object codes. (See Appendix for complete Chart of Accounts)

These categories are also important when you are creating new numbers in CTAS.

Restricted Numbers:

- Cannot be migrated into or used in a transaction entry in CTAS
- Restricted numbers are considered Heading or Category separators
- The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Predefined Numbers:

- Numbers can be migrated into and used in a transaction entry in CTAS
- Fund, Account, and Object Code descriptions cannot be changed
- The descriptions will match Chart of Accounts descriptions found on the Office of the State Auditor's website

Recommended Numbers:

- Numbers can be migrated into and used in a transaction entry in CTAS
- Fund, Account, and Object Code descriptions can be changed

Accessing the Chart of Accounts Section

To access the Chart of Accounts section, select the Accounting tab (circled) in the Task Bar, then click on the Chart of Accounts icon (boxed). The Chart of Accounts screen will open to the Funds tab.
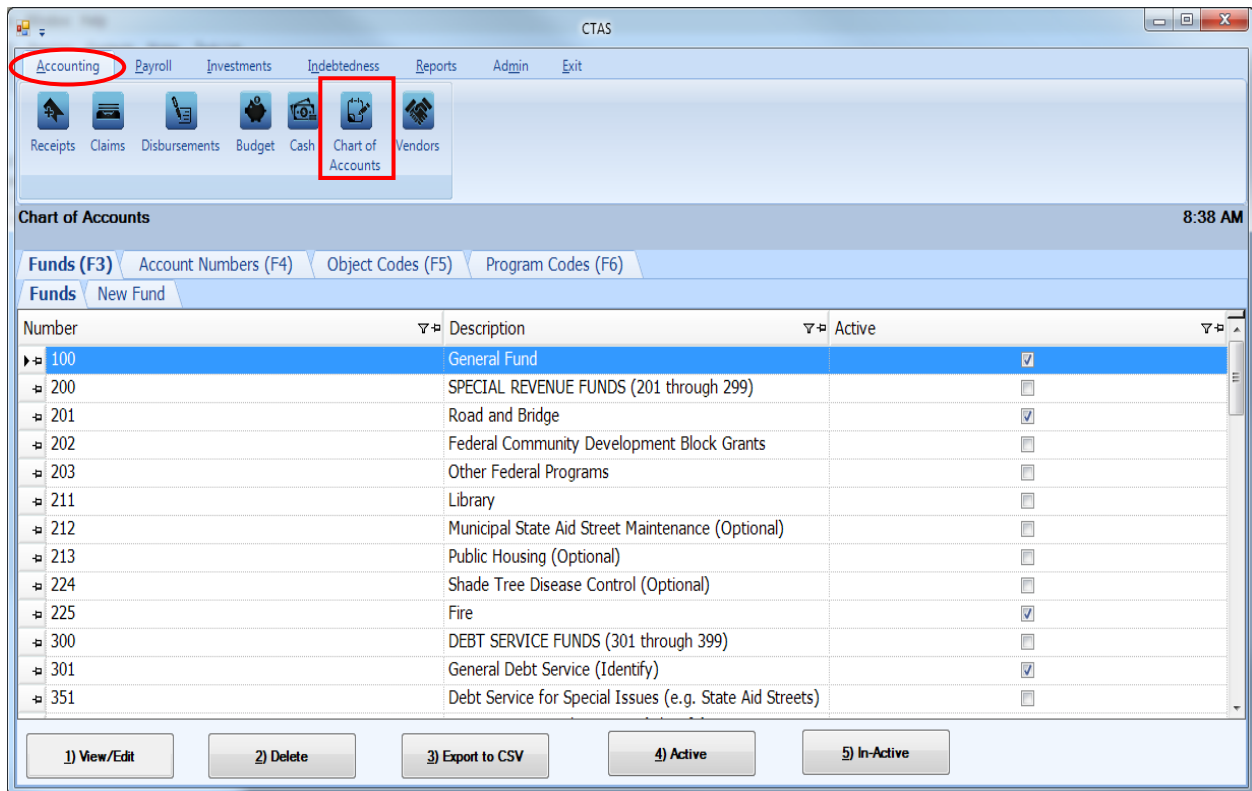
In this tab you can Add, View/Edit, Delete, Export to CSV (a spreadsheet format), and make a Fund, Account Number, Object Code, or Program Code active or inactive, from the Chart of Accounts screen.

CTAS User Manual   8-4

Chart of Accounts: Funds - Introduction

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are segregated for the purpose of carrying on specific activities or objectives under special regulations, restrictions, or limitations. It is recommended that separate funds be created only where necessary for operational or legal requirements. **Too many funds may cause unnecessary complexity.**

The following types of funds and account groups should be used by local governments:

> **Governmental Funds** are those types of funds through which most governmental functions are typically financed. The governmental funds, the corresponding Chart of Accounts numbers (or range of numbers), and how they are used is as follows:
>
>> **The General Fund** (**100**) - to account for all financial resources, except those accounted for in another fund. It is the main operating fund of the government.
>>
>> **Special Revenue Funds** (**201 - 299**) - to account for revenues derived from specific revenue sources (other than those for major capital projects) that are legally restricted for specific purposes.
>>
>> **Debt Service Funds** (**301 - 399**) - to account for the accumulation of resources for the payment of general long-term debt principal and interest.
>>
>> **Capital Projects Funds** (**401 - 499**) - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).
>>
>> **Permanent Funds** (**501 - 599**) - to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.
>
> **Proprietary Funds** are used to account for a government's organizations and activities that are similar to the private sector. These include:
>
>> **Enterprise Funds** (**601 - 699**) - to account for operations that are financed and operated in a manner similar to private business enterprises, i.e. a government's business-type activities.
>>
>> **Internal Service Funds** (**701 - 799**) - to account for the financing of goods and services provided by one department to other departments of the city/town on a cost-reimbursement basis.
>
> **Fiduciary Funds** (**801 - 899**) are trust and agency funds used to account for assets held by a governmental unit in a trustee capacity or as an agent. Fiduciary funds cannot be used to support the government's own programs.

Note: Savings and Investment Accounts are not considered Funds. They should be accounted for in the Investment Module (see Chapter 16 for instructions)

Office of the State Auditor

Chart of Accounts: Adding a New Fund

Your entity's Chart of Accounts should be modified when your specific information (e.g. a revenue fund) is not identical to that included in the CTAS Chart of Accounts. A new fund can be added manually or using the CTAS "wizard", a program tool that generates a Fund Number for you (see page 8-7).

To add a new fund manually, open the Chart of Accounts screen (see page 8-3 for instructions). CTAS will default to the Fund (F3) tab (boxed). Click on the New Fund tab (circled).
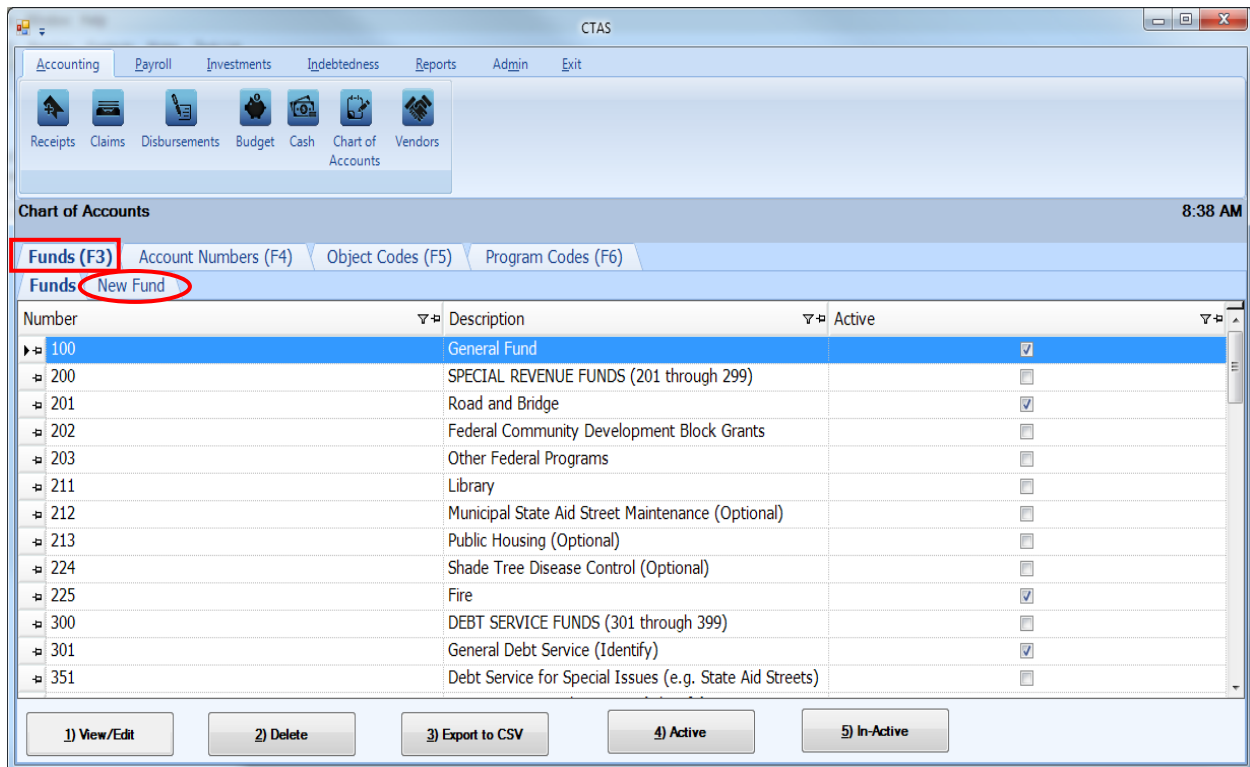
Chart of Accounts: Adding a New Fund (continued)

After the New Fund tab is selected, a New Fund tab will open allowing you to enter the information for the new fund.
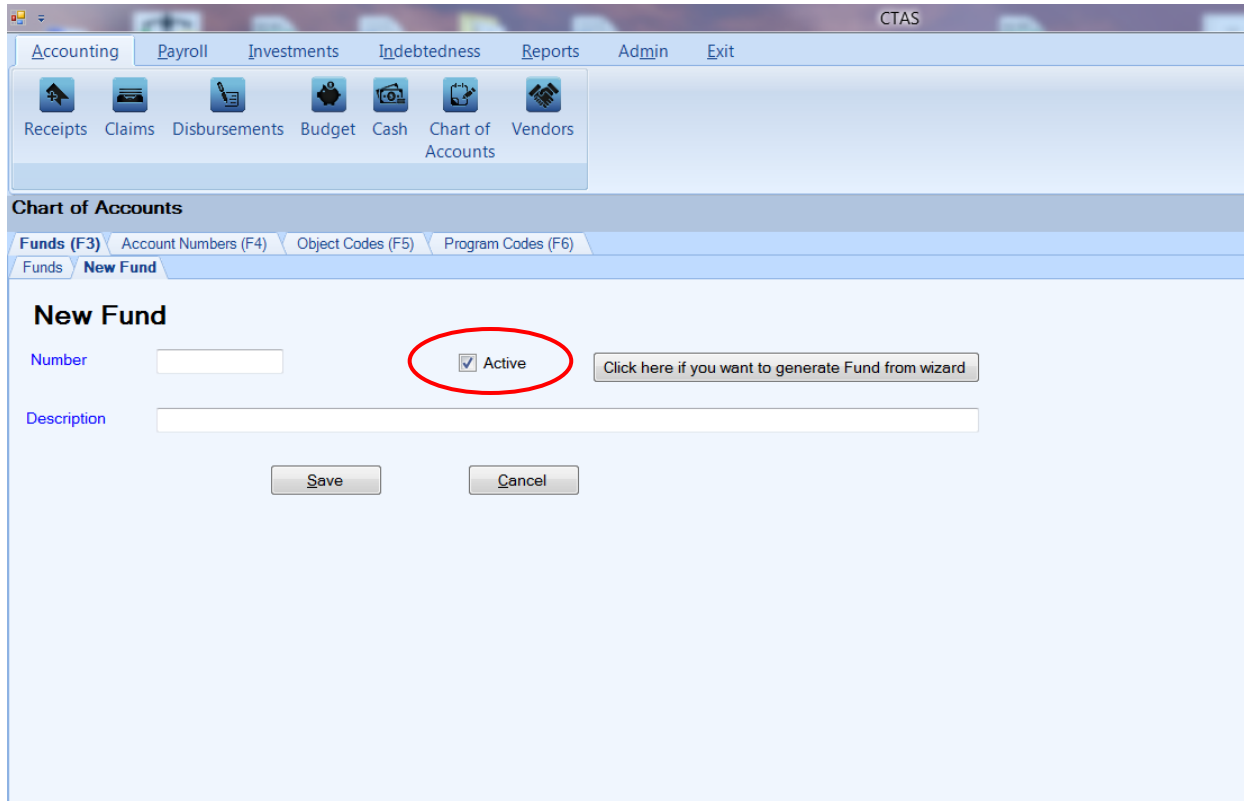
On the New Fund tab:

- Enter the new Fund Number in the Number field (see page 8-4 for Fund descriptions).

- Confirm the Active box (circled) is checked.

- Enter the name of the fund in the Description field. A fund name is limited to 90 characters.

- Click the Save button to add the new Fund.

Chart of Accounts: Adding a New Fund Using the Wizard

In CTAS, a new fund can be added using a "wizard", a program tool that asks a series of questions and generates a Fund Number for you.

In the Chart of Accounts screen, select the New Funds tab (see page 8-5). A New Fund screen will appear. To use the Wizard, click on the button "Click here if you want to generate Fund from Wizard" (circled).
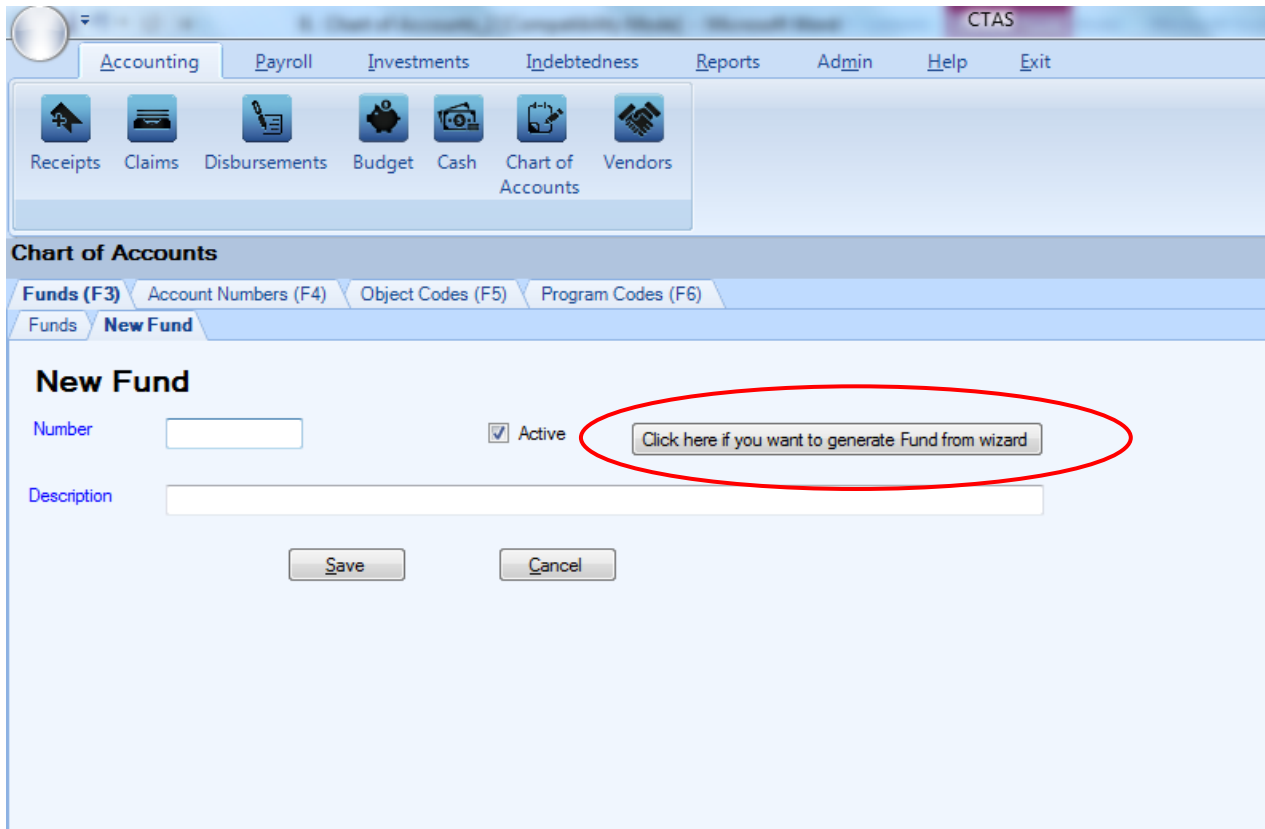
Chart of Accounts: Adding a New Fund Using the Wizard (continued)

Step 1

"How do you plan to use the fund?"

Click on the radio button next to the option that best describes how you plan to use the fund and click on the Next button at the bottom of the screen. *To return to the New Fund screen, click on the Cancel button on the bottom right of the screen.*
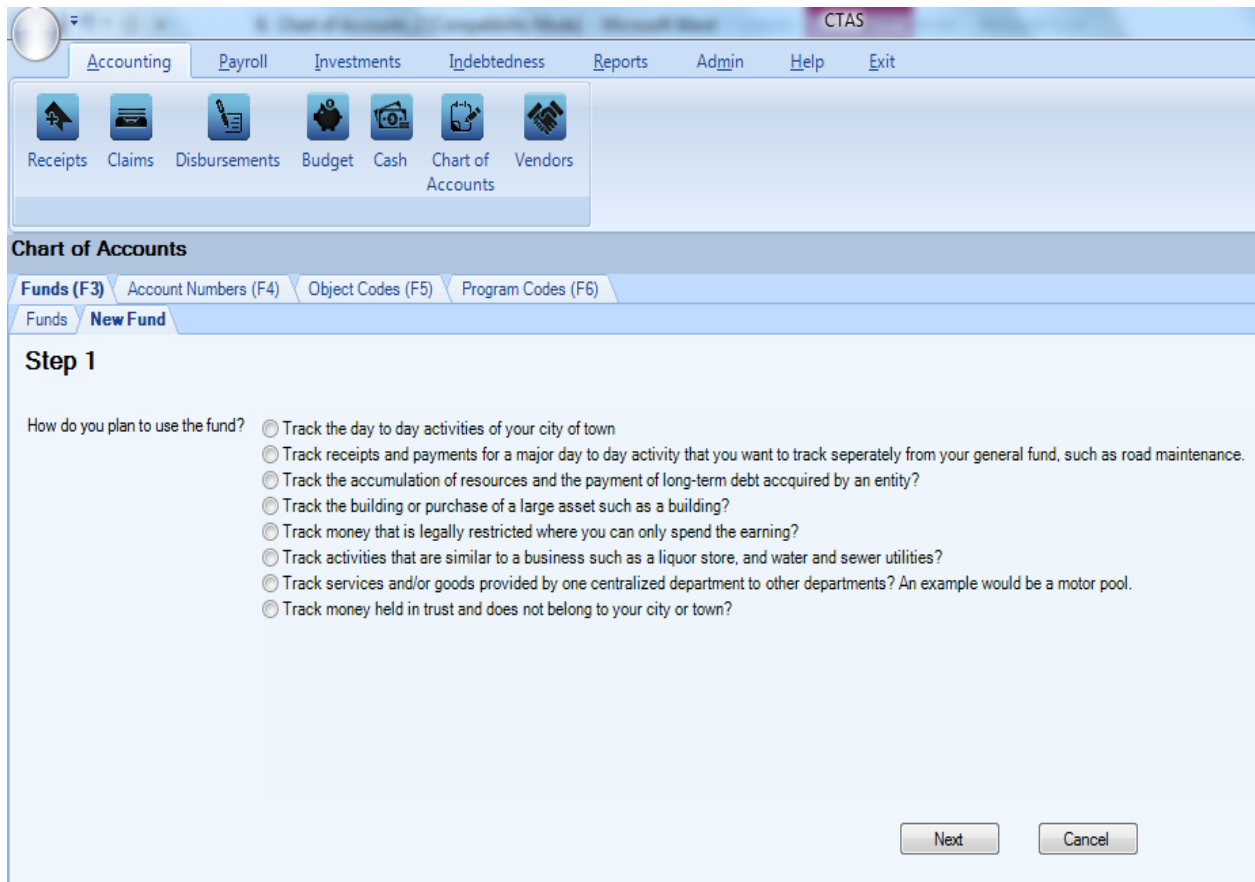
Chart of Accounts: Adding a New Fund Using the Wizard (continued)

Step 2

This step offers more specific options to narrow down the Fund type. Click on the radio button next to the option that best describes how you plan to use the fund and click on the Next button at the bottom of the screen. *If you wish to return to Step 1, click on "Previous" at the bottom left of the screen.*
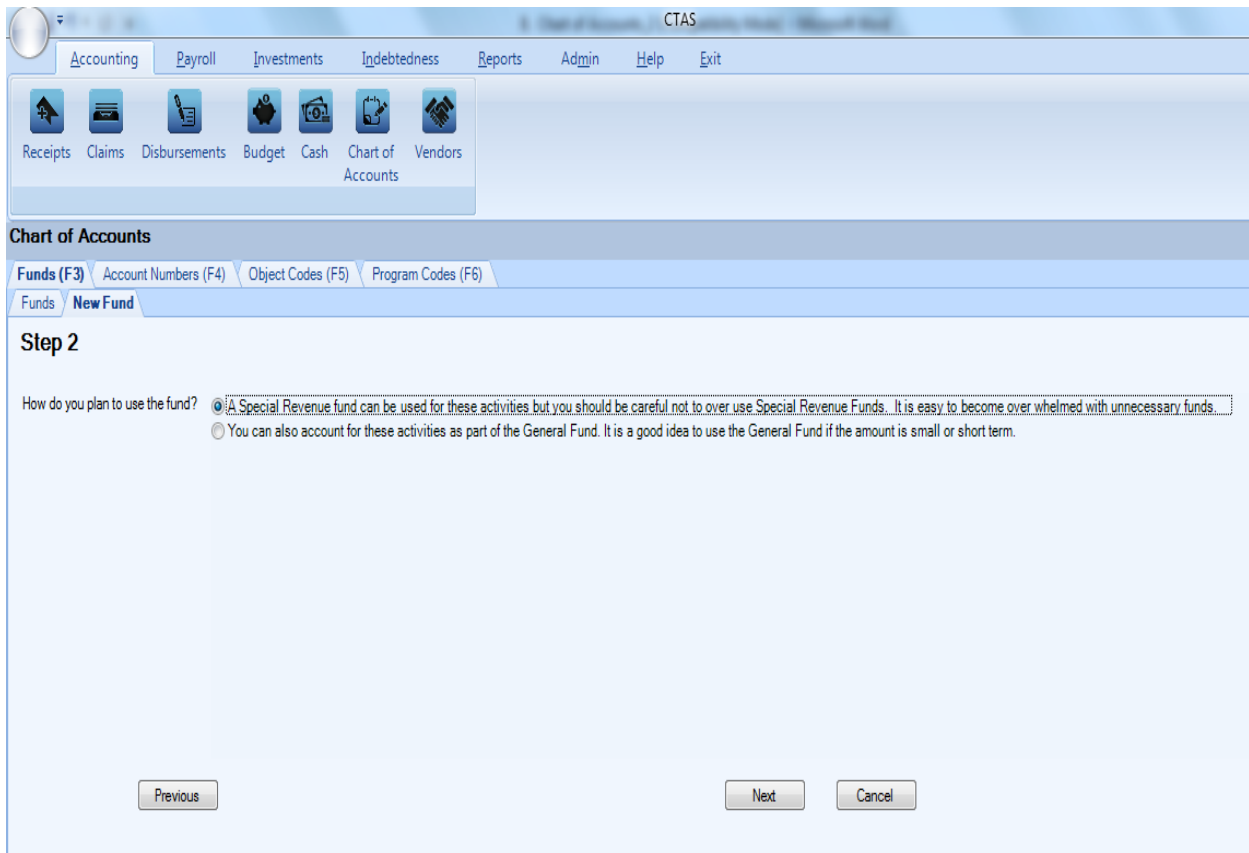
Chart of Accounts: Adding a New Fund Using the Wizard (continued)

A list of all funds that are currently available in the system for the selected criteria are shown.

- If one of the listed funds is appropriate, click on the Cancel button at the bottom of the screen. After the Cancel option is selected, the Cancel New Fund screen appears. Click on the Yes button. You will then click on the Funds tab, find the desired fund number, and verify that it is active.

- If the listed funds do not apply, a new suggested number is given (boxed). Enter the name of the Fund into the Description field and click Save. The Fund has been added to your CTAS Chart of Accounts.

Chart of Accounts: Editing a Fund

To edit a Fund's Number, description, or status, navigate to the Chart of Accounts screen (see page 8-3). The screen will open to the Funds screen on the Fund tab (F3).   Highlight the fund you wish to edit and click the View/Edit button (circled.)
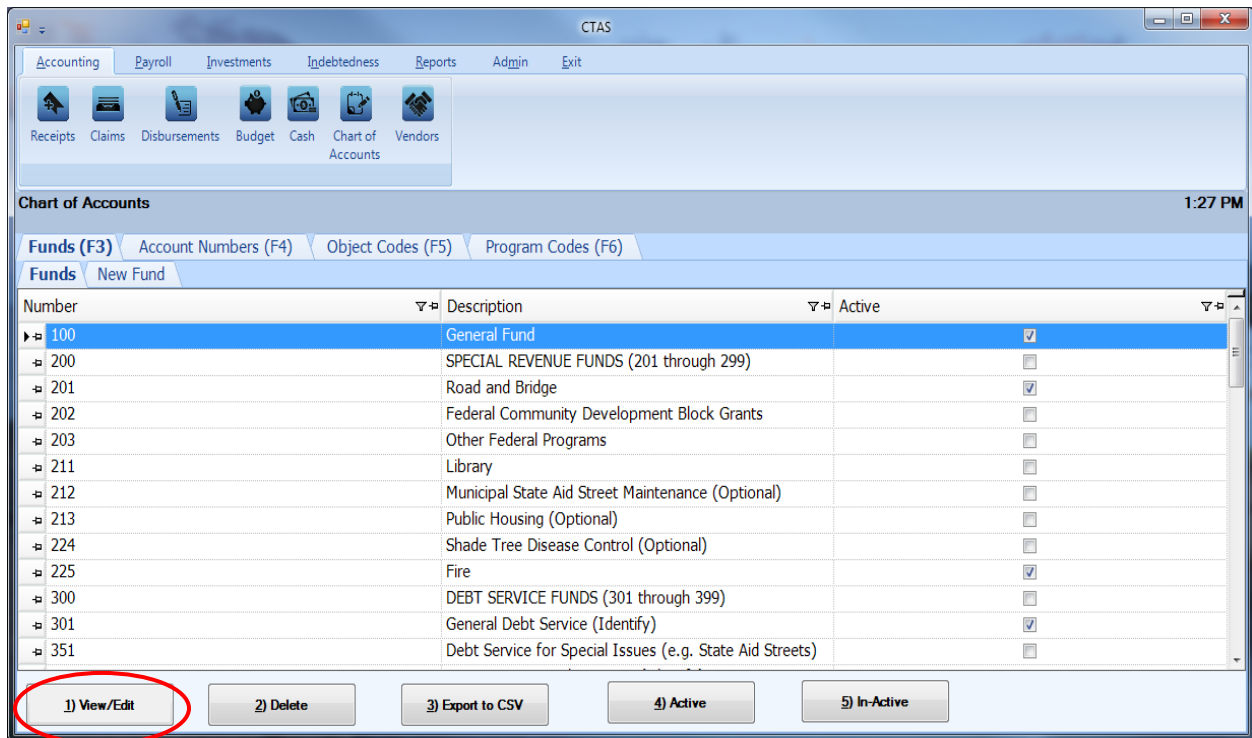
Chart of Accounts: Editing a Fund (continued)

The Edit Fund tab will open with that fund number's current information.
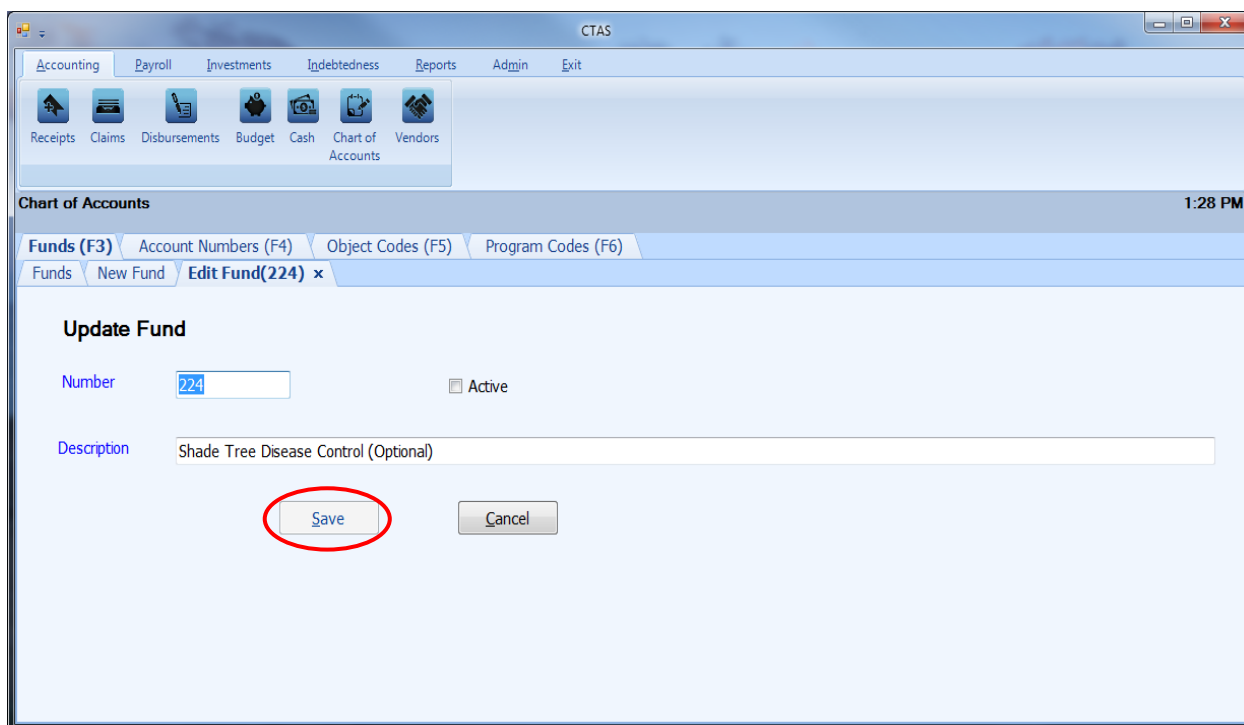
On the Edit Fund tab, you can edit:

- A Fund Number - all transactions associated with the fund will also reflect the new Fund Number.

- Activate/Inactivate the Fund - the status of the fund can only be changed from active to inactive when the fund balance is zero and the fund has not been used in a transaction during the current fiscal year.

- A Fund's description (Fund Name).

Once you have completed updating the fund, click the Save button (circled).

Note: Restricted and Predefined Fund Numbers and Descriptions cannot be changed (see Appendix).

Chart of Accounts: Deleting a Fund

The need to delete a fund could result from a decision that the fund was not needed after it was added, or because the fund was included as part of the Chart of Accounts when CTAS was installed, and you do not use that fund.

Note: You can only delete a Fund Number if it has not been used in any transactions. If it has been used, but not in the current fiscal year, you are able to make the Fund Number inactive.

To delete one or more funds, open the Chart of Accounts screen (see page 8-3). Highlight the fund you wish to delete and click the Delete button (circled.) To select multiple funds hold down the Control key (Ctrl) on your keyboard and click on the funds you wish to remove, then click on the Delete button (circled).
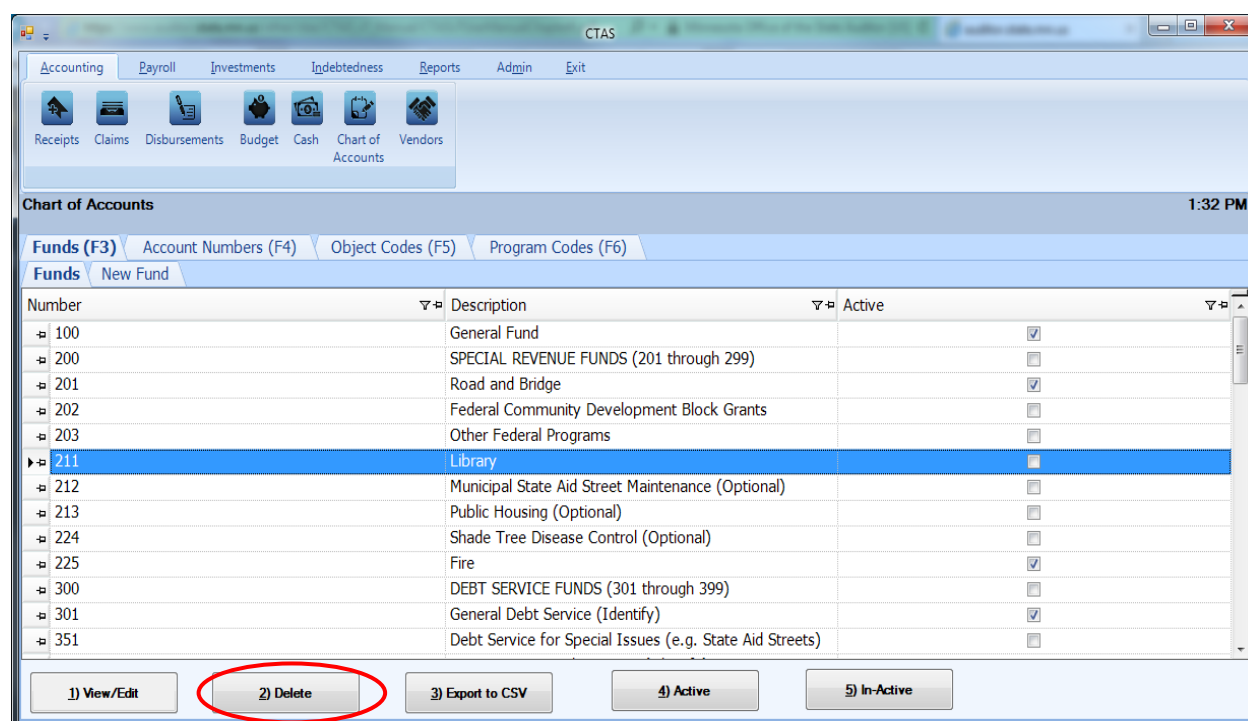
After the Delete option is selected, the Confirm Fund Delete screen appears. Click on the Yes button to delete the fund(s).
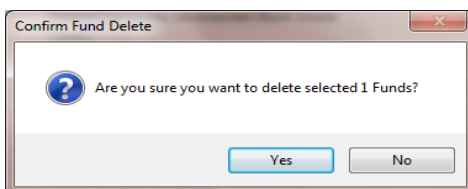
A Funds screen (below) opens. Click OK to complete the process.
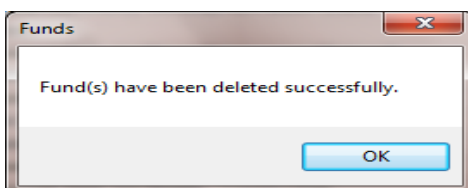
Chart of Accounts: Make Funds Active or Inactive

If you migrate CTAS Version 7 data to the new CTAS, the funds you used in Version 7 are marked as "Active" in the new CTAS. If you haven't migrated data, only the General Fund will be marked as "Active" in the new CTAS. CTAS allows you to make funds active or inactive.

Only active funds will be included in drop-down lists throughout the application. Funds can only be changed from active to inactive when the fund balance is zero and the fund has not been used in a transaction during the current fiscal year.

To make a fund active, open the Chart of Accounts screen (see). When the fund tab opens, highlight the fund you wish to make active and click on the Active button (circled). To select multiple funds hold down the Control key (Ctrl) on your keyboard and click on the funds you wish to make active and click on the Active button (circled).
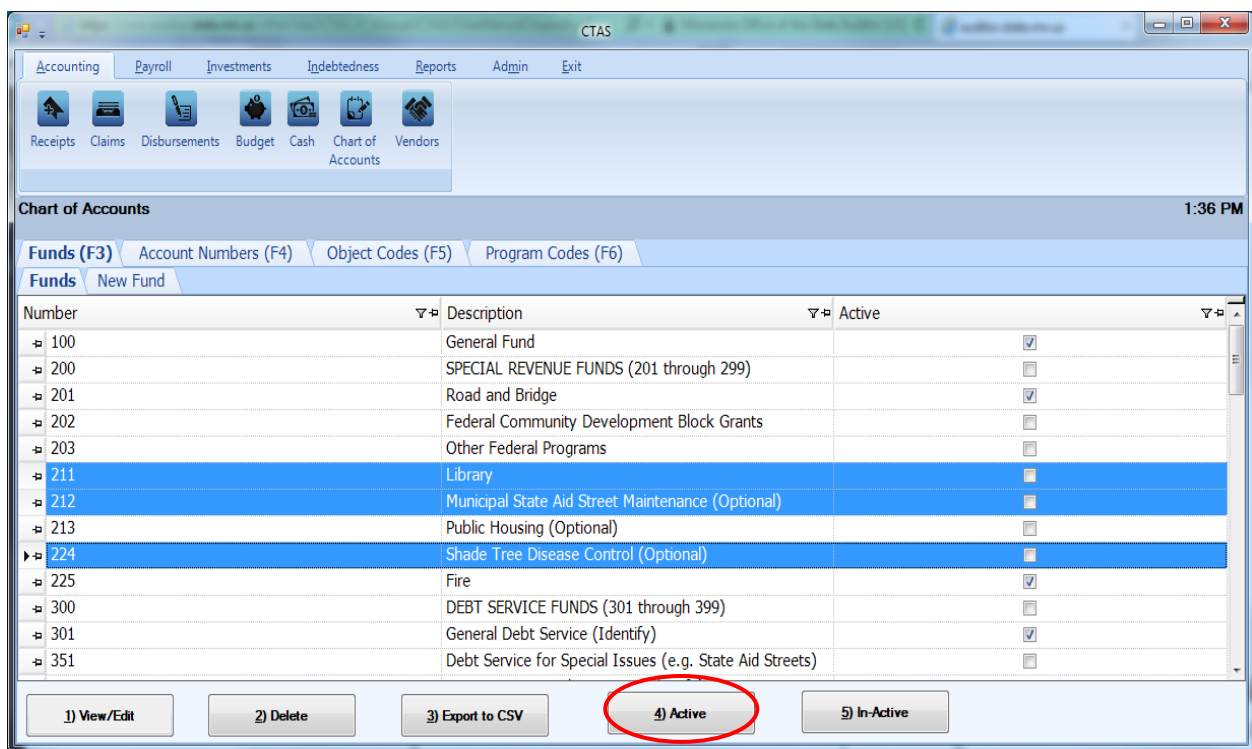
After the Active option is chosen, a confirmation screen appears. Click on the OK button.
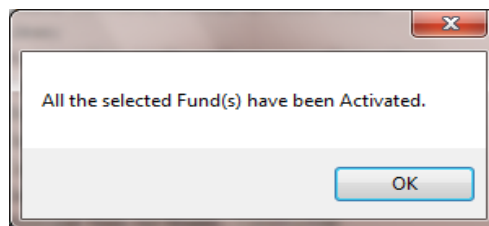
Chart of Accounts: Make Funds Active or Inactive (continued)

To make fund(s) inactive, highlight the fund(s) and click on the In-Active button (circled).
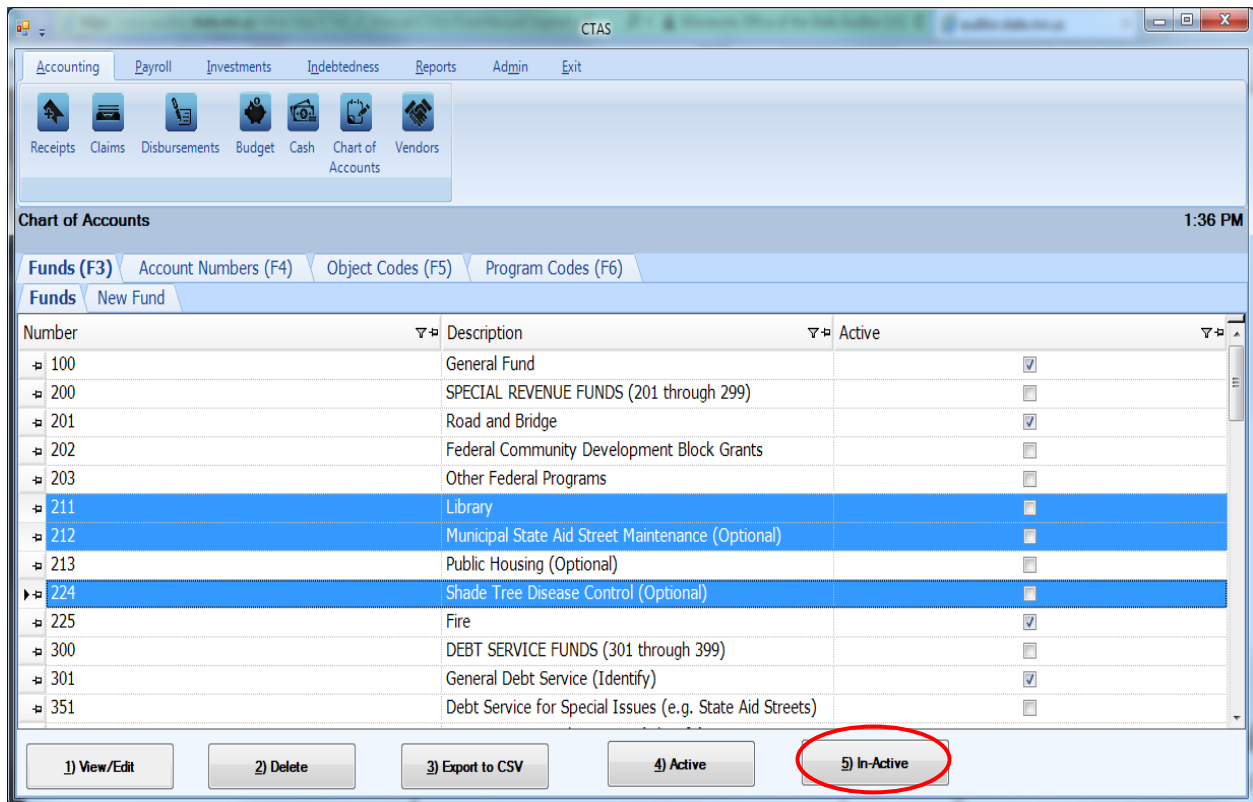
After the In-Active button has been clicked, a confirmation screen appears. Click on the OK button.
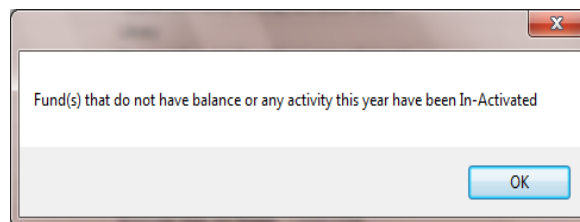
Chart of Accounts: Account Numbers - Introduction

CTAS requires you to use the Chart of Accounts defined in publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts" published by the Office of the State Auditor (OSA). The publication "Minnesota City and Town Accounting and Financial Reporting Standards - Uniform Chart of Accounts", published by the Office of the State Auditor, can be found at www.auditor.state.mn.us/other/ctas/docs/ctas_coa.pdf.

Reference the CTAS Chart of Accounts when creating or editing Chart of Account numbers (see Appendix). If you are creating accounting numbers, they must be an unused number within the category range. For example, a new Streets and Highways (Road and Bridge) account number must be in the 43101 - 43199 range.

Chart of Accounts: Account Numbers - Introduction (continued)

Revenue/Receipt Accounts

The primary classification of revenues is by fund and source. Major revenue source classifications are taxes, licenses and permits, intergovernmental revenues, charges for services, fines and forfeits, special assessments, and miscellaneous revenues. The revenue account (source code) is used to identify the source of the revenues. The major sources of revenue are:

Taxes
  General Property Taxes
  Tax Increments
  Hotel-Motel (Lodging) Tax
  Gravel Tax
  Franchise Taxes
  Forfeited Tax Sale Apportionments

Licenses and Permits
  Business Licenses and Permits
     Alcoholic Beverage
  Non-Business Licenses and Permits
     Building Permits
     Animal Licenses

Intergovernmental Revenues
  Federal Grants and Aids
     Community Develop. Block Grant
     Emergency Preparedness
     Federal Payments in Lieu of Taxes
     Federal Emergency Management Act
  State Grants and Aids
     Local Government Aid
     Gas Tax/Highway Use Tax
     Taconite Homestead Credit
     Taconite Municipal Aid
  Grants and Aids from Local Governmental Units
     County Grants for Highways
     Grants from Local Governments

Charges for Services
  General Government
     Filing Fees
  Public Safety
     Police and Fire Contracts
     Ambulance Revenues
  Highways and Streets (Road and Bridges)
  Refuse Collection Charges
  Culture and Recreation
     Recreation Fees
     Library Use Fees
     Park Fees
  Airport Revenues
  Cemetery Revenues

Fines and Forfeits
  Court Fines
  Parking Fines
  Library Fines
  Forfeits

Special Assessments

Miscellaneous Revenues
  Interest Earnings
  Donations from Private Sources

Enterprise Fund Revenues
  Water Sales
  Sewer Charges
  Refuse Charges
  Electricity Sales
  Liquor Stores Sales
  Golf Course Revenues
  Arena Revenues
  Swimming Pool Revenues

Chart of Accounts: Account Numbers - Introduction (continued)

Expenditure/Disbursement Accounts

Expenditures are to be classified according to character, function (or program), activity and object. The expenditure accounts provide the classification by function and activity, and the Object Code provides the character and object classification. This method of describing expenditures (use of both expenditure accounts and Object Code) permits analysis and aggregation of data in different ways and for different purposes.

The primary classification of expenditures is by function and activity. The major functions and sub-functions in the Uniform Chart of Accounts are:

General Government
  City Council/Town Board
  Mayor
  City/Town Clerk
  Financial Administration
  Personnel Administration
  City/Town Hall

Public Safety
  Police
  Fire
  Ambulance
  Building Inspection
  Civil Defense
  Animal Control

Public Works
  Highways, Streets, and Roadways
  Sanitation

Health
  Health

Culture-Recreation
  Recreation
  Parks
  Libraries

Conservation of Natural Resources

Urban and Economic Development
  Urban Redevelopment and Housing
  Economic Development

Debt Service
  Principal Payments
  Interest Payments

Miscellaneous

Chart of Accounts: Adding a New Account Number

Your entity's Chart of Accounts should be modified when your specific information is not identical to that included in the CTAS Chart of Accounts. A new Account Number can be added manually or using the CTAS "wizard", a program tool that generates an Account Number for you (see page 8-21).

To add an Account Number manually, open the Chart of Accounts screen (see page 8-3). Click on the Account Numbers (F4) tab (boxed). When the Account Numbers tab opens, click on the New Account Number tab (circled).
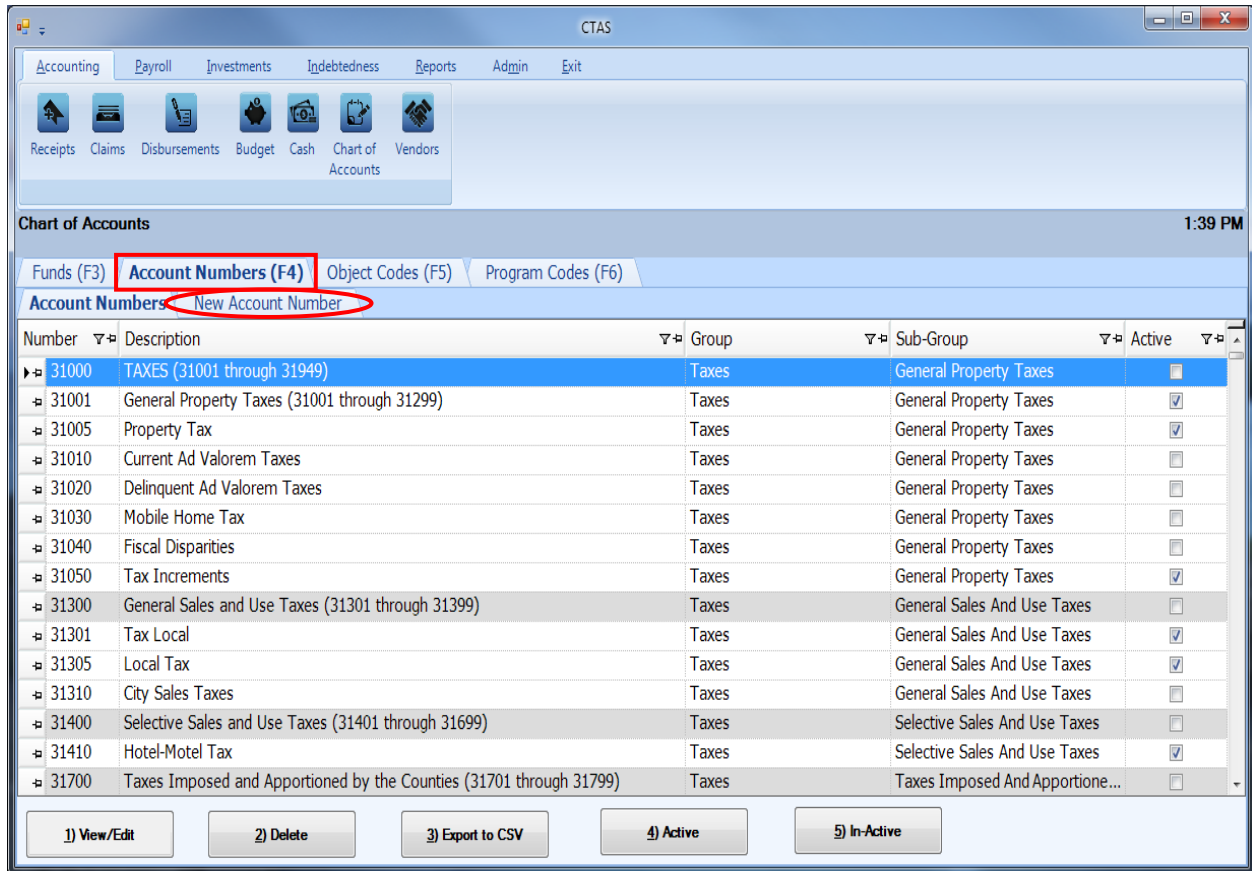
Chart of Accounts: Adding a New Account Number (continued)

After the New Account Number tab is selected, the New Account Number tab will open allowing you to enter the information for the new account number.
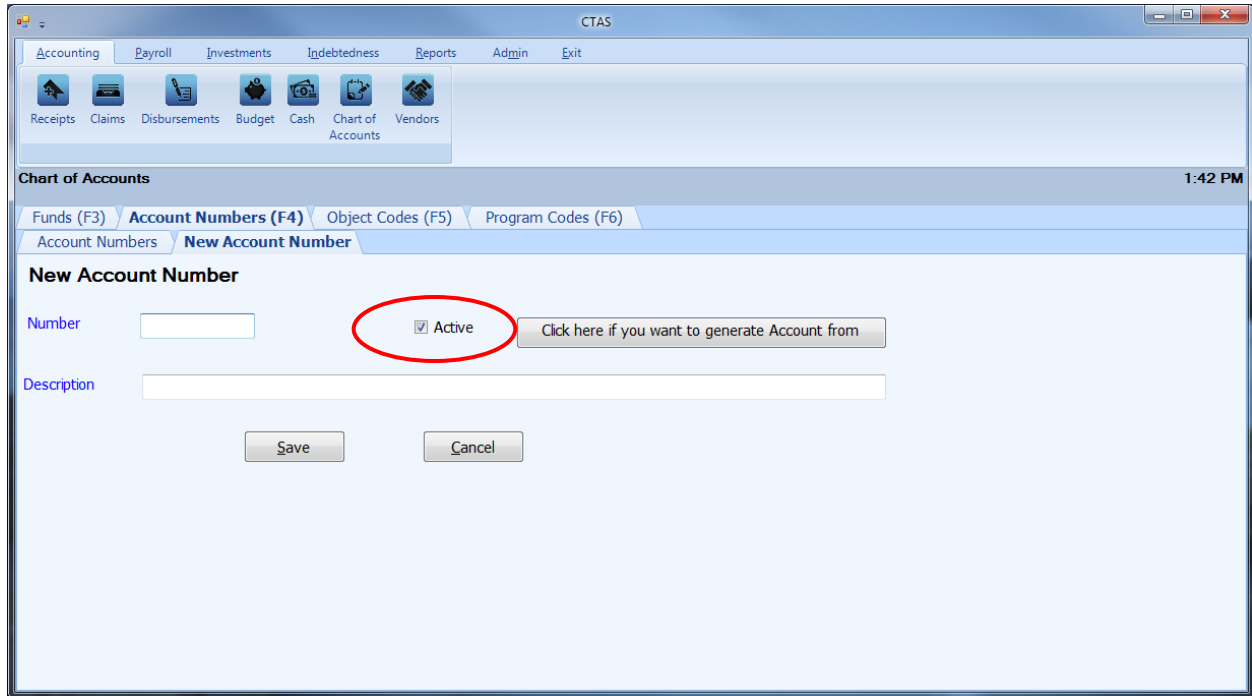
On the New Account Number tab:

- Enter the new Account Number in the Number box. Revenue/receipt numbers are the 31001 - 39999 numbers, and expenditure/disbursement account numbers are the 41001 - 49999 numbers.

- Confirm the Active box (circled) is checked.

- Enter the name of the account into the Description box. The account name is limited to 90 characters.

- Click the Save button to add the new Account Number.

Chart of Accounts: Adding a New Account Number Using Wizard

In CTAS, a new Account Number can be added using a "wizard", a program tool that asks a series of questions and generates an Account Number for you.

In the Chart of Accounts screen, select the New Account Number tab (see page 8-19). A New Account Number screen will appear. To use the Wizard, click on the button "Click here if you want to generate Account from Wizard" (circled).
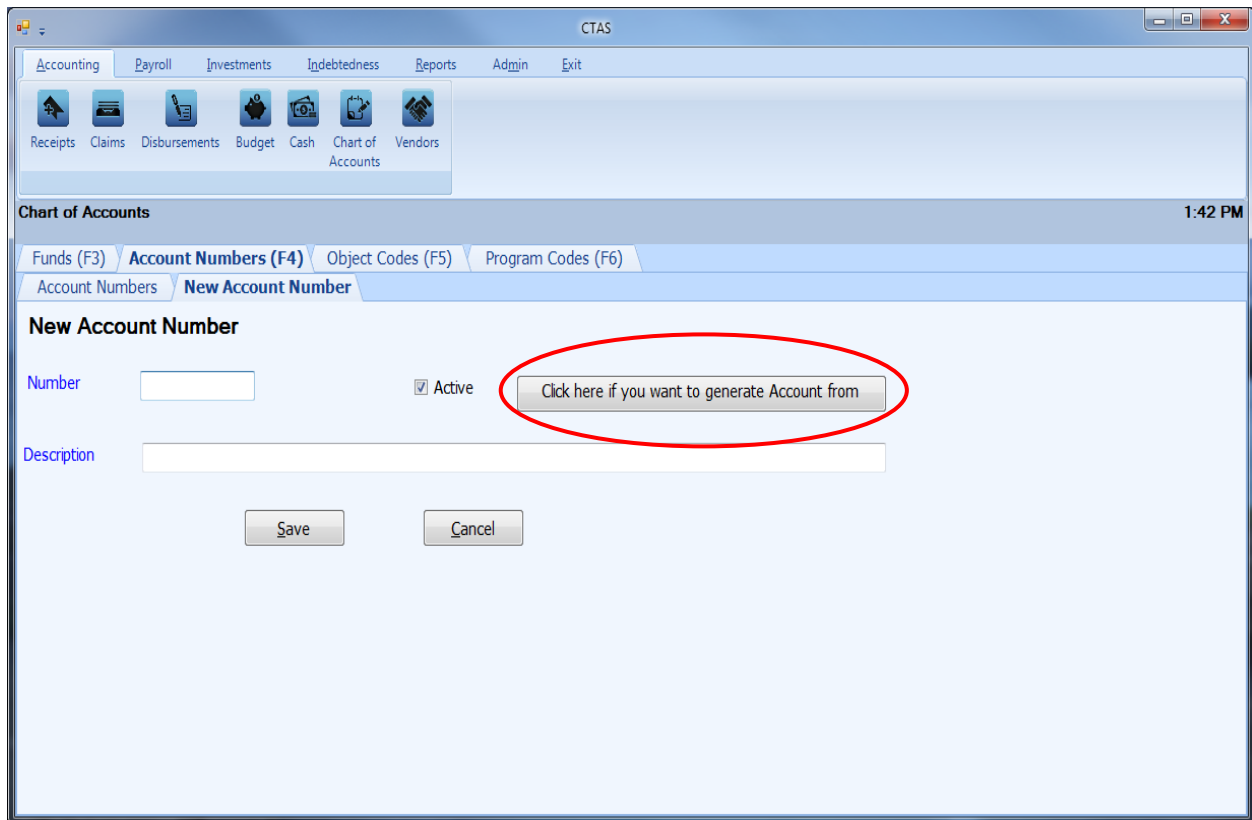
Chart of Accounts: Adding a New Account Number Using Wizard (continued)

Step 1

"What type of Fund will be using this account code?"

Click on the radio button next to the option that best describes the type of fund you will be using and click on the Next button at the bottom of the screen. *To return to the New Account Number screen, click on the Cancel button on the bottom right of the screen.*
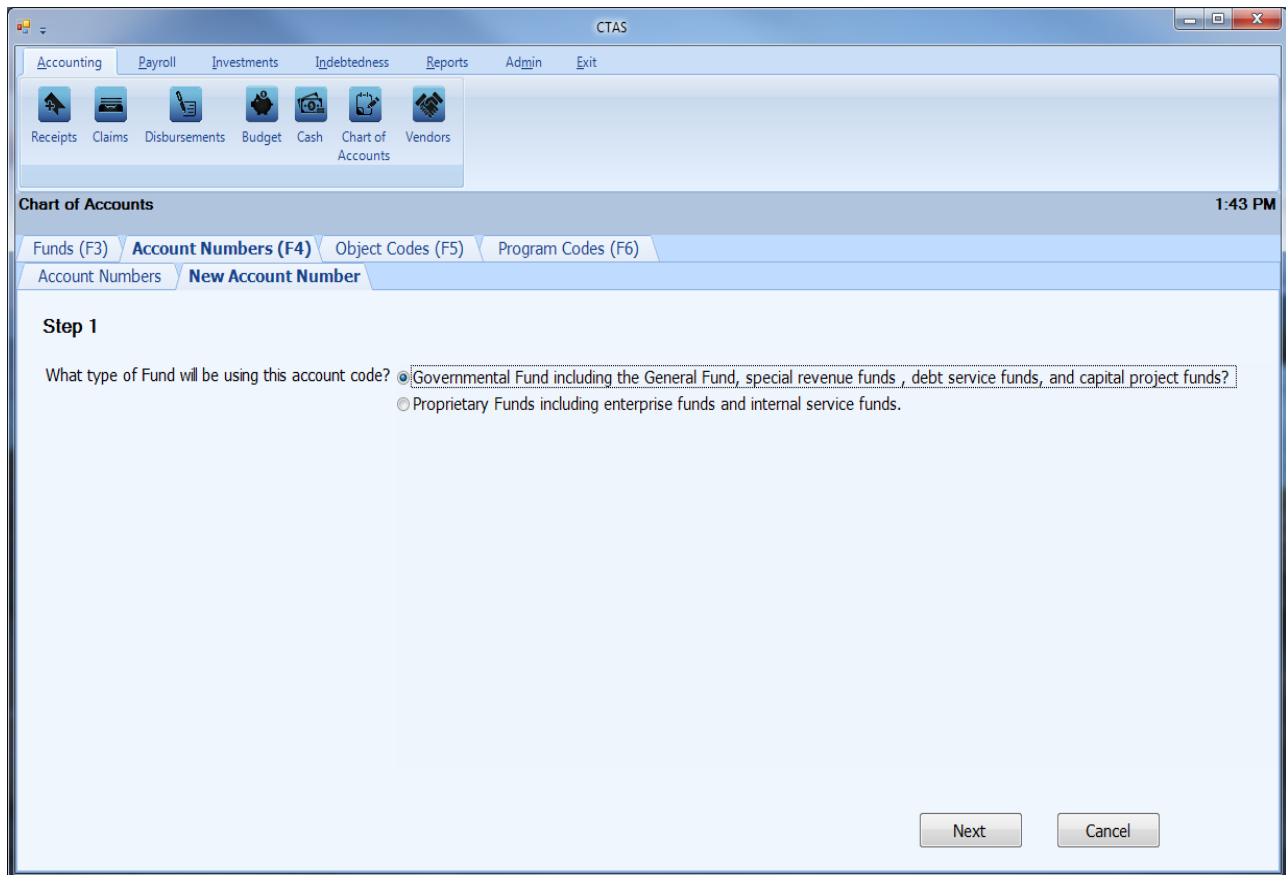
Chart of Accounts: Adding a New Account Number Using Wizard (continued)

Step 2

This step offers more specific options to narrow down the Account Number type. Click on the radio button next to the option that best describes what type of transaction will be using this account number and click on the Next button at the bottom of the screen. *If you wish to return to Step 1, click on "Previous" at the bottom left of the screen.*
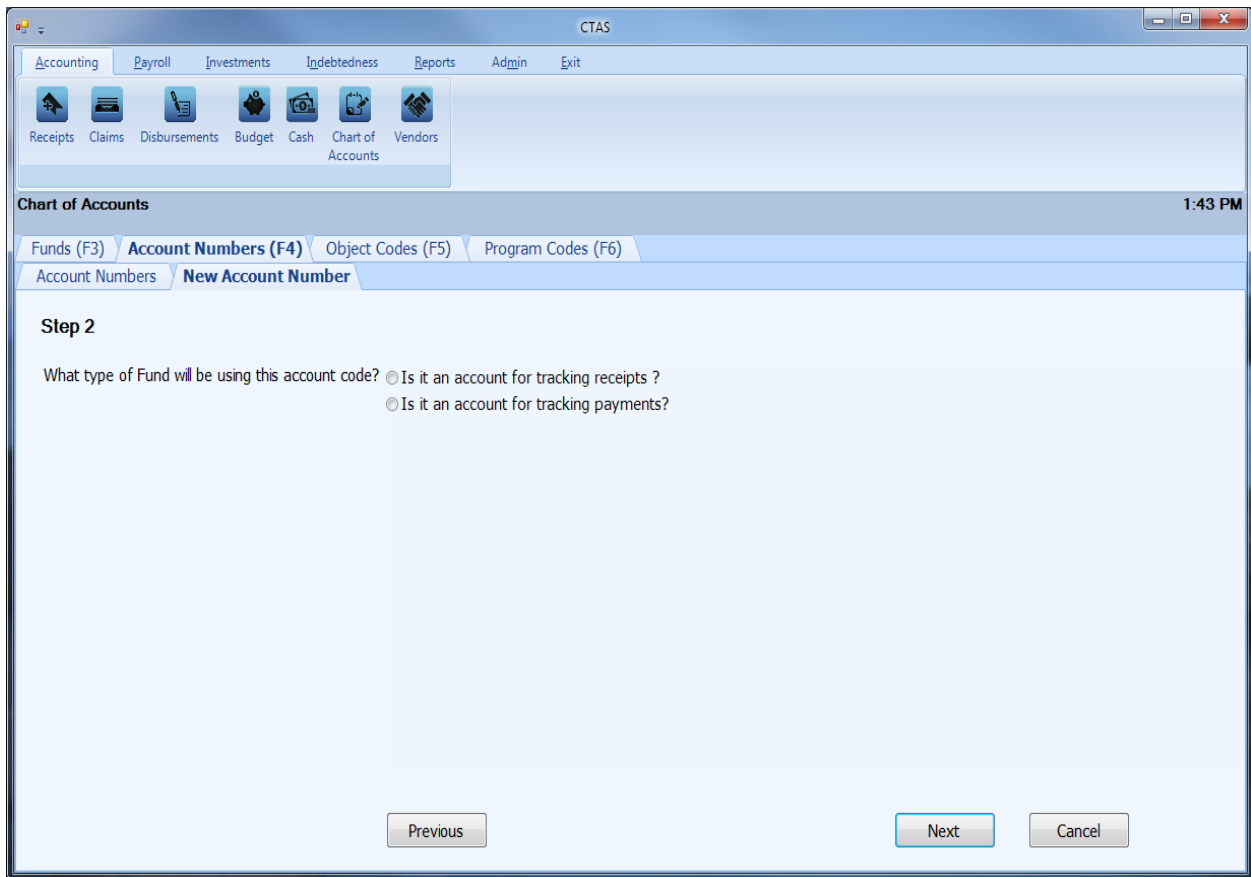
Chart of Accounts: Adding a New Account Number Using Wizard (continued)

Step 3 and 4

Continue to narrow down the Account Number type that is typically used. Click on the radio button next to the option that best describes what type of account will be using this account number and click on the Next button at the bottom of the screen to go to the final step of the wizard. *If you wish to return to Step Two, click on "Previous" at the bottom left of the screen.*
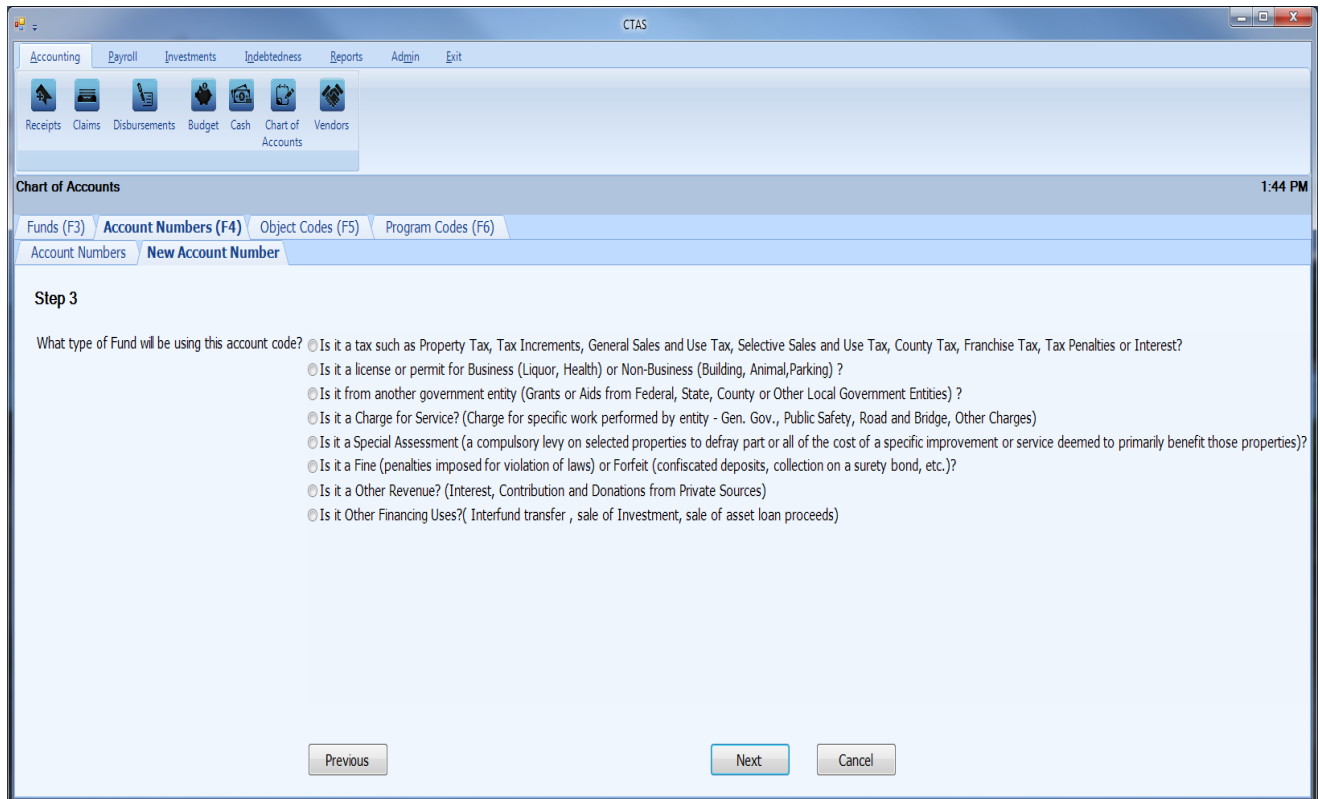
Chart of Accounts: Adding a New Account Number Using Wizard (continued)

A list of all account numbers that are currently available in the system for the selected criteria are shown.

- If one of the listed account numbers is appropriate, click on the Cancel button at the bottom of the screen. After the Cancel option is selected, the Cancel New Account Number screen appears. Click on the Yes button. You will then click on the Account Numbers tab, find the desired account number, and verify that it is active.

- If the listed account numbers do not apply, a new suggested number is given (boxed). Enter the name of the Account Number into the Description field and click Save. The Account Number has been added to your CTAS Chart of Accounts.
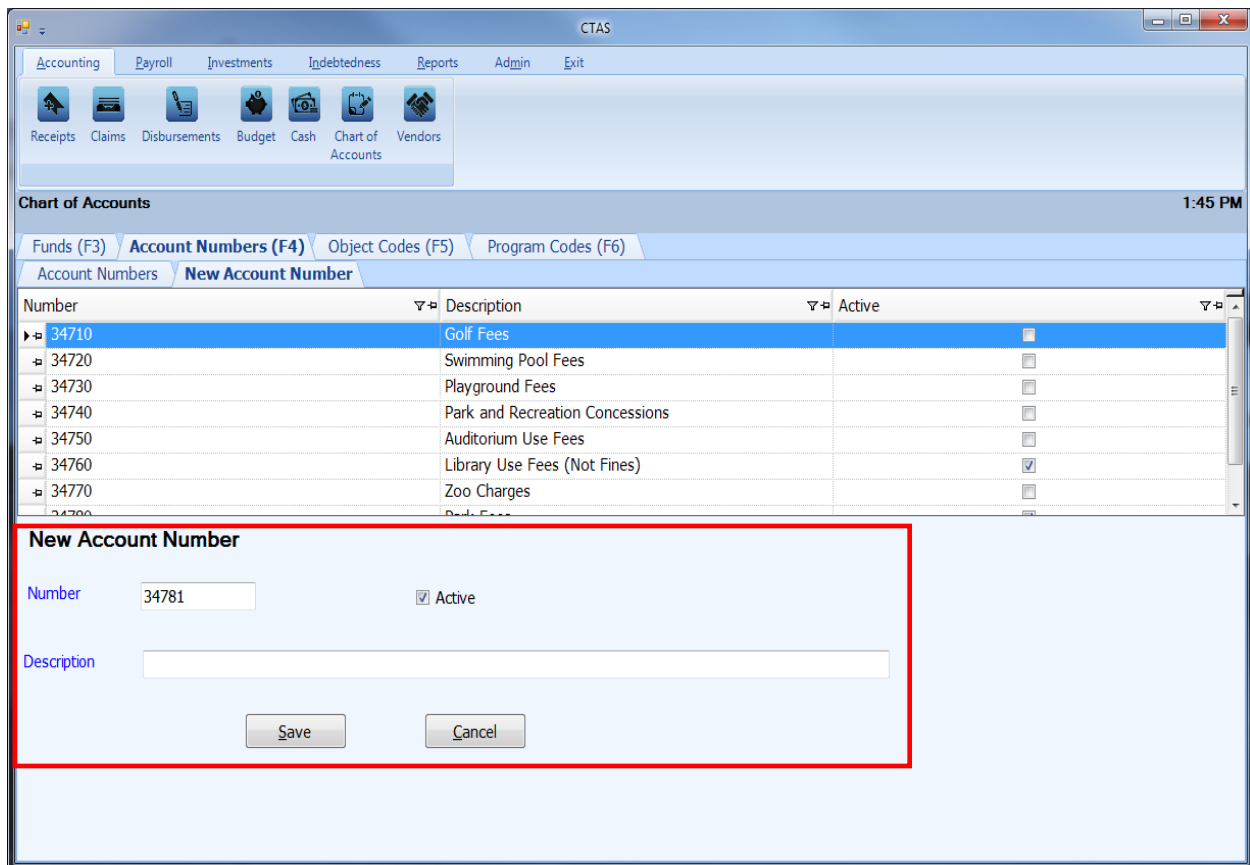
Chart of Accounts: Editing an Account Number

To edit an Account Number, description, or status, navigate to the Chart of Accounts screen (see page 8-3). Click on the Account Numbers tab (F4). Highlight the account number you wish to edit and click the View/Edit button (circled.)
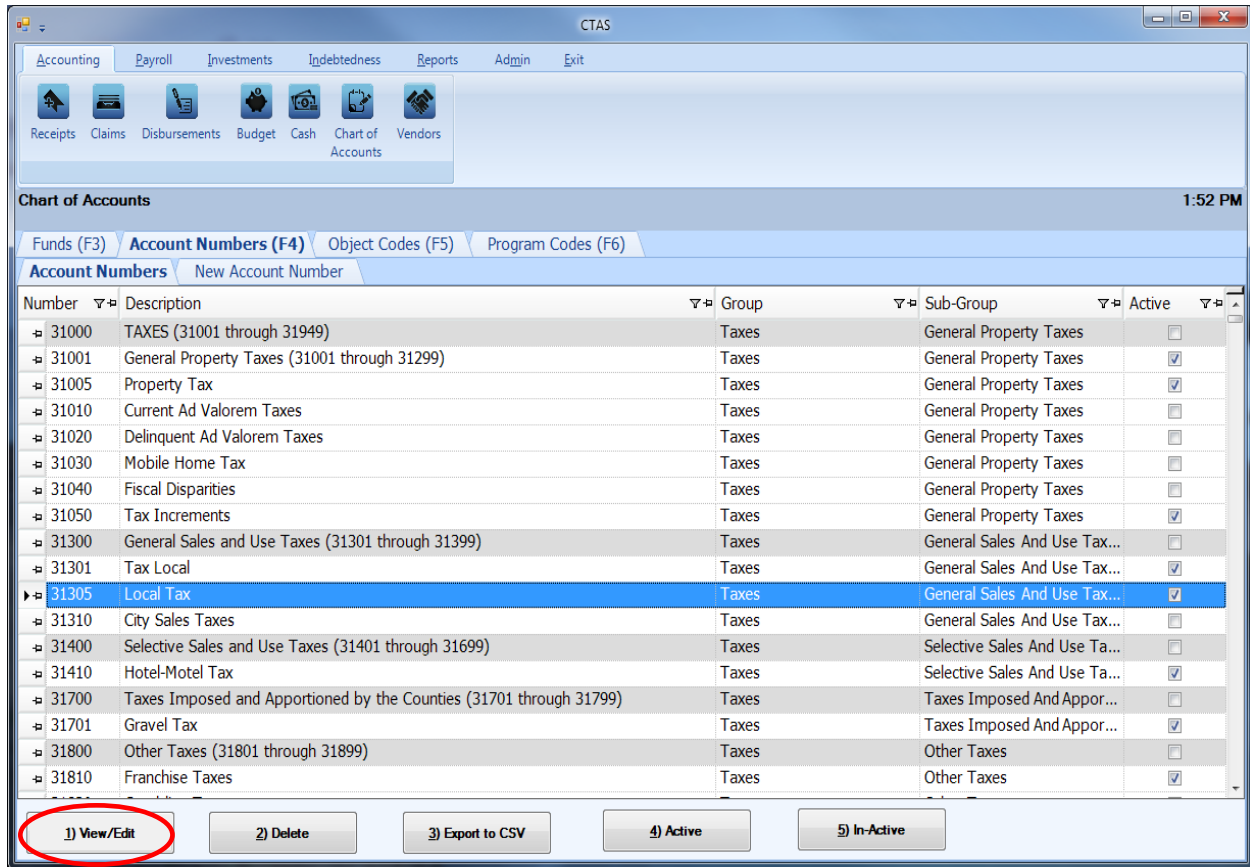
Chart of Accounts: Editing an Account Number (continued)

The Edit Account Number tab will open with that account number's current information.
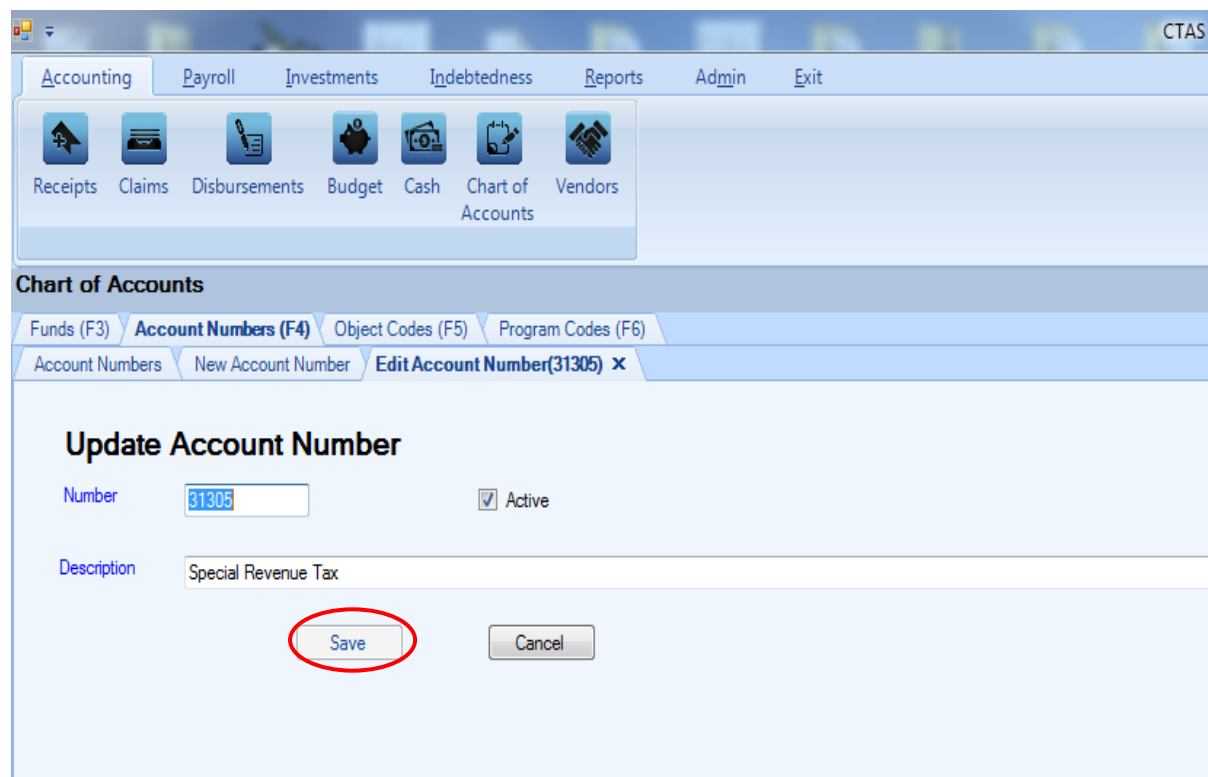
On the Edit Account Number tab, you can edit:

- An Account Number - all transactions associated with the account number will also reflect the new Account Number.

- Activate/Inactivate the Account Number - the status of the account number can only be changed from active to inactive when the account number has not been used in a transaction during the current fiscal year.

- An Account Number's description.

Once you have completed updating the account number, click the Save button (circled).

Note: Restricted and Predefined Account Numbers and Descriptions cannot be changed (see Appendix).

Chart of Accounts: Deleting an Account Number

The need to delete an Account Number could result from a decision that the Account Number was not needed after it was added, or the Account Number was included as part of the Chart of Accounts when CTAS was installed and you will not use that Account Number.

Note: You can only delete an account number if it has not been used in any transactions. If it has been used, but not during the current fiscal year, you are able to make the Account Number inactive.

To delete one or more account numbers, open the Chart of Accounts screen (see page 8-3). Highlight the account number you wish to delete and click the Delete button (circled.) To select multiple account numbers hold down the Control key (Ctrl) on your keyboard and click on the account numbers you wish to remove, then click on the Delete button (circled).
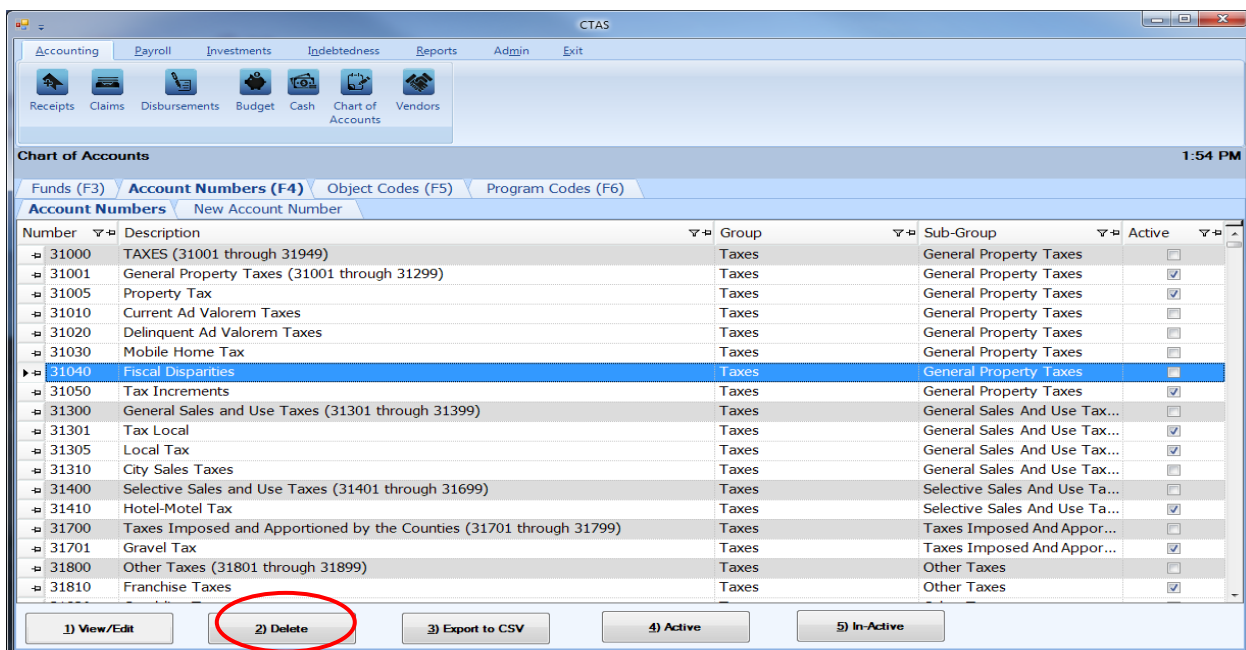
After the Delete option is selected, the Confirm Account Number Delete screen will appear. Click Yes to delete the Account Number(s).
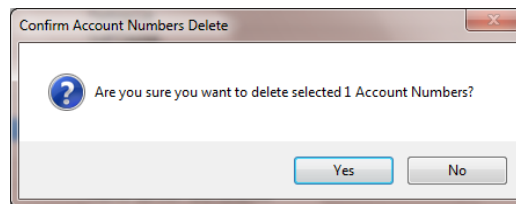
An Account Numbers screen (below) opens. Click OK to complete the process.

Chart of Accounts: Make Account Numbers Active or Inactive

If you migrate CTAS Version 7 data to the new CTAS, the Account Numbers you used in Version 7 are marked as "Active" in the new CTAS. If you haven't migrated data, only a limited group of Account Numbers will be marked as "Active" in the new CTAS. CTAS allows you to make any Account Numbers active or inactive.

Only active account numbers will be included in drop-down lists throughout the application. Account Numbers can only be changed from active to inactive when the account number has not been used in a transaction during the current fiscal year.

To make Account Numbers active, open the Chart of Accounts screen (see page 8-3). Click on the Account Numbers (F4) tab (boxed). Highlight the Account Numbers you wish to make active and click on the Active button (circled). You can activate multiple account numbers by holding down the Control key (Ctrl) on your keyboard as you click on the account numbers. When you have selected the account numbers, click the Active button.
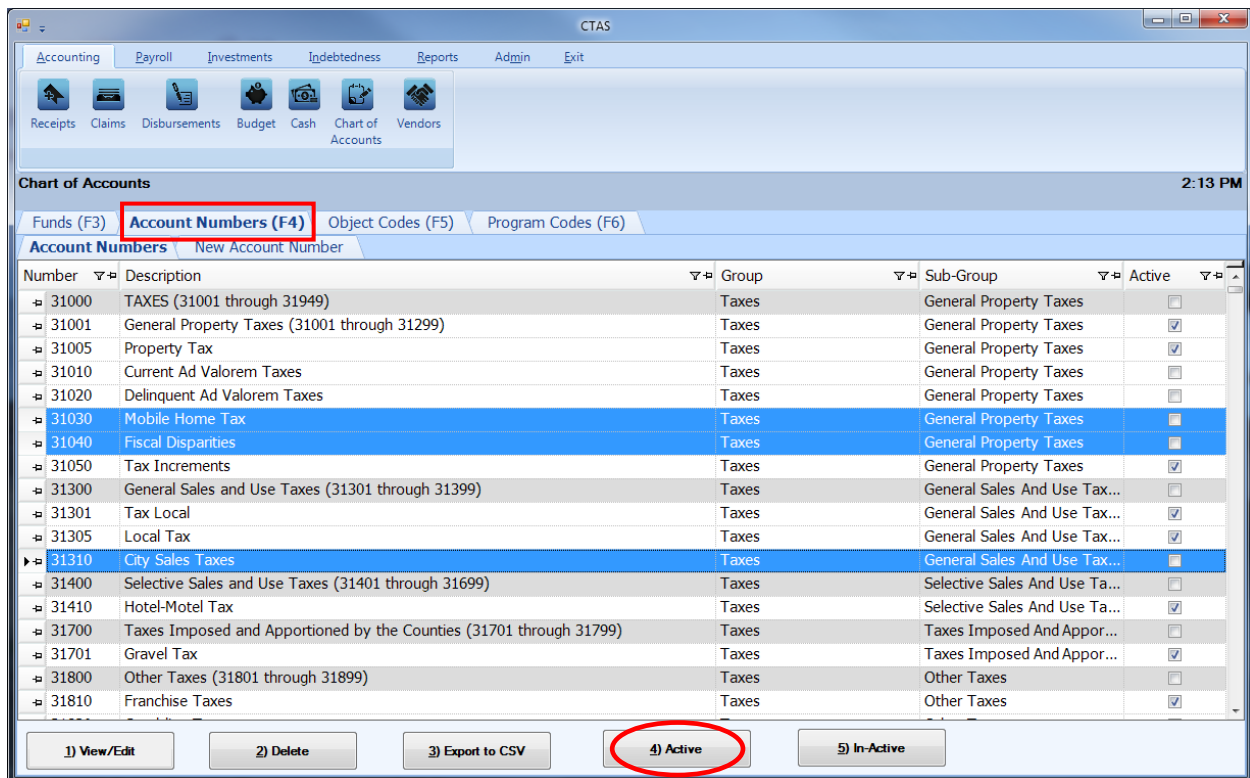
After the Active option is chosen, a confirmation screen appears. Click on the OK button.

Chart of Accounts: Make Account Numbers Active or Inactive (continued)

To make account number(s) inactive, highlight the number(s) and click on the In-Active button (circled).
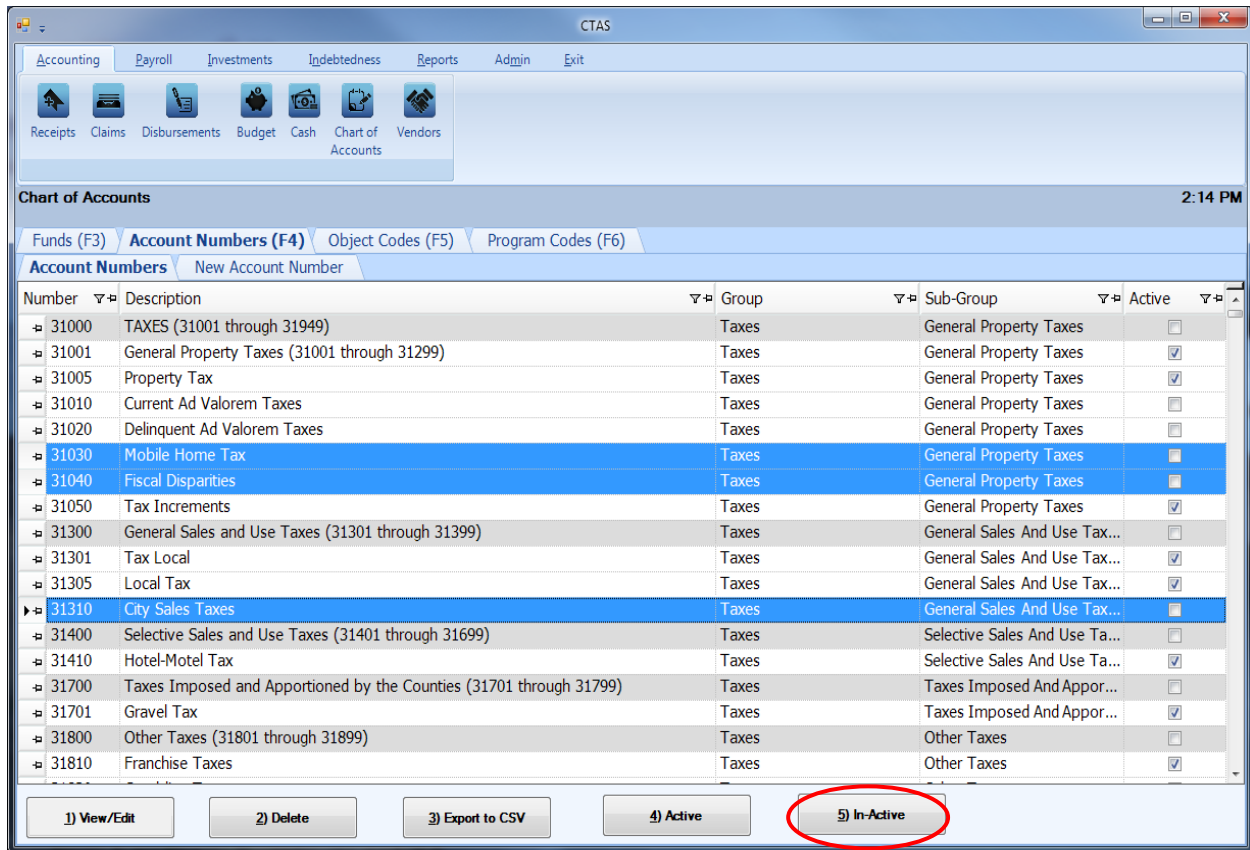
After the In-Active button has been clicked, a confirmation screen appears. Click on the OK button.
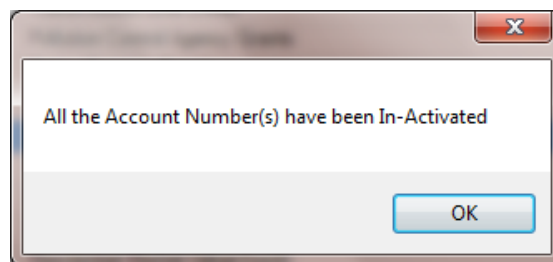
Chart of Accounts: Object Codes - Introduction

The Object Code indicates the type of item purchased or service obtained. CTAS requires an Object Code for all expenditures in addition to a Fund and an Account Number.

Object Codes should be assigned to provide a level of detail that meets your entity's internal and external reporting requirements. The four major categories of Object Codes, and the range of numbers assigned to each, are:

- **Personal Services (Object Codes 100-199)** - This includes expenditures for salaries, wages, and related employee benefits provided for all persons employed by the city/town, including elected officials. Employee benefits include employer contributions to a retirement system, insurance, sick leave, severance pay, and similar benefits.

- **Supplies (200-299)** - includes articles and commodities which are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and small tools and minor equipment.

- **Other Services and Charges (300-499)** - includes expenditures for services other than personal services. Examples of such charges include professional services, communication, transportation, advertising, printing and binding, insurance, utility services, repair and maintenance, rentals, and depreciation.

- **Capital Outlays (500-599)** - includes expenditures which result in the acquisition of or additions to fixed assets.

Details on other Object Code categories and numbers can be found in the CTAS Chart of Accounts (see Appendix).

Chart of Accounts: Adding a New Object Code

Your entity's Chart of Accounts should be modified when your specific information is not identical to that included in the CTAS Chart of Accounts. A new object code can be added manually or using the CTAS "wizard", a program tool that generates an Object Code for you (see page 8-34).

To add an Object Code manually, open the Chart of Accounts screen (see page 8-3). Click on the Object Codes (F5) tab (boxed). When the Object Codes tab opens, click on the New Object Code tab (circled).
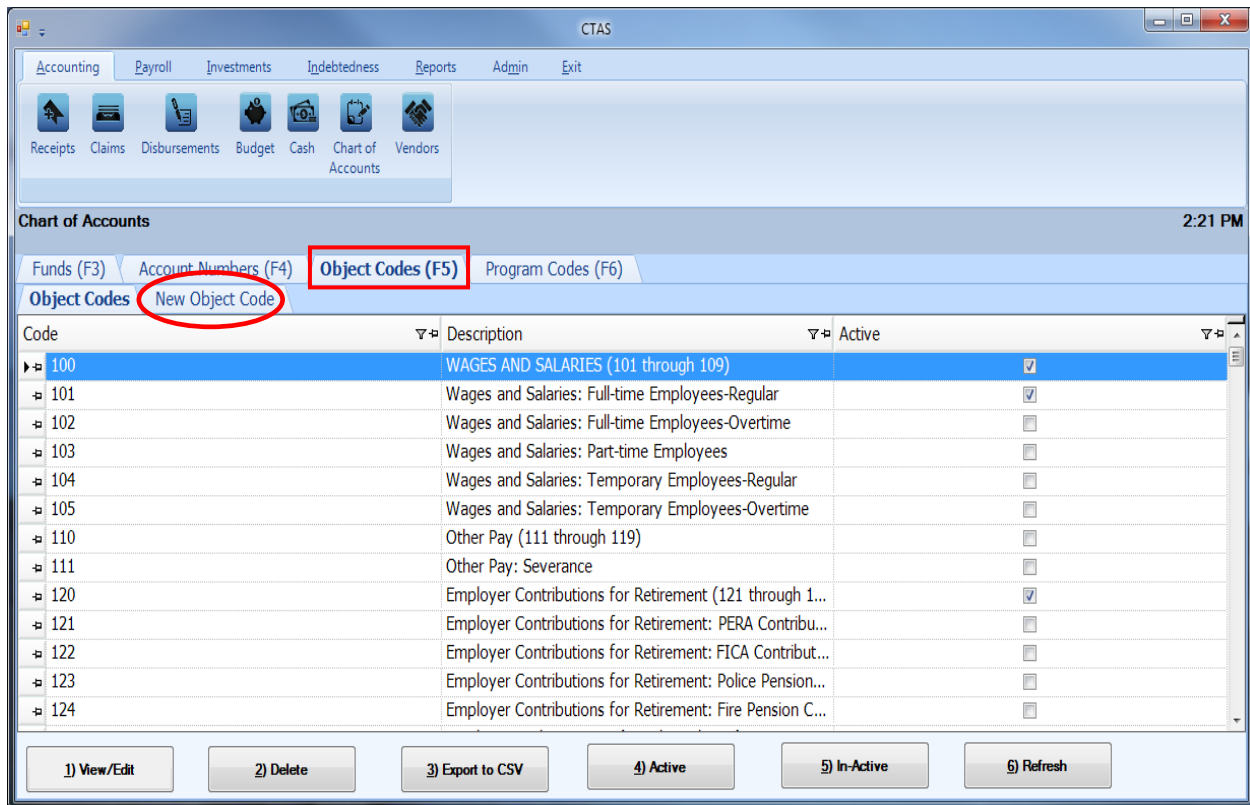
Chart of Accounts: Adding a New Object Code (continued)

After the New Object Code tab is selected, the New Object Code tab will open allowing you to enter the information for the new object code.
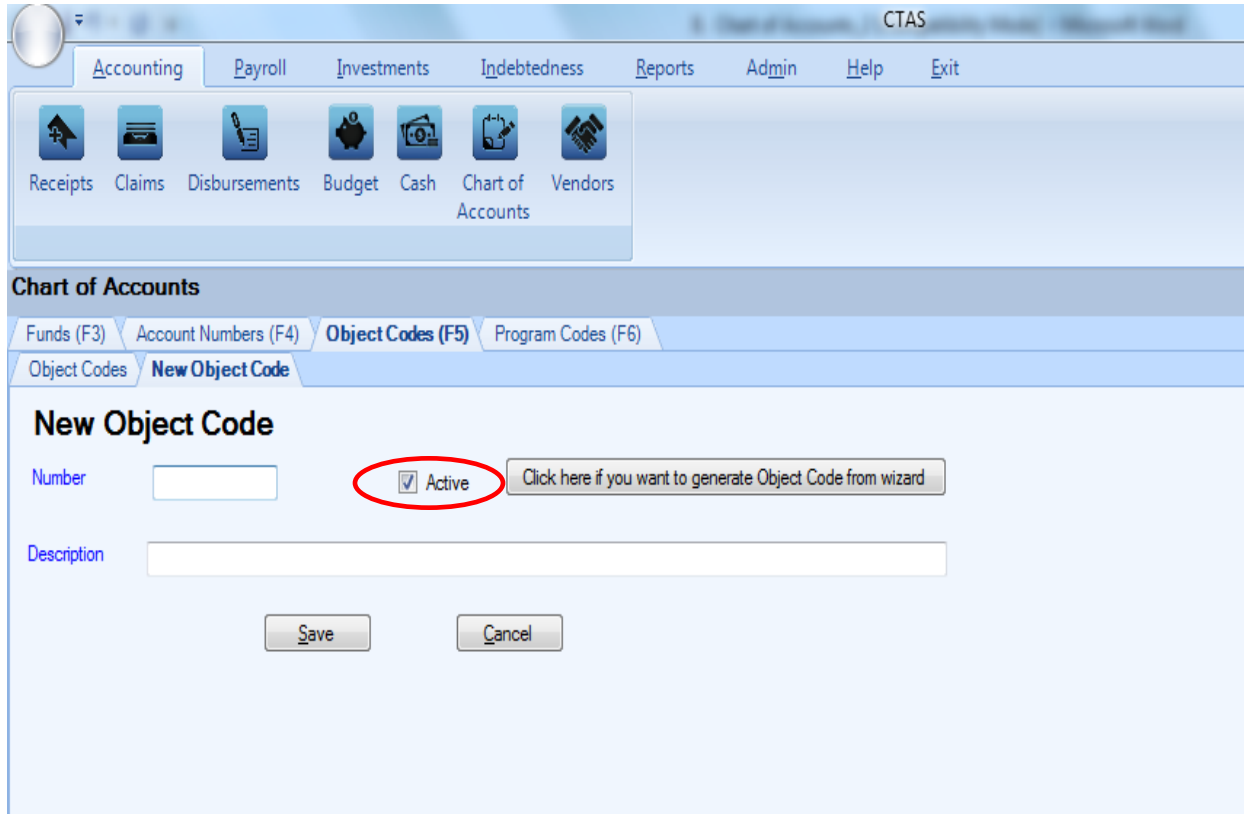
On the New Object Code tab:

- Enter the new Object Code in the Number box. *The object code must be three digits*.

- Enter the name of the object code in the Description box. The name is limited to 90 characters.

- Confirm the Active box (circled) is checked.

- Click the Save button to add the new Object Code.

Chart of Accounts: Adding a New Object Code Using the Wizard

In CTAS, a new Object Code can be added using a "wizard", a program tool that asks a series of questions and generates a new Object Code for you.

In the Chart of Accounts screen, select the New Object Code tab (see page 8-32). A New Object Code screen will appear. To use the Wizard, click on the button "Click here if you want to generate Object Code from Wizard" (circled).
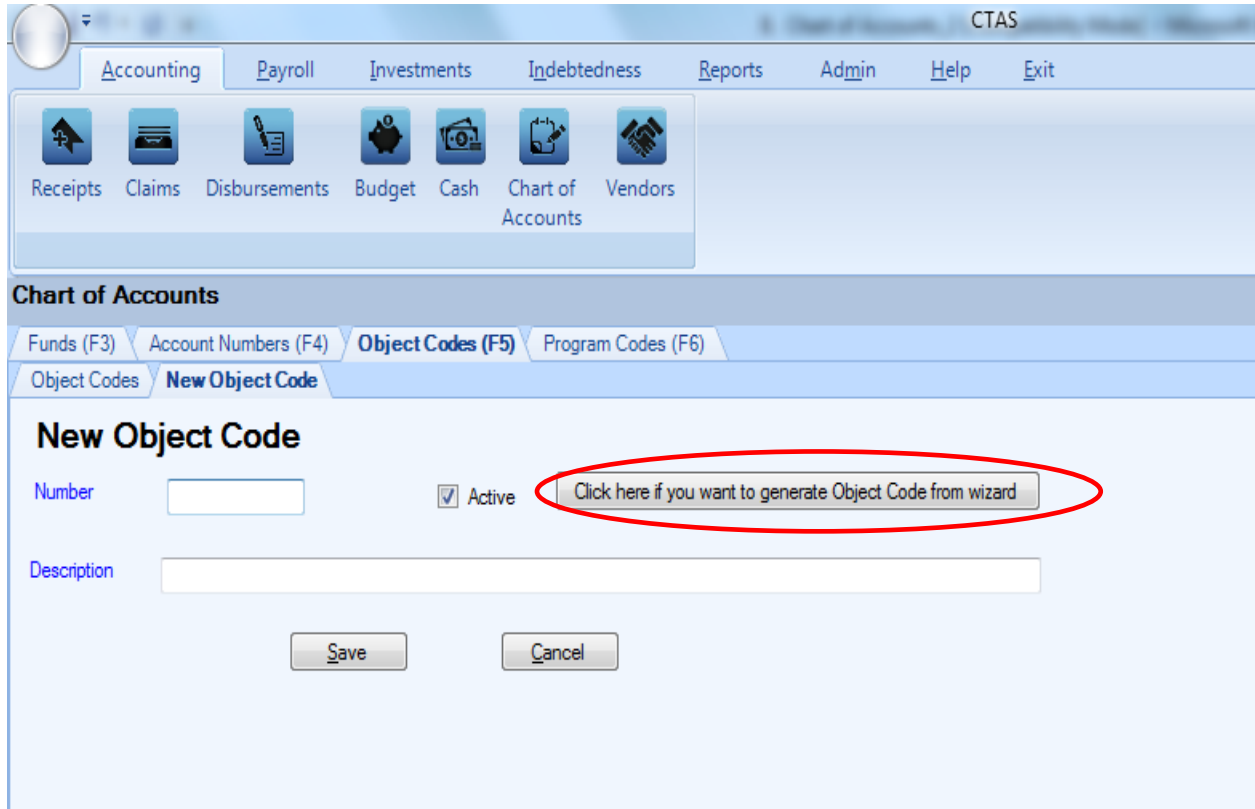
Chart of Accounts: Adding a New Object Code Using the Wizard (continued)

Step 1

"Is the object code for a receipt or payment?"

Click on the radio button next to the option that best describes your answer and click on the Next button at the bottom of the screen. *To return to the New Object Code screen, click on the Cancel button on the bottom right of the screen.*
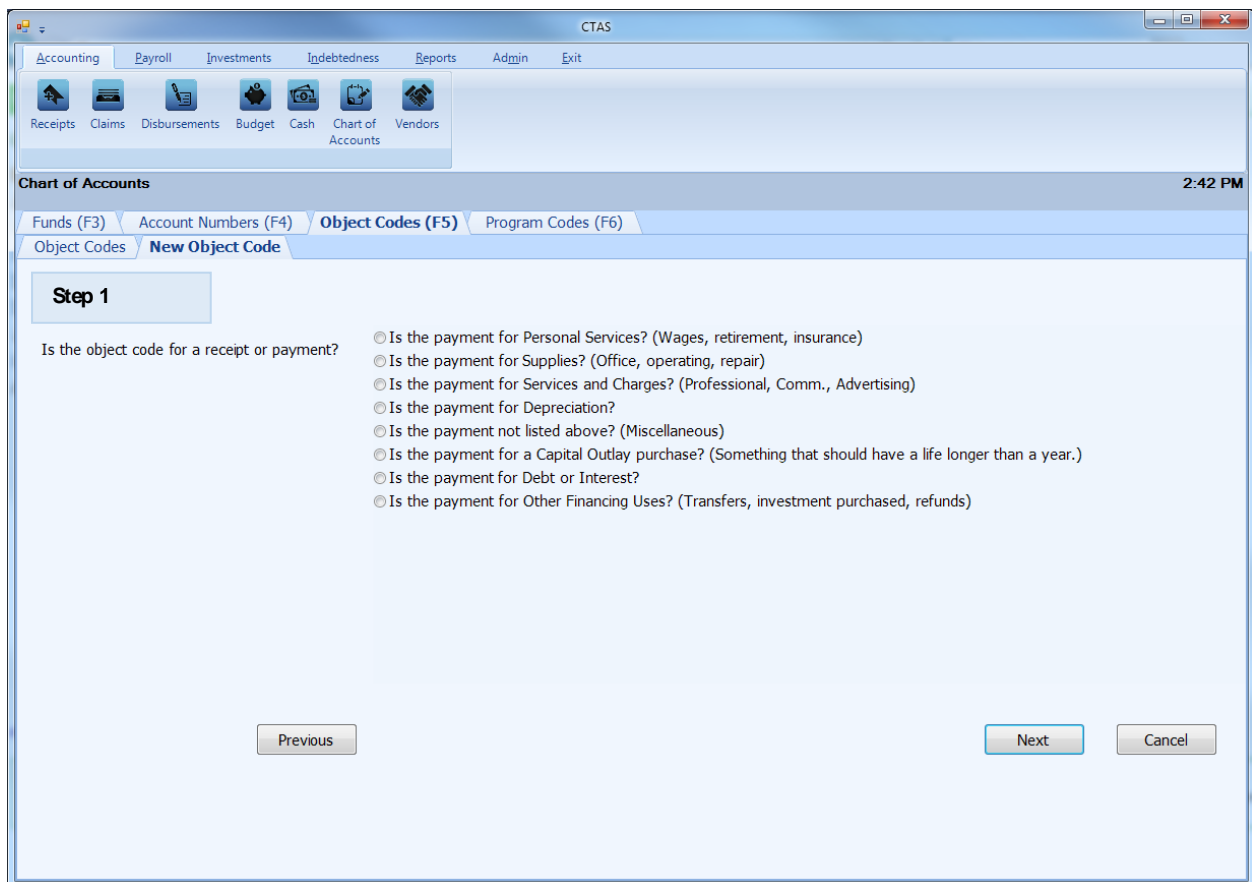
Chart of Accounts: Adding a New Object Code Using the Wizard (continued)

Step 2 and 3

Continue to narrow down the Object Code type that is typically used. Click on the radio button next to the option that best describes your answer and click on the Next button at the bottom of the screen. *If you wish to return to Step One, click on "Previous" at the bottom left of the screen.*
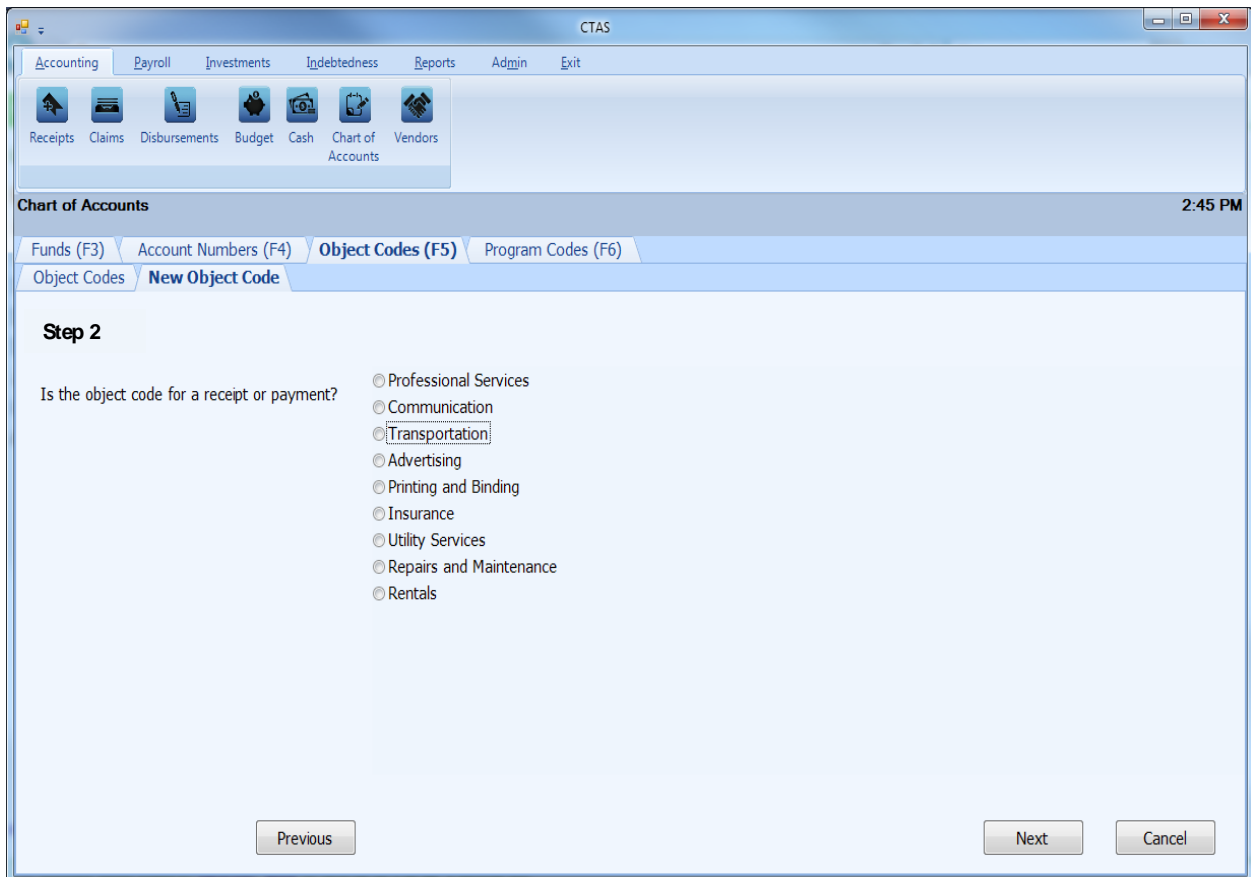
Chart of Accounts: Adding a New Object Code Using the Wizard (continued)

A list of all object codes that are currently available in the system for the selected criteria are shown.

- If one of the listed object codes is appropriate, click on the Cancel button at the bottom of the screen. After the Cancel option is selected, the Cancel New Object Code screen appears. Click on the Yes button. You will then click on the Object Codes tab, find the desired object code, and verify that it is active.

- If the listed object codes do not apply, a new suggested number is given (boxed). Enter the name of the Object Code into the Description field and click Save. The Object Code has been added to your CTAS Chart of Accounts.
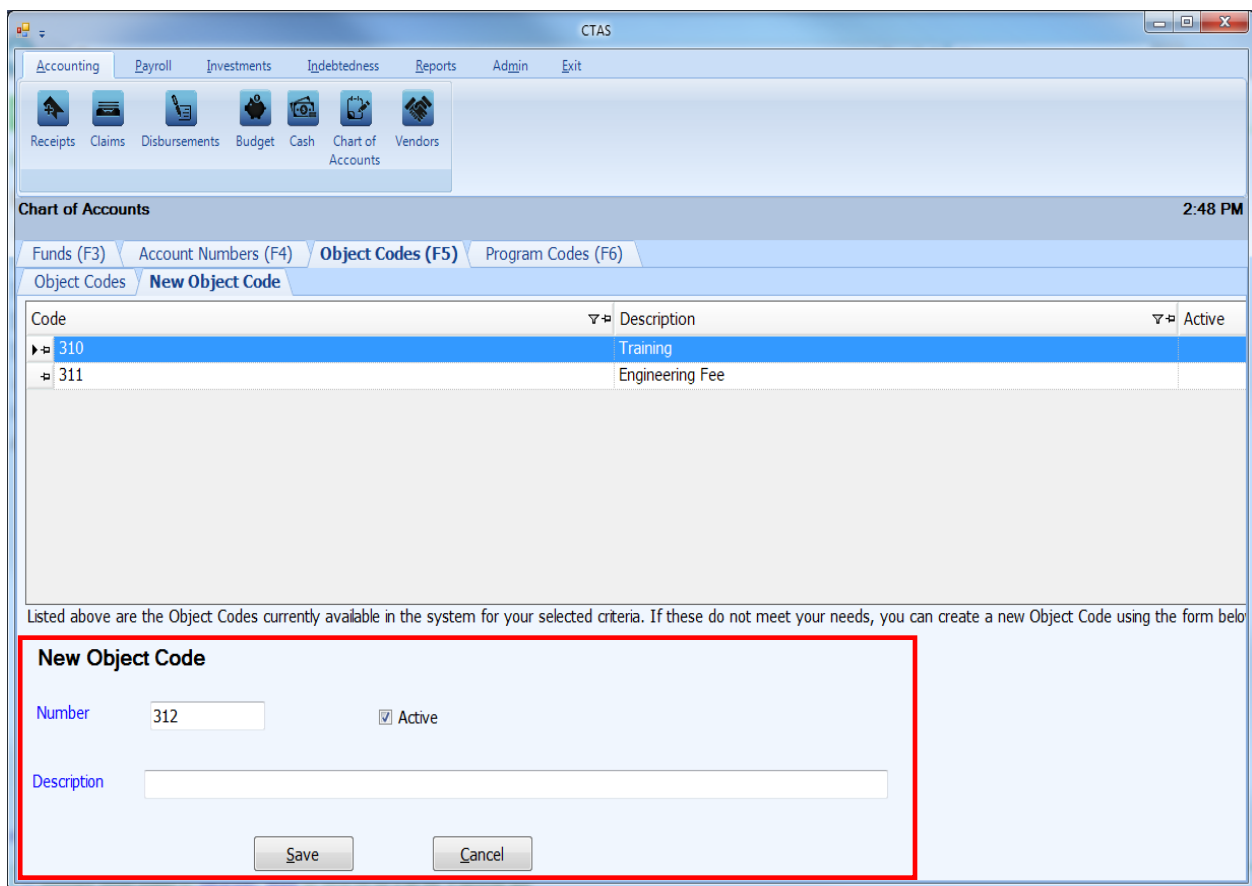
Chart of Accounts: Editing an Object Code

To edit an Object Code, description, or status, navigate to the Chart of Accounts screen (see page 8-3). Click on the Object Code tab (F5).   Highlight the object code you wish to edit and click the View/Edit button (circled.)
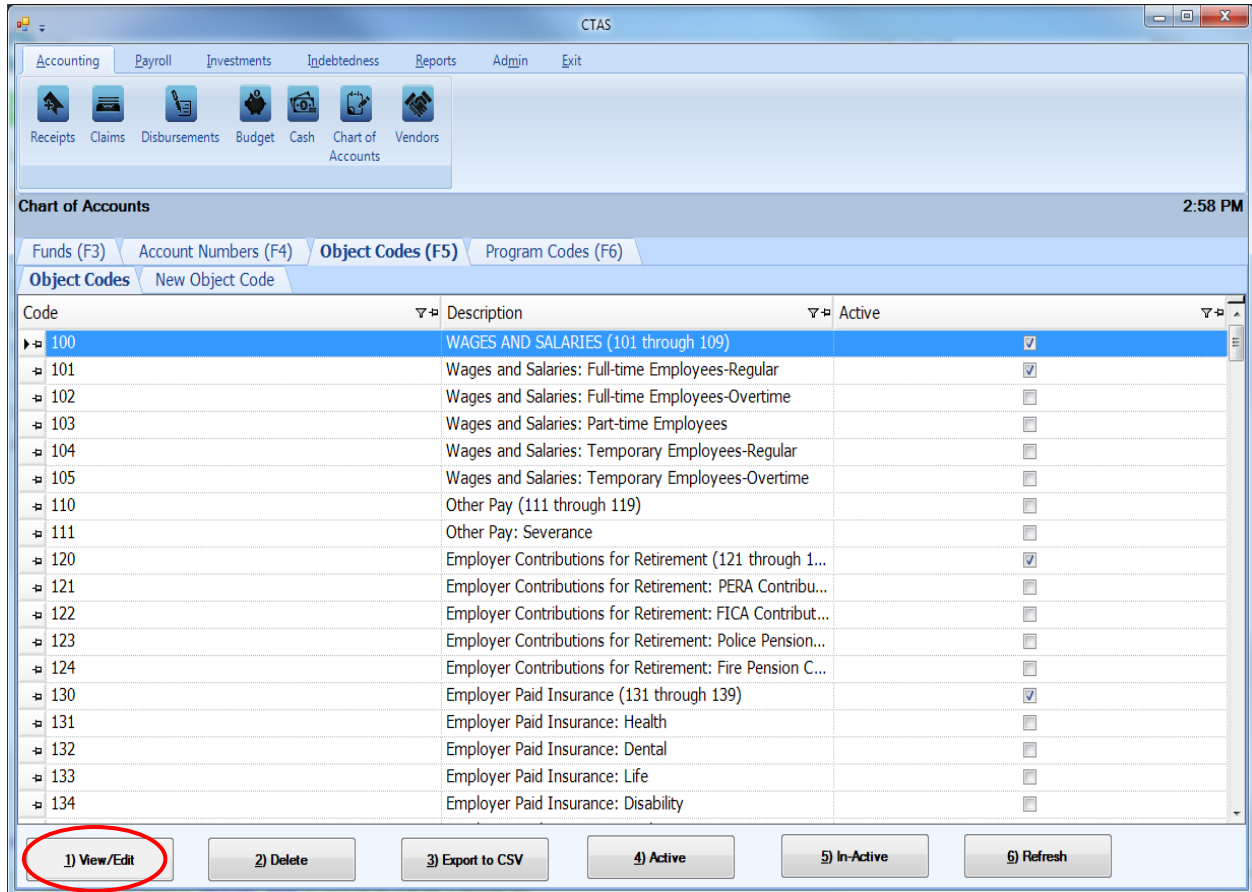
Chart of Accounts: Editing an Object Code (continued)

The Edit Object Code tab will open with that object code's current information.
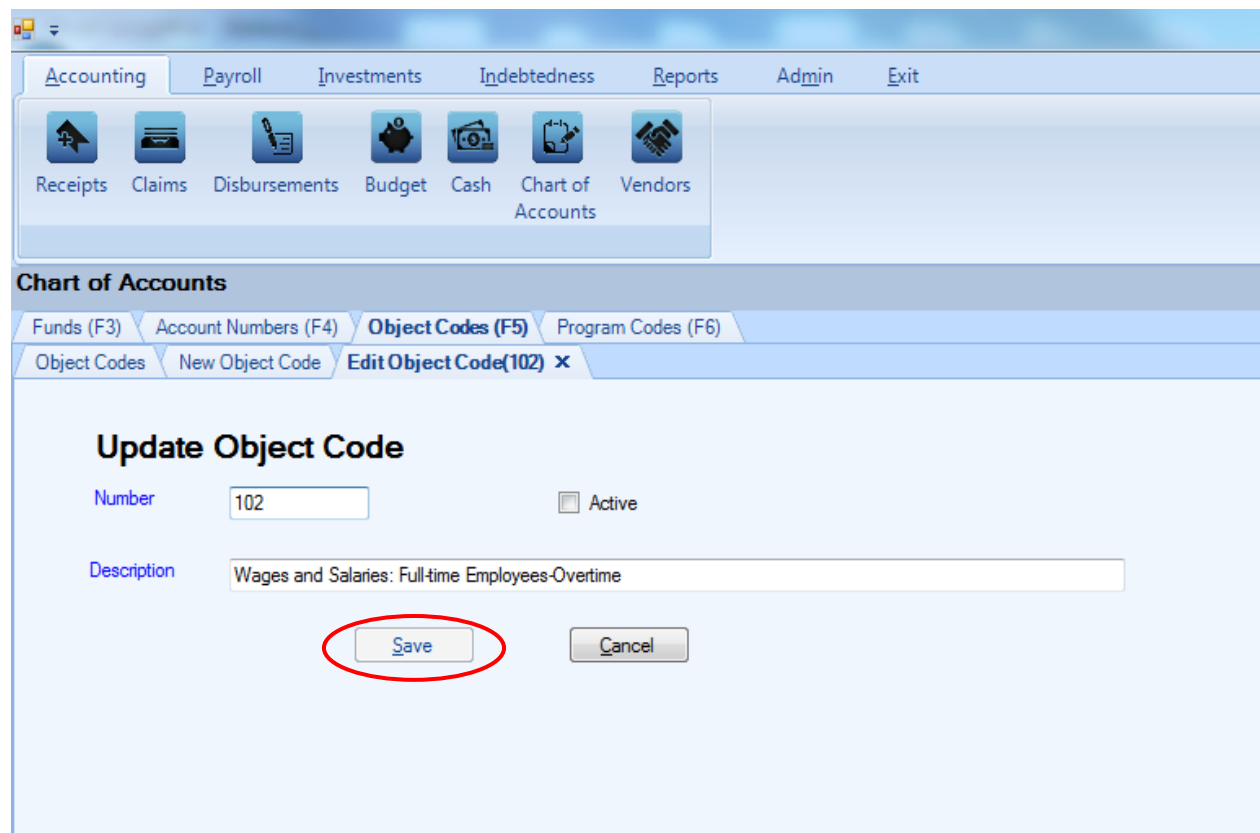
On the Edit Object Code tab, you can edit:

- An Object Code - all transactions associated with the object code will also reflect the new Object Code.

- Activate/Inactivate the Object Code - the status of the object code can only be changed from active to inactive when the object code has not been used in a transaction during the current fiscal year.

- An Object Code's description.

Once you have completed updating the object code, click the Save button (circled).

Note: Predefined Account Numbers and Descriptions cannot be changed (see Appendix).

Chart of Accounts: Deleting an Object Code

The need to delete an Object Code could result from a decision that the Object Code was not needed after it was added, or an Object Code was included in the CTAS Chart of Accounts and you will not use that Object Code.

Note: You can only delete an Object Code if it has not been used in any transactions. If it has been used, but not in the current fiscal year, you are able to make the Object Code inactive.

To delete one or more object codes, open the Chart of Accounts screen (see page 8-3). Highlight the object code you wish to delete and click Delete (circled). To select multiple object codes, hold down the Control key (Ctrl) on your keyboard as you click on the codes you wish to remove, then click the Delete button (circled).
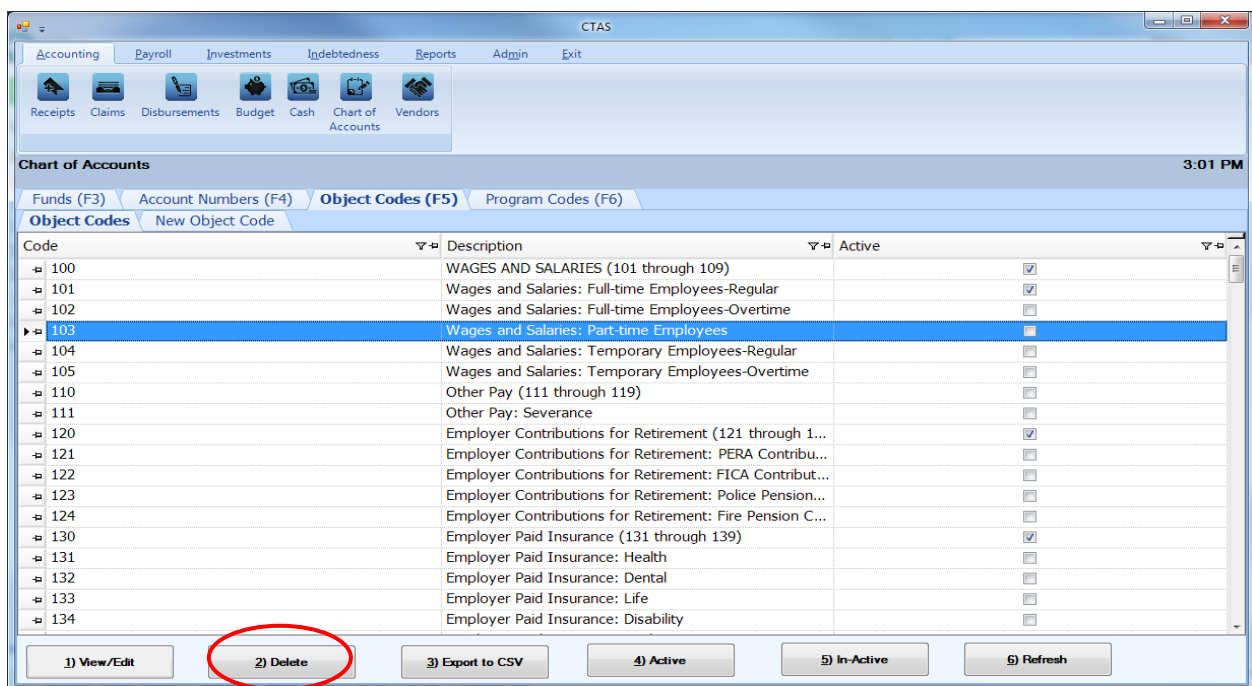
After the Delete option is selected, the Confirm Object Codes Delete screen will appear. Click Yes to delete the Object Code(s).
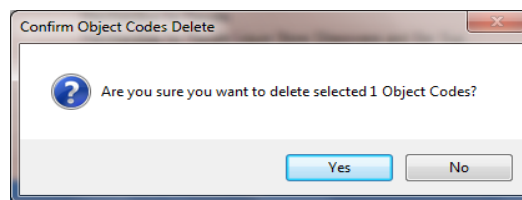
An Object Codes screen (below) opens. Click OK to complete the process.
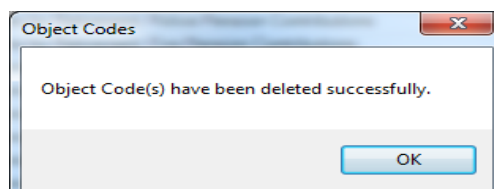
Chart of Accounts: Make Object Codes Active or Inactive

If you migrate CTAS Version 7 data to the new CTAS, the Object Codes you used in Version 7 are marked as "Active" in the new CTAS. If you haven't migrated data, only a limited group of Object Codes will be marked as "Active" in the new CTAS. CTAS allows you to make any Object Codes active or inactive.

Only active object codes will be included in drop-down lists throughout the application. Object Codes can only be changed from active to inactive when the object codes has not been used in a transaction during the current fiscal year.

To make an Object Code active, open the Chart of Accounts screen (see page 8-3). Click on the Object Codes (F5) tab (boxed) to open the Object Codes tab. Highlight the Object Codes you wish to make active and click on the Active button (circled). You can activate multiple object codes by holding down the Control key (Ctrl) on your keyboard as you click on the object codes. When you have selected all the object codes, click the Active button.
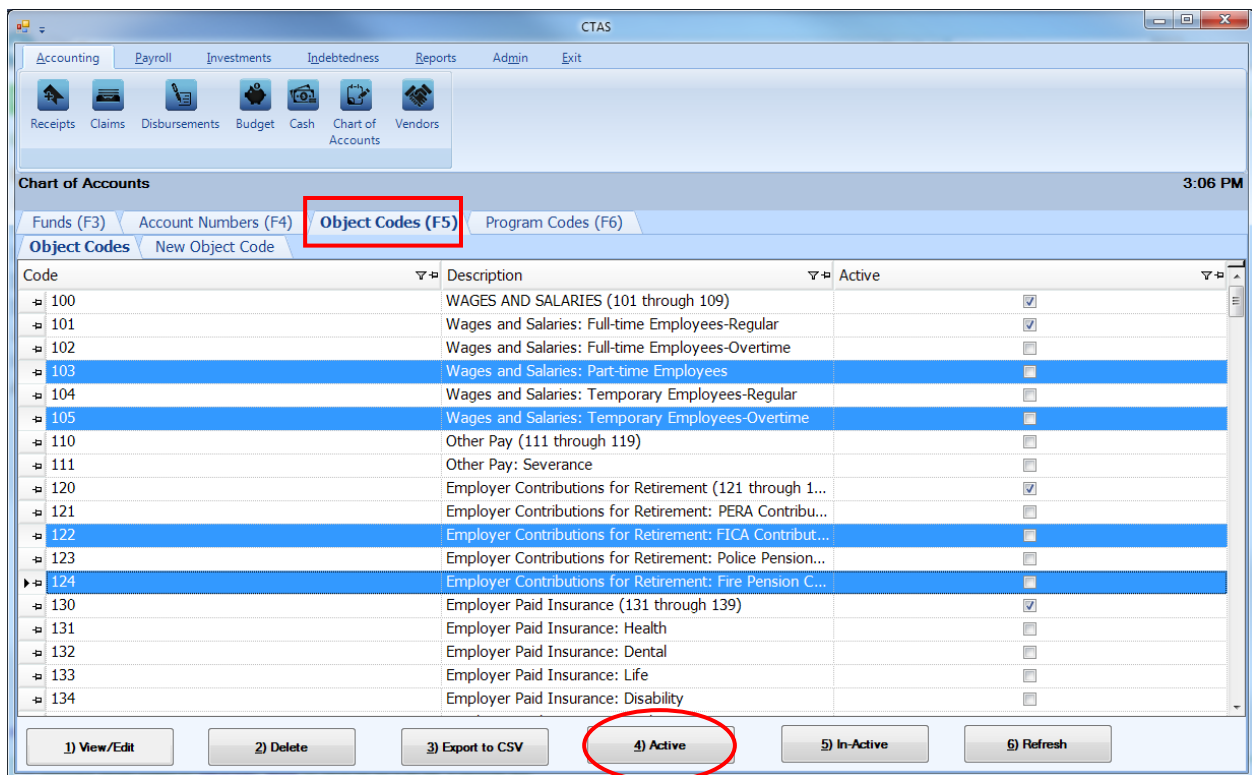
After the Active option is chosen, a confirmation screen appears. Click on the OK button.
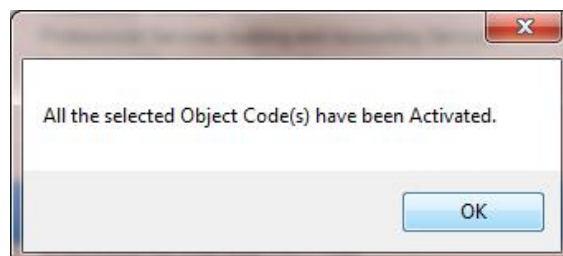
Chart of Accounts: Make Object Codes Active or Inactive (continued)

To make object code(s) inactive, highlight the code(s) and click on the In-Active button (circled).
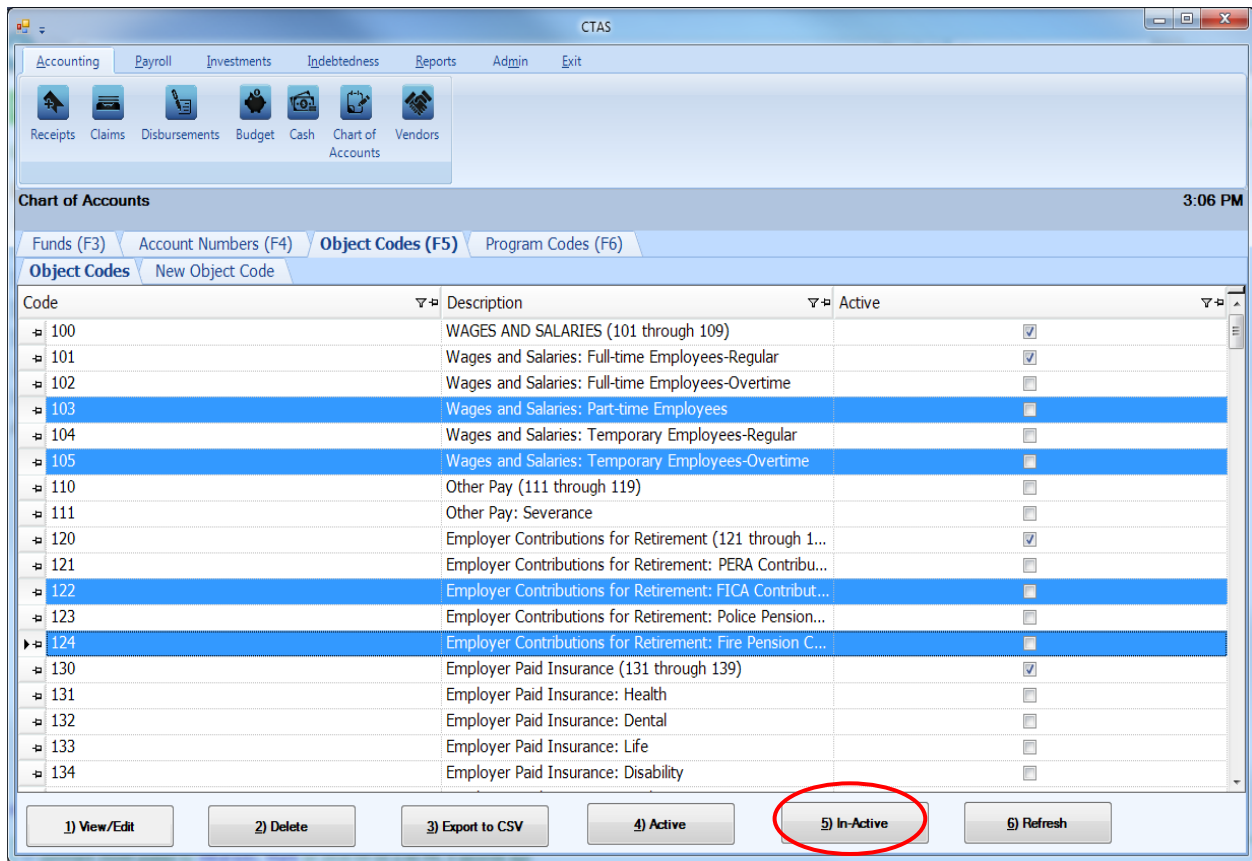
After the In-Active button has been clicked, a confirmation screen appears. Click on the OK button.
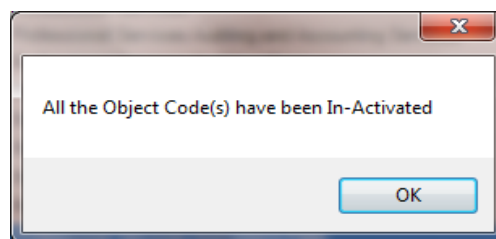
Chart of Accounts: Program Codes - Introduction

Program Codes are designed to track an activity across Funds, Account Numbers and Object Codes. By assigning a Program Code, you will be able to print a report the shows all revenues received and all expenditures made for a coded activity. Program Codes are optional and not required when entering transactions.

Chart of Accounts: Adding a New Program Code

To add a new Program Code, open the Chart of Accounts screen (see). Click on the Program Codes (F6) tab (boxed). When the New Program Code tab opens, click on the New Program Code tab (circled).
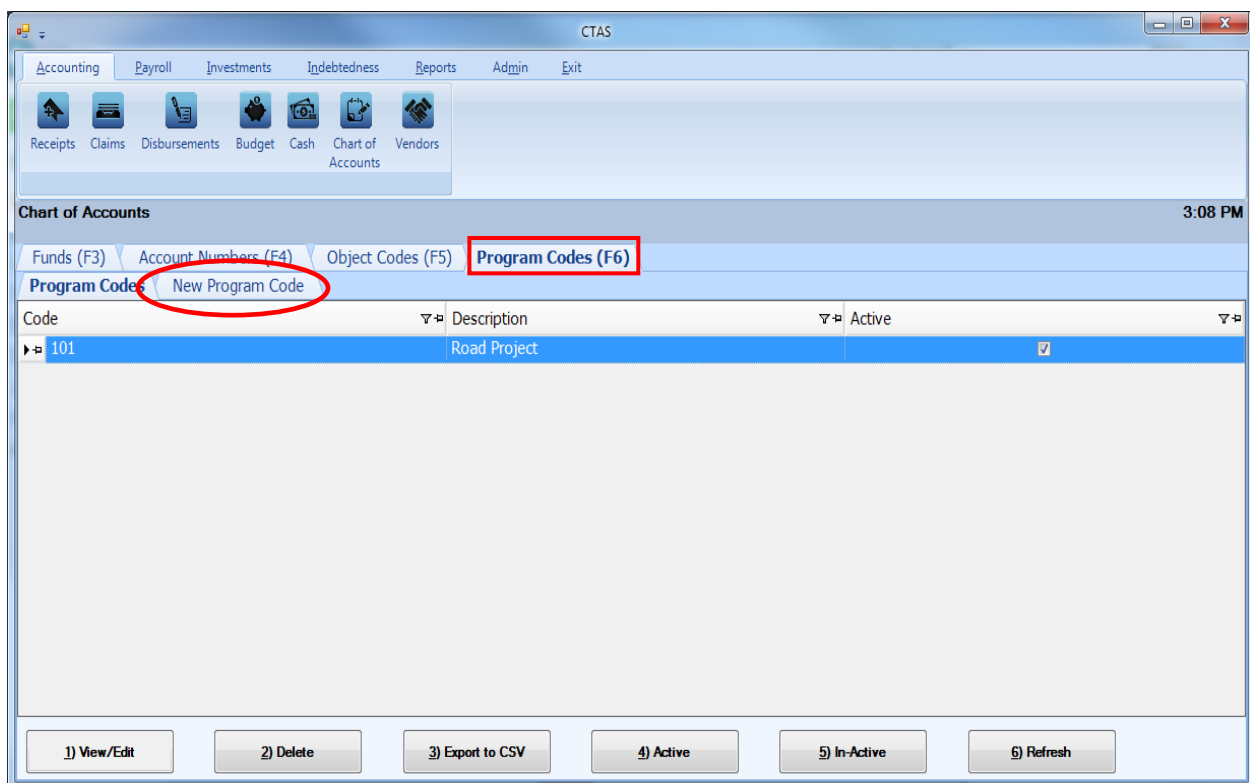
Chart of Accounts: Adding a New Program Code (continued)

After the New Program Code tab is selected, the New Program Code tab will open allowing you to enter the information for the new program code.
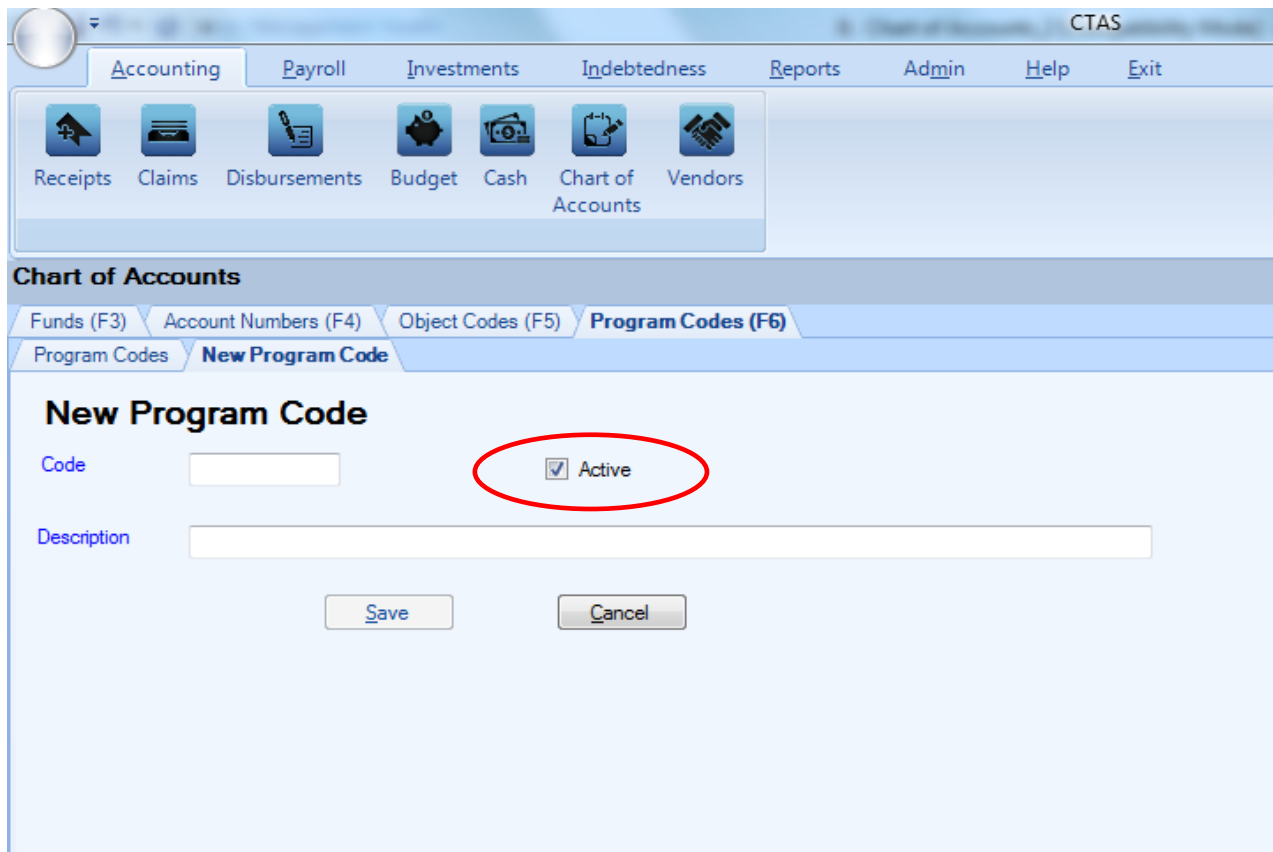
On the New Program Code tab:

- Enter the new Program Code in the Code box. *The Chart of Accounts does not have defined Program Code numbers, therefore, you can assign any combination of three digits (no letters).*

- Confirm the Active box (circled) is checked.

- Enter the name of the code in the Description box. The name is limited to 90 characters.

- Click the Save button to add the new Program Code.

Chart of Accounts: Editing a Program Code

To edit a Program Code, description, or status, navigate to the Chart of Accounts screen (see page 8-3). Click on the Program Codes (F6) tab. Highlight the program code you wish to change and click the View/Edit button (circled).
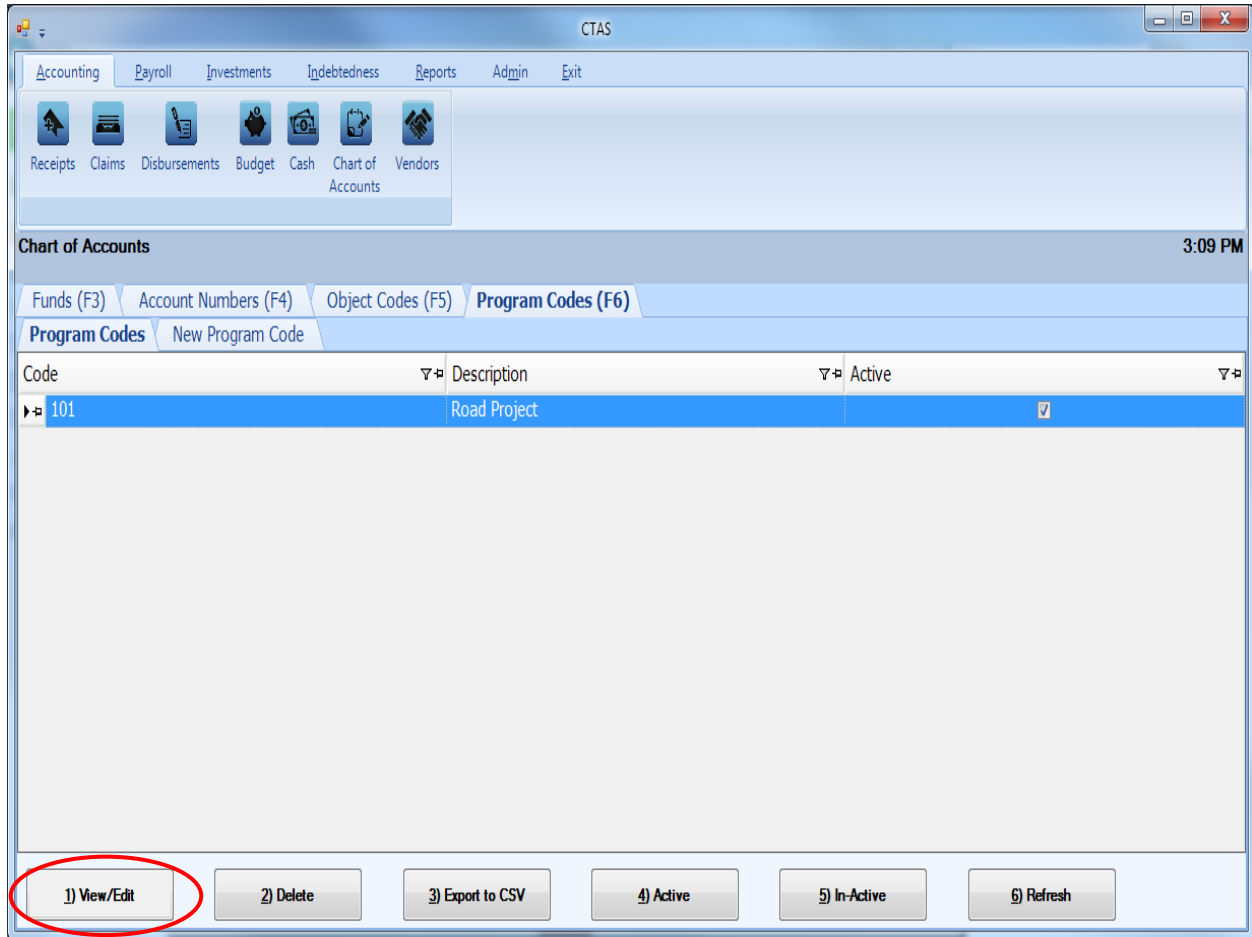
Chart of Accounts: Editing a Program Code (continued)

The Edit Program Code tab will open with that program code's current information.
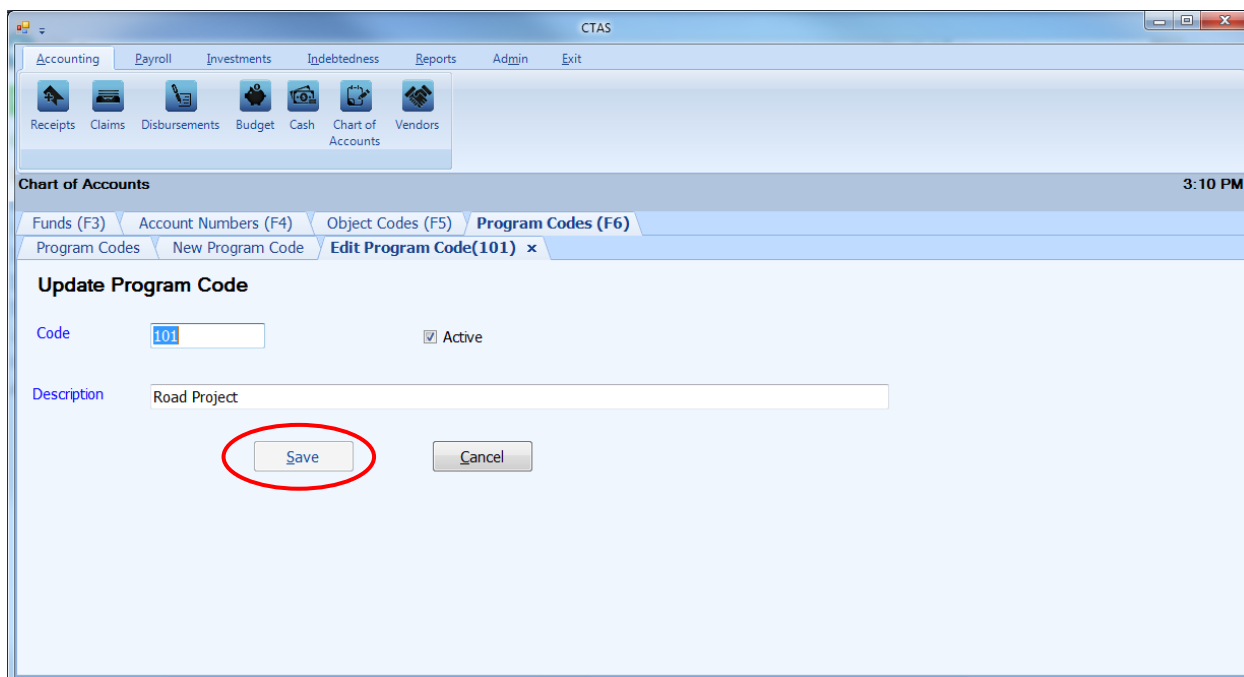
On the Edit Program Code tab, you can edit:

- A Program Code Number - all transactions associated with the Program Code will also reflect the new Program Code Number.

- Activate/Inactivate the Program Code - the status of the program code can only be changed from active to inactive when the program code has not been used in a transaction during the current fiscal year.

- A Program Code's description.

Once you have completed updating the program code, click the Save button (circled).

Chart of Accounts: Deleting a Program Code

The need to delete a Program Code could result from a decision that the Program Code was not needed after it was added.

Note: You can only delete a Program Code if it has not been used in any transactions.   If it has been used, but not in the current fiscal year, you are able to make the Program Code inactive.

To delete one or more Program Codes, open the Chart of Accounts screen (see page 8-3). Highlight the Program Code(s) you wish to delete and click Delete (circled).
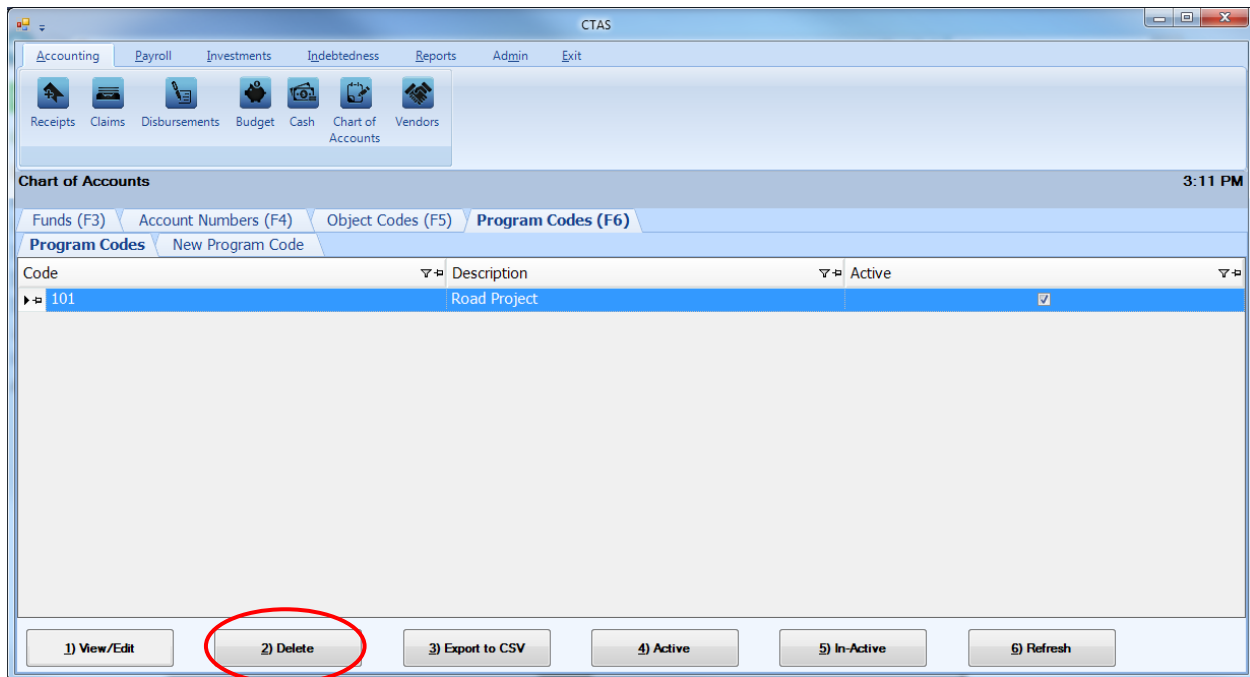
After the Delete option is selected, the Confirm Program Codes Delete screen will appear. Click Yes to delete the Program Code(s).
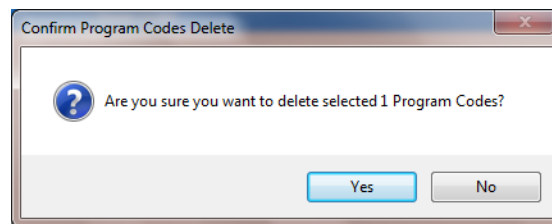
A Program Codes screen (below) opens. Click OK to complete the process.
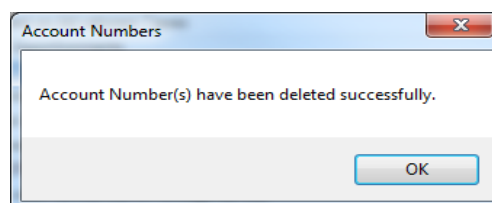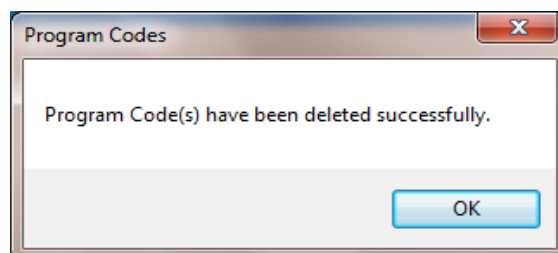

Office of the State Auditor

Chart of Accounts: Make Program Codes Active or Inactive

If you migrate CTAS Version 7 data to the new CTAS, the Program Codes you used in Version 7 are marked as "Active" in the new CTAS. If you haven't migrated data, no Program Codes are listed. CTAS allows you to make any Program Codes active or inactive.

Only active program codes will be included in drop-down lists throughout the application. Program Codes can only be changed from active to inactive when the program codes has not been used in a transaction during the current fiscal year.

To make a Program Code active, open the Chart of Accounts screen (see page 8-3). Click on the Program Codes (F6) tab (boxed), then highlight the code(s) and click on the Active button (circled).
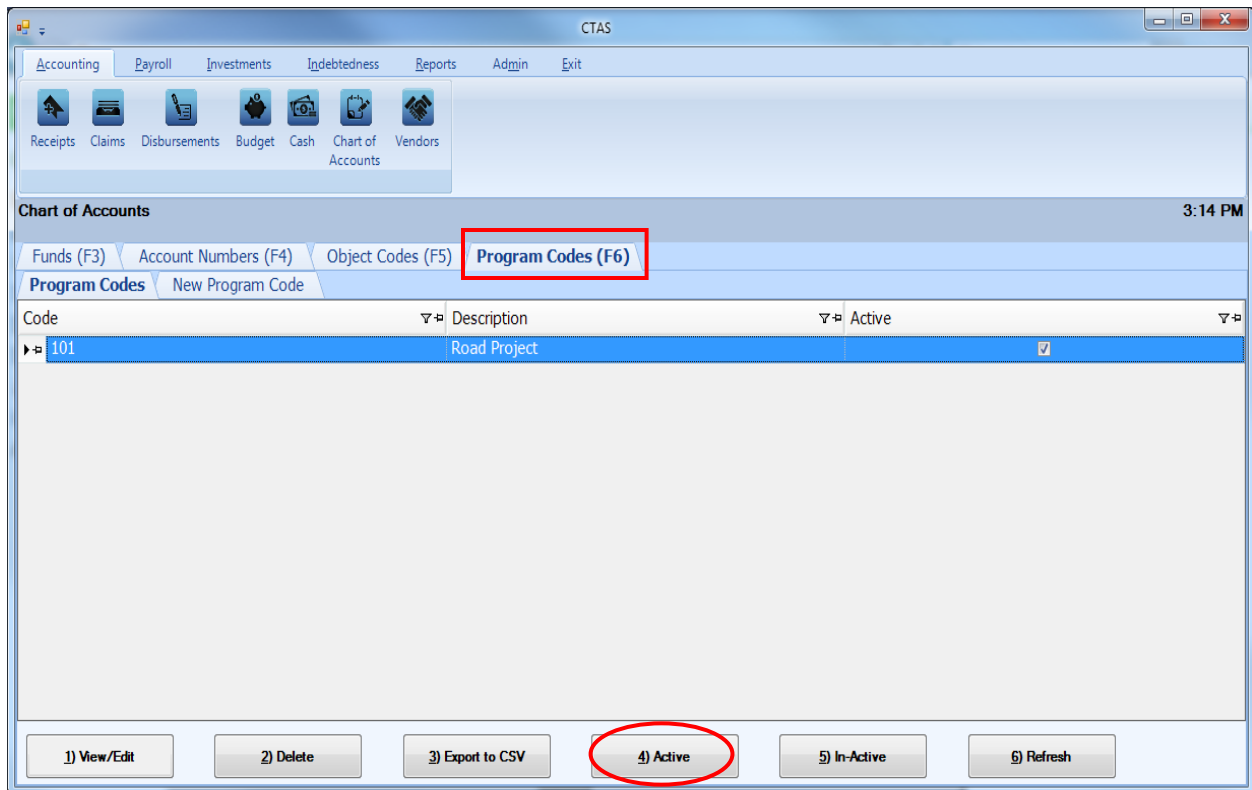
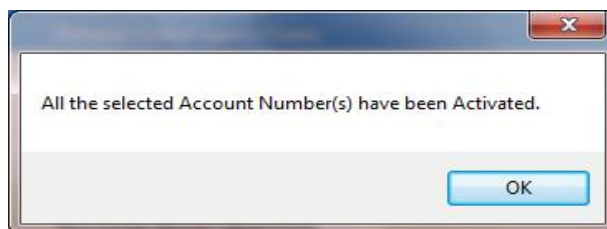After the Active option is chosen, a confirmation screen appears. Click the OK button.
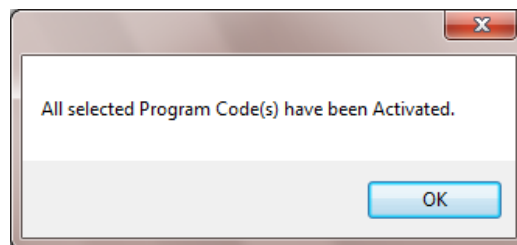
Chart of Accounts: Make Program Codes Active or Inactive (continued)

To make Program Code(s) inactive, highlight the code(s) and click on the In-Active button (circled).
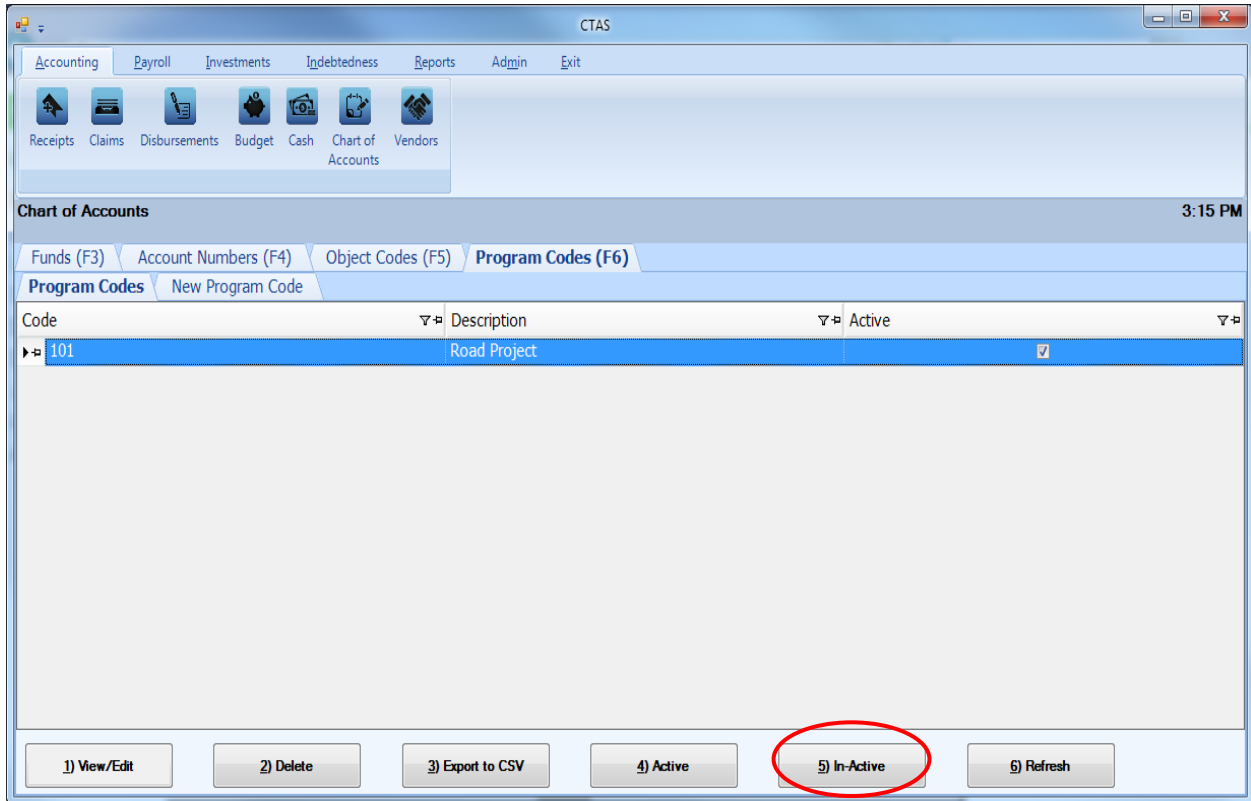
After the In-Active button has been clicked, a confirmation screen appears. Click the OK button.
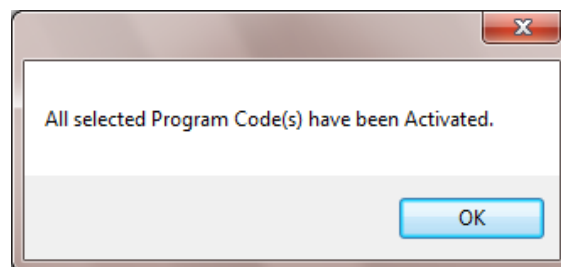
Chart of Accounts: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

To export the list of funds, open the Chart of Accounts screen (see page 8-3). When the fund tab opens, click on the Export to CSV button (circled).
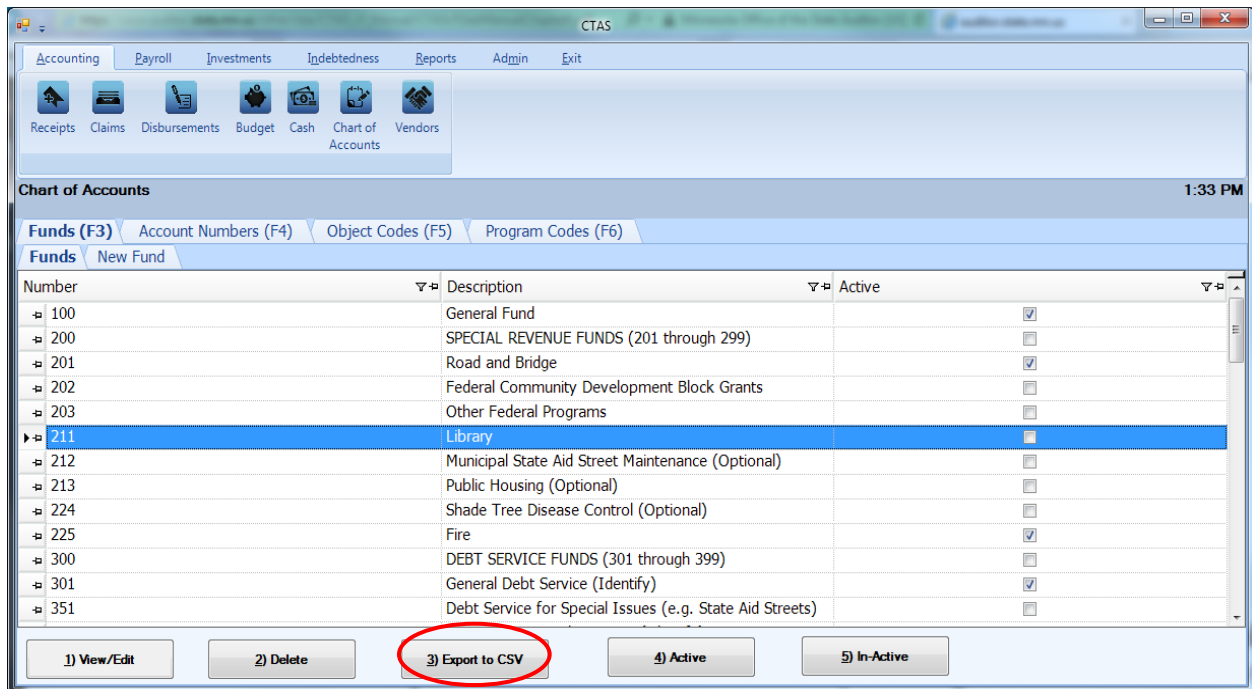
When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.

Chart of Accounts: Export to CSV (continued)

CTAS will save the data as a CSV file in the location selected. Below is an example of the CSV file when opened.

In addition to exporting Fund Numbers to a CSV file, CTAS will also export the Account Numbers, Object Codes, and Program Codes. By selecting the appropriate tab in the Chart of Accounts section and clicking on the Export to CSV button (see previous page for illustration).

Chart of Accounts: Printing Reports

There are four reports that you can create for the Chart of Accounts section: Account Numbers, Funds, Object Codes, and Program Code.

To select the report you want to create, click on the Reports tab (circled) from the Task Bar and then choose the Chart of Accounts icon (boxed). A screen will appear listing the four reports.
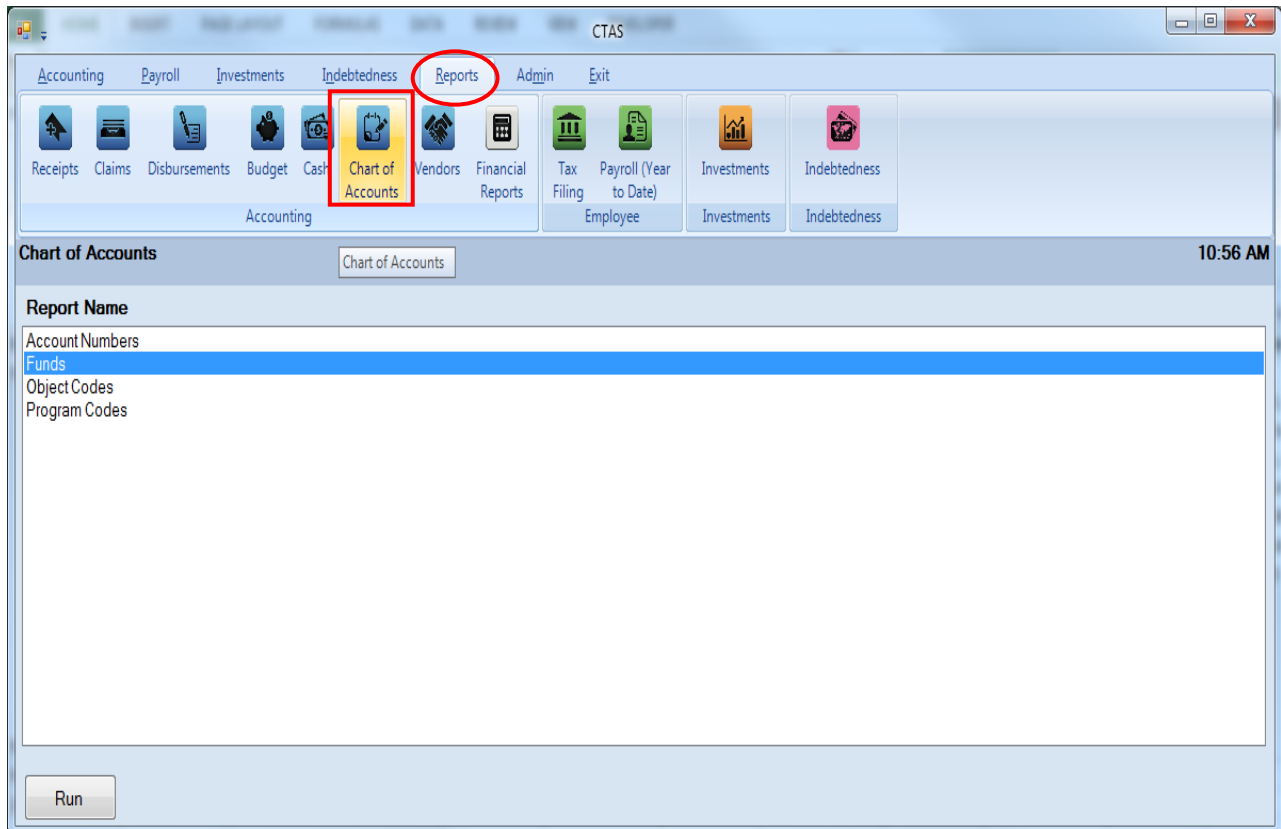
To run a report, highlight the report and click the Run button at the bottom of the screen. The following pages describe how to create and print each report.

Chart of Accounts: Printing Reports (continued)

Funds Report

Highlight Funds and click the Run button (see previous page).

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
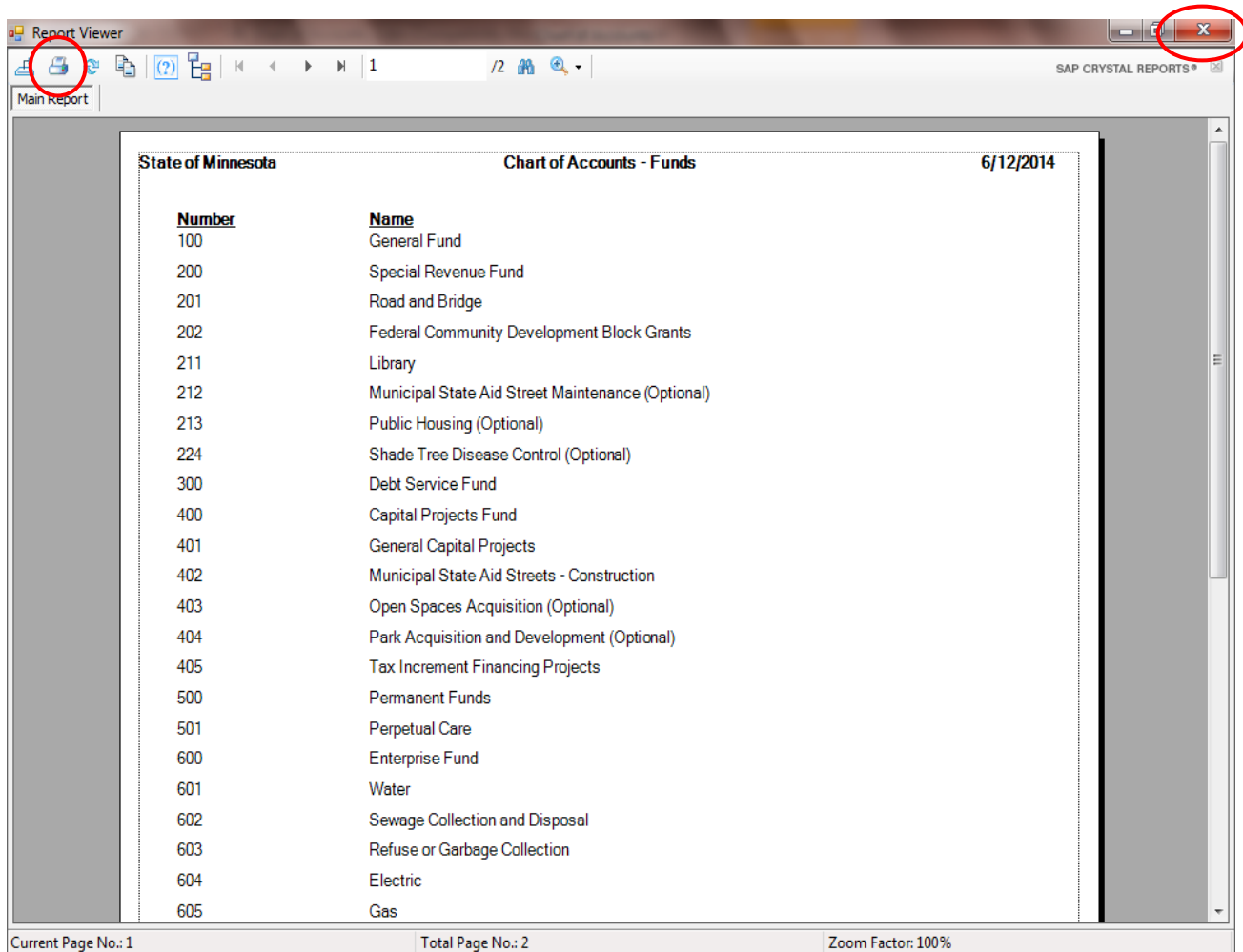
Chart of Accounts: Printing Reports (continued)

Funds Report (continued)
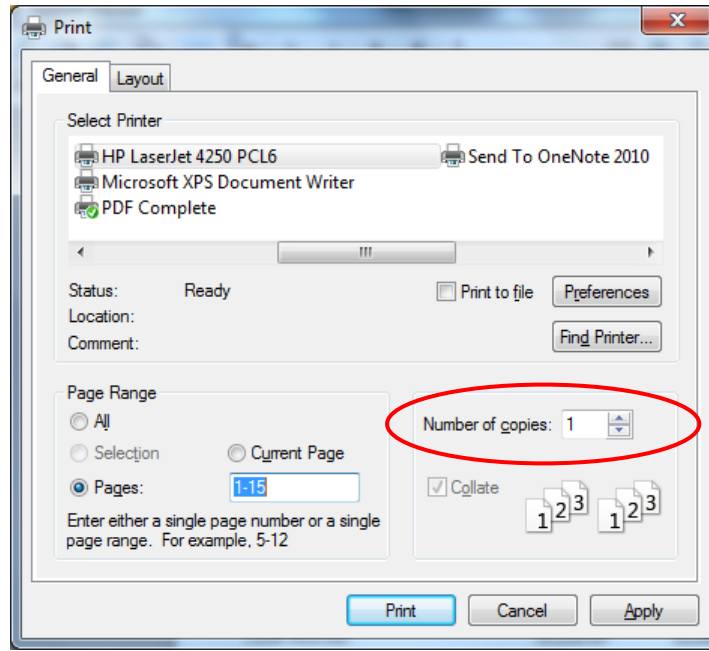
After clicking on the Printer icon, the Print screen appears.

The Number of copies box (circled) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Close button on the Funds Report.

Chart of Accounts: Printing Reports (continued)

Sample Chart of Accounts - Funds Report

New Township	Chart of Accounts - Funds	08/28/2014

Number	Name
100	General Funds
200	Special Revenue Fund
201	Road and Bridge
225	Community Development
400	Capital Projects Fund
500	Permanent Funds
600	Enterprise Fund
601	Water
700	Internal Service Fund

Chart of Accounts: Printing Reports (continued)

Account Numbers Report

Highlight Account Numbers and click the Run button (see).

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
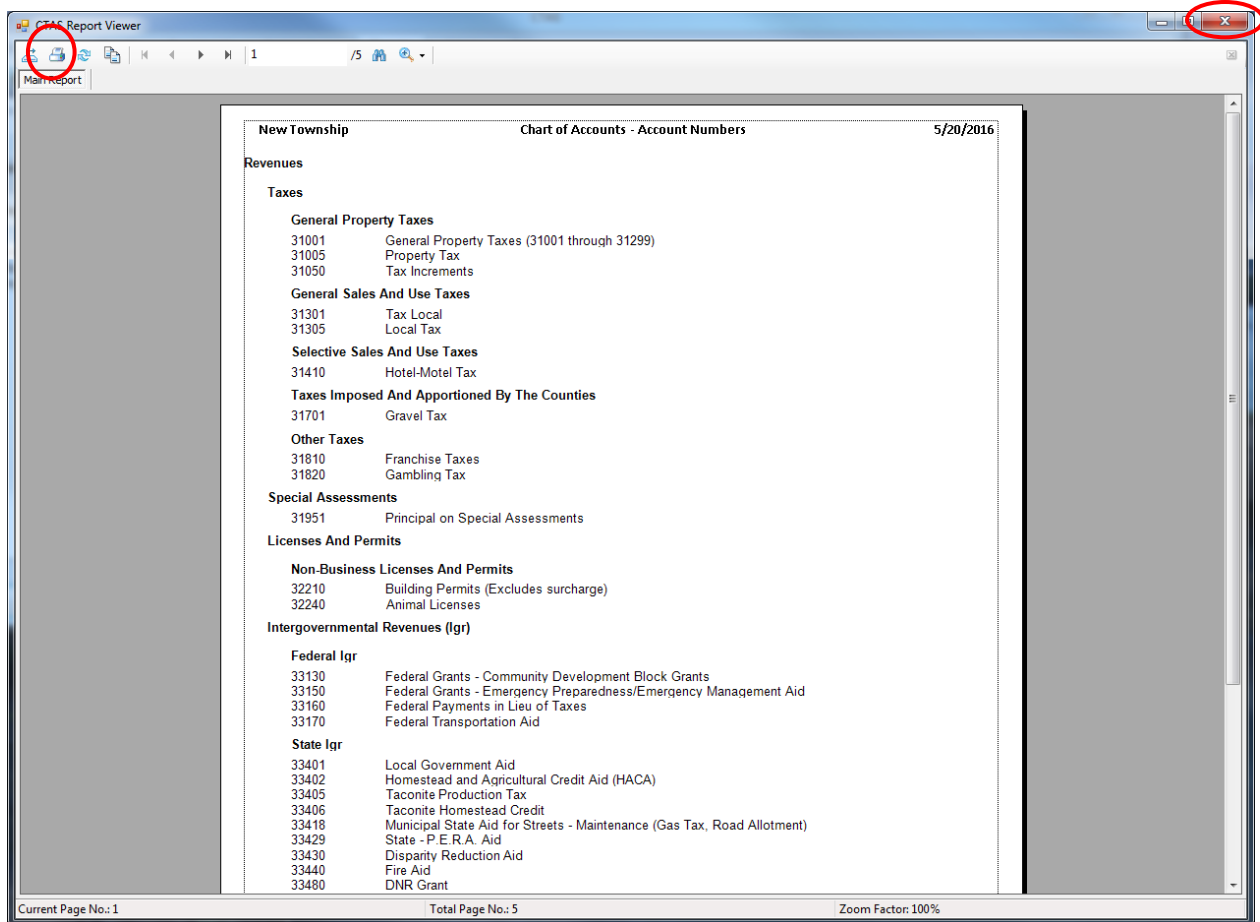
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Account Numbers Report.

Sample Chart of Accounts - Account Numbers Report

New Township	Chart of Accounts - Account Numbers	5/20/2016

Revenues

Taxes

General Property Taxes

31001	General Property Taxes (31001 through 31299)
31005	Property Tax
31050	Tax Increments

General Sales And Use Taxes

31301	Tax Local
31305	Local Tax

Selective Sales And Use Taxes

31410	Hotel-Motel Tax

Taxes Imposed And Apportioned By The Counties

31701	Gravel Tax

Other Taxes

31810	Franchise Taxes
31820	Gambling Tax

Special Assessments

31951	Principal on Special Assessments

Licenses And Permits

Non-Business Licenses And Permits

32210	Building Permits (Excludes surcharge)
32240	Animal Licenses

Intergovernmental Revenues (Igr)

Federal Igr

33130	Federal Grants - Community Development Block Grants
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid
33160	Federal Payments in Lieu of Taxes
33170	Federal Transportation Aid

State Igr

33401	Local Government Aid
33402	Homestead and Agricultural Credit Aid (HACA)
33405	Taconite Production Tax
33406	Taconite Homestead Credit
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)
33429	State - P.E.R.A. Aid
33430	Disparity Reduction Aid
33440	Fire Aid
33480	DNR Grant

Igr From Other Local Governmental Units

33610	County Grants and Aids for Highways
33620	Other County Grants and Aids
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)
33640	Local-Other Grants and Aids

Chart of Accounts: Printing Reports (continued)

Object Codes Report

Highlight Object Codes and click the Run button (see).

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
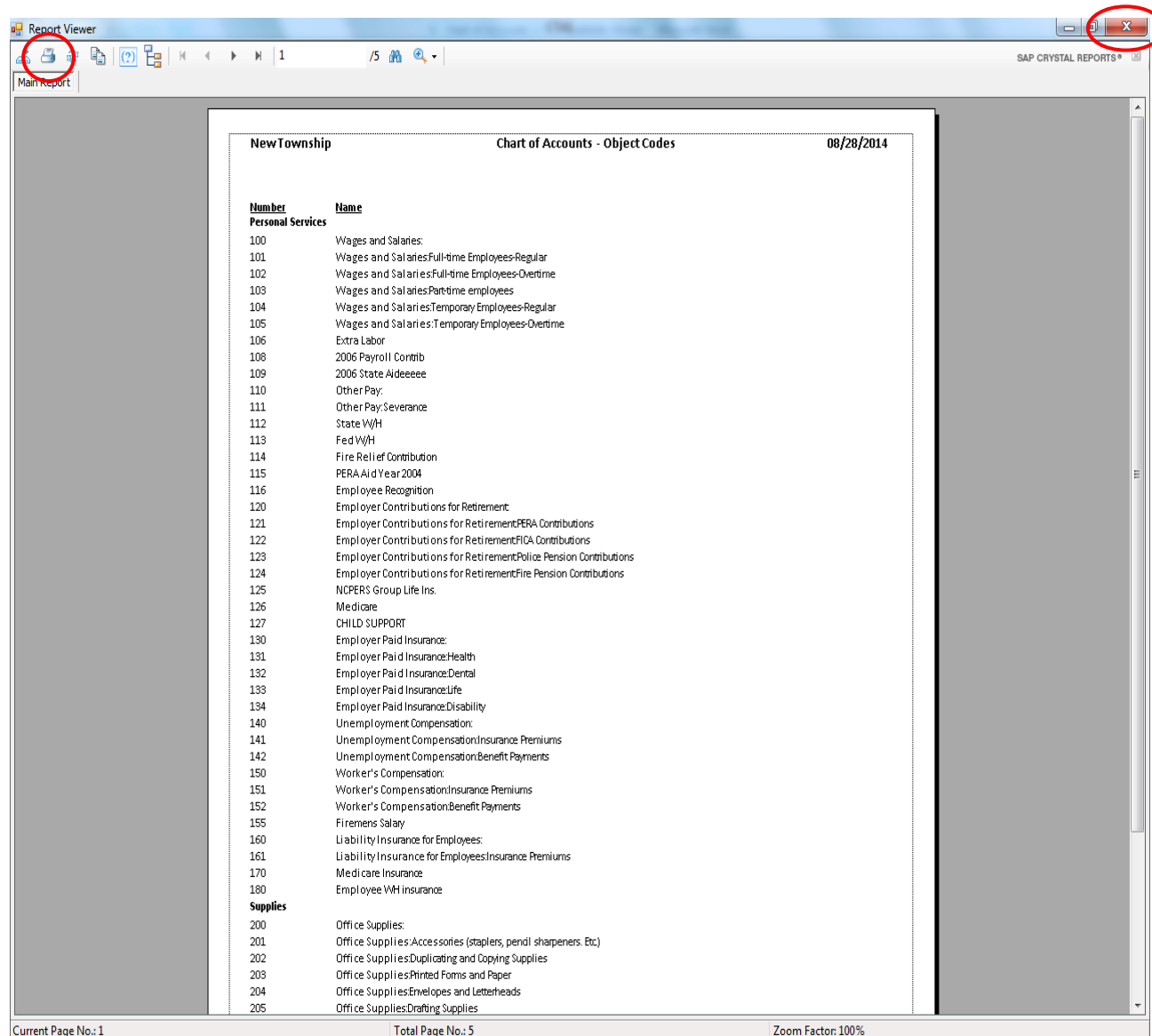
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Object Codes Report.

Chart of Accounts: Printing Reports (continued)

Sample Chart of Accounts - Object Codes Report

New Township	Chart of Accounts - Object Codes	08/28/2014

Number	Name
Personal Services	
100	Wages and Salaries:
101	Wages and Salaries:Full-time Employees-Regular
102	Wages and Salaries:Full-time Employees-Overtime
103	Wages and Salaries:Part-time employees
104	Wages and Salaries:Temporary Employees-Regular
105	Wages and Salaries:Temporary Employees-Overtime
106	Extra Labor
108	2006 Payroll Contrib
109	2006 State Aideeeee
110	Other Pay:
111	Other Pay:Severance
112	State W/H
113	Fed W/H
114	Fire Relief Contribution
115	PERA Aid Year 2004
116	Employee Recognition
120	Employer Contributions for Retirement
121	Employer Contributions for Retirement:PERA Contributions
122	Employer Contributions for Retirement:FICA Contributions
123	Employer Contributions for Retirement:Police Pension Contributions
124	Employer Contributions for Retirement:Fire Pension Contributions
125	NCPERS Group Life Ins.
126	Medicare
127	CHILD SUPPORT
130	Employer Paid Insurance:
131	Employer Paid Insurance:Health
132	Employer Paid Insurance:Dental
133	Employer Paid Insurance:Life
134	Employer Paid Insurance:Disability
140	Unemployment Compensation:
141	Unemployment Compensation:Insurance Premiums
142	Unemployment Compensation:Benefit Payments
150	Worker's Compensation:
151	Worker's Compensation:Insurance Premiums
152	Worker's Compensation:Benefit Payments
155	Firemens Salary
160	Liability Insurance for Employees:
161	Liability Insurance for Employees:Insurance Premiums
170	Medicare Insurance
180	Employee WH insurance
Supplies	
200	Office Supplies:
201	Office Supplies:Accessories (staplers, pencil sharpeners, Etc.)

Chart of Accounts: Printing Reports (continued)

Program Codes Report

Highlight Program Codes and click the Run button (see).

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
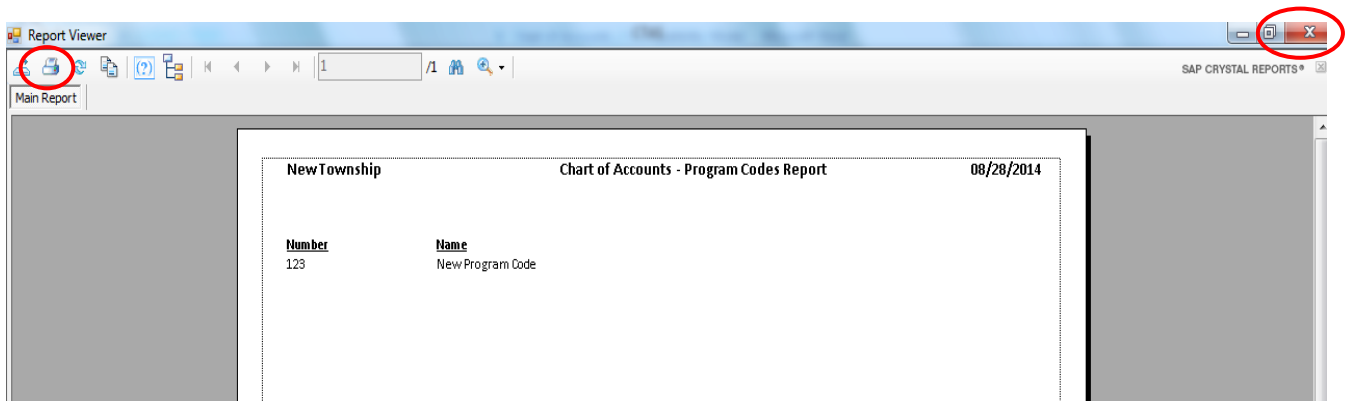
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Program Codes Report.

Sample Chart of Accounts - Program Codes Report

Chapter 9

Vendors

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Vendors: Introduction

In the Vendors section, you can manage the information for vendors you pay on a regular basis. Vendor information allows CTAS to:

- Automatically fill in (pre-populate) vendor data in claims or disbursement transactions when you type in the first few letters of a vendor's name.

- Print a Federal 1099 Form for selected vendors.

- Print vendor ledgers and mailing labels.

Accessing the Vendors Section

To access the Vendors section, select the Accounting tab (circled) in the Task bar, then select the Vendors icon (boxed). The Vendors screen will open to the Vendors List.
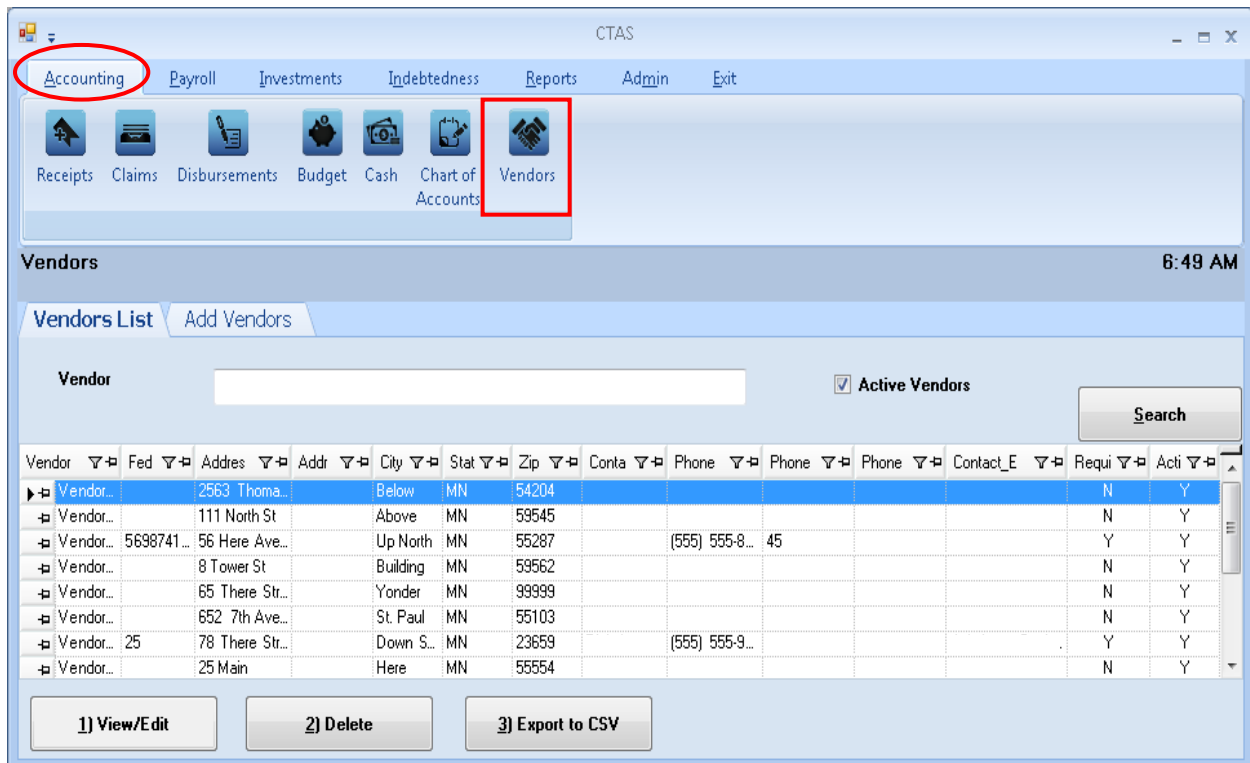
From the Vendors screen you can Add, View/Edit, or Delete vendor information. You can also export a vendor list to a CSV file (a spread sheet format).

Vendors: Adding a New Vendor

To add a new vendor, click on the Add Vendors (circled) in the Vendor section.

Vendors: Adding a New Vendor (continued)

Once the Add Vendor tab opens, the only required information is the Vendor Name. Optional information that can be added includes:

- A Federal ID Number.

- Checking the Form 1099 Required box (circled) for vendors that require a completed 1099 form.

- Address of the vendor in the Address fields. *The first two lines are the street address. The third line is the city, state, and zip code.*

- The name of the person that is your contact with the vendor in the Contact Name field.

- Telephone number, fax number and email address for the vendor.

- If you wish to see this vendor's information when entering transactions, check the Active box.

- Click the Save button.

Vendors: Editing a Vendor's Information

To edit a vendor's information, navigate to the Vendors section (see page 9-1 for instructions). The Vendors screen will open to the Vendors List tab.

Highlight the name of the vendor whose information you wish to change and click the View/Edit button (circled).

Vendors: Editing a Vendor's Information (continued)

A new tab will open (boxed), labeled with the name of the vendor you had highlighted.

In the new tab you can edit any field.

Note: The status of a vendor can only be changed from active to inactive when the vendor has not been used in a transaction during the current fiscal year.

To complete updating a vendor's information, click the Save button.

Vendors: Deleting a Vendor

The need to delete a vendor's information could result from a decision that the information is not needed after it was added, or because the vendor's information has been entered more than once.

Note: You can only delete a vendor's information if it has not been used in any transactions. If they have been used, but not in the current fiscal year, you can make them inactive.

To delete a vendor or vendors, open the Vendors List tab (see page 9-1).
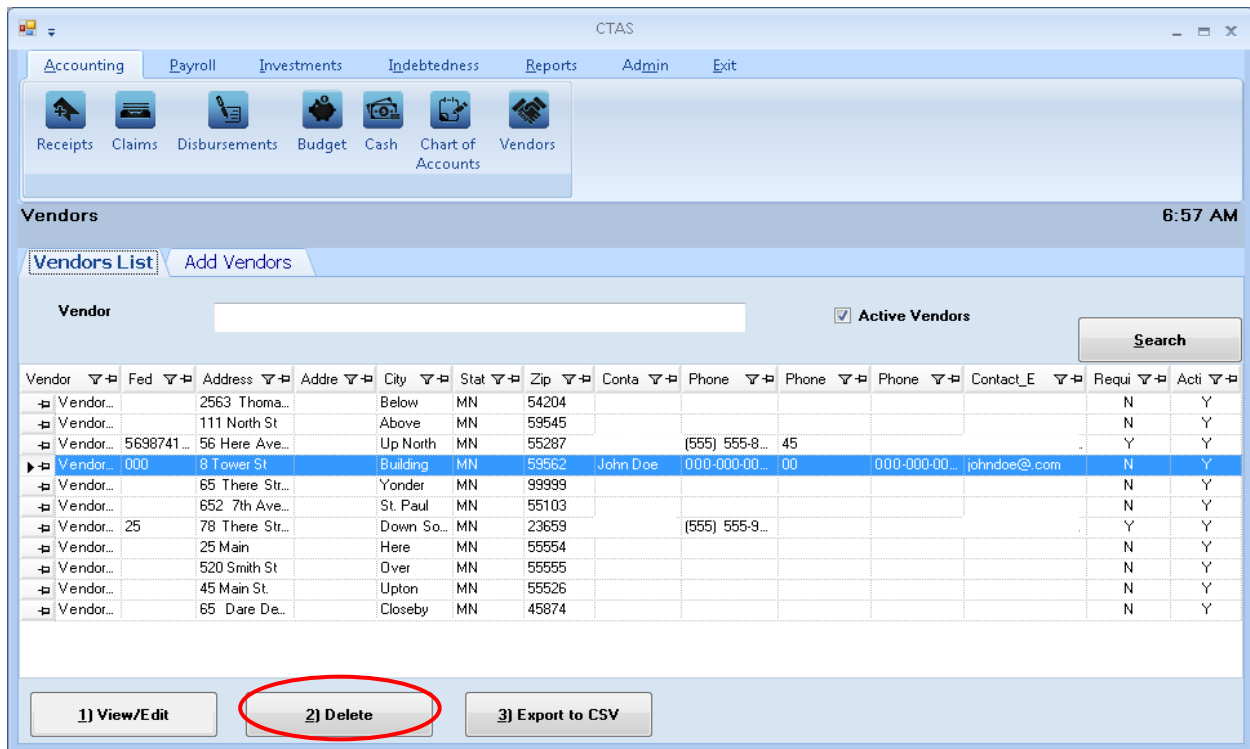
Highlight the name of the vendor(s) you wish to delete and click the Delete button (circled). The Confirm Vendor Delete screen appears. Click Yes to delete the vendor(s) information.
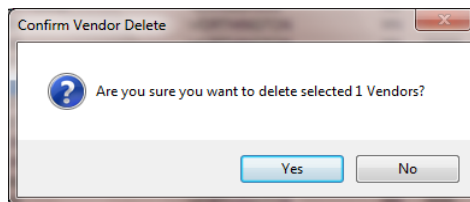
A Vendors screen (below) opens to indicate the information was deleted. Click OK.
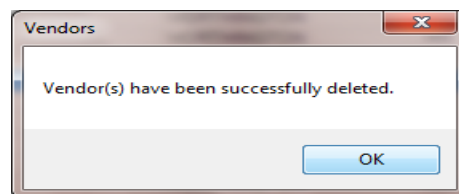
Vendors: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Click the Export to CSV button (circled), from the Vendors List tab.
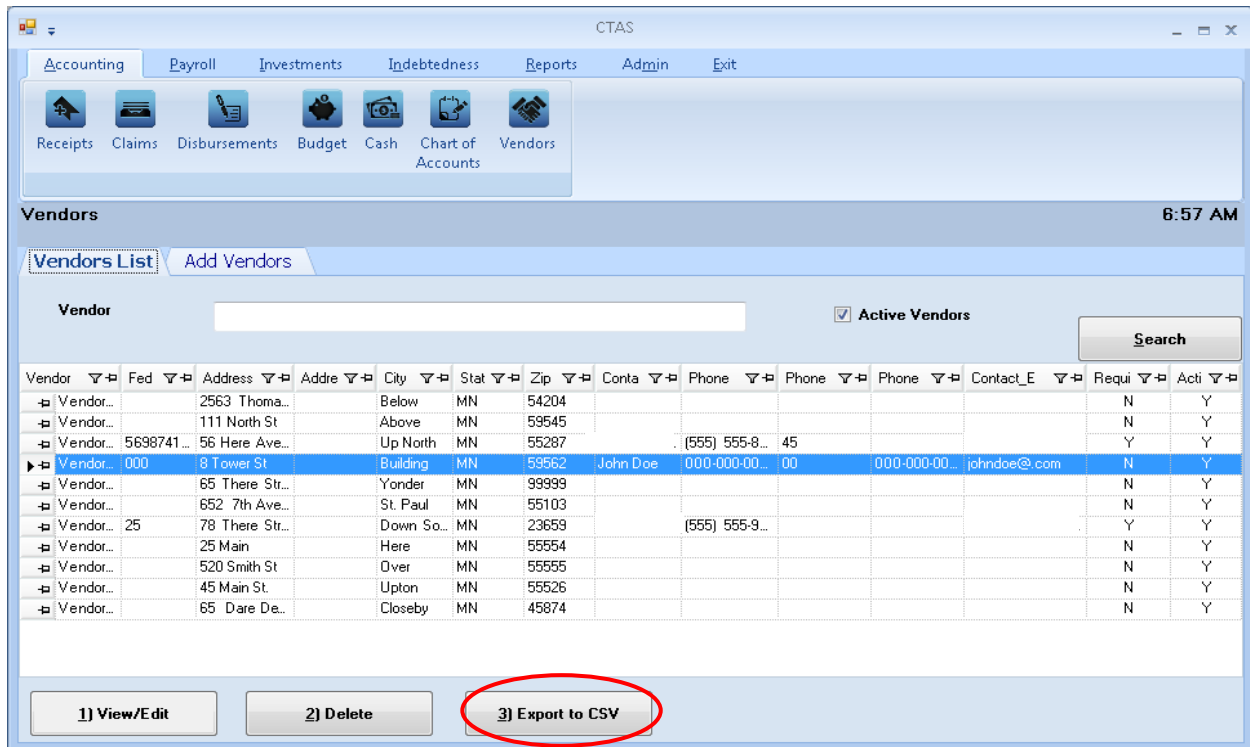
When the Save As window opens, select the location on your computer where you would like the file saved and click Save. CTAS will save the data as a CSV file in the location selected.

Vendors: Using the Search Feature

In the Vendors section there are two search options. You may search by active vendors or inactive vendors.
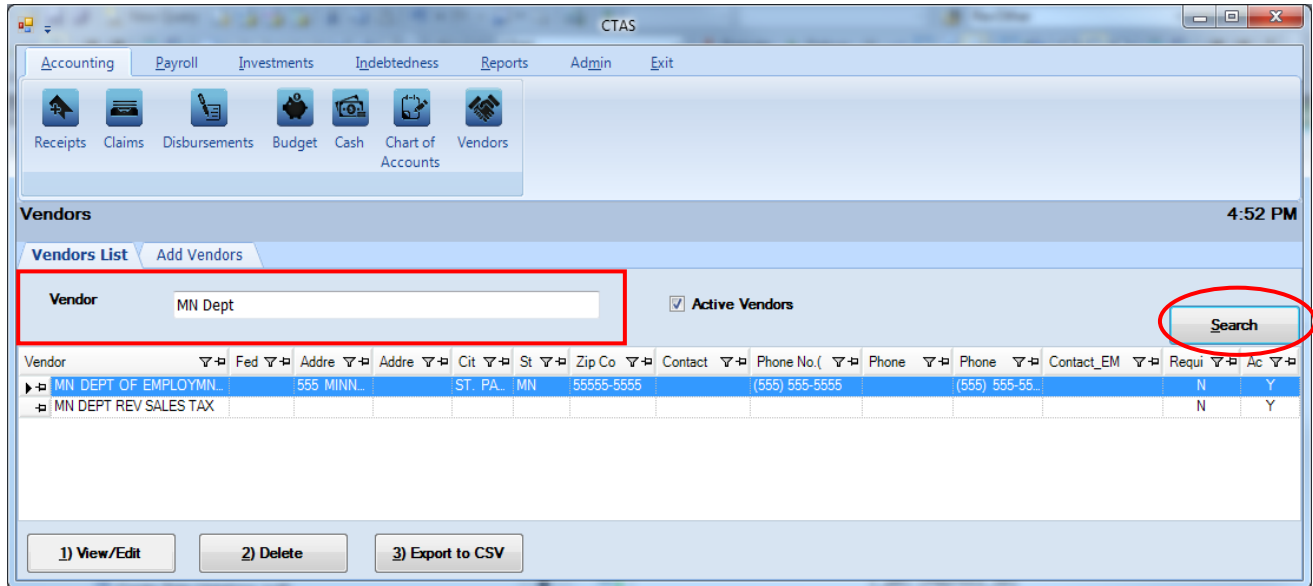
To search for vendors:

- Enter all or part of the name in the Vendor field (boxed).

  - To search for Active Vendors, check the Active Vendors box.

  - To search for Inactive Vendors, uncheck the Active Vendors box.

- Click the Search button (circled). Vendors meeting the criteria will be displayed.

Vendors: Printing Reports

There are four reports that you can create and print for the Vendor section: the Vendor Federal 1099-MISC Forms, Vendor Ledgers, a Vendor List, and Vendor Mailing Labels.

To select the report you want to create, click on the Reports tab (circled) from the Task Bar, then select the Vendors icon (boxed). A screen will appear listing the four reports.
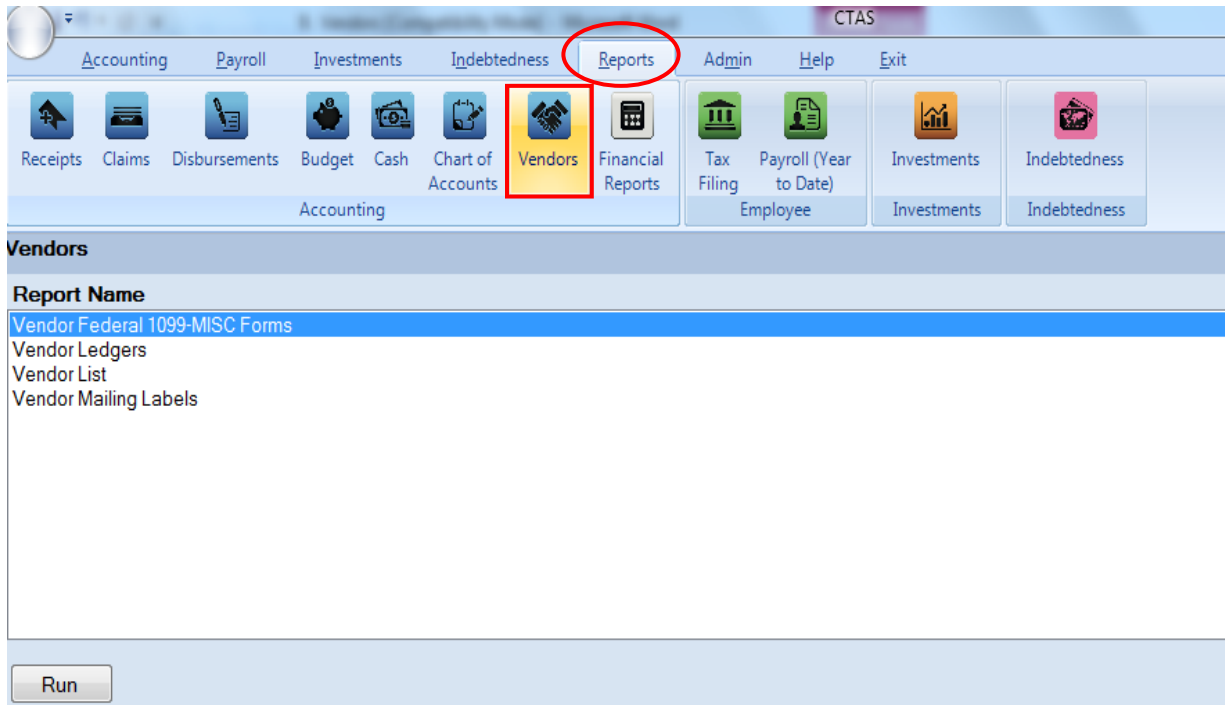
To run a report, highlight the report and click the Run button at the bottom of the screen. The following pages describe each report and illustrate how to create and print each report.

Vendors: Printing Reports

Vendor Federal 1099-MISC Form

The Vendor Federal 1099-MISC Form report will print the 1099-MISC Form for all vendors selected. CTAS prints to the standard two-per-page form, which can be purchased at an office supply store. *Only those vendors with the Form 1099 Required box checked on their Vendor screen will be available to select for printing the 1099s.*

Highlight the Vendor Federal 1099-MISC Forms and click the Run button (see previous page). The Vendor Federal 1099-MISC Forms screen will appear.
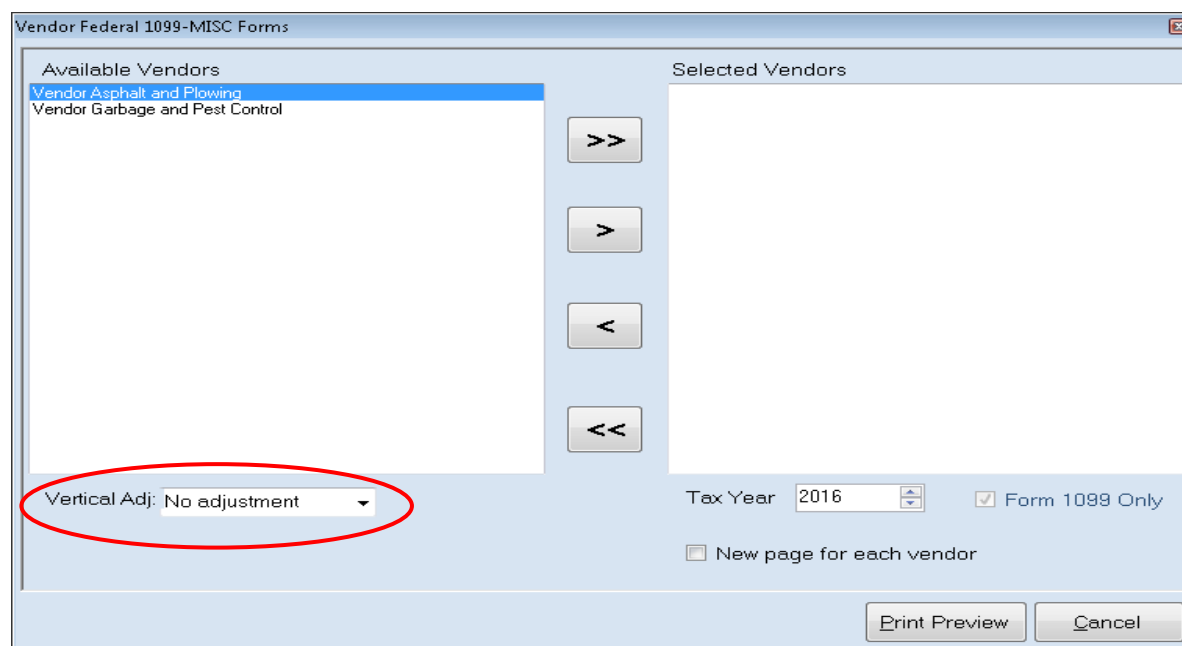
To select the vendors whose information you will print on the form:

- Select the vendors whose forms are to be printed by moving their names from the Available Vendors box to the Selected Vendors box. The ">>" button will move all vendor names in the box; the ">" button will move individually-highlighted vendor names. You can also select an individual vendor by double-clicking on the name. The "<" and "<<" buttons allow you to move vendor names out of the Selected Vendors box.

- Select the Tax Year by manually entering or clicking on the up or down arrow in the Tax Year box.

- Click the Print Preview button and the print preview (Report Viewer) screen will appear. **Note: After reviewing the Print Preview, you can return to this screen and adjust where the information is printed on the 1099 Form by clicking on the Vertical Adj down arrow (circled) and choosing one of the options offered. This will allow you to line up the information for the 1099 within the boxes on the form.**

Vendors: Printing Reports (continued)

Vendor Federal 1099-MISC Form (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the form. By clicking the red "X" (circled, right) you can close the Report Viewer screen.
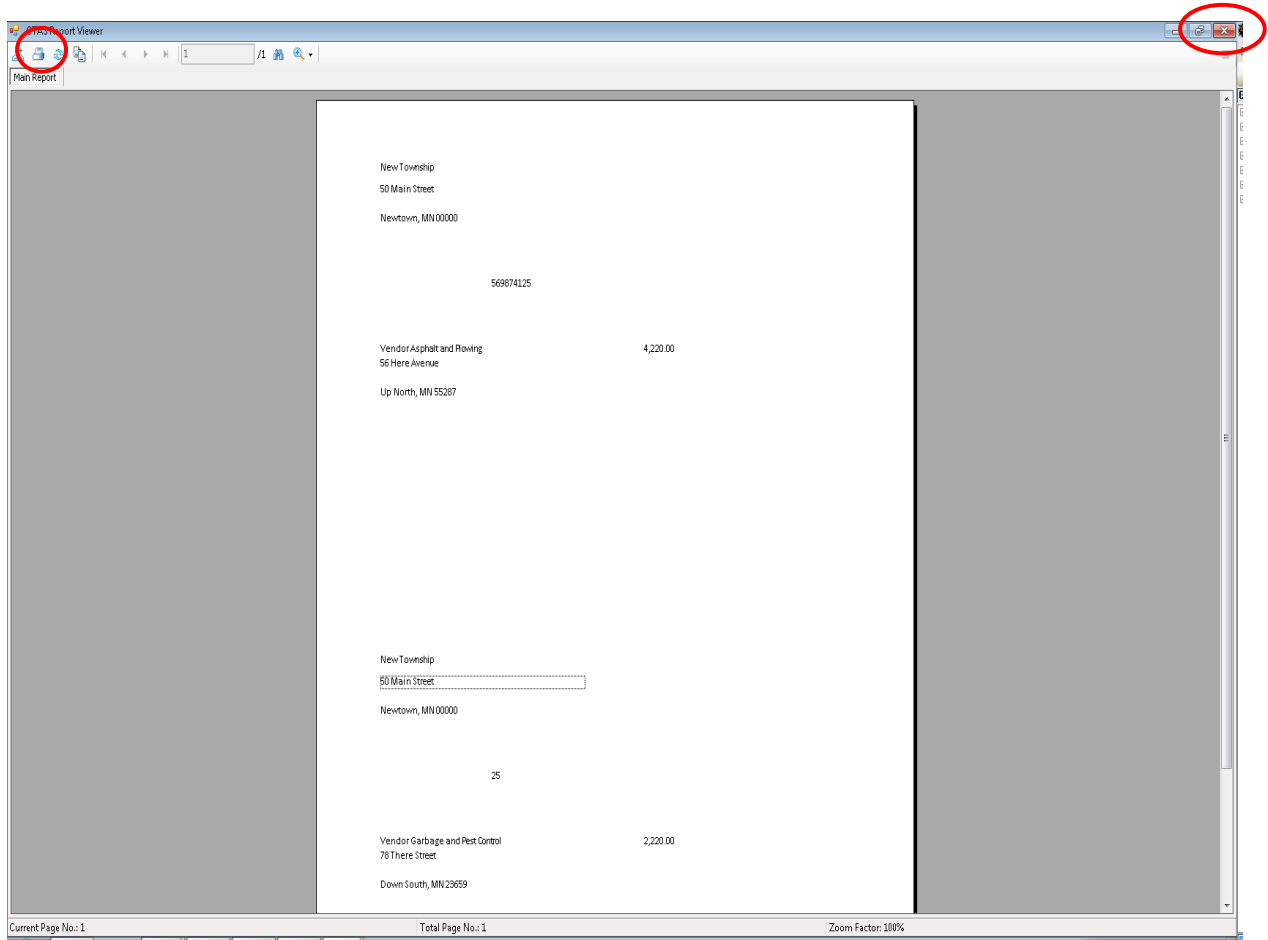
Vendors: Printing Reports (continued)

Vendor Federal 1099-MISC Form (continued)

After clicking on the Printer icon, the Print screen appears.
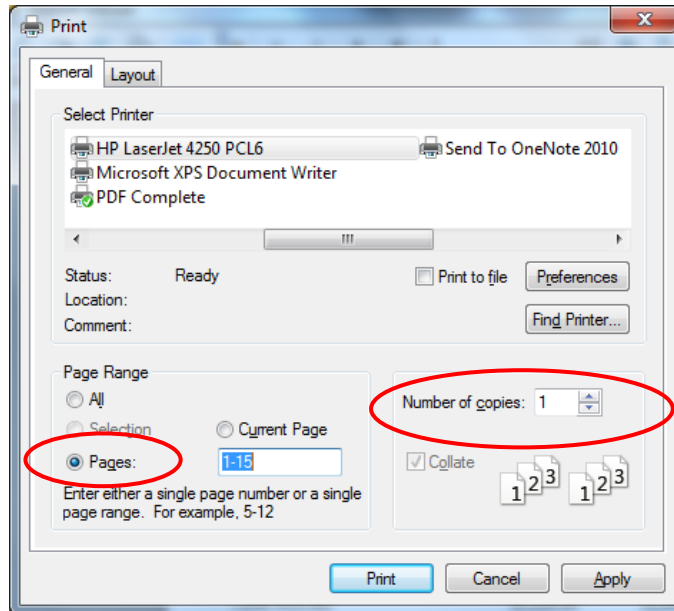
By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the form. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the form. The following page has a sample of the form.

To close the form:

- Click the red "X" icon on the Report Viewer screen (previous page).

- Click the Cancel button on the Vendor Federal 1099-MISC Forms screen.

Vendors: Printing Reports (continued)

Sample Vendors Federal 1099-MISC Form Report

New Township

50 Main Street

Newtown, MN 00000

569874125

Vendor Asphalt and Plowing   4,220.00
56 Here Avenue

Up North, MN 55287

New Township

50 Main Street

Newtown, MN 00000

25

Vendor Garbage and Pest Control   2,220.00
78 There Street

Down South, MN 23659

Vendors: Printing Reports (continued)

Vendor Ledger

The Vendor Ledger is designed to provide a list of all disbursements made to selected vendors within a specified time period. The report can be used to review the payments to a vendor to find any disbursements that have not been coded correctly.

Highlight Vendor Ledgers and click the Run button (see). The Vendor Ledgers screen will appear.
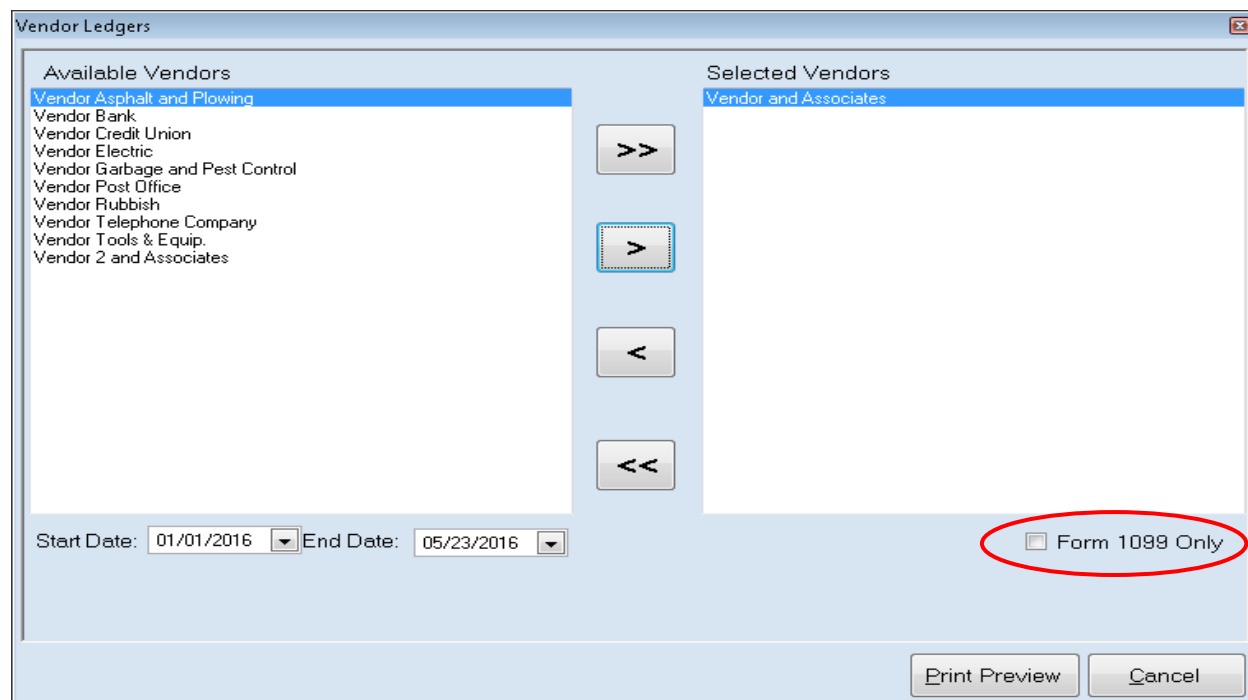
On the Vendor Ledgers screen:

- Select the vendor(s) whose ledgers are to be printed by moving their names from the Available Vendors box to the Selected Vendors box. The ">>" button will move all vendor names in the box; the ">" button will move individually-highlighted vendor names. You can also select an individual vendor by double-clicking on the name. The "<" and "<<" buttons allow you to move vendor names out of the Selected Vendors box.

- Check the Form 1099 Only box (circled) if you want to display only those vendors that have the "Form 1099 Required" box checked on their vendor record.

- Select the Start Date and End Date for the report. Manually enter dates or use the drop-down arrow to choose dates from a calendar.

- Click the Print Preview button and the print preview (Report Viewer) screen will appear.

Vendors: Printing Reports (continued)

Vendor Ledger (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 9-12 for printing instructions)
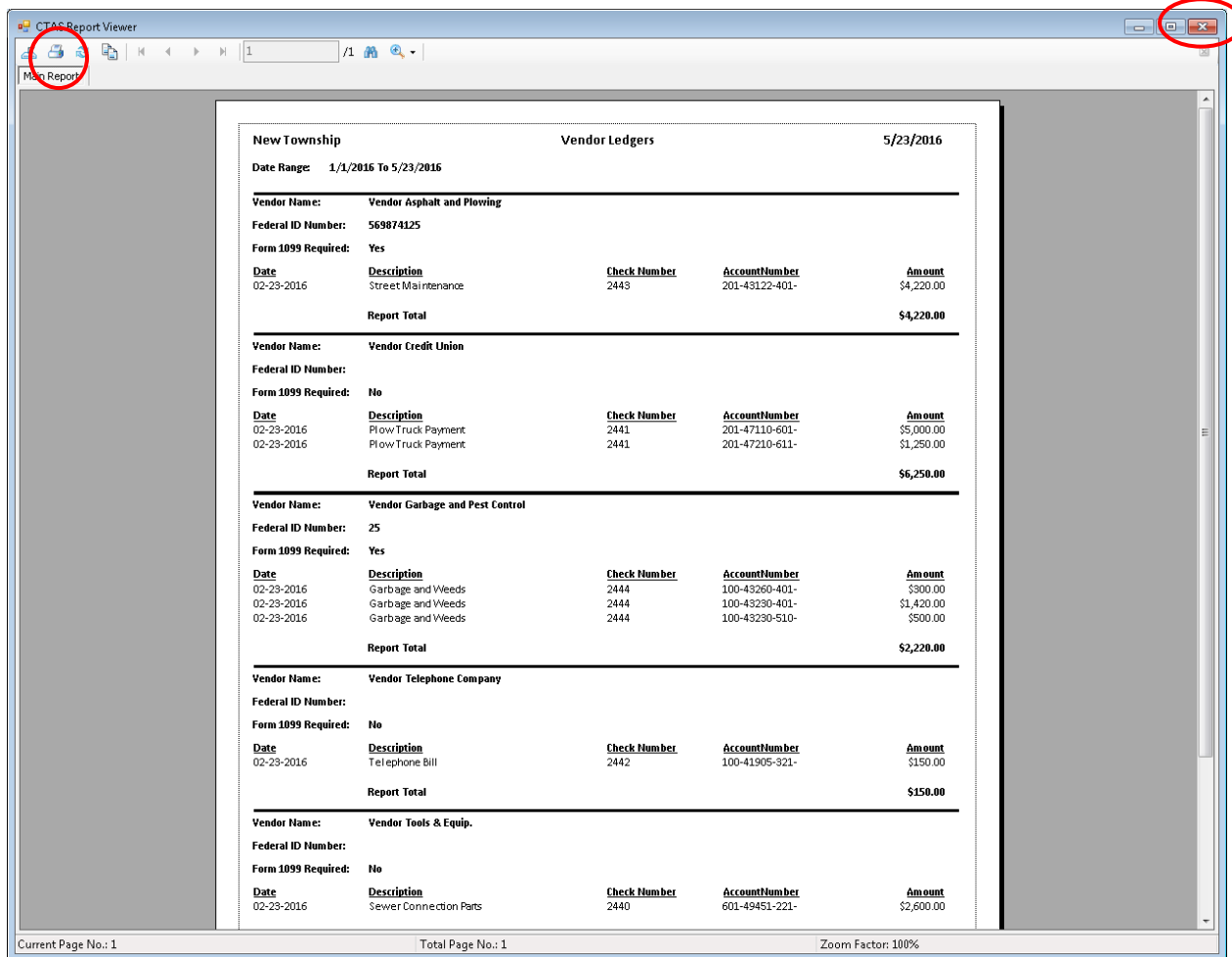
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Cancel button on the Vendor Ledgers screen.

Vendors: Printing Reports (continued)

Sample Vendor Ledger Report

New Township	Vendor Ledgers			5/23/2016
Date Range: 1/1/2016 To 5/23/2016				

Vendor Name:	Vendor Asphalt and Plowing			
Federal ID Number:	569874125			
Form 1099 Required:	Yes			
Date	**Description**	**Check Number**	**AccountNumber**	**Amount**
02-23-2016	Street Maintenance	2443	201-43122-401-	$4,220.00
	Report Total			**$4,220.00**

Vendor Name:	Vendor Credit Union			
Federal ID Number:				
Form 1099 Required:	No			
Date	**Description**	**Check Number**	**AccountNumber**	**Amount**
02-23-2016	Plow Truck Payment	2441	201-47110-601-	$5,000.00
02-23-2016	Plow Truck Payment	2441	201-47210-611-	$1,250.00
	Report Total			**$6,250.00**

Vendor Name:	Vendor Garbage and Pest Control			
Federal ID Number:	25			
Form 1099 Required:	Yes			
Date	**Description**	**Check Number**	**AccountNumber**	**Amount**
02-23-2016	Garbage and Weeds	2444	100-43260-401-	$300.00
02-23-2016	Garbage and Weeds	2444	100-43230-401-	$1,420.00
02-23-2016	Garbage and Weeds	2444	100-43230-510-	$500.00
	Report Total			**$2,220.00**

Vendor Name:	Vendor Telephone Company			
Federal ID Number:				
Form 1099 Required:	No			
Date	**Description**	**Check Number**	**AccountNumber**	**Amount**
02-23-2016	Telephone Bill	2442	100-41905-321-	$150.00
	Report Total			**$150.00**

Vendor Name:	Vendor Tools & Equip.			
Federal ID Number:				
Form 1099 Required:	No			
Date	**Description**	**Check Number**	**AccountNumber**	**Amount**
02-23-2016	Sewer Connection Parts	2440	601-49451-221-	$2,600.00
	Report Total			**$2,600.00**

Vendors: Printing Reports (continued)

Vendor List

The Vendor List provides the information contained in the vendor record for selected vendors. The report can be used to review and update information on each vendor as needed.

To print a Vendor List, highlight Vendor List and click the Run button (see). The Vendor List screen will open.
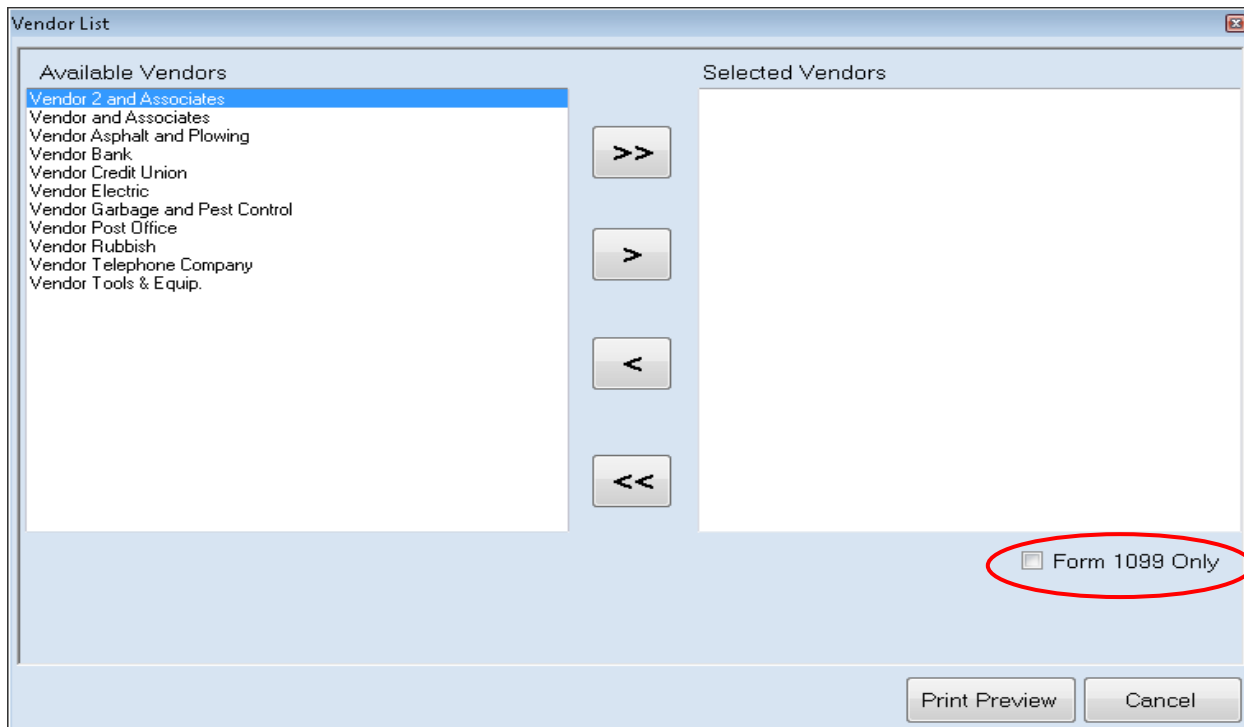
On the Vendor List screen:

- Select the vendor(s) whose information is to be printed by moving their names from the Available Vendors box to the Selected Vendors box. The ">>" button will move all vendor names in the box; the ">" button will move individually-highlighted vendor names. You can also select an individual vendor by double-clicking on the name. The "<" and "<<" buttons allow you to move vendor names out of the Selected Vendors box.

- Check the Form 1099 Only box (circled) if you want to display only those vendors that have the "Form 1099 Required" box checked on their vendor record.

- Click the Print Preview button and the print preview (Report Viewer) screen will appear.

Vendors: Printing Reports (continued)

Vendor List (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the list.
(See page 9-12 for printing instructions)
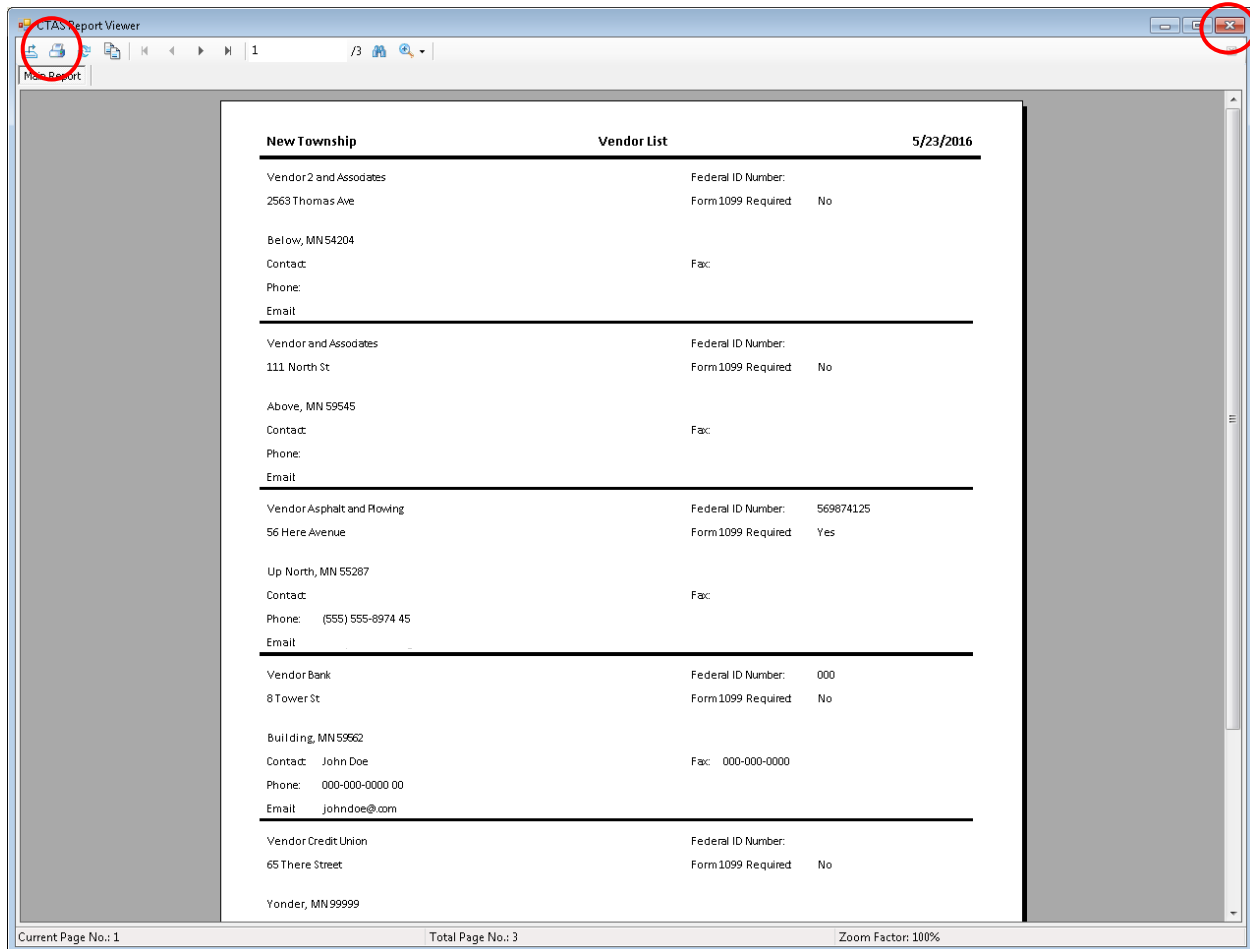
To close the list:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Cancel button on the Vendor List screen.

Vendors: Printing Reports (continued)

Sample Vendor List Report

New Township	Vendor List		5/23/2016
Vendor 2 and Associates	Federal ID Number:		
2563 Thomas Ave	Form 1099 Required:	No	
Below, MN 54204			
Contact:	Fax:		
Phone:			
Email:			
Vendor and Associates	Federal ID Number:		
111 North St	Form 1099 Required:	No	
Above, MN 59545			
Contact:	Fax:		
Phone:			
Email:			
Vendor Asphalt and Plowing	Federal ID Number:	569874125	
56 Here Avenue	Form 1099 Required:	Yes	
Up North, MN 55287			
Contact: Harvy Harrison	Fax:		
Phone: (555) 555-8974 45			
Email: harvy.harriso			
Vendor Bank	Federal ID Number:	000	
8 Tower St	Form 1099 Required:	No	
Building, MN 59562			
Contact: John Doe	Fax: 000-000-0000		
Phone: 000-000-0000 00			
Email: johndoe@.com			
Vendor Credit Union	Federal ID Number:		
65 There Street	Form 1099 Required:	No	
Yonder, MN 99999			
Contact:	Fax:		
Phone:			
Email:			

Vendors: Printing Reports (continued)

Vendor Mailing Labels

CTAS prints vendor information on mailing labels to be used on envelopes for your correspondence with vendors. You will need to purchase mailing labels on 8 ½-by-11 inch sheets of either 14 or 30 labels per page from a retailer of your choice. CTAS can print to full or partial pages of labels.

To print Vendor Mailing Labels, highlight Vendor Mailing Labels and click the Run button (see). The Vendor Mailing Labels screen will open.
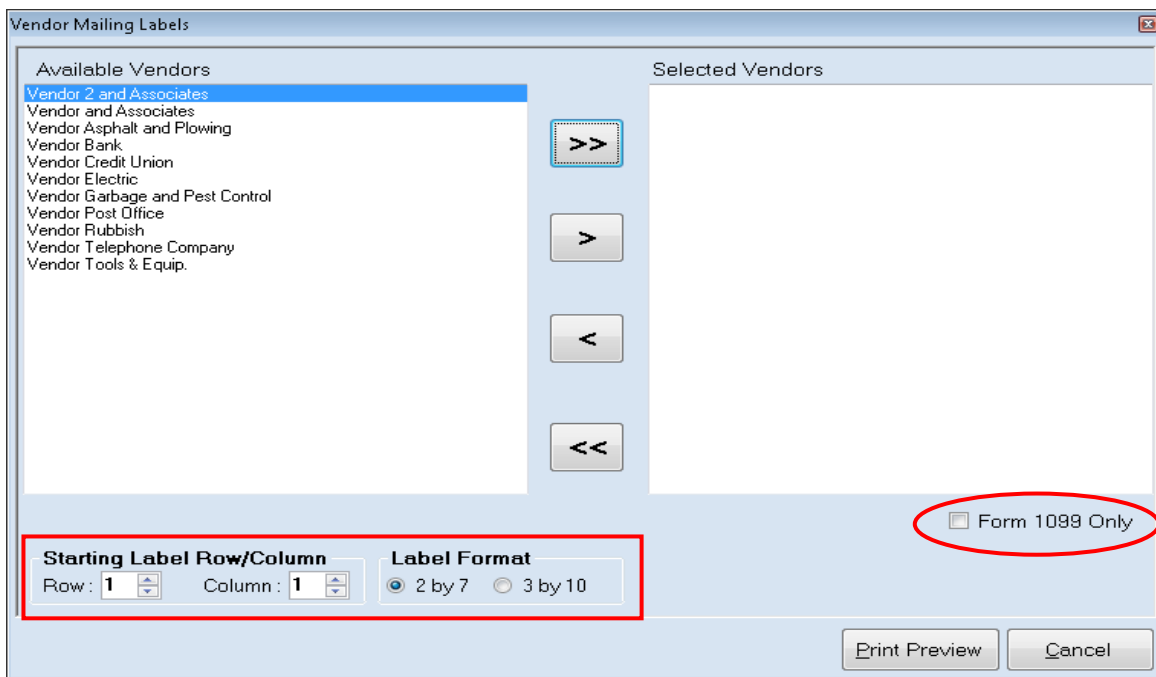
On the Vendor Mailing Labels screen:

- Check the Form 1099 Only box (circled) if you want CTAS to display only those vendors that have the "Form 1099 Required" box checked on their vendor record.

- Select the vendor(s) whose labels are to be printed by moving their names from the Available Vendors box to the Selected Vendors box. The ">>" button will move all names in the box; the ">" button will move individually-highlighted vendor names. You can also select an individual vendor by double-clicking on the name. The "<" and "<<" buttons allow you to move vendor names out of the Selected Vendors box.

- CTAS' print defaults begin the printing in Row 1, Column 1 of a 14-label sheet (2 by 7). To change the starting row and/or column, use the up/down arrows (boxed); to use a 30-label sheet, click the "3 by 10" radio button under Label Format (boxed).

- Click the print Preview button and the print preview (Report Viewer) screen will appear.

Vendors: Printing Reports (continued)

Vendor Mailing Labels (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the labels.
(See page 9-12 for printing instructions)
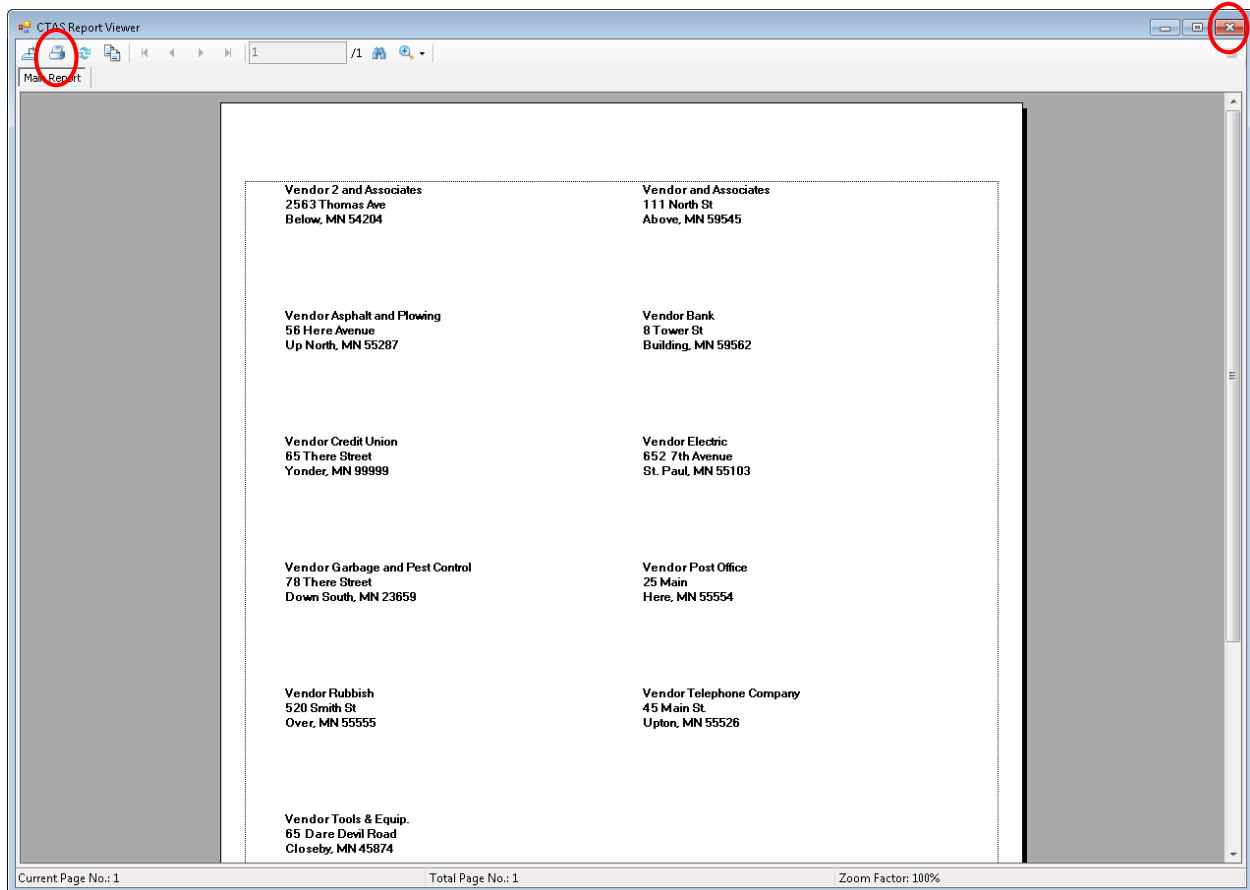
To close the printing:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Cancel button on the Vendor Mailing Labels screen.

Vendors: Printing Reports (continued)

Sample Vendor Mailing Labels Report

Vendor 2 and Associates
2563 Thomas Ave
Below, MN 54204

Vendor and Associates
111 North St
Above, MN 59545

Vendor Asphalt and Plowing
56 Here Avenue
Up North, MN 55287

Vendor Bank
8 Tower St
Building, MN 59562

Vendor Credit Union
65 There Street
Yonder, MN 99999

Vendor Electric
652 7th Avenue
St. Paul, MN 55103

Vendor Garbage and Pest Control
78 There Street
Down South, MN 23659

Vendor Post Office
25 Main
Here, MN 55554

Vendor Rubbish
520 Smith St
Over, MN 55555

Vendor Telephone Company
45 Main St.
Upton, MN 55526

Vendor Tools & Equip.
65 Dare Devil Road
Closeby, MN 45874

Chapter 10

Administration

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Administration: Introduction

The Admin section is where you enter your local government's required and optional system information. When you open CTAS for the first time, all entities should start here. In this section, you can also complete the year-end processing, back up your data, purge old records, create a CTAS error log, and check what version of CTAS you are using.

Accessing the Administration Section

To access the Admin section, click on the Admin tab (circled) in the Task Bar, then click the Admin icon (boxed). The Admin screen will open to the System Information (F3) tab.
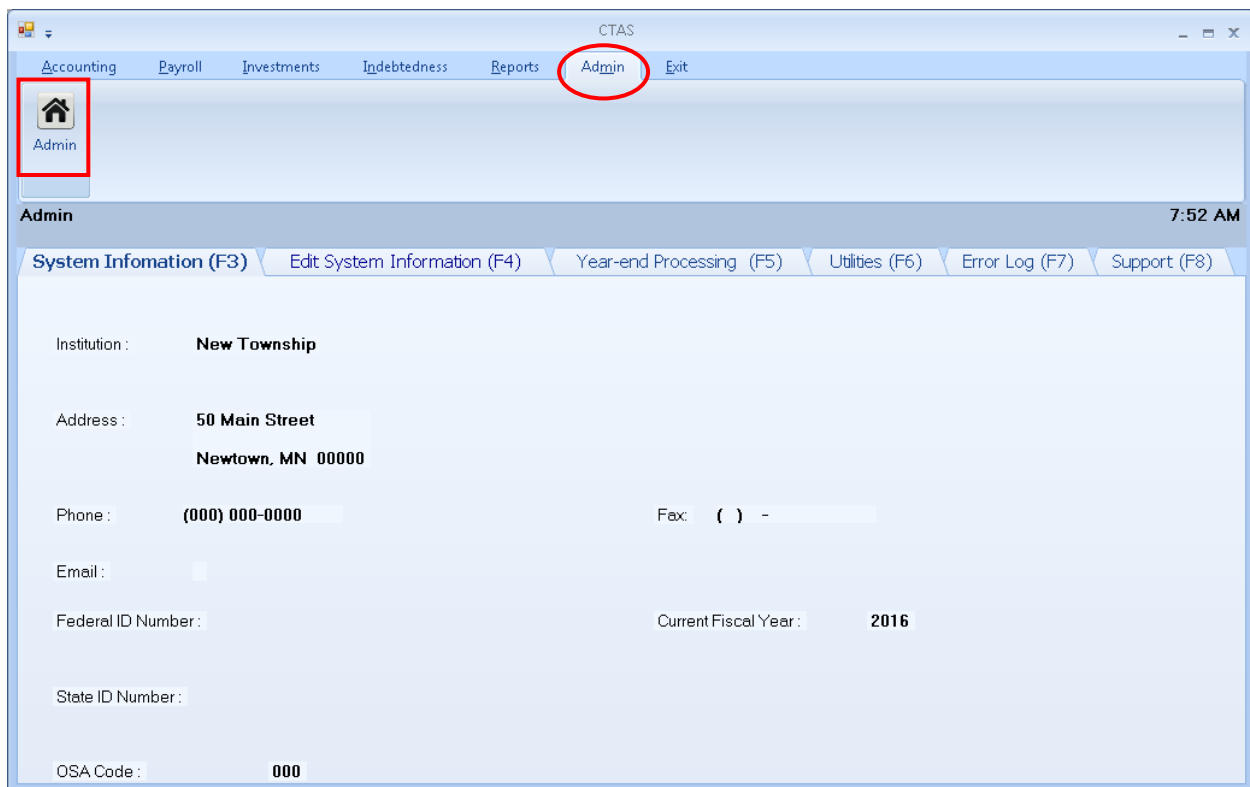
The Admin section contains six tabs which allow you to perform different functions in the section: view and edit the current system information; calculate your year-end information, and generate, submit, and check the status of year-end reports and financial statements; back up or purge (delete) your data; create and export an error log file that can then be e-mailed to the Office of the State Auditor (OSA) for review; or check the current version of the CTAS program.

Administration: Entering the System Information

The CTAS program requires certain information about your entity to operate properly. By entering this information, you enable CTAS to perform certain functions such as printing checks and generating reports without an error message.

To review, enter or update your entity's information in CTAS, open the Admin section (see previous page). The Admin screen will open to the System Information (F3) tab. Review the System Information.
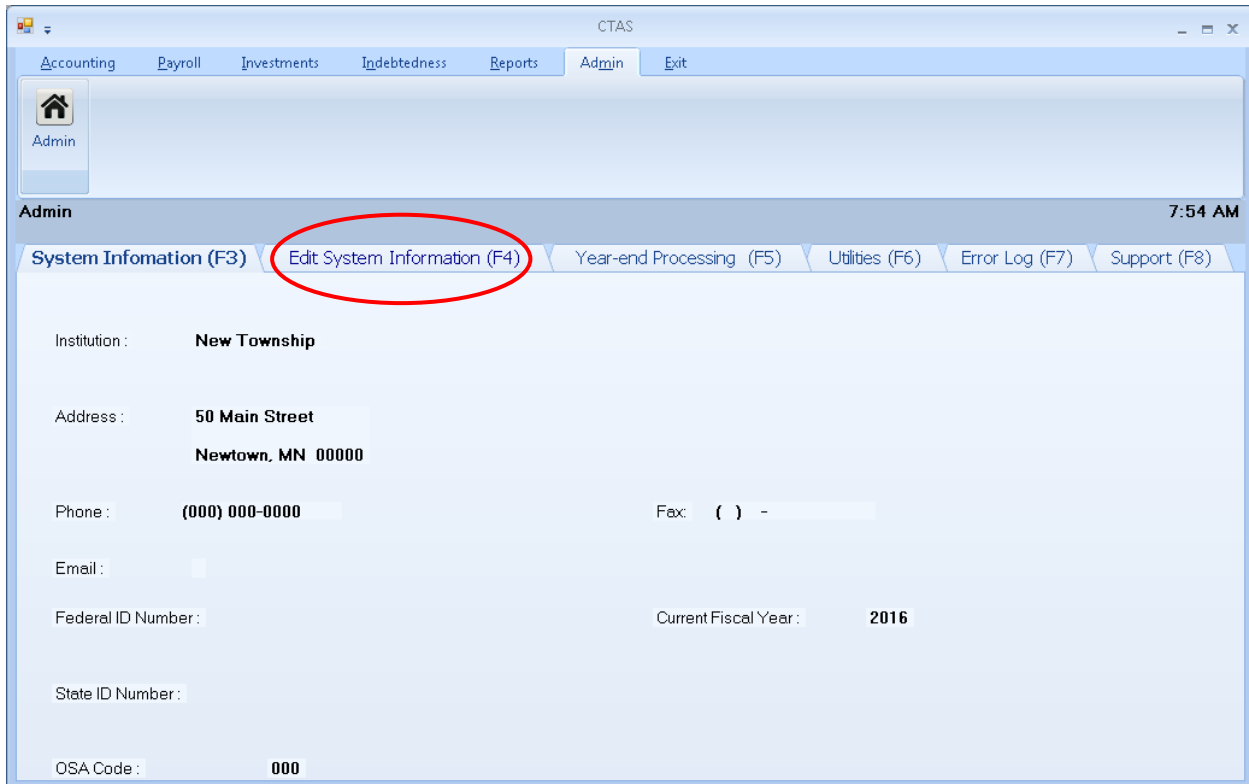
Administration: Entering the System Information (continued)

If you wish to update the information, click on the Edit System Information (F4) tab (circled). The Edit System Information screen will open.

The following steps are required:

- Enter the name of your town or city in the Institution Name field.

- Enter the complete mailing address of the town or city in the Address fields.

- Enter the OSA Code (received from the Office of the State Auditor).

The other information may be entered at any time. For optional information:

- Enter the Federal Employer ID number in the Federal ID field; it begins with 41-.

- Type the State ID number, if you have one, in the State ID field.

- Click on the up or down arrow in the Current Fiscal Year box to change the fiscal year to the current one.

When you have completed entering the information, click on the Save button (circled). You will receive the message "System Information updated successfully." Click OK.

Administration: The Year-end Processing Tab

The year-end processing should be completed after the December/January bank reconciliation is completed, all year-end reports have been printed and the financial records are ready for the Town Board of Audit or City Council.

Transactions for the current year can be entered without the completion of the year-end processing. *You will receive a message stating "the transaction falls outside the current fiscal year do you want to change the date?" Select no and the transaction will be saved with the entered date.*

To begin the year-end processing, open the Admin section (see) and click on the Year-end Processing (F5) tab (circled).
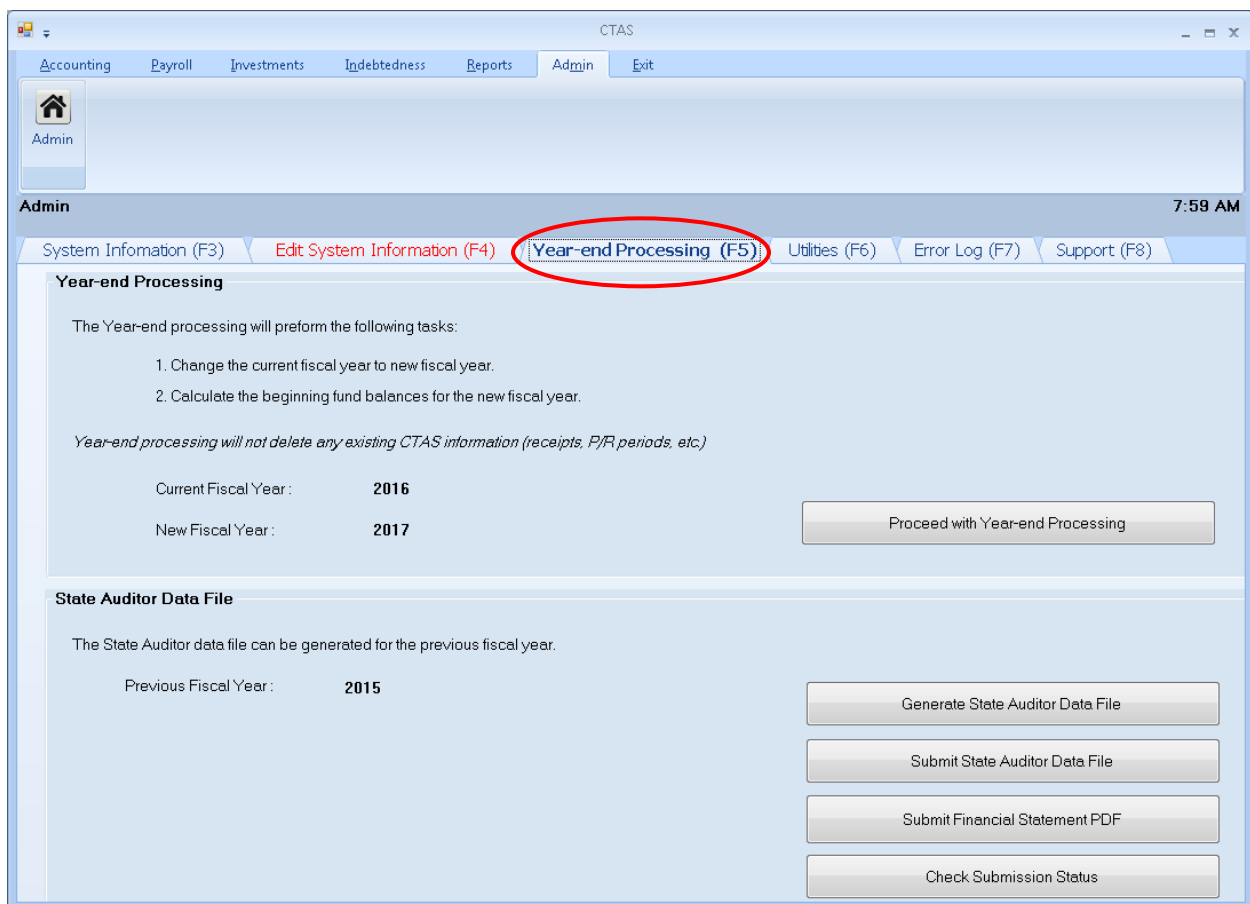
This section offers two functions to choose from: Year-end Processing and State Auditor Data File.

Administration: The Year-end Processing Tab (continued)

Operating the Year-end Processing

The first function (boxed) on the Year-End Processing tab allows you to change the current fiscal year and calculates the beginning fund balances for the new fiscal year. Once all entries have been made and you are ready to close out the year, click on the Proceed with Year-end Processing button (circled).
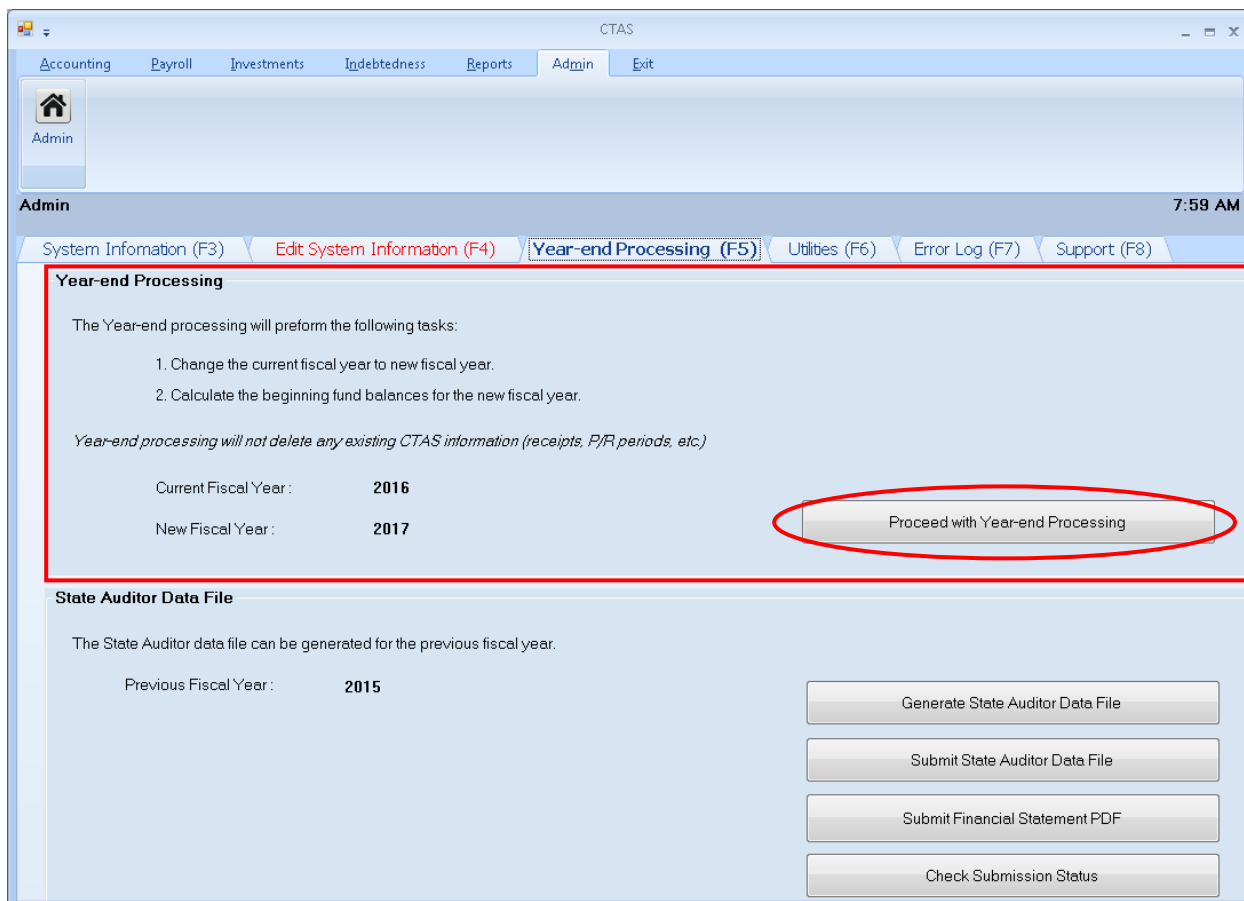
A CTAS screen opens, click Yes to run the year-end processing.
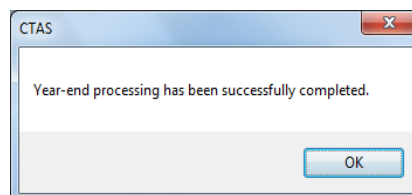
When the processing has been completed, a second CTAS screen opens. Click OK.
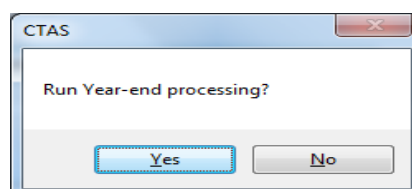
Administration: The Year-end Processing Tab (continued)

Submitting State Auditor Data File

The second function available on the Year-End Processing tab enables CTAS to create and submit a data file that can be used to file the financial reporting form with the OSA.

The data file generated by CTAS meets the filing requirements of the OSA for the completion of the annual financial reporting form for cities and towns which are not required to be audited. Some cities and towns are required to file financial statements with the OSA. Information on audit requirements for cities and towns is available on the Frequently Asked Questions (FAQ) page of the OSA website at http://www.auditor.state.mn.us/default.aspx?page=faq.

CTAS will submit your entity's State Auditor Data File and Financial Statement to the OSA. You will need an Internet connection and also be registered in the State Auditor Form Entry System (SAFES) as a User and a Form Preparer to utilize this feature. More information on SAFES is available on the OSA website at https://www.auditor.state.mn.us/safes/.

To submit the State Auditor Data File, open the Year-end Processing (F5) tab (see page 10-1). Review the State Auditor Data File section (boxed) to verify that the Previous Fiscal Year is the correct year that you are reporting for. Next, click the Submit State Auditor Data File button (circled).
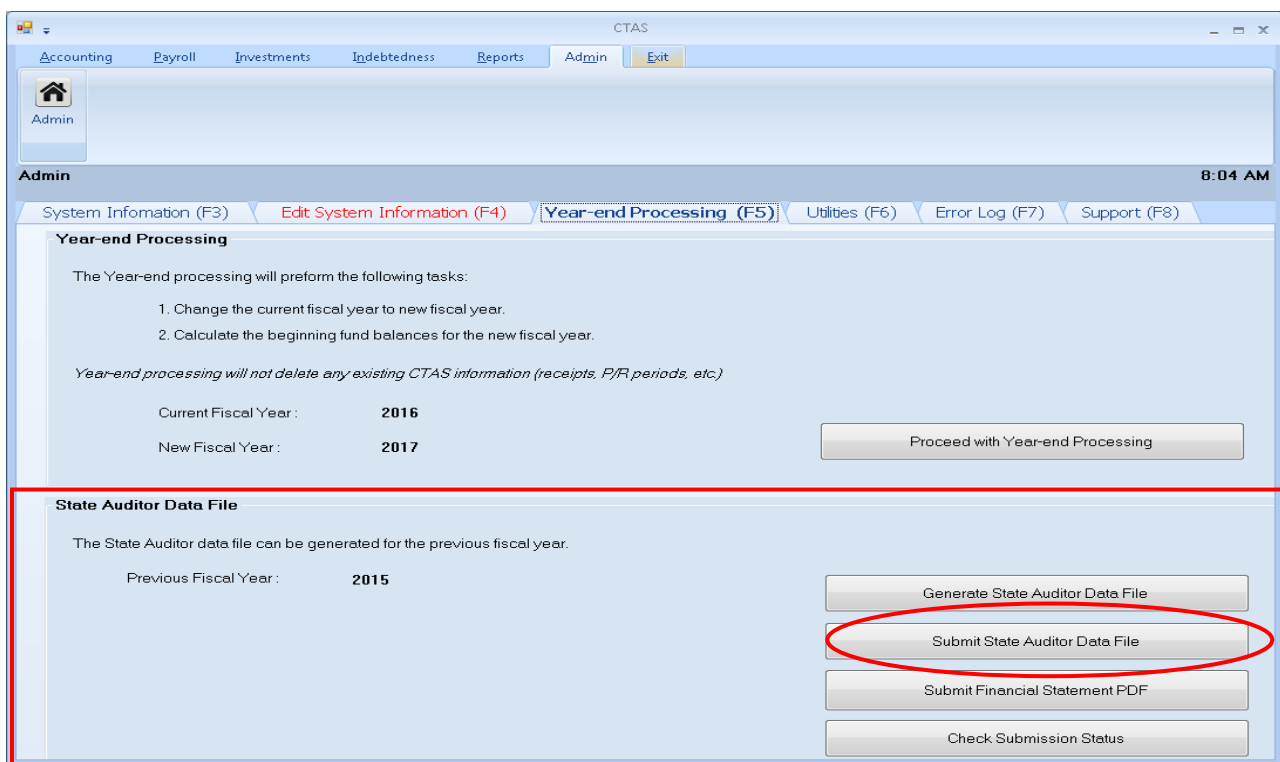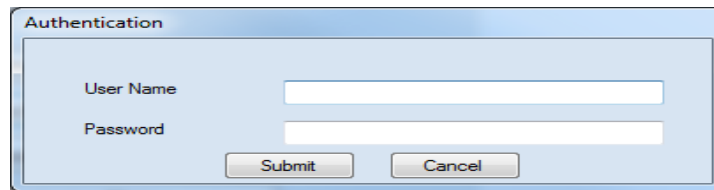
Note: Before you submit the State Auditor Data File, make sure you review the Cash Basis Reporting Form located under Reports (see Chapter 7). By running this report, users are able to review what information is being sent to the OSA.

Office of the State Auditor

Administration: The Year-end Processing Tab (continued)

Submitting State Auditor Data File (continued)

An Authentication screen will open. Enter your SAFES User Name and Password in the Authentication box, then click the Submit button. If you do not have a SAFES access, send an email to SAFES@osa.state.mn.us noting that you do not have a User Name and Password along with your name, title, entity you are with, public mailing and email addresses, and entity telephone number.

A CTAS screen with a confirmation ID opens and click OK.

Administration: The Year-end Processing Tab (continued)

Submitting Financial Statements

Some entities are required to file financial statements with the OSA in the Adobe Acrobat PDF format. In the Admin module, CTAS will make a PDF of your entity's Financial Statement and submit it directly to the OSA (see Chapter 7 for printing a financial statement for your records).

To submit the Financial Statement, open the Year-end Processing (F5) tab (see page 10-1). Review the State Auditor Data File section (boxed) to verify that the Previous Fiscal Year is the correct year that you are reporting for. Next, click the Submit Financial Statement PDF button (circled).
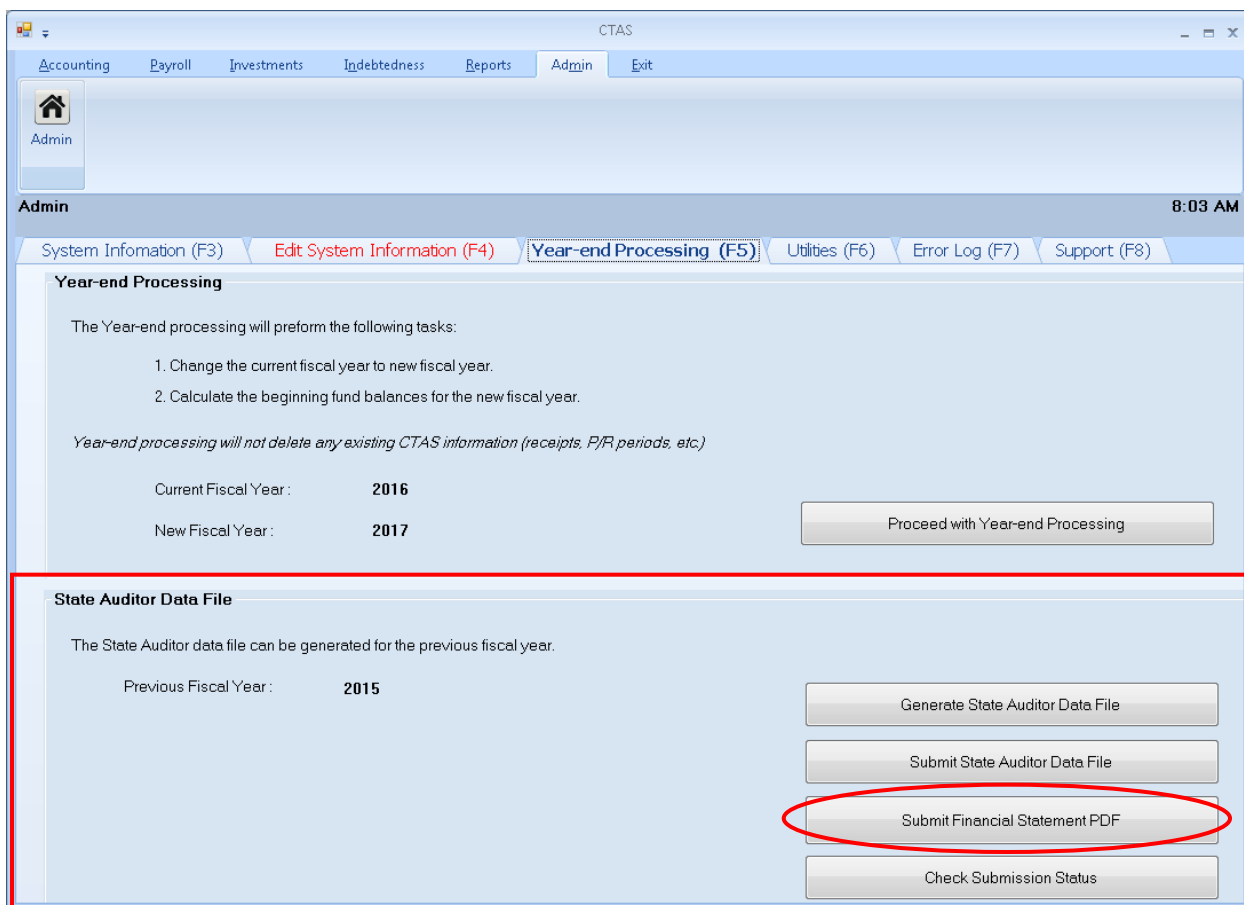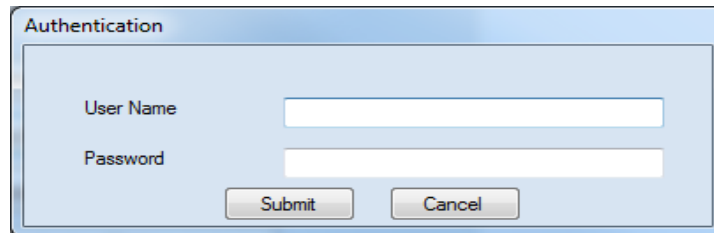
Note: Before you submit the Financial Statements, make sure you review the Financial Statement Report located under Reports (see Chapter 7). By running this report, users are able to review what information is being sent to the OSA.

Administration: The Year-end Processing Tab (continued)
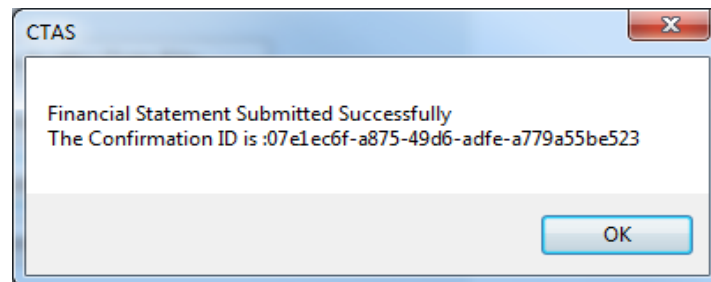
Submitting Financial Statements (continued)

When the Authentication screen opens, enter your SAFES User Name and Password in the Authentication box, then click the Submit button. If you do not have a SAFES access, send an email to SAFES@osa.state.mn.us noting that you do not have a User Name and Password along with your name, title, entity you are with, public mailing and email addresses, and entity telephone number.

A CTAS screen with a confirmation ID opens (below) and click OK.

Administration: The Year-end Processing Tab (continued)

Generating the State Auditor Data File

If you need to create and save a State Auditor Data File to send to the OSA, open the Year-end Processing (F5) tab (see page 10-1). Review the State Auditor Data File section (boxed) to verify that the Previous Fiscal Year is the correct year that you are reporting for. To create the State Auditor Data file, click on the Generate State Auditor Data File button (circled).
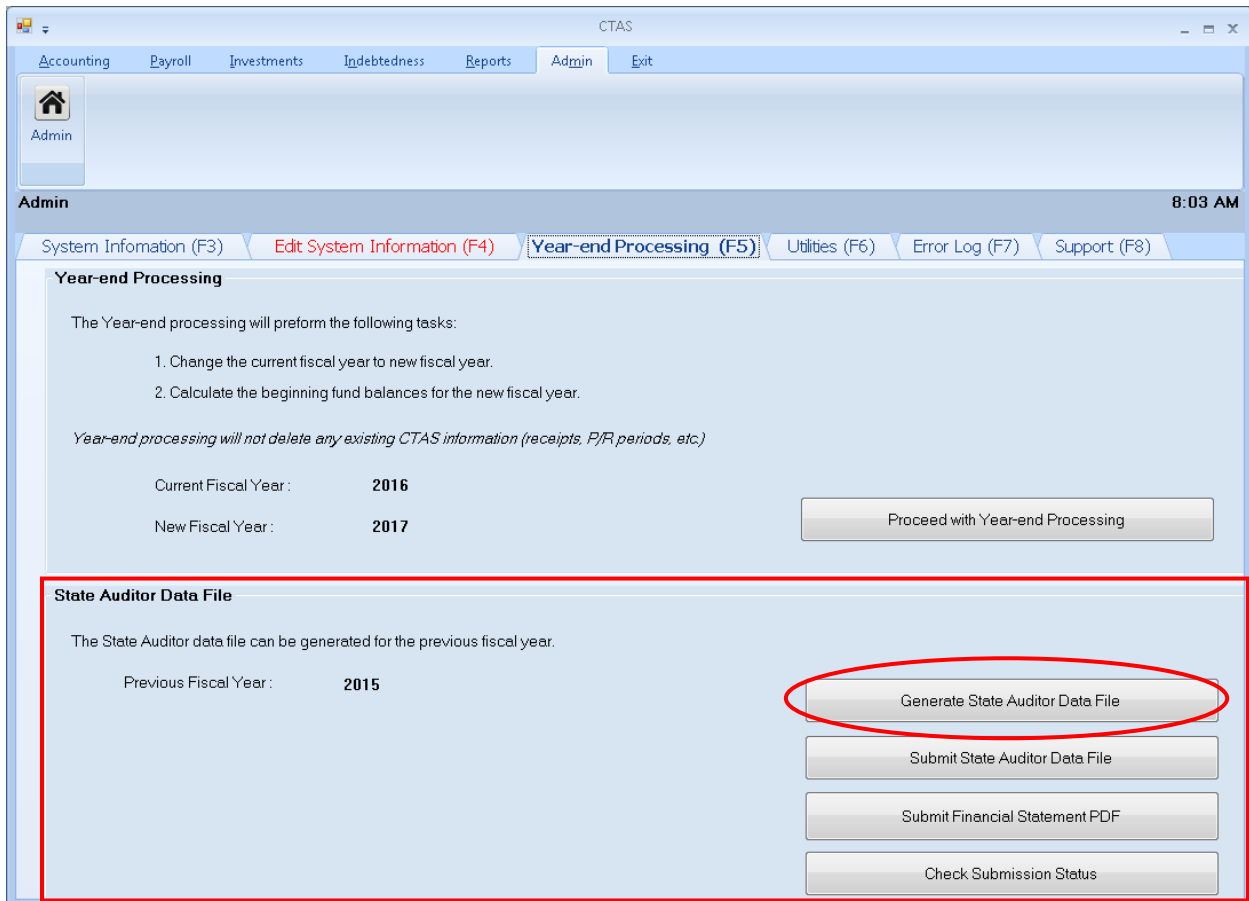
Administration: The Year-end Processing Tab (continued)

Generating the State Auditor Data File (continued)

The Save State Auditor Data File screen opens.
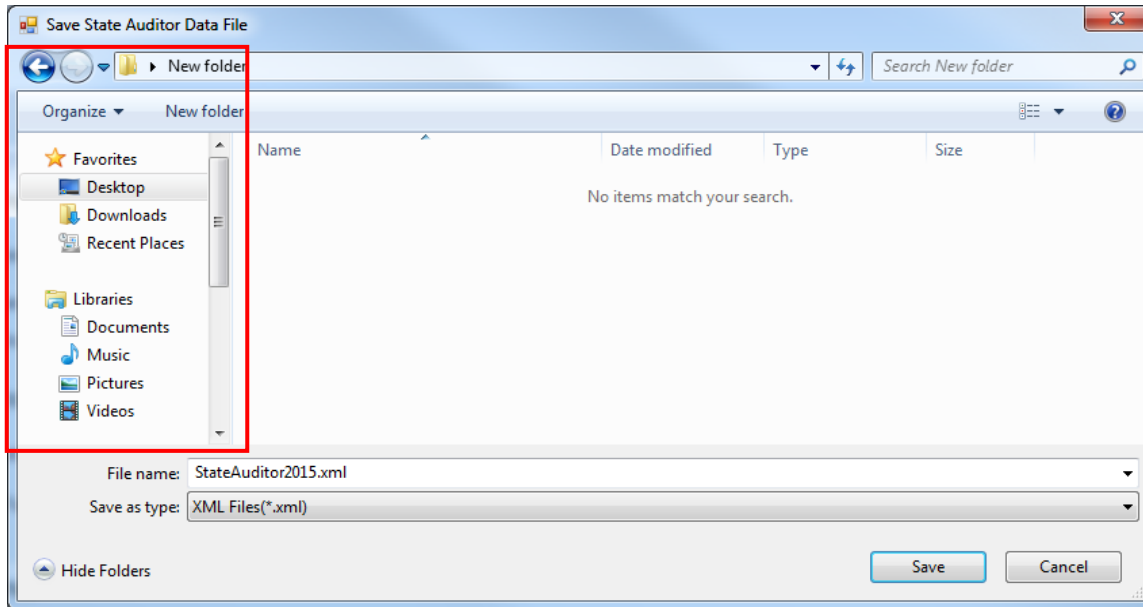
In the Save State Auditor Data File box, select where you would like the file to be saved (boxed).
Click Save when finished. A CTAS screen opens. Select OK to finish.
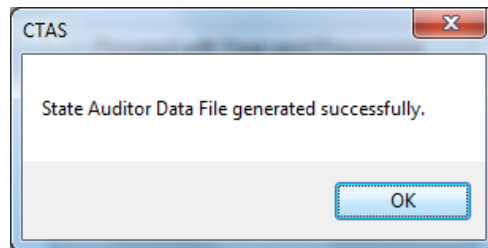
Administration: The Year-end Processing Tab (continued)

Check Submission Status

CTAS will display records of forms you have submitted to the OSA in the Year-end Processing tab. Begin by opening the Year-end Processing (F5) tab (see page 10-1). In the State Auditor Data File section (boxed), click the Check Submission Status button (circled).
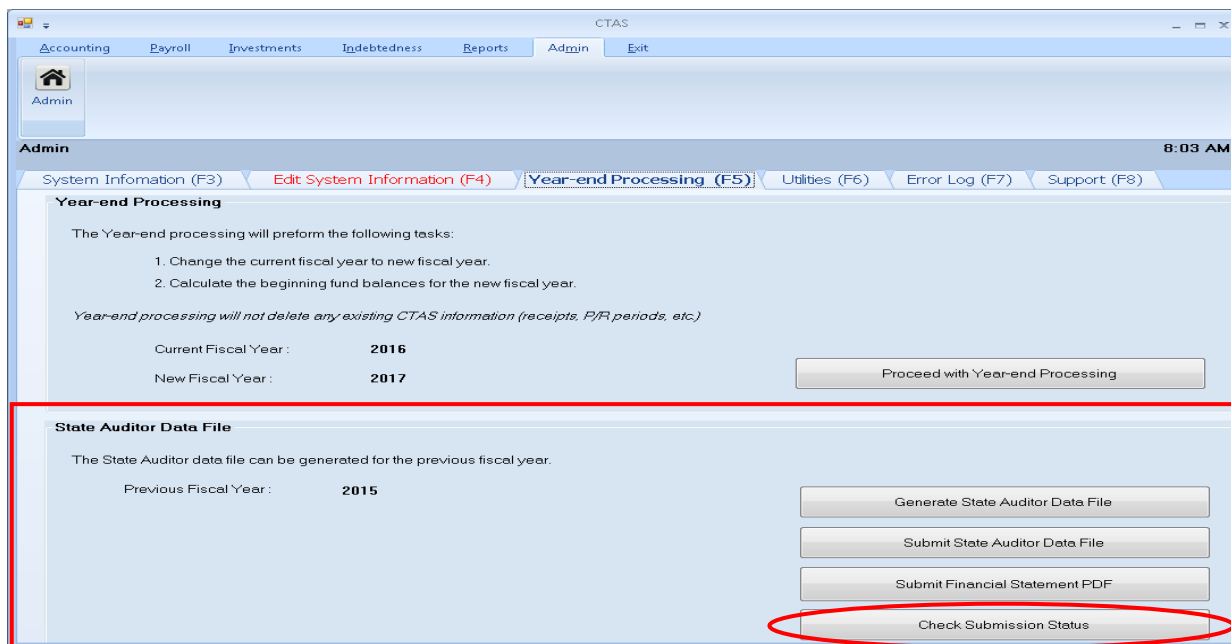
CTAS displays the State Auditor Data Files that have been submitted on the same screen (boxed, below).
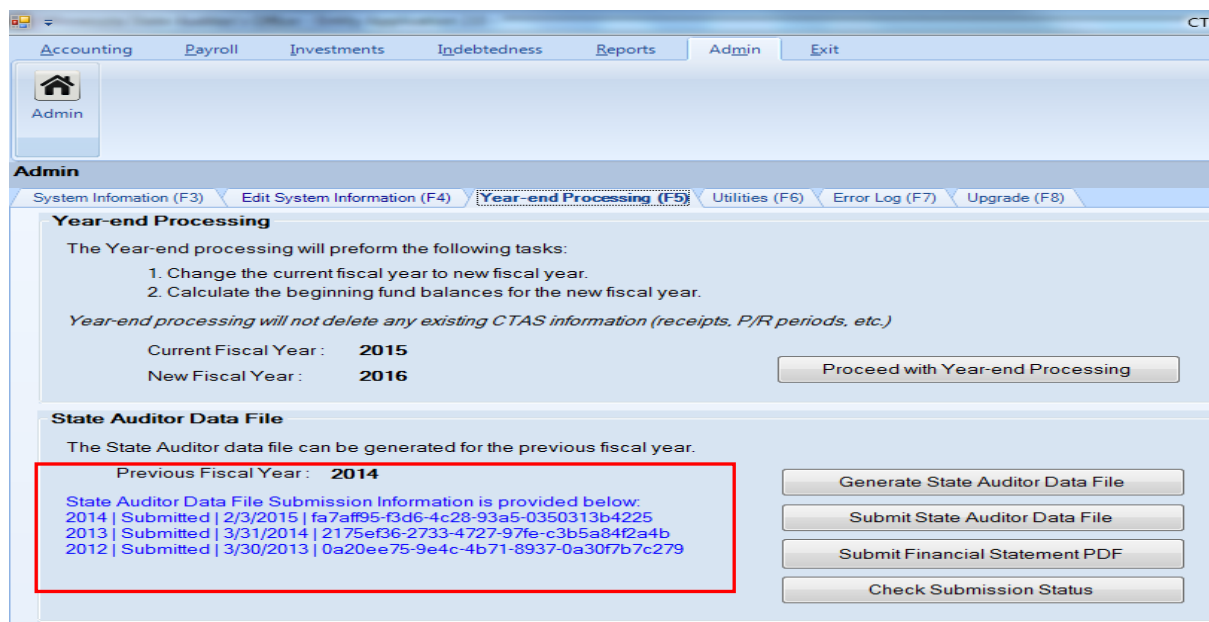
Administration: The Utilities Tab

Introduction

There are two options in the Utilities (F6) tab of the Admin module:

- Purge Old Records – Purging records deletes selected information from your current CTAS database. When you choose this option, CTAS will first take you through the process of backing up your data before you begin the Purge process.

- Backup CTAS Database – Regularly backing up your CTAS data is **strongly recommended**. When you choose the Backup CTAS Database option, CTAS will back up your data onto an external storage device. This is a complete backup which copies all of your CTAS data.

To access these utilities, navigate to the Admin section (see page 10-1 for instructions). The screen will open to the System Information (F3) tab. Click on the Utilities (F6) tab (circled). The Utilities screen opens.
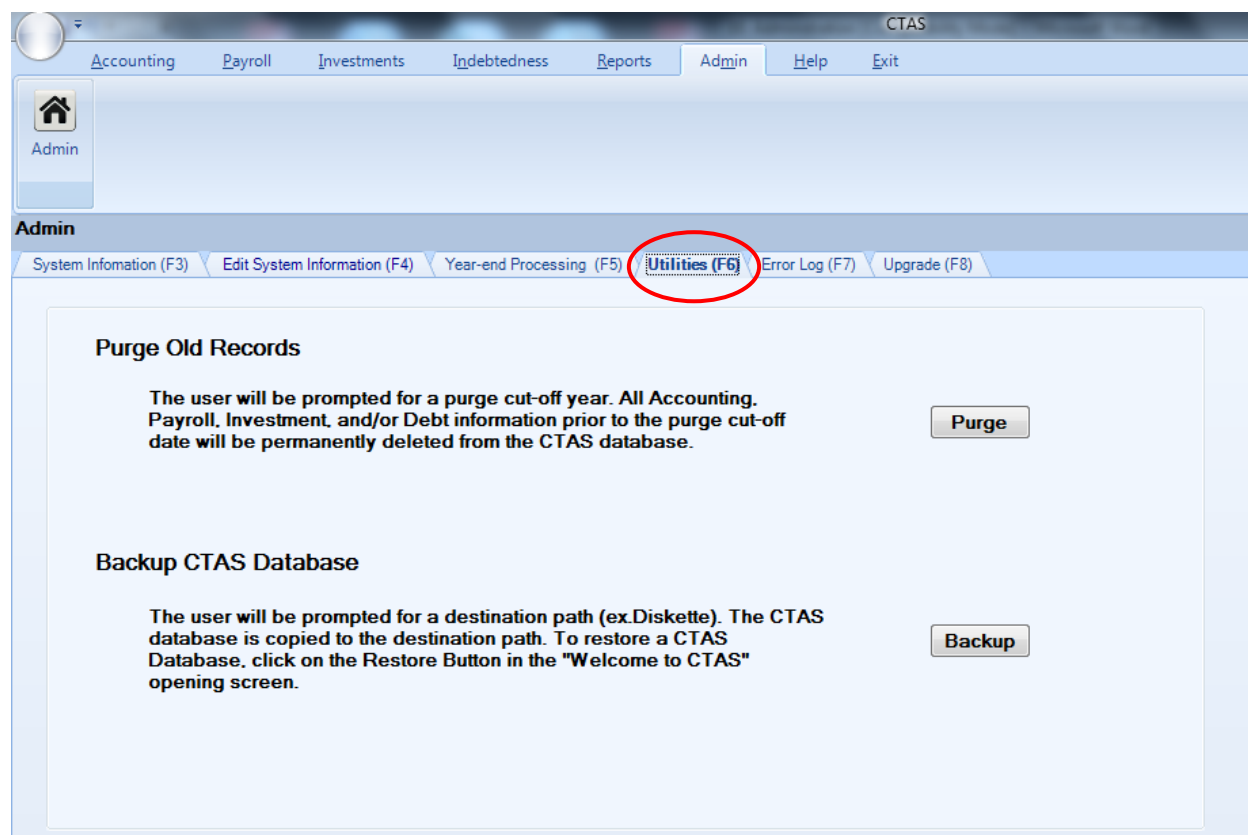
Administration: The Utilities Tab (continued)

Backing Up the CTAS Database

Regularly backing up your CTAS data is **strongly recommended**. When you choose the Backup CTAS Database option, CTAS will back up your data onto an external storage device. This is a complete backup which copies all of your CTAS data.

The following instructions show you how to back up to a USB flash drive, which is the recommended choice for backing up your data because of its ease of use and the amount of storage space available. The recommended procedure is to use a rotation of three backups. The first time you backup, use Backup 1. The second time, use Backup 2. The third time, use Backup 3. Then, the fourth time you can use Backup 1 again.

To begin backing up your data, go to the Utilities (F6) tab and click on the Backup button (circled).
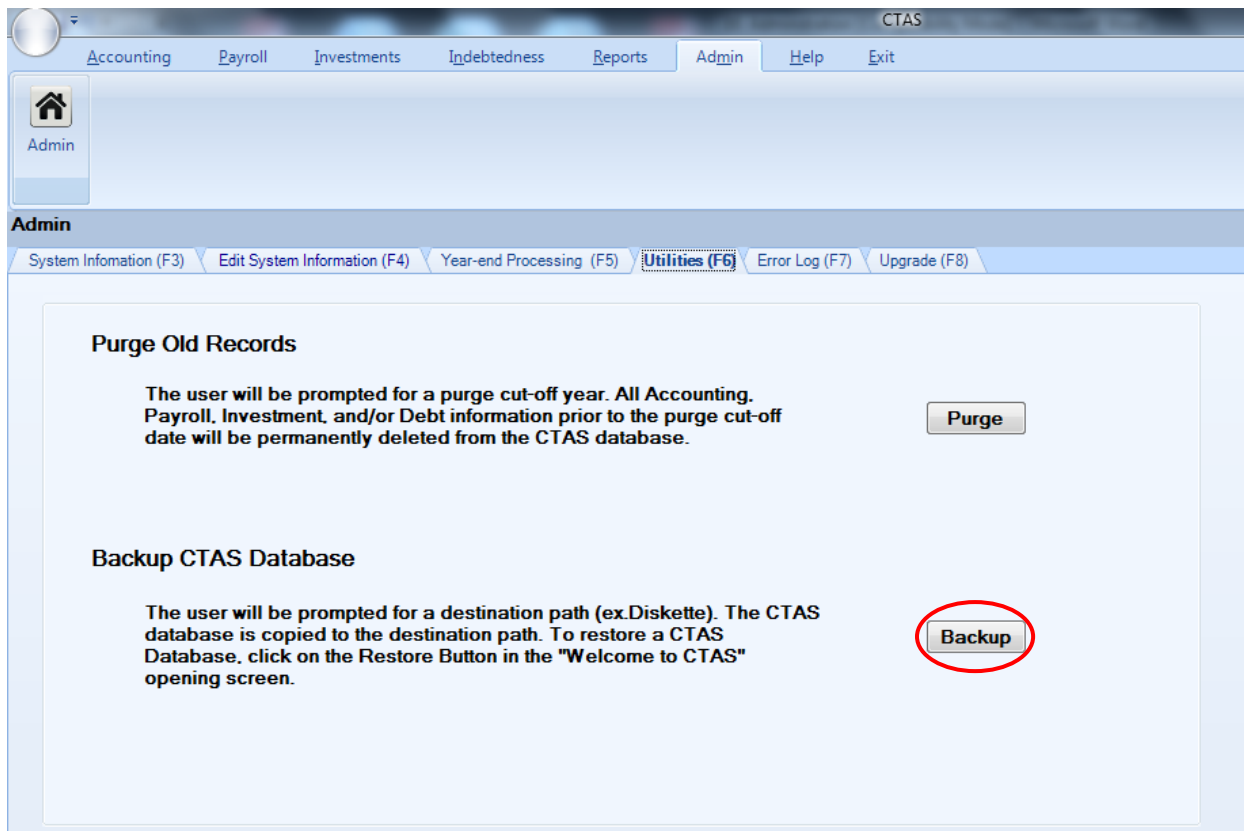
Administration: The Utilities Tab (continued)

Backing Up the CTAS Database (continued)

Your selection will bring you to the Browse For Folder screen.
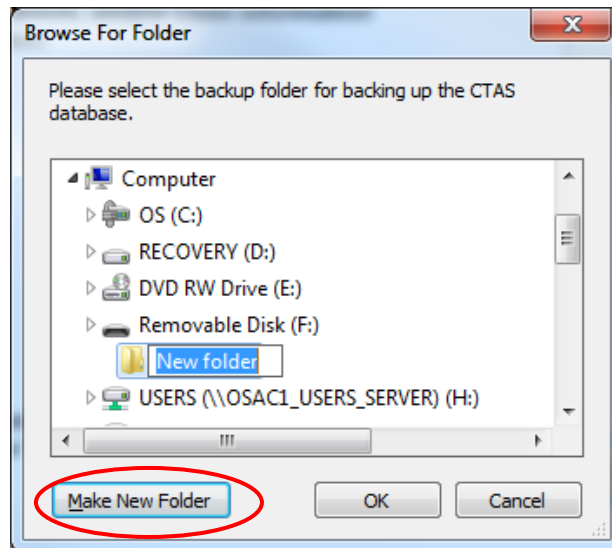
When the Browse For Folder screen opens:

- Select the location where you would like the backup file to be saved. The Make New Folder button (circled) allows you to create a folder for your backup in the location of your choosing.

- Click the OK button.

When you click OK on the Browse For Folder screen, a CTAS window opens.
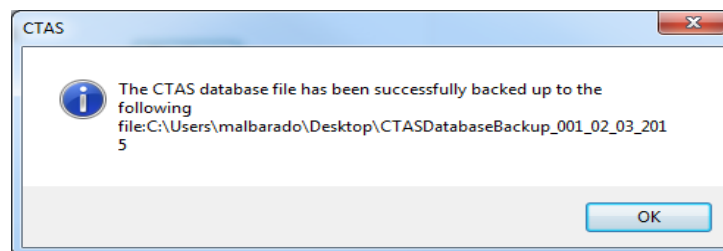
When this screen appears, your database backup is complete.

Administration: The Utilities Tab (continued)

Purging (Deleting) Old Records

Purging records deletes selected information from your current CTAS database. You might choose to purge some data if a backlog of data is making your CTAS system run slow, or if you have more than ten years of data and no need to access the old data.

Note: Make sure to verify data retention laws before purging records.

When you purge data, CTAS asks you which records you wish to purge: Accounting, Payroll, Investment, and/or Debt. Chart of Accounts data will not be purged. You also choose a cut-off year: CTAS will remove all data from years prior to, but not including, the cut-off year from your current CTAS database.

The first step to purging data is to back up all your CTAS data. Once you have completed purging data, you will only be able to access the purged records by restoring the database from a backup.

To purge data, open the Utilities (F6) tab (see page 10-1). To begin purging your data, click on the Purge button (circled).
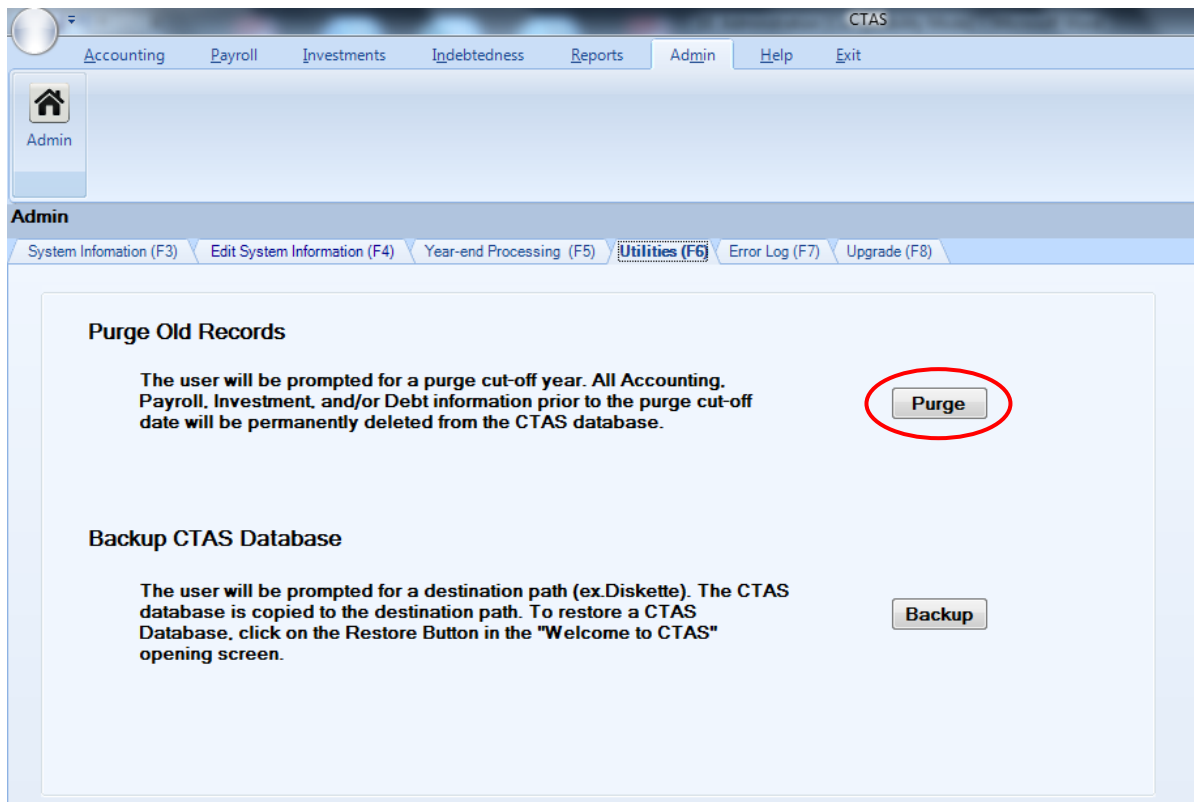
Administration: The Utilities Tab (continued)

Purging (Deleting) Old Records (continued)

A CTAS screen appears.
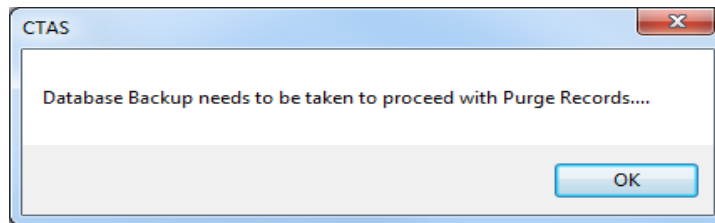
Click OK to begin the backup process. (See page 10-15 for instructions on backing up the database)

When you click OK on the backup confirmation screen, the Purge Old CTAS Records screen appears.

Using this screen, you choose which records you wish to purge. (Chart of Accounts data will not be purged)

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Administration: The Utilities Tab (continued)

Purging (Deleting) Old Records (continued)

To purge old records, complete the applicable steps:

- Check the Purge Accounting Records box to delete the records in the Accounting Module.

- Check the Purge Payroll Records box to delete the records in the Payroll Module. *Employee information records will not be purged if this box is selected.*

- Check the Purge Investment Records box to delete the records in the Investment Module.

- Check the Purge Debt Records box to delete the records in the Indebtedness Module.

- Enter a cut-off year in the Purge cut-off Year field. All transactions from years prior to (but not including) that year will be deleted.

Note: Once you click the Run Purge button, you will only have access to these records if you have a backup copy of the data.

- Click the Run Purge button.

When you click Run Purge a CTAS screen appears, asking you to confirm that you wish to purge the selected records. Click Yes to purge the data.
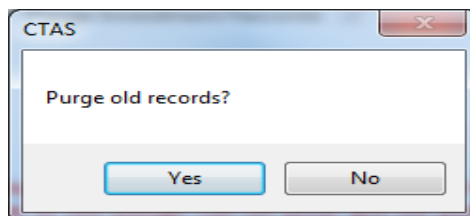
Once Yes is clicked, a CTAS screen appears to confirm that the process is complete. Click OK.
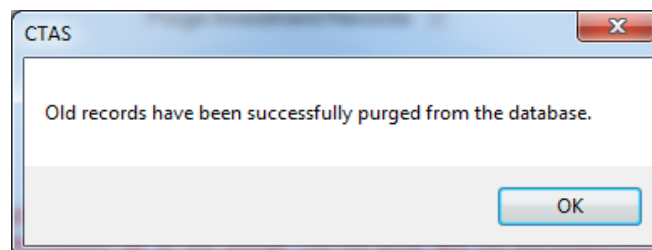
Administration: The Error Log Tab

While you are using CTAS, a "System Error" screen or similar error message (example below) may appear on your screen to indicate that there's a program-related issue that prevents it from completing a task.
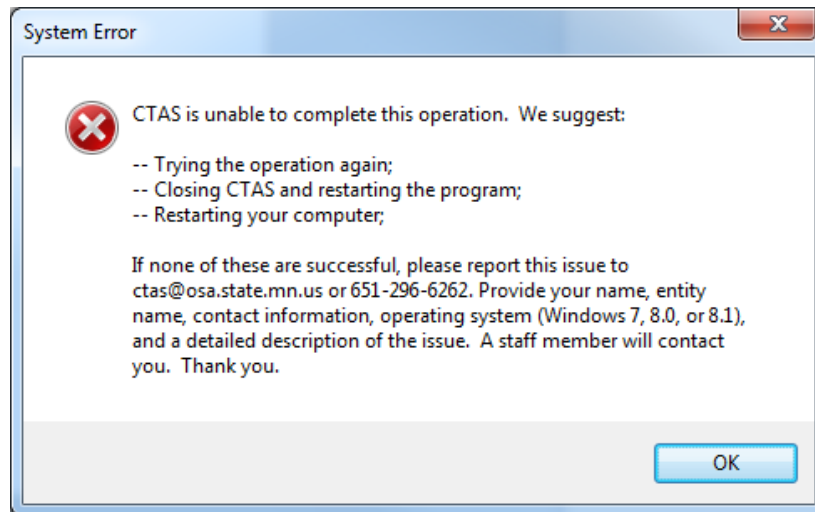
If this happens, we encourage you to contact the OSA at ctas@osa.state.mn.us or 651-296-6262. To help us diagnose and attempt to address the problem, you can export the error log that CTAS maintains and submit it to the OSA.

To export the error log, open the Admin section (see) and click on the Error Log (F7) tab (boxed). Next click the Export button (circled).
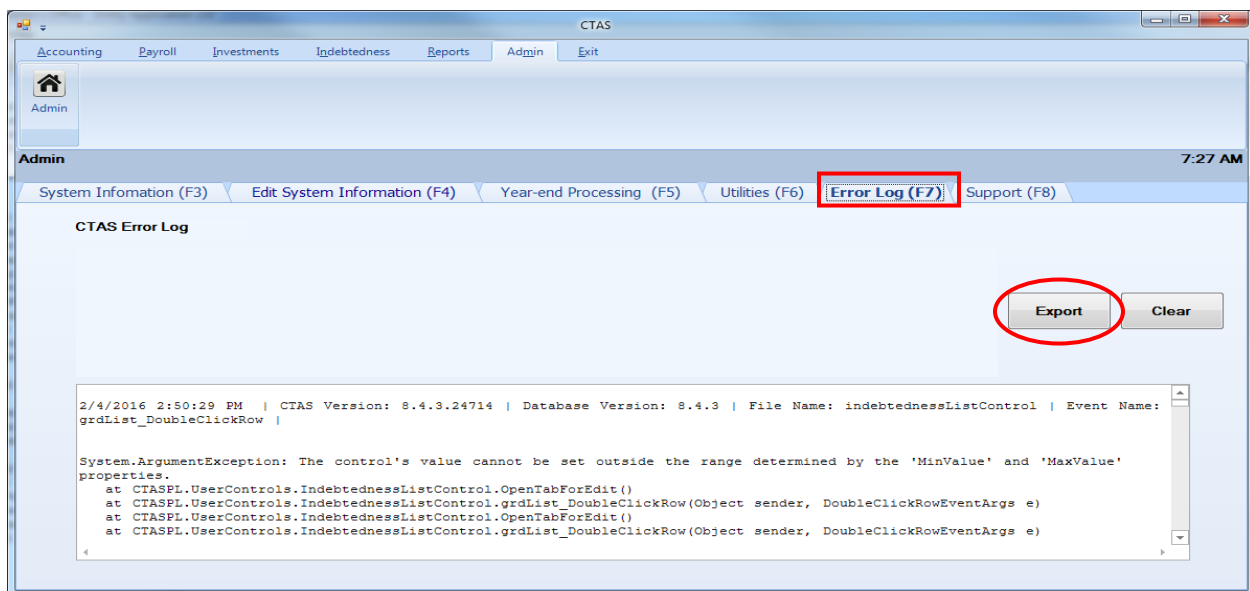
Administration: Error Log (continued)

After clicking the Export button, the Save CTASErrorLog screen appears.
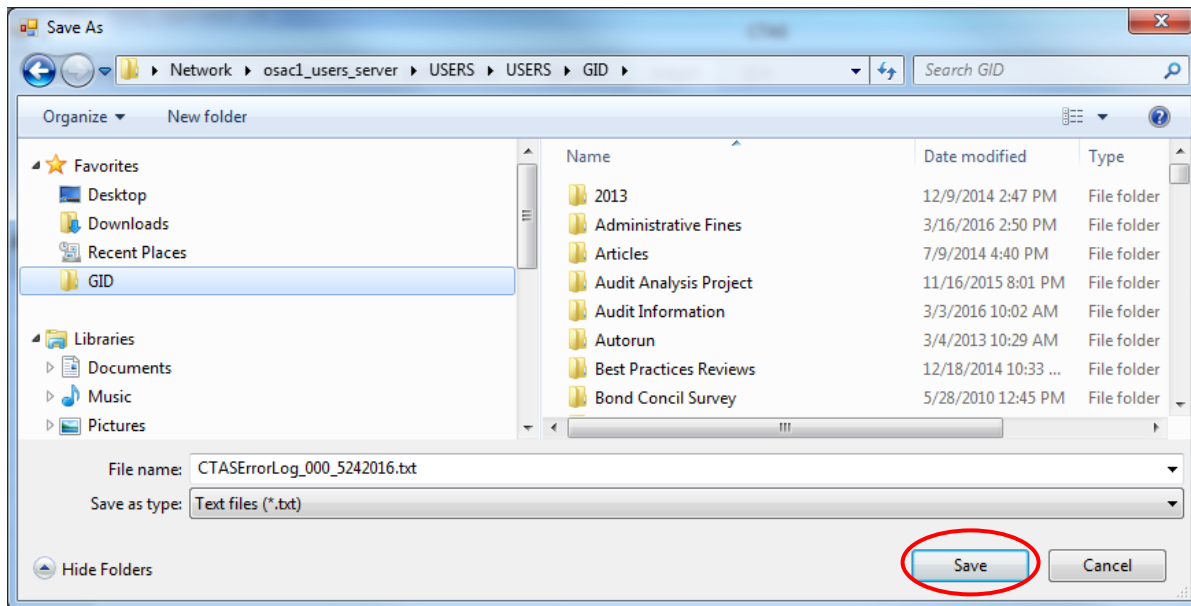
Select the location where you would like the backup file to be saved, then click the Save button (circled). A text (.txt) file has been created with the error information for submission to the OSA. A sample file is below.
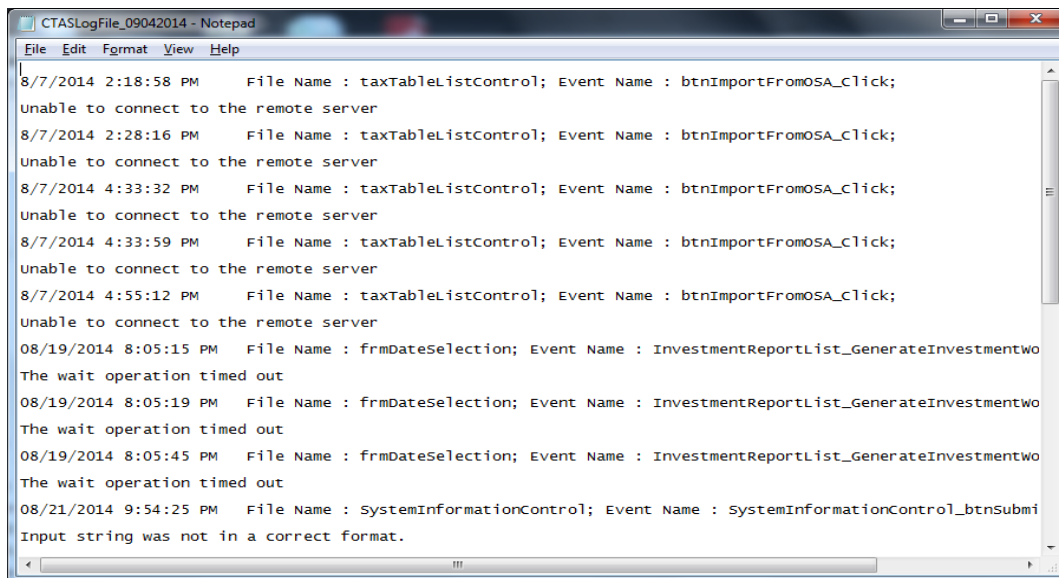
Administration: The Support Tab

You will only need to use the Support (F8) tab (circled) when you are working with OSA staff to correct a specific system issue or to verify application/database version (boxed) of your CTAS program.
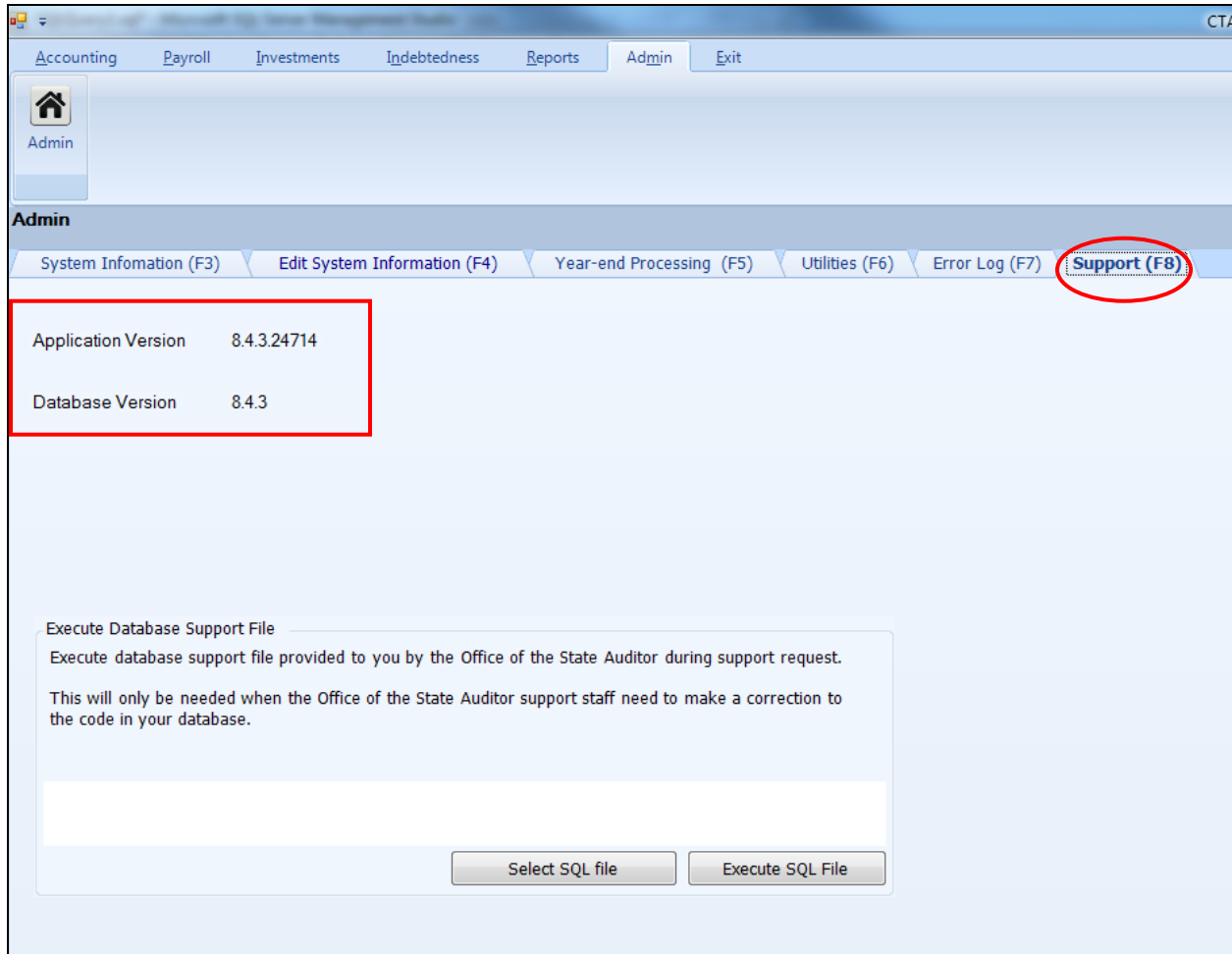
Administration: End of Year Procedures

The CTAS system is a cash basis system and requires no closing journal entries. Thus, closing the books is a simple process. Presented below are some guidelines to help the user in completing the year-end procedures.

In December:

- ❖ Coordinate the approval and payment of all legal claims for the current year.

- ❖ Collect, record, and deposit all monies in the bank.

- ❖ Pay and record all approved claims.

- ❖ If your city or town will be audited, contact your auditor for any special instructions.

At Year-End:

- ❖ Finish entering all transactions for the year.

- ❖ Run receipt and disbursement registers for the final month of the year.

- ❖ Print ledgers of all accounts from the beginning of the year.

- ❖ Analyze each ledger account to detect any information that is not complete, correctly entered, or properly classified.

- ❖ Review registers to detect any receipt or check that has not been recorded.

- ❖ Prepare or print a schedule of investments. Reconcile the schedule with statements from banks or other financial institutions.

- ❖ Print a cash control report. Reconcile the bank statement to the cash control report.

- ❖ Print Schedule 1 - Statement of Receipts, Disbursements and Fund Balances for all funds.

- ❖ Print Schedule 2 - Receipts and Disbursements by Fund for each fund.

- ❖ Balance each report, cross checking to be sure that the total receipts and disbursements are correct.

- ❖ Correct and rerun the registers, ledgers, and financial statements as required.

- ❖ Bind the final and complete set of the following reports for permanent retention: Receipt Ledgers, Receipt Registers, Disbursement Ledgers, Disbursement Registers, and Year-end and Interim Financial Statements.

- ❖ Make final **backup** copies of the data. Document, date, and retain the copies as a permanent record.

- ❖ Remember to store one set of backup copies off-site.

Year-End Processing:

CTAS is designed to account for multiple years in the same database. Therefore, the year-end processing is quite simple. To complete the year-end processing see for instructions.

Chapter 11

Employee Information

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Employee: Introduction

In the Employee section of CTAS, you are able to enter your entity's employee roster. This includes tax and insurance information, the account distribution for payroll, sick and vacation accrual, and the employee's role description.

Employee: Accessing the Employee Module

To access the Employee Module, click on Payroll tab in the Task Bar (circled) and then select the Employee icon (boxed). The Employee screen will open to the Employees List.
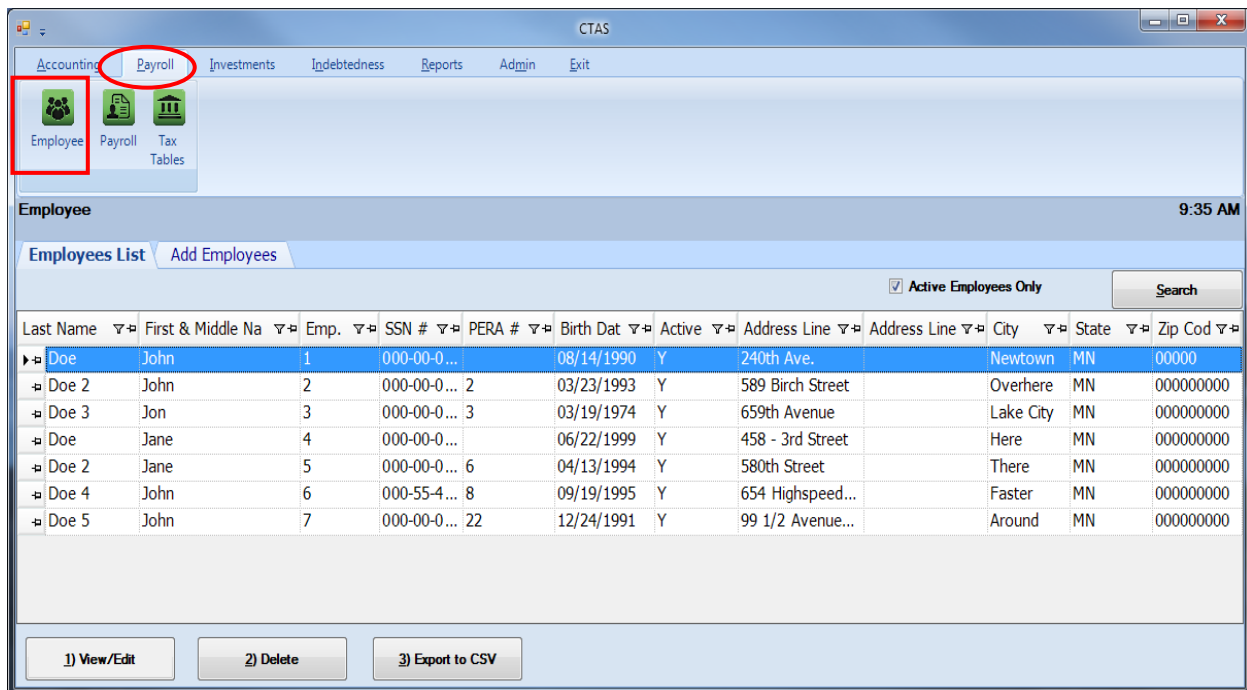
From the Employees List tab you can Add, View/Edit, Delete, or Export an employee roster to CSV (a spreadsheet format).

Employees: Entering Employee Information

To Enter New Employee

To begin entering employees, click the Add Employees tab (boxed) on the Employees screen. The screen has six tabs, allowing you to enter the information for a new employee. The Demographics and Job (F3), Tax and Insurance (F4), Acct. Dist (F6), and Official Role (F8) tabs must be completed before clicking the Save button to record the new employee. Other and Employer (F5) and Sick and Vacation (F7) tabs are optional, depending on the benefits offered by each entity.

Demographics & Job (F3) Tab

On the Demographics and Job (F3) tab (circled) *(fields with asterisks in blue are required and must be completed to save an employee's information)*:

- Enter the employee's contact information. *The name must be entered as it reads on the employee's Social Security card as this information will be printed on the W-2.*

- Assign and enter an employee number using a method of your choosing.

- Enter the Effective Date. This is the date the Pay Rates became effective.

- In the Job Information box, enter the Department (Supervisor, Clerk, Street, etc.).

- Enter the Employee Type by clicking either the Full-Time or Part-Time button.

Employees: Entering Employee Information (continued)

Entering Information into the Demographics & Job (F3) Tab (continued)

- Enter Pay Type, Pay Rate, and check the Overtime check box if this is an overtime pay rate. For example, a board member/councilperson could have Regular Rate 1 as the meeting rate, Regular Rate 2 as an hourly rate, and Regular Rate 3 as a salary rate. If overtime rates are not calculated as time and a half, the overtime rate needs to be calculated and then entered.

- To select Pay Frequency, click on the down arrow and highlight your choice.

- Click the Hourly or Salary radio button in the Pay Type box.

When this screen is completed, click on the Tax and Insurance (F4) tab (circled) at the top of the screen to continue.

Tax and Insurance (F4) Tab

In the Tax and Pretax Benefit Information column (boxed):

- Click the Calculate Tax box if you would like CTAS to calculate the Federal and State Income Tax Withholding amount.

- If applicable, click the Withhold FICA and/or the Withhold Medicare Box.

- Select the Tax Status by either clicking the Single or Married button.

- Enter the number of federal exemptions claimed on the W-4 in the Federal Deduction field.

- Enter the Tax State. For Minnesota, enter MN.

- Enter the number of state exemptions claimed on the W-4 in the State Deductions field.

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Employees: Entering Employee Information (continued)

Tax and Insurance (F4) Tab (continued)

Pretax Deductions:

- Deferred Income, Cafeteria Plan, and any other Pretax Deductions are entered here. Check the appropriate box, if you would like this deduction ***not to be taxed*** for Income Tax (Federal and State), Social Security (FICA) or Medicare. Contact your policy provider if you do not know the payroll tax status of the policy. ***If this does not apply to your entity, leave the default settings as is, this section, to avoid receiving errors.***

Insurance Information (After Tax) (boxed):

- Enter any Health, Dental or Life Insurance Plans that are not a pretax deduction.

- The Payroll Period fields allow you to indicate from which paychecks a deduction should be withheld. The 1st through the 14th of the month is the first pay period; the 15th through the 28th of the month is the second pay period; the 29th through the 31st of the month is the third pay period.

When this screen is completed, click on the Other and Employer (F5) tab (circled) at the top of the screen to continue (see next page).

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Employees: Entering Employee Information (continued)

Other and Employer (F5) Tab

This tab is for Employee's Other Deductions and the Employer's Share of deductions:

- If an employee is paying into PERA, enter a type of plan in the Retirement Type field the employee participates in (DCP, Coordinated, etc.).

- Enter the percentage to be withheld. This should be entered as a decimal. *For example, to withhold 5%, enter 0.05 in the Percentage field.*

- Enter the Union Dues or any Other Deductions required to be withheld from an employee's pay in the appropriate fields.

- In the right column, enter the Employer's Share of any benefits. If the employee is paying into PERA, enter the percentage for the employer's share of the retirement.

- Enter the information for any Employer's Share of Cafeteria Plan, Deferred Income, and any other Pretax Deductions at the bottom (boxed). *If this does not apply to your entity, leave the default settings as is, this section, to avoid receiving errors.*

When this screen is completed, click on the Acct Dist (F6) tab (circled) at the top of the screen to continue (see next page).

Employees: Entering Employee Information (continued)

Acct Dist (F6) Tab
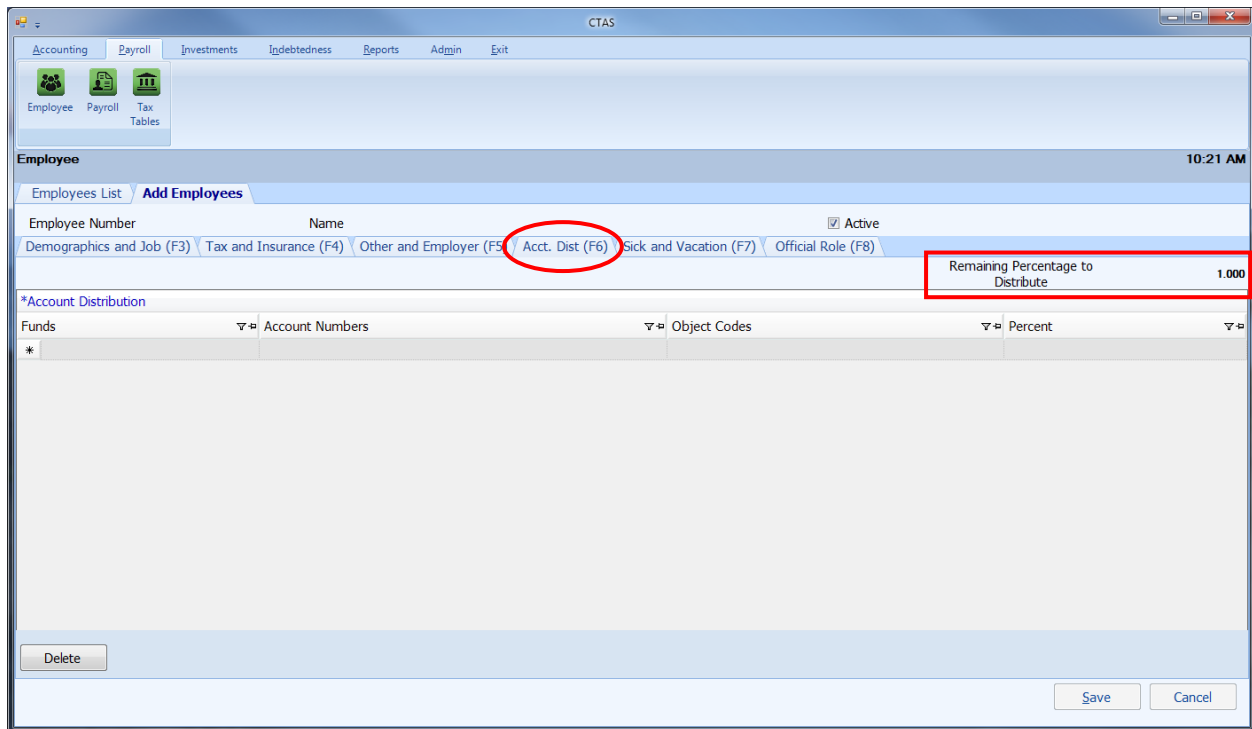
All employee distribution records must equal 100%. *On this screen, 1.00 is equivalent to 100%.* This allows an employee's wages to be split among several categories. The percentages should be entered as a decimal. The Remaining Percentage to Distribute (boxed) has to equal zero in order to save successfully. Also, the breakdown that is likely to occur the most often should be entered. The account distribution breakdown can be adjusted when entering the employee hours for the payroll period.

Note: At least one Fund Number, Account Number, Object Code, and percentage must be entered for each employee.

When this screen is completed, click on the Sick and Vacation (F7) tab (circled) at the top of the screen to continue (see next page).

Employees: Entering Employee Information (continued)

Sick and Vacation Tab (F7)

This tab is provided as an option for entities that provide these benefits.

To enter the information on Sick and Vacation leave, complete the following steps:

- For sick leave, click the Enable Sick Accrual check box.

- If there is a current sick leave balance, enter the amount in the Current Balance field of the Sick Accrual box. Enter the Accrual Amount.

- Select the Payroll Period from the list by clicking the down arrow at the end of the Payroll Period box.

- For vacation leave, click the Enable Vacation Accrual check box.

- If there is a current vacation leave balance, enter the amount in the Current Balance field of the Vacation Leave box. Enter the Accrual Amount.

- Select the Payroll Period from the list by clicking the down arrow at the end of the Payroll Period box.

Note: The Payroll Period field is to indicate when the employee earns the sick and vacation leave. The 1st through the 14th of the month is the first pay period; the 15th through the 28th of the month is the second pay period; and the 29th through the 31st of the month is the third pay period.

When this screen is completed, click on the Official Role (F8) tab (circled) at the top of the screen to continue.

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Employees: Entering Employee Information (continued)

Official Role Tab (F8)
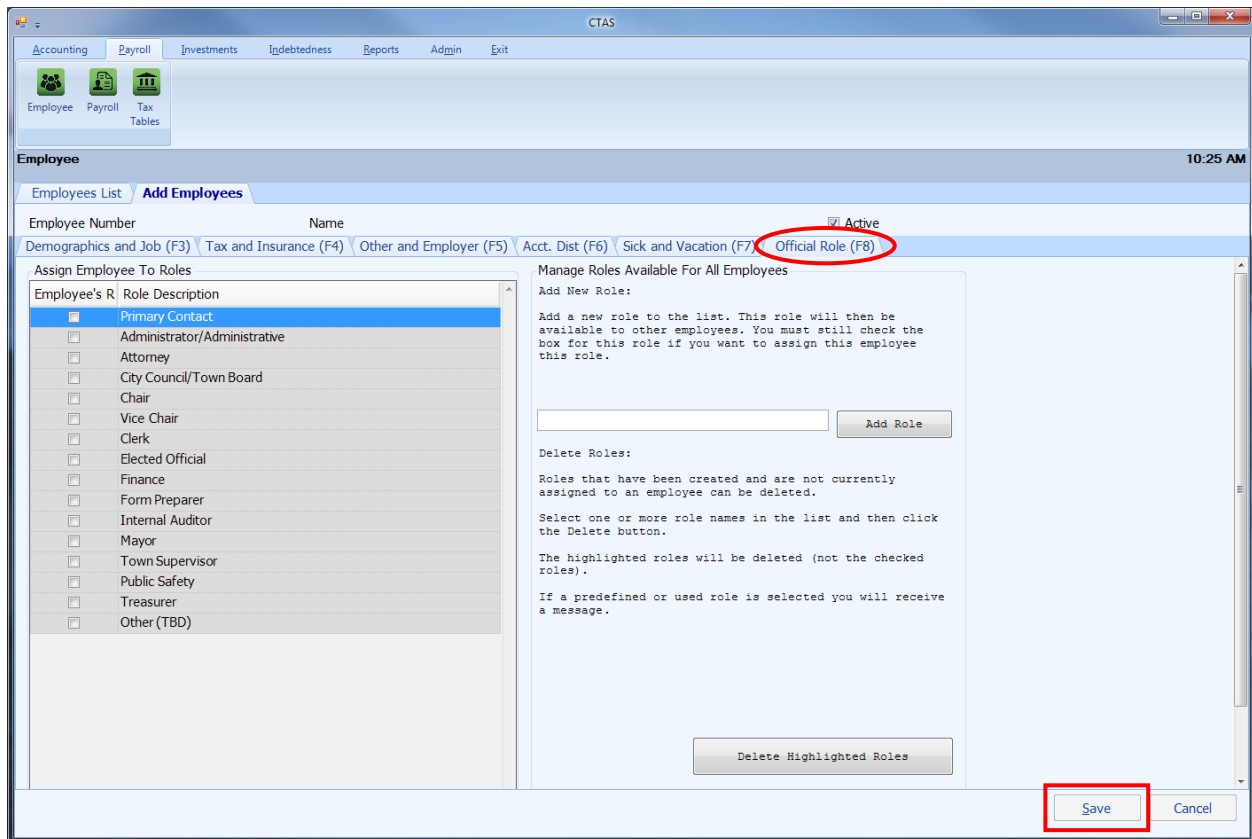
To enter the information on Official Role, complete the following steps:

- Each employee must have a role selected to save their employee information.

- Click on the roles that this employee has with the entity. You can choose multiple roles for an employee.

- Each entity must have one employee selected as a Supervisor, Council, or Board member.

- If a description for an employee is not listed, select the Other box or add a role.

Note: Each entity must have one employee selected as the Primary Contact.

When this screen has been completed, click the Save button (boxed) to store the information.

Employees: Editing the Employee Information

To edit the information for an employee, highlight the row the employee's name and information is on and click the View/Edit button (circled) on the Employees List tab in the Payroll Module.
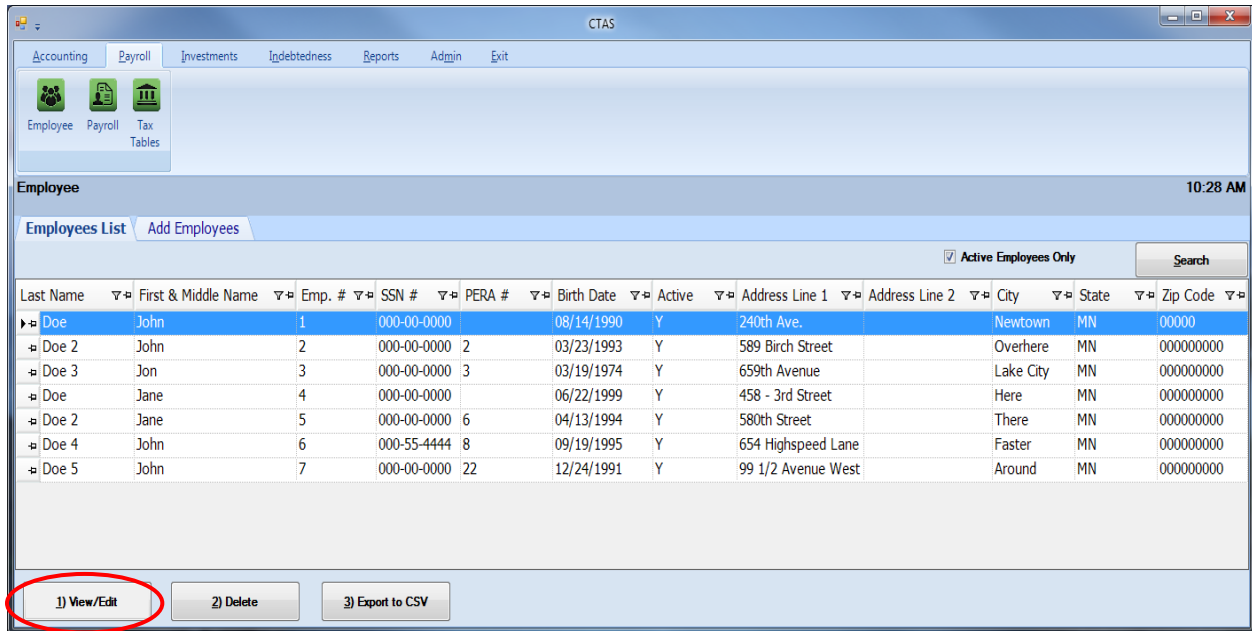
After the Edit option is selected, the employee's individual tab will open.
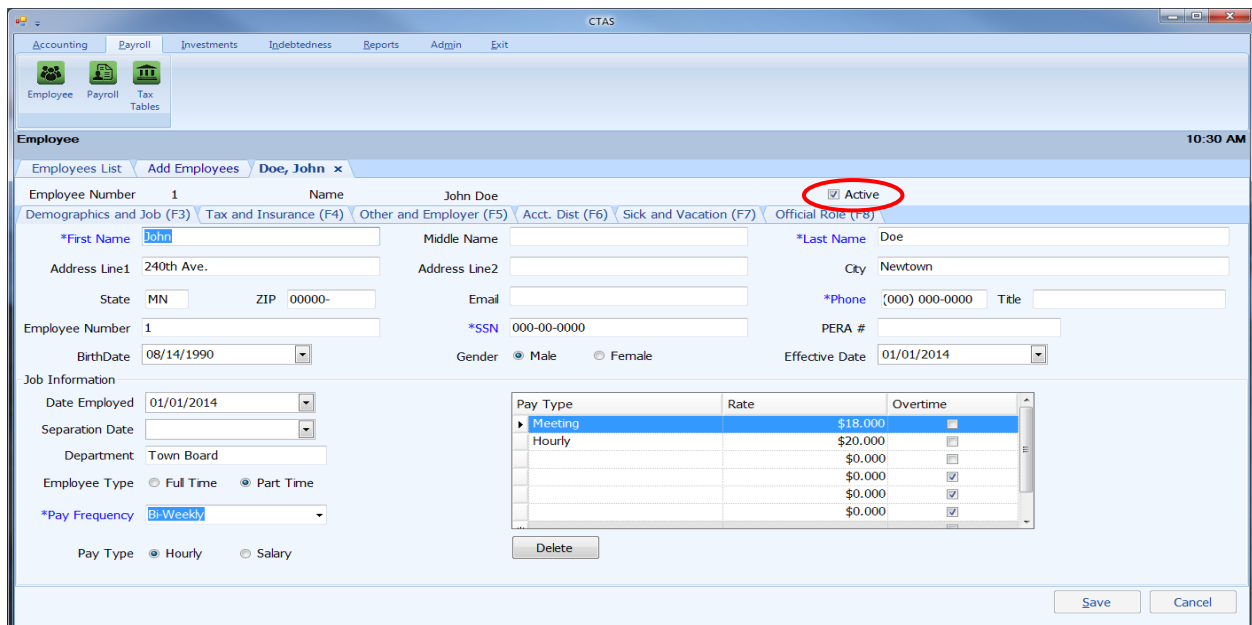
In this tab, you can change any field by clicking on the appropriate tab. The Active box (circled) indicates whether that employee is currently employed. By unchecking the box, the employee's information will not be displayed when selecting the employees to be paid.

Note: Any changes made to an employee's information will be effective for payrolls created after the changes were made.

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Employees: Deleting an Employee

The need to delete an employee's information could result from a decision that there is not a need for the person to be entered into the payroll system.

Note: You can only delete an employee's information if they are *not* included in any payroll period.
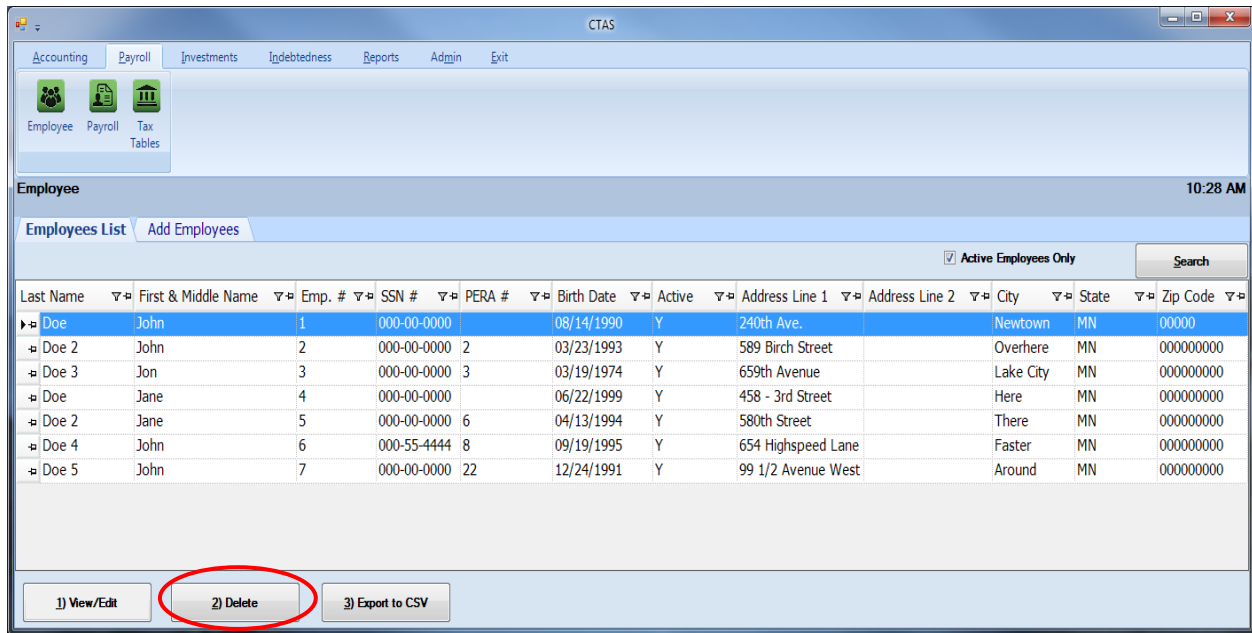
To delete an employee, highlight the employee's name on the Employees List tab and click the Delete button (circled). After the delete option is selected, the Confirm Employee Delete screen will appear. Click on the Yes button to delete the employee's information.
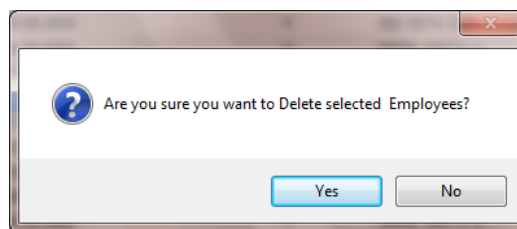
You will then receive a screen message that indicates the employee's information was deleted (below). Click the OK button to complete the process.
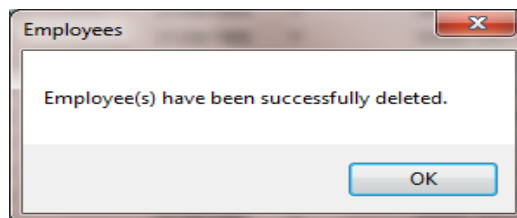
Employees: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Click the Export to CSV button (circled), from the Employees List tab.
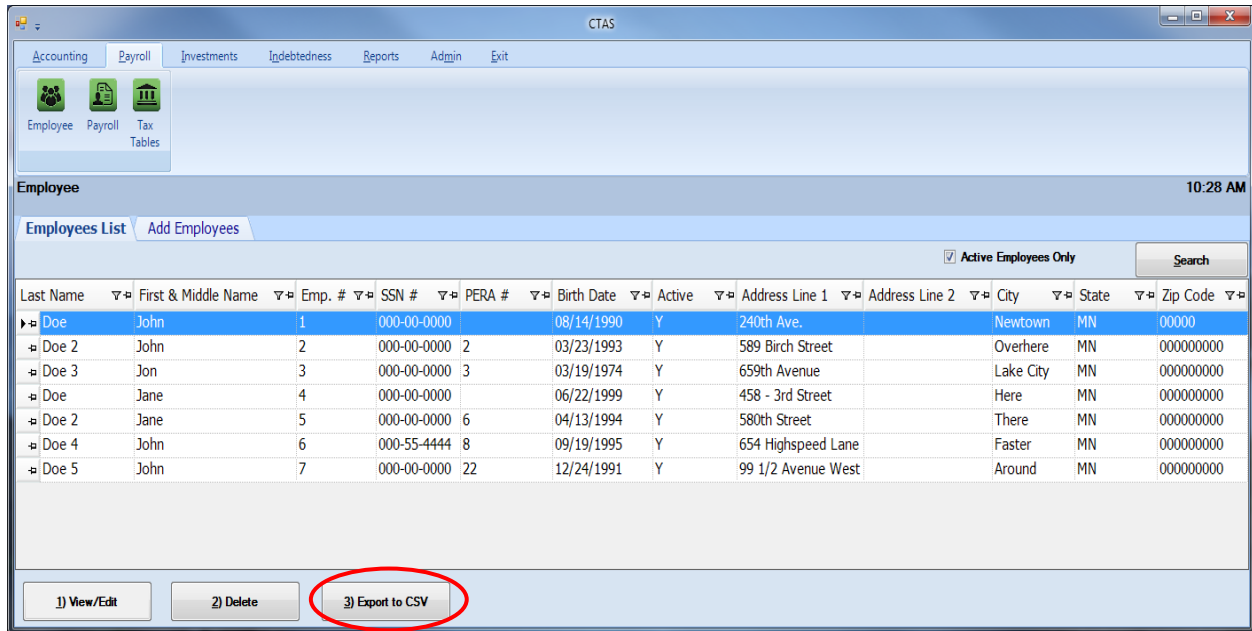
When the Save As window opens, select the location on your computer where you would like the file saved and click Save. CTAS will save the data as a CSV file in the location selected.

Chapter 12

Payroll Periods

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Payroll Periods: Introduction

The Payroll Periods section of the Payroll Module is used to pay the employee wages. When an employee is added, an employee payroll record for the employee is created. The employee payroll record is where the wages earned are recorded and changes to the employee information specific to this payroll period are made. Once an employee payroll record is created, any changes made in the Employee Information section will not be shown in the payroll record.

Accessing the Payroll Periods

To access the Payroll Periods section select the Payroll tab (circled), then click on the Payroll icon (boxed). The Payroll Period List will appear.
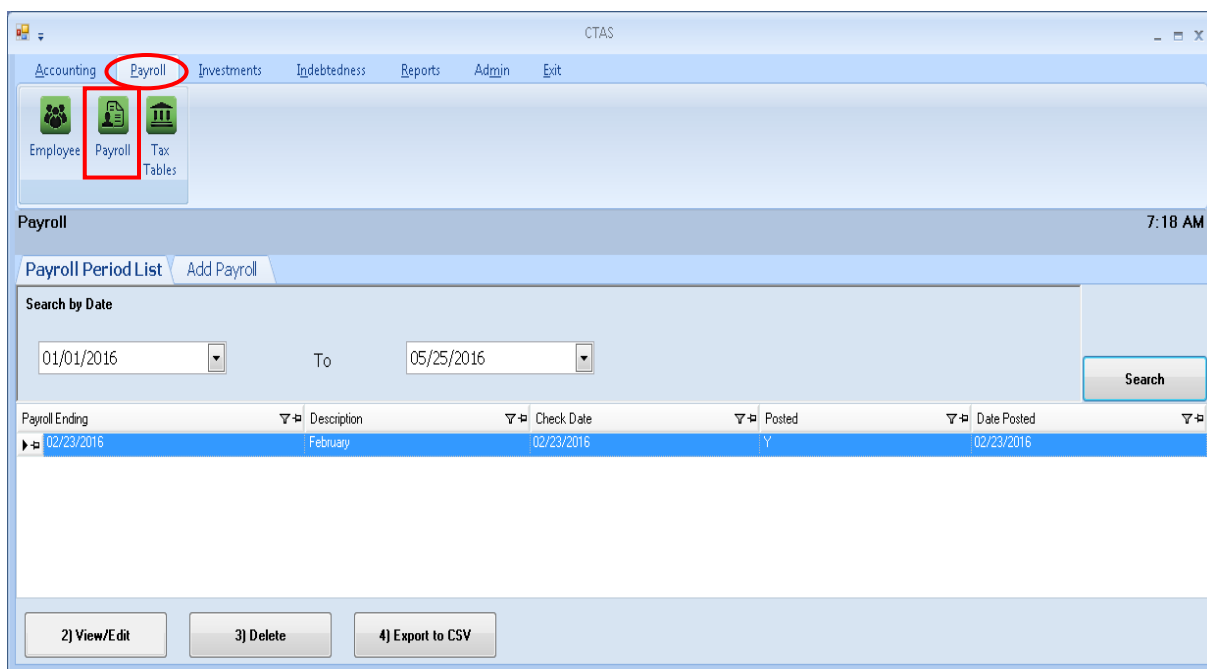
From the payroll screen you can Add, View/Edit, Delete, or Export to a CSV file (a spread sheet format).

Payroll Periods: Creating a Payroll Period

To begin entering a payroll period, click on the Add Payroll tab (circled) on the Payroll screen.
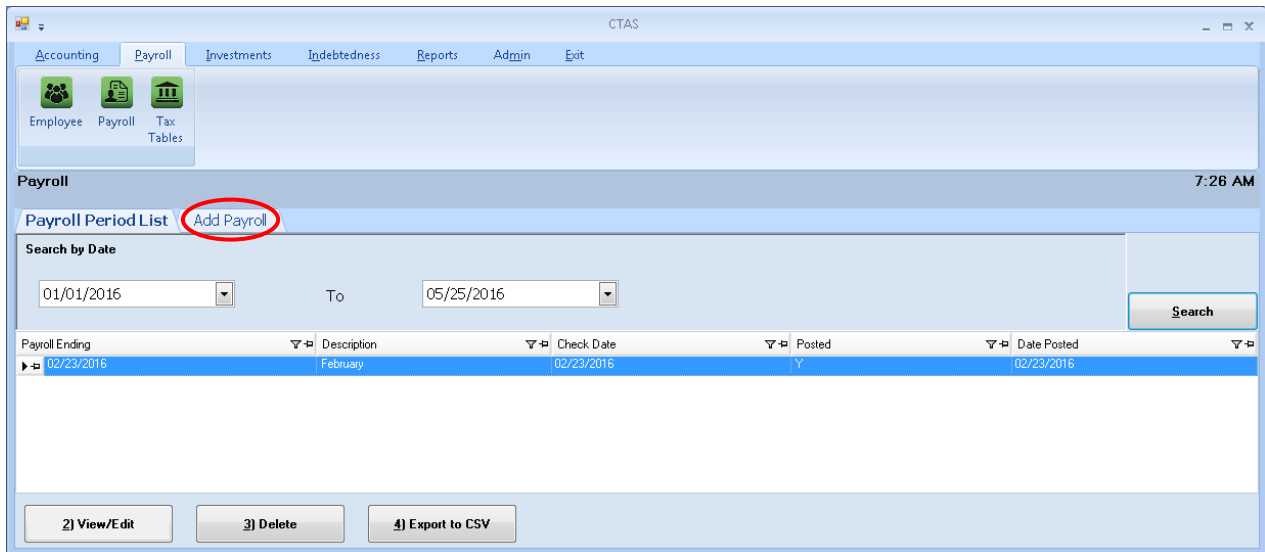
After the Add option is selected, the Add Payroll tab will open.
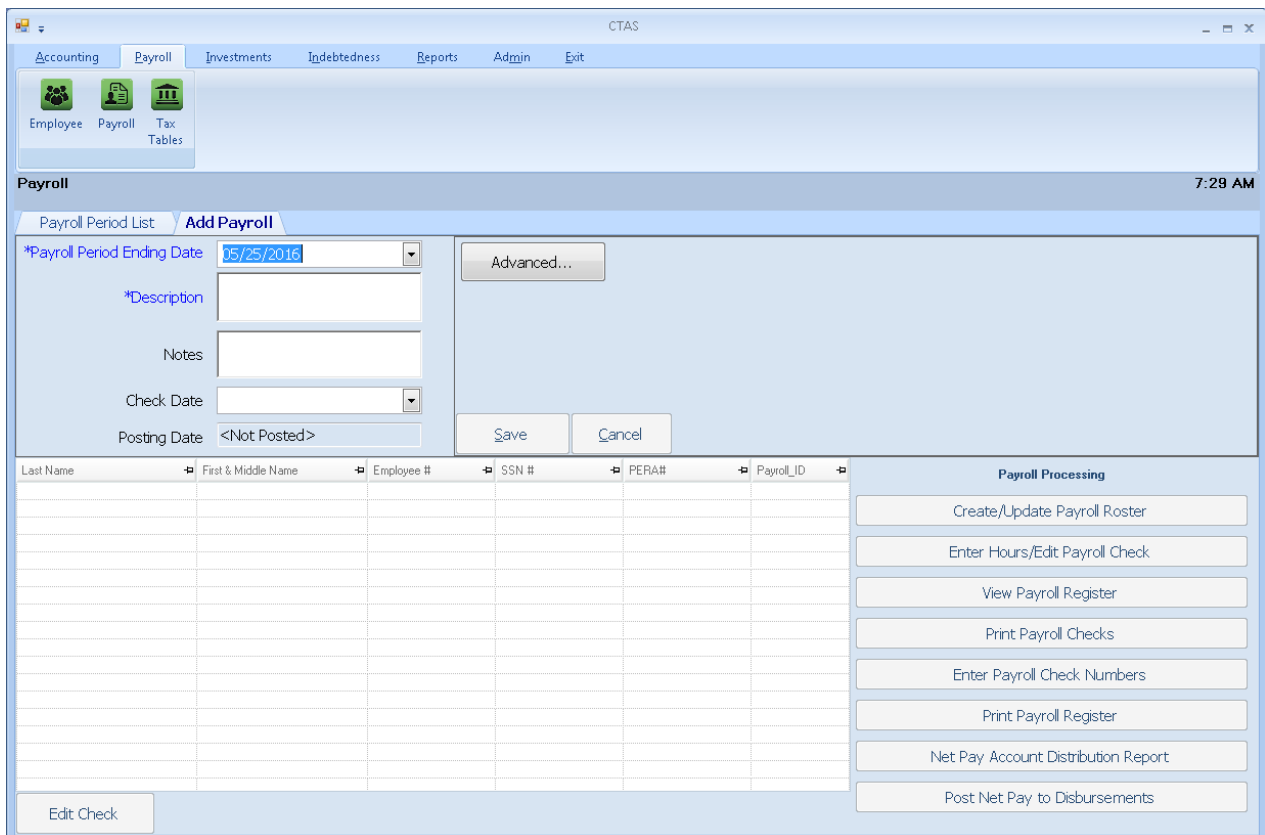
Payroll Periods: Creating a Payroll Period (continued)

When the Add Payroll tab opens, complete the following steps:

- Enter the payroll period end date in the Payroll Period Ending Date field or use the down arrow to choose a date.

- Enter a description of the payroll period in the Description field.

- Enter a Check Date.

- ***Only check the Beginning Balances box if starting the Payroll Module of CTAS in the middle of a fiscal year, having already issued payrolls in that year. (See*** page 12-31***.)***

Click the Save button to create the payroll period.

Payroll Period Details Screen

After saving the payroll period information, the Payroll details tab will be displayed (circled).
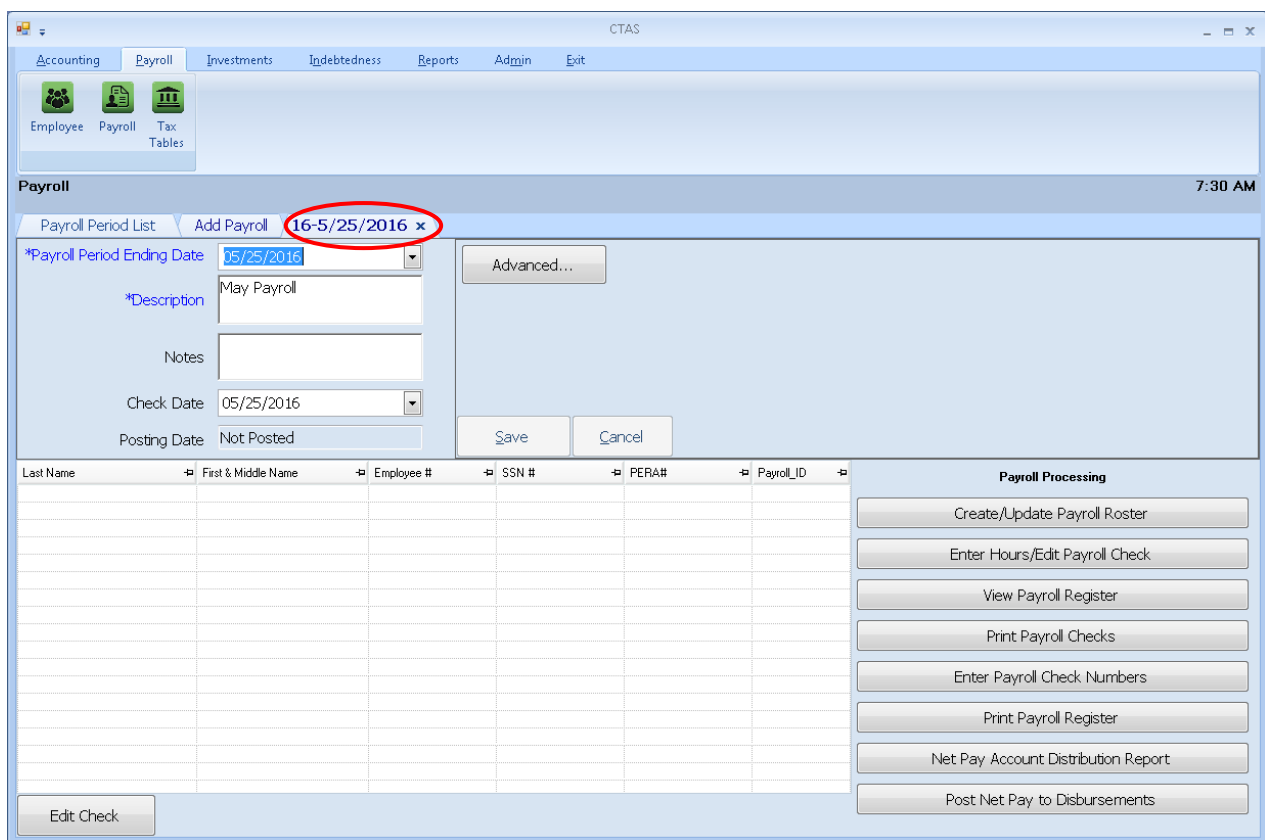
On the Payroll details screen, you can add or edit notes concerning this payroll period, change the Payroll Period Ending Date, change the payroll Check Date, or do the payroll processing.

Payroll Periods: Creating a Payroll Period (continued)

Adding Notes to a Payroll Period

When you are creating (see) or changing (see) a payroll, you can insert comments concerning this payroll in the Notes field (boxed).
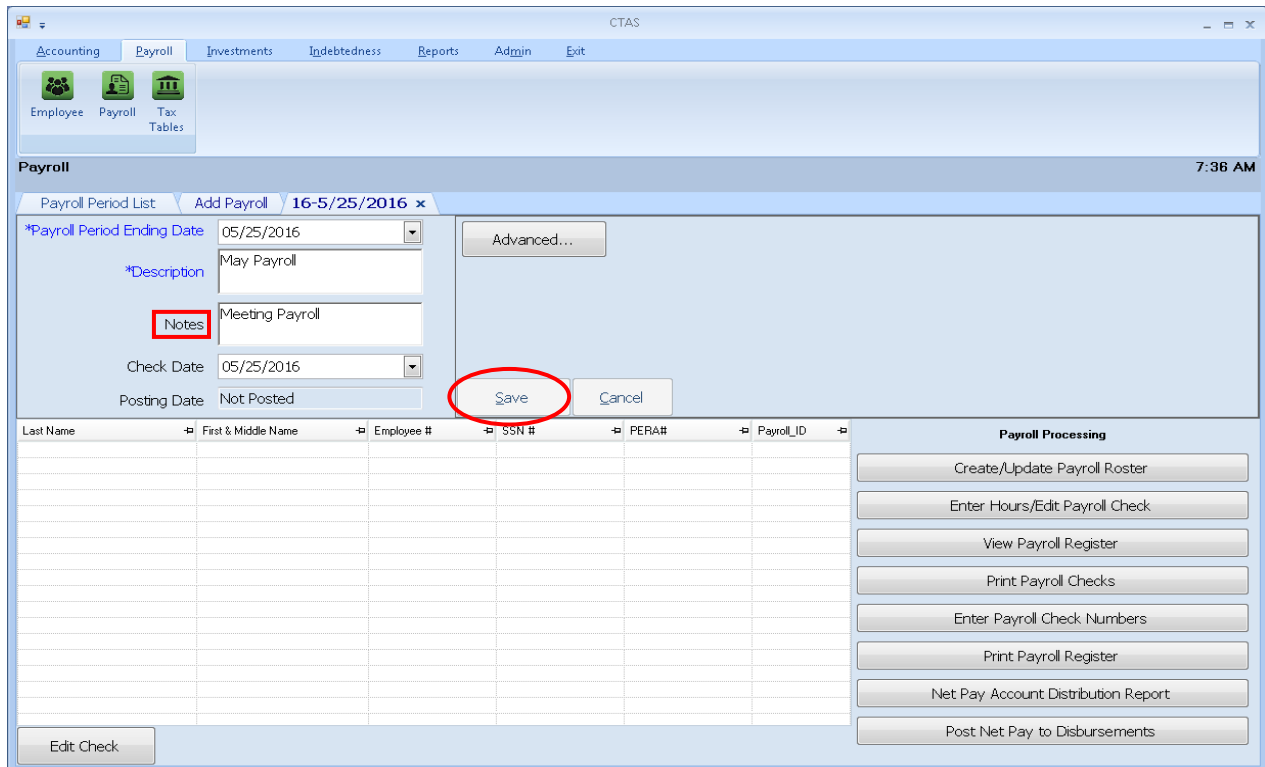
You can enter up to 255 characters in the Notes field. Enter your comments, and then click the Save button (circled) to save the information regarding this payroll.

Editing Notes to a Payroll Period

You can also change (edit) the comments/information entered in the Notes field. If a comment has been entered for a payroll, the Payroll details screen allows you to edit notes in the text box.

Payroll Periods: Processing a Payroll

The Payroll Processing column (boxed) on the right side of the Payroll details screen contains buttons designed to assist in the preparation of the payroll.
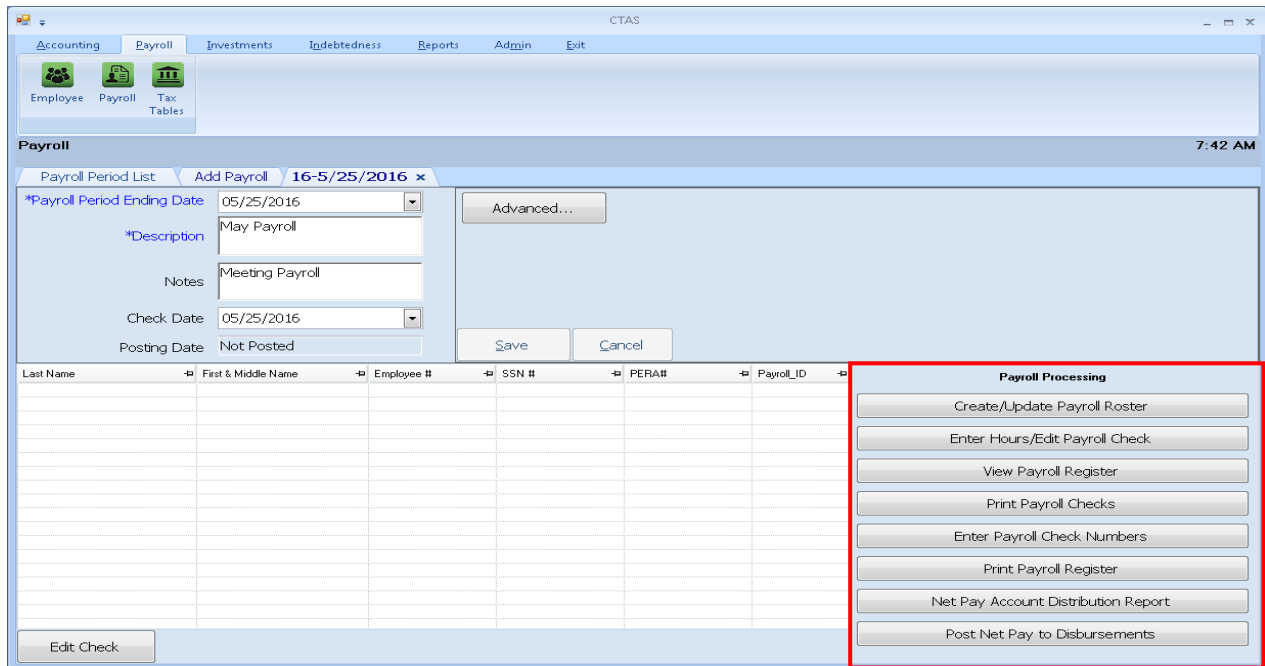
Creating a List of Employees (Roster)

To create a list of employees to be paid, click on the Create/Update Payroll Roster button (boxed) in the Payroll Processing column.
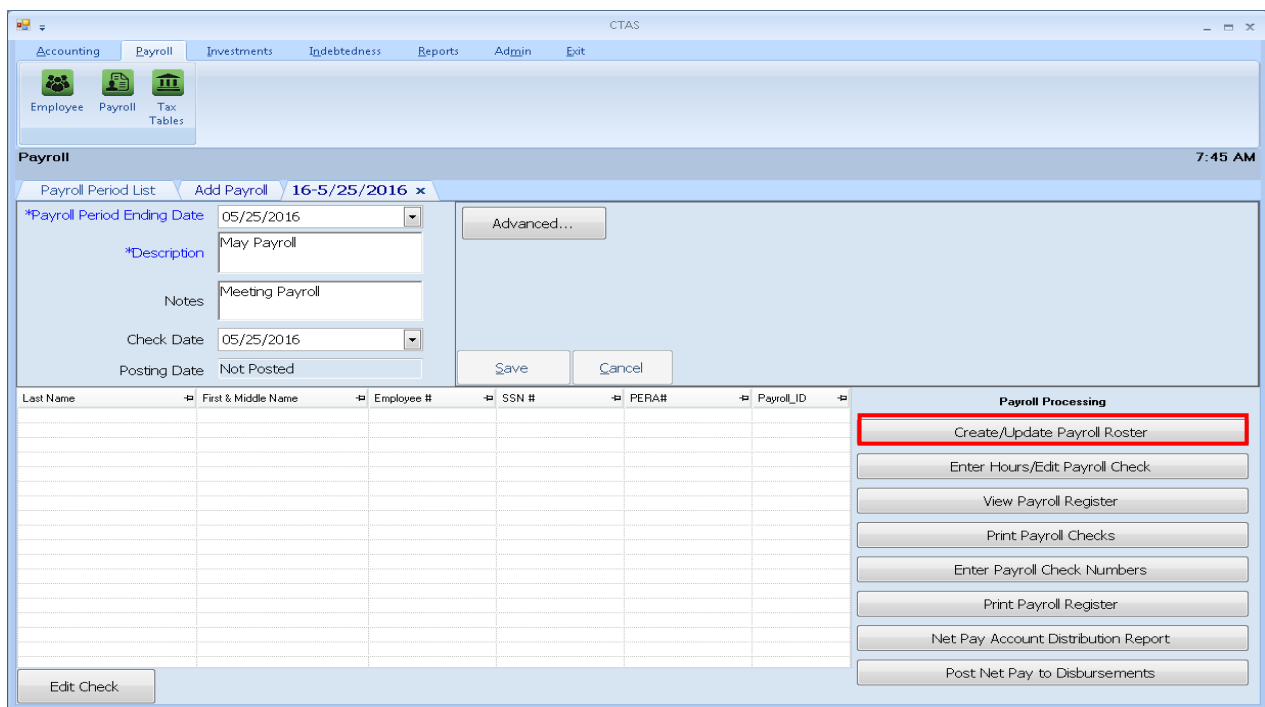
Payroll Periods: Processing a Payroll (continued)

Creating a List of Employees (Roster) (continued)

After clicking the Create/Update Payroll Roster button, the Payroll Roster screen will appear.

To select the employees who will be paid:

- Select the names of employees to be paid from the Unselected Employees box and move the names to the Employees on Payroll Roster box. The ">>" button will move all employees' names listed in the Unselected Employees box to the Employees on Payroll Roster box. The ">" button will move the highlighted name(s) from the Unselected Employees box to the Employees on Payroll Roster box. You can also move an individual name by double-clicking on that name.

- The "<" button will move highlighted employees' names from the Employees on Payroll Roster box to the Unselected Employees box. The "<<" button will move all employees' names from the Employees on Payroll Roster box to the Unselected Employees box.

- Once all necessary employees are moved to the Employees on Payroll Roster box, click the Save button (circled) and employee payroll records will be created.

Payroll Periods: Processing a Payroll (continued)

Entering the Employee Hours

After the Payroll Roster has been created, a list of the employees on that roster will appear on the Payroll Details screen. To enter the number of hours worked, click the Enter Hours/Edit Payroll Check button (boxed) in the Payroll Processing column.
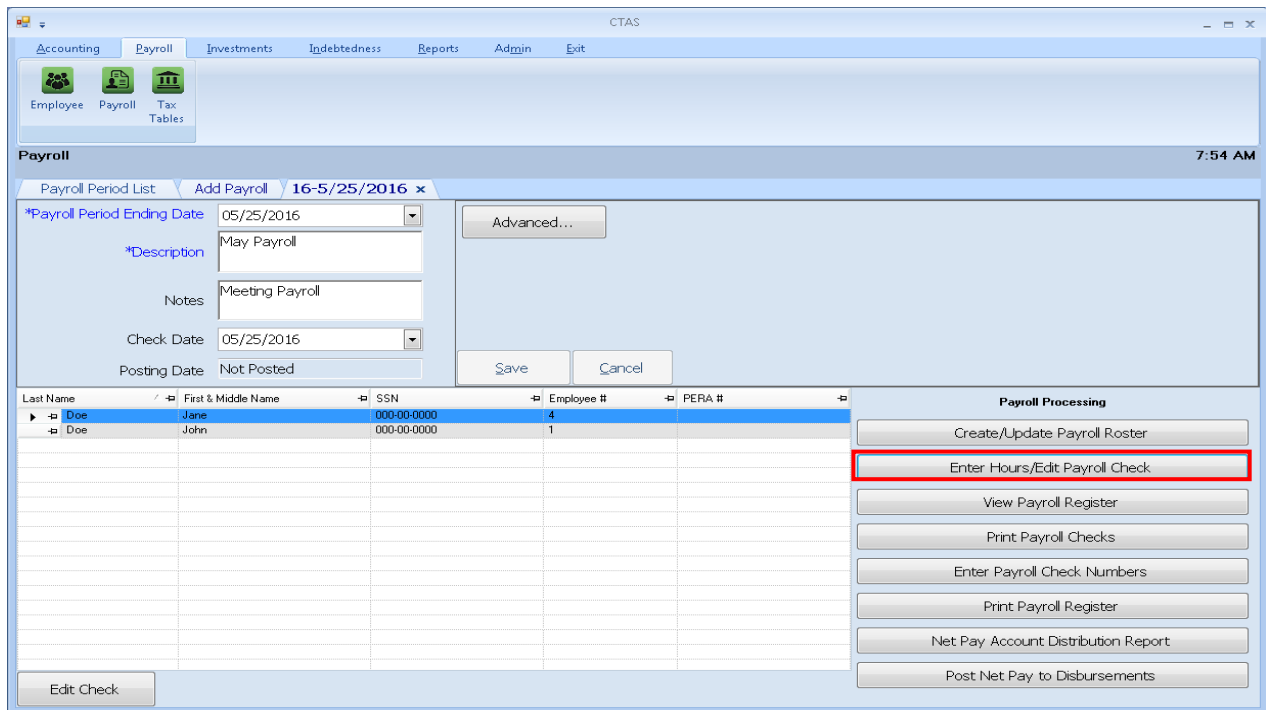
When you click on the Enter Hours/Edit Payroll Check button, the Payroll Check Information screen will appear.
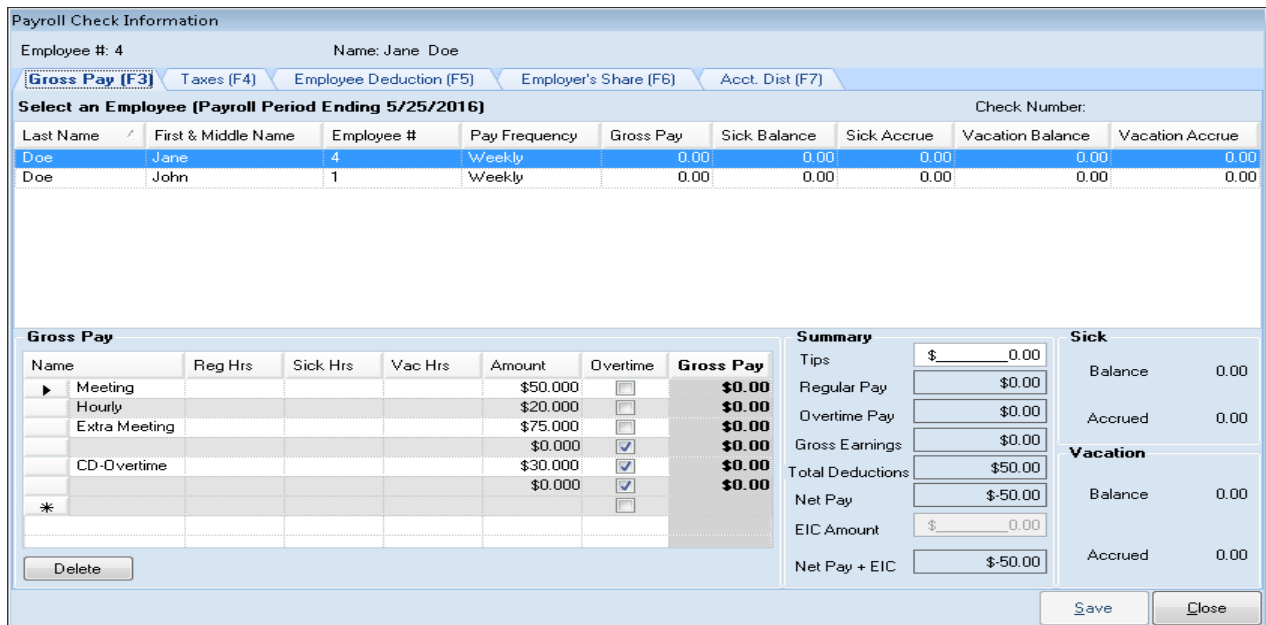
Payroll Periods: Processing a Payroll (continued)

Entering the Employee Hours (continued)

When the Payroll Check Information screen appears, complete the following steps:

- Enter the number of hours for each pay rate (boxed). *When the pay rate is a meeting rate, enter the number of meetings attended in the Reg Hours field.*

- Once the hours have been entered for an employee, click the Save button (circled).

- Then click OK (center) on the Payroll box.

- Continue onto the next employee until all employees' hours have been added.

- When the hours have been entered for all of the employees, click the Save button, then the Close button in the Payroll Check Information box.

Information on the Taxes (F4), Employee Deduction (F5), Employer's Share (F6), and Acct. Dist (F7) tabs can be updated by clicking on the appropriate tab. For more information on these tabs, see Chapter 11 of this manual, Employee Information.

Note: Changes made to the employee payroll period record will not change any information in the Employee Information record.

Payroll Periods: Processing a Payroll (continued)

View a Payroll Register

The next step is to view a Payroll Register. The Payroll Register can be viewed in either a Landscape or Portrait format. To view the Payroll Register, click on the View Payroll Register button (boxed) in the Payroll Processing column on the Payroll details screen.
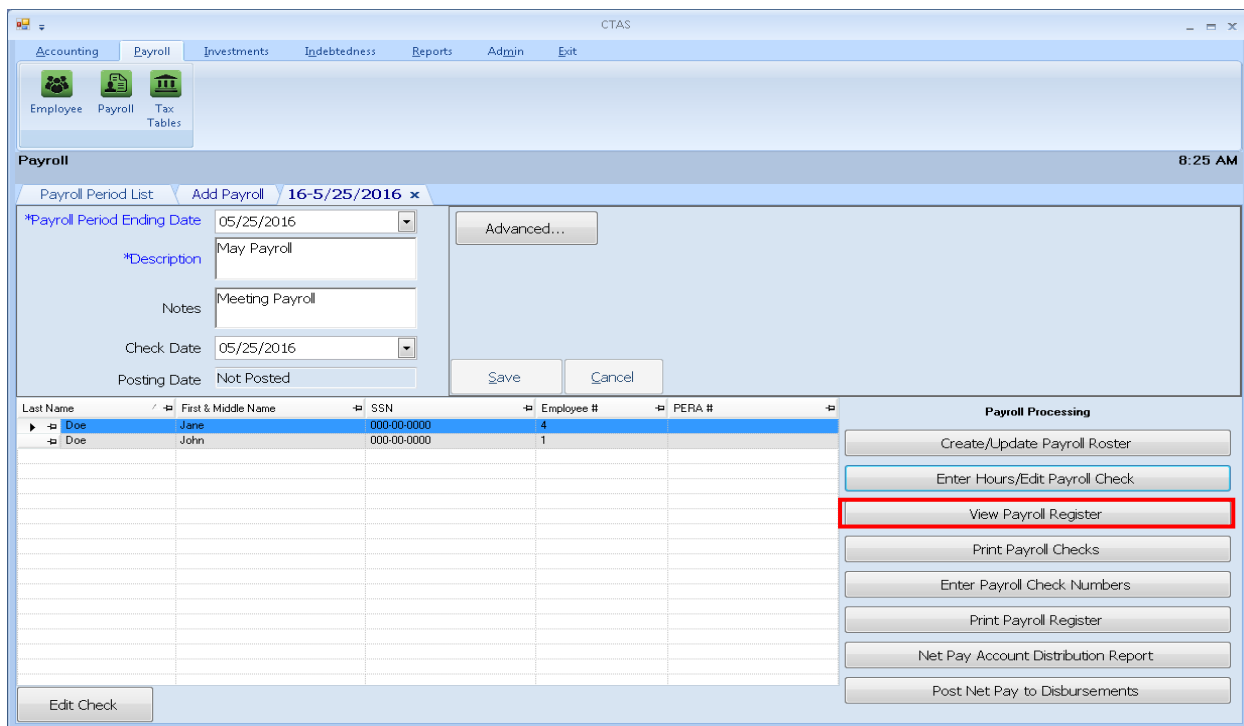
When the View Payroll Register button has been clicked, the CTAS Payroll Register screen will appear.

When you click the Preview button (circled), the print preview (Report Viewer screen) will show the payroll register based on the format option selected (boxed). A sample of the Landscape format can be found on . A sample of the Portrait format can be found on .

Payroll Periods: Processing a Payroll (continued)

Viewing a Payroll Register (continued)

After reviewing the Payroll Register, close the Report Viewer window by clicking the red "X" (circled).

Sample Payroll Register (Landscape)

| New Township | | | | Payroll Register - Landscape | | | | | | | | | 5/25/2016 | | | |

Payroll Period Ending: 05/25/2016

Employee		Hours		Earnings				Pretax Deductions				Taxable	Federal			
ID	Name	Regular	Overtime	Regular	Overtime	Tips	Gross	PERA	Def. Income	Cafeteria	Other	Wages	WH Tax	FICA	Medicare
4	Doe, Jane	2.00	0.00	$125.00	$0.00	$0.00	$125.00	$0.00	$50.00	$0.00	$0.00	$75.00	$0.00	$7.75	$1.81
1	Doe, John	40.00	0.00	$800.00	$0.00	$0.00	$800.00	$52.00	$15.00	$0.00	$0.00	$733.00	$44.84	$49.60	$11.60
TOTALS		42.00	0.00	$925.00	$0.00	$0.00	$925.00	$52.00	$65.00	$0.00	$0.00	$808.00	$44.84	$57.35	$13.41

Employee		State	Insurance											
ID	Name	WH Tax	Health	Dental	Life	Union Dues	Others1	Others2	Others3	Net Pay	EIC	Net Pay & EIC	Check#
4	Doe, Jane	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$65.44	$0.00	$65.44	
1	Doe, John	$13.29	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$613.67	$0.00	$613.67	
TOTALS		$13.29	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$679.11	$0.00	$679.11	

Page 1 of 1

Sample Payroll Register (Portrait)

New Township	Payroll Register	5/25/2016

Payroll Period Ending: 05/25/2016

4   Doe,Jane

Extra Meeting	1.00
Hourly	0.00
Meeting	1.00
	0.00
CD-Overtime	0.00
Regular Earnings	$125.00
Overtime Earnings	$0.00
Tips	$0.00
Total Gross Earnings	$125.00
PERA	$0.00
Deferred Income	$50.00
Cafeteria Plan	$0.00
Pretax Other	$0.00
Taxable Wages	$75.00
Federal Withholding	$0.00
FICA	$7.75
Medicare	$1.81
State Withholding	$0.00
Health Insurance	$0.00
Dental Insurance	$0.00
Life Insurance	$0.00
Union Dues	$0.00
Others1.	$0.00
Others2.	$0.00
Others3.	$0.00
Net Pay	$65.44
Earned Income Credit	$0.00
Net Pay & Earned Income Credit	$65.44
Check Number	

1   Doe,John

	0.00
Hourly	40.00
Meeting	0.00
	0.00
Regular Earnings	$800.00
Overtime Earnings	$0.00
Tips	$0.00
Total Gross Earnings	$800.00
PERA	$52.00
Deferred Income	$15.00
Cafeteria Plan	$0.00
Pretax Other	$0.00
Taxable Wages	$733.00
Federal Withholding	$44.84
FICA	$49.60
Medicare	$11.60
State Withholding	$13.29
Health Insurance	$0.00
Dental Insurance	$0.00
Life Insurance	$0.00
Union Dues	$0.00
Others1.	$0.00
Others2.	$0.00
Others3.	$0.00
Net Pay	$613.67
Earned Income Credit	$0.00
Net Pay & Earned Income Credit	$613.67
Check Number	

Payroll Periods: Processing a Payroll (continued)

Printing Checks

Print Payroll Checks is the next step in the Payroll Processing. *If you are not using CTAS to print checks, you will skip this step.*

To print a check, click the Print Payroll Checks button (boxed).
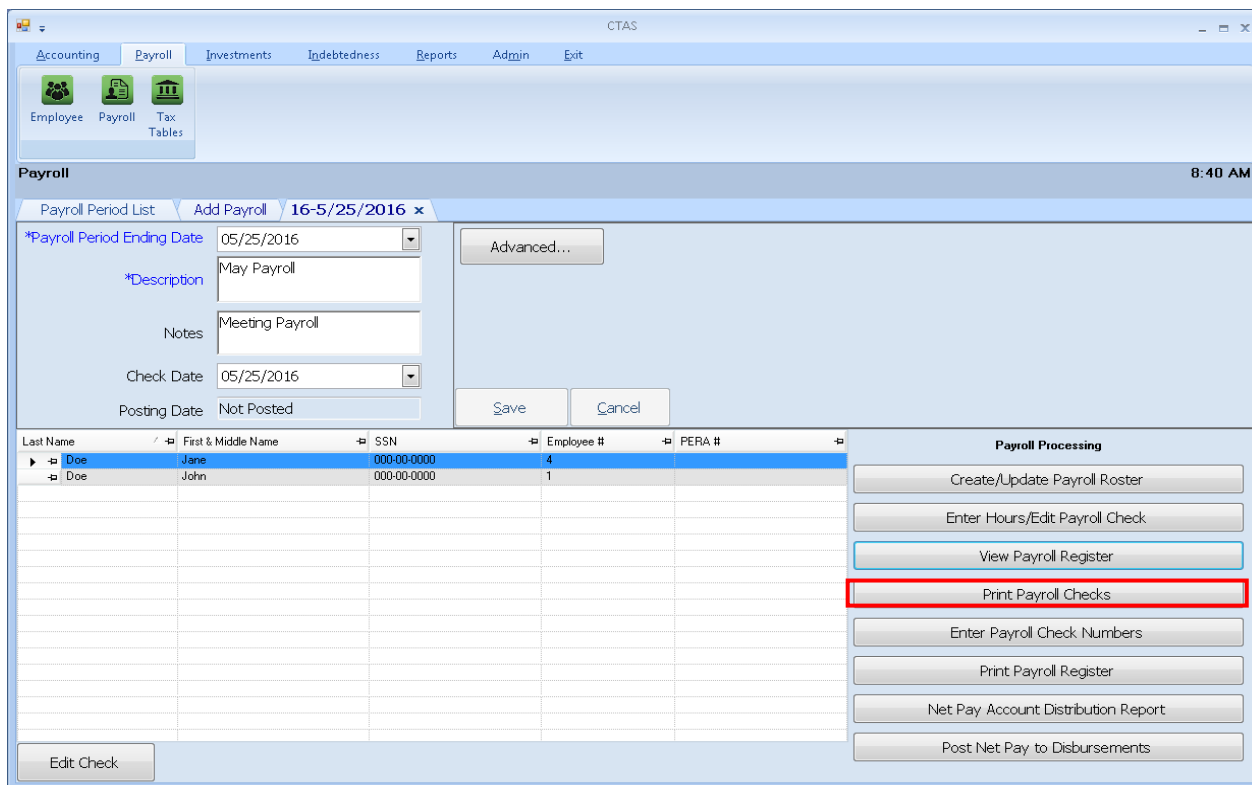
After clicking the Print Payroll Checks button, the Select Date screen will appear.
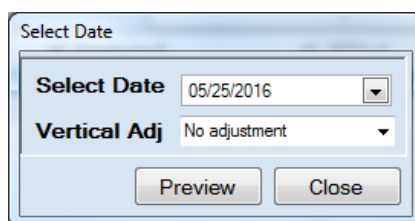
When the Select Date screen appears, complete the following steps:

- Enter the date of the checks in the Select Date box.

- You can adjust where the payee, date, and amount are to be printed on the check by clicking on the Vertical Adj down arrow and choosing an adjustment. This allows you to line up the payee name with the "Pay to the order of" line on the check. *Checks can printed onto a blank sheet of paper to preview a sample of the check.*

- Click the Preview button and a print preview of the checks will be displayed.

Payroll Periods: Processing a Payroll (continued)

Printing Checks (continued)

When the print preview (Report Viewer screen) appears, insert the checks into the printer.
After reviewing the preview, click on the Printer icon (circled, left) to begin printing the checks.
By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Payroll Periods: Processing a Payroll (continued)

Printing Checks (continued)

After clicking on the Printer icon, the Print screen appears.

Click on the Print button to begin printing the checks. The following page has a sample of the check.

To close the printing of the checks:

- Click the red "X" icon on the Report Viewer screen (see previous page).
- Click the Close button on the Select Date screen.

Printing Checks (continued)

Sample Check

05/25/2016

Jane Doe   ********65.44

Sixty Five Dollars And Forty Four Cents

Jane Doe
458 - 3rd Street
Here, MN 000000000

Jane Doe		Payroll Period Ending	05/25/2016
Extra Meeting	1.00	Health - Employee	$0.00
Hourly	0.00	Health - Dependant	$0.00
Meeting	1.00	Dental - Employee	$0.00
	0.00	Dental - Dependant	$0.00
CD-Overtime	0.00	Life - Employee	$0.00
Gross Pay - Regular	$125.00	Life - Dependant	$0.00
Gross Pay - Over	$0.00	Union Dues	$0.00
Retirement Contribution	$0.00	Other Deductions	$0.00
Cafeteria Plan	$0.00	Total Deductions	$59.56
Deferred Income	$50.00	Health - Employer	$0.00
Pretax Other	$0.00	Dental - Employer	$0.00
Federal	$0.00	Life - Employer	$0.00
State	$0.00	Net Pay	$65.44
Social Security	$7.75	Check Date	05/25/2016
Medicare	$1.81		
YTD Total Wages	$1,300.00	YTD Federal Taxes	$64.04
YTD Taxable Wages	$1,200.00	YTD State Taxes	$34.26

Jane Doe		Payroll Period Ending	05/25/2016
Extra Meeting	1.00	Health - Employee	$0.00
Hourly	0.00	Health - Dependant	$0.00
Meeting	1.00	Dental - Employee	$0.00
	0.00	Dental - Dependant	$0.00
CD-Overtime	0.00	Life - Employee	$0.00
Gross Pay - Regular	$125.00	Life - Dependant	$0.00
Gross Pay - Over	$0.00	Union Dues	$0.00
Retirement Contribution	$0.00	Other Deductions	$0.00
Cafeteria Plan	$0.00	Total Deductions	$59.56
Deferred Income	$50.00	Health - Employer	$0.00
Pretax Other	$0.00	Dental - Employer	$0.00
Federal	$0.00	Life - Employer	$0.00
State	$0.00	Net Pay	$65.44
Social Security	$7.75	Check Date	05/25/2016
Medicare	$1.81		
YTD Total Wages	$1,300.00	YTD Federal Taxes	$64.04
YTD Taxable Wages	$1,200.00	YTD State Taxes	$34.26

Payroll Periods: Processing a Payroll (continued)

Entering Check Numbers

After the checks have been printed, you will need to enter the check numbers. *Once a check number has been entered, you cannot print a check.* To enter the check numbers, click the Enter Payroll Check Numbers button (boxed).
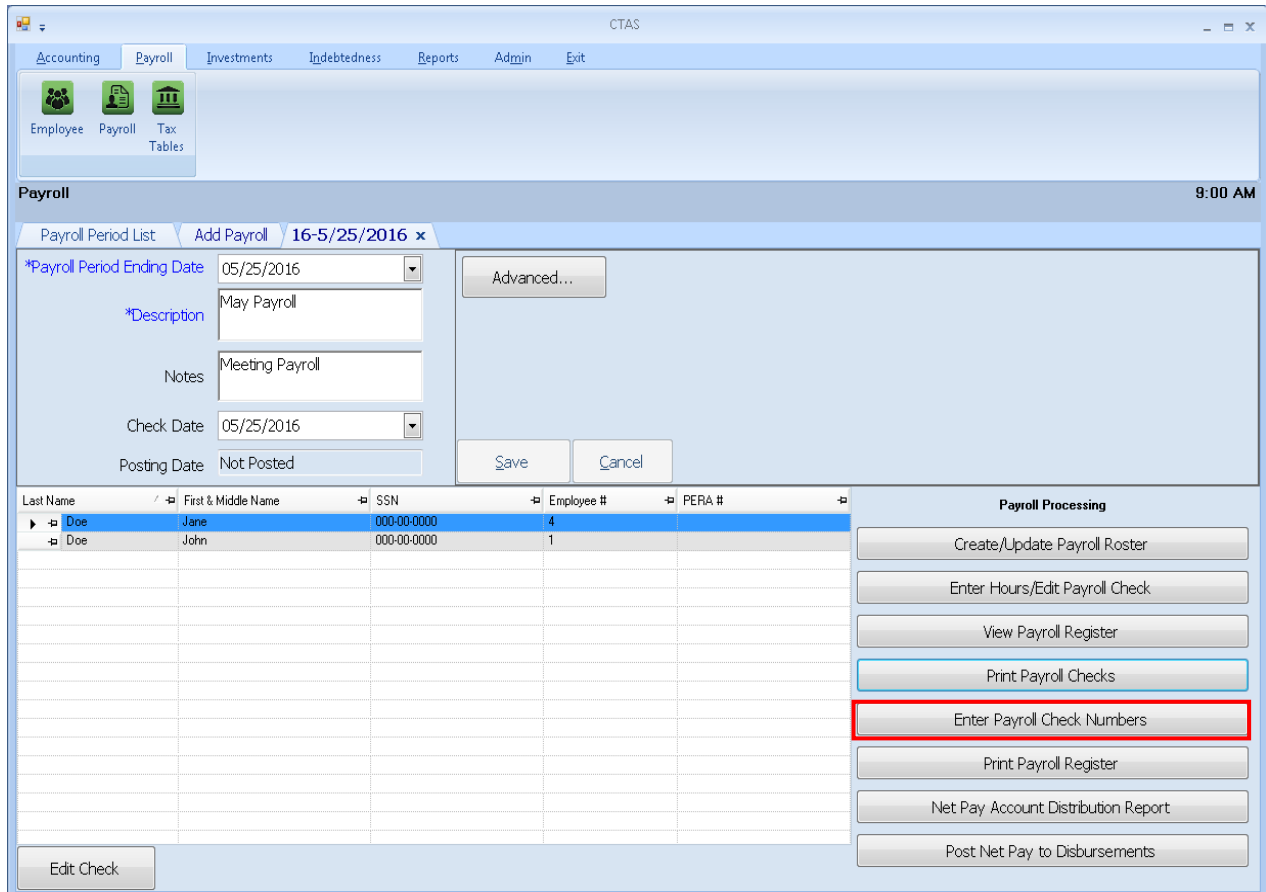
Payroll Periods: Processing a Payroll (continued)

Entering Check Numbers (continued)

After clicking the Enter Payroll Check Numbers button, the Payroll Check Numbers screen will appear.

When the Payroll Check Numbers screen appears:

- Enter the date of the checks in the Check Date dropdown (boxed). This is the date that will be posted to disbursements as the date of the check.

Note: In addition, this is the date CTAS will use to calculate the withholding for each quarter for the Form 941 report, and this is the date requested when printing the Account Distribution reports.

- Enter the Check Number for each payroll check.

- Click the Save button, then click the OK button.

- Close the Payroll Check Numbers screen.

Payroll Periods: Processing a Payroll (continued)

Print Payroll Register

Next select the Print Payroll Register button (boxed).
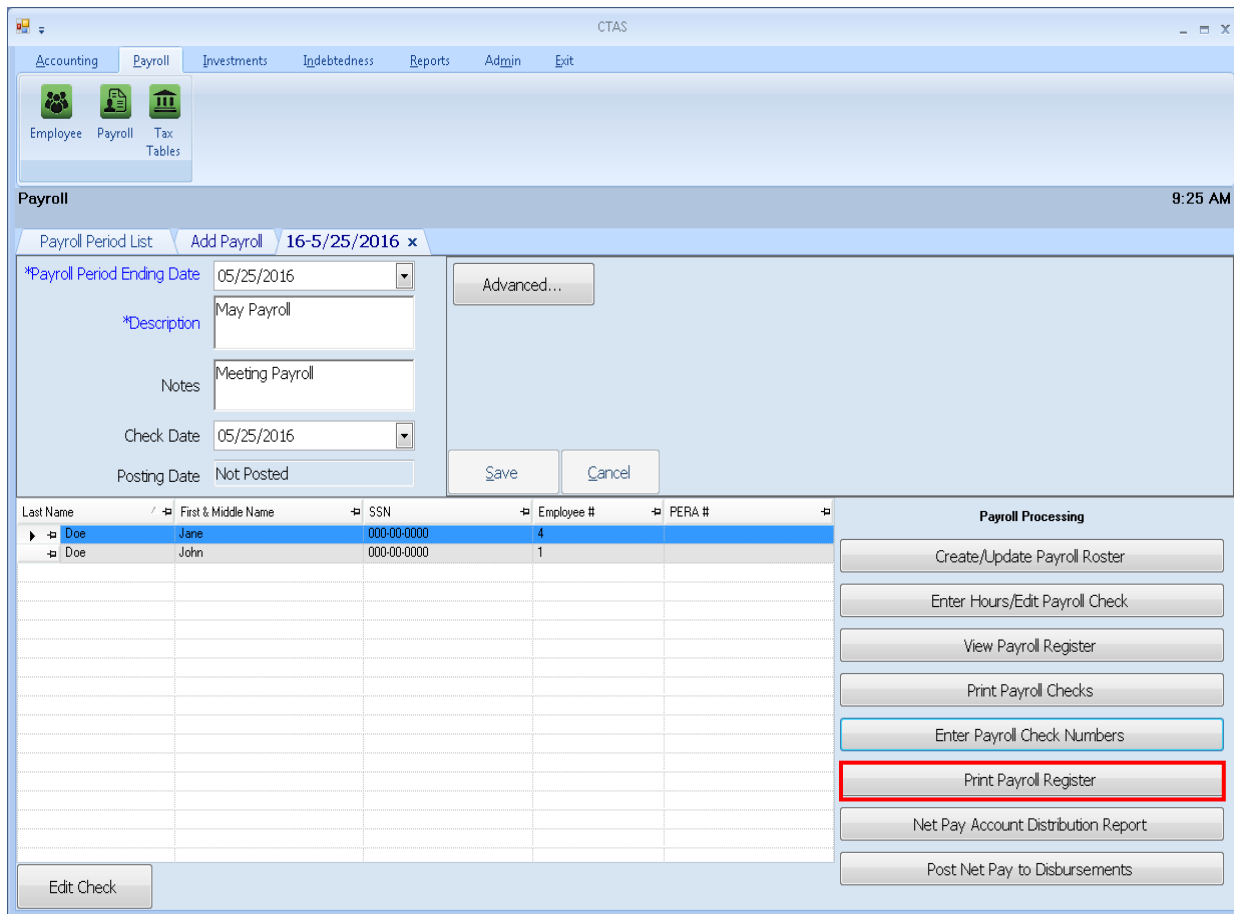
When the Print Payroll Register button has been clicked, the CTAS Payroll Register screen will appear.
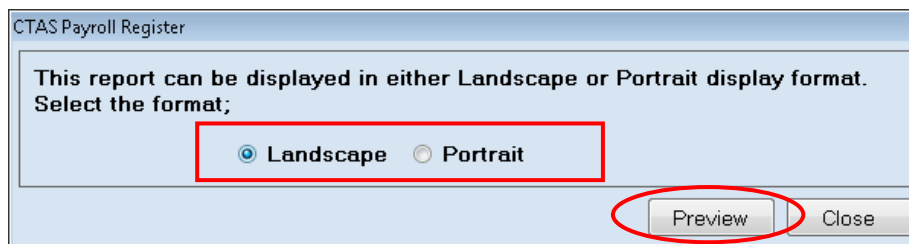
When you click the Preview button (circled), the print preview (Report Viewer screen) will show the payroll register based on the format option selected (boxed).

Payroll Periods: Processing a Payroll (continued)

Print Payroll Register (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 12-15 for printing instructions)
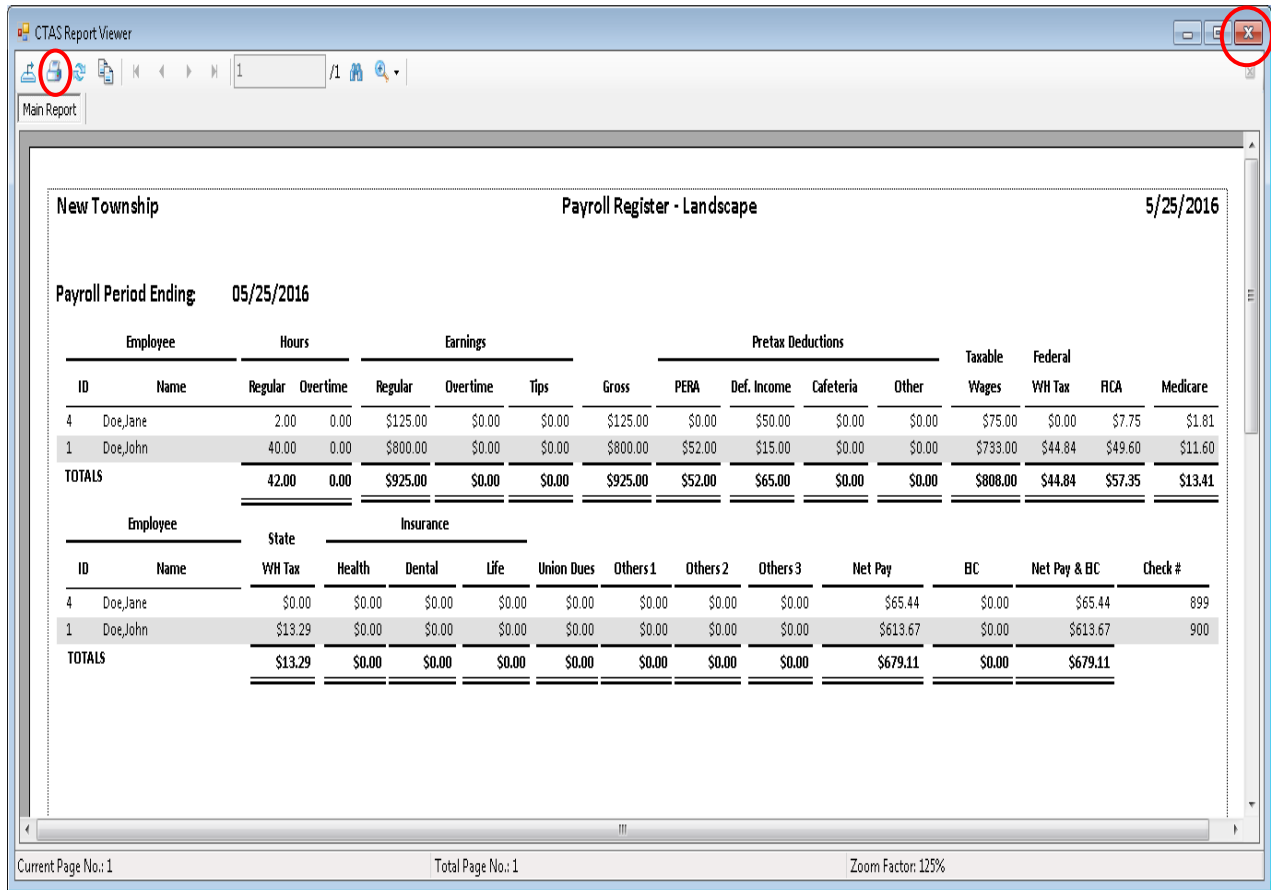
To close the Payroll Register:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the CTAS Payroll Register screen.

Payroll Periods: Processing a Payroll (continued)

Net Pay Distribution Report

The Net Pay Account Distribution Report may be used to report the payroll information to the town board or city council. To print the Net Pay Account Distribution Report, click on the Net Pay Account Distribution Report button (boxed).
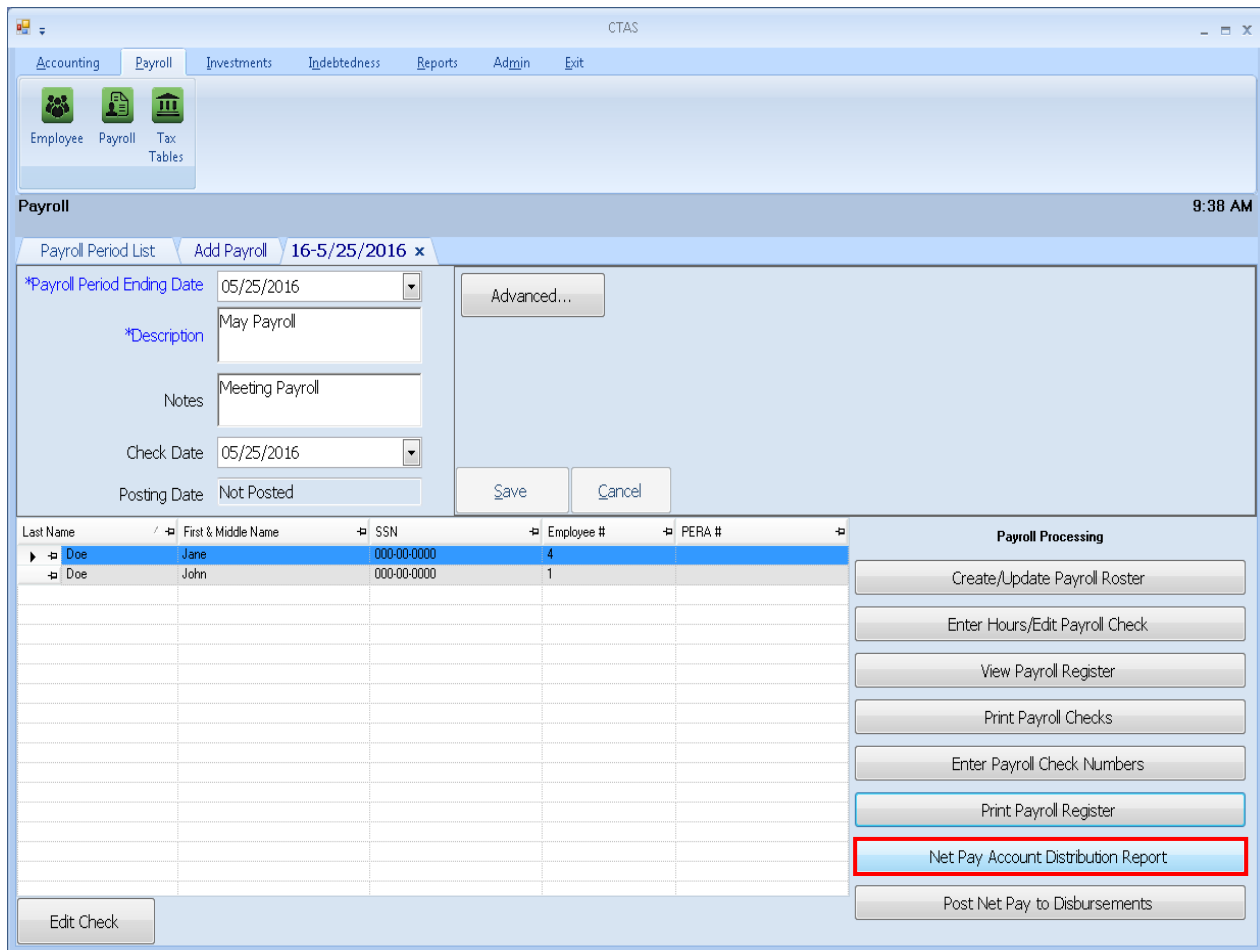
Payroll Periods: Processing a Payroll (continued)

Net Pay Distribution Report (continued)

After clicking on the Net Pay Account Distribution Report button, the Payroll Report Data screen will be displayed.

There are two options for organizing the Net Pay Distribution Report. The By Account option (circled) is the default selection. With this option, the report will be organized by account number to show how the net pay will be distributed when the net pay is posted to the disbursements. Instructions for using the By Employee option are shown on the next page.

When the By Account option is selected, the Unallocated (Due to Rounding) Account box appears immediately below it. There are times when the account distribution for an employee does not match the total net pay for the employee due to the percentage allocation in the account distribution. The Unallocated (Due to Rounding) Account is used to account for this difference. A sample of the Net Pay Distribution Report by Account can be seen on .

To use the By Account option to print the report:

- Click the By Account radio button if it is not already filled in.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field. Then, enter the Account Number and the Object Code in the adjacent fields.

- Click the Preview button (boxed).

Payroll Periods: Processing a Payroll (continued)

Net Pay Distribution Report (continued)

The second option, By Employee (circled), will print the report alphabetically by employee. A sample of the Net Pay Distribution Report by Employee can be seen on page 12-24. To use the By Employee option to print the report.
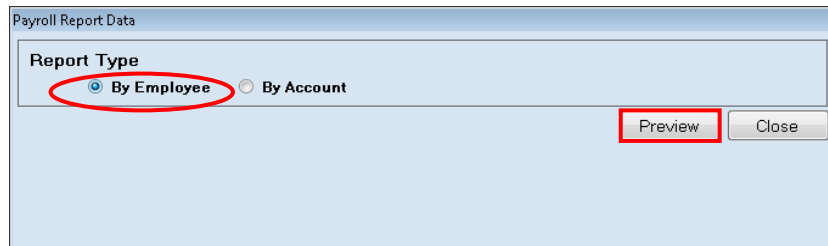
Click the By Employee radio button (circled), then click the Preview button (boxed). The print preview (Report Viewer screen) will appear.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 12-15 for printing instructions)
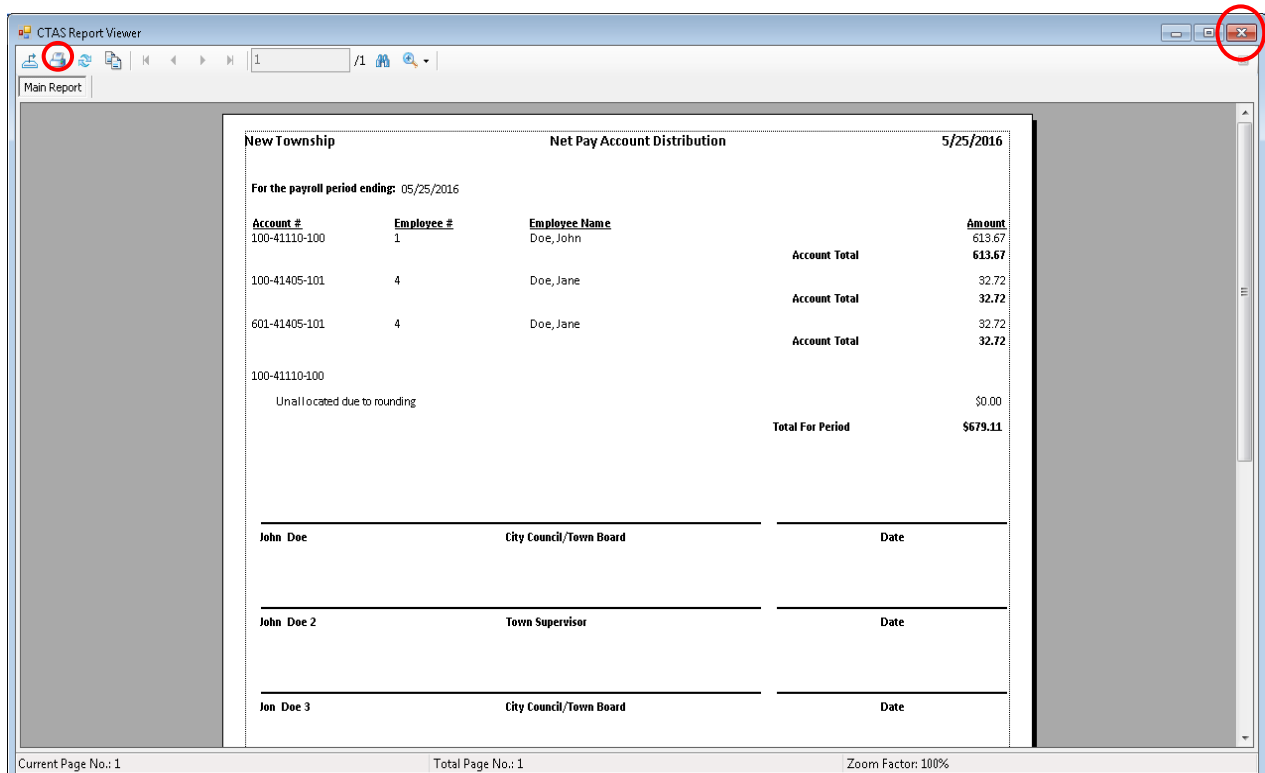
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Net Pay Distribution Report.

Payroll Periods: Processing a Payroll (continued)

Sample Net Pay Distribution Report by Employee

New Township		Net Pay Account Distribution- By Employee			5/25/2016

For the payroll period ending: 05/25/2016

Employee Name	Employee Number	Account Number		Allocation Amount	Check Number
Doe, Jane	4	100-41405-101		$32.72	899
		601-41405-101		$32.72	
			Net Pay:	**$65.44**	
Doe, John	1	100-41110-100		$613.67	900
			Net Pay:	**$613.67**	

John Doe	City Council/Town Board		Date
John Doe 2	Town Supervisor		Date
Jon Doe 3	City Council/Town Board		Date

Payroll Periods: Processing a Payroll (continued)

Sample Net Pay Distribution Report by Account

New Township		Net Pay Account Distribution		5/25/2016

For the payroll period ending: 05/25/2016

Account #	Employee #	Employee Name		Amount
100-41110-100	1	Doe, John		613.67
			Account Total	**613.67**
100-41405-101	4	Doe, Jane		32.72
			Account Total	**32.72**
601-41405-101	4	Doe, Jane		32.72
			Account Total	**32.72**
100-41110-100				
Unallocated due to rounding				$0.00
			Total For Period	**$679.11**

_____   _____

John Doe   **City Council/Town Board**   **Date**

_____   _____

John Doe 2   **Town Supervisor**   **Date**

_____   _____

Jon Doe 3   **City Council/Town Board**   **Date**

Payroll Periods: Processing a Payroll (continued)

Post Net Pay to Disbursements

CTAS is a cash basis system. In a cash basis system, only the net pay is posted for payroll. The withholding amounts will be recorded when the checks are written to pay the withholding amounts. The amounts posted in the account distribution in disbursements are from the account distribution recorded in the employee payroll record.

To post the net pay to disbursements, click on the Post Net Pay to Disbursements button (boxed).
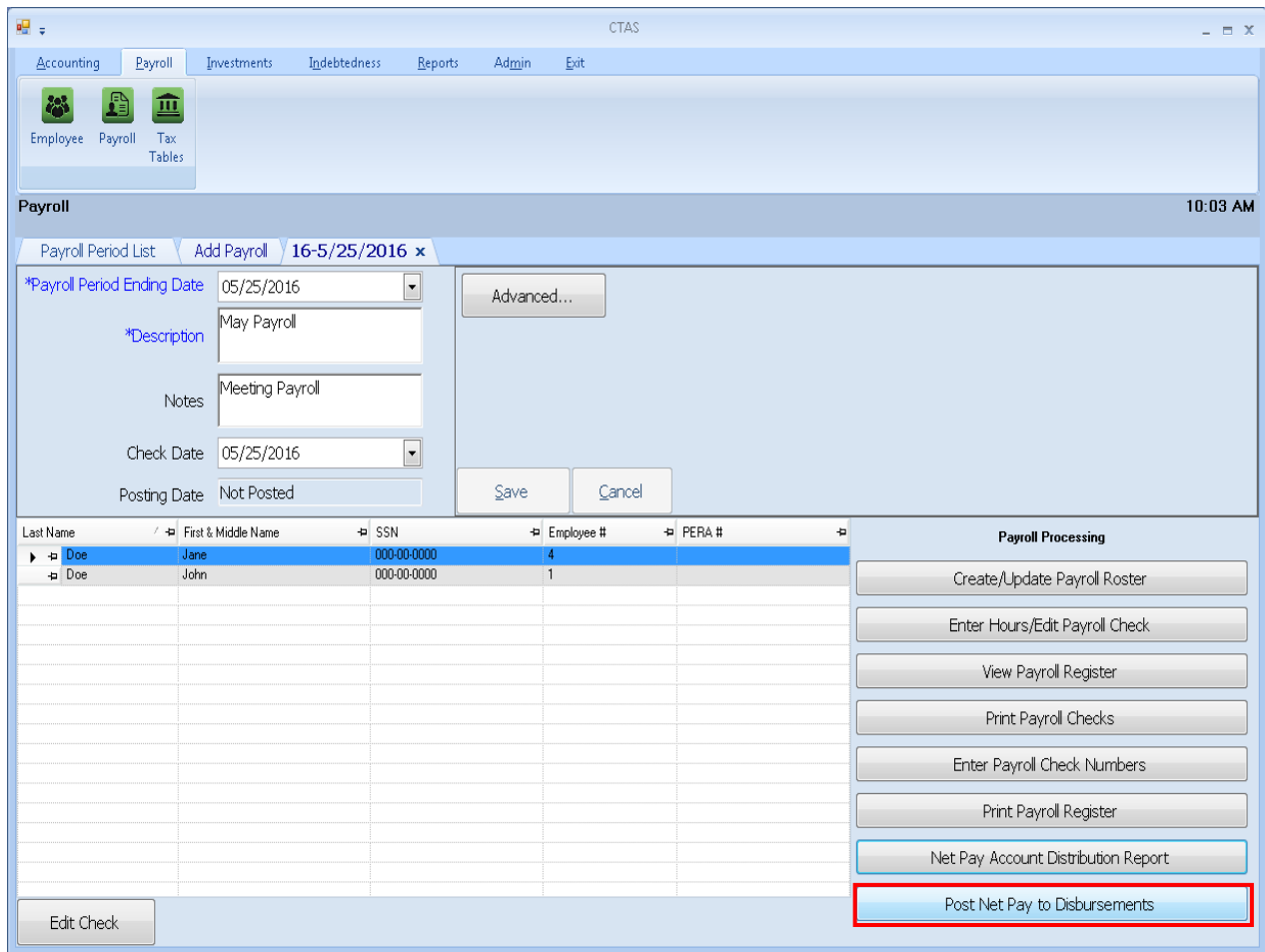
Payroll Periods: Processing a Payroll (continued)

Post Net Pay to Disbursements (continued)

After clicking on the Post Net Pay to Disbursements button, the Post Net Pay screen will be displayed.

To post the net pay:

- Enter the Fund Number in the Fund Number field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Post button (boxed). *To ensure data privacy, the posted payroll will display the payroll period ending date, rather than the employee's name.*

CTAS will post an amount to this Fund, Account Number, and Object Code only when the net pay account distributions do not equal the net pay. The amount is only a few cents and occurs because of the distribution by percentage.

After clicking the Post button, when the net pay has been posted, the following screen will appear. Click the OK button to return to the Payroll details screen.
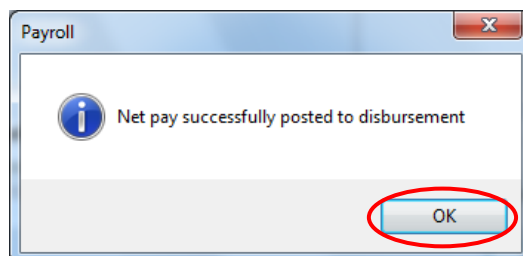
Payroll Periods: Deleting an Employee from a Payroll Period

To delete an employee from a payroll period, open the Payroll Period List (see page 12-2).
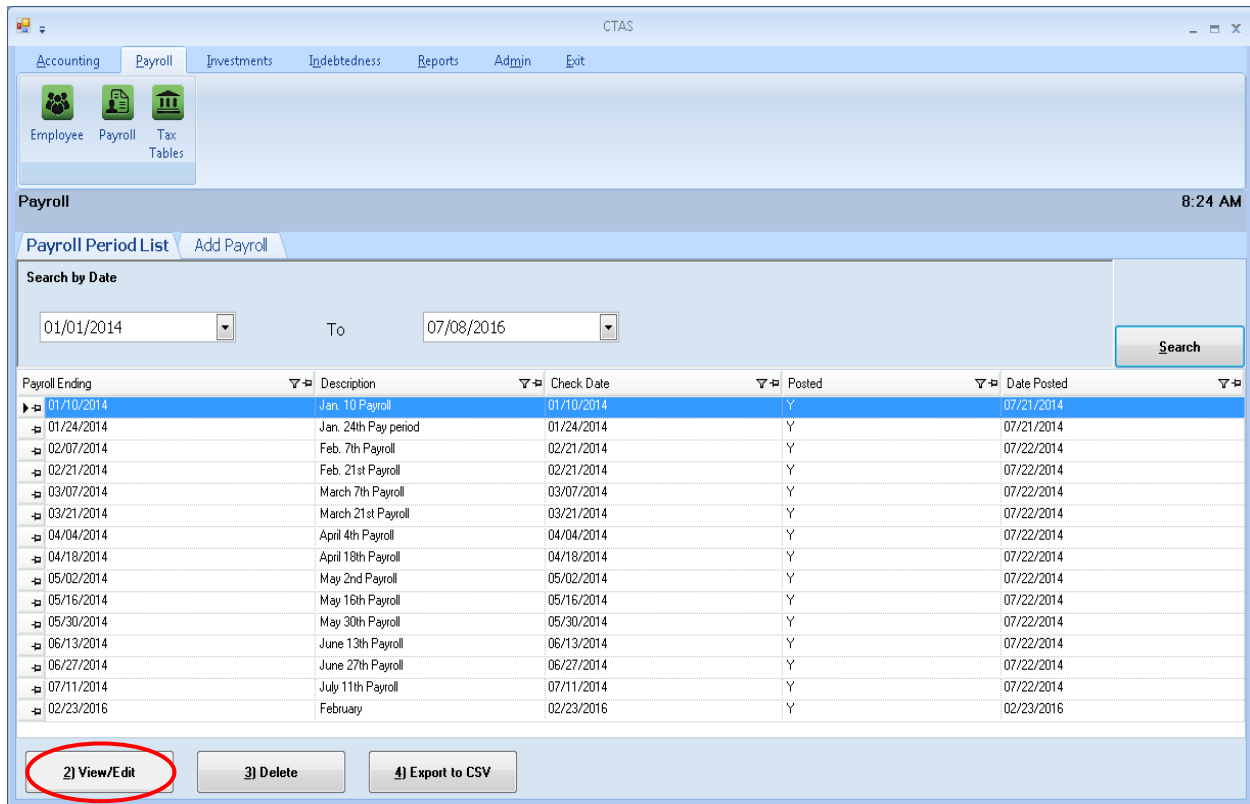
Highlight the payroll period you wish to change and click the View/Edit button (circled). After the View/Edit button has been clicked, the selected individual payroll tab will appear.

Payroll Periods: Deleting an Employee from a Payroll Period (continued)

To delete an employee from the selected payroll period, click the Create/Update Payroll Roster button on the Payroll screen (circled).
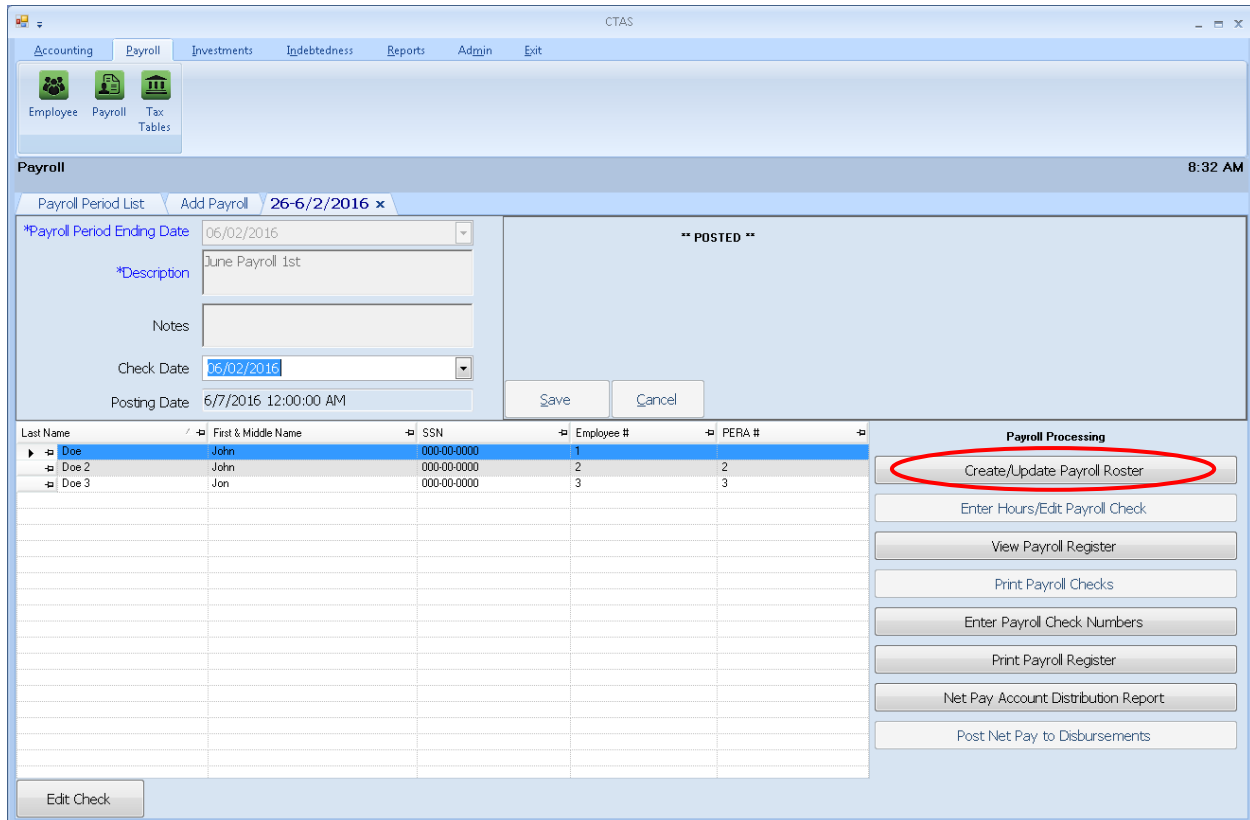
After clicking the Create/Update Roster button, the Payroll Roster screen will appear.

Payroll Periods: Deleting an Employee from a Payroll Period (continued)
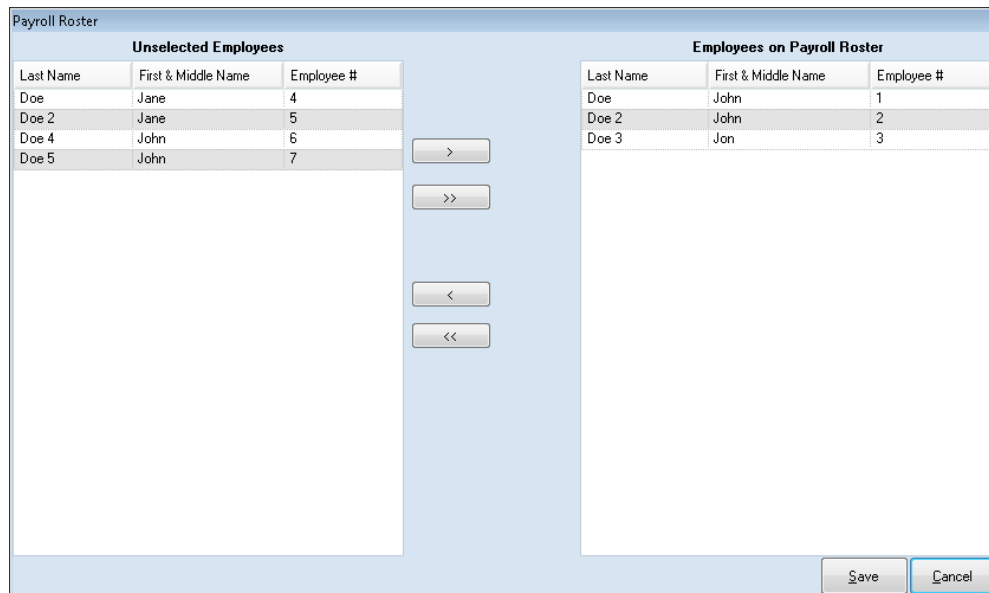
To select the employee(s) who will be deleted from the payroll period:

- Highlight the name(s) of employee(s) from the Employees on Payroll Roster box on the right and move the names to the Unselected Employees box, on the left. The "<" button will move highlighted employee(s)' names from the Employees on Payroll Roster box to the Unselected Employees box. The "<<" button will move all employees' names in the Employees on Payroll Roster box to the Unselected Employees box. You can also move an individual employee by double-clicking on the name of the employee.

- Click the Save button.

The following message will appear; click OK.
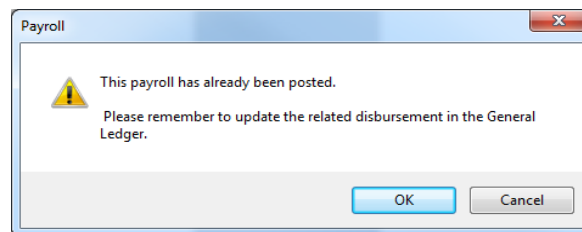
The employee's name will no longer appear on this payroll period, and the payroll record will be deleted for this employee.

If there was a need to re-issue a new check for the employee deleted from the posted payroll, add a new payroll for that individual. *Make sure that the original check is voided in disbursements.*

Payroll Periods: Entering Payroll Beginning Balances

If you begin using the Payroll Module during the year, CTAS provides an option to enter the balances for the wages and withholdings. By entering the balances, you can skip entering each individual payroll that has been previously paid.

To enter the payroll balances for January 1 to date, click on the Add Payroll tab (circled).
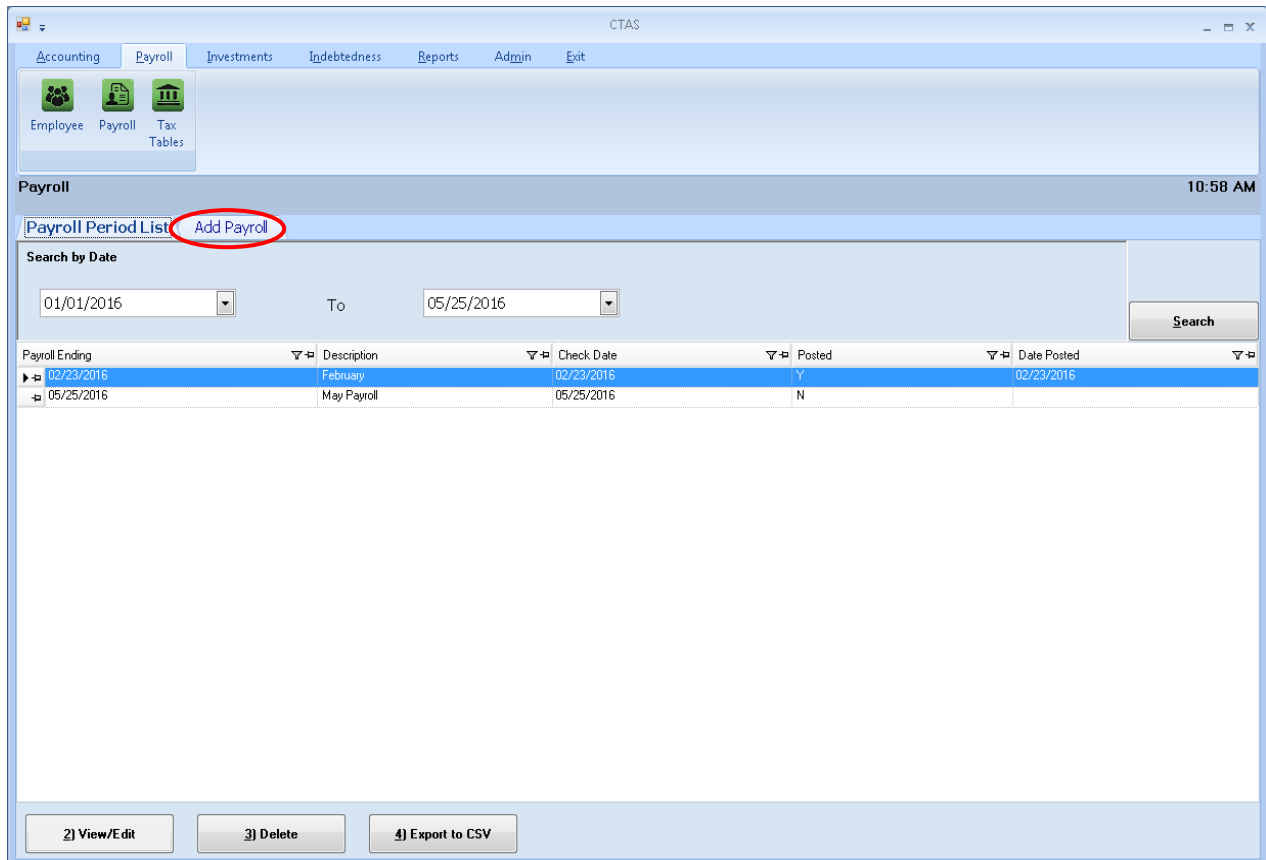
Payroll Periods: Entering Payroll Beginning Balances (continued)

After the Add Payroll tab is selected, you can start to enter the beginning balances:

- Enter Description "Beginning Balances for 20XX" in the description field (circled, left).

- Select the Advanced box (boxed, top).

- Place a check mark in the Beginning Balances box (red arrow). When the Beginning Balances box is checked, the Payroll Period Ending Date is automatically filled in.

- Click the up or down arrow to select the fiscal year for the Beginning Balances (circled, right).

- No check date will be entered. (Checks have already been issued.)

- Click the Save button (boxed, bottom).
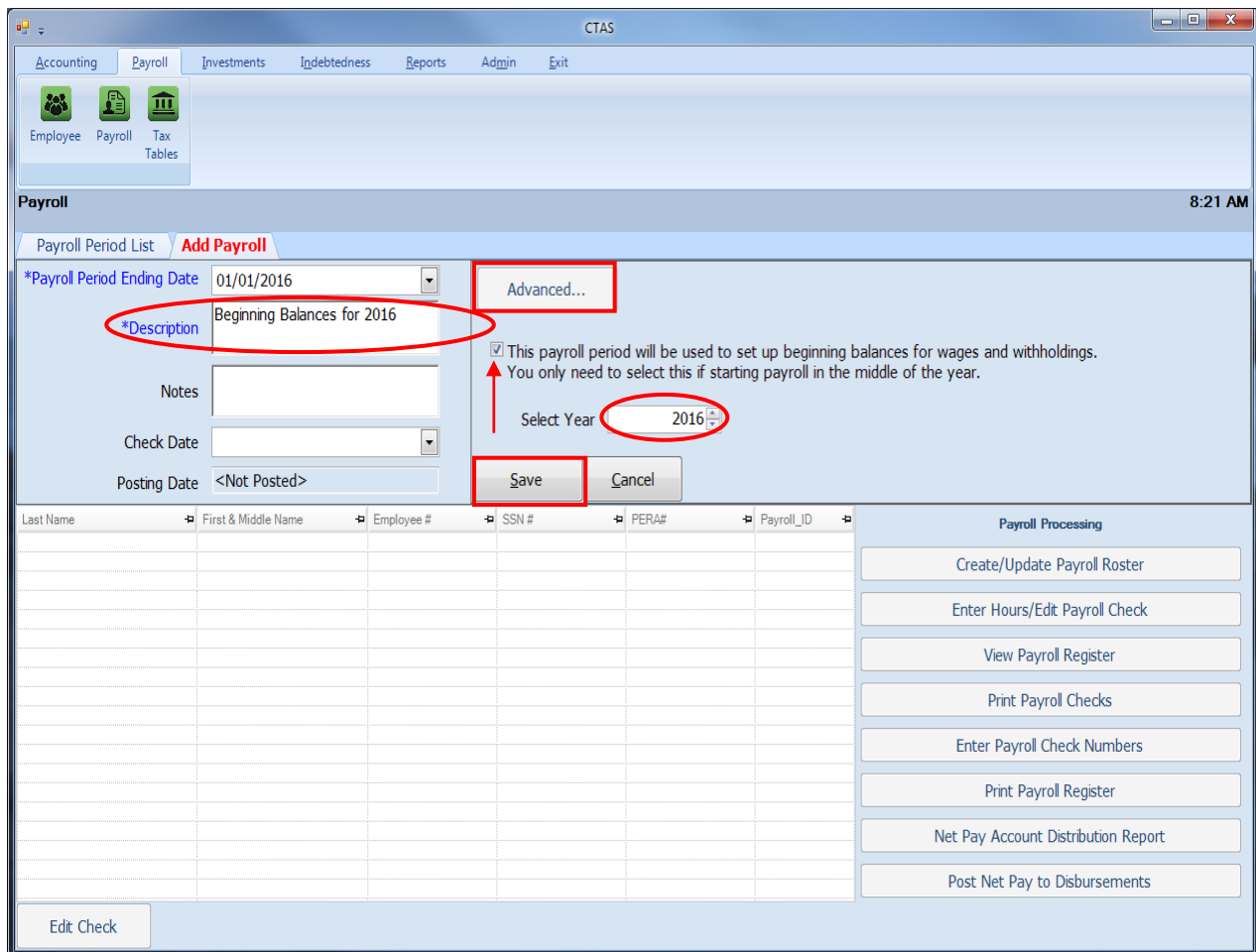
Payroll Periods: Entering Payroll Beginning Balances (continued)

After clicking the Save button, the Payroll details screen appears with a Beginning Balances checkbox selected stating it is the Beginning Balances.
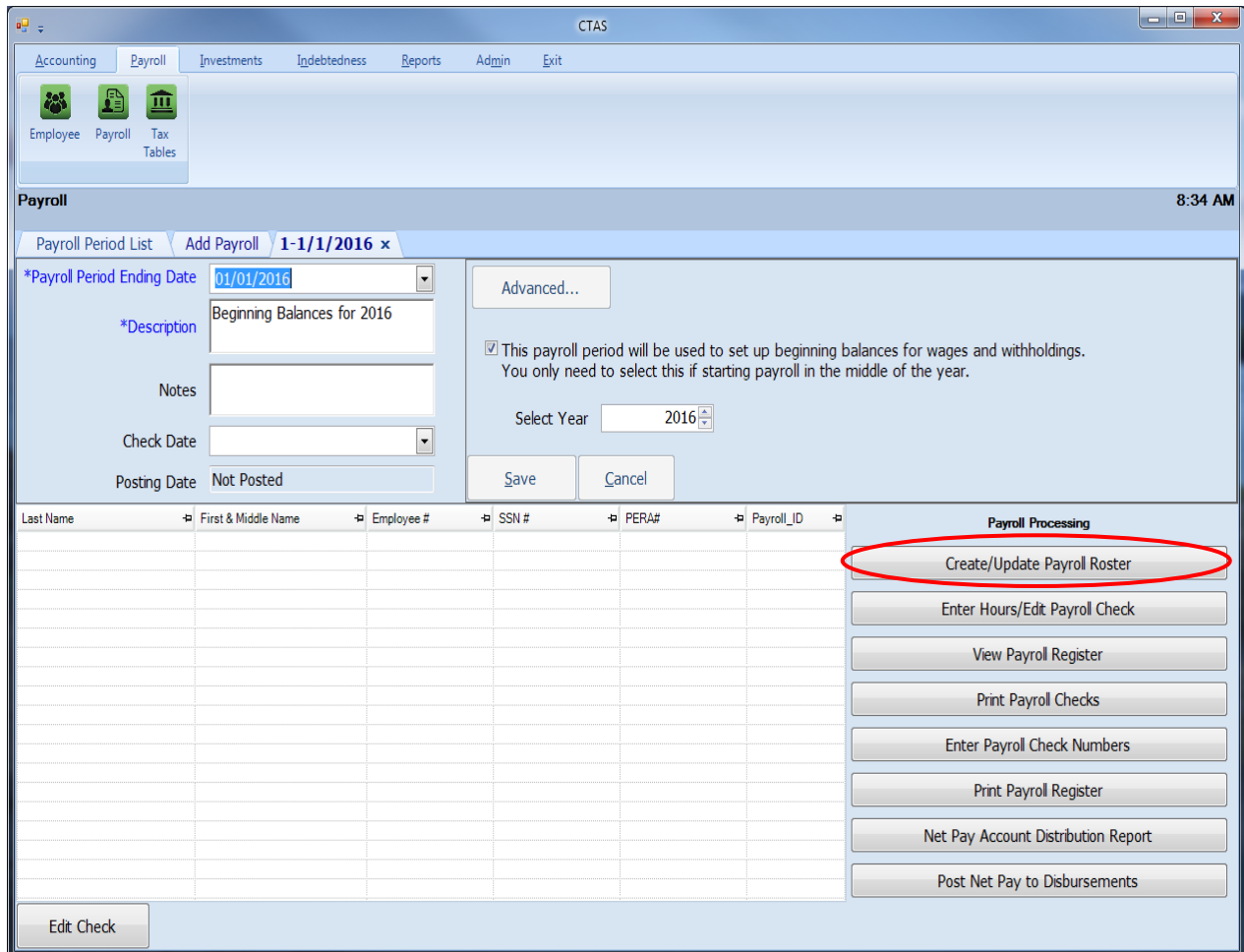
Creating a Roster

To create the list of employees with Beginning Balances, click on the Create/Update Payroll Roster button in the Payroll Processing column (circled).

After clicking the Create/Update Payroll Roster button, the Payroll Roster screen will appear.

Creating a Roster (continued)
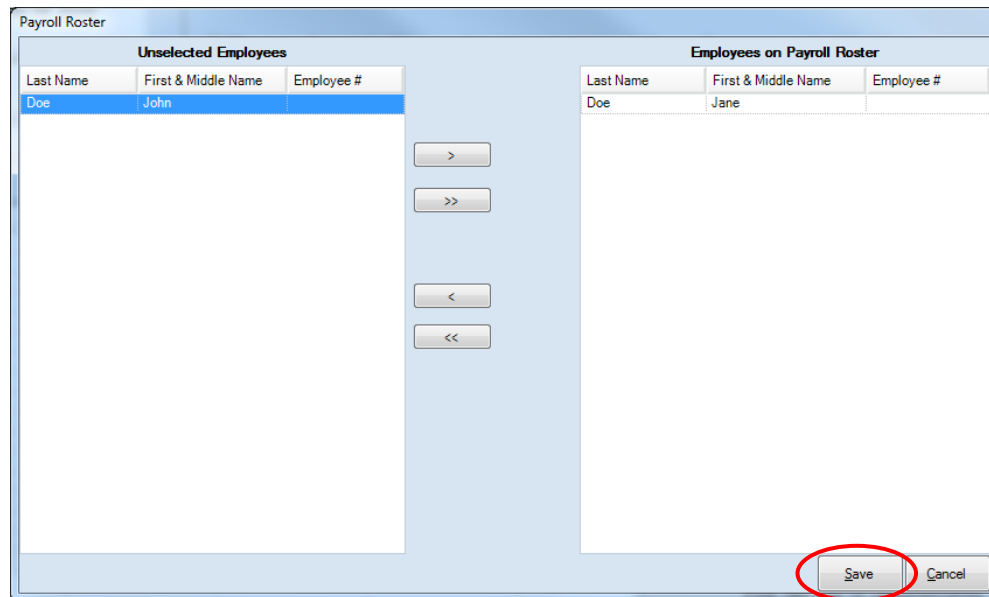
To select employees with Beginning Balances:

- Select the names of employees to be paid from the Unselected Employees box and move the names to the Employees on Payroll Roster box. The ">>" button will move all employees' names listed in the Unselected Employees box to the Employees on Payroll Roster box. The ">" button will move the highlighted name(s) from the Unselected Employees box to the Employees on Payroll Roster box. You can also move an individual name by double-clicking on that name.

- The "<" button will remove highlighted employee name(s) from the Employees on Payroll Roster box to the Unselected Employees box. The "<<" button will remove all names from the Employees on Payroll Roster box to the Unselected Employees box.

- Click the Save button, and the employee Beginning Balances records will be created.

Payroll Periods: Entering Payroll Beginning Balances (continued)

Entering the Beginning Balances

After the Beginning Balances Roster has been created, a list of the employees will appear on the Payroll details screen. To enter the Beginning Balances, click the Enter Hours/Edit Payroll Check button (circled).
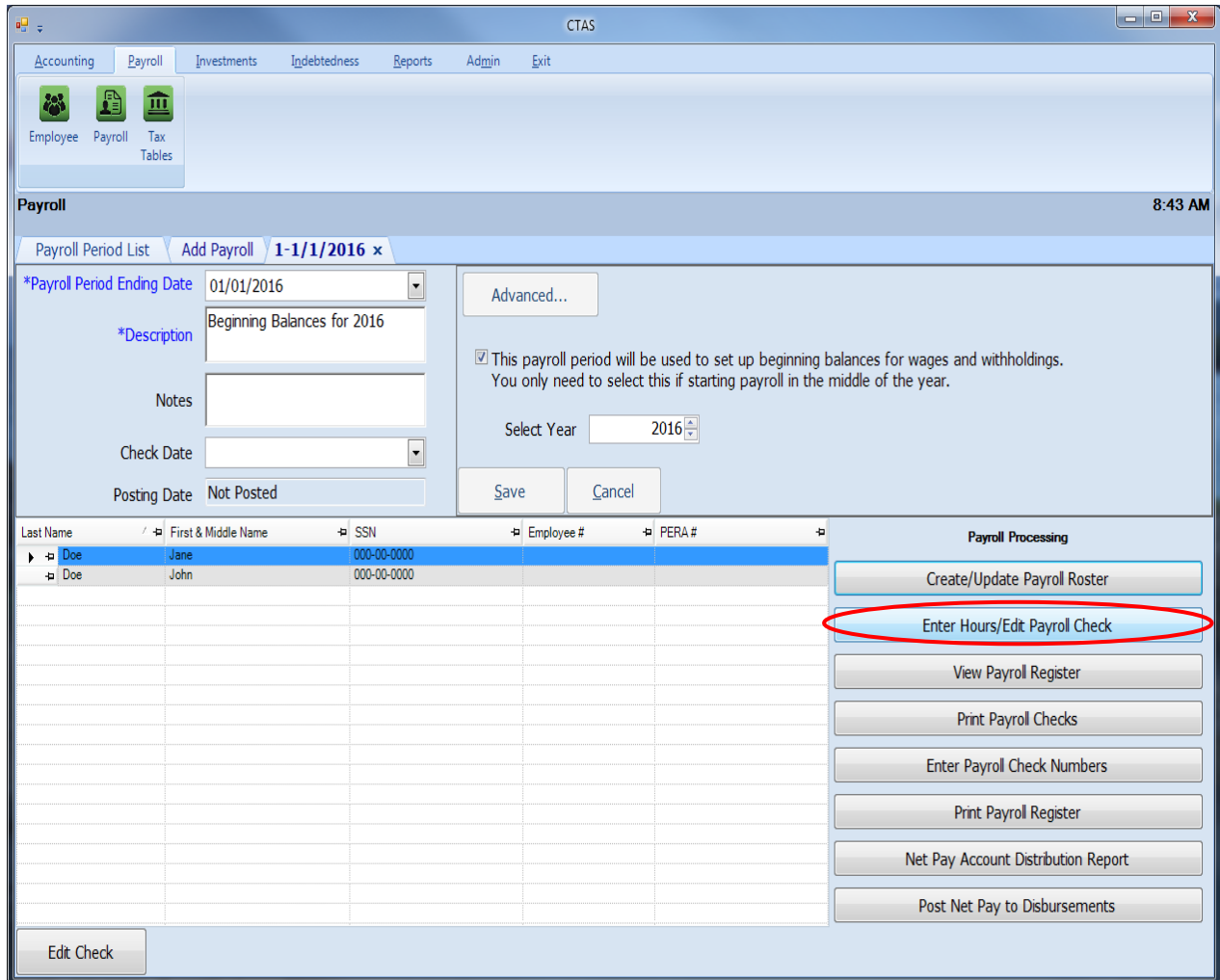
Payroll Periods: Entering Payroll Beginning Balances (continued)

Entering the Beginning Balances (continued)

When you click on the Enter Hours/Edit Payroll Check button, the Payroll Check Information screen will default to the Gross Pay (F3) tab (circled).

Enter the number of hours for each pay rate (boxed). ***The Gross Pay should equal the total paid for the year***. When the pay rate is a meeting rate, enter the number of meetings attended in the Reg Hrs field.

Payroll Periods: Entering Payroll Beginning Balances (continued)

Entering the Beginning Balances (continued)

Click on the Taxes (F4) tab (circled) to enter the federal and state withholdings. The Tax and Pretax Benefit Deductions screen will appear.

When the Tax and Pretax Benefit Deductions screen appears:

- Enter the total amount of federal tax withheld in the Total Federal Tax field.

- Enter the total amount of the state tax withheld in the Total State Tax field.

- Enter the total amount of FICA withheld in the Total FICA field.

- Enter the total amount of Medicare withheld in the Total Medicare field.

- Enter the total amount of Pretax deductions (deferred income, cafeteria plan, others) in the Employee Share column.

- Check the appropriate boxes if a W5 has been filed.

Payroll Periods: Entering Payroll Beginning Balances (continued)

Entering the Beginning Balances (continued)

Click the Employee Deductions (F5) tab (circled) at the top of the screen to enter employee deductions.

When the Employee Deductions screen appears:

- In the Insurance Deductions (After Tax) column, enter the total employee amount withheld for health insurance in the Employee Amount field of the Health Plan area.

- Enter the total dependent amount withheld for health insurance in the Dependent Amount field of the Health Plan area.

- Enter the total employee amount withheld for dental insurance in the Employee Amount field of the Dental Plan area.

- Enter the total dependent amount withheld for dental insurance in the Dependent Amount field of the Dental Plan area.

- Enter the total employee amount withheld for life insurance in the Employee Amount field of the Life Plan area.

- Enter the total dependent amount withheld for life insurance in the Dependent Amount field of the Life Plan area.

- In the Other Deductions column, enter a Retirement Type description then total amount withheld for retirement in the Total Amount field under Retirement Type.

- Enter the total amount withheld for union dues in the Union Dues Amount field.

- Enter the total amount for any other deductions and the type of those deductions in the Other Deductions area.

Payroll Periods: Entering Payroll Beginning Balances (continued)

Entering the Beginning Balances (continued)

Click the Employer's Share (F6) tab (circled) at the top of the screen to enter the employer's share of any deductions.

When the Employer's Share screen appears:

- Enter the total amount of the employer's share of health, Dental and Life insurance in the adjacent amount field.

- Enter the total amount of the employer's share of deferred income, cafeteria or other pretax plans under the Employer Share column (circled, center).

- Enter any changes to the employer's percentage rate for retirement in the Retirement Rate area.

- Click the Save button, then the OK button.

- Select Gross Pay (F3) tab (circled, top) then the next employee. Click the Save button then the OK button when the Beginning Balances information has been entered for all of the employees.

Then, close the Payroll Check Information screen.

Payroll Periods: Entering Payroll Beginning Balances (continued)

Printing a Beginning Balances Payroll Register

The next step is to print a Payroll Register. The Payroll Register can be printed in either Landscape or Portrait format. To print the Payroll Register, click on the Print Payroll Register button (boxed).

When the Print Payroll Register button has been clicked, the CTAS Payroll Register screen will appear.

When you click the Preview button (circled), the print preview (Report Viewer screen) will show the payroll register based on the format option selected (boxed).

Printing a Beginning Balances Payroll Register (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 12-15 for printing instructions)
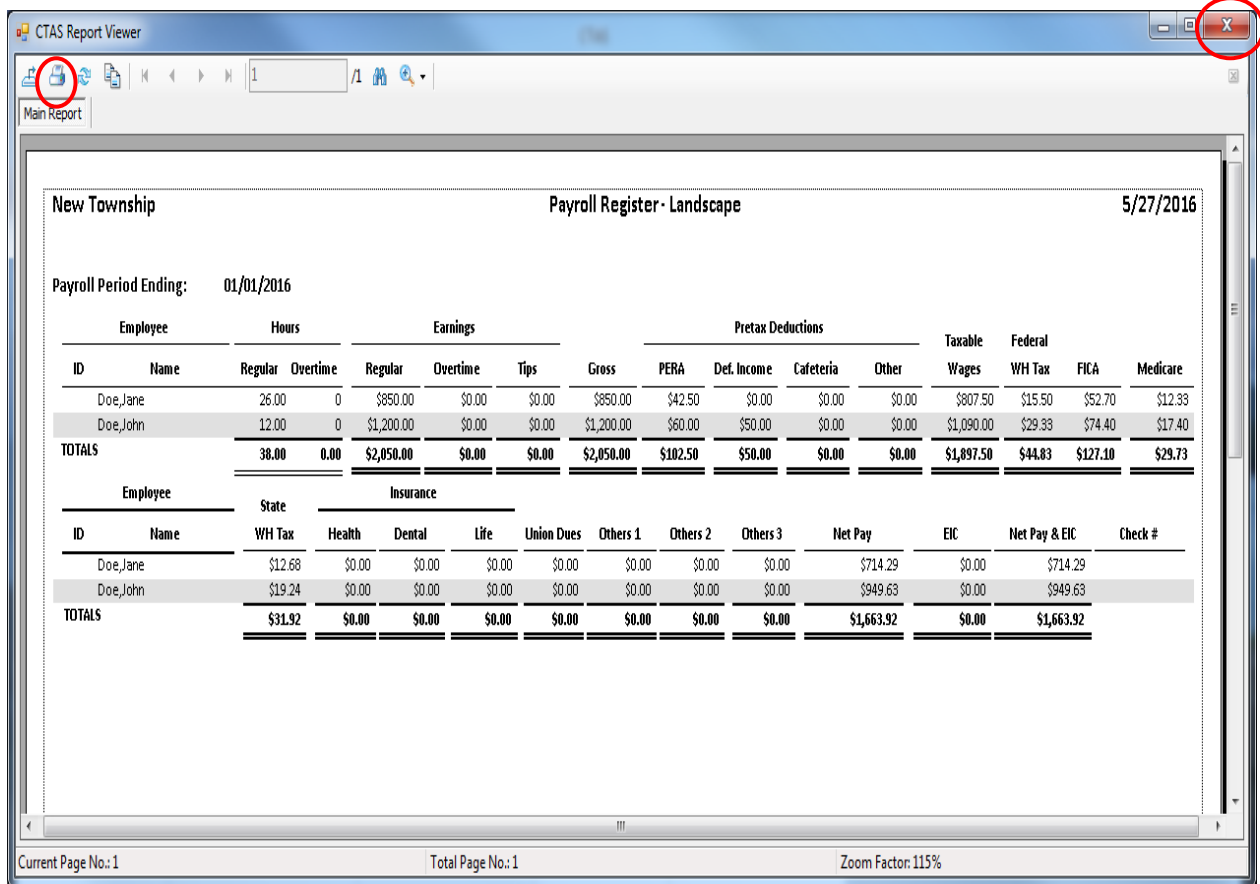
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Payroll Register screen.

Sample Payroll Register (Landscape)

New Township   Payroll Register - Landscape   5/27/2016

Payroll Period Ending: 01/01/2016

	Employee	Hours		Earnings				Pretax Deductions				Taxable	Federal		
ID	Name	Regular	Overtime	Regular	Overtime	Tips	Gross	PERA	Def. Income	Cafeteria	Other	Wages	WH Tax	FICA	Medicare
	Doe,Jane	26.00	0	$850.00	$0.00	$0.00	$850.00	$42.50	$0.00	$0.00	$0.00	$807.50	$15.50	$52.70	$12.33
	Doe,John	12.00	0	$1,200.00	$0.00	$0.00	$1,200.00	$60.00	$50.00	$0.00	$0.00	$1,090.00	$29.33	$74.40	$17.40
TOTALS		38.00	0.00	$2,050.00	$0.00	$0.00	$2,050.00	$102.50	$50.00	$0.00	$0.00	$1,897.50	$44.83	$127.10	$29.73

	Employee	State	Insurance										
ID	Name	WH Tax	Health	Dental	Life	Union Dues	Others 1	Others 2	Others 3	Net Pay	EIC	Net Pay & EIC	Check #
	Doe,Jane	$12.68	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$714.29	$0.00	$714.29	
	Doe,John	$19.24	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$949.63	$0.00	$949.63	
TOTALS		$31.92	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$1,663.92	$0.00	$1,663.92	

Page 1 of 1

Payroll Periods: Using the Search Feature

In the Payroll Period List section, you can search for payroll periods by date.
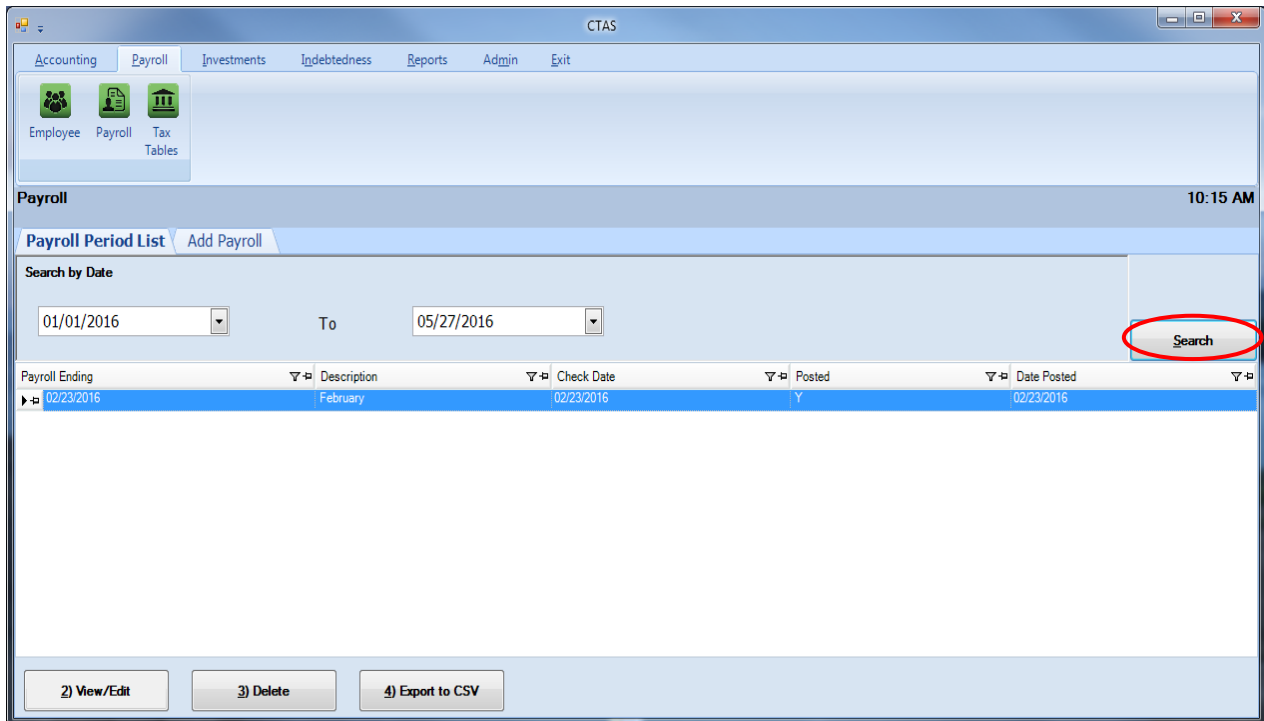
To select a range of search dates:

- Click on the first date field and enter a new date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new date or choose a date from the calendar by clicking on the down arrow at the end of the field.

- After choosing the date range, click the Search button (circled).

Payroll periods meeting the date criteria will be displayed.

Payroll Periods: Editing the Payroll Information

To edit the information for a payroll period, highlight the payroll period you wish to change and click the View/Edit button (circled).
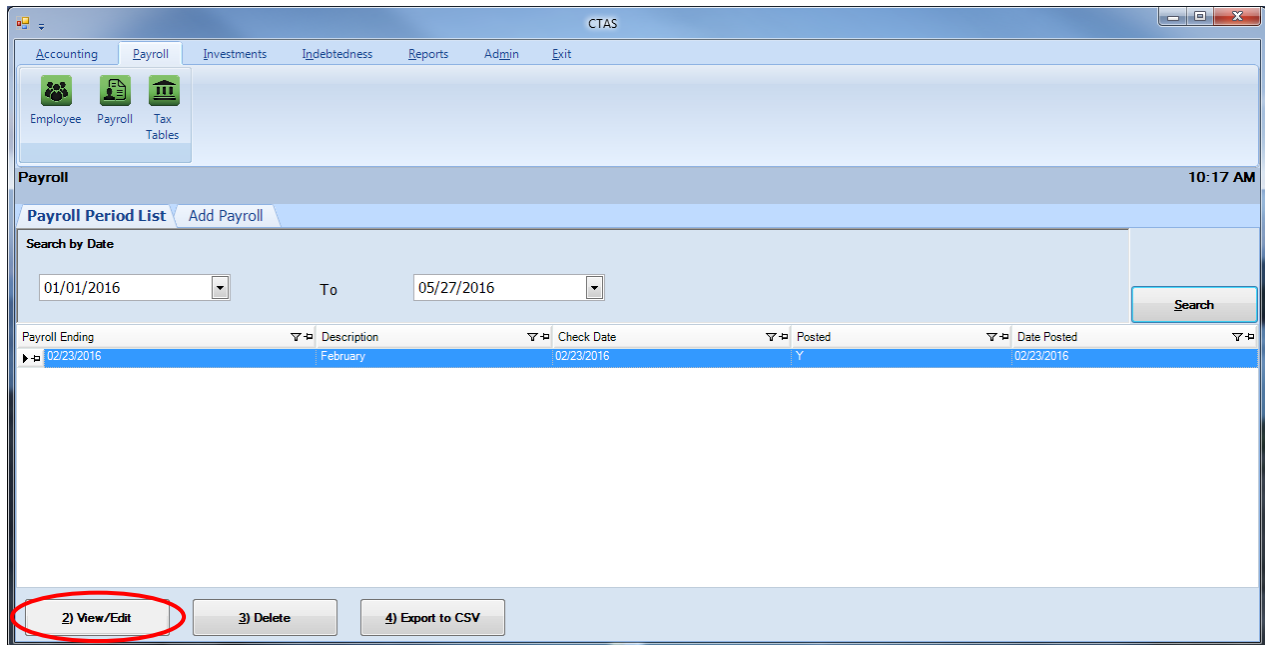
After the View/Edit button has been clicked, the Payroll details screen will appear. To change the information for an employee, highlight the employee's information and click the Edit Check button (boxed, below).
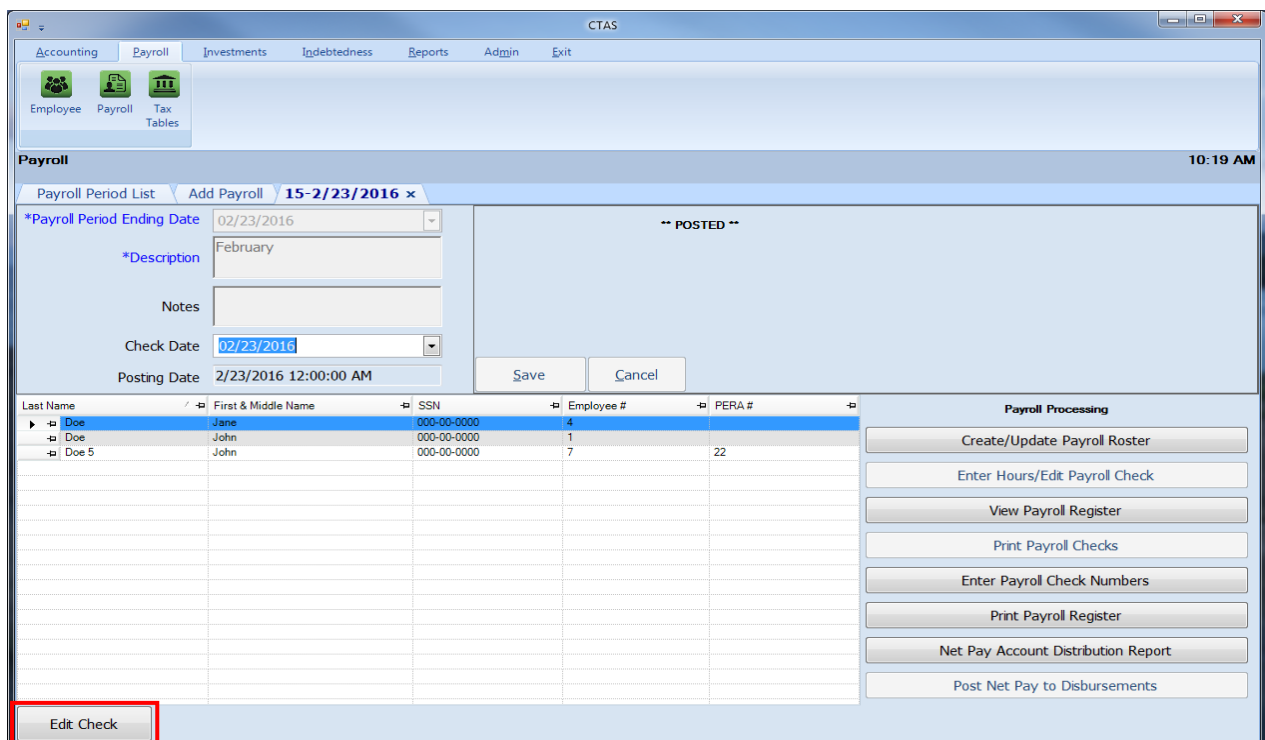
Payroll Periods: Editing the Payroll Information (continued)

After clicking Edit Check button, the Payroll Check Information screen will appear. You can then make any changes to the payroll until the payroll has been posted. Once a payroll has been posted, the only changes you can make are to remove an employee from the payroll roster or change the check date.

After editing the information, click the Save button.

Payroll Periods: Editing the Payroll Period Date

To edit the Payroll Period Ending Date, highlight the payroll period you wish to change in the Payroll Period List tab and click the View/Edit button (circled). *Payrolls cannot be posted to edit*
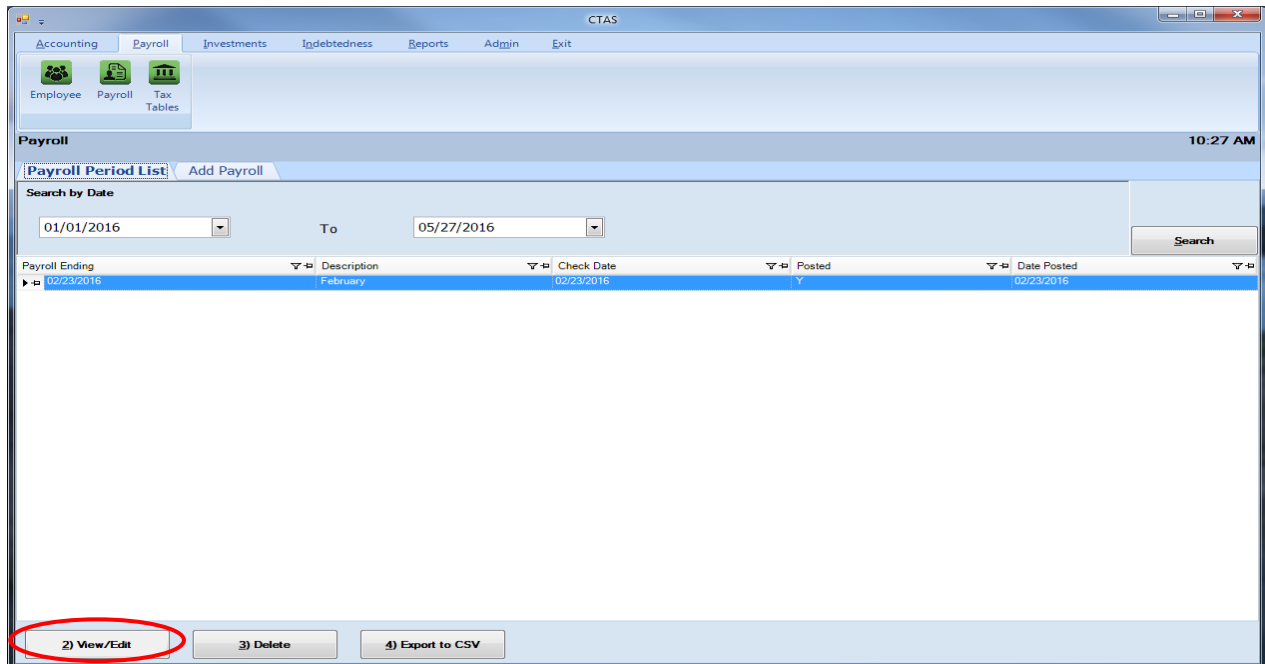
After the Edit option is selected, the Payroll details screen will appear. Click and edit the Payroll Period Ending Date (boxed), then select the Save button.
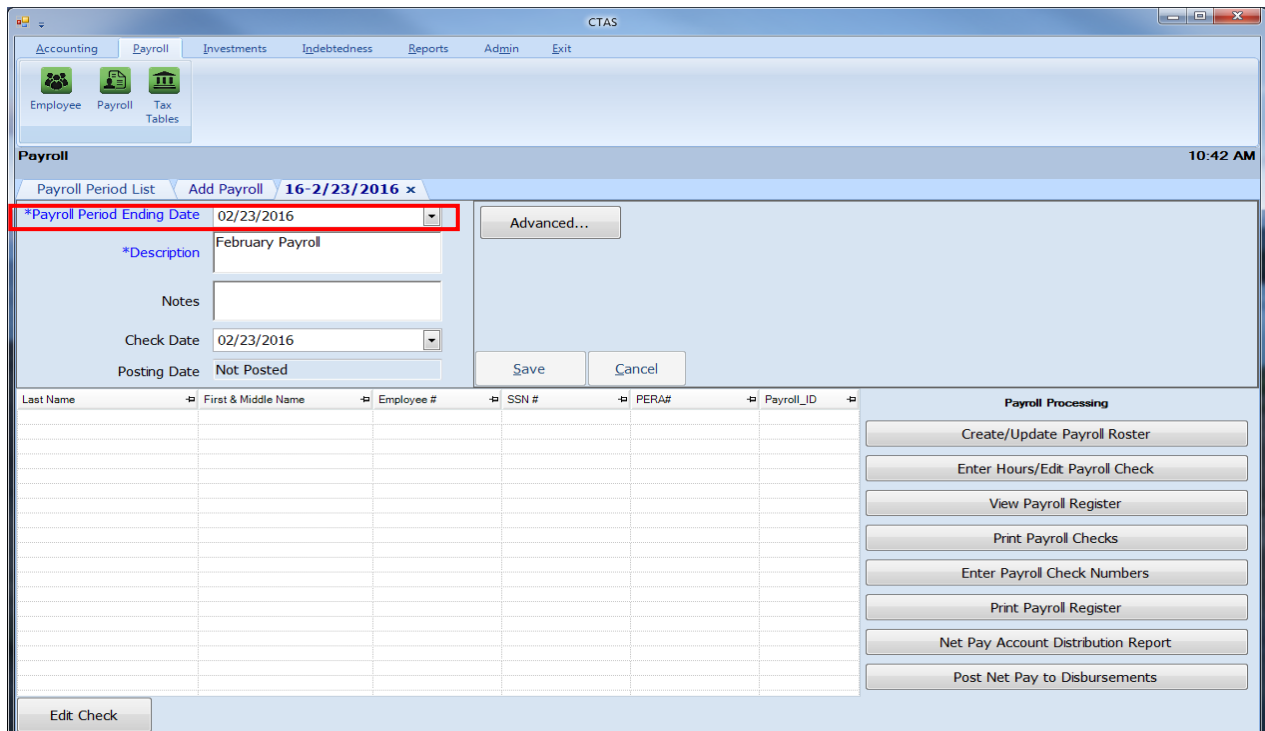
Payroll Periods: Editing the Payroll Check Date

To edit the payroll check date, highlight the payroll period and click the View/Edit button (circled) on the Payroll Period List screen.
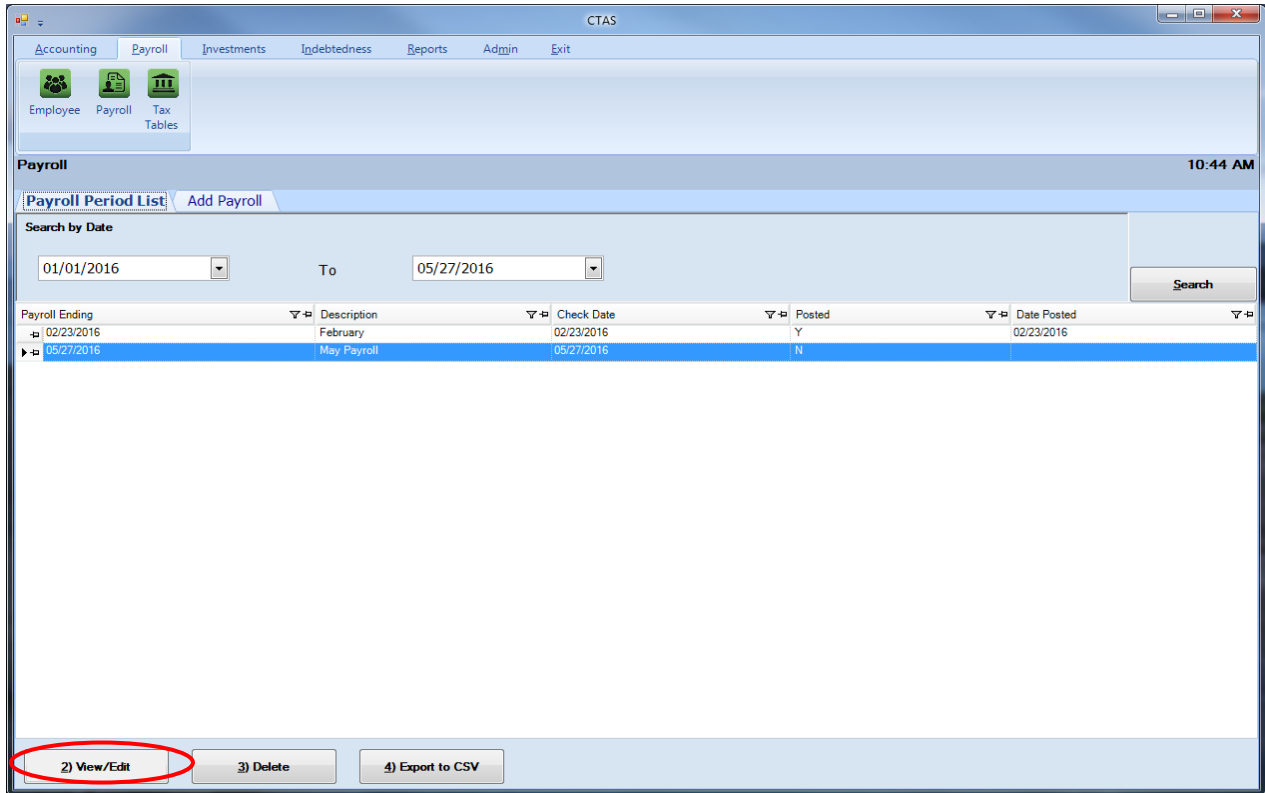
Payroll Periods: Editing the Payroll Check Date (continued)

After the View/Edit tab is selected, the Payroll details screen will appear. Edit the payroll check date (boxed), then select the Save button.
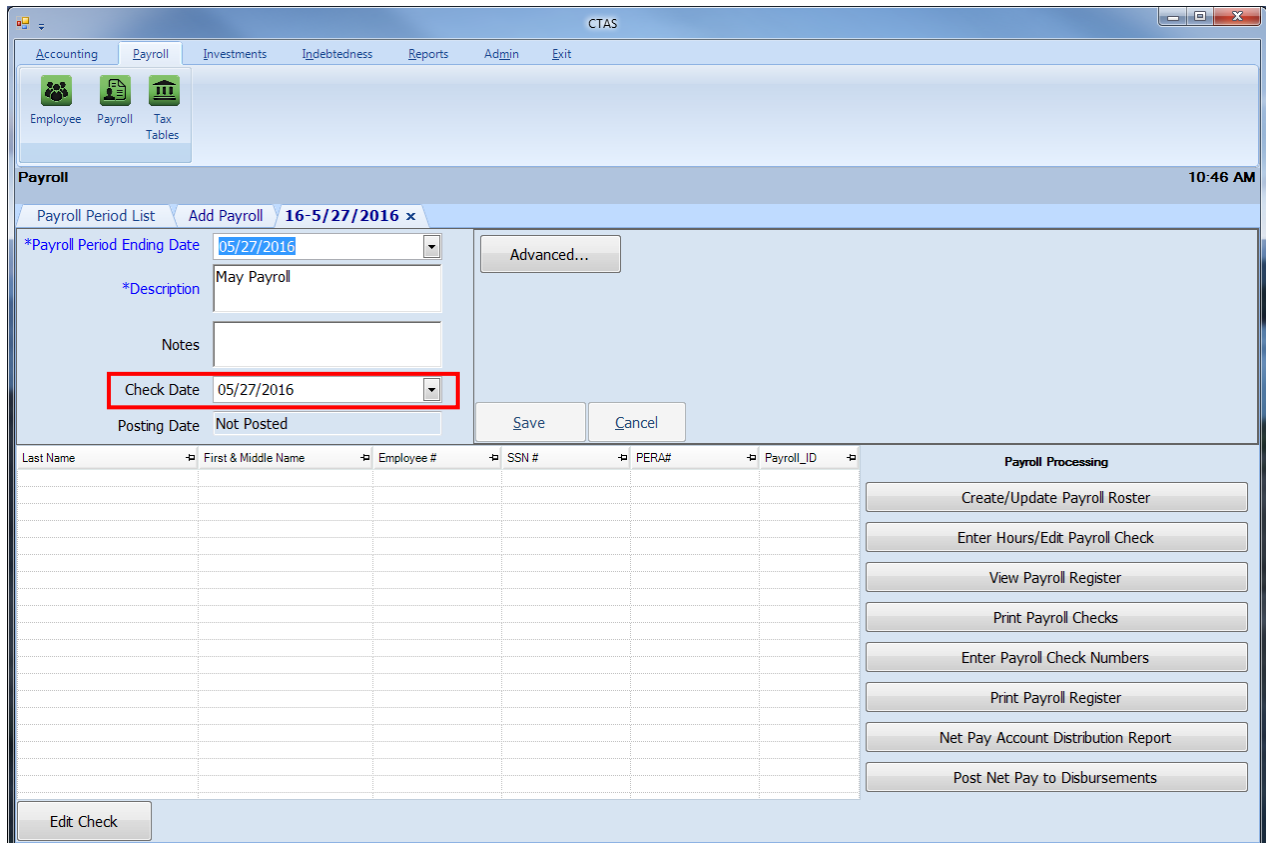
Payroll Periods: Deleting a Payroll Period

The need to delete a payroll period could occur if errors were made when the payroll was entered.
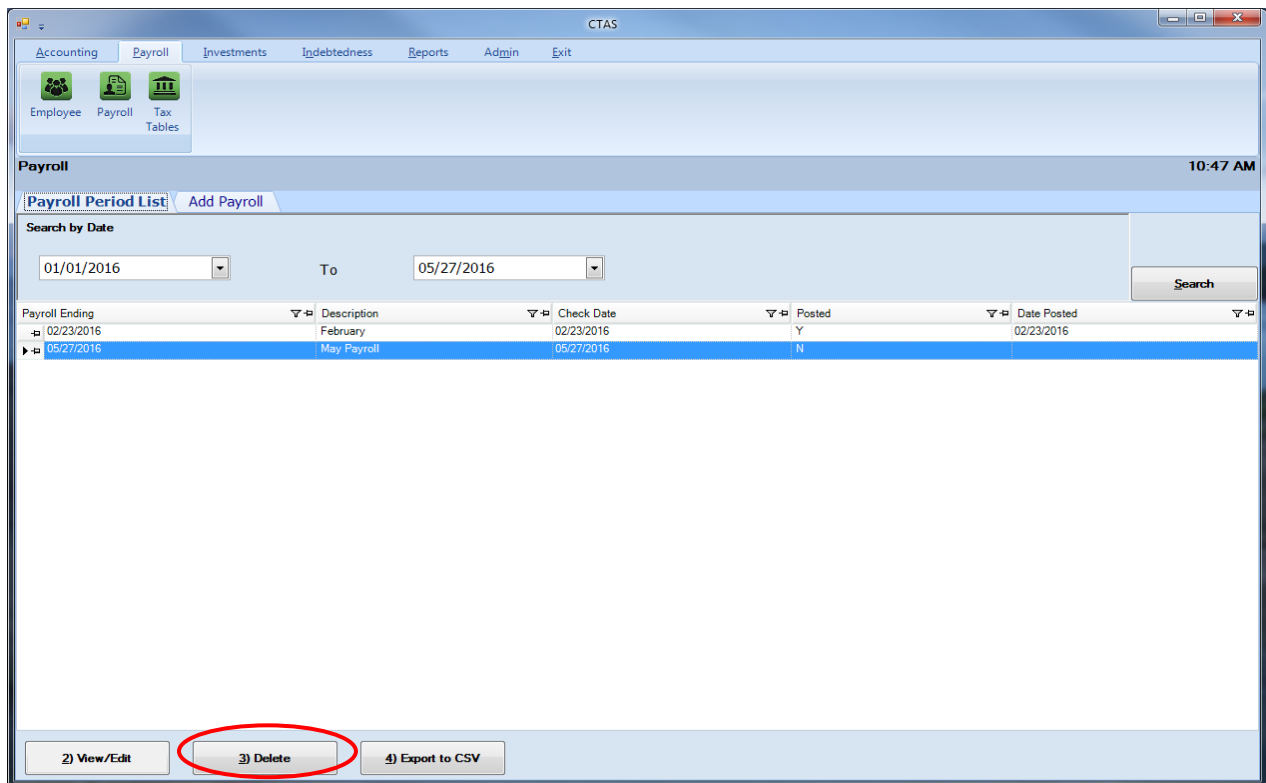
To delete a payroll period, highlight the payroll period and click the Delete button (circled) on the Payroll Period List tab. After the Delete option is selected, the Confirm Payroll Delete screen will appear; Click Yes.
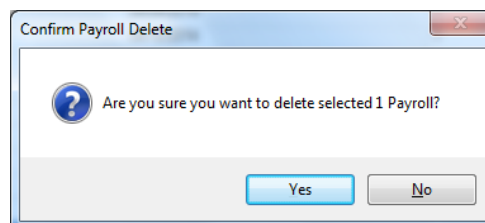
You will then receive a screen message that indicates the payroll period was deleted. Click the OK button to complete the process.
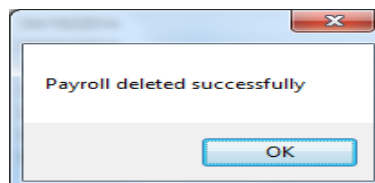
If there was a need to re-issue new checks for a posted payroll that was deleted, make sure that the original checks are voided in disbursements.

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Payroll Periods: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Click the Export to CSV button (circled), from the Payroll Period List tab.
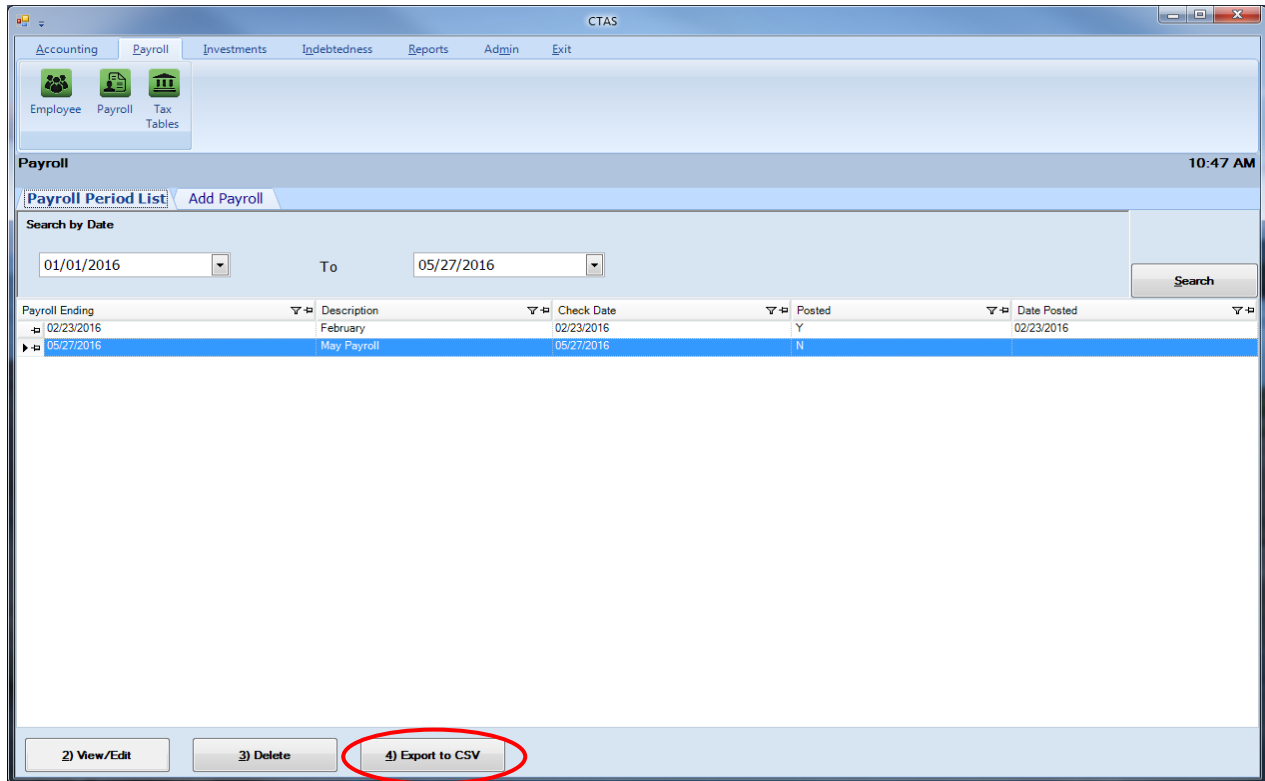
When the Save As window opens, select the location on your computer where you would like the file saved and click Save. CTAS will save the data as a CSV file in the location selected

Payroll Periods: Printing Reports

Information on how to create and print each report can be found in Chapters 13 (Tax Filing) and Chapter 14 (Payroll Reports) of this manual.

Chapter 13

Tax Filing Reports

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Tax Filing Reports: Introduction

There are seven reports that you can create and print from the Tax Filing section. The following pages will define each report and provide instructions for printing each one.

Accessing the Tax Filing Reports Section

To access the Tax Filing section, click the Reports tab (circled) in the Task Bar and then click on the Tax Filing icon (boxed). The Tax Filing screen will open, listing all the reports you can create and print.
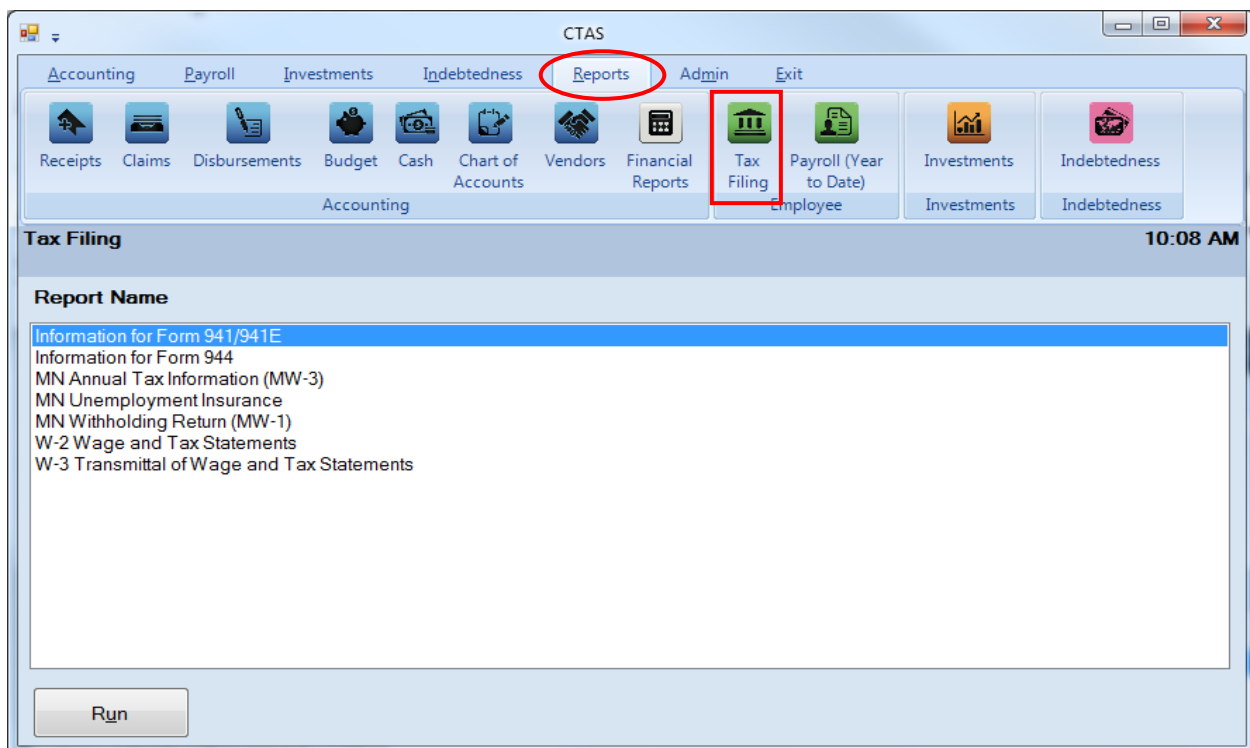
To select a report you want to create, highlight the report name and click on the Run button at the bottom of the Tax Filing screen.

Tax Filing Reports: Printing the Information for the Form 941/941E Report

The Information for Form 941/941E Report is designed to provide you the data to complete the quarterly 941 Form. This report should be printed and reviewed for accuracy before the Form 941 is prepared and sent. The information on this report should match the information on the Employee's Earning Records for the checks issued during the quarter.

Note: If the information for the 941 is not correct, review the check date for each payroll period. Generally, if the 941 is incorrect, you will find a payroll period that does not have the correct check date. Edit the check date and the 941 should be correct. Instructions on editing the check date can be found on page 12-47 of this manual.

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Tax Filing Reports: Printing the Information for the Form 941/941E Report (continued)

To print the report, highlight Information for Form 941/941E on the Tax Filing screen (see previous page) and click the Run button. The following screen will appear.
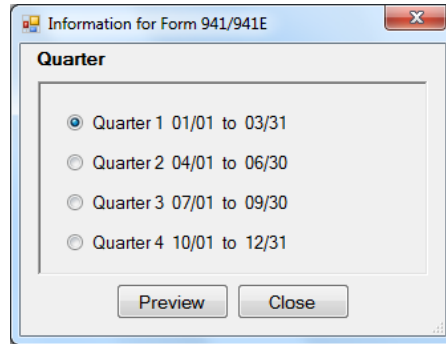
On the Information for Form 941/941E screen:

- Select the Quarter by clicking on the appropriate radio button.

- Click the Preview button. The print preview (Report Viewer screen) appears.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Tax Filing Reports: Printing the Information for the Form 941/941E Report (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

To close the printing of the report:

- Click the red "X" on the Report Viewer screen (previous page).
- Click the Close button on the Information for the 941/941E screen.

Tax Filing Reports: Printing the Information for the Form 941/941E Report (continued)

Sample Information for the 941/941E Report

Federal Quarterly Income Tax Withholding Information

New Township   5/31/2016

For the quarter ending 3/31/2016

Total wages subject to withholding	$3,179.75
Total income tax withheld from wages	$248.86
Taxable social security wages paid	$3,425.00
	X 12.40%
Social security tax	$424.70
Taxable Social security tips	$0.00
	X 12.40%
Social security tips tax	$0.00
Taxable medicare wages paid	$3,425.00
	X 2.90%
Medicare tax	$99.33
Total social security tax	$524.03
Total taxes	$772.89

Tax Filing Reports: Printing the Information for the Form 944 Report

The Information for the Form 944 Report is designed to provide you with the data to complete the annual Form 944. This report should be printed and reviewed for accuracy before the Form 944 is prepared and sent. Information on this report should match the information on the Employee's Earning Records for the checks issued during the year.

To print the Information for the Form 944 Report, highlight Information for Form 944 on the Tax Filing screen (see page 13-1 for instructions) and click the Run button. The print preview (Report Viewer) screen will appear.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 13-3 for printing instructions)
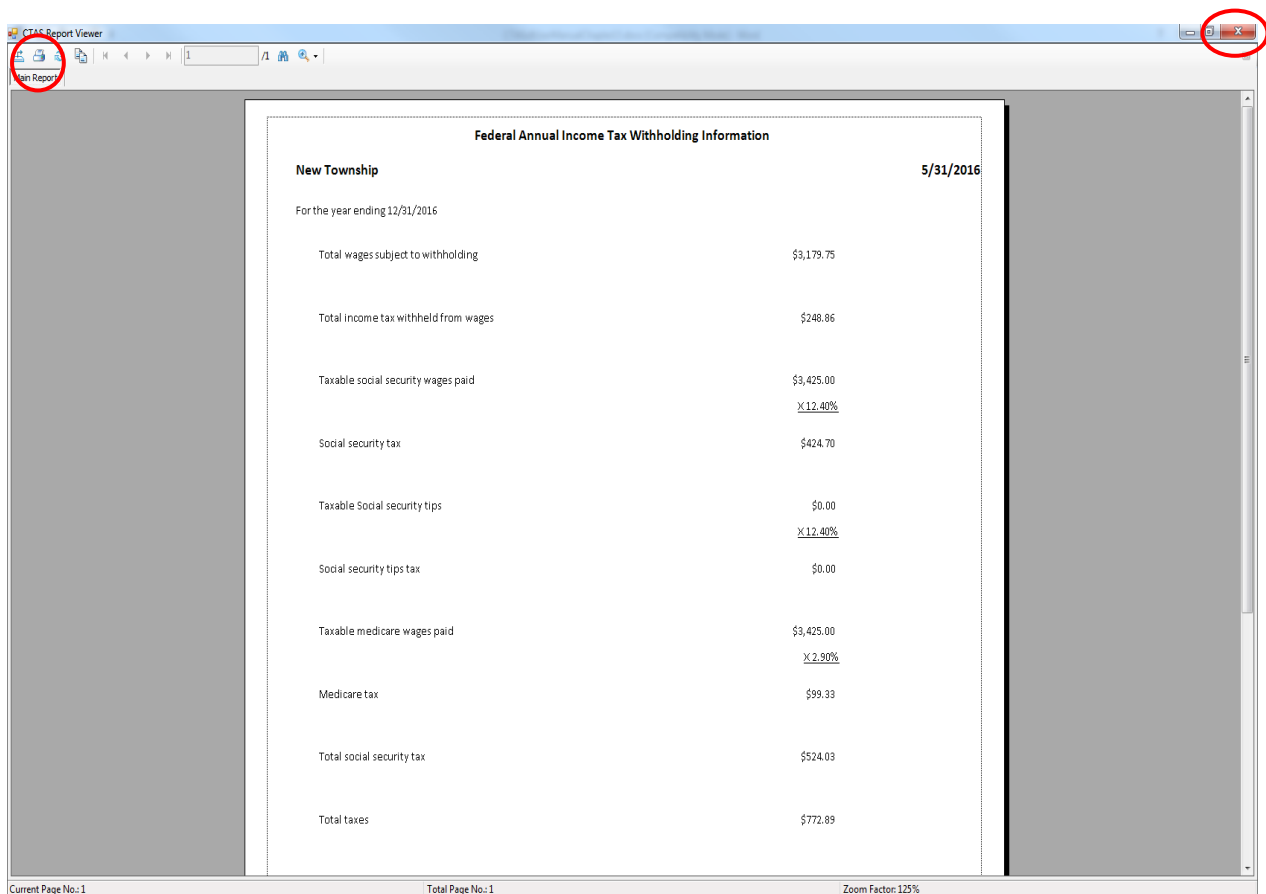
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

Tax Filing Reports: Printing the Information for the Form 944 Report (continued)

Sample Information for the 944 Report

Federal Annual Income Tax Withholding Information

New Township   5/31/2016

For the year ending 12/31/2016

Total wages subject to withholding	$3,179.75
Total income tax withheld from wages	$248.86
Taxable social security wages paid	$3,425.00
	X 12.40%
Social security tax	$424.70
Taxable Social security tips	$0.00
	X 12.40%
Social security tips tax	$0.00
Taxable medicare wages paid	$3,425.00
	X 2.90%
Medicare tax	$99.33
Total social security tax	$524.03
Total taxes	$772.89

Tax Filing Reports: Printing the MN Annual Tax Information Report

The MN Annual Tax Information (MW-3) Report is designed to provide you with the data to complete the Form MW-3. This report should be printed and reviewed for accuracy before the Form MW-3 is prepared and sent. The information on this report should match the information on the W-2s and the Employee's Earnings Records.

To print the MW-3 Report, highlight MN Annual Tax Information (MW-3) on the Tax Filing screen (see page 13-1) and click the Run button. The print preview (Report Viewer) screen will appear.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 13-3 for printing instructions)
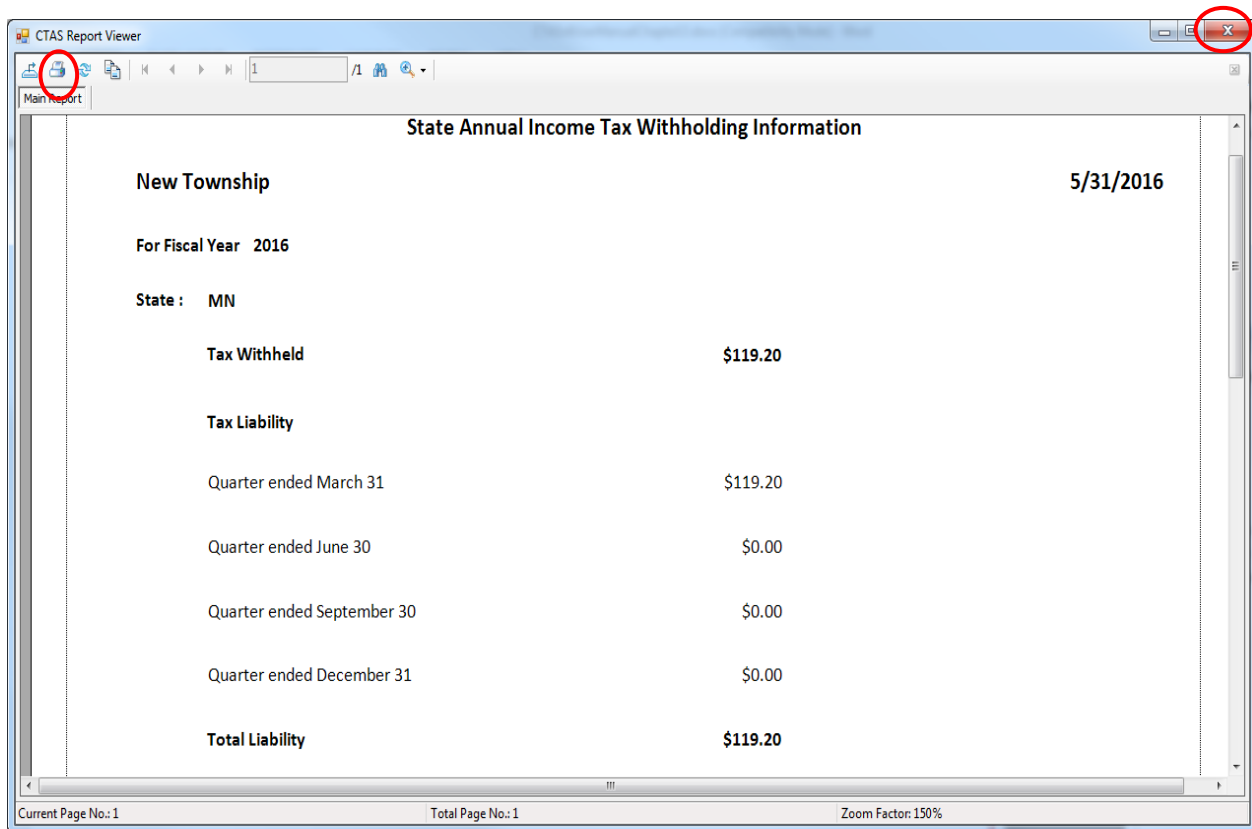
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

Tax Filing Reports: Printing the MN Annual Tax Information Report (continued)

Sample MN Annual Tax Information Report

State Annual Income Tax Withholding Information

New Township   08/28/2014

For Fiscal Year 2014

State: MN

Tax Withheld	**$1,540.03**
Tax Liability	
Quarter ended March 31	$488.26
Quarter ended June 30	$920.59
Quarter ended September 30	$131.18
Total Liability	**$1,540.03**

Tax Filing Reports: Printing the MN Unemployment Insurance Report

A MN Unemployment Insurance Report displays the information for filing the Minnesota Unemployment Insurance Form. The report displays the employee's name, Social Security number, amount of wages paid, and the number of hours worked.

To print the MN Unemployment Insurance Report, highlight MN Unemployment Insurance on the Tax Filing screen (see) and click the Run button.
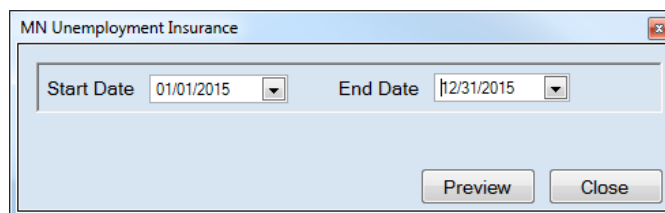
On the MN Unemployment Insurance screen:

- Enter the beginning date for the report in the Start Date field.

- Enter an ending date for the report in the End Date field.

- Click the Preview button. The print preview (Report Viewer screen) appears.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the MN Unemployment Insurance screen.

Tax Filing Reports: Printing the MN Unemployment Insurance Report (continued)

Sample MN Unemployment Insurance Report

MN Unemployment Insurance Report

New Township   **5/31/2016**

Date Range : 1/1/2014 To 12/31/2014

Employee Name	Social Security Number	Gross Wages	Paid Hours Worked
Doe, Jane	000-00-0000	$2,570.00	113.00
Doe, John	000-00-0000	$375.00	7.00
Doe 2, Jane	000-00-0000	$2,170.00	84.00
Doe 2, John	000-00-0000	$445.00	7.00
Doe 3, Jon	000-00-0000	$650.00	8.00
Doe 4, John	000-55-4444	$24,610.00	1,207.00
Doe 5, John	000-00-0000	$13,402.50	873.00
		44,222.50	2,299.00

Tax Filing Reports: Printing the MN Withholding Return Report

The MN Withholding Return (MW-1) Report is designed to provide you with the information to complete the quarterly Form MW-1. This report should be printed and reviewed for accuracy before the Form MW-1 is prepared and sent. The information on this report should match the information on the Employee's Earning Records for the checks issued during the quarter.

To print a MN Withholding Return Report, highlight MN Withholding Return (MW-1) on the Tax Filing screen (see) and click the Run button.
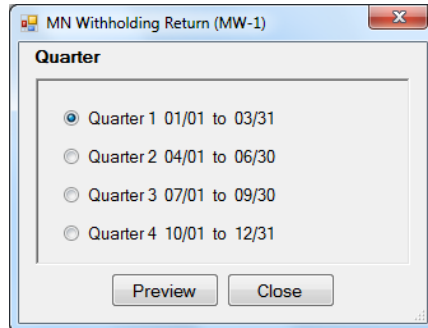
On the MN Withholding Return (MW-1) screen:

- Click the appropriate radio button to select the quarter you want shown on the report.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown on the next page.

Tax Filing Reports: Printing the MN Withholding Return Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 13-3 for printing instructions)
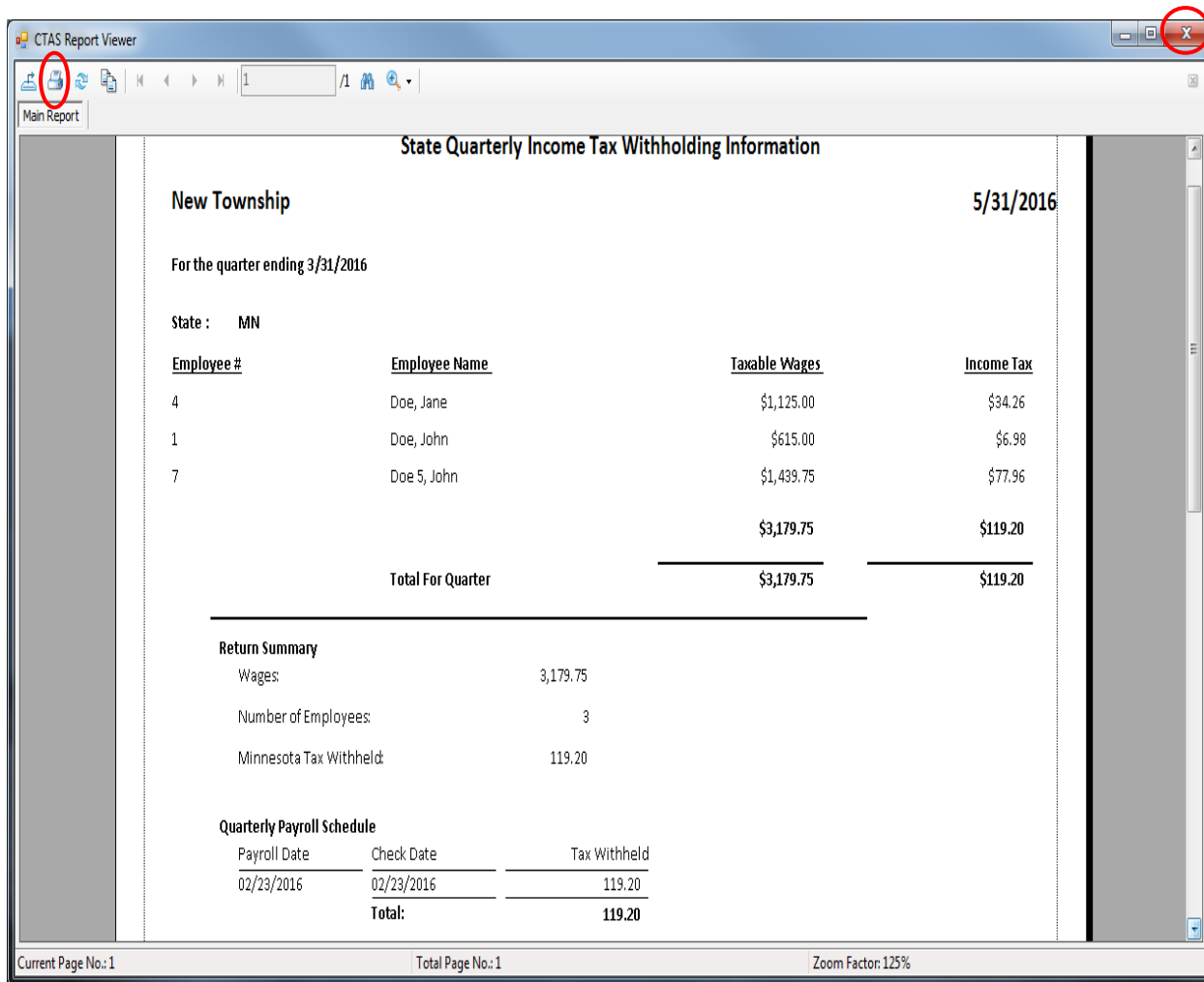
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the MN Withholding Return (MW-1) screen.

Tax Filing Reports: Printing the MN Withholding Return Report (continued)

Sample MN Withholding Return Report

State Quarterly Income Tax Withholding Information

New Township   5/31/2016

For the quarter ending 3/31/2016

State :   MN

Employee #	Employee Name	Taxable Wages	Income Tax
4	Doe, Jane	$1,125.00	$34.26
1	Doe, John	$615.00	$6.98
7	Doe 5, John	$1,439.75	$77.96
		$3,179.75	$119.20
	Total For Quarter	$3,179.75	$119.20

Return Summary

Wages:	3,179.75
Number of Employees:	3
Minnesota Tax Withheld:	119.20

Quarterly Payroll Schedule

Payroll Date	Check Date	Tax Withheld
02/23/2016	02/23/2016	119.20
	Total:	119.20

Tax Filing Reports: Printing the W-2 Wage and Tax Statements Report

The W-2 Wage and Tax Statements Report is designed to print the W-2 for all employees. The report will print the W-2 in the standard format, two forms per page. The forms can be purchased at your local office supply store. Before distributing the W-2s, each employee's W-2 Wage and Tax Statement should be reviewed for accuracy.

To print the W-2 Wage and Tax Statements, highlight the W-2 Wage and Tax Statements on the Tax Filing screen (see page 13-1) and click the Run button.
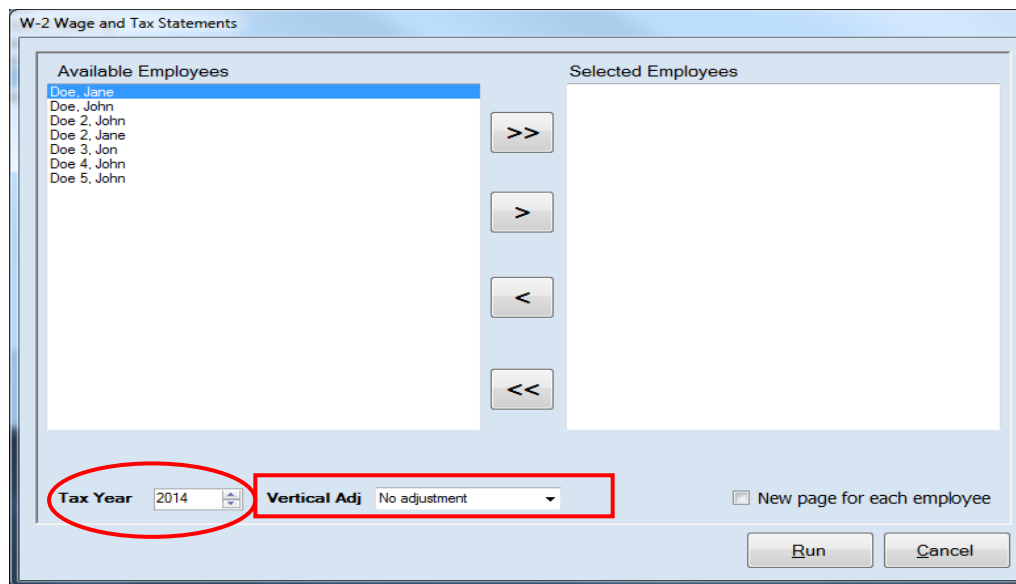
On the W-2 Wage and Tax Statements screen:

- Select and move the names of employees who will receive a W-2 from the Available Employees box to the Selected Employees box. The ">>" button will move all the names from the Available Employees box to the Selected Employees box. The ">" button will move the names you have highlighted from the Available Employees box to the Selected Employees box. You can also move an individual employee's name by double-clicking on the name. The "<" and "<<" will remove either highlighted employee(s) or all employees from the Selected Employees to the Available Employees box.

Note: CTAS allows a maximum of 20 W-2s to be printed at one time.

- Enter or click the up or down arrow to select the Tax Year (circled).

- Click the down arrow at the end of the Vertical Adj dropdown (boxed) to move the printing of the data up or down, up to a quarter of an inch.

- Click the Run button and the print preview (Report Viewer) screen appears, as shown on the next page.

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Tax Filing Reports: Printing the W-2 Wage and Tax Statements Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 13-3 for printing instructions)
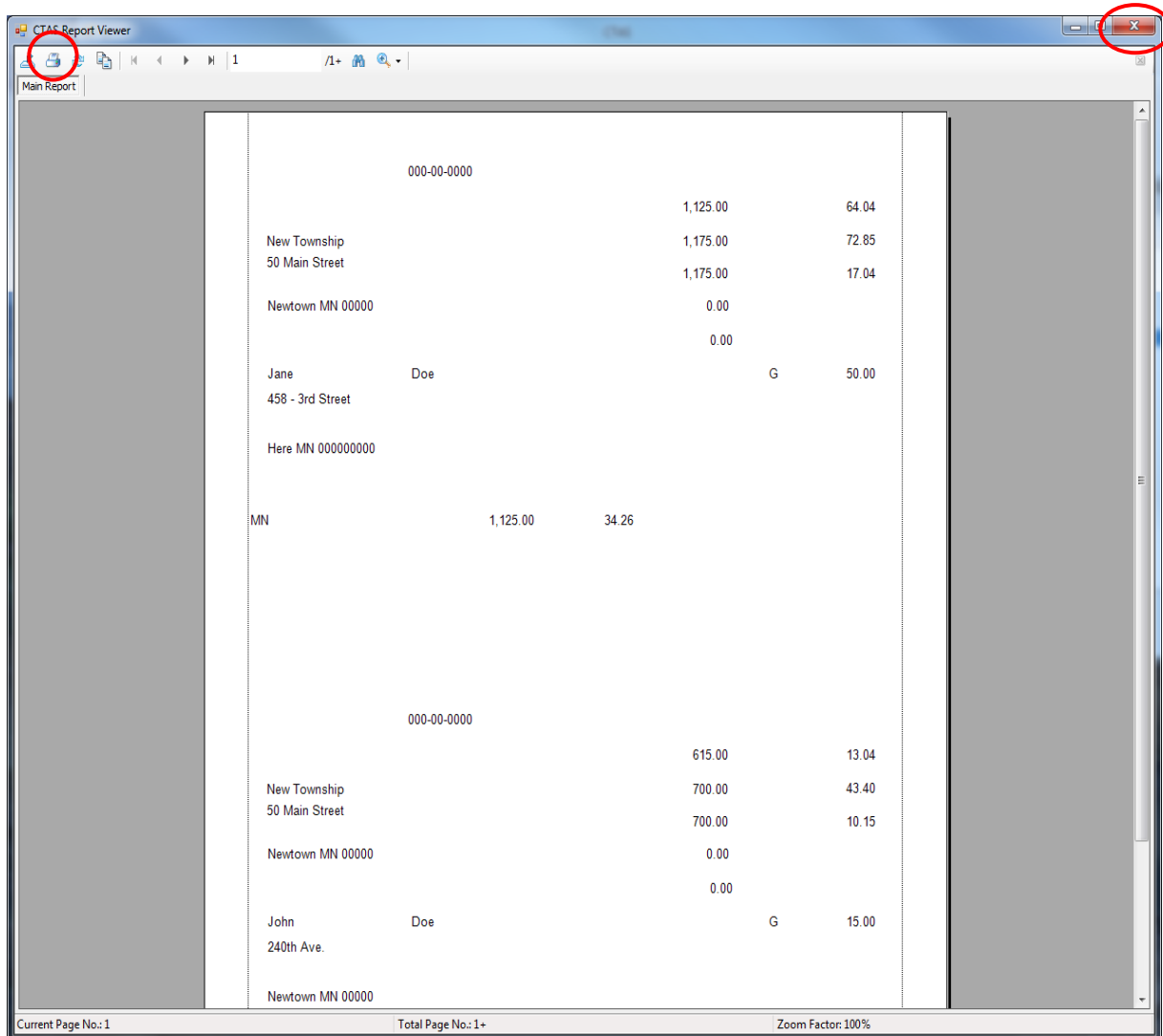
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Cancel button on the W-2 Wage and Tax Statements screen.

Sample W-2 Wage and Tax Statements

000-00-0000

				1,125.00		64.04
New Township				1,175.00		72.85
50 Main Street				1,175.00		17.04
Newtown MN 00000				0.00		
				0.00		
Jane	Doe				G	50.00
458 - 3rd Street						
Here MN 000000000						
MN		1,125.00	34.26			

000-00-0000

				615.00		13.04
New Township				700.00		43.40
50 Main Street				700.00		10.15
Newtown MN 00000				0.00		
				0.00		
John	Doe				G	15.00
240th Ave.						
Newtown MN 00000						
MN		615.00	6.98			

Tax Filing Reports: Printing the W-3 Transmittal of Wage and Tax Statements Report

The W-3 Transmittal of Wage and Tax Statements Report is designed to print the W-3 for all employees. The report will print the W-3 in the standard format, two forms per page. The forms can be purchased at your local office supply store. Before distributing the W-3s, each employee's W-3 Transmittal of Wage and Tax Statement should be reviewed for accuracy.

To print the W-3 Transmittal of Wage and Tax Statements, highlight the W-3 Transmittal of Wage and Tax Statements on the Tax Filing screen and then click the Run button in the bottom of the screen (see).
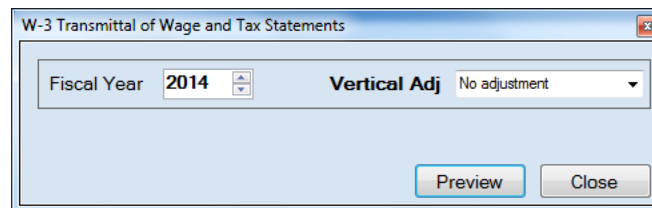
On the W-3 Transmittal of Wage and Tax Statements screen:

- Enter or click the up or down arrow to select the Fiscal Year.

- Click the down arrow at the end of the Vertical Adj drop-down to move the printing of the data up or down, up to a quarter of an inch.

- Click the Preview button and the print preview (Report Viewer) screen appears, as shown on the next page.

Tax Filing Reports: Printing the W-3 Transmittal of Wage and Tax Statements Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 13-3 for printing instructions)
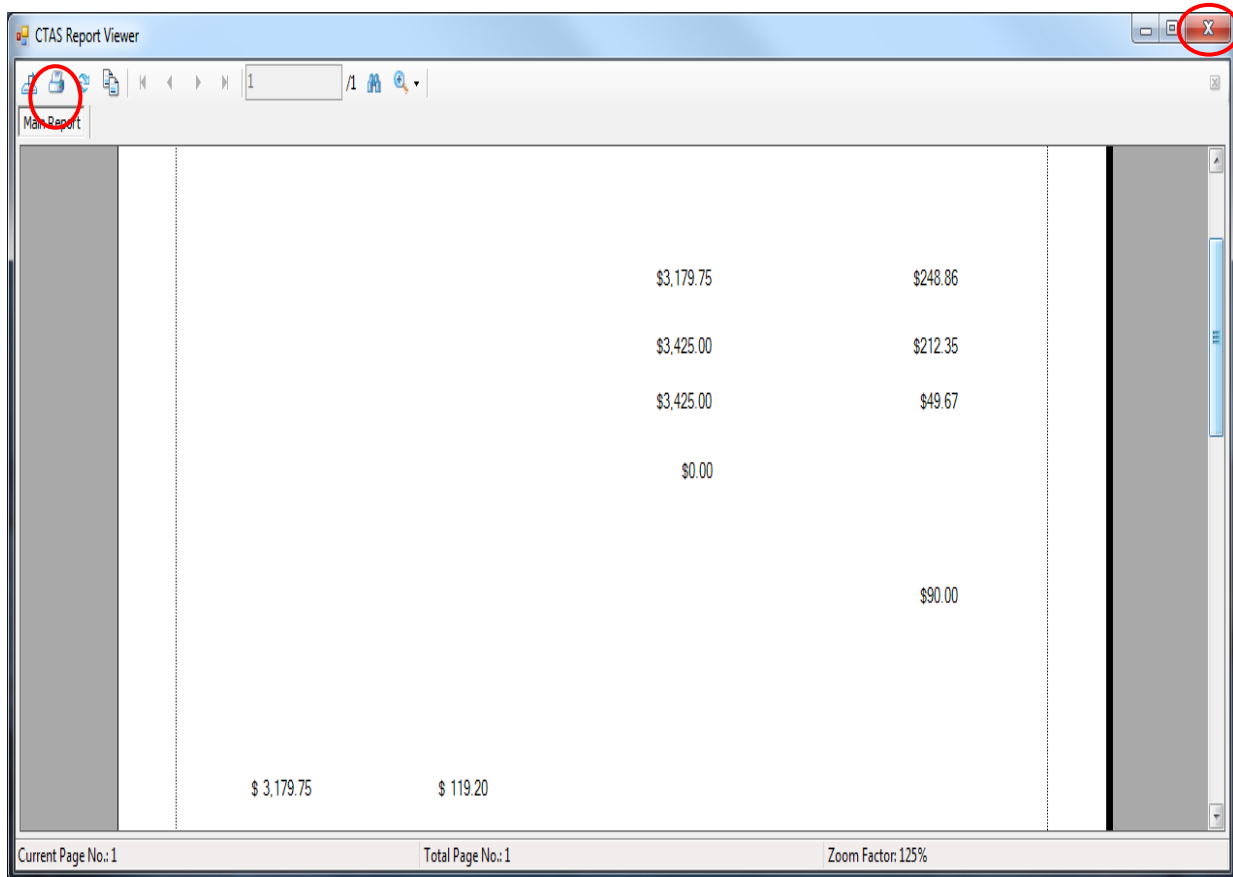
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the W-3 Transmittal of Wage and Tax Statements.

Tax Filing Reports: Printing the W-3 Transmittal of Wage and Tax Statements Report (continued)

Sample W-3 Transmittal of Wage and Tax Statements

$3,179.75	$248.86
$3,425.00	$212.35
$3,425.00	$49.67
$0.00	
	$90.00

$ 3,179.75	$ 119.20

Chapter 14

Payroll Reports

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Payroll Reports: Introduction

There are eleven reports that you can create and print from the Payroll Reports section. The following pages will define each report and provide instructions for printing each one. In addition, this chapter will explain how to use the Export feature on the print preview (Report Viewer screen).

Accessing the Payroll Reports Section

To access the Payroll Reports section, select the Reports tab (circled) in the Task bar, then the Payroll (Year to Date) icon (boxed). The Payroll Reports (Year to Date) screen will open, listing all the reports you can create and print.
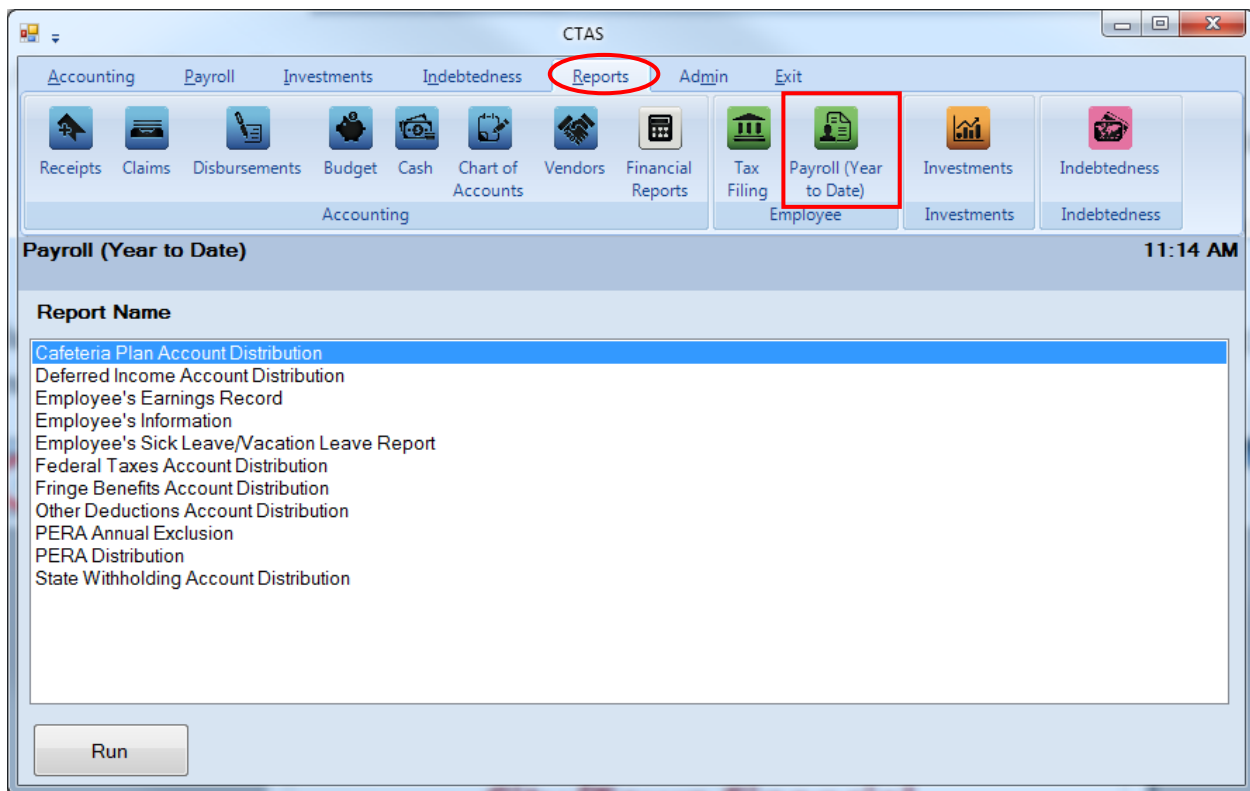
To select the report you want to create, highlight the report name and click the Run button at the bottom of the Payroll (Year to Date) screen.

Payroll Reports: Printing the Cafeteria Plan Account Distribution Report

The Cafeteria Plan Account Distribution Report is designed to provide you with the information to prepare a claim to pay the Cafeteria Plan vendor. This report should be printed and reviewed for accuracy before the claim is prepared.

To print a Cafeteria Plan Account Distribution Report, highlight Cafeteria Plan Account Distribution on the Payroll (Year to Date) screen (see previous page) and click the Run button. The following screen will appear.

On the Cafeteria Plan Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the Cafeteria Plan Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Payroll Reports: Printing the Cafeteria Plan Account Distribution Report (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).

- Click the Close button on the Cafeteria Plan Account Distribution screen.

Payroll Reports: Printing the Cafeteria Plan Account Distribution Report (continued)

Sample Cafeteria Plan Account Distribution Report

New Township		Cafeteria Plan Account Distribution		6/2/2016
For the Period: 5/2/2016 To 6/2/2016				
Account #	**Employee_#**	**Employee_Name**		**Amount**
100-41110-100				
	1	Doe, John		$40.00
			Account Total	**$40.00**
	2	Doe 2, John		$20.00
			Account Total	**$20.00**
100-41405-101				
	4	Doe, Jane		$10.00
			Account Total	**$10.00**
601-41405-101				
	4	Doe, Jane		$10.00
			Account Total	**$10.00**
100-41110-100				
	Unallocated (Due to rounding)			$0.00
			Total For Period	**$80.00**

Payroll Reports: Printing the Deferred Income Account Distribution Report

The Deferred Income Account Distribution Report is designed to provide you with the information to prepare a claim to pay the deferred income provider. This report should be printed and reviewed for accuracy before the claim is prepared.

To print a Deferred Income Account Distribution Report, highlight Deferred Income Account Distribution on the Payroll (Year to Date) screen (see page 14-1 for instructions) and click the Run button. The following screen will appear.

On the Deferred Income Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the Deferred Income Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Deferred Income Account Distribution screen.

Payroll Reports: Printing the Deferred Income Account Distribution Report (continued)

Sample Deferred Income Account Distribution Report

New Township		Deferred Income Account Distribution		6/2/2016
For the Period: 5/2/2016 To 6/2/2016				
Account #	**Employee #**	**Employee Name**		**Amount**
100-41110-100				
	1	Doe, John		$15.00
			Account Total	**$15.00**
	2	Doe 2, John		$0.00
			Account Total	**$0.00**
100-41405-101				
	4	Doe, Jane		$25.00
			Account Total	**$25.00**
601-41405-101				
	4	Doe, Jane		$25.00
			Account Total	**$25.00**
100-41110-100				
		Unallocated (Due to rounding)		$0.00
			Total For Period	**$65.00**

Payroll Reports: Printing the Employee's Earnings Record

The Employee's Earnings Record displays the employee's demographic information, wages, deductions, and net pay for the payroll period range you select. The report is designed to print each employee's information on a separate page.

To print an Employee's Earnings Record, highlight Employee's Earnings Record on the Payroll (Year to Date) screen (see page 14-1) and click the Run button. The following screen appears.

To select the names of employees for whom to print an Employee's Earnings Record:

- Select and move the names of employees to be paid from the Available Employees box to the Selected Employees box. The ">>" button will move all employees' names listed in the Available Employees box to the Selected Employees box. The ">" button will move the names you have highlighted from the Available Employees box to the Selected Employees box. You can also move an individual employee's name by double-clicking on that name.

- The "<" button will move highlighted employee(s)' names from the Selected Employees box to the Available Employees box. The "<<" button will move all employees' names from the Selected Employees box to the Available Employees box.

- Select radio buttons to run report By Check Date or By Payroll Date (circled).

- Enter a beginning date for the payroll periods to be printed in the Start Date field.

- Enter an ending date for the payroll periods to be printed in the End Date field.

- Click the Run button. The print preview (Report Viewer screen) appears, as shown on the next page.

Payroll Reports: Printing the Employee's Earnings Record (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Cancel button on the Employee's Earnings Report screen.

Payroll Reports: Printing the Employee's Earnings Record (continued)

Sample Employee's Earnings Record Report

| New Township | | | | | | Employee's Earnings Record | | | | | | 6/2/2016 |

For the Period 1/1/2016 to 6/2/2016

Name:	Jane Doe	Employee Number:	4	Effective Date:	01/01/2014	Retirement Plan:
	458 - 3rd Street	Social Security #:	000-00-0000	Employment Date:	01/01/2014	PERA Number:
		Tax Status:	Married	Separation Date:		
	Here, MN 000000000					
Number of Exceptions	Federal 1	Additional Withholdings	Federal	$0.00	Type : Hourly	
	State 1		State	$0.00		

Salary Rate Name	Rate
	0.00
CD-Overtime	30.00
Extra Meeting	75.00
Hourly	20.00
Meeting	50.00

| | | Hours | | Earnings | | | | | Pretax | | | |
Pay Period	Check Date	Regular	Overtime	Regular	Overtime	Tips	Gross	PERA	Def. Inc.	Cafeteria	Pretax Oth	Taxable Wgs
02/23/2016	02/23/2016	53.00	0.00	1,175.00	0.00	0.00	1,175.00	0.00	50.00	0.00	0.00	1,125.00
06/02/2016	06/02/2016	3.00	0.00	150.00	0.00	0.00	150.00	0.00	50.00	20.00	0.00	80.00
Total		56.00	0.00	1,325.00	0.00	0.00	1,325.00	0.00	100.00	20.00	0.00	1,205.00

| | | | | | Insurance | | | | | | | | | |
Pay Period	Fed WH Tax	FICA	Medicare	State WH Tax	Health	Dental	Life	Union Dues	Other 1	Other 2	Other 3	Net Pay	EIC	Net Pay
02/23/2016	64.04	72.85	17.04	34.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	936.81	0.00	936.81
06/02/2016	0.00	8.06	1.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70.05	0.00	70.05
Total	64.04	80.91	18.93	34.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,006.86	0.00	1,006.86

Payroll Reports: Printing the Employee's Information Report

The Employee's Information Report displays the employee information such as name, address, Social Security number, tax status, employment date, etc. The report also displays the tax information and deductions. In addition, the account distributions are printed to show how the net pay will be allocated. The report is designed to print each employee's information on a separate page.

To print an Employee Information Report, highlight Employee's Information on the Payroll (Year to Date) screen (see page 14-1) and click the Run button. The Employee's Information screen appears.
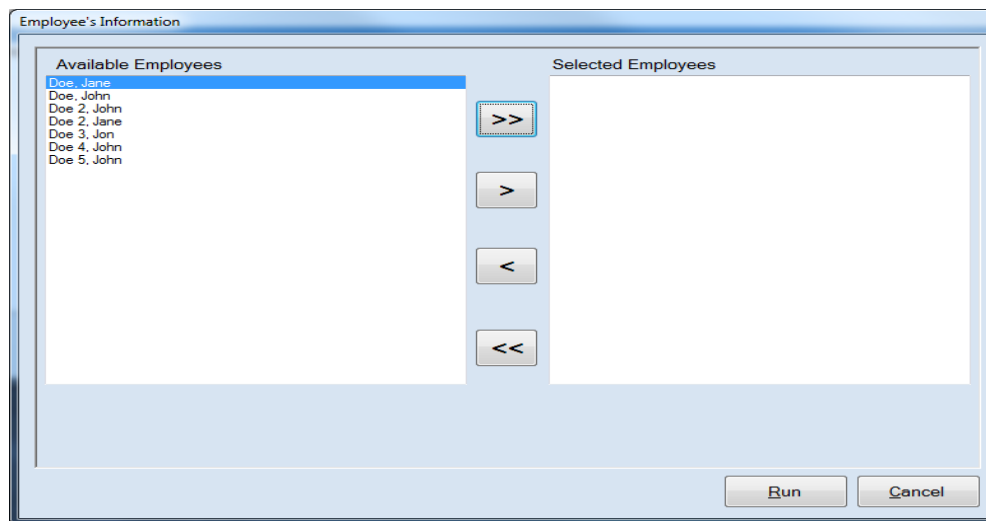
To select the names of employees whose information will be printed:

- Select and move the names of employees to be paid from the Available Employees box to the Selected Employees box. The ">>" button will move all employees' names listed in the Available Employees box to the Selected Employees box. The ">" button will move the names you have highlighted from the Available Employees box to the Selected Employees box. You can also move an individual employee's name by double-clicking on that name.

- The "<" button will move highlighted employee(s)' names from the Selected Employees box to the Available Employees box. The "<<" button will move all employees' names from the Selected Employees box to the Available Employees box.

- Click the Run button. The print preview (Report Viewer screen) appears, as shown on the next page.

Payroll Reports: Printing the Employee's Information Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
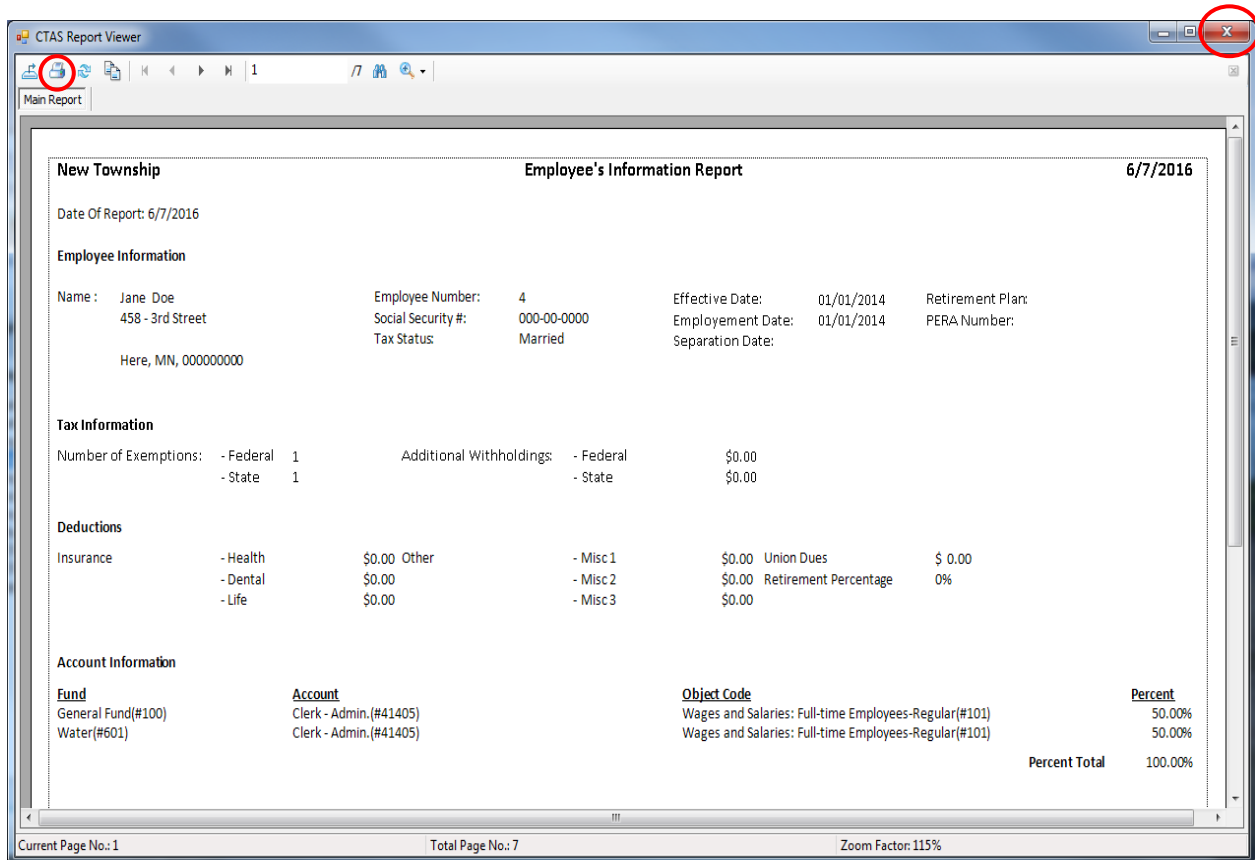
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Cancel button on the Employee's Information screen.

Payroll Reports: Printing the Employee's Information Report (continued)

Sample Employee Information Report

New Township			Employee's Information Report				6/7/2016

Date Of Report: 6/7/2016

Employee Information

Name :	Jane Doe		Employee Number:	4		Effective Date:	01/01/2014	Retirement Plan:
	458 - 3rd Street		Social Security #:	000-00-0000		Employement Date:	01/01/2014	PERA Number:
			Tax Status:	Married		Separation Date:		
	Here, MN, 000000000							

Tax Information

Number of Exemptions:	- Federal	1	Additional Withholdings:	- Federal	$0.00
	- State	1		- State	$0.00

Deductions

Insurance	- Health	$0.00	Other	- Misc 1	$0.00	Union Dues	$ 0.00
	- Dental	$0.00		- Misc 2	$0.00	Retirement Percentage	0%
	- Life	$0.00		- Misc 3	$0.00		

Account Information

Fund	Account	Object Code	Percent
General Fund(#100)	Clerk - Admin.(#41405)	Wages and Salaries: Full-time Employees-Regular(#101)	50.00%
Water(#601)	Clerk - Admin.(#41405)	Wages and Salaries: Full-time Employees-Regular(#101)	50.00%
		Percent Total	100.00%

Report Last Updated 08/29/2014   Page 1 of 7

Payroll Reports: Printing the Employee's Sick Leave/Vacation Leave Report

An Employee's Sick Leave/Vacation Leave Report displays the vacation and sick leave balances on a year-to-date basis. In addition, the report shows the amount of vacation and sick leave used and accrued by payroll period. The report is designed to print each employee's information on a separate page.

To print an Employee's Sick Leave/Vacation Leave report, highlight Employee's Sick Leave/Vacation Leave Report on the Payroll (Year to Date) screen (see) and click the Run button. The following screen will appear.
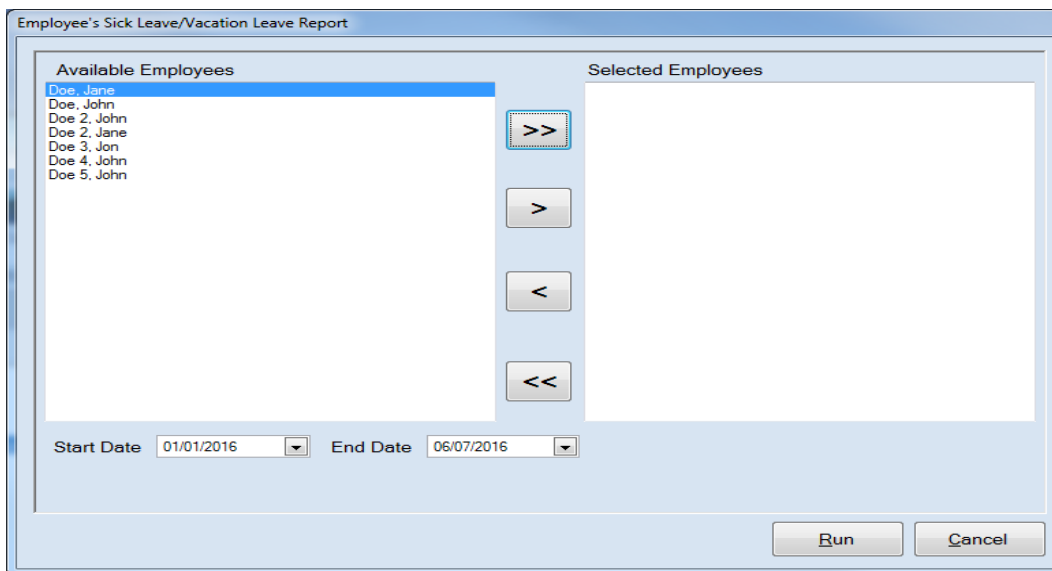

To select the names of employees whose reports will be printed:

- Select and move the names of employees to be paid from the Available Employees box to the Selected Employees box. The ">>" button will move all employees' names listed in the Available Employees box to the Selected Employees box. The ">" button will move the names you have highlighted from the Available Employees box to the Selected Employees box. You can also move an individual employee's name by double-clicking on that name.

- The "<" button will move highlighted employee(s)' names from the Selected Employees box to the Available Employees box. The "<<" button will move all employees' names from the Selected Employees box to the Available Employees box.

- Enter a beginning date for the payroll periods to be printed in the Start Date field.

- Enter an ending date for the periods to be printed in the End Date field.

- Click the Run button. The print preview (Report Viewer screen) appears, as shown on the next page.

Payroll Reports: Printing the Employee's Sick Leave/Vacation Leave Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)
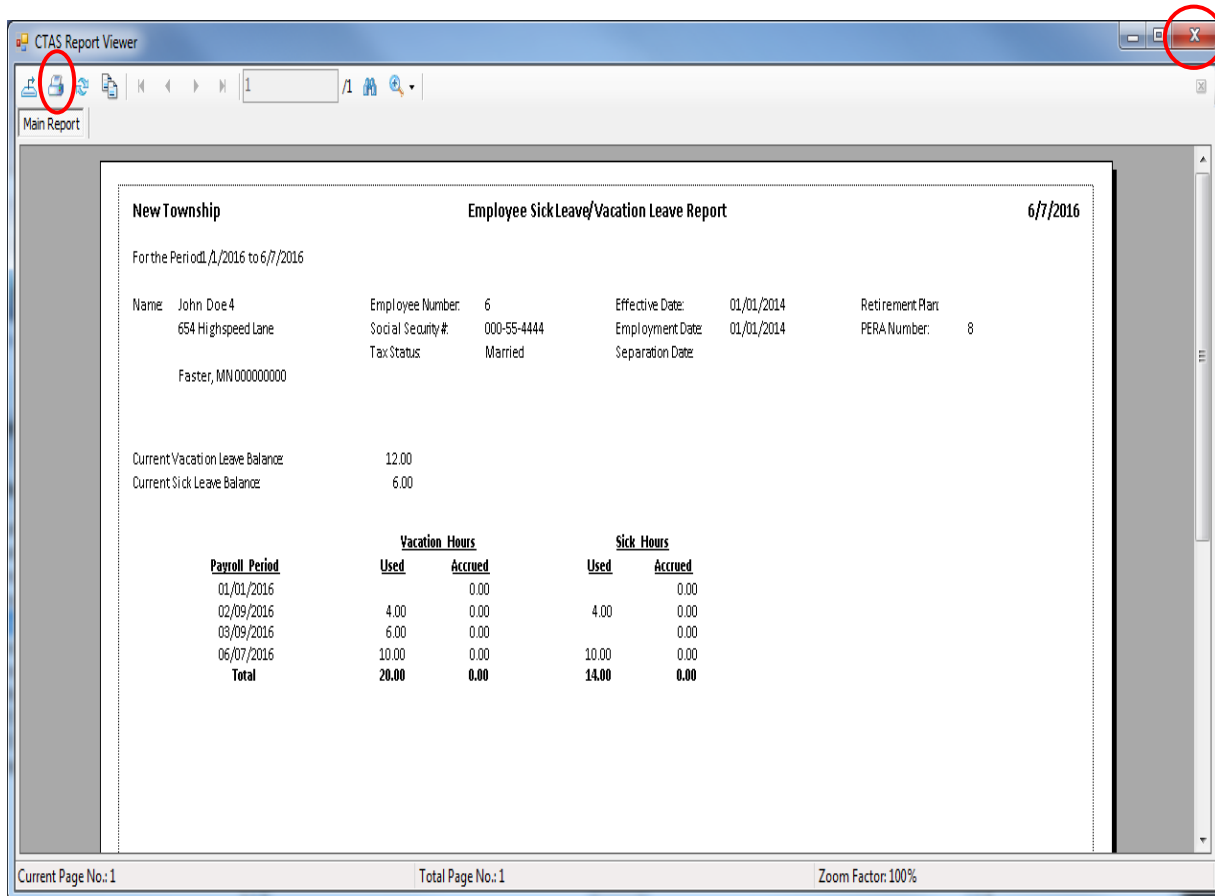
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Cancel button on the Employee's Sick Leave/Vacation Leave screen.

Payroll Reports: Printing the Employee's Sick Leave/Vacation Leave Report (continued)

Sample Employee's Sick Leave/Vacation Leave Report

New Township		Employee Sick Leave/Vacation Leave Report				6/7/2016

For the Period 1/1/2016 to 6/7/2016

Name:	John Doe 4	Employee Number:	6	Effective Date:	01/01/2014	Retirement Plan	
	654 Highspeed Lane	Social Security #:	000-55-4444	Employment Date:	01/01/2014	PERA Number:	8
		Tax Status:	Married	Separation Date:			
	Faster, MN 000000000						
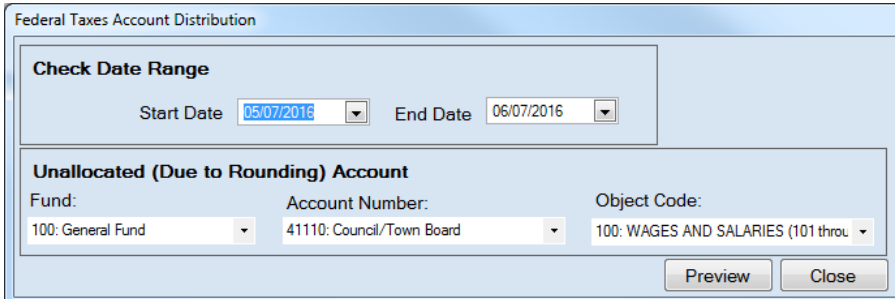
Current Vacation Leave Balance:	12.00
Current Sick Leave Balance:	6.00

	Vacation_Hours		Sick_Hours	
Payroll_Period	**Used**	**Accrued**	**Used**	**Accrued**
01/01/2016		0.00		0.00
02/09/2016	4.00	0.00	4.00	0.00
03/09/2016	6.00	0.00		0.00
06/07/2016	10.00	0.00	10.00	0.00
Total	**20.00**	**0.00**	**14.00**	**0.00**

Payroll Reports: Printing the Federal Taxes Account Distribution Report

The Federal Taxes Account Distribution Report is designed to provide you with the information to prepare a claim to pay federal taxes. This report should be printed and reviewed for accuracy before the claim is prepared.

To print a Federal Taxes Account Distribution Report, highlight Federal Taxes Account Distribution on the Payroll (Year to Date) screen (see page 14-1) and click the Run button. The following screen will appear.

On the Federal Taxes Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the Federal Taxes Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Federal Taxes Account Distribution screen.

Payroll Reports: Printing the Federal Taxes Account Distribution Report (continued)

Sample Federal Taxes Account Distribution Report

New Township   **Federal Taxes Account Distribution**   6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Account Number	Employee Number	Employee Name	Withholding	FICA Employee	FICA Employer	Medicare Employee	Medicare Employer	Total	Total Employee
100-41110-100	1	Doe,John	$13.04	$43.40	$43.40	$10.15	$10.15	$120.14	$66.59
		Account Total	$13.04	$43.40	$43.40	$10.15	$10.15	$120.14	$66.59
100-41405-101	4	Doe,Jane	$32.02	$36.43	$36.43	$8.52	$8.52	$121.92	$76.97
		Account Total	$32.02	$36.43	$36.43	$8.52	$8.52	$121.92	$76.97
201-43121-101	6	Doe 4,John	$329.34	$318.06	$318.06	$74.39	$74.39	$1,114.24	$721.79
	7	Doe 5,John	$85.89	$48.05	$48.05	$11.24	$11.24	$204.47	$145.18
		Account Total	$415.23	$366.11	$366.11	$85.63	$85.63	$1,318.71	$866.97
201-43122-101	7	Doe 5,John	$85.89	$48.05	$48.05	$11.24	$11.24	$204.47	$145.18
		Account Total	$85.89	$48.05	$48.05	$11.24	$11.24	$204.47	$145.18
201-43125-101	6	Doe 4,John	$329.34	$318.06	$318.06	$74.39	$74.39	$1,114.24	$721.79
		Account Total	$329.34	$318.06	$318.06	$74.39	$74.39	$1,114.24	$721.79
601-41405-101	4	Doe,Jane	$32.02	$36.43	$36.43	$8.52	$8.52	$121.92	$76.97
		Account Total	$32.02	$36.43	$36.43	$8.52	$8.52	$121.92	$76.97
100-41110-100									
Unallocated (Due to rounding)			($0.06)	($0.01)	($0.01)	($0.01)	($0.01)	($0.10)	($0.08)
		Total For Period	$907.48	$848.47	$848.47	$198.44	$198.44	$3,001.30	$1,954.39

Payroll Reports: Printing the Fringe Benefits Account Distribution Report

The Fringe Benefits Account Distribution Report is designed to provide you with the information to prepare a claim to pay the vendors that provide fringe benefits. This report should be printed and reviewed for accuracy before the claim is prepared.

To print a Fringe Benefits Account Distribution Report, highlight Fringe Benefits Account Distribution on the Payroll (Year to Date) screen (see page 14-1) and click the Run button. The following screen will appear.
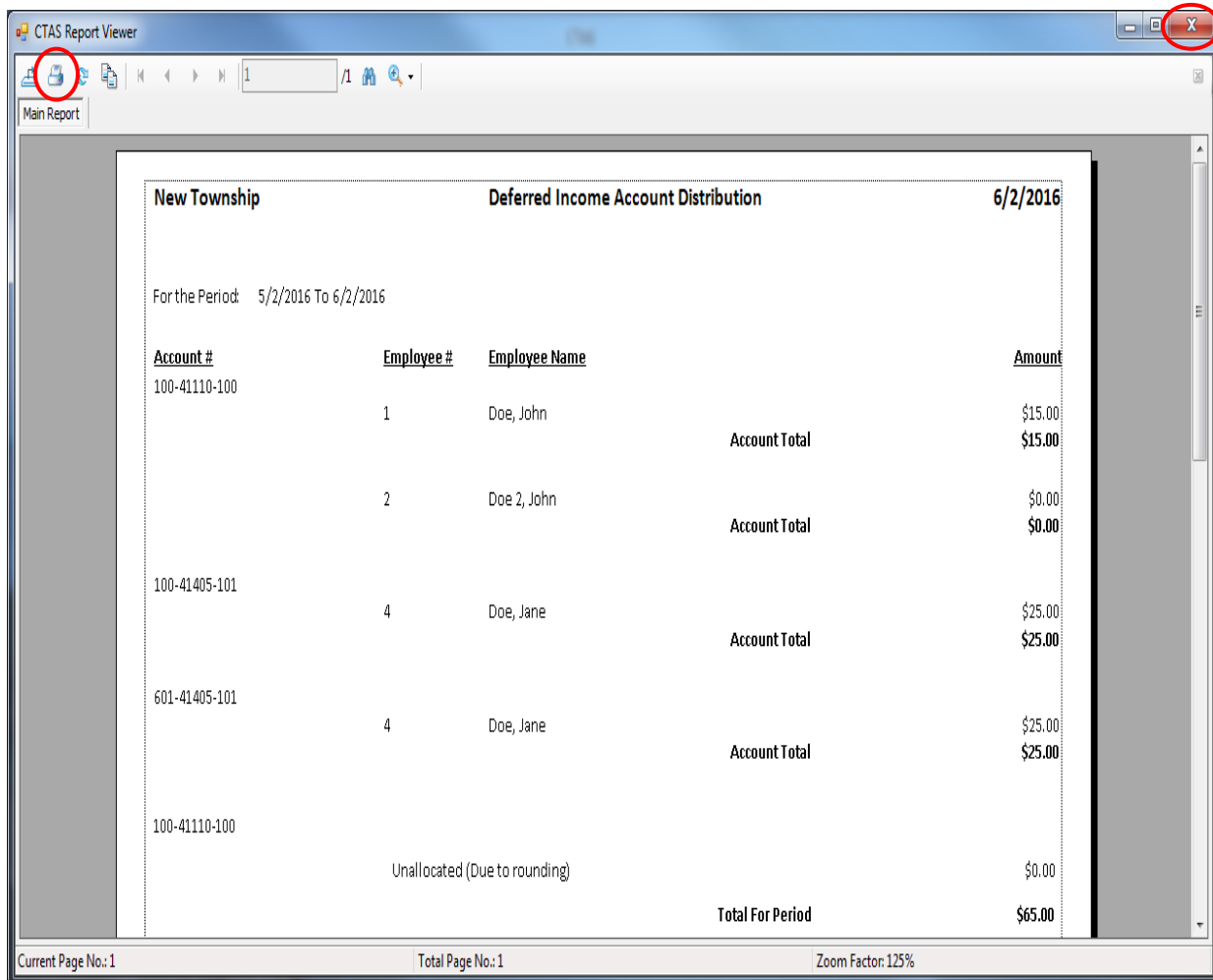

On the Fringe Benefits Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- Click a Report Type radio button (circled) to choose if you want the report printed by account (see page 14-23) or by employee (see page 14-24).

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the Fringe Benefits Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the Fringe Benefits Account Distribution screen.

Payroll Reports: Printing the Fringe Benefits Account Distribution Report (continued)
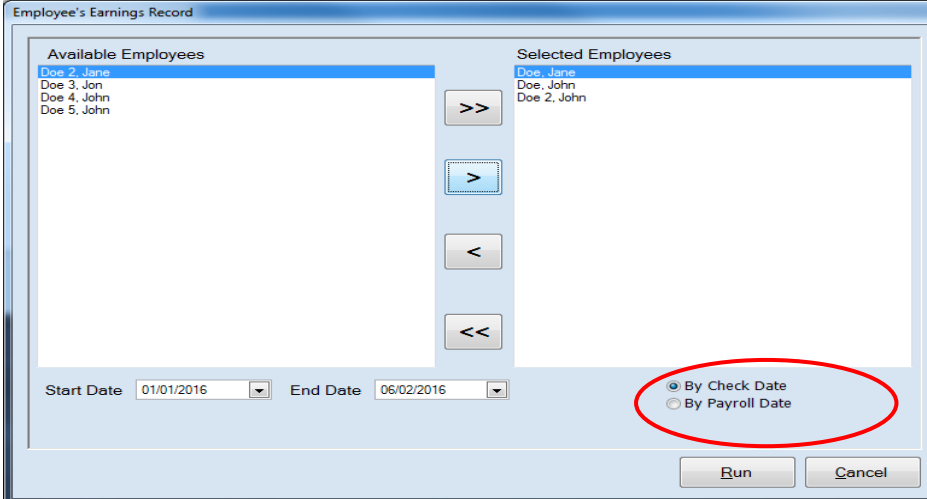
Sample Fringe Benefits Account Distribution Report - by Account

New Township			Fringe Benefits Account Distribution - By Account						6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Account Number	Employee #	Employee Name	Health Employee	Health Employer	Dental Employee	Dental Employer	Life Employee	Life Employer	Total
100-41110-100	1	Doe, John	$20.00	$80.00	$400.00	$40.00	$40.00	$20.00	$600.00
		Account Total	$20.00	$80.00	$400.00	$40.00	$40.00	$20.00	$600.00
100-41110-101	2	Doe 2, John	$30.00	$150.00	$30.00	$30.00	$30.00	$30.00	$300.00
	3	Doe 3, Jon	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$30.00	$150.00	$30.00	$30.00	$30.00	$30.00	$300.00
100-41405-101	4	Doe, Jane	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100-41510-101	5	Doe 2, Jane	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
201-43121-101	6	Doe 4, John	$60.00	$20.00	$30.00	$20.00	$0.00	$0.00	$130.00
	7	Doe 5, John	$7.50	$0.00	$5.00	$0.00	$0.00	$0.00	$12.50
		Account Total	$67.50	$20.00	$35.00	$20.00	$0.00	$0.00	$142.50
201-43122-101	7	Doe 5, John	$7.50	$0.00	$5.00	$0.00	$0.00	$0.00	$12.50
		Account Total	$7.50	$0.00	$5.00	$0.00	$0.00	$0.00	$12.50
201-43125-101	6	Doe 4, John	$60.00	$20.00	$30.00	$20.00	$0.00	$0.00	$130.00
		Account Total	$60.00	$20.00	$30.00	$20.00	$0.00	$0.00	$130.00
601-41405-101	4	Doe, Jane	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
100-41110-100									
		Unallocated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
		Total for Period	$185.00	$270.00	$500.00	$110.00	$70.00	$50.00	$1,185.00

Payroll Reports: Printing the Fringe Benefits Account Distribution Report (continued)

Sample Fringe Benefits Account Distribution Report - by Employee

New Township		Fringe Benefits Account Distribution - By Employee						6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Employee Name (#)	Account Number	Health Employee	Health Employer	Dental Employee	Dental Employer	Life Employee	Life Employer	Total
Doe 2, Jane (5)	100-41510-101	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Member Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Doe 2, John (2)	100-41110-101	$30.00	$150.00	$30.00	$30.00	$30.00	$30.00	$300.00
	Member Total	$30.00	$150.00	$30.00	$30.00	$30.00	$30.00	$300.00
Doe 3, Jon (3)		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Member Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Doe 4, John (6)	201-43121-101	$60.00	$20.00	$30.00	$20.00	$0.00	$0.00	$130.00
	201-43125-101	$60.00	$20.00	$30.00	$20.00	$0.00	$0.00	$130.00
	Member Total	$120.00	$40.00	$60.00	$40.00	$0.00	$0.00	$260.00
Doe 5, John (7)	201-43121-101	$7.50	$0.00	$5.00	$0.00	$0.00	$0.00	$12.50
	201-43122-101	$7.50	$0.00	$5.00	$0.00	$0.00	$0.00	$12.50
	Member Total	$15.00	$0.00	$10.00	$0.00	$0.00	$0.00	$25.00
Doe, Jane (4)	100-41405-101	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	601-41405-101	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Member Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Doe, John (1)	100-41110-100	$20.00	$80.00	$400.00	$40.00	$40.00	$20.00	$600.00
	Member Total	$20.00	$80.00	$400.00	$40.00	$40.00	$20.00	$600.00
100-41110-100								
	Unallocated	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
	Total for Period	$185.00	$270.00	$500.00	$110.00	$70.00	$50.00	$1,185.00

Payroll Reports: Printing the Other Deductions Account Distribution Report

The Other Deductions Account Distribution Report is designed to provide you with information to prepare the claims to pay miscellaneous deductions. This report should be printed and reviewed for accuracy before the claim is prepared.

To print the Other Deductions Account Distribution Report, highlight Other Deductions Account Distribution on the Payroll (Year to Date) screen (see) and click the Run button. The following screen will appear.

On the Other Deductions Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the Other Deductions Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Other Deductions Account Distribution screen.

Sample Other Deductions Account Distribution Report

Other Deductions Account Distribution

New Township   6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Account #	Employee #	Employee	Union Dues	MISC 1	MISC 2	MISC 3	Tota
100-41110-100	1	Doe, John	$0.00	$500.00	$0.00	$0.00	$500.00
		Account Total	$0.00	$500.00	$0.00	$0.00	$500.00
100-41110-101	2	Doe 2, John	$30.00	$30.00	$0.00	$0.00	$60.00
	3	Doe 3, Jon	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$30.00	$30.00	$0.00	$0.00	$60.00
100-41405-101	4	Doe, Jane	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00
100-41510-101	5	Doe 2, Jane	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00
201-43121-101	6	Doe 4, John	$20.00	$10.00	$0.00	$0.00	$30.00
	7	Doe 5, John	$0.00	$0.00	$2.50	$2.50	$5.00
		Account Total	$20.00	$10.00	$2.50	$2.50	$35.00
201-43122-101	7	Doe 5, John	$0.00	$0.00	$2.50	$2.50	$5.00
		Account Total	$0.00	$0.00	$2.50	$2.50	$5.00
201-43125-101	6	Doe 4, John	$20.00	$10.00	$0.00	$0.00	$30.00
		Account Total	$20.00	$10.00	$0.00	$0.00	$30.00
601-41405-101	4	Doe, Jane	$0.00	$0.00	$0.00	$0.00	$0.00
		Account Total	$0.00	$0.00	$0.00	$0.00	$0.00
100-41110-100							
		Unallocated	$0.00	$0.00	$0.00	$0.00	$0.00
		Total for Period	$70.00	$550.00	$5.00	$5.00	$630.00

Payroll Reports: Printing PERA Annual Exclusion Report

The PERA Annual Exclusion Report is designed to provide you with a list of the employees who do not have deductions withheld for PERA. This report should be printed and reviewed for accuracy before the information is sent to PERA.

To print the PERA Annual Exclusion Report, highlight PERA Annual Exclusion on the Payroll (Year to Date) screen (see page 14-1) and click the Run button. The following screen appears.
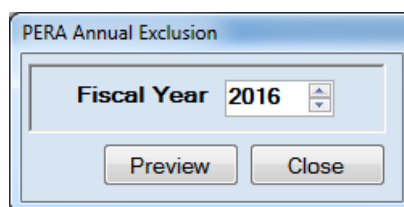
On the PERA Annual Exclusion screen:

- Enter the fiscal year by entering the year or using the up and down arrows.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown below.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)
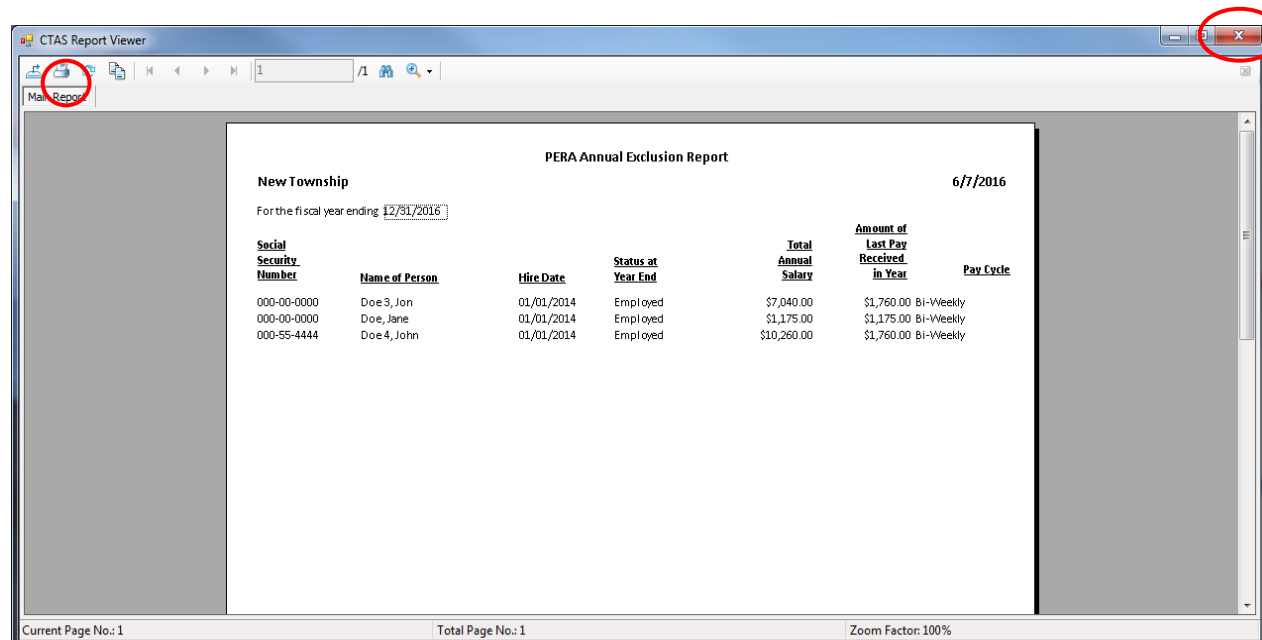
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the PERA Annual Exclusion screen.

Office of the State Auditor

Payroll Reports: Printing PERA Annual Exclusion Report (continued)

Sample PERA Annual Exclusion Report

PERA Annual Exclusion Report

New Township   6/7/2016

For the fiscal year ending 12/31/2016

Social Security Number	Name of Person	Hire Date	Status at Year End	Total Annual Salary	Amount of Last Pay Received in Year	Pay Cycle
000-00-0000	Doe 3, Jon	01/01/2014	Employed	$7,040.00	$1,760.00	Bi-Weekly
000-00-0000	Doe, Jane	01/01/2014	Employed	$1,175.00	$1,175.00	Bi-Weekly
000-55-4444	Doe 4, John	01/01/2014	Employed	$10,260.00	$1,760.00	Bi-Weekly

Payroll Reports: Printing the PERA Distribution Report

The PERA Distribution Report is designed to provide you with the information to prepare a claim to pay retirement amounts to PERA. This report should be printed and reviewed for accuracy before the claim is prepared. You can select the report to be organized by the account number or by the PERA plan type. The report should be run for a single payroll. If it is run for multiple payrolls, errors in the calculations may occur.

To print the PERA Distribution Report, highlight PERA Distribution on the Payroll (Year to Date) screen (see) and click the Run button. The following screen will appear.

On the PERA Distribution by account screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- Click a Report Type radio button (circled) to choose if you want the report printed by plan or by account (see for a sample of each report).

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the PERA Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the PERA Distribution screen.

Payroll Reports: Printing the PERA Distribution Report (continued)

Sample PERA Distribution Report - by Account Number

New Township						PERA Account Distribution - By Account Number			6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Account Number	Employee Number	Employee Name		Employee Share	Regular Employer Share	Additional Employer Share	Total Employer Share		Total
100-41110-100									
	1	Doe, John		$486.00	$710.00	$0.00	$710.00		$1,196.00
			Account Total	$486.00	$710.00	$0.00	$710.00		$1,196.00
100-41110-101									
	2	Doe 2, John		$300.00	$300.00	$60.00	$360.00		$660.00
	3	Doe 3, Jon		$0.00	$704.00	$704.00	$1,408.00		$1,408.00
			Account Total	$300.00	$1,004.00	$764.00	$1,768.00		$2,068.00
100-41510-101									
	5	Doe 2, Jane		$160.00	$160.00	$0.00	$160.00		$320.00
			Account Total	$160.00	$160.00	$0.00	$160.00		$320.00
201-43121-101									
	7	Doe 5, John		$42.63	$42.63	$0.00	$42.63		$85.26
			Account Total	$42.63	$42.63	$0.00	$42.63		$85.26
201-43122-101									
	7	Doe 5, John		$42.63	$42.63	$0.00	$42.63		$85.26
			Account Total	$42.63	$42.63	$0.00	$42.63		$85.26
100-41110-100									
		Unallocated(Due to Rounding)		($0.01)	-$0.01	$0.00	-$0.01		($0.02)
			Total For Period	$1,031.25	$1,959.25	$764.00	$2,723.25		$3,754.50
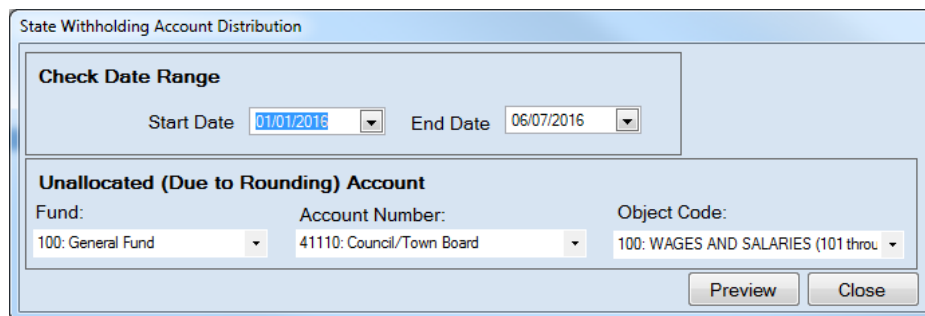
Sample PERA Distribution Report - by Plan

New Township						PERA Account Distribution by Plan Type			6/7/2016

For the Period: 1/1/2016 To 6/7/2016

Plan Type	PERA Number	Employee Name		Employee Share	Regular Employer Share	Additional Employer Share	Total Employer Share	Total	Gross Wages
PERA									
		Doe, John		$486.00	$710.00	$0.00	$710.00	$1,196.00	$7,100.00
	2	Doe 2, John		$300.00	$300.00	$60.00	$360.00	$660.00	$6,000.00
			Plan Total	$786.00	$1,010.00	$60.00	$1,070.00	$1,856.00	$13,100.00
	3	Doe 3, Jon		$0.00	$704.00	$704.00	$1,408.00	$1,408.00	$7,040.00
			Plan Total	$0.00	$704.00	$704.00	$1,408.00	$1,408.00	$7,040.00
PERA									
	6	Doe 2, Jane		$160.00	$160.00	$0.00	$160.00	$320.00	$1,600.00
	22	Doe 5, John		$85.26	$85.26	$0.00	$85.26	$170.52	$1,550.00
			Plan Total	$245.26	$245.26	$0.00	$245.26	$490.52	$3,150.00
			Total For Period	$1,031.26	$1,959.26	$764.00	$2,723.26	$3,754.52	$23,290.00

Payroll Reports: Printing the State Withholding Account Distribution Report

The State Withholding Account Distribution Report is designed to provide you with the information to prepare a claim to pay state taxes. This report should be printed and reviewed for accuracy before the claim is prepared.

To print a State Withholding Account Distribution Report, highlight State Withholding Account Distribution on the Payroll (Year to Date) screen (see) and click the Run button. The following screen will appear.

On the State Withholding Account Distribution screen:

- In the Check Date Range box, enter the beginning check date for the payroll checks to be included in this report in the Start Date field.

- Enter the ending check date for the payroll checks to be included in this report in the End Date field.

- In the Unallocated (Due to Rounding) Account box, enter the Fund Number in the Fund field.

- Enter the Account Number in the Account Number field.

- Enter the Object Code in the Object Code field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Note: The Unallocated (Due to Rounding) Account is assigned by the user. This account is needed when the wages are multiplied by the account distribution percentages and the results, added together, do not always equal net pay. When the sum of the account distributions does not equal the net pay, the difference, generally a few cents, is assigned to the unallocated account.

Payroll Reports: Printing the State Withholding Account Distribution Report (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 14-4 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.
- Click the Close button on the State Withholding Account Distribution screen.

Payroll Reports: Printing the State Withholding Account Distribution Report (continued)

Sample State Withholding Account Distribution Report

New Township		State Withholding Account Distribution		6/7/2016

For the Period:1/1/2016 To 6/7/2016

Account #	Employee #	Employee Name		Amount
100-41110-100	1	Doe, John,		$220.22
			Account Total	$220.22
100-41110-101	2	Doe 2, John,		$355.71
	3	Doe 3, Jon,		$259.60
			Account Total	$615.31
100-41405-101	4	Doe, Jane,		$17.13
			Account Total	$17.13
100-41510-101	5	Doe 2, Jane,		$77.55
			Account Total	$77.55
201-43121-101	6	Doe 4, John,		$110.19
	7	Doe 5, John,		$38.98
			Account Total	$149.17
201-43122-101	7	Doe 5, John,		$38.98
			Account Total	$38.98
201-43125-101	6	Doe 4, John,		$110.19
			Account Total	$110.19
601-41405-101	4	Doe, Jane,		$17.13
			Account Total	$17.13
100-41110-100				
		Unallocated (Due to rounding)		($0.04)
			Total for period	$1,245.64

Payroll Reports: Creating a PDF Version of a Report

This section will explain how to create a PDF version of a report and describe how to view the report it creates.

The Export Report icon (circled) is located on the far left of the top bar of the print preview (Report Viewer) screen. By using the Export Report icon, you can print a report to a Portable Document Format (PDF), which can be viewed in free Acrobat Reader software, or to another format. A PDF file can be attached to an e-mail, and anyone with a PDF reader can open the file.

To convert a report to a PDF file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the State Withholding Account Distribution Report.

Payroll Reports: Creating a PDF Version of a Report (continued)

After clicking on the Export Report icon, the Export Report screen appears.

To export the file to your computer:
- Select where on your computer you would like to save the PDF; change the file name if desired.
- Click the down arrow (boxed) at the end of the "Save as type" field and select PDF (*.pdf).
- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click OK to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

To view the file:
- Browse to the location where the file was previously saved.
- Once you've found the saved file, double-click on the file.
- The file will open as a PDF document.

Payroll Reports: Exporting a Report to a CSV File

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Most of the reports you can print in CTAS can also be exported to a CSV file. To convert a report to a CSV file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the State Withholding Account Distribution Report.

Payroll Reports: Exporting a Report to a CSV File (continued)

The Export Report screen will appear.

To export the file to your computer:

- Select where on your computer you would like to save the Excel file; change the file name if desired.

- Click the down arrow (boxed) at the end of the "Save as type" field and select CSV (*.csv).

- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click the OK button to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

To view the file:
- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a CSV document.

Chapter 15

Tax Tables

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Tax Tables: Introduction

The Tax Tables section allows you to enter the information CTAS will use to calculate the payroll withholdings. CTAS uses the computer formulas recommended by state and federal governments.

The information to complete the Tax Tables can be obtained from the Office of the State Auditor's website at www.auditor.state.mn.us.

Accessing the Tax Tables Section

To access the Tax Tables section, select the Payroll tab (circled) and the Tax Tables icon (boxed). The Tax Tables screen will appear.
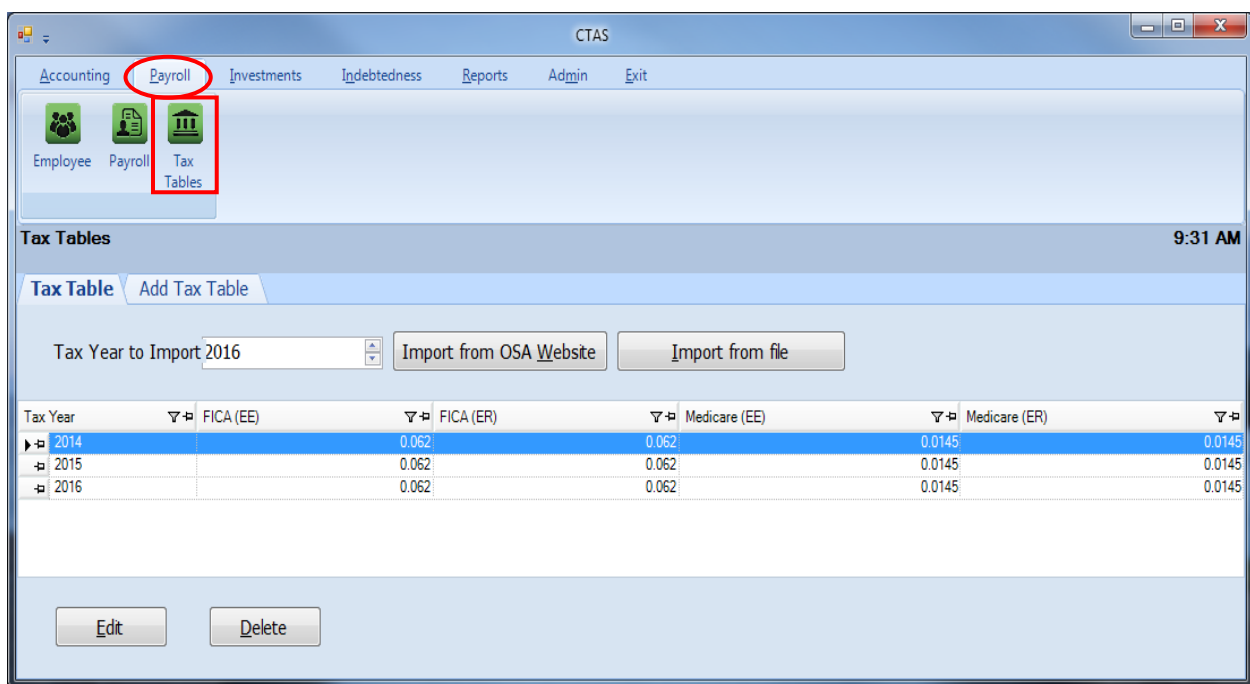
You can Add, Edit, or Delete tax withholding information from the Tax Table tab screen.

Tax Tables: Adding a New Tax Table

There are three options to add a new Tax Table: Import the Tax Table from the OSA website, Import the Tax Table from a file, or manually enter the Tax Table in the Add Tax Table tab.

Import Tax Table from OSA Website (*computer must be connected to the internet*)

To import the tax tables from the OSA website, enter or select the Tax Table year using the up/down arrows (boxed), then left click on the Import from OSA Website button.
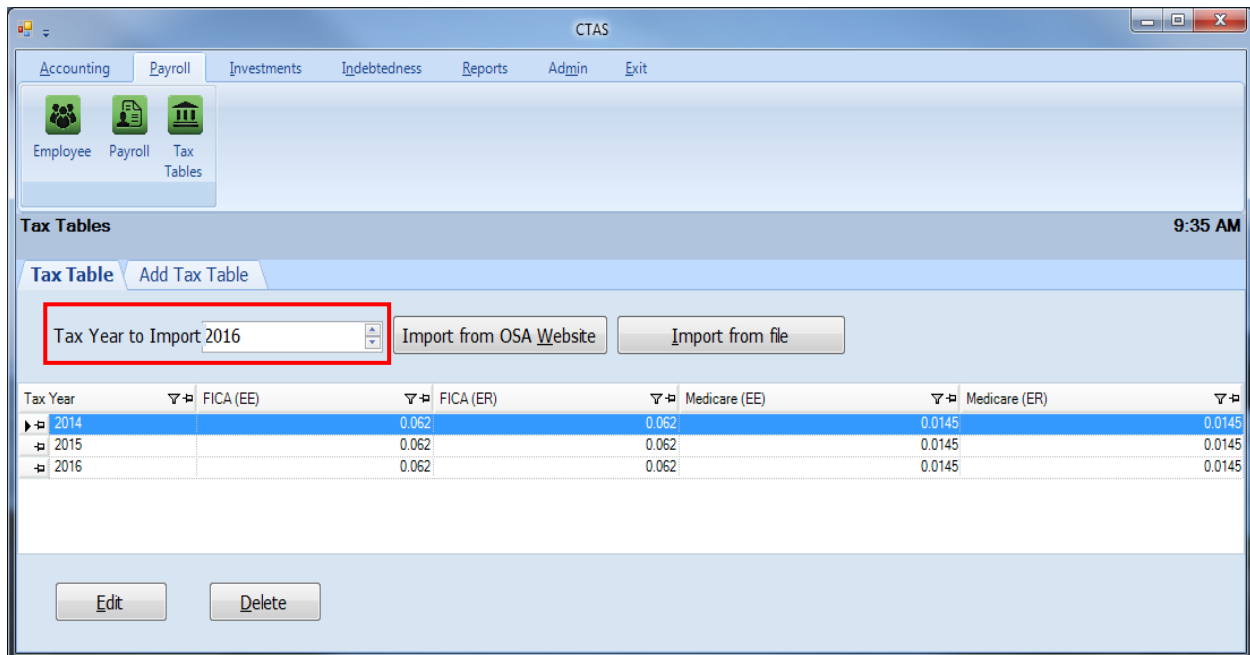
When the below message appears, click OK.
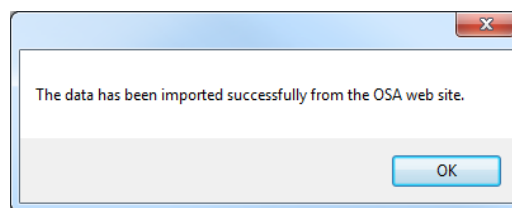
The Tax Table for the year selected has now been imported.

Tax Tables: Adding a New Tax Table (continued)

Import Tax Table from a File

To Import a Tax Table from a file, go to the OSA website:
http://www.auditor.state.mn.us/default.aspx?page=ctas. On the website, find the Tax Table year and save the file titled "CTAS XML" to the desktop or external drive.
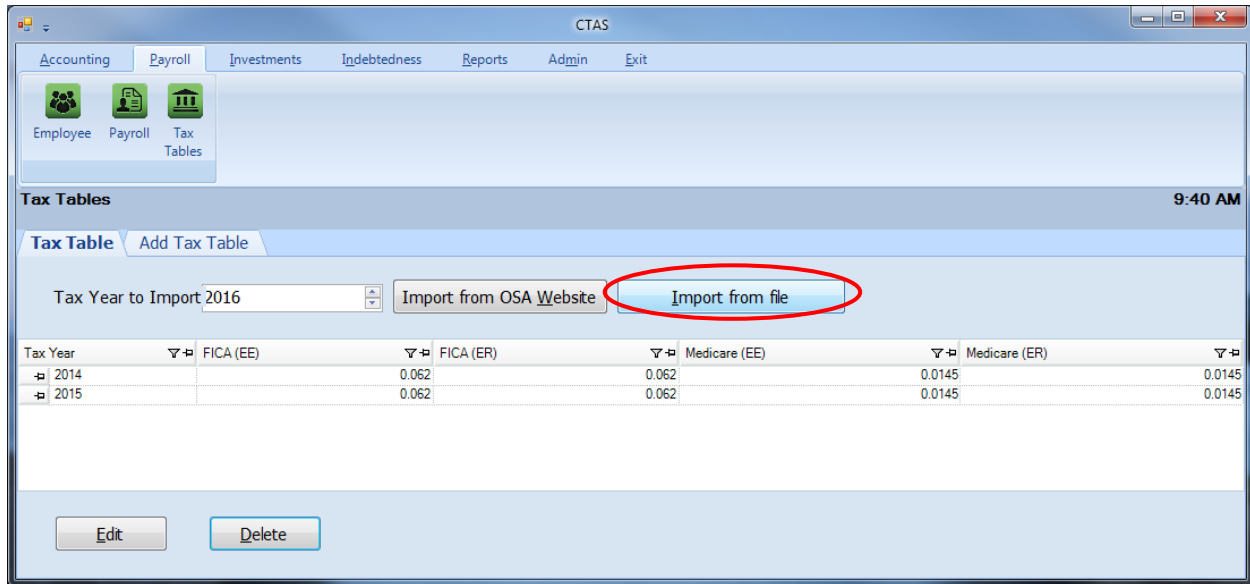
Once the folder is saved, select the Import from file button (circled) which will open a new window. Browse to the location of the taxtable_20XX.xml that was saved from the OSA website. Once the file is found, highlight it (boxed), then click on the Open button (circled).
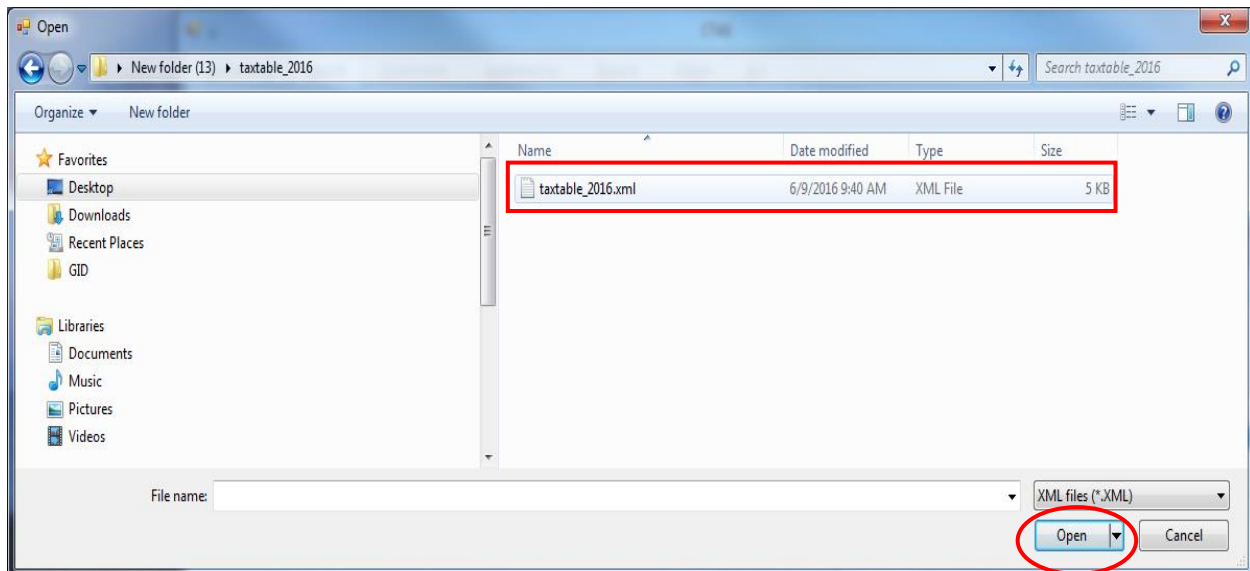
The tax table has now been imported from the file.

Tax Tables: Adding a New Tax Table (continued)

Add Tax Table from the Add Tax Table Tab Screen

To begin manually entering the Tax Tables, click on the Add Tax Table tab (circled).
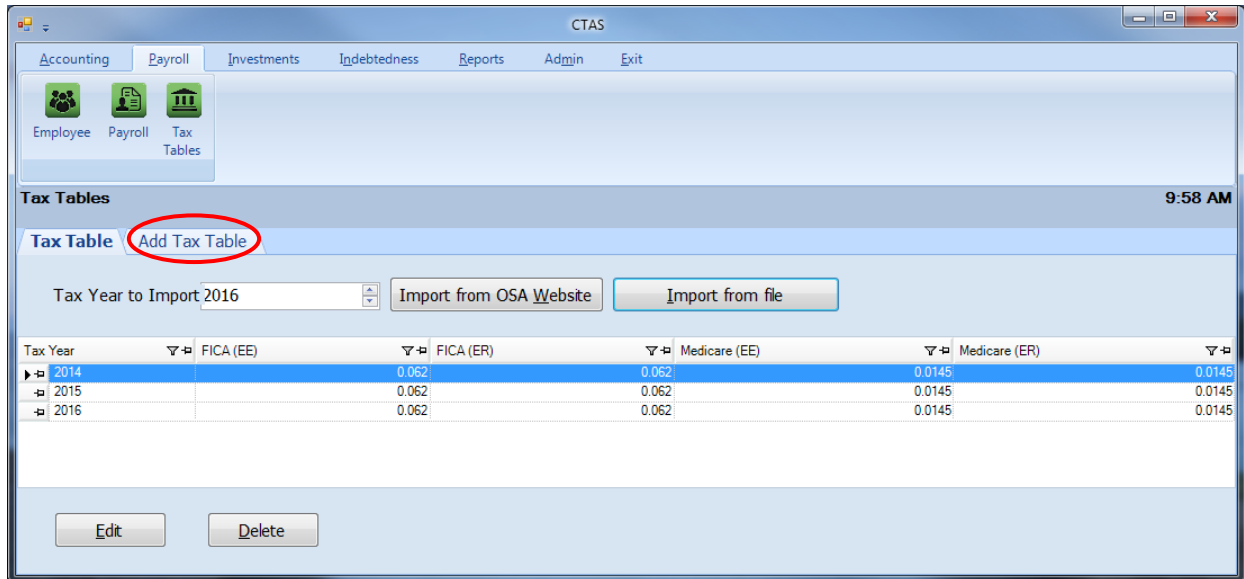
The information to complete the Tax Tables can be obtained from the Office of the State Auditor's website at www.auditor.state.mn.us. Once the tax table information has been printed, users will manually type in the data.

It is important to verify that the tax tables have been entered correctly, as this affects how payroll is calculated.

Tax Tables: Adding a New Tax Table (continued)

Add Tax Table from the Add Tax Table Tab Screen (continued)

After the Add Tax Table tab is selected, a new tax information screen will appear. This screen allows you to enter the information for the new tax tables.

When the new tax information screen appears, complete the following steps:

- Enter the amounts for the Federal Single Withholding Rate.

- Enter the amounts for the Federal Married Withholding Rate.

- Enter the Federal Tax Rates.

- Enter the amounts for the State Single Withholding Rate.

- Enter the amounts for the State Married Withholding Rate.

- Enter the State Tax Rates.

- Enter the FICA Tax Rates.

- Enter the Medicare Tax Rates.

- When complete, click Save.

A sample of the tax table information from the Office of the State Auditor is shown on the next page.

Tax Tables: Adding a New Tax Table (continued)

Sample Tax Table

Do Not Use

Annual Federal Tax

	Single	Married	Rate	
Range	2,300.00	8,600.00	0.100	
	11,525.00	27,050.00	0.150	
	39,750.00	83,500.00	0.250	
	93,050.00	159,800.00	0.280	
	191,600.00	239,050.00	0.330	
	413,800.00	420,100.00	0.350	
	415,000.00	473,450.00	0.396	
Withholding	922.50	1,845.00		
Allowance	4,000.00			

Annual State Tax

	Single	Married	Rate	
Range	2,300.00	8,600.00	0.0535	
	27,370.00	45,250.00	0.0705	
	84,660.00	154,220.00	0.0785	
	157,250.00	266,860.00	0.0985	
Withholding	1,341.25	1,960.78		

	FICA	Medicare		
Employee	0.062	0.0145		
Employer	0.062	0.0145		
Rate				

P.E.R.A. Rates

Plan	Employee Rate	Employer Rate	Employer Additional	Employer Total
Coordinated	6.50%	6.50%	1.00%	7.50%
Basic	9.10%	9.10%	2.68%	11.78%
Police & Fire	10.80%	16.20%	n/a	16.20%
Defined Contribution Plan Elected Officials	5.00%	5.00%	n/a	5.00%
Defined Contribution Plan City Managers/Administrators	6.50%	6.50%	n/a	6.50%

Tax Tables: Editing the Tax Tables

To edit the Tax Tables, highlight the fiscal year that needs to be corrected on the Tax Tables tab screen and click the Edit button (circled).
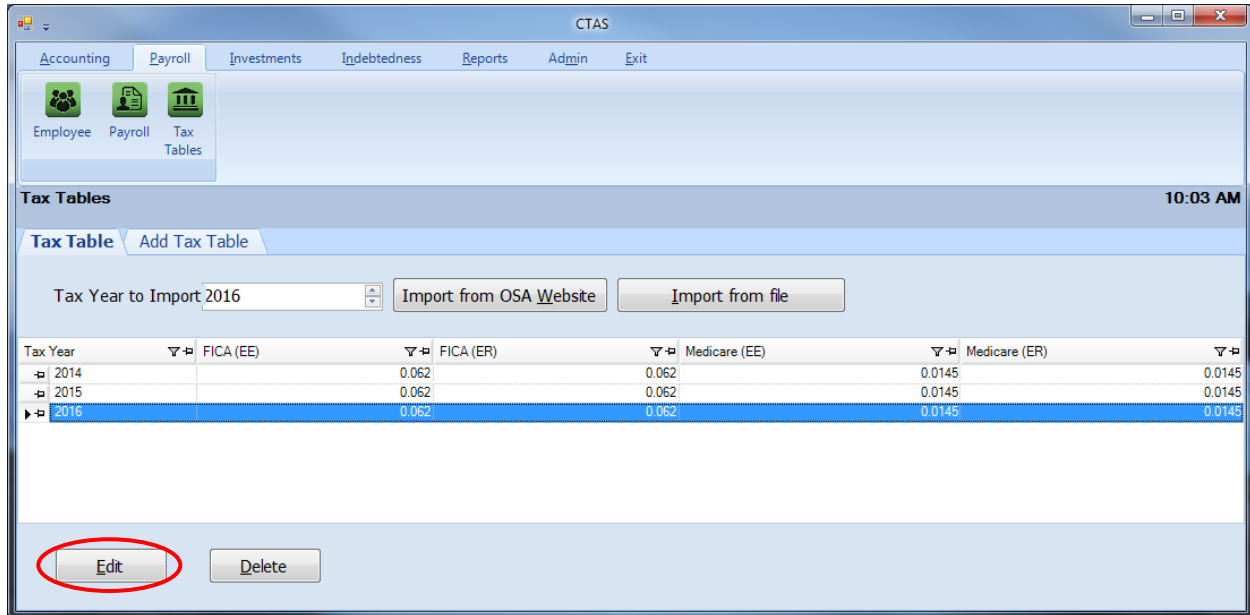
After the Edit option is selected, a tab for the selected year will open (circled).
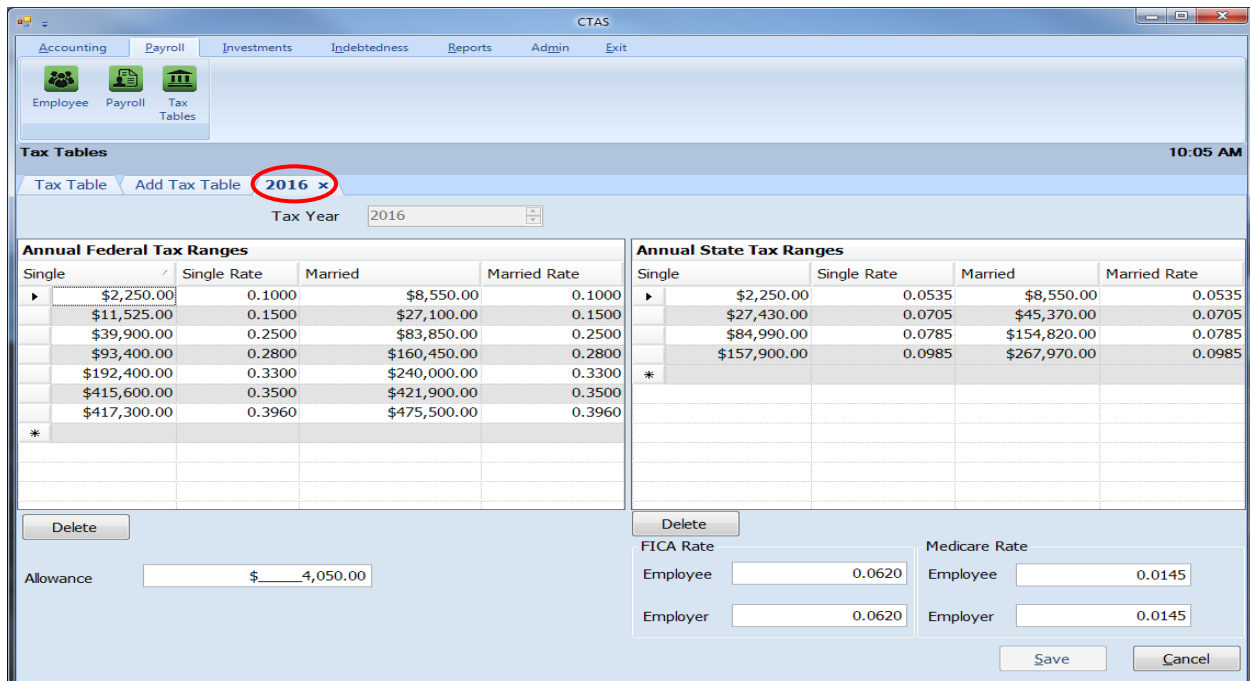
With the Tax Year tab open, you can edit any field. *The updated information on the Tax Tables will only affect future payrolls and payrolls that have not been posted.* Click the Save button when complete.

Tax Tables: Deleting a Tax Table

To delete the Tax Tables, highlight the fiscal year you want to delete on the Tax Tables tab screen and click the Delete button (circled).
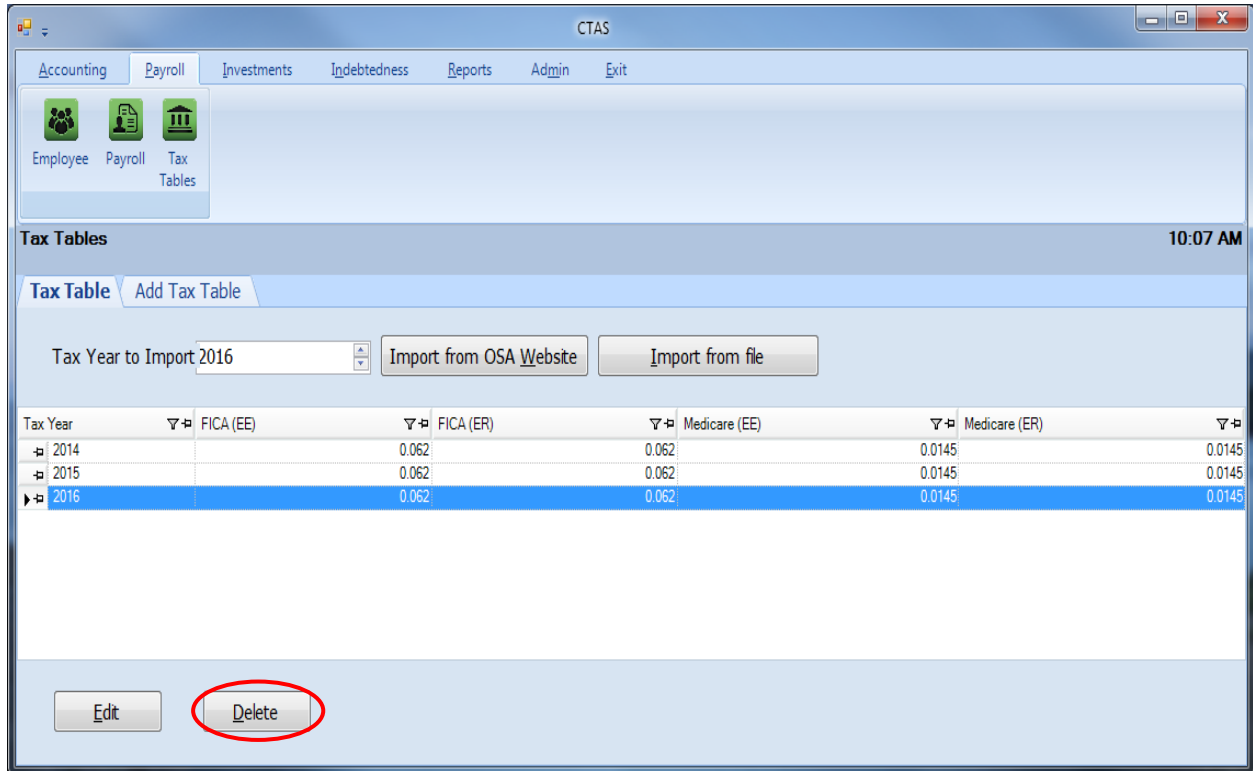
After the Delete option is selected, the Tax Table delete screen will appear. Select the Yes button and the selected Tax Table will be deleted.
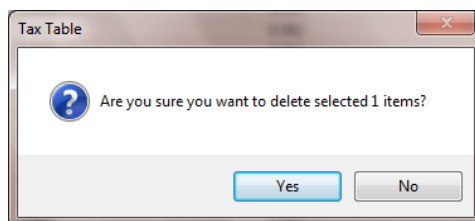
Chapter 16

Investments

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Investments: Introduction

The Investment Module is designed to track your investments. By entering the interest earned on the investments, CTAS will track the current value of the investments. The Investment Module is integrated with the Accounting Module so when you enter information for an investment, the corresponding transaction is recorded in the receipts or disbursements.

Accessing the Investments Section

To access the Investments Module, click on the Investments tab (circled) in the Task Bar, then the Investment icon (boxed). The Investment screen will open to the Investments List.
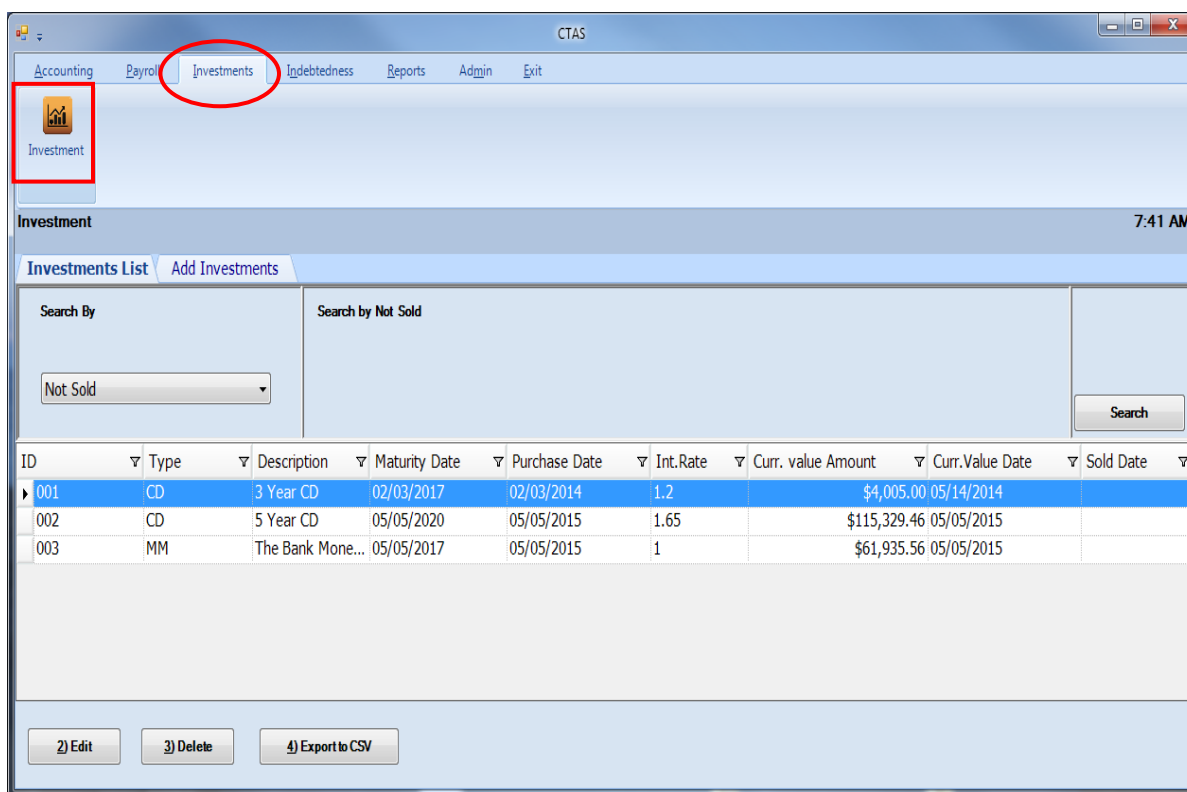
From the Investment List screen, you can Add Investments, Edit, Delete, or Export to CSV an investment. By clicking on the Reports tab, you can print a Current Investments Report, Current Investments with Accrued Interest Report, Schedule 8 - Investment Activity Report, Schedule 8 - Investment Activity Report with Accrued Interest, Investment Worksheet Report, or an Investment Worksheet with Accrued Interest Report. Instructions on these reports can be found in Chapter 17.

Investments: Entering an Investment

To begin entering investments, click on the Add Investments tab (circled) at the top of the Investment screen.
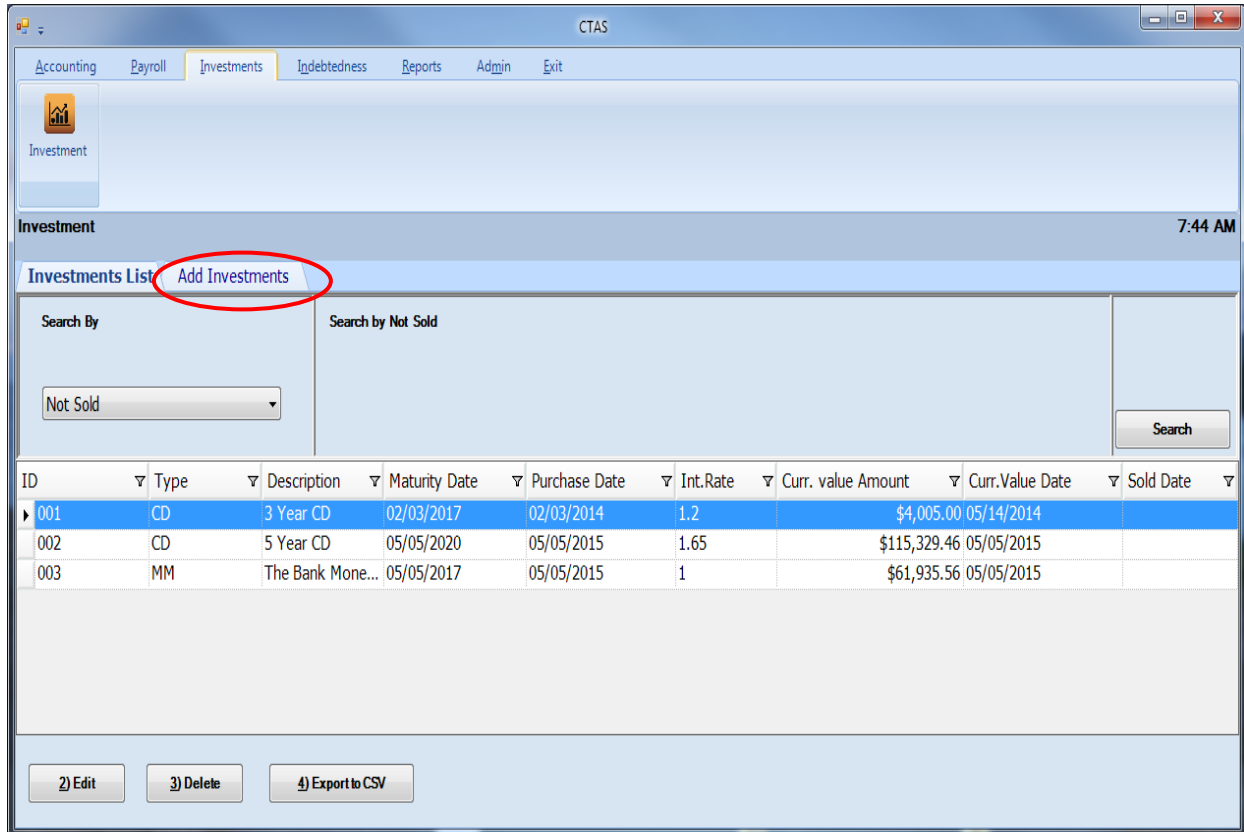
After the Add Investments tab is selected, the Add Investments screen will appear, allowing you to enter the information for your investment.

Investments: Entering an Investment (continued)
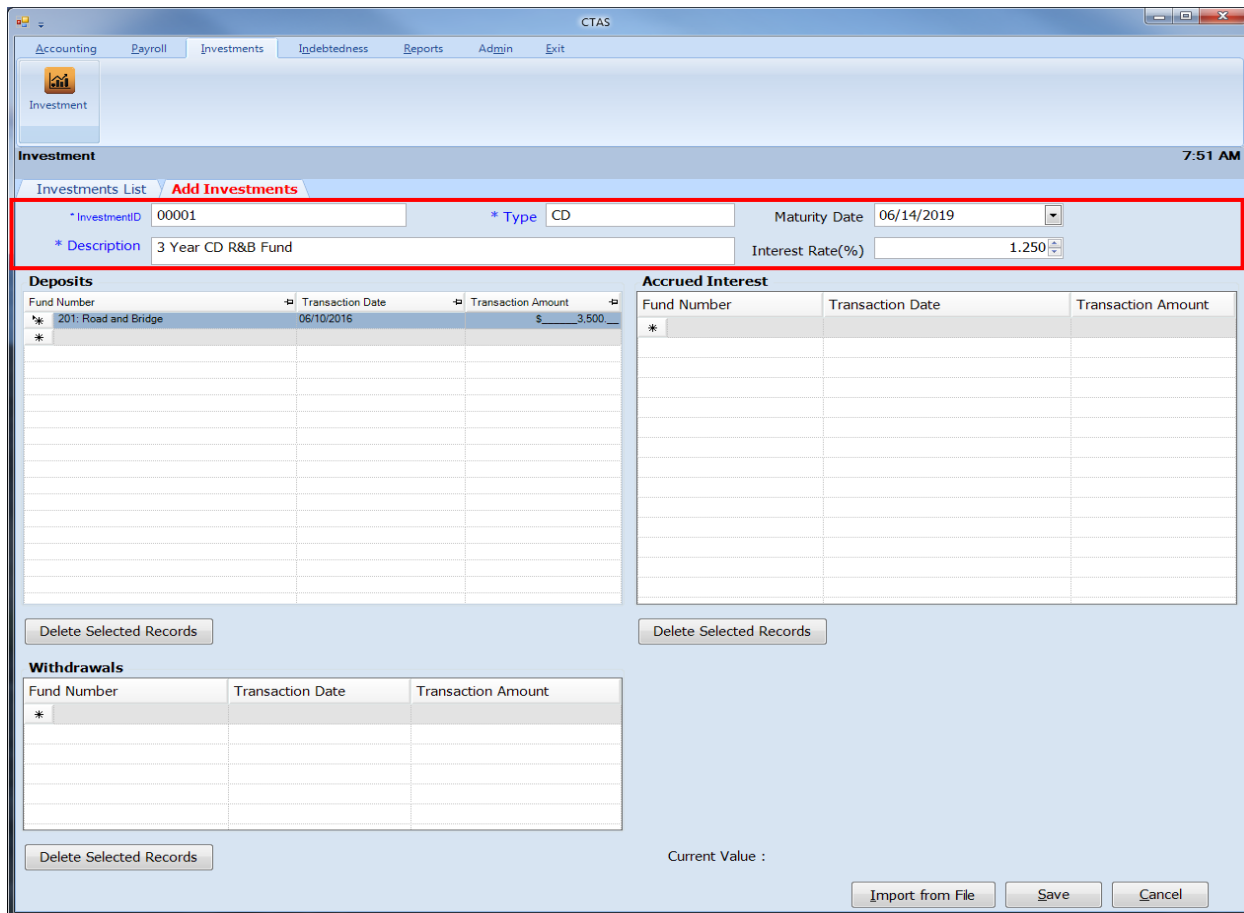
When the Add Investments screen appears, complete the following steps (boxed):

- Enter an investment number in the InvestmentID field. *There is not a pre-determined numbering system for this field, you will assign the number.*

- Enter the type of investment in the Type field. *Type could include Certificate of Deposit, Savings, Money Market, etc.*

- Type a brief explanation of the investment in the Description field. A description should identify the investment and can be the CD number, Savings Account number, Money Market number, etc.

- Enter the interest rate in the Interest Rate field. *This is for your information only, CTAS does not calculate the interest earned.*

- If the investment has a maturity date, enter the date in the Maturity Date field.

Investments: Entering an Investment (continued)

In the Deposits section (boxed):

- Enter the Fund Number in the Fund Number field to indicate which fund purchased the investment.

- Enter the date the investment was purchased in the Transaction Date field.

- Enter the amount of the investment allocated to this fund in the Amount field.

- Continue to enter Deposit lines until the investment is allocated to all of the funds.

Click the Save button to complete the entry.

Investments: Adding an Existing Investment

This section refers to adding an Investment that was previously purchased and has not been entered in CTAS. Follow the steps to create an investment (starting on page 16-2). Once the investment is saved, you will need to delete the corresponding disbursement.

To access the Disbursements section, select the Accounting tab in the Task bar, then select the Disbursements icon. Locate the IAD in the Disbursements List associated with the investment created (boxed).
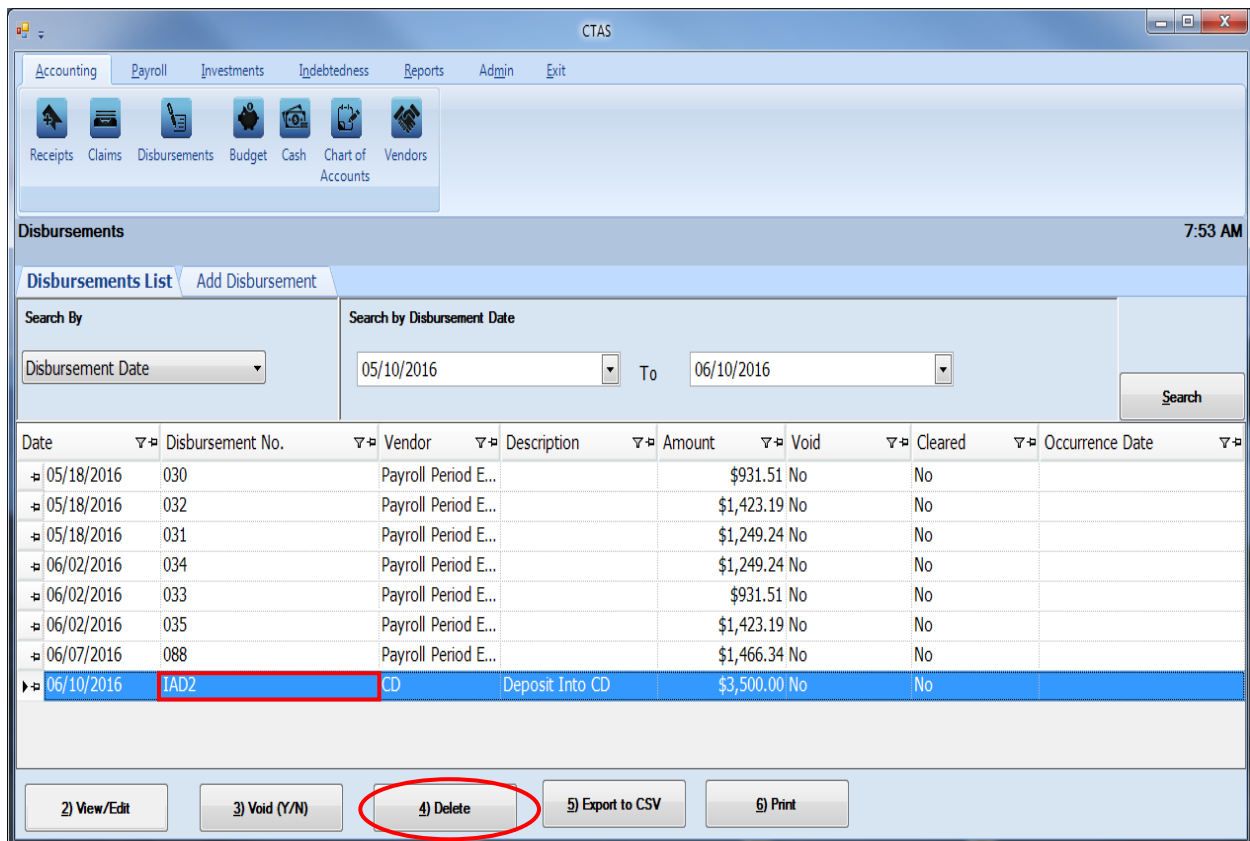
Highlight the investment disbursement, then select the Delete button (circled).

Investments: Adding an Existing Investment (continued)

The Confirm Deletion box will appear. This box confirms that you want to delete the disbursement and gives you the opportunity to not delete the entry made in the Investment section. By unchecking the Delete associated investment deposits box (boxed), the entry made in the Investment section will remain. Then select the Yes button (circled).
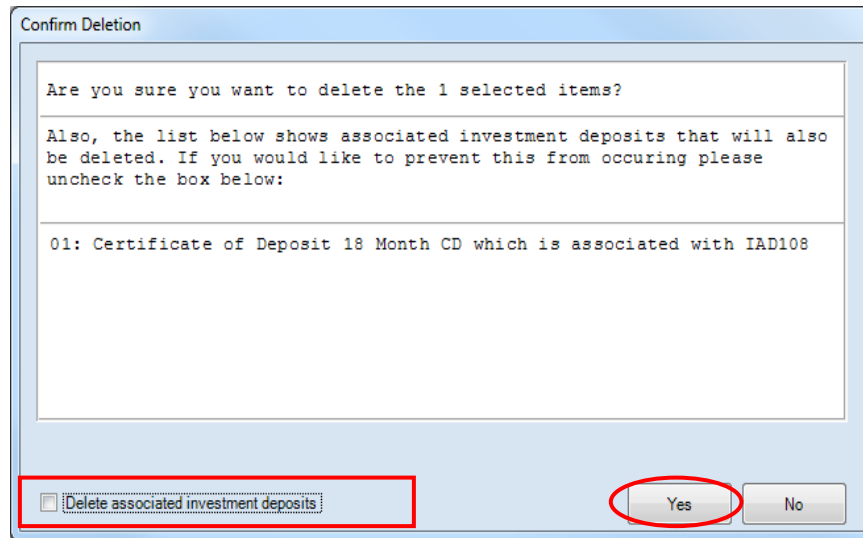
The IAD disbursement should now be deleted and the investment created should have its balance intact.

Investments: Editing an Investment

To edit an investment, highlight the investment while in the Investments List tab (circled) and click the Edit button (boxed).
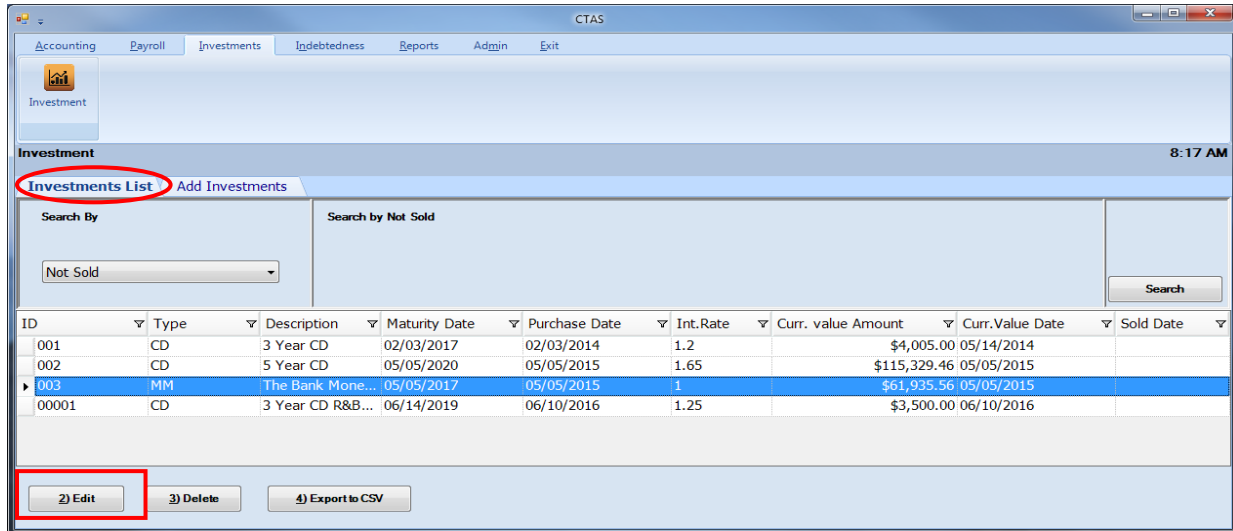
After the Edit button is selected, an individual investment tab will appear (circled, below). On the individual investment screen, you edit any field. After completing your edit(s), click Save.
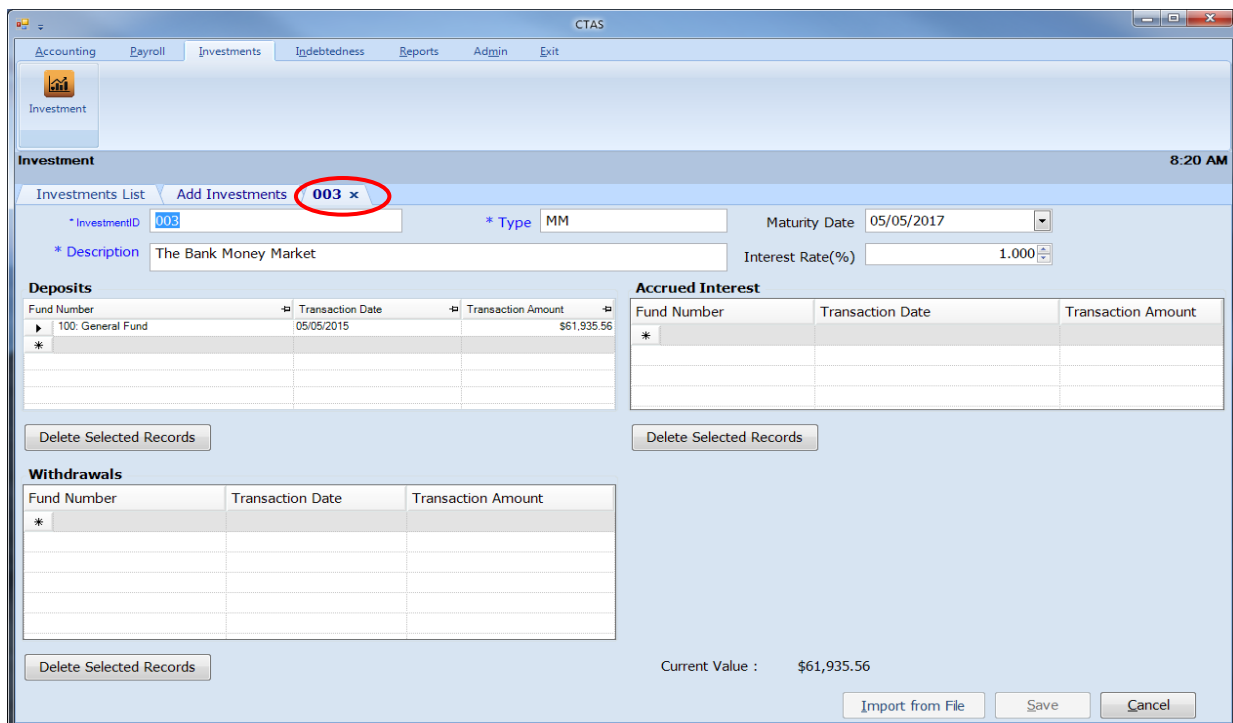
Entering a Withdrawal from an Investment

This section shows how to enter a withdrawal from an investment. The following pages illustrate the process with sample transactions.

For the example, $1,000 was withdrawn from the savings account on April 21st.
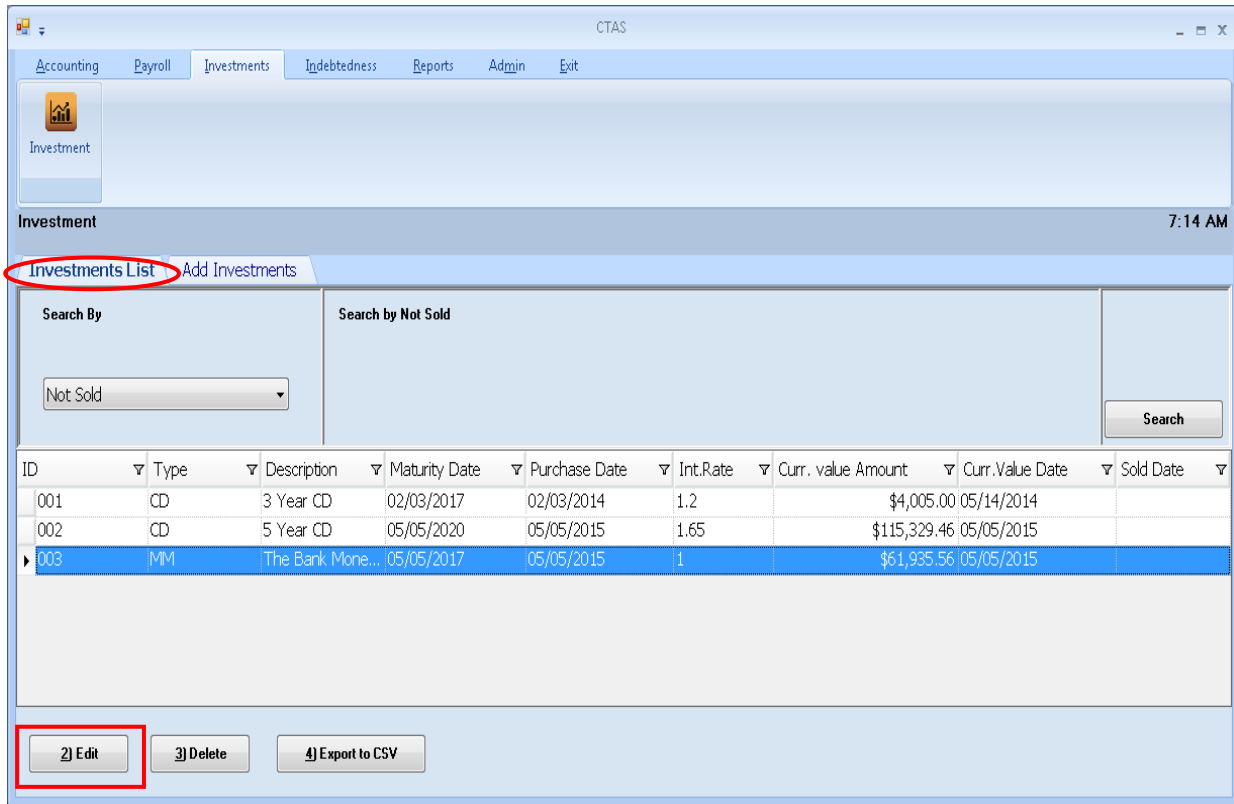
To enter the withdrawal of an investment, highlight the investment in the Investment list tab (circled) and click the Edit button (boxed).

Entering a Withdrawal from an Investment (continued)

After the Edit option is selected, an individual Investment tab will appear (circled).

Complete the following steps in the Withdrawals section (boxed) to enter the withdrawal of the investment:

- Enter a Fund Number in the Fund Number field. *In the sample investment above, the savings account was purchased by the General Fund, so the withdrawal should be disbursed to that fund.*

- Enter the transaction date in the Transaction Date field.

- Enter the amount of the withdrawal in the Transaction Amount field.

Click the Save button to record the withdrawal of the investment.

Entering a Withdrawal from an Investment (continued)

Once saved, CTAS will then record the corresponding transaction in Receipts section (boxed).

Below is the detail of the receipt (IAW) CTAS created.
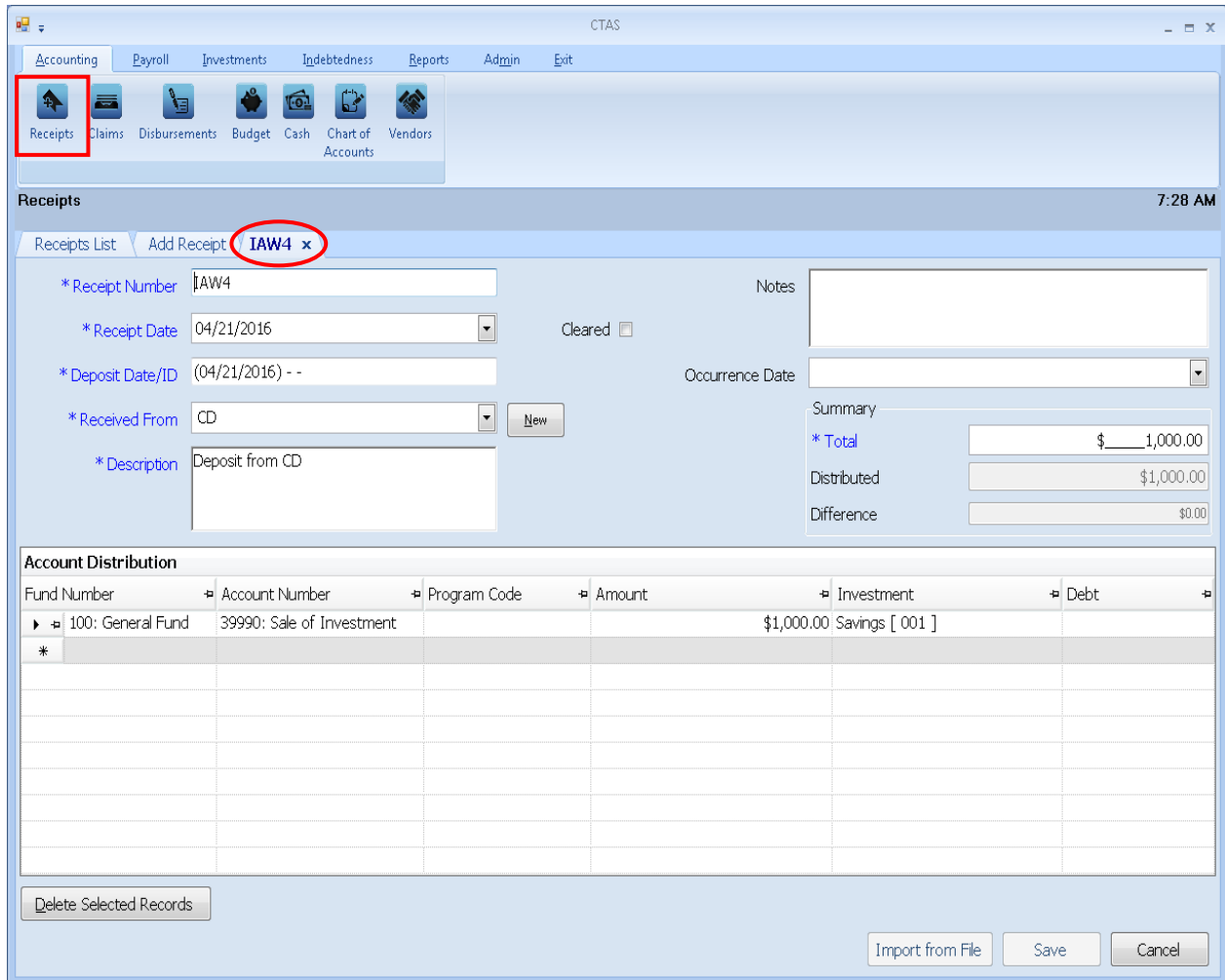
This receipt records the amount deposited into the General Fund from the savings account (investment).

Entering Interest Earned on an Investment

This section shows how to enter the interest earned on an investment into CTAS. The following pages illustrate the process with sample transactions.

To record the interest earned, go to the Receipts section of the Accounting Module of CTAS. To access the Receipts section, click the Accounting tab (circled), then click on the Receipts icon (boxed).
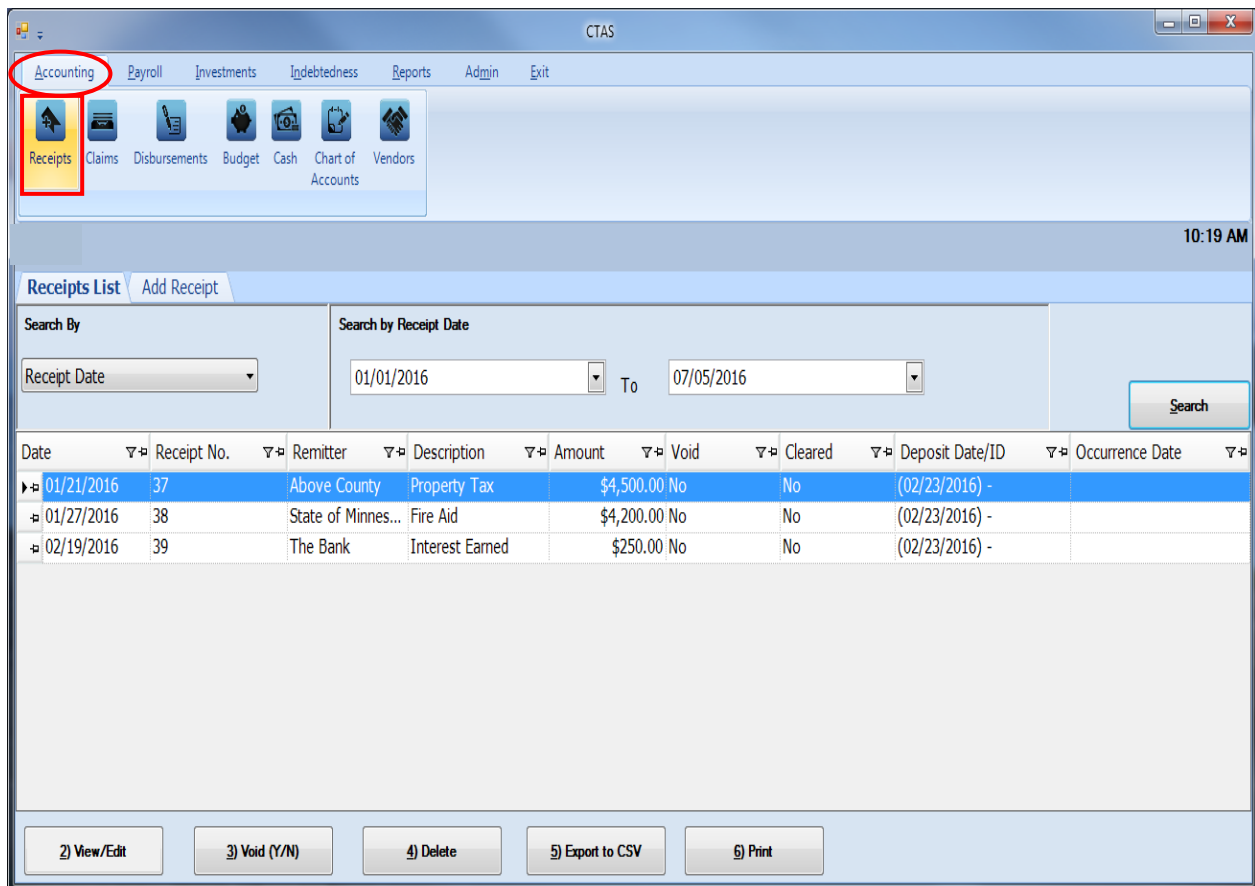
To begin entering the receipt for the interest earned on the investment, click on the Add Receipt tab.

Entering Interest Earned on an Investment (continued)

For this example, an entity received the March 31st bank statement which shows that $45.32 was earned on CD #154685.

Complete the following steps for the entry:

- Enter the receipt number in the Receipt Number field.

- Enter the date of the receipt in the Receipt Date field.

- Enter the deposit date in the Deposit Date/ID field.

- Enter the name of the bank in the Received From field.

- Type a brief explanation of why the money was received in the Description field.

- In the Summary section on the right of the screen, enter the interest earned in the Total field.

- In the Account Distribution section, enter the Fund Number to indicate which fund will receive the money.

- Enter the Account Number for interest earned – 36210 in the Account Number field. This receipt is allocated to only one fund and account.

- Enter the amount in the Amount field.

Click the Save button to complete the transaction.

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Entering Interest Earned on an Investment (continued)

For interest earned that will remain with the investment, a second entry is required.

Note: The receipt entry is still necessary to recognize that the entity has earned interest revenue.

To begin the second entry, access the Investments Module by clicking the Investments tab (circled), then click the Investment icon (boxed).
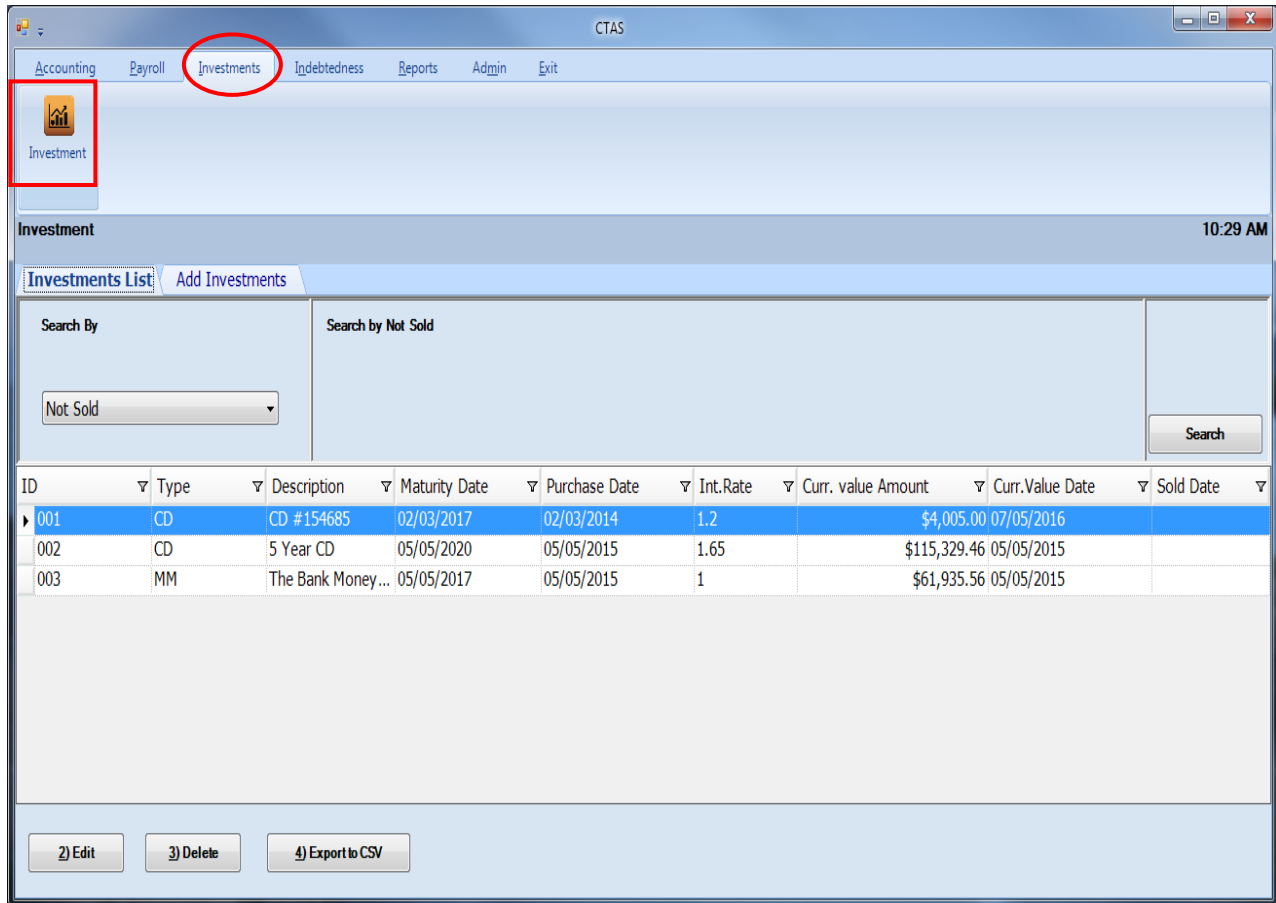
To add the interest to the associated investment, highlight the investment and click the Edit button. After the Edit button is selected, an individual Investment tab will appear.

Entering Interest Earned on an Investment (continued)

Complete the following steps in the Deposits section (boxed) to enter the interest earned:

- Enter the Fund Number in the Fund Number field. In the sample investment above, the Certificate of Deposit was purchased by the General Fund, so all interest is allocated to that fund.

- Enter the Transaction Date.

- Enter the Transaction Amount.

Click the Save button to record the interest in the investment.

Entering Interest Earned on an Investment (continued)

Once saved, CTAS will then record the corresponding transaction in Disbursements (boxed).

Below is the detail of the disbursement (IAD) CTAS created.
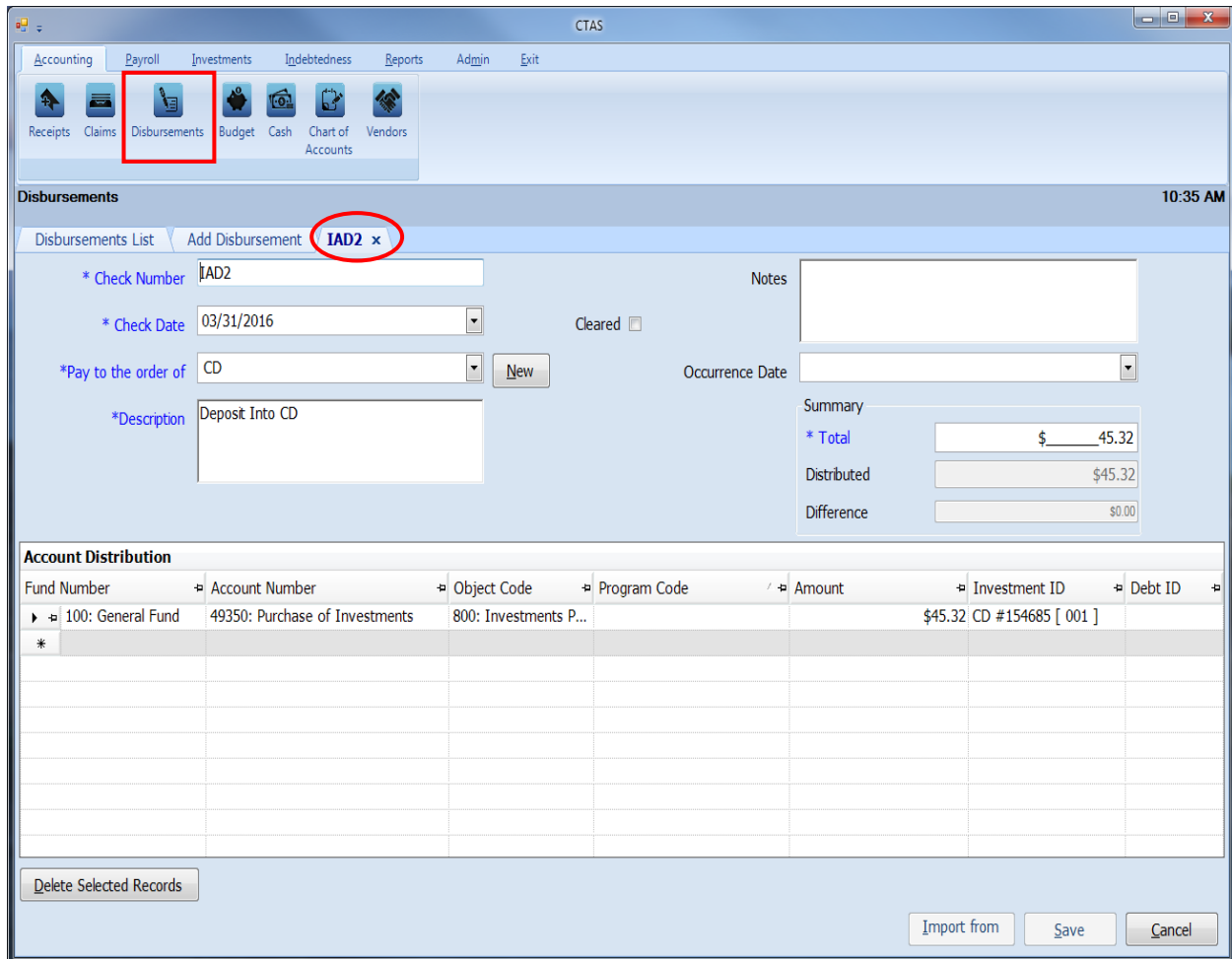
The disbursement entry (IAD) CTAS creates removes the interest earned from the Accounting Module (Fund Balance) and increases the value of the investment by the amount of interest earned. Both entries made are necessary to ensure both cash and investment balances stay accurate.

Investments: Accrued Interest

There may be some investments where an entity does not receive (earn) the interest until that investment comes to maturity. This interest is considered accrued interest. The entity will receive statements of the interest amount that has accrued but will not be able to withdrawal the full amount of the investment (principal + interest) until the investment reached its maturity date.

The Accrued Interest section of Investments is an optional feature for those entities that would like to keep track of accrued interest.

The following example will demonstrate how to use the Accrued Interest section (boxed) for a 2 year CD that an entity receives quarterly interest statements.

Highlight the investment on the Investments List tab and click the Edit button. The individual investment detail screen will open in a new tab.
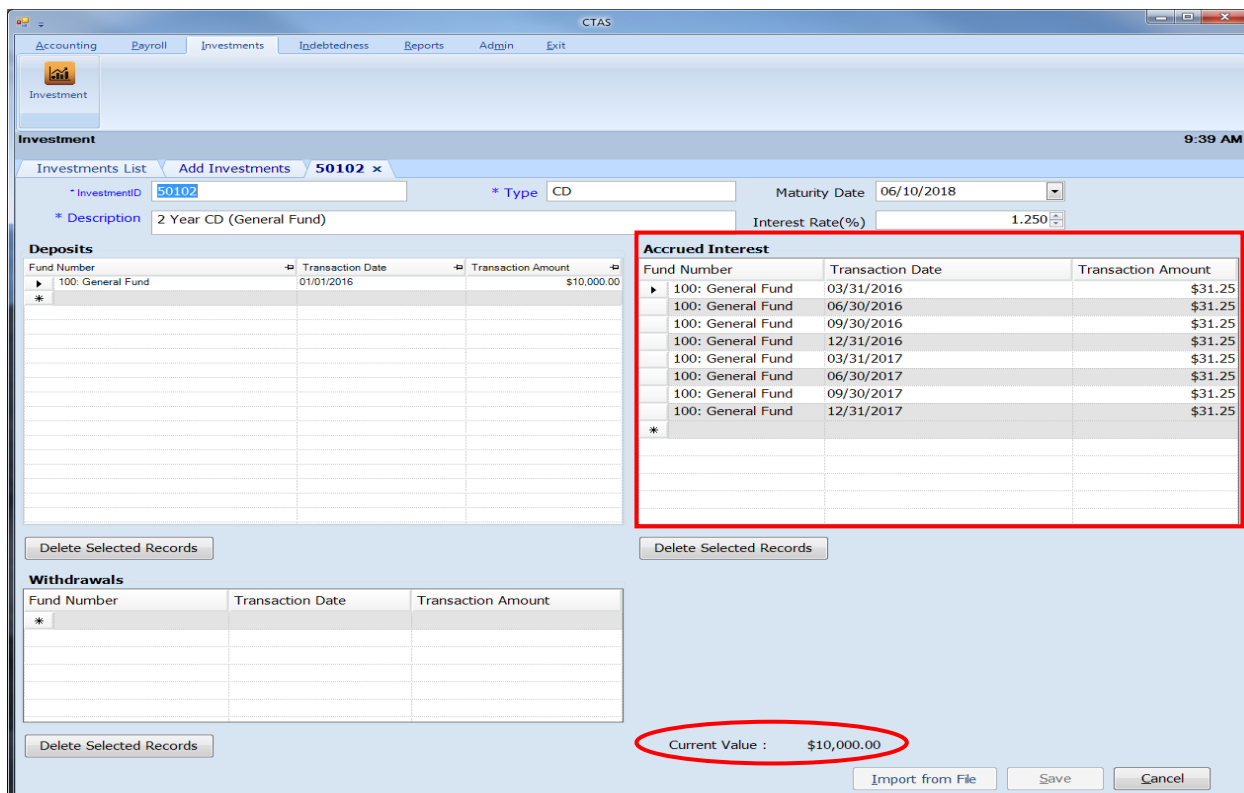
In this example, quarterly statements were received and the accrued interest amounts were entered in the Accrued Interest section.

When an amount is entered in the Accrued Interest section CTAS does not create an IAD number because the interest has not been earned.   Interest is only accrued and will not be earned until the maturity of the CD. Also, it does not update the current value (circled).

To see the investment value with accrued interest, see Chapter 17.

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Investments: Accrued Interest (continued)

According to the given example, the investment matures after 2 years. Now the full amount of the interest has been earned, which in the example, is $250. Next, follow the instructions for adding the interest earned (see).

Reminder: For interest earned that will remain with the investment, two entries are required (see instructions starting on).

Once complete with entering the interest earned, the accrued interest entries (boxed) should be deleted. Highlight all entries and select the Delete Selected Records button (circled).

Investments: Deleting an Investment

The need to delete an investment could result if an error was made when the investment was entered.
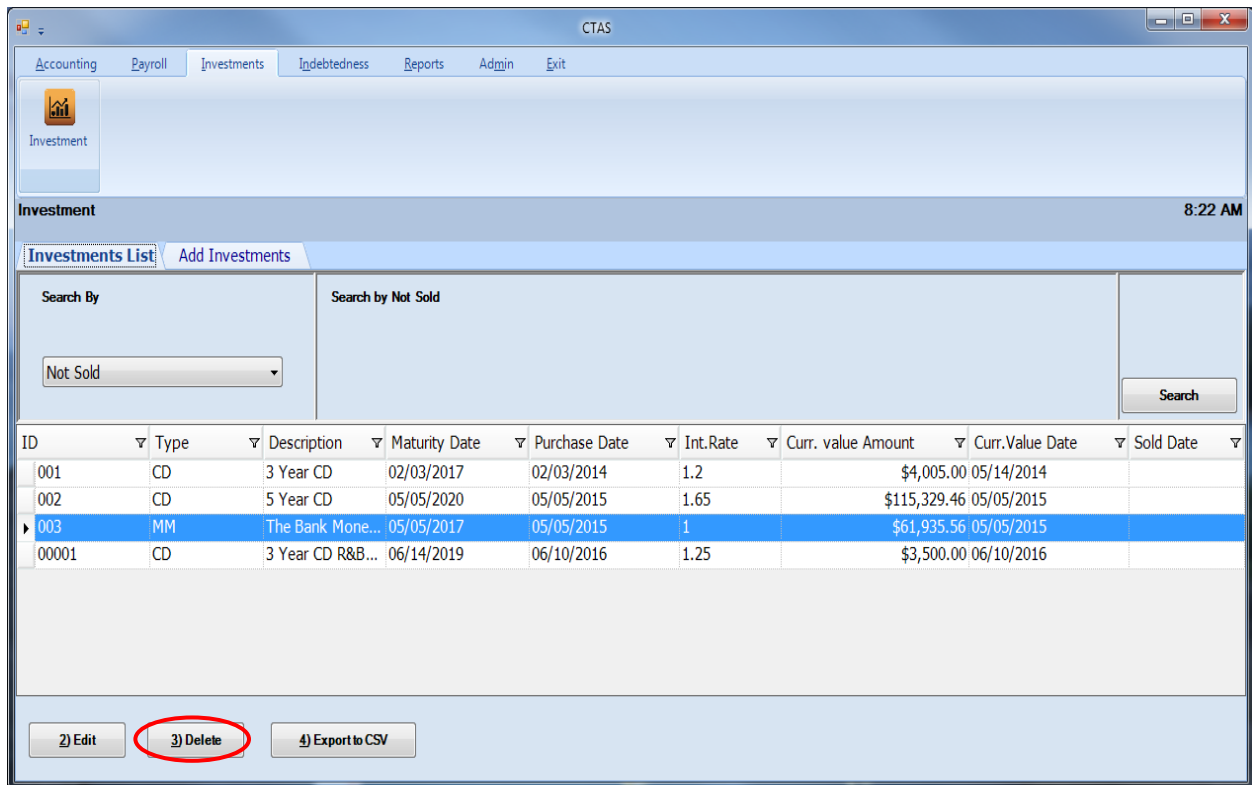
To delete an investment:

- Highlight that investment while in the Investments List tab and click the Delete button (circled).

- After the Delete option is selected, the Confirm Investment Delete screen will appear.

- Click on the Yes button to delete the investment.
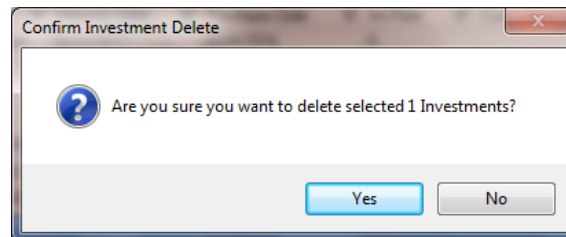
Investments: Using the Search Feature

In the Investment section, you can choose from a number of options to search for investments. The first and default option is to search by Investments Not Sold.
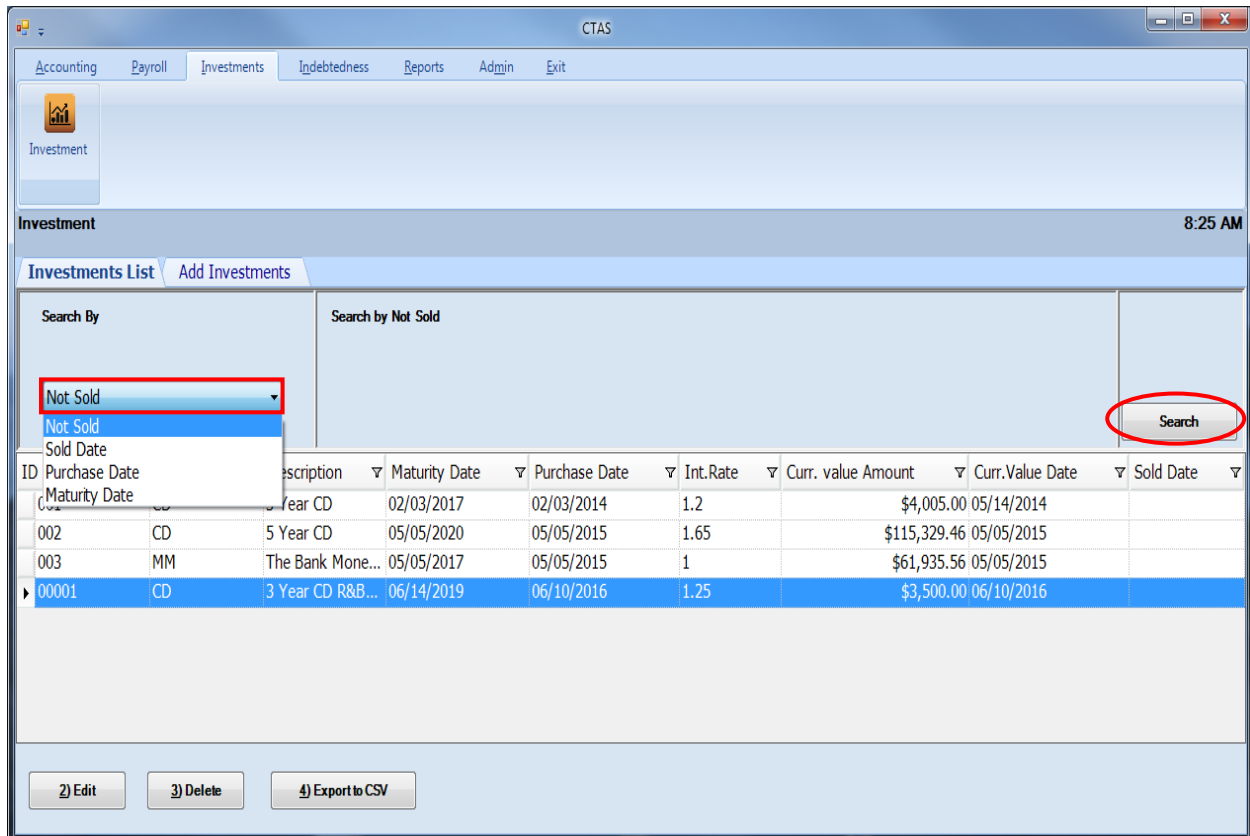
To select Investments Not Sold:

- Select Not Sold from the drop-down list (boxed).

- Click the Search button (circled). Investments that match the search criteria will be displayed.

Investments: Using the Search Feature (continued)

The second option is to search by Sold Date.
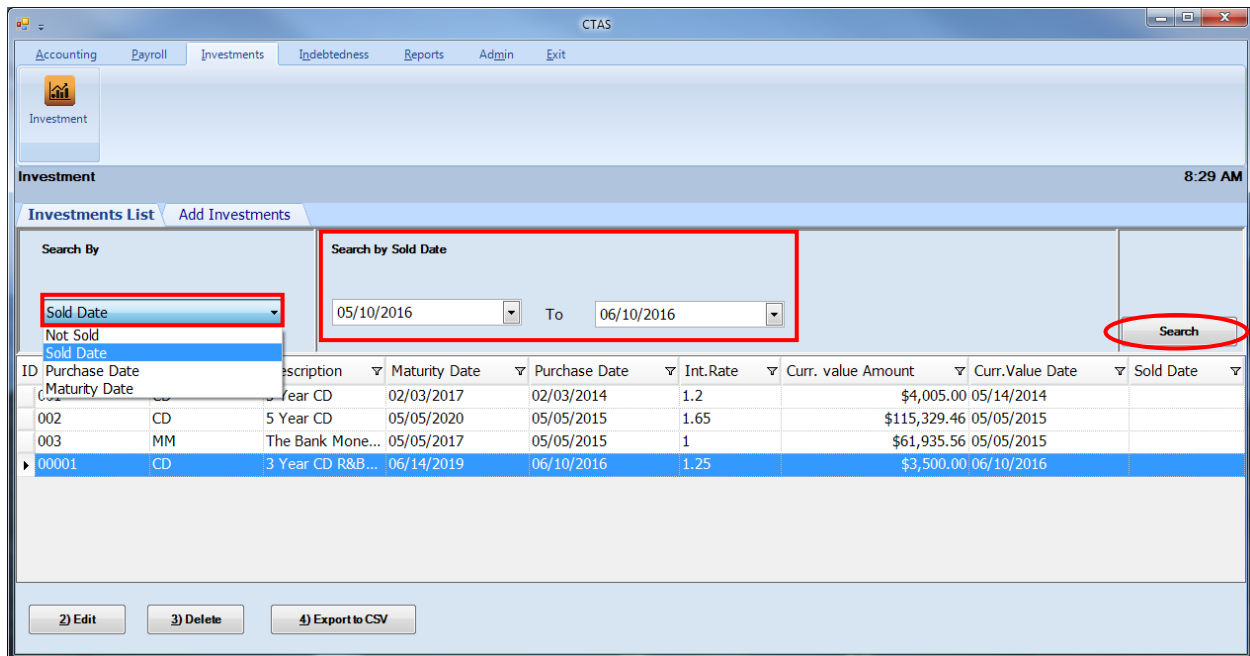
To search by Sold Date:

- Select the Sold Date option (boxed, left), from the drop-down list. The screen will then display the Search by Sold Date fields (boxed, center).

- Click on the first date field and enter a beginning date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter an ending date, or use the calendar by clicking on the down arrow at the end of the field.

- Click the Search button (circled). Investments matching the criteria will then be displayed.

Investments: Using the Search Feature (continued)

The third option it to search by Purchase Date.
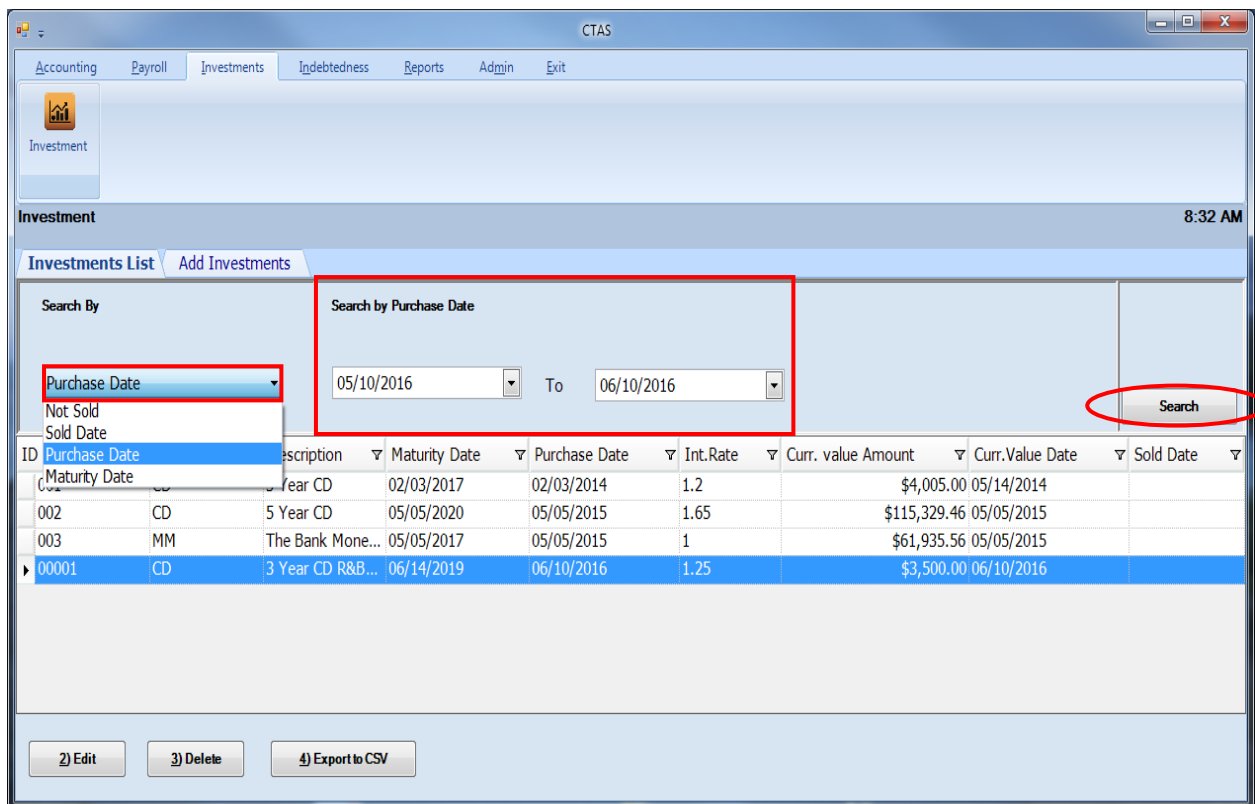
To search by Purchase Date:

- Choose the Purchase Date option (boxed, left), from the drop-down list. The screen will then display the Search by Purchase Date fields (boxed, center).

- Click on the first date field and enter a beginning date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter an ending date, or click on the down arrow at the end of the field to use the calendar.

- Click the Search button (circled). Investments matching the criteria will then be displayed.

Investments: Using the Search Feature (continued)

The fourth option is to search by Maturity Date.
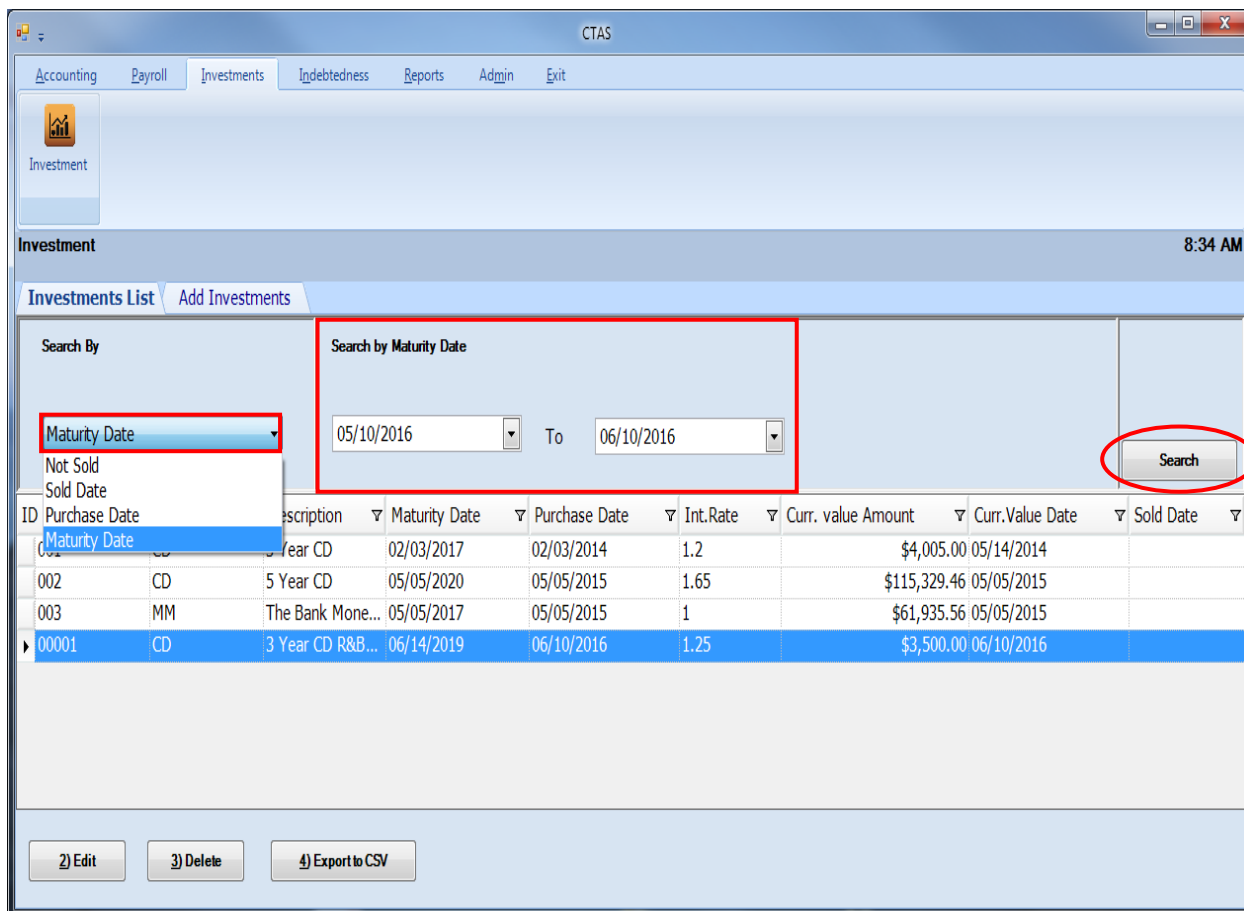
To search by Maturity Date:

- Select the option to search by Maturity Date (boxed, left), from the drop-down list. The screen will then display the Search by Maturity Date fields (boxed, center).

- Click on the first date field and enter a beginning date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter an ending date, or click on the down arrow at the end of the field to use the calendar.

- Click the Search button (circled). Investments matching the criteria will then be displayed.

Investments: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Click the Export to CSV button (circled), from the Investments List tab.
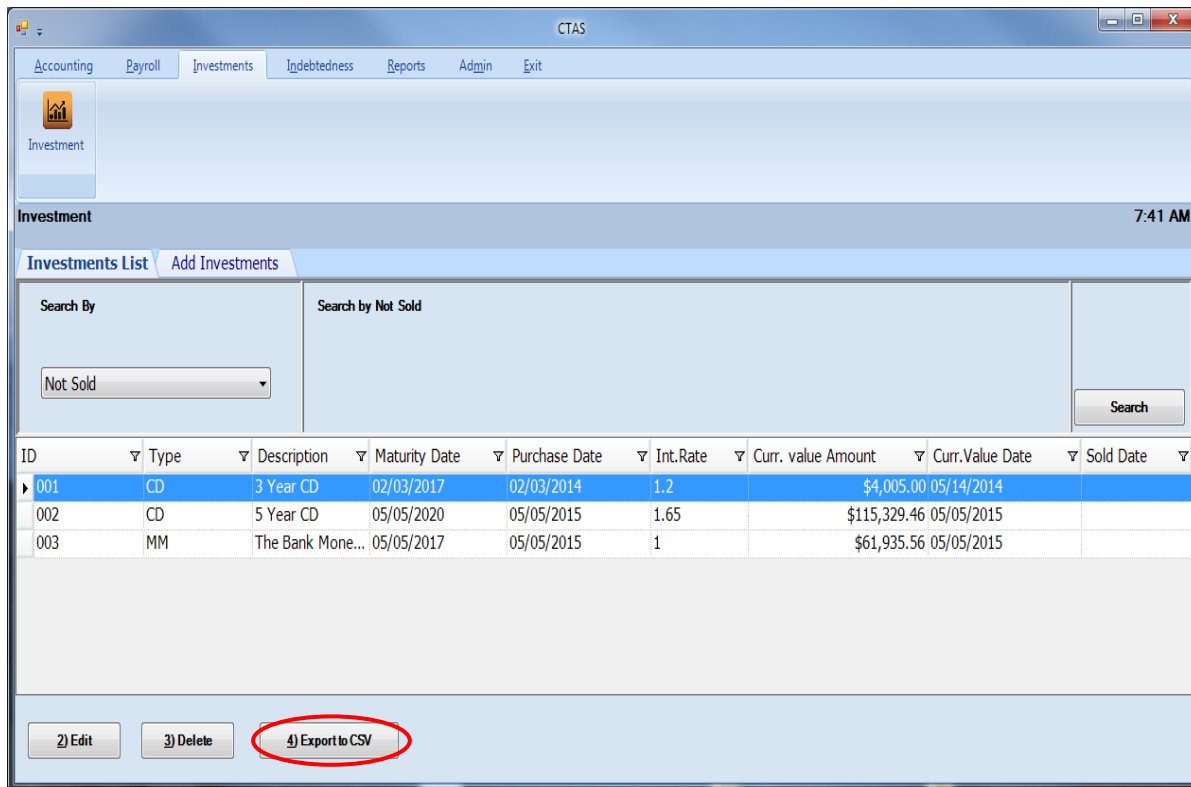
When the Save As window opens, select the location on your computer where you would like the file saved and click Save. CTAS will save the data as a CSV file in the location selected.

Chapter 17

Investment Reports

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Investment Reports: Introduction

There are six reports that you can create and print from the Investment Reports section. The following pages will define each report and provide instructions for printing each one. In addition, this chapter will explain how to use the Export feature on the print preview (Report Viewer screen).

Accessing the Investment Reports Section

To access the Investment Reports section, select the Reports tab (circled) in the Task bar, then the Investments icon (boxed). The Investment Reports screen will appear, listing all the reports you can create and print.
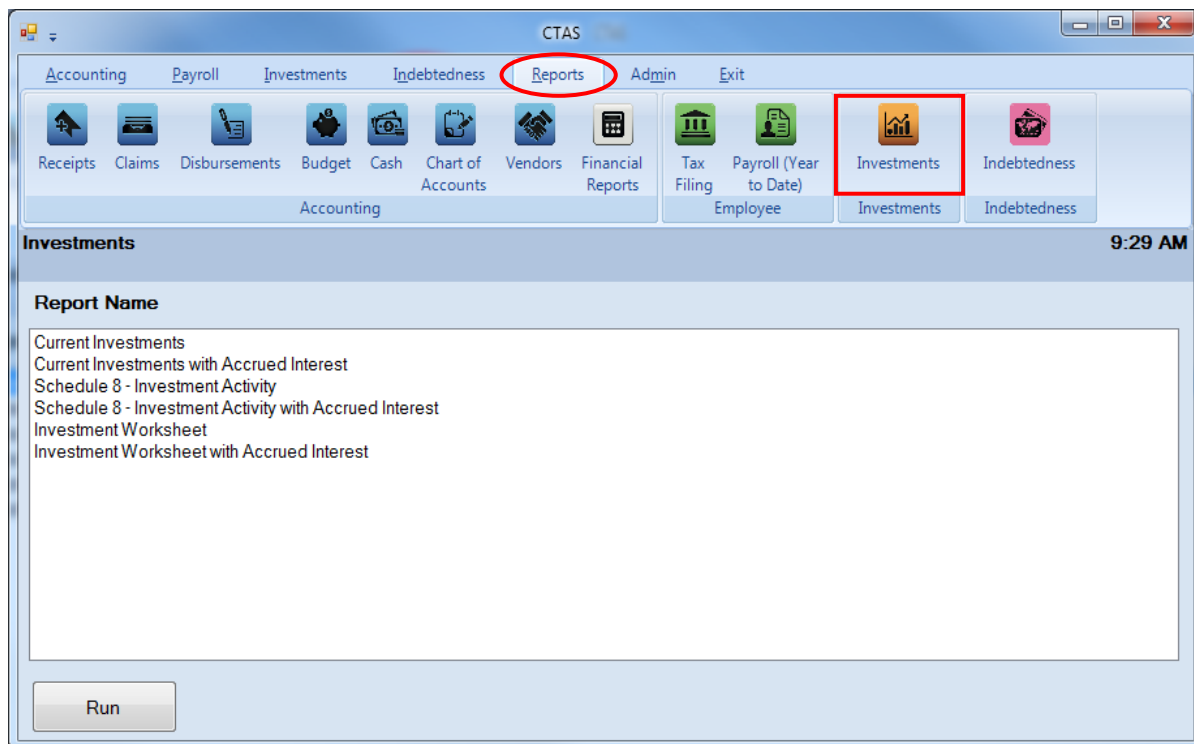
To select the report you want to create, highlight the report name and click the Run button at the bottom of the Investment Reports screen.

Investment Reports: Printing the Current Investments Report

The Current Investments Report is designed to provide you with information on the current value of the investment(s) held. This report should be printed and reviewed for accuracy before the financial statements are prepared. For a breakdown of the investments by fund, a Schedule 1 can be run from the Financial Reports section in the Reports tab (see Chapter 7 of this manual for more information).

To print a Current Investments Report, highlight Current Investments on the Investment Reports screen and click the Run button (as shown on previous page). The print preview (Current Investment screen) will appear.

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. By clicking the red "X" (circled, right) you can close the Report Viewer screen.

Investment Reports: Printing the Current Investments Report (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).

Investment Reports: Printing the Current Investments Report (continued)

Sample Current Investments Report

New Township		Current Investments			6/14/2016

Current Investments as of :   6/14/2016

Investment ID	Investment Type	Interest Rate	Maturity Date		Current Value
00001	CD	1.250	06/14/2019		$3,500.00
001	CD	1.200	02/03/2017		$4,005.00
002	CD	1.650	05/05/2020		$115,329.46
003	MM	1.000	05/05/2017		$61,935.56
50102	CD	1.250	06/10/2018		$10,250.00
				Grand Total :	$195,020.02

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Investment Reports: Printing the Current Investments with Accrued Interest Report

The Current Investments with Accrued Interest Report is designed to provide you with information on the current value of the investment(s) held. This report should be printed and reviewed for accuracy before the financial statements are prepared. For a breakdown of the investments by fund, a Schedule 1 can be run from the Financial Reports section in the Reports tab (see Chapter 7 of this manual for more information).

To print a Current Investments with Accrued Interest Report, highlight Current Investments with Accrued Interest on the Investment Reports screen (see page 17-1 for instructions) and click the Run button. The print preview (Current Investment with Accrued Interest screen) will appear.

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. (See page 17-3 for printing instructions)
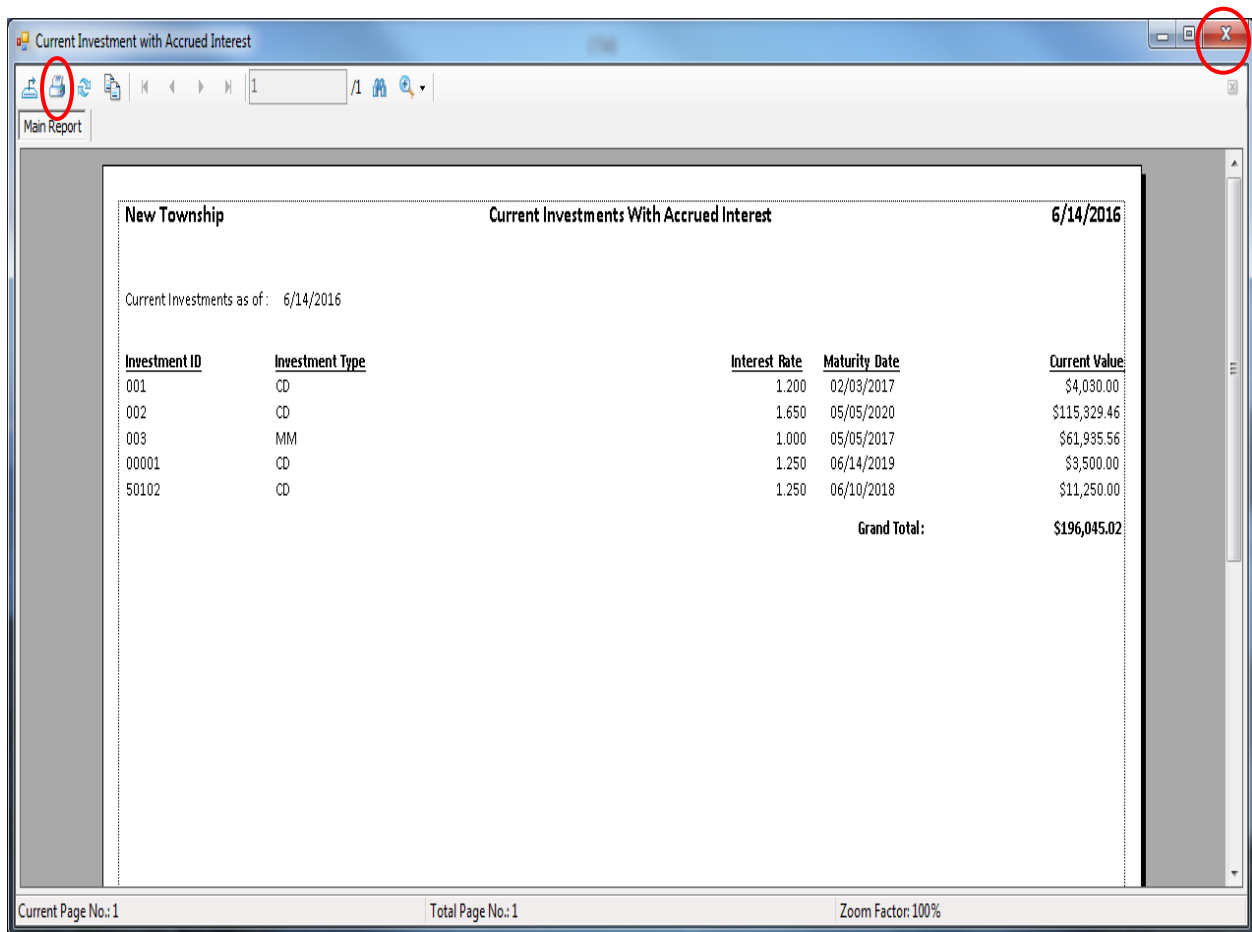
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

Investment Reports: Printing the Current Investments with Accrued Interest Report (continued)
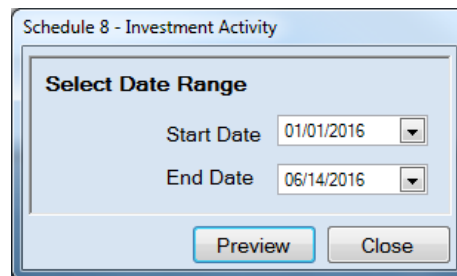
Sample Current Investments with Accrued Interest Report

New Township		Current Investments With Accrued Interest				6/14/2016

Current Investments as of :   6/14/2016

Investment ID	Investment Type	Interest Rate	Maturity Date	Current Value
001	CD	1.200	02/03/2017	$4,030.00
002	CD	1.650	05/05/2020	$115,329.46
003	MM	1.000	05/05/2017	$61,935.56
00001	CD	1.250	06/14/2019	$3,500.00
50102	CD	1.250	06/10/2018	$11,250.00
			Grand Total :	$196,045.02

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Investment Reports: Printing the Schedule 8 - Investment Activity Report

The Schedule 8 - Investment Activity Report is designed to provide you with information on the deposits and withdrawals for each investment. This report should be printed and compared to the investment statement received.

To print a Schedule 8 - Investment Activity Report, highlight Schedule 8 - Investment Activity on the Investment Reports screen (see) and click the Run button. The Schedule 8 - Investment Activity screen will appear.

On the Schedule 8 - Investment Activity screen:

- Enter the beginning date for the investment activity to be included in this report in the Start Date field.

- Enter the ending date for the investment activity to be included in this report in the End Date field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Investment Reports: Printing the Schedule 8 - Investment Activity Report (continued)

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. (See page 17-3 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 8 - Investment Activity screen.

Investment Reports: Printing the Schedule 8 - Investment Activity Report (continued)
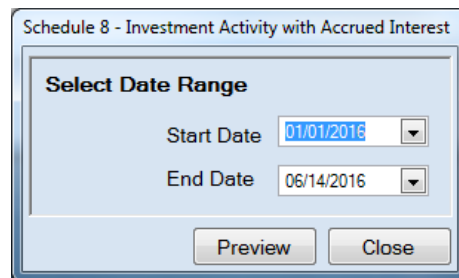
Sample Schedule 8 - Investment Activity Report

New Township		Schedule 8 - Investment Activity				6/14/2016
For the period :	1/1/2016 To 6/14/2016					
Investment Type	**Description**	**Beginning Balance**	**Date**	**Deposits**	**Withdrawals**	**Ending Balance**
CD	3 Year CD	4,005.00	01/01/2016			
	Total			0.00	0.00	4,005.00
CD	5 Year CD	115,329.46	01/01/2016			
	Total			0.00	0.00	115,329.46
MM	The Bank Money Market	61,935.56	01/01/2016			
	Total			0.00	0.00	61,935.56
CD	3 Year CD R&B Fund	0.00	01/01/2016			
			06/10/2016	3,500.00		3,500.00
	Total			3,500.00	0.00	3,500.00
CD	2 Year CD (General Fund)	0.00	01/01/2016			
			01/01/2016	10,000.00		10,000.00
	Total			10,000.00	0.00	10,000.00
	Total All Investments			13,500.00	0.00	194,770.02

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Investment Reports: Printing the Schedule 8 - Investment Activity with Accrued Interest Report

The Schedule 8 - Investment Activity with Accrued Interest Report is designed to provide you with information on the deposits and withdrawals for each investment. This report should be printed and compared to the investment statement received.

To print a Schedule 8 - Investment Activity with Accrued Interest Report, highlight Schedule 8 - Investment Activity with Accrued Interest on the Investment Reports screen (see page 17-1) and click the Run button. The Schedule 8 - Investment Activity with Accrued Interest screen will appear:

On the Schedule 8 - Investment Activity with Accrued Interest screen:

- Enter the beginning date for the investment activity to be included in this report in the Start Date field.

- Enter the ending date for the investment activity to be included in this report in the End Date field.

- Click the Preview button and the print preview (Report Viewer screen) will appear, as shown on the next page.

Investment Reports: Printing the Schedule 8 - Investment Activity with Accrued Interest Report (continued)

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 8 - Investment Activity with Accrued Interest screen.

Sample Schedule 8 - Investment Activity with Accrued Interest Report

New Township			Schedule 8 - Investment Activity with Accrued Interest				6/14/2016
For the period :	1/1/2016 To 6/14/2016						
Investment Type	**Description**		**Beginning Balance**	**Date**	**Deposits**	**Withdrawals**	**Ending Balance**
CD	3 Year CD		4,005.00	01/01/2016			
				03/31/2016	12.50		4,017.50
				06/14/2016	12.50		4,030.00
		Total			25.00	0.00	4,030.00
CD	5 Year CD		115,329.46	01/01/2016			
		Total			0.00	0.00	115,329.46
MM	The Bank Money Market		61,935.56	01/01/2016			
		Total			0.00	0.00	61,935.56
CD	3 Year CD R&B Fund		0.00	01/01/2016			
				06/10/2016	3,500.00		3,500.00
		Total			3,500.00	0.00	3,500.00
CD	2 Year CD (General Fund)		0.00	01/01/2016			
				01/01/2016	10,000.00		10,000.00
		Total			10,000.00	0.00	10,000.00
		Total All Investments			13,525.00	0.00	194,795.02

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Investment Reports: Printing the Investment Worksheet

The Investment Worksheet displays the investment ID, investment type, purchase date, interest rate, maturity date, date for the current value of the investment, current value of the investment, and the date sold for investments that have a purchase date which falls within the range selected.

To print an Investment Worksheet, highlight Investment Worksheet on the Investment Reports screen (see) and click the Run button. The following screen will appear.

Investment Worksheet

Select Date Range

Start Date   01/01/2014

End Date   06/14/2016

[Preview]   [Close]

To select the investment(s) that will be printed:

- Enter the beginning purchase date for the investments to be printed in the Start Date field.

- Enter an ending purchase date for the investments to be printed in the End Date field.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown on the next page.

Investment Reports: Printing the Investment Worksheet (continued)

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. (See page 17-3 for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Investment Worksheet screen.
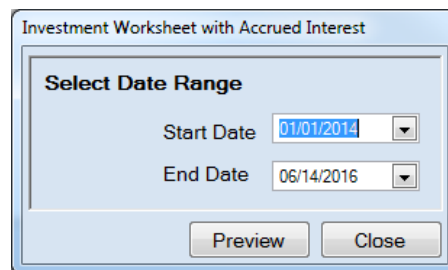
Sample Investment Worksheet

New Township		Investment Worksheet					6/14/2016
Purchase Date Ranges:	1/1/2014 To 6/14/2016						
Investment ID	**Investment Type**	**Purchase Date**	**Interest Rate**	**Maturity Date**	**Current Date**	**Current Amount**	**Sold Date**
001	CD	02/03/2014	1.20	02/03/2017	05/14/2014	$4,005.00	
002	CD	05/05/2015	1.65	05/05/2020	05/05/2015	$115,329.46	
003	MM	05/05/2015	1.00	05/05/2017	05/05/2015	$61,935.56	
00001	CD	06/10/2016	1.25	06/14/2019	06/10/2016	$3,500.00	
50102	CD	01/01/2016	1.25	06/10/2018	12/31/2017	$10,250.00	

Investment Reports: Printing the Investment Worksheet with Accrued Interest

The Investment Worksheet with Accrued Interest displays the investment ID, investment type, purchase date, interest rate, maturity date, date for the current value of the investment, current value of the investment, and the date sold for investments that have a purchase date which falls within the range selected.

To print an Investment Worksheet with Accrued Interest, highlight Investment Worksheet with Accrued Interest on the Investment Reports screen (see page 17-1) and click the Run button. The following screen will appear.

To select the investment(s) that will be printed:

- Enter the beginning purchase date for the investments to be printed in the Start Date field.

- Enter an ending purchase date for the investments to be printed in the End Date field.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown on the next page.

Investment Reports: Printing the Investment Worksheet with Accrued Interest (continued)

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. (See page 17-3 for printing instructions)
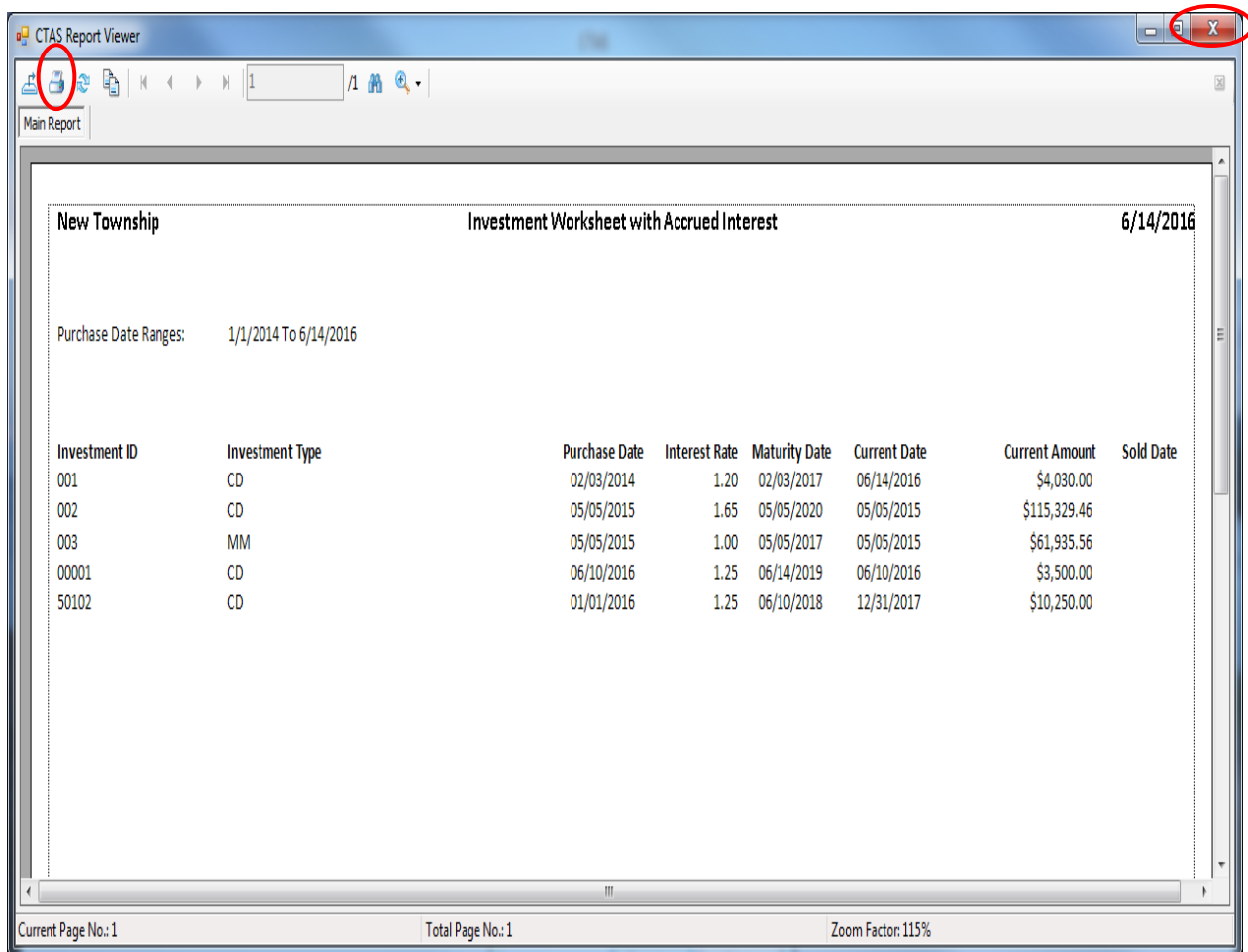
To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Investment Worksheet with Accrued Interest screen.

Sample Investment Worksheet with Accrued Interest

New Township			Investment Worksheet with Accrued Interest					6/14/2016
Purchase Date Ranges:		1/1/2014 To 6/14/2016						
Investment ID	**Investment Type**		**Purchase Date**	**Interest Rate**	**Maturity Date**	**Current Date**	**Current Amount**	**Sold Date**
001	CD		02/03/2014	1.20	02/03/2017	06/14/2016	$4,030.00	
002	CD		05/05/2015	1.65	05/05/2020	05/05/2015	$115,329.46	
003	MM		05/05/2015	1.00	05/05/2017	05/05/2015	$61,935.56	
00001	CD		06/10/2016	1.25	06/14/2019	06/10/2016	$3,500.00	
50102	CD		01/01/2016	1.25	06/10/2018	12/31/2017	$10,250.00	

Report Version: 10/15/2015   Page 1 of 1

Investment Reports: Creating a PDF Version of a Report

This section will explain how to create a PDF version of a report and describe how to view the report it creates.

The Export Report icon (circled) is located on the far left of the top bar of the print preview (Report Viewer) screen. By using the Export Report icon, you can print a report to a Portable Document Format (PDF), which can be viewed in free Acrobat Reader software, or to another format. A PDF file can be attached to an e-mail, and anyone with a PDF reader can open the file.

To convert a report to a PDF file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the Schedule 8 - Investment Activity report.

Investment Reports: Creating a PDF Version of a Report (continued)

After clicking on the Export icon, the Export Report screen appears.

To export the file to your computer:

- Select where on your computer you would like to save the PDF; change the file name if desired.
- Click the down arrow (boxed) at the end of the "Save as type" field and select PDF (*.pdf).
- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click OK to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

To view the file:

- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a PDF document.

Investment Reports: Exporting a Report to a CSV File

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Most of the reports you can print in CTAS can also be exported to a CSV file. To convert a report to a CSV file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the Current Investments Report.

Investment Reports: Exporting a Report to a CSV File (continued)

The Export screen will appear.

To export the file to your computer:

- Select where on your computer you would like to save the Excel file; change the file name if desired.

- Click the down arrow (boxed) at the end of the "Save as type" field and select CSV (*.csv).

- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click the OK button to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

To view the file:
- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a CSV document.

Investment Reports: Exporting a Report to a CSV File (continued)

This is an example of the report after it has been opened with a spreadsheet program and formatted.

Chapter 18

Indebtedness

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Indebtedness: Introduction

The Indebtedness Module is designed to track an entity's indebtedness. By entering the principal payments, CTAS will track the outstanding indebtedness.

Accessing the Indebtedness Section

To access the Indebtedness Module, click on the Indebtedness tab (circled) in the Task Bar, then click the Debt icon (boxed). The Debt screen will open to the Debt List.
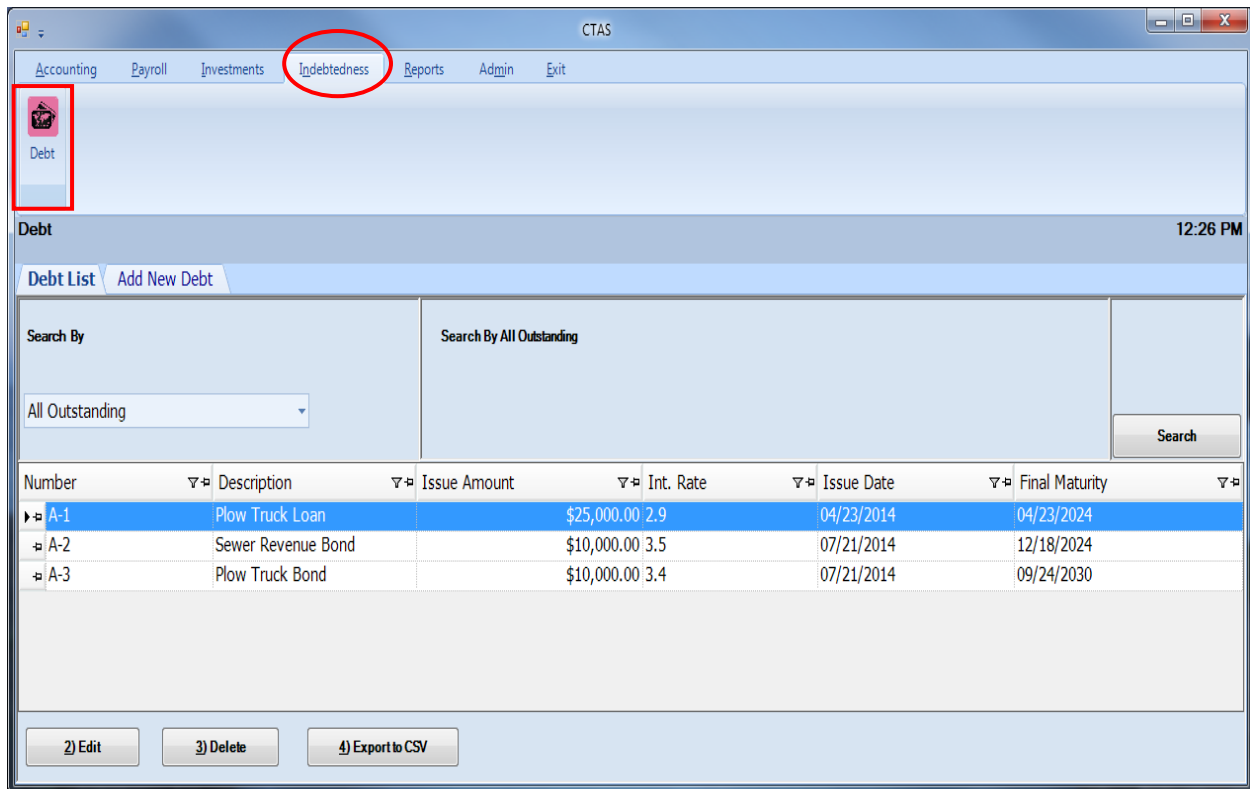
From the Debt List screen, you can Add New Debt, Edit, Delete, or Export to CSV an Indebtedness record. Chapter 19 of this manual, Indebtedness Reports, describes each report and illustrates how to create and print reports.

Indebtedness: Entering a Debt Issued

To begin entering Indebtedness, click on the Add New Debt tab (circled) at the top of the Debt screen.
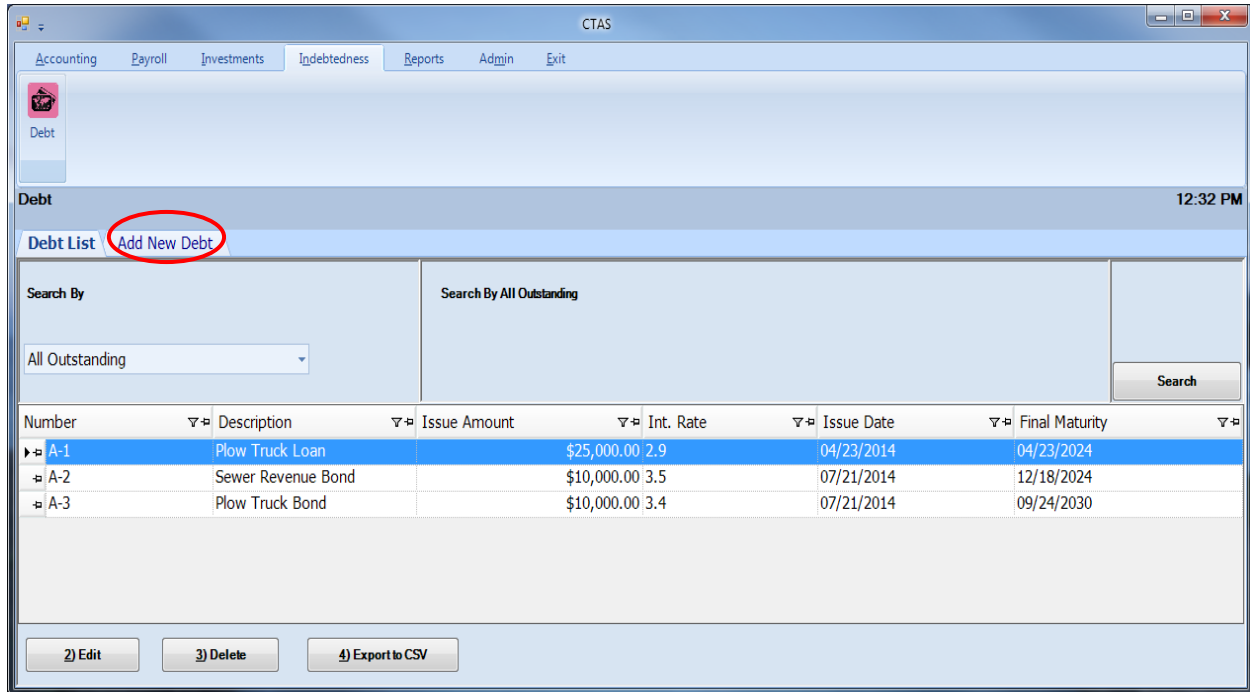
After the Add New Debt tab is selected, the Add New Debt tab will appear, allowing you to enter the information regarding the debt.

Indebtedness: Entering a Debt Issued (continued)

When the new debt screen appears, complete the following steps:

- Enter an Indebtedness number in the Indebtedness ID field. *There is no pre-determined numbering system for this. You will assign the Indebtedness ID.*

- Select the type of Indebtedness by clicking on the down arrow at the end of the Type field. The options for the type are: General Obligation, Tax Increment, Special Assessment General Obligation Revenue, Revenue Bonds, Other Long Term Debt and Short Term Debt.

- Type a brief explanation of the indebtedness in the Description field. A description should identify why the indebtedness was issued. For example, town hall, paving Elm Street, etc.

- Enter the amount borrowed in the Issue Amount field.

- Enter the interest rate in the Current Interest Rate field. *CTAS does not calculate the interest payments.*

- Enter the date the money was borrowed in the Issue Date filed.

- Enter the maturity date in the Final Maturity Date field.

Click the Save button to continue.

Note: When new debt is issued, make sure to add a receipt in the Accounting module to show the debt proceeds.

Office of the State Auditor

Indebtedness: Editing a Debt Record

To edit a debt record, highlight the debt and click the Edit button (circled).
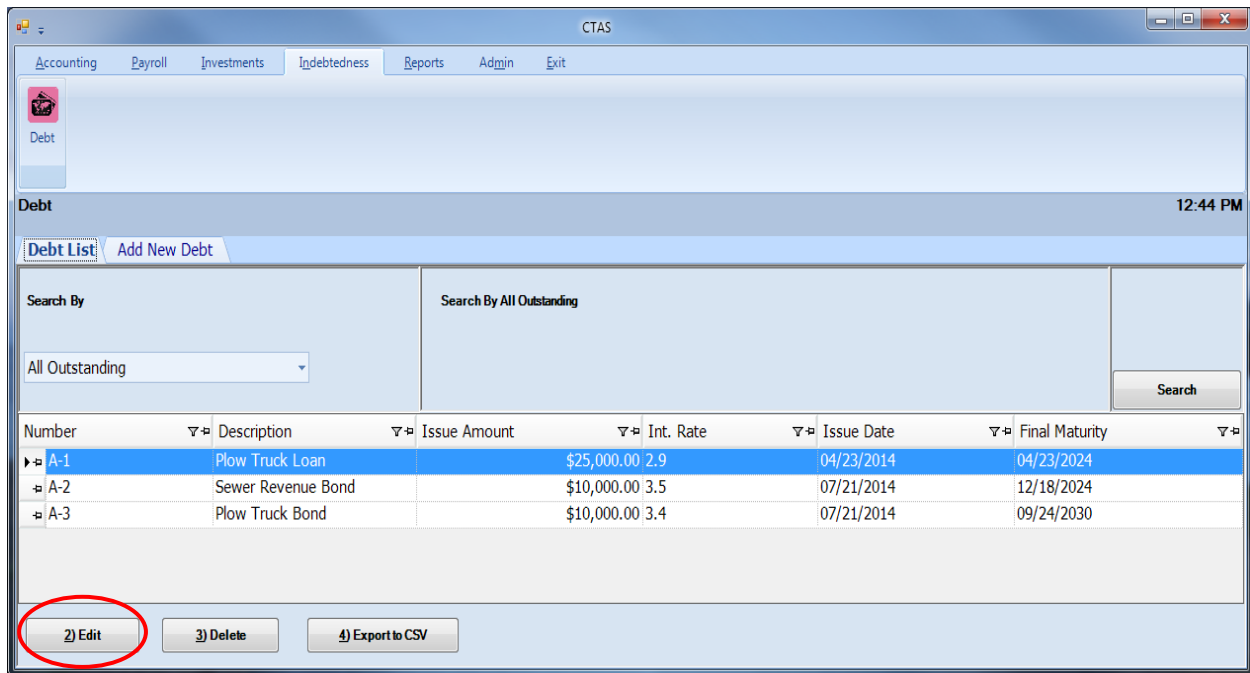
After the Edit option is selected, the individual debt tab will appear (circled, below).
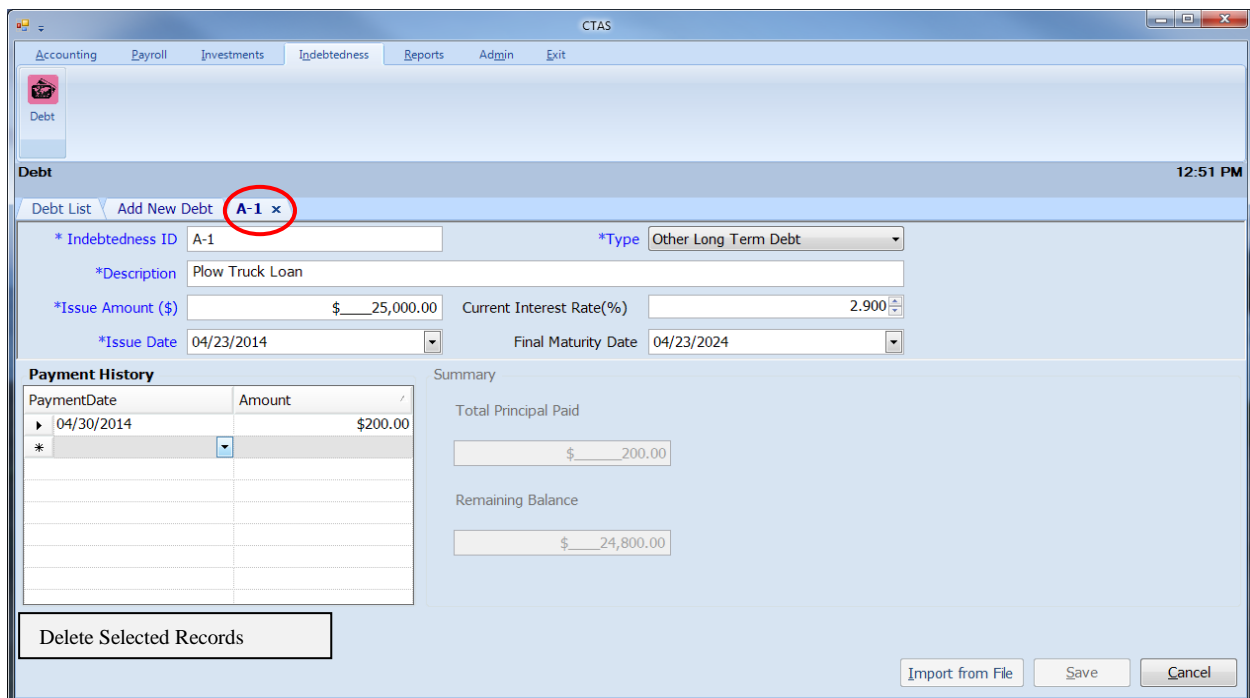
On this screen, you can edit any field.

Indebtedness: Deleting a Debt Record

The need to delete a debt record could result if an error was made when the indebtedness was entered.
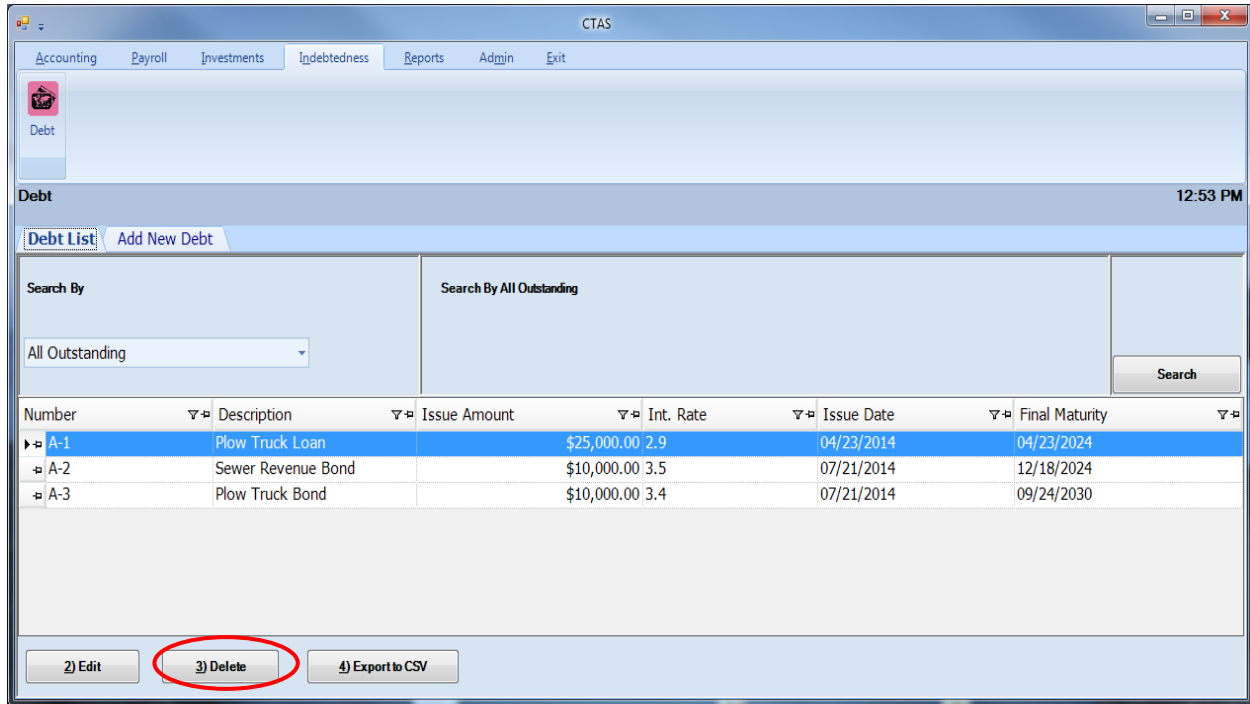
To delete a debt:

- Highlight that debt while in the Debt List tab and click the Delete button (circled).

- After the Delete option is selected, the Confirm Debt Delete screen will appear.

- Click on the Yes button to delete the debt.
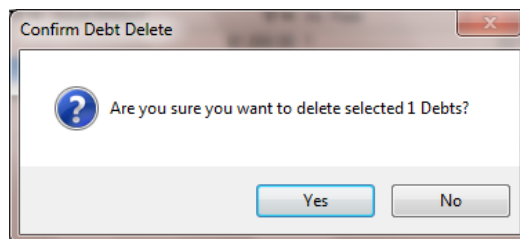
Indebtedness: Making Payments on a Debt Record

The following section shows the **two** options on how to enter a principal payment for debt into CTAS. *Interest payments should not be entered into the Indebtedness module.*

Option 1

After a claim has been approved and posted to disbursements, access the Indebtedness Module.

Click on the Indebtedness tab in the Task Bar (circled, top) and then click the Debt icon (boxed). Highlight the record to change and click the Edit button (circled, bottom).

Indebtedness: Making Payments on a Debt Record (continued)

After the Edit option is selected, the individual debt tab will appear (circled, top).

On this screen, you can enter principal payments in the Payment History section. To enter a principal payment, complete the following steps:

- Enter the date of the payment in the Payment Date field by clicking the down arrow at the end of the date field (boxed).

- Enter the amount of the principal payment in the Amount field (boxed).

- CTAS will then calculate a new remaining balance (circled, bottom).

Click the Save button to continue.

Note: Entering debt principal payments directly into the Indebtedness module still requires the entity to create a claim and post to disbursements to account for the payment made.

Indebtedness: Making Payments on a Debt Record (continued)

Option 2

The second option for entering a debt payment is to start in the Claims section of the Accounting module.

To access the Claims section, select the Accounting tab (circled, top), and then click on the Claims icon (boxed). The Claims section will open to the Claims List tab, as shown below.
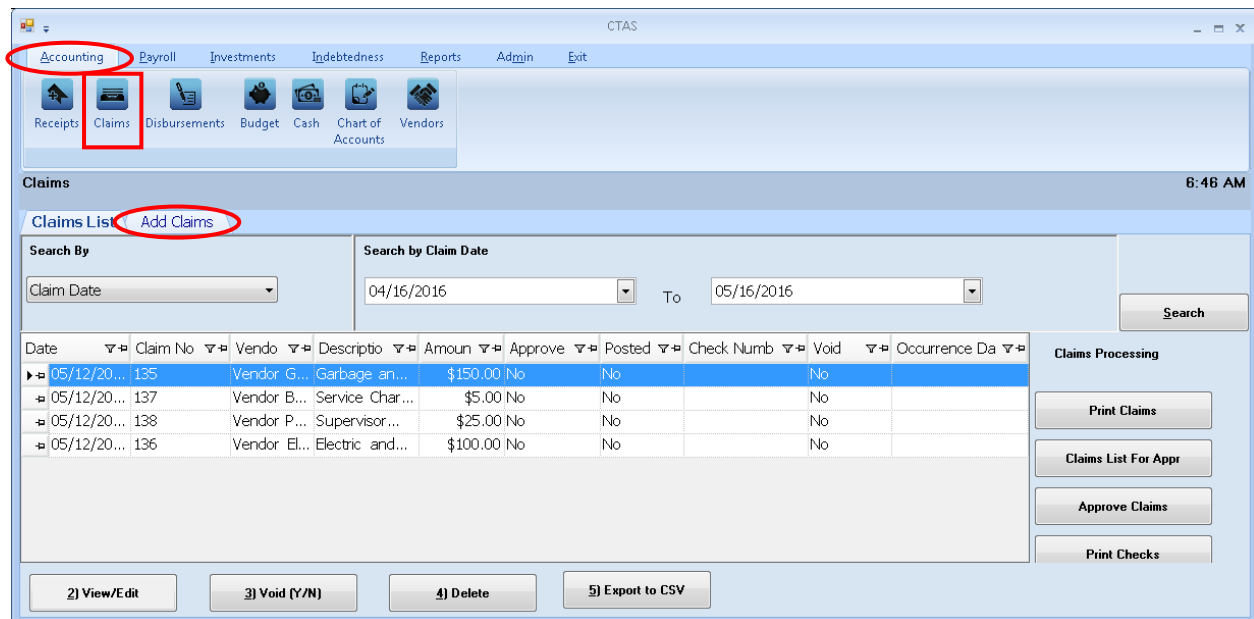
Next click on the Add Claims tab (circled, bottom) to enter the debt payment information.

Indebtedness: Making Payments on a Debt Record (continued)

With the Add Claims tab open, enter the following information (above example is for a bond):

- Claim Number

- Claim Date

- Pay to the Order of

- Description

- Summary Total

- Accounting Distribution for:

    o Principal Payment (Fund Number, Account Number – 47110 Bond Principal, Object Code – 601 Bond Principal)

    o Interest Payment (Fund Number, Account Number – 47210 Interest-Bonds, Object Code – 611 Bond Interest)

- In the Debt column (boxed), click on the dropdown arrow and select the debt record associated with the transaction.

Click the Save button when complete.

Note: ONLY the principal bond payment should be associated with the debt record not the interest payment.

Office of the State Auditor

Indebtedness: Making Payments on a Debt Record (continued)

Next go through the Claims Processing (see) in order to successfully post to disbursements. Once the claim is posted, CTAS will automatically apply the principal debt payment in the Indebtedness module, as shown below (boxed).

Note: By using the correct Account Number and Object Code in Option 2, you will avoid having to make two separate entries into the two different modules.

Indebtedness: Using the Search Feature

In the Indebtedness section, you can choose from a number of options to search for indebtedness. The first and default option is to search by All Outstanding.
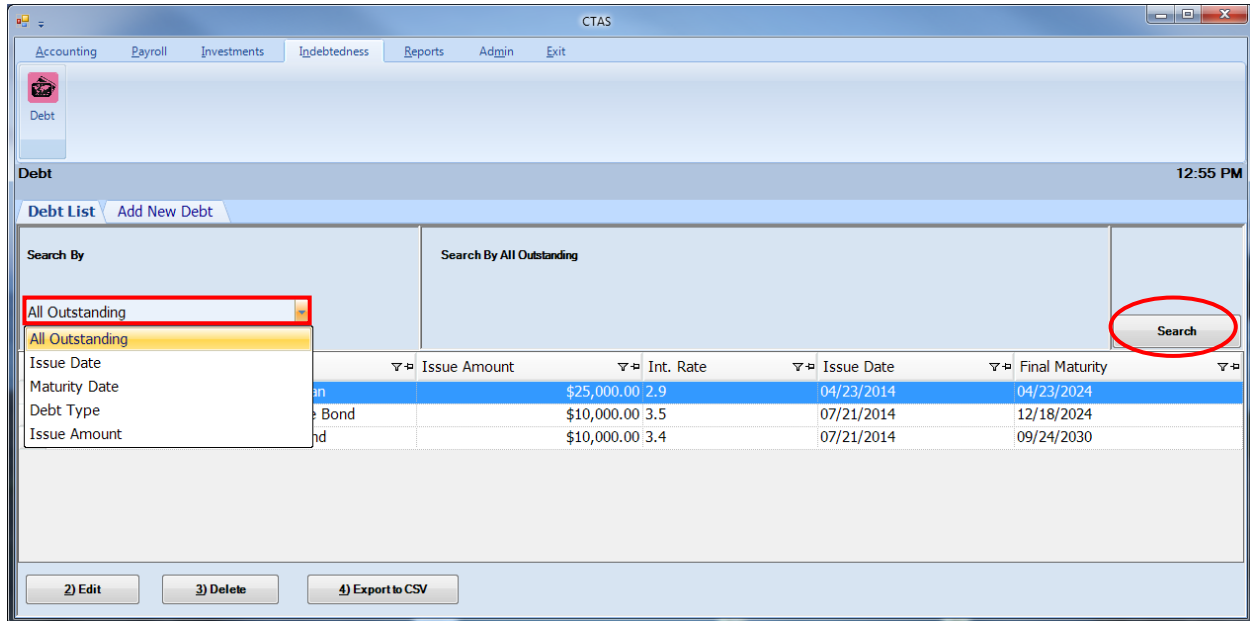
To select All Outstanding Debt:

- Select the All Outstanding option from the drop-down (boxed).

- Click the Search button (circled).

- The indebtedness records will be displayed. *Using this option, any indebtedness record that has a balance will be listed.*

Indebtedness: Using the Search Feature (continued)

The second option is to search by Issue Date.
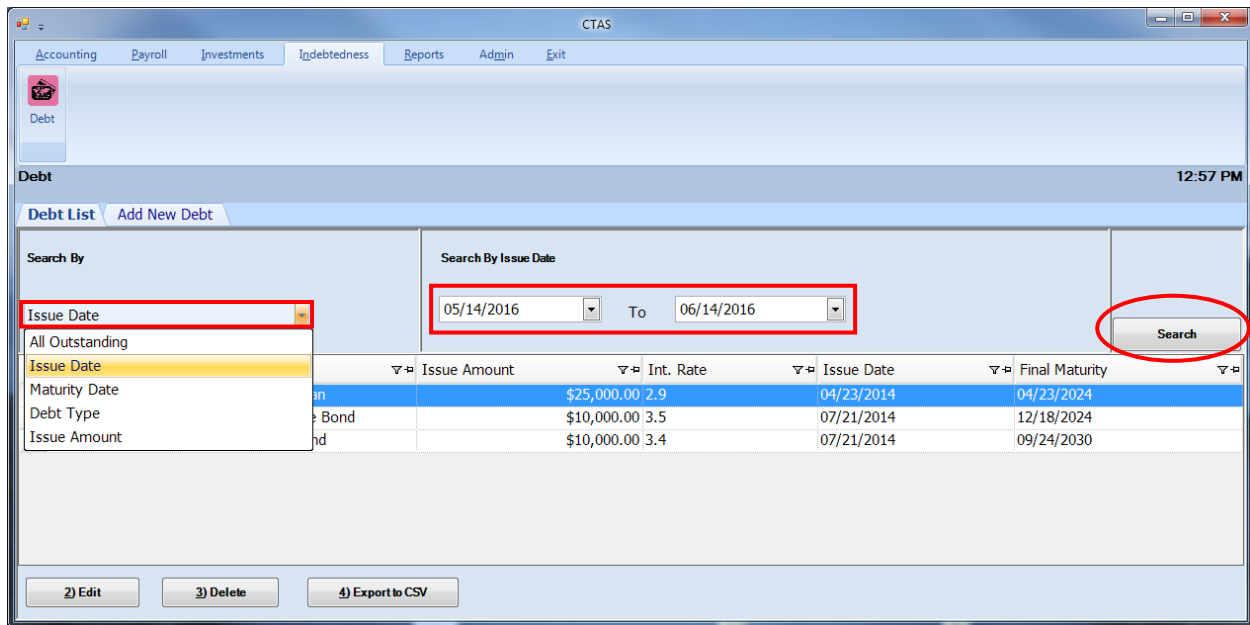
To search by Issue Date:

- Select the Issue Date option from the drop-down (boxed, left). The screen will then display the Search By Issue Date fields (boxed, center).

- Click on the first date field and enter a new beginning date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new ending date, or use the calendar by clicking on the down arrow at the end of the field.

- Click the Search button (circled). Indebtedness matching the selected criteria will then be displayed.

Indebtedness: Using the Search Feature (continued)

The third option is to search by Maturity Date.
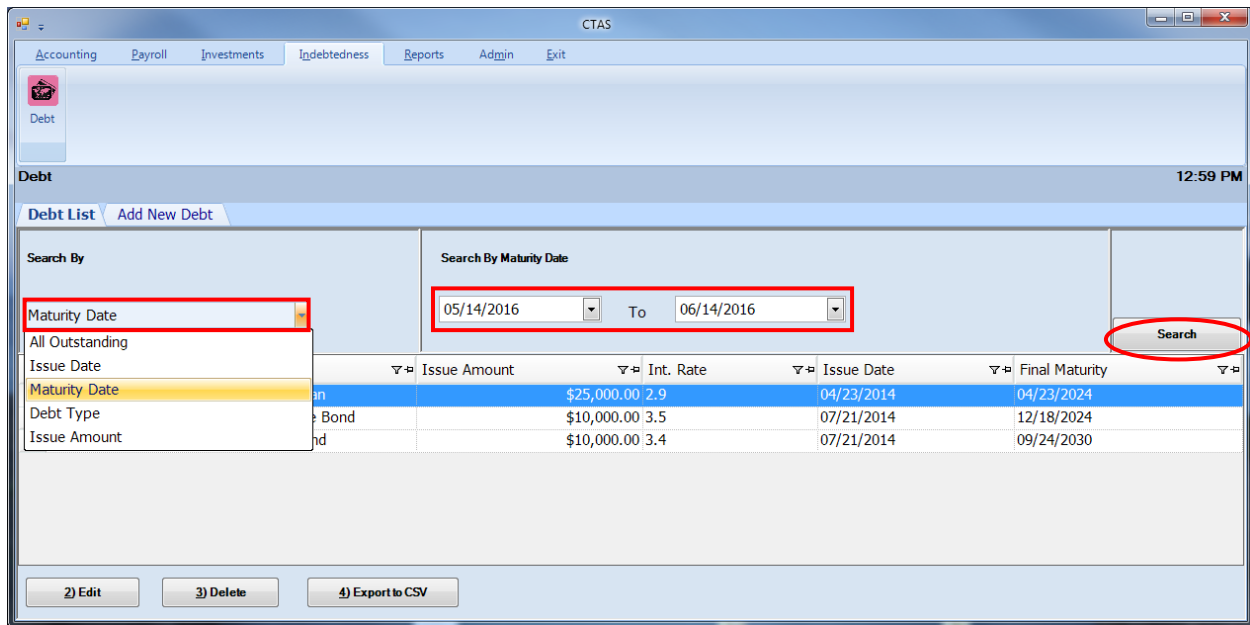
To search by Maturity Date:

- Select the Maturity Date option from the drop-down (boxed, left). The screen will then display the Search By Maturity Date fields (boxed, center).

- Click on the first date field and enter a new beginning date, or use the calendar by clicking on the down arrow at the end of the field.

- Click on the second date field and enter a new ending date or use the calendar by clicking on the down arrow at the end of the field.

- Click the Search button (circled). Indebtedness matching the selected criteria will then be displayed.

Indebtedness: Using the Search Feature (continued)

The fourth option is to search by Debt Type.
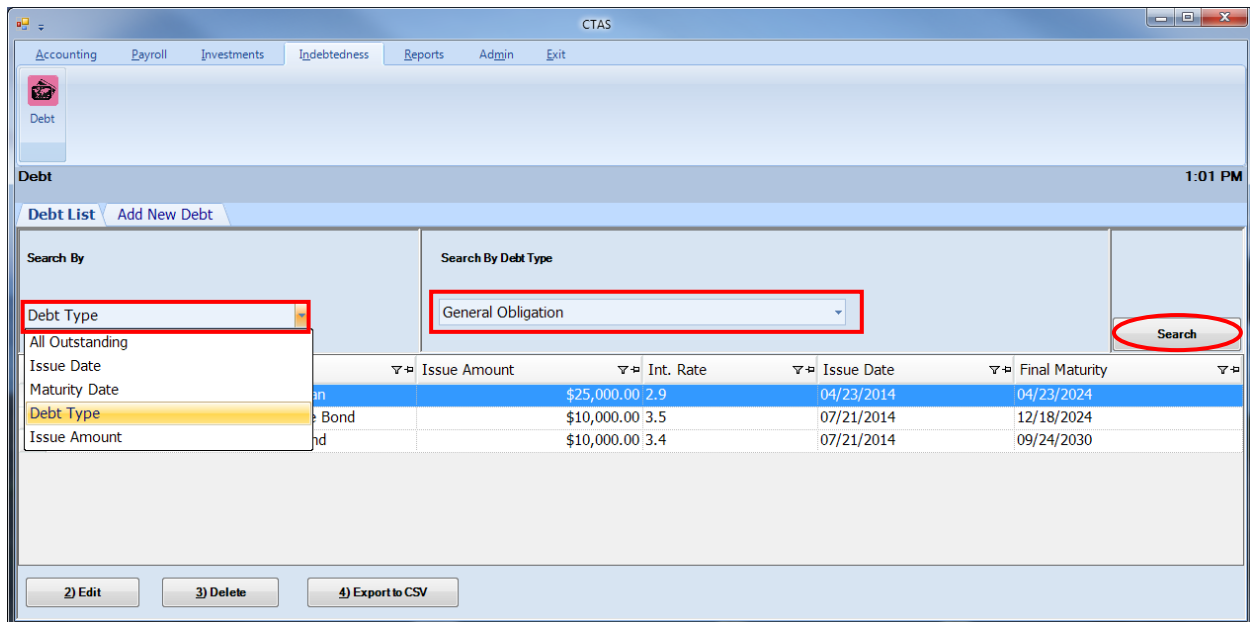
To search by Debt Type:

- Select the Debt Type option from the drop-down (boxed, left). The screen will then display the Search By Debt Type fields (boxed, center).

- Click on the down arrow at the end of the debt type field and select the type of debt.

- Click the Search button (circled). Indebtedness matching the selected criteria will then be displayed.

Indebtedness: Using the Search Feature (continued)

The fifth option is to search by Issue Amount.
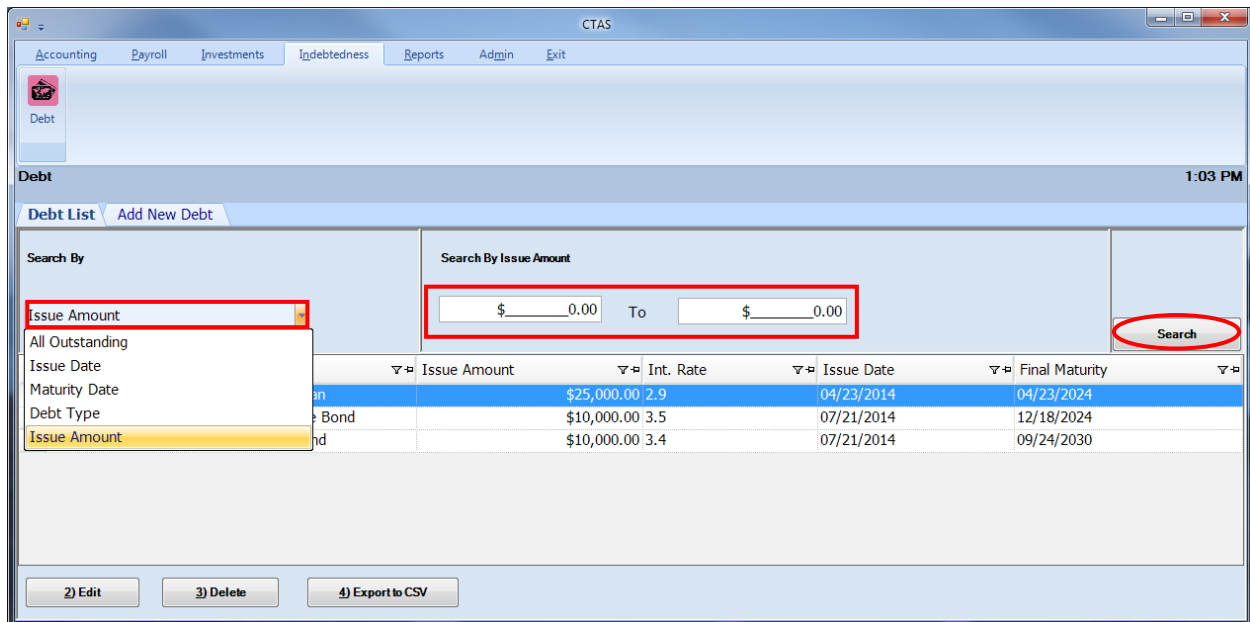
To search by Issue Amount:

- Select the Issue Amount option from the drop-down (boxed, left). The screen will then display the Search Issue By Amount fields (boxed, center).

- Click on the first amount field and enter the lowest amount.

- Click on the second amount field and enter the highest amount.

- Click the Search button (circled). Indebtedness matching the selected criteria will then be displayed.

Indebtedness: Export to CSV

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Click the Export to CSV button (circled), from the Debt List tab.
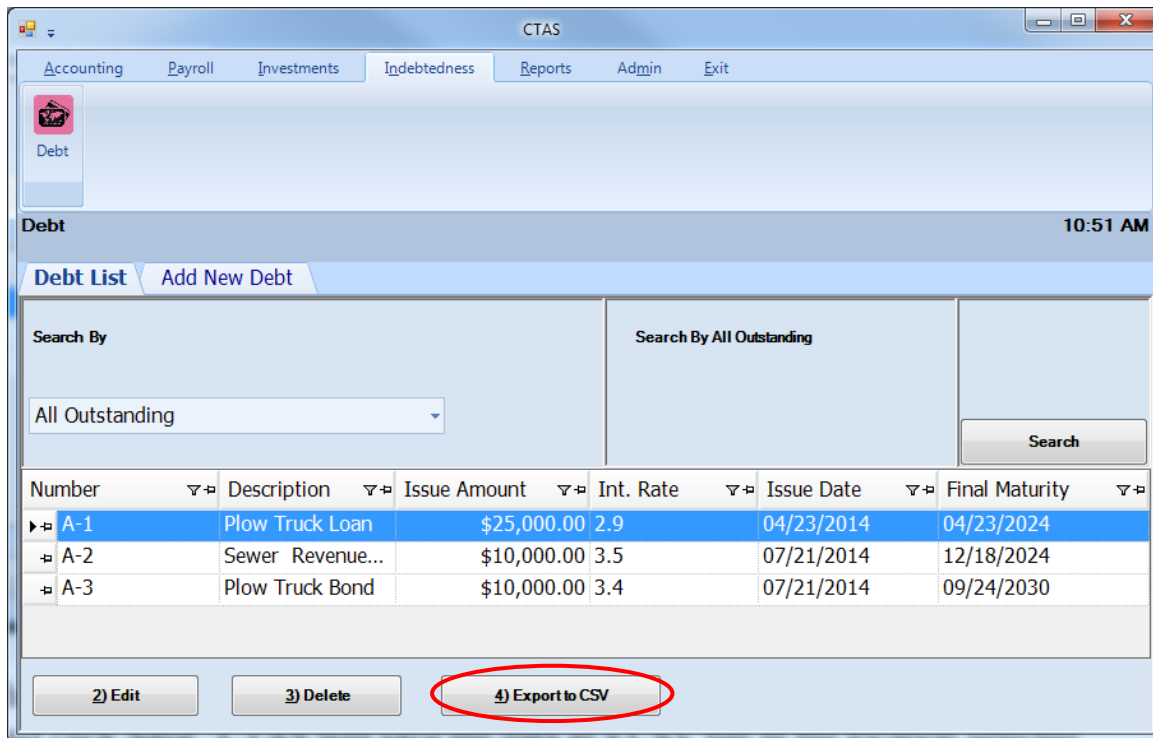
When the Save As window opens, select the location on your computer where you would like the file saved and click Save. CTAS will save the data as a CSV file in the location selected.

Chapter 19

Indebtedness Reports

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Indebtedness Reports: Introduction

There are two reports that you can create and print from the Indebtedness Reports section. The following pages will define each report and provide instructions for printing each one. In addition, this chapter will explain how to use the Export feature on the print preview (Report Viewer screen).

Accessing the Indebtedness Reports Section

To access the Indebtedness Reports Section, click on the Reports tab (circled) in the Task Bar, then click on the Indebtedness icon (boxed). The Indebtedness Reports screen will appear, listing all the reports you can create and print.
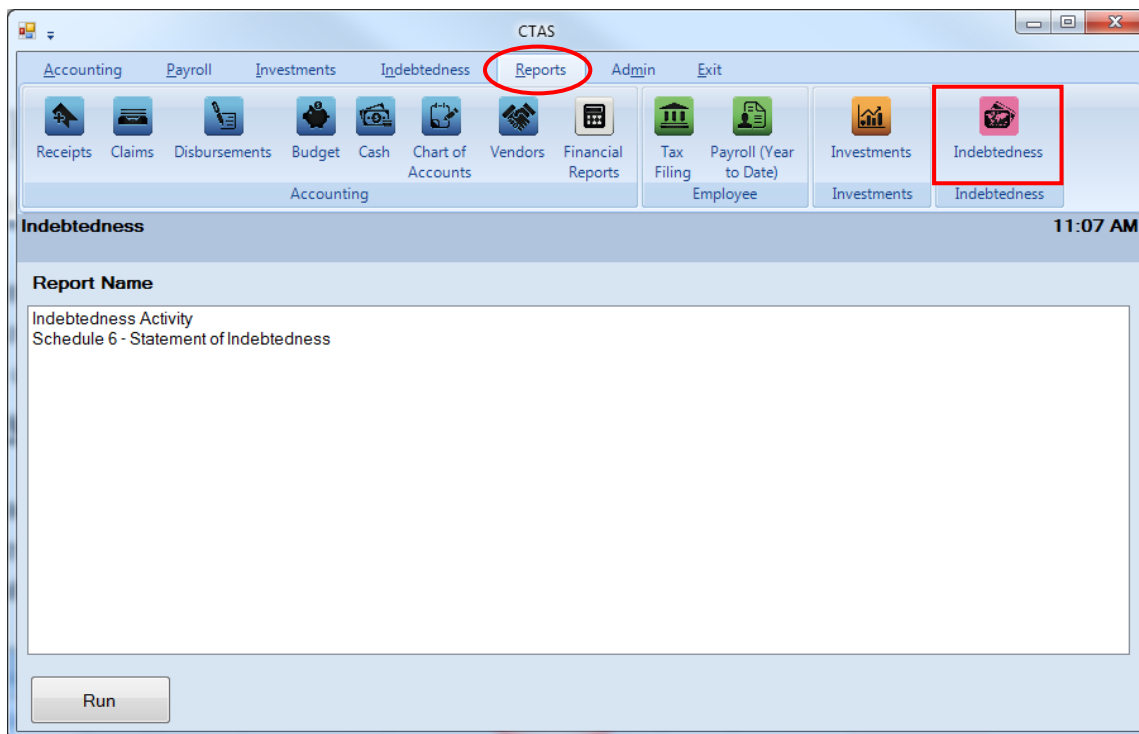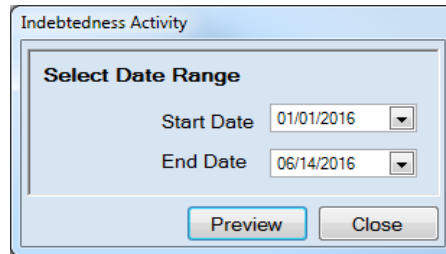
To select the report you want to create, highlight the report name and click the Run button at the bottom of the Indebtedness Reports screen.

Indebtedness Reports: Printing the Indebtedness Activity Report

The Indebtedness Activity Report is designed to provide you with the information on the principal payments on the outstanding debt. This report should be printed and compared to the indebtedness statements received.

To print an Indebtedness Activity report, highlight Indebtedness Activity on the Indebtedness Report Name screen and click the Run button (see previous page).

On the Indebtedness Activity screen:

- Enter the beginning date for the Indebtedness Activity to be included in this report in the Start Date field, or use the calendar by clicking on the down arrow at the end of the field.

- Enter the ending date for the Indebtedness Activity to be included in this report in the End Date field, or use the calendar by clicking on the down arrow at the end of the field.

- Click the Preview button and the print preview (Report Viewer screen) will appear.

Indebtedness Reports: Printing the Indebtedness Activity Report (continued)

After reviewing the preview, click on the Printer icon (circle, left) to begin printing the report. To close the print preview screen, click the red "X" (circle, right).

Indebtedness Reports: Printing the Indebtedness Activity Report (continued)

After clicking on the Printer icon, the Print screen appears.

By clicking the Pages radio button (circled, left), you can choose to print only certain pages of the report. The Number of copies box (circled, right) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report.

To close the report:

- Click the red "X" icon on the Report Viewer screen (previous page).
- Click the Close button on the Indebtedness Activity screen.

Indebtedness Reports: Printing the Indebtedness Activity Report (continued)

Sample Indebtedness Activity Report

New Township
Indebtedness Activity Report
1/1/2016 to 6/14/2016

Bonded Indebtedness	Outstanding Beginning of Period	Issued	Date Paid	Amount Paid	Outstanding End of Period
General Obligation					
Plow Truck Bond	$10,000.00	$0.00			
			02/23/2016	$ 5,000.00	$5,000.00
Tax Increment Bonds					
Special Assessment Bonds					
General Obligation Revenue Bonds					
Sewer Revenue Bond	$10,000.00	$0.00		0.00	$10,000.00
Revenue Bonds					
Total Bonded Indebtedness	$20,000.00	$0.00		$0.00	$20,000.00
Other Long Term Debt					
Plow Truck Loan	$24,800.00	$0.00		0.00	$24,800.00
Short Term Debt					
Operating Loan	$500.00	$0.00		0.00	$500.00
Total Indebtedness	$45,300.00			$5,000.00	$40,300.00

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Indebtedness Reports: Printing the Schedule 6 - Statement of Indebtedness

The Statement of Indebtedness displays the outstanding indebtedness for the fiscal year selected. Schedule 6 is a required part of the financial statements for cities. Towns also should include Schedule 6 as part of their financial statements when they have outstanding indebtedness.

To print a Statement of Indebtedness, highlight Schedule 6 - Statement of Indebtedness on the Indebtedness Report Name screen (see page 19-1 for instructions) and click the Run button.
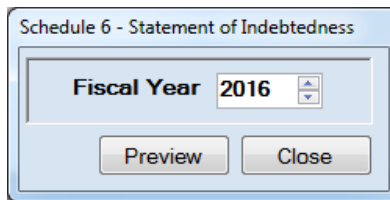
To view the indebtedness report:

- To change the fiscal year, enter the year or click the up or down arrow next to the fiscal year.

- Click the Preview button. The print preview (Report Viewer screen) appears, as shown on the next page.

Indebtedness Reports: Printing the Schedule 6 - Statement of Indebtedness (continued)

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See for printing instructions)

To close the report:

- Click the red "X" icon (circled, right) on the Report Viewer screen.

- Click the Close button on the Schedule 6 – Statement of Indebtedness screen.

Indebtedness Reports: Printing the Schedule 6 - Statement of Indebtedness (continued)

Sample Schedule 6 - Statement of Indebtedness Report

SCHEDULE 6

New Township

STATEMENT OF INDEBTEDNESS

For the Year Ended December 31, 2016

Bonded Indebtedness	Interest Rate	Issue Date	Final Maturity Date	Outstanding Jan 1, 2016	Issued in 2016	Paid in 2016	Outstanding Dec 31, 2016
General Obligation*							
Plow Truck Bond	3.40	07/21/2014	09/24/2030	$10,000.00	$0.00	$5,000.00	$5,000.00
TotalGeneral Obligation*				$10,000.00	$0.00	$5,000.00	$5,000.00
Tax Increment Bonds							
				$0.00	$0.00	$0.00	$0.00
TotalTax Increment Bonds				$0.00	$0.00	$0.00	$0.00
Special Assessment Bonds							
				$0.00	$0.00	$0.00	$0.00
TotalSpecial Assessment Bonds				$0.00	$0.00	$0.00	$0.00
General Obligation Revenue Bonds							
Sewer Revenue Bond	3.50	07/21/2014	12/18/2024	$10,000.00	$0.00	$0.00	$10,000.00
TotalGeneral Obligation Revenue Bonds				$10,000.00	$0.00	$0.00	$10,000.00
Revenue Bonds							
				$0.00	$0.00	$0.00	$0.00
TotalRevenue Bonds				$0.00	$0.00	$0.00	$0.00
Total Bonded Indebtedness				$20,000.00	$0.00	$5,000.00	$15,000.00
Other Long Term Debt							
Plow Truck Loan	2.90	04/23/2014	04/23/2024	$24,800.00	$0.00	$0.00	$24,800.00
TotalOther Long Term Debt				$24,800.00	$0.00	$0.00	$24,800.00
Short Term Debt							
Operating Loan	9.30	07/21/2014	10/23/2014	$500.00	$0.00	$0.00	$500.00
TotalShort Term Debt				$500.00	$0.00	$0.00	$500.00
Total City Indebtedness				$45,300.00	$0.00	$5,000.00	$40,300.00
				[a]		[b]	[c]

Note:

[*] Special Assessment Bonds and Revenue Bonds with General Obligation backing should not be classified as General Obligation Bonds

[a] The Jan,1 balance should agree with the Dec31 balance of the prior year.

[b] Amounts paid should agree with the amounts shown as principal paid on Schedule2 and4.

[c] Bonds Maturing January1, which are paid on or before December31, should not be included in the balance outstanding at December31

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Indebtedness Reports: Creating a PDF Version of a Report

This section will explain how to create a PDF version of a report and describe how to view the report it creates.

The Export Report icon (circled) is located on the far left of the top bar of the print preview (Report Viewer) screen. By using the Export Report icon, you can print a report to a Portable Document Format (PDF), which can be viewed in free Acrobat Reader software, or to another format. A PDF file can be attached to an e-mail, and anyone with a PDF reader can open the file.

To convert a report to a PDF file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the Schedule 6 - Statement of Indebtedness report.
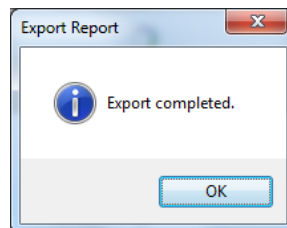
Indebtedness Reports: Creating a PDF Version of a Report (continued)

After clicking on the Export Report icon, the Export Report screen appears.
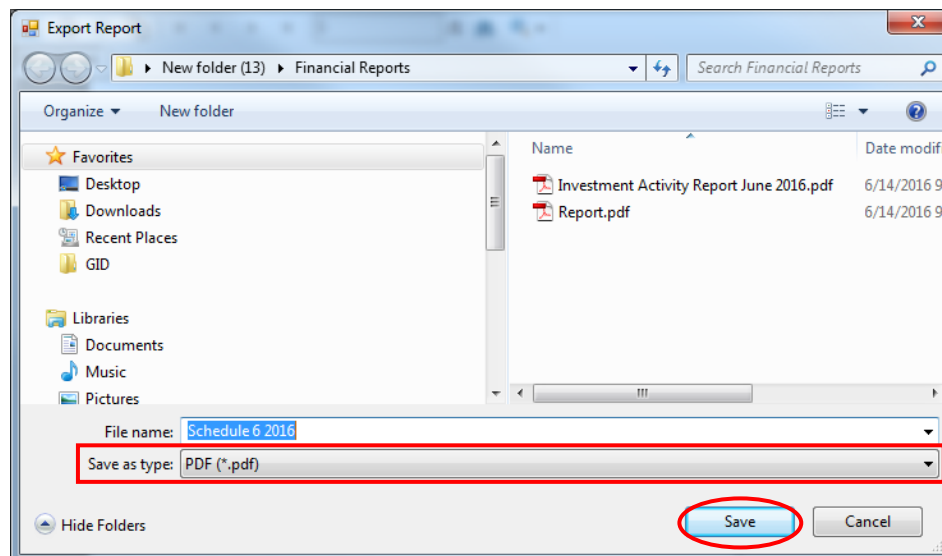
To export the file to your computer:
- Select where on your computer you would like to save the PDF; change the file name if desired.
- Click the down arrow (boxed) at the end of the "Save as type" field and select PDF (*.pdf).
- Click the Save button (circled) to save the file at that location. The Export Report box will appear.
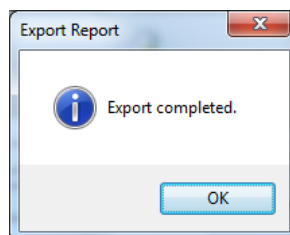
Click OK to return to Report Viewer screen. To close the printing of the report, click the red "X" icon on the Report Viewer screen.

To view the file:
- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a PDF document.

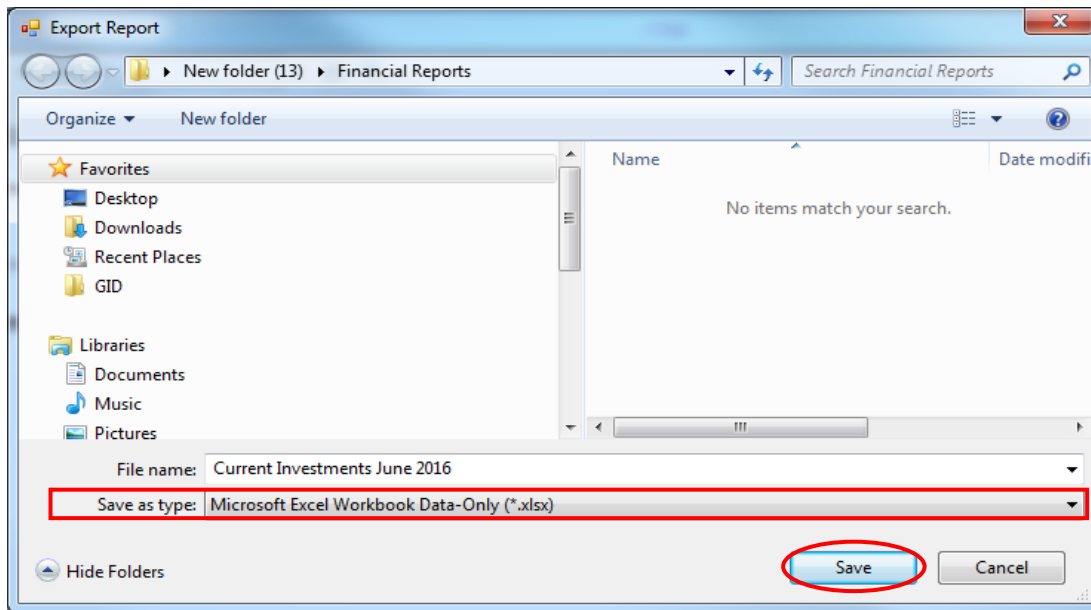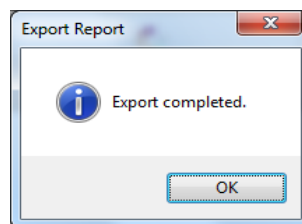## Indebtedness Reports: Exporting a Report to a CSV File

CTAS allows you to export your data to a CSV file. The **CSV** ("Comma Separated Values") file format is used by many spreadsheet applications, including Microsoft Excel. Many CTAS users export data to CSV files to give them flexibility in analyzing and presenting their entity's data.

Most of the reports you can print in CTAS can also be exported to a CSV file. To convert a report to a CSV file, click the Export report icon (circled) on the Report Viewer screen. For our example, we will use the Statement of Indebtedness Report.

Indebtedness Reports: Exporting a Report to a CSV File (continued)

The Export screen will appear.

To export the file to your computer:

- Select where on your computer you would like to save the Excel file; change the file name if desired.

- Click the down arrow (boxed) at the end of the "Save as type" field and select CSV (*.csv).

- Click the Save button (circled) to save the file at that location. The Export Report box will appear.

Click the OK button to return to Report Viewer screen. Click the red "X" icon on the Report Viewer screen to close.

To view the file:

- Browse to the location where the file was previously saved.

- Once you've found the saved file, double-click on the file.

- The file will open as a CSV document.

Appendix

CTAS Chart of Accounts

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APPENDIX

CTAS CHART OF ACCOUNTS

Definitions of Restricted, Predefined and Recommended Numbers

Helpful Tip:

The Chart of Accounts provides Fund, Account, and Object Code numbers and descriptions. The numbers are either restricted, predefined or recommended, definitions are provided below. The Fund, Account, and Object Codes are separated by various categories. The category headings include a range of numbers identified in parenthesis. If there is not a description that best fits the transaction, you may create your own description. However, the number must fall within the range provided under the particular category heading type. The new CTAS includes a wizard tool that assists in creating fund and account numbers, as well as object codes.

Restricted Numbers:

Cannot be migrated into or used in a transaction entry in CTAS
Restricted numbers are considered Heading or Category separators
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

Predefined Numbers:

Numbers can be migrated into and used in a transaction entry in CTAS
Fund, Account and Object Code descriptions cannot be changed
The descriptions will match Chart of Account descriptions found on the Office of the State Auditor's website

Recommended Numbers:

Numbers can be migrated into and used in a transaction entry in CTAS
Fund, Account and Object Code descriptions can be changed

9/7/2016

FUND NUMBERS

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
100	General Fund		X	
200	**SPECIAL REVENUE FUNDS (201 through 299)**	X		
201	Road and Bridge			X
202	Federal Community Development Block Grants			X
203	Other Federal Programs			X
211	Library			X
212	Municipal State Aid Street Maintenance (Optional)			X
213	Public Housing (Optional)			X
224	Shade Tree Disease Control (Optional)			X
225	Fire			X
300	**DEBT SERVICE FUNDS (301 through 399)**	X		
301	General Debt Service (Identify)			X
351	Debt Service for Special Issues (e.g. State Aid Streets)			X
376	Tax Increment Debt Service (Identify)			X
400	**CAPITAL PROJECT FUNDS (401 through 499)**	X		
401	General Capital Projects			X
402	Municipal State Aid Streets - Construction			X
403	Open Spaces Acquisition (Optional)			X
404	Park Acquisition and Development (Optional)			X
405	Tax Increment Financing Projects			X
500	**PERMANENT FUNDS (501 through 599)**	X		
501	Perpetual Care			X
600	**ENTERPRISE FUNDS (601 through 699)**	X		
601	Water			X
602	Sewage Collection and Disposal			X
603	Refuse or Garbage Collection			X
604	Electric			X
605	Gas			X
606	Heat			X
607	Hospital			X
608	Nursing Home			X
609	Municipal Liquor Store			X
610	Transit System			X
611	Parking Lots			X
612	Airport			X
613	Golf Course			X
614	Cable Television			X
615	Arena			X
616	Swimming Pool			X
700	**INTERNAL SERVICE FUNDS (701 through 799)**	X		
701	Central Garbage and Equipment			X
702	Central Services			X
800	**FIDUCIARY FUNDS (801 through 899)**	X		
860	**PENSION TRUST FUNDS (861 through 870)**	X		
861	Pension Fund (Identify)			X

GOVERNMENTAL ACCOUNT NUMBERS

FUND NUMBERS 100, 200's, 300's, 400's, and 500's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
	Revenues and Other Financing Sources (31001 through 39999)				
31000	**TAXES (31001 through 31949)**	X			
31001	**General Property Taxes (31001 through 31299)**			X	1
31010	Current Ad Valorem Taxes		X		1
31020	Delinquent Ad Valorem Taxes		X		1
31030	Mobile Home Tax		X		1
31040	Fiscal Disparities		X		1
31050	Tax Increments		X		2
31300	**General Sales and Use Taxes (31301 through 31399)**	X			
31310	City Sales Taxes		X		4
31400	**Selective Sales and Use Taxes (31401 through 31699)**	X			
31410	Hotel-Motel Tax		X		5
31700	**Taxes Imposed and Apportioned by the Counties (31701 through 31799)**	X			
31701	Gravel Tax		X		7
31800	**Other Taxes (31801 through 31899)**	X			
31810	Franchise Taxes		X		3
31820	Gambling Tax		X		6
31900	**Penalties and Interest on Delinquent Taxes (31901 through 31949)**	X			
31910	Penalties and Interest on Ad valorem Taxes		X		1
31920	Forfeited Tax Sale Apportionments		X		1
31950	**Special Assessments (31951 through 31999)**	X			
31951	Principal		X		10
31952	Penalties and Interest on Special Assessments		X		10
32000	**LICENSES AND PERMITS**	X			
32100	**Business Licenses and Permits (32101 through 32199)**	X			
32110	Alcoholic Beverages		X		11
32120	Health		X		11
32150	Public Utilities		X		11
32160	Professional and Occupational		X		11
32170	Amusements		X		11
32200	**Non-Business Licenses and Permits (32201 through 33099)**	X			
32210	Building Permits (Excludes surcharge)		X		11
32220	Gas Installation Permits		X		11
32230	Plumbing Connection Permits		X		11
32240	Animal Licenses		X		11
32250	Parking Permits		X		11
33000	**INTERGOVERNMENTAL REVENUES (IGR)**	X			
33100	**Federal IGR (33101 through 33399)**	X			
33101	Federal Grants and Aids		X		17
33120	Federal Grants - CETA		X		17
33130	Federal Grants - Community Development Block Grants		X		12
33140	Federal Grants - Environmental Development Act		X		17
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid		X		16
33160	Federal Payments in Lieu of Taxes		X		17
33170	Federal Transportation Aid		X		14
33400	**State IGR (33401 through 33599)**	X			
33401	Local Government Aid		X		18
33402	Homestead and Agricultural Credit Aid (HACA)		X		30
33403	Mobile Home Homestead Credit		X		30
33404	Attached Machinery Aid		X		30
33405	Taconite Production Tax		X		22
33406	Taconite Homestead Credit		X		21
33407	Taconite Mobile Home Homestead Credit		X		21
33408	Taconite Municipal Aid		X		22
33409	Wetlands Credit		X		30
33410	Wetlands Reimbursement		X		30
33411	Native Prairie Credit		X		30
33412	Native Prairie Reimbursement		X		30
33413	Reduced Assessment Credit		X		30
33414	Transmission Line Credit		X		30
33415	Pollution Control Agency Grants		X		30
33416	Police Training Reimbursement		X		30
33417	Shade Tree Disease Control Grants		X		30
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		24

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
33419	Municipal State Aid for Streets - Construction		X		30
33420	Insurance Premium Tax - Fire		X		30
33421	Insurance Premium Tax -Police		X		30
33425	Residential Market Value Credit (No longer applicable)		X		
33426	Agricultural Market Value Credit		X		20
33427	Manufactured Home Market Value Credit(No longer applicable)		X		
33428	State - Payments in Lieu of Taxes		X		30
33429	State - P.E.R.A. Aid		X		23
33430	Disparity Reduction Aid		X		25
33460	Town Aid		X		27
33465	Small Cities Assistance		X		24
33470	State Fire Aid			X	26
33480	State Police Aid			X	26
33600	**IGR from Other Local Governmental Units (33601 through 33699)**	X			
33610	County Grants and Aids for Highways		X		31
33620	Other County Grants and Aids		X		32
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		33
34000	**CHARGES FOR SERVICES**	X			
34100	**General Government (34101 through 34199)**	X			
34101	City/Town Hall Rent		X		36
34102	Recording of Legal Instruments		X		36
34103	Zoning and Subdivision Fees		X		36
34104	Plan Checking Fees		X		36
34105	Sale of Maps and Publications		X		36
34106	Commissions on License Sales		X		36
34107	Assessment Searches		X		36
34108	Administrative Charges to Other Funds		X		36
34130	Building Permit Surcharge			X	36
34200	**Public Safety (34201 through 34299)**	X			
34201	Special Police Services		X		38
34202	Special Fire Protection Services		X		38
34203	Accident Reports		X		38
34204	Protective Inspection Fees		X		38
34205	Ambulance Revenues		X		38
34220	Police Contracts			X	37
34225	Fire Contracts			X	37
34300	**Highways and Streets (Road and Bridges) (34301 through 34399)**	X			
34301	Street, Sidewalk and Curb Repair Fees		X		39
34302	Parking Meters		X		39
34400	**Sanitation (34401 through 34499)**	X			
34401	Sewerage Charges		X		40
34402	Street Sanitation Charges		X		40
34403	Refuse Collection Charges		X		40
34404	Sale of Sewerage Sludge		X		40
34405	Weed Cleaning and Removal Charges		X		40
34406	Removal of Dead Animals		X		40
34407	Sewer Availability Charge		X		40
34500	**Health (34501 through 34599)**	X			
34501	Vital Statistics		X		46
34502	Health Inspection Fees		X		46
34700	**Culture and Recreation (34701 through 34799)**	X			
34710	Golf Fees		X		42
34720	Swimming Pool Fees		X		42
34730	Playground Fees		X		42
34740	Park and Recreation Concessions		X		42
34750	Auditorium Use Fees		X		42
34760	Library Use Fees (Not Fines)		X		41
34770	Zoo Charges		X		42
34780	Park Fees		X		42
34900	**Other Charges for Services (34901 through 34999)**	X			
34910	Transit Revenues		X		44
34920	Airport Revenues		X		43
34930	Parking Lot Revenues		X		46
34940	Cemetery Revenues		X		45
34950	Misc. Rents		X		46
35000	**FINES AND FORFEITS**	X			
35100	**Fines (35101 through 35199)**	X			
35101	Court Fines		X		48
35102	Parking Fines		X		48
35103	Library Fines		X		48
35104	Administrative Fines (Penalties)		X		49

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
35200	**Forfeits (35201 through 35299)**	X			
35201	Forfeits		X		48
36000	**MISCELLANEOUS REVENUES**	X			
36200	**Miscellaneous Revenues (36201 through 36299)**	X			
36210	Interest Earning		X		50
36213	Net Increase (Decrease) in the Fair Value of Investments		X		50
36220	Royalties		X		51
36230	Contributions and Donations from Private Sources		X		51

Account Numbers 37101 through 38499 are for Proprietary Funds Only

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number
39000	**OTHER FINANCING SOURCES**	X			
39100	**Other Financing Sources (39101 through 39799)**	X			
39101	Sales of General Fixed Assets		X		57
39102	Compensation for Loss of General Fixed Assets		X		57
39200	**INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)**	X			
39202	Transfer From Enterprise Fund		X		58
39203	Transfer From Governmental Fund		X		59
39204	Interfund Debt Borrowed		X		57
39300	**PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)**	X			
39310	General Obligation Bond Proceeds		X		54
39320	Premiums on Bonds Sold		X		54
39330	Inception of Capital Lease program		X		55
39340	Inception of Installment Purchase Contract		X		55
39400	**MISC. OTHER FINANCING SOURCES (39401-39999)**	X			
39500	Special Items		X		57
39600	Extraordinary Items		X		57
39700	Capital Contributions		X		57
39990	Sale of Investment		X		53
	EXPENDITURES AND OTHER FINANCING USES (41110 through 49999)				
41000	**GENERAL GOVERNMENT**	X			
41100	**Legislative (41101 through 41199)**	X			
41110	Council/Town Board		X		1
41120	Legislative Committees and Special Bodies		X		1
41130	Ordinances and Proceedings		X		1
41200	**Judicial (41201 through 41299)**	X			
41210	Municipal Court		X		3
41220	Conciliation Court		X		3
41230	Justice		X		3
41240	Traffic and Ordinance Violation Bureaus		X		3
41300	**Executive (41301 through 41399)**	X			
41310	Mayor		X		1
41320	City/Town Manager		X		2
41330	Boards and Commissions		X		1
41400	**City/Town Clerk (41401 through 41499)**	X			
41410	Elections		X		2
41420	Recording and Reporting		X		2
41425	Clerk		X		2
41500	**Financial Administration (41501 through 41599)**	X			
41510	Treasurer		X		2
41520	Director of Finance		X		2
41530	Accounting		X		2
41540	Internal Auditing		X		2
41560	Budgeting and Planning		X		2
41570	Purchasing		X		2
41600	**Law (41601 through 41699)**	X			
41610	City/Town Attorney		X		3
41800	Personnel Administration (44801 through 41899)		X		3
41900	**Other General Government (41901 through 41999)**	X			
41910	Planning and Zoning		X		3
41920	Data Processing		X		3
41930	Research and Investigation		X		3
41940	General Government Buildings and Plant		X		3
41950	Assessing			X	3
41960	Elections (other than clerk)			X	3
41970	Insurance (LMCIT, MATIT, worker's comp. etc)			X	3

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
42000	**PUBLIC SAFETY**	X			
42100	**Police (42101 through 42199)**	X			
42110	Police Administration		X		5
42120	Crime Control and Investigation		X		5
42121	Criminal Investigation		X		5
42122	Vice Control		X		5
42123	Patrol		X		5
42124	Records and Identification		X		5
42125	Youth Investigation and Control		X		5
42126	Custody of Prisoners		X		5
42127	Custody of Property		X		5
42128	Crime Laboratory		X		5
42130	Traffic Control		X		5
42131	Motor Vehicle Inspection and Regulation		X		5
42140	Police Training		X		5
42150	Police Support Services		X		5
42151	Communication Services		X		5
42152	Automotive Services		X		5
42153	Ambulance Services		X		9
42154	Medical Services		X		9
42160	Special Detail Services		X		5
42170	Police Stations and Buildings		X		5
42200	**Fire (42201 through 42299)**	X			
42210	Fire Administration		X		11
42220	Fire Fighting		X		11
42230	Fire Prevention		X		11
42240	Fire Training		X		11
42250	Fire Communication		X		11
42260	Fire Repair Services		X		11
42270	Medical Services		X		11
42280	Fire Stations and Buildings		X		11
42300	**Corrections (42301 through 42399)**	X			
42301	Corrections Expenditures		X		7
42400	**Building Inspections (42401 through 42499)**	X			
42401	Building Inspections Administration		X		13
42402	Plumbing Inspections		X		13
42403	Electrical Inspections		X		13
42404	Gas Inspections		X		13
42405	Air Conditioning Inspections		X		13
42406	Boiler Inspections		X		13
42407	Elevator Inspections		X		13
42500	**Civil Defense (42501 through 42599)**	X			
42501	Civil Defense Expenditures		X		13
42600	**Traffic Engineering (42601 through 42699)**	X			
42601	Traffic Engineering Expenditures				13
42700	**Animal Control (42701 through 42799)**	X			
42701	Animal Control Expenditures				13
42800	**Other Protection (42801 through 42899)**	X			
42810	Militia and Armories		X		13
42820	Examination of Licensed Occupations		X		13
42830	Public Scales		X		13
42840	Weights and Measures		X		13
42850	Flood Control		X		13
43000	**PUBLIC WORKS**	X			
43100	**Highways, Streets and Roadways (43101 through 43199)**	X			
43121	Paved Streets		X		16
43122	Unpaved Streets		X		16
43123	Alleys		X		16
43124	Sidewalks and Crosswalks		X		16
43125	Ice and Snow Removal		X		17
43126	Road and Bridge Equipment		X		16
43130	Bridges, Viaducts and Grade Separations		X		16
43150	Storm Drainage		X		16
43160	Street Lighting		X		19
43170	Street Cleaning		X		16
43200	**Sanitation (43201 through 43299)**	X			
43210	Sanitation Administration		X		22
43230	Waste (Refuse) Collection		X		22
43240	Waste (Refuse) Disposal		X		22
43250	Sewage Collection and Disposal		X		22
43251	Sanitary Sewer Construction		X		22

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
43252	Sanitary Sewer Maintenance		X		22
43253	Sanitary Sewer Cleaning		X		22
43254	New Sewer Services		X		22
43255	Sewer Lift Stations		X		22
43256	Sewage Treatment Plants		X		22
43260	Weed Control		X		23
43270	Pest Control		X		23
44000	**HEALTH AND HUMAN SERVICES**	X			
44100	**Health (44101 through 44199)**	X			
44110	Public Health Administration		X		25
44120	Vital Statistics		X		25
44130	Regulation and Inspection		X		25
44131	Food and Restaurants		X		25
44133	Other Sanitary Inspection		X		25
44140	Communicable Disease Control		X		25
44141	Tuberculosis		X		25
44142	Venereal Disease		X		25
44143	Rabies		X		25
44144	Other Communicable Diseases		X		25
44150	Maternal and Child Health Services		X		25
44160	Adult Health Services		X		25
44170	Health Centers and General Clinics		X		25
44180	Laboratory		X		25
44400	**Human Services (44401 through 44499)**	X			
44401	Human Service Expenditures		X		25
45000	**CULTURE - RECREATION (45001 through 42199)**	X			
45010	Culture-Recreation Administration		X		35
45100	**Recreation (45101 through 45199)**	X			
45120	Participant Recreation		X		35
45121	Supervision		X		35
45122	Recreation Centers		X		35
45123	Playgrounds		X		35
45124	Swimming Pools		X		35
45125	Golf Courses		X		35
45126	Tennis Centers		X		35
45127	Other Recreation Facilities		X		35
45170	Spectator Recreation		X		35
45171	Botanical Gardens		X		35
45172	Museums		X		35
45173	Art Galleries		X		35
45174	Zoos		X		35
45175	Other Spectator Recreation		X		35
45180	Special Recreation Facilities		X		35
45181	Auditoriums		X		35
45182	Stadiums		X		35
45183	Camping Areas		X		35
45184	Boat Harbors		X		35
45185	Refectories		X		35
45186	Senior Citizens Recreation		X		35
45200	**Parks (45201 through 45299)**	X			
45201	Supervision		X		35
45202	Park Areas		X		35
45203	Parkways and Boulevards		X		35
45204	Forestry and Nursery		X		35
45205	Park Policing		X		35
45206	Park Lighting		X		35
45500	**Libraries (45501 through 45599)**	X			
45501	Library Administration		X		33
45502	Circulation		X		33
45503	Catalog		X		33
45504	Reference		X		33
45505	Order		X		33
45506	Periodicals		X		33
45507	Extension		X		33
45508	Special Collections		X		33
45509	Branch Libraries		X		33
46100	**Conservation of Natural Resources (46101 through 46199)**	X			
46101	Water Resources		X		41
46102	Shade Tree Disease Control		X		41
46300	**Urban Redevelopment and Housing (46301 through 46399)**	X			

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
46310	Urban Redevelopment and Housing Administration		X		37
46320	Urban Redevelopment		X		37
46321	Redevelopment Administration		X		37
46323	Rehabilitation Projects		X		37
46324	Clearance Projects		X		37
46325	Relocation		X		37
46330	Public Housing Projects		X		37
46340	Other Urban Redevelopment and Housing		X		37
46500	**Economic Development and Assistance (46501 through 46699)**	X			
46510	Economic Development and Assistance		X		39
46520	Economic Development		X		39
46600	**Economic Opportunity (46601 through 46699)**	X			
46610	Job Corps		X		39
46611	Men's Urban Training Centers		X		39
46612	Women's Urban Training Centers		X		39
46613	Rural Conservation Centers		X		39
46614	Youth Camps		X		39
46620	Youth Work-Training Programs		X		39
46621	In-School Projects		X		39
46622	Out-of-School Projects		X		39
46630	Community Action Programs		X		39
46631	Pre-School Readiness Program		X		39
46632	Study Centers		X		39
46633	Day Care Centers		X		39
46634	Remedial Instruction for Elementary School Students		X		39
46635	Family Health Education		X		39
46640	Adult Basic Education		X		39
46650	Assistance to Migrant Agricultural Workers and Families		X		39
46660	Work Experience Programs for Needy Persons		X		39
47000	**DEBT SERVICE ***use object code 600-699****	X			
47100	**Principal Payments (47101 through 47199)**	X			
47110	Bond Principal		X		56
47120	Other Debt Principal		X		57
47130	Principal - Short-Term Debt		X		57
47200	**Interest Payments (47201 through 47299)**	X			
47210	Interest - Bonds		X		58
47220	Interest - Other Debt		X		58
47230	Interest - Short-Term Debt		X		58
47500	**Fiscal Agent's Fees (47501 through 47599)**	X			
47501	Fiscal Agent's Fees		X		58
47600	**Issuance Costs (47601 through 47699)**	X			
47601	Issuance Costs		X		58
49000	**MISCELLANEOUS EXPENDITURES (49001 through 49099)**	X			
49010	Cemetery		X		47
49020	Community Education		X		35
49030	Airports			X	43
49040	Transit			X	45
49100	**Judgments and Losses (49101 through 49199)**	X			
49101	Judgments and Losses		X		51
49200	**Unallocated Expenditures (49201 through 49299) ***	X			
49210	Unallocated - Retirement and Pension Contributions		X		49
49220	Unallocated - Worker's Compensation		X		51
49230	Unallocated - Unemployment Compensation		X		51
49240	Unallocated - Insurance (Does not include LMCIT, MATIT, etc.)		X		50
49300	**OTHER FINANCING USES (49301 through 49399)**	X			
49310	Payments to Refunded Bond Escrow Agent		X		61
49350	Purchase of Investments		X		60
49360	Transfer to Governmental Fund		X		64
49365	Transfer to Enterprise Fund			X	63
49370	Special Items		X		62
49380	Extraordinary Items		X		62

*All Insurance, Compensation, and Contributions should be allocated to the to the employee's department

PROPRIETARY ACCOUNT NUMBERS

FUND NUMBERS 600's

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
37000	**PROPRIETARY FUND OPERATING REVENUES (37101 through 38499)**	X			
37100	**Water Sales (37101 through 37199)**	X			
37110	Rate Class I		X		1
37120	Rate Class II		X		1
37130	Rate Class III		X		1
37140	Rate Class IV		X		1
37150	Connection/Reconnection Fees		X		1
37160	Penalties and Forfeited Discounts		X		1
37200	**Sewer Charges (37201 through 37299)**	X			
37210	Rate Class I		X		1
37220	Rate Class II		X		1
37230	Rate Class III		X		1
37240	Rate Class IV		X		1
37250	Connection/Reconnection Fees		X		1
37260	Penalties and Forfeited Discounts		X		1
37300	**Refuse Charges (37301 through 37399)**	X			
37310	Customer Charges		X		1
37400	**Electricity Sales (37401 through 37499)**	X			
37410	Rate Class I		X		1
37420	Rate Class II		X		1
37430	Rate Class III		X		1
37440	Rate Class IV		X		1
37450	Connection/Reconnection Fees		X		1
37460	Penalties and Forfeited Discounts		X		1
37500	**Gas Sales (37501 through 37599)**	X			
37510	Rate Class I		X		1
37520	Rate Class II		X		1
37530	Rate Class III		X		1
37540	Rate Class IV		X		1
37550	Connection/Reconnection Fees		X		1
37560	Penalties and Forfeited Discounts		X		1
37600	**Heating Utility Sales (37601 through 37699)**	X			
37610	Rate Class I		X		1
37620	Rate Class II		X		1
37630	Rate Class III		X		1
37640	Rate Class IV		X		1
37650	Connection/Reconnection Fees		X		1
37660	Penalties and Forfeited Discounts		X		1
37700	**Hospital and Nursing Home Revenues (37701 through 37799)**	X			
37710	Daily Patient Services		X		1
37720	Other Nursing Services		X		1
37730	Other Professional Services		X		1
37740	General Outpatient Services		X		1
37800	**Liquor Stores - Off-Sale (37801 through 37899)**	X			
37810	Sales		X		1
37811	Liquor		X		1
37812	Beer		X		1
37813	Wine		X		1
37814	Soft Drinks		X		1
37815	Other Merchandise		X		1
37820	Vending Machine Revenues or Commissions		X		1
37830	Cash Discounts - Off-Sale		X		1
37840	Cash Over Off-Sale		X		1
37900	**Liquor Stores - On-Sale (37901 through 37999)**	X			
37910	Sales		X		1
37911	Liquor		X		1
37912	Beer		X		1
37913	Wine		X		1
37914	Soft Drinks		X		1
37915	Other Merchandise		X		1
37920	Vending Machine Revenues or Commissions		X		1
37930	Cash Discounts - On-Sale		X		1
37940	Cash Over On-Sale		X		1

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
38000	**Other Proprietary Fund Revenues (38001 through 38099)**	X			
38010	Transit System		X		1
38020	Airport		X		1
38030	Parking Lot		X		1
38040	Golf Course		X		1
38050	Cable TV		X		1
38051	Cable TV - Standard Service		X		1
38052	Cable TV - Premium Service (e.g. Home Box Office)		X		1
38053	Cable TV - Connection/Reconnection Fees		X		1
38060	Arena		X		1
38070	Swimming Pool		X		1
38080	Other Recreation		X		1
38400	**Internal Service Fund Revenues (38401 through 38449)**	X			
38401	Internal Service Fund Revenues				1
	PROPRIETARY FUND NON OPERATING REVENUES	X			
31000	**TAXES (31001 through 31949)**	X			
31001	**General Property Taxes (31001 through 31299)**			X	4 & 7
31010	Current Ad Valorem Taxes		X		4 & 7
31020	Delinquent Ad Valorem Taxes		X		4 & 7
31030	Mobile Home Tax		X		4 & 7
31040	Fiscal Disparities		X		4 & 7
31050	Tax Increments		X		4 & 7
31300	**General Sales and Use Taxes (31301 through 31399)**	X			
31310	City Sales Taxes		X		4 & 7
31400	**Selective Sales and Use Taxes (31401 through 31699)**	X			
31410	Hotel-Motel Tax		X		4 & 7
31700	**Taxes Imposed and Apportioned by the Counties (31701 through 31799)**	X			
31701	Gravel Tax		X		4 & 7
31800	**Other Taxes (31801 through 31899)**	X			
31810	Franchise Taxes		X		4 & 7
31820	Gambling Tax		X		4 & 7
31900	**Penalties and Interest on Delinquent Taxes (31901 through 31949)**	X			
31910	Penalties and Interest on Ad valorem Taxes		X		4 & 7
31920	Forfeited Tax Sale Apportionments		X		4 & 7
31950	**Special Assessments (31951 through 31999)**	X			
31951	Principal		X		4
31952	Penalties and Interest on Special Assessments		X		4
33000	**INTERGOVERNMENTAL REVENUES (IGR)**	X			
33100	**Federal IGR (33101 through 33399)**	X			
33101	Federal Grants and Aids		X		4 & 8
33120	Federal Grants - CETA		X		4 & 8
33130	Federal Grants - Community Development Block Grants		X		4 & 8
33140	Federal Grants - Environmental Development Act		X		4 & 8
33150	Federal Grants - Emergency Preparedness/Emergency Management Aid		X		4 & 8
33160	Federal Payments in Lieu of Taxes		X		4 & 8
33170	Federal Transportation Aid		X		4 & 8
33400	**State IGR (33401 through 33599)**	X			
33401	Local Government Aid		X		4 & 9
33402	Homestead and Agricultural Credit Aid (HACA)		X		4 & 9
33403	Mobile Home Homestead Credit		X		4 & 9
33404	Attached Machinery Aid		X		4 & 9
33405	Taconite Production Tax		X		4 & 9
33406	Taconite Homestead Credit		X		4 & 9
33407	Taconite Mobile Home Homestead Credit		X		4 & 9
33408	Taconite Municipal Aid		X		4 & 9
33409	Wetlands Credit		X		4 & 9
33410	Wetlands Reimbursement		X		4 & 9
33411	Native Prairie Credit		X		4 & 9
33412	Native Prairie Reimbursement		X		4 & 9
33413	Reduced Assessment Credit		X		4 & 9
33414	Transmission Line Credit		X		4 & 9
33415	Pollution Control Agency Grants		X		4 & 9
33416	Police Training Reimbursement		X		4 & 9
33417	Shade Tree Disease Control Grants		X		4 & 9
33418	Municipal State Aid for Streets - Maintenance (Gas Tax, Road Allotment)		X		4 & 9
33419	Municipal State Aid for Streets - Construction		X		4 & 9

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
33420	Insurance Premium Tax - Fire		X		4 & 9
33421	Insurance Premium Tax -Police		X		4 & 9
33425	Residential Market Value Credit (No longer applicable)		X		4 &9
33426	Agricultural Market Value Credit		X		4 & 9
33427	Manufactured Home Market Value Credit(No longer applicable)		X		4 & 9
33428	State - Payments in Lieu of Taxes		X		4 & 9
33429	State - P.E.R.A. Aid		X		4 & 9
33430	Disparity Reduction Aid		X		4 & 9
33460	Town Aid		X		4 & 9
33470	State Fire Aid			X	4 & 9
33480	State Police Aid			X	4 & 9
33600	**IGR from Other Local Governmental Units (33601 through 33699)**	X			
33610	County Grants and Aids for Highways		X		4 & 10
33620	Other County Grants and Aids		X		4 & 10
33630	Iron Range Resource and Rehabilitation Grants (IRRRB)		X		4 & 10
36000	**Miscellaneous Revenues (36201 through 36299)**	X			
36210	Interest Earning		X		4
36213	Net Increase (Decrease) in the Fair Value of Investments		X		4
36220	Royalties		X		4
36230	Contributions and Donations from Private Sources		X		4
39000	**OTHER FINANCING SOURCES (39101 through 39799)**	X			
39101	Sales of General Fixed Assets		X		4
39102	Compensation for Loss of General Fixed Assets		X		4
39200	**INTER FUND TRANSFERS IN (Specify Fund) (39201 through 39224)**	X			
39201	Transfer From General Fund		X		11
39202	Transfer From Enterprise Fund		X		11
39203	Transfer From Governmental Fund		X		11
39204	Interfund Debt Borrowed		X		14
39300	**PROCEEDS FOR GENERAL LONG TERM DEBT (39301 through 39399)**	X			
39310	General Obligation Bond Proceeds		X		16
39320	Premiums on Bonds Sold		X		16
39330	Inception of Capital Lease program		X		16
39340	Inception of Installment Purchase Contract		X		16
	PROPRIETARY FUND OPERATING EXPENSES (49400 through 49999)				
	Water Expenses				
49400	Water Utilities - Source of Supply		X		2
49410	Water Utilities - Power and Pumping		X		2
49420	Water Utilities - Purification		X		2
49430	Water Utilities - Distribution		X		2
49440	Water Utilities - Administration and General		X		2
	Sewer Expenses				
49450	Sewer Utilities - Sanitary Sewer Maintenance		X		2
49460	Sewer Utilities - Sanitary Sewer Cleaning		X		2
49470	Sewer Utilities - Sewer Lift Stations		X		2
49480	Sewer Utilities - Sewage Treatment Plants		X		2
49490	Sewer Utilities - Administration and General		X		2
	Refuse Expenses				
49500	Refuse Utilities - Refuse Collection		X		2
49510	Refuse Utilities - Refuse Disposal		X		2
49520	Refuse Utilities - Administration and General		X		2
	Electric Expenses				
49550	Electric Utilities - Power Production		X		2
49560	Electric Utilities - Power Supply		X		2
49570	Electric Utilities - Transmission and Distribution		X		2
49580	Electric Utilities - Customer Account Expense		X		2
49590	Electric Utilities - Administration and General		X		2
	Gas Expenses				
49600	Gas Utilities - Source of Supply		X		2
49610	Gas Utilities - Distribution		X		2
49620	Gas Utilities - Administration and General		X		2
	Heat Expenses				
49650	Heat Utilities - Production		X		2
49660	Heat Utilities - Distribution		X		2
49670	Heat Utilities - Administration and General		X		2
	Hospital Expenses				
49700	Hospital - Nursing Service Expense		X		2

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
49701	Hospital - Other Professional Service Expense		X		2
49702	Hospital - General Services Expense		X		2
49703	Hospital - Outpatient		X		2
49704	Hospital - Fiscal and administration Services Expense		X		2
	Nursing Homes Expenses				
49725	Nursing Homes - Dietary		X		2
49726	Nursing Homes - Household and Property		X		2
49727	Nursing Homes - Professional Care of Patients		X		2
49728	Nursing Homes - Administration and General		X		2
	Liquor Store Expenses				
49750	Liquor Store - Merchandise Purchases - Off-Sale		X		2
49751	Liquor Store - Manager - Off-Sale		X		2
49752	Liquor Store - Cashiers - Off-Sale		X		2
49753	Liquor Store - Janitor - Off-Sale		X		2
49754	Liquor Store - Buildings and Maintenance - Off-Sale		X		2
49755	Liquor Store - Cash Short - Off-Sale		X		2
49770	Liquor Store - Merchandise Purchases - On-Sale		X		2
49771	Liquor Store - Manager - On-Sale		X		2
49772	Liquor Store - Bartenders and Waitresses - On-Sale		X		2
49773	Liquor Store - Janitor - On-Sale		X		2
49774	Liquor Store - Buildings and Maintenance - On-Sale		X		2
49775	Liquor Store - Cash Short - On-Sale		X		2
	Transit Expenses				
49800	Transit - Equipment, Maintenance and Garage		X		2
49801	Transit - Transportation		X		2
49802	Transit - Traffic and Advertising		X		2
49803	Transit - Insurance and Safety		X		2
49804	Transit - Administration and General		X		2
	Airports Expenses				
49810	Airports - Fields, Runways and Ramps		X		2
49811	Airports - Terminal Buildings and Public Areas		X		2
49812	Airports - Equipment Buildings		X		2
49813	Airports - Control Tower		X		2
49814	Airports - Hangars and Other Buildings		X		2
49815	Airports - Administration and General		X		2
	Parking Ramps Expenses				
49820	Parking Ramps - Personnel Services		X		2
49821	Parking Ramps - Repairs and Maintenance		X		2
49822	Parking Ramps - Administration and General		X		2
	Golf Course Expenses				
49830	Golf Course - Buildings		X		2
49831	Golf Course - Maintenance of Course and Grounds		X		2
49832	Golf Course - Concessions Expense		X		2
49833	Golf Course - Administration and General		X		2
	Cable Television Expenses				
49840	Cable Television - Reception and Signal Expense		X		2
49841	Cable Television - Transmission of Signal		X		2
49842	Cable Television - Premium Service Expense		X		2
49843	Cable Television - Customer Account Expense		X		2
49844	Cable Television - Administration and General		X		2
	Arena Expenses				
49850	Arena - Personnel Services		X		2
49851	Arena - Repairs and Maintenance		X		2
49852	Arena - Concessions Expense		X		2
49853	Arena - Administration and General		X		2
	Swimming Pools Expenses				
49860	Swimming Pools - Personnel Services		X		2
49861	Swimming Pools - Repairs and Maintenance		X		2
49862	Swimming Pools - Concessions Expense		X		2
49863	Swimming Pools - Administration and General		X		2
	Depreciation Expenses				
49970	Proprietary Funds - Depreciation		X		2 & 22
	PROPRIETARY FUND NON OPERATING EXPENSES				
49980	Proprietary Funds - Interest Expense		X		5 & 17
47100	**Principal Payments (47101 through 47199)**	X			
47110	Bond Principal		X		18

Numbers	Name/Descriptions	Restricted	Predefined	Recommended	Line Number on Financial Reporting Form
47120	Other Debt Principal		X		19
47130	Principal - Short-Term Debt		X		N/A
47500	**Fiscal Agent's Fees (47501 through 47599)**	X			
47501	Fiscal Agent's Fees		X		5 &17
47600	**Issuance Costs (47601 through 47699)**	X			
47601	Issuance Costs		X		5
49300	**OTHER FINANCING USES (49301 through 49399)**	X			
49360	Transfer to Governmental Fund		X		12
49365	Transfer to Enterprise Fund			X	12

OBJECT CODES

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
	Personal Services			
100	**WAGES AND SALARIES (101 through 109)**		X	
101	Wages and Salaries: Full-time Employees-Regular			X
102	Wages and Salaries: Full-time Employees-Overtime			X
103	Wages and Salaries: Part-time Employees			X
104	Wages and Salaries: Temporary Employees-Regular			X
105	Wages and Salaries: Temporary Employees-Overtime			X
110	**Other Pay (111 through 119)**		X	
111	Other Pay: Severance			X
120	**Employer Contributions for Retirement (121 through 129)**		X	
121	Employer Contributions for Retirement: PERA Contributions			X
122	Employer Contributions for Retirement: FICA Contributions			X
123	Employer Contributions for Retirement: Police Pension Contributions			X
124	Employer Contributions for Retirement: Fire Pension Contributions			X
130	**Employer Paid Insurance (131 through 139)**		X	
131	Employer Paid Insurance: Health			X
132	Employer Paid Insurance: Dental			X
133	Employer Paid Insurance: Life			X
134	Employer Paid Insurance: Disability			X
135	Employer Paid Insurance: Medicare		X	
140	**Unemployment Compensation (141 through 149)**		X	
141	Unemployment Compensation: Insurance Premiums			X
142	Unemployment Compensation: Benefit Payments			X
150	**Worker's Compensation (151 through 159)**		X	
151	Worker's Compensation: Insurance Premiums			X
152	Worker's Compensation: Benefit Payments			X
160	Liability Insurance for Employees			X
161	Liability Insurance for Employees: Insurance Premiums			X
170	Employee Paid: Income Tax		X	
171	Employee Paid: Federal Income Tax		X	
172	Employee Paid: State Income Tax		X	
	Supplies			
200	**OFFICE SUPPLIES (201 through 209)**		X	
201	Office Supplies: Accessories (staplers, pencil sharpeners, etc.)			X
202	Office Supplies: Duplicating and Copying Supplies			X
203	Office Supplies: Printed Forms and Paper			X
204	Office Supplies: Envelopes and Letterheads			X
205	Office Supplies: Drafting Supplies			X
206	Office Supplies: Microfilm Supplies			X
207	Office Supplies: Training and Instructional Supplies			X
210	**Operating Supplies (211 through 219)**		X	
211	Operating Supplies: Cleaning Supplies			X
212	Operating Supplies: Motor Fuels			X
213	Operating Supplies: Lubricants and Additives			X
214	Operating Supplies: Liquor Store Glassware and Bar Supplies			X
215	Operating Supplies: Shop Materials			X
216	Operating Supplies: Chemicals and Chemical Products			X
220	**Repair and Maintenance Supplies (221 through 229)**		X	
221	Repair and Maintenance Supplies: Equipment Parts			X
222	Repair and Maintenance Supplies: Tires			X
223	Repair and Maintenance Supplies: Building Repair Supplies			X
224	Repair and Maintenance Supplies: Street Maintenance Materials			X
225	Repair and Maintenance Supplies: Landscaping Materials			X
226	Repair and Maintenance Supplies: Sign Repair Materials			X

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
227	Repair and Maintenance Supplies: Utility System Maintenance Supplies			X
240	Small Tools and Minor Equipment			X
250	**Merchandise for Resale (251 through 259)**		X	
251	Merchandise for Resale: Liquor			X
252	Merchandise for Resale: Beer			X
253	Merchandise for Resale: Wine			X
254	Merchandise for Resale: Soft Drinks and Mix			X
255	Merchandise for Resale: Drink Ingredients (juices, etc.)			X
256	Merchandise for Resale: Tobacco Products			X
257	Merchandise for Resale: Ice			X
258	Merchandise for Resale: Maps			X
	Services and Charges			
300	**PROFESSIONAL SERVICES (301 through 319)**		X	
301	Professional Services: Auditing and Accounting Services			X
302	Professional Services: Architect Fees			X
303	Professional Services: Engineering Fees			X
304	Professional Services: Legal Fees			X
305	Professional Services: Medical and Dental Fees			X
306	Professional Services: Personnel Testing and Recruitment			X
307	Professional Services: Management Fees			X
308	Professional Services: Instructors' Fees			X
309	Professional Services: EDP, Software and Design			X
320	**Communication (321 through 329)**		X	
321	Communications: Telephone			X
322	Communications: Postage			X
323	Communications: Radio Units			X
324	Communications: Messenger Service			X
330	**Transportation (331 through 339)**		X	
331	Transportation: Travel Expense			X
332	Transportation: Motor Pool Charges			X
333	Transportation: Freight and Express			X
340	**Advertising (340 through 349)**		X	
341	Advertising: Employment			X
342	Advertising: Enterprises			X
350	**Printing and Binding (351 through 359)**		X	
351	Printing and Binding: Legal Notices Publishing			X
352	Printing and Binding: General Notices and Pubic Information			X
353	Printing and Binding: Ordinance Publication			X
360	**Insurance (361 through 369)**		X	
361	Insurance: General Liability			X
362	Insurance: Property			X
363	Insurance: Automotive			X
364	Insurance: Dram Shop			X
380	**Utility Services (381 through 389)**		X	
381	Utility Services: Electric Utilities			X
382	Utility Services: Water			X
383	Utility Services: Gas Utilities			X
384	Utility Services: Refuse Disposal			X
385	Utility Services: Sewer			X
400	**REPAIRS AND MAINTENANCE - Contractual (401 through 409**)		X	
401	Repairs and Maintenance - Contractual: Buildings			X
402	Repairs and Maintenance - Contractual: Structures			X
403	Repairs and Maintenance - Contractual: Improvements Other Than Buildings			X
404	Repairs and Maintenance - Contractual: Machinery and Equipment			X
410	**Rentals (411 through 419)**		X	
411	Rentals: Land			X
412	Rentals: Buildings			X

Numbers	Name/Descriptions	Restricted	Predefined	Recommended
413	Rentals: Office Equipment			X
414	Rentals: Data Processing Equipment			X
415	Rentals: Other Equipment			X
416	Rentals: Machinery and Equipment			X
417	Rentals: Uniforms			X
420	Depreciation			X
430	**Miscellaneous (431 through 499)**		X	
431	Miscellaneous: Cash Short			X
432	Miscellaneous: Uncollectible Checks			X
433	Miscellaneous: Dues and Subscriptions			X
434	Miscellaneous: Awards and Indemnities			X
435	Miscellaneous: Books and Pamphlets			X
436	Miscellaneous: Towing Charges			X
490	Miscellaneous: Donations to Civic Organizations (Bands, etc.)			X
500	**CAPITAL OUTLAY (510 through 599)**		X	
510	Capital Outlay: Land		X	
520	Capital Outlay: Buildings and Structures		X	
530	Capital Outlay: Improvements Other Than Buildings		X	
540	Capital Outlay: Heavy Machinery		X	
550	Capital Outlay: Motor Vehicles		X	
560	Capital Outlay: Furniture and Fixtures		X	
570	Capital Outlay: Office Equipment and Furnishings		X	
580	Capital Outlay: Other Equipment		X	
590	Capital Outlay: Books		X	
599	Capital Outlay: Leasehold Improvements		X	
600	**DEBT SERVICE (601 through 699)**	X		
601	Debt Service: Bond Principal		X	
602	Debt Service: Other Long-Term Obligation Principal		X	
603	Debt Service: Short-Term Debt Principal		X	
611	Debt Service: Bond Interest		X	
612	Debt Service: Other Long-Term Obligation Interest		X	
613	Debt Service: Short-Term Debt Interest		X	
620	Debt Service: Fiscal Agents' Fees		X	
700	**OTHER FINANCING USES (701 through 728)**	X		
720	Interfund Transfers		X	
721	Payment to Escrow Agent(Refunding Bonds)			X
729	**SUPPLEMENTAL OBJECT CODES (730 through 899)**	X		
730	Interfund Loans		X	
800	Investments Purchased		X	
810	Refunds and Reimbursements		X	

Glossary

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CTAS User Manual Glossary

ACCOUNT - A grouping of transactions which have similar characteristics. Taxes would be an example of a revenue account.

ACCOUNT NUMBER - A five-digit number used to identify the source of the revenue or function of the expenditure.

ACCOUNTING SYSTEM - A complete set of records and procedures which are used to record, classify, and report information on the financial condition and operations of an entity.

ACCOUNTS PAYABLE - A liability account reflecting (an) amount(s) on open account owed to private person(s) or organization(s), for goods or services received by a government entity.

ACCOUNTS RECEIVABLE - Amounts owing on open account from private persons or organizations for goods or services provided by a government entity.

ACCRUAL BASIS OF ACCOUNTING - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods or services are received (whether cash is paid at that time or not). The accrual method of accounting is used for proprietary (enterprise) funds such as water or sewer, municipal liquor stores, and similar self-supporting entities.

ACTIVITY - A specific and distinguishable unit of work or service performed for the purpose of accomplishing a function for which a government entity is responsible.

BOND - A written promise to pay a specified sum of money (principal or face value) at a specified future date (maturity date) along with periodic interest paid at a specified percentage of principal (interest rate). Bonds are long-term debt.

BUDGET - A plan of financial operation estimating proposed expenditures and the means of financing them, usually for a single year.

CAPITAL OUTLAY - These expenditures include the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the entity.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CASH BASIS OF ACCOUNTING - A basis of accounting under which transactions are recognized only when cash changes hands.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of town hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

Office of the State Auditor

CTAS User Manual Glossary

CHART OF ACCOUNTS - A system of numbering accounts, entries, claims, disbursements and receipts so that the symbol used reveals certain required information.

CLAIM - An itemization and declaration of a claim or demand against the city or town, requesting payment for goods or services, stating under the penalties of law that the claim or demand is just and correct and not previously paid. Claims are covered under Minn. Stat. § 471.38 - 471.41 (charter cities and towns) and Minn. Stat. § 412.271 (statutory cities).

CSV (COMMA-SEPARATED VALUES) - A file format used to store tabular data in which numbers and text are stored in plain textual form that can be read in a text editor. For example, a CSV file might be used to transfer information from a database program to a spreadsheet.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

DISBURSEMENTS - Funds paid out.

DISBURSEMENTS REGISTER - A chronological or consecutive record of funds paid out, entered from the claims at the time the claim and order is prepared.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

EXPENDITURES - Where accounts are kept on the cash basis, expenditures are recognized only when cash payments are made (cash disbursements). Where the modified accrual basis of accounting is used, the cost of the goods received or services rendered are recognized as expenditures, whether cash payments have been made or not.

FINANCIAL STATEMENTS - Summary statements of financial resources or cash flows prepared at the end of an accounting period from the ledgers (balance sheets; statements of revenues, expenditures, and changes in fund balances; or statements of cash receipts and disbursements).

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly (e.g., electric utilities, gas utilities, and cable TV), for use of public property.

FUNCTIONAL CLASSIFICATION - Expenditure classification according to the principal purposes for which expenditures are made. Examples are public safety and streets and highways (road and bridge).

Office of the State Auditor

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FUND - An accounting entity with a self-balancing set of accounts recording all financial transactions for specific activities which are segregated in accordance with special regulations, restrictions, or laws. Examples include the general fund, library fund, road and bridge, and debt service.

FUND BALANCE - The difference between the assets and liabilities reported in a governmental fund.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL OBLIGATION BONDS - Bonds that are backed by the full faith and credit (taxing authority) of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - Uniform minimum standards and guidelines covering financial accounting and reporting. GAAP encompass the conventions, rules, and procedures defining accepted accounting practice at a particular time. GAAP provide a standard for financial statement presentation. The primary authoritative body for applying GAAP to state and local government is the Governmental Accounting Standards Board (GASB) through its publications, as well as those of its predecessors.

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the town council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel; supplies; and town hall maintenance.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) - The national organization that establishes accounting and financial reporting standards for state and local governments in the United States. The standards set by the GASB are the Generally Accepted Accounting Principles (GAAP).

GOVERNMENTAL FUND TYPES - Governmental funds include the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

INTERGOVERNMENTAL REVENUES - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

INTERIM FINANCIAL STATEMENTS - A financial statement prepared before the end of the current fiscal year and covering only financial transactions for the current year to date.

INTERNAL CONTROL - A plan of an organization for purchasing, accounting, and other financial activities. Internal controls include the segregation of duties, so that no single employee handles a financial transaction from beginning to end; proper authorizations from responsible officials before key steps in processing transactions are completed; and records and procedures arranged appropriately to facilitate effective control.

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INVOICE - A detailed list of goods shipped or services rendered with an accounting of all costs. A bill.

LEDGER - A group of accounts in which financial transactions of the entity are recorded.

LIABILITIES - Debt or other obligations which must be paid at some future date.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues which should be accrued to reflect taxes levied and revenues earned.

NET INCOME - A term used in accounting for enterprise funds. The difference calculated by taking revenues and subtracting the expenses, including depreciation, and interest payments.

NONOPERATING EXPENSES - Expenses incurred that are not directly related to the supplying of the basic service of an enterprise fund.

NONOPERATING REVENUES - Revenues of the enterprise fund which are not derived from the basic operations.

OBJECT CODE - Object of expenditure classification is based on the categories of goods and services purchased. Objects of expenditure include personal services (salaries and wages), contracted services, supplies and materials, and capital outlays.

OPERATING BUDGET - Plans for current expenditures and the proposed means of financing them. The annual operating budget is the means by which most acquisition, spending, and services of a government are controlled. Even where not required by law, annual operating budgets are essential to sound financial management and should be adopted.

OPERATING EXPENSES - The operating expenses are the costs necessary to the maintenance and operation of the enterprise fund.

OPERATING REVENUES - Revenues derived from the operation of an enterprise.

ORDER-CHECK - An order-check is the method used for disbursing funds in cities and towns in Minnesota. The order is drawn upon the treasurer by the mayor (chair) and clerk. When signed by the treasurer, it becomes a check. All disbursements of city funds shall be made by an order drawn by the mayor and clerk upon the treasurer, under Minn. Stat. § 412.271. Town order-checks are covered under Minn. Stat. § 367.18.

OTHER FINANCING SOURCES - These include long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - These include transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

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OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PDF (PORTABLE DOCUMENT FORMAT) - An open standard for document exchange. This file format is used for representing documents in a manner independent of application software, hardware, and operating systems.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property.

RECEIPTS - Funds received.

RECEIPTS REGISTER - A chronological or consecutive record of cash received, entered from the receipt form on a daily basis.

REVENUE - An increase to a fund's assets which does not increase a liability, does not repay a previous expenditure, does not cancel certain liabilities and does not increase contributed capital.

REVENUE BUDGET - The planned sources of revenue for funding the expenditures in a budget. See Budget (page 1) and Operating Budget (page 4).

SHORT-TERM DEBT - Debt with a maturity of one year or less after the issue date.

SOURCE OF REVENUE - Revenues are classified according to their source or point of origin. Examples are state or federal grants, taxes, and charges for services.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STATEMENT - A monthly abstract or report by a vendor recapping invoices issued, payments received, and balance due for an account for goods or services provided to a city or town.

TAX INCREMENTS - These revenues are what cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

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VENDOR - A business or individual who provides goods or services to an entity, and bills for their services when the goods have been delivered, or when the services are completed.

YEAR-END FINANCIAL STATEMENT - Financial statement prepared at the end of an accounting period (year-end) after the books have been closed for that period. It is an important document summarizing the transactions for the accounting period, for use by the elected officials, the city management, and the public.