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.

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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.
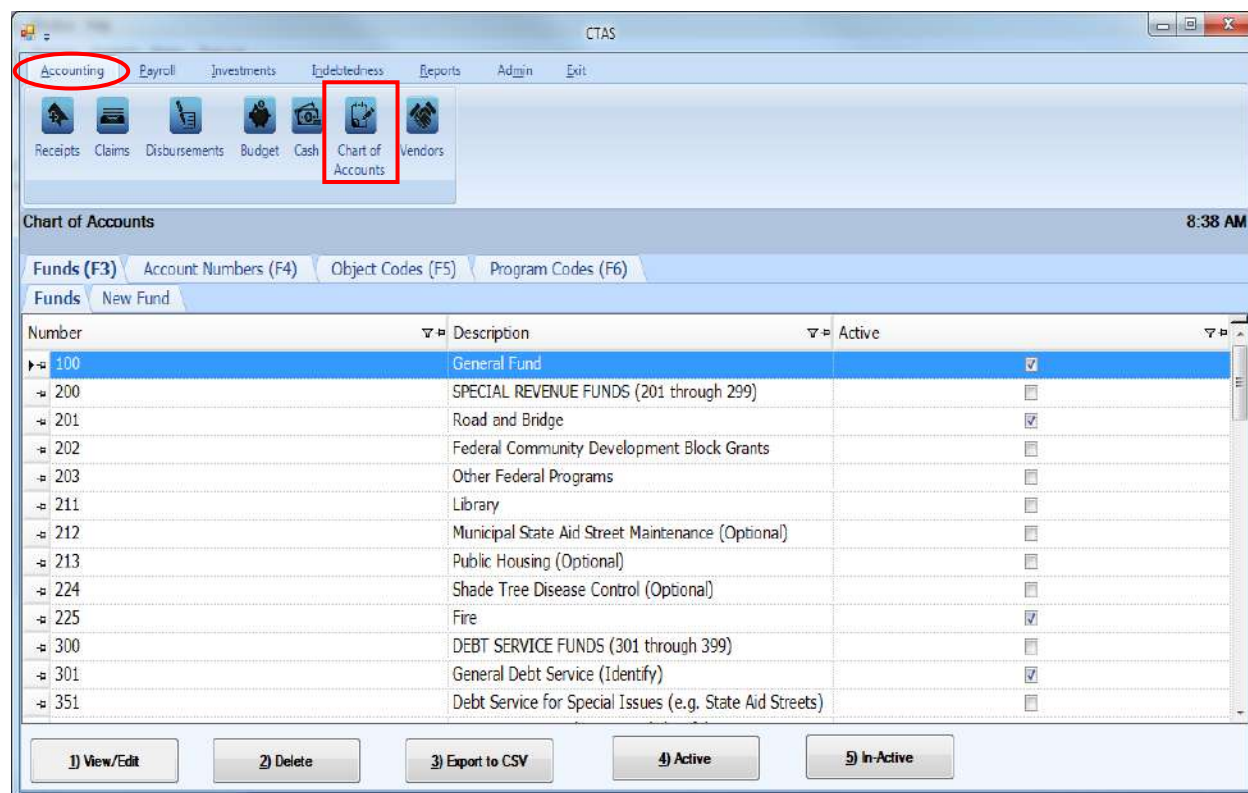
In this tab you can Add, View/Edit, Delete, Export to CSV (a spreadsheet format), and make a Fund, Account Number, Object Code, or Program Code active or inactive, from the Chart of Accounts screen.

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)

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).

To add a new fund manually, open the Chart of Accounts screen (see for instructions). CTAS will default to the Fund (F3) tab (boxed). Click on the New Fund tab (circled).
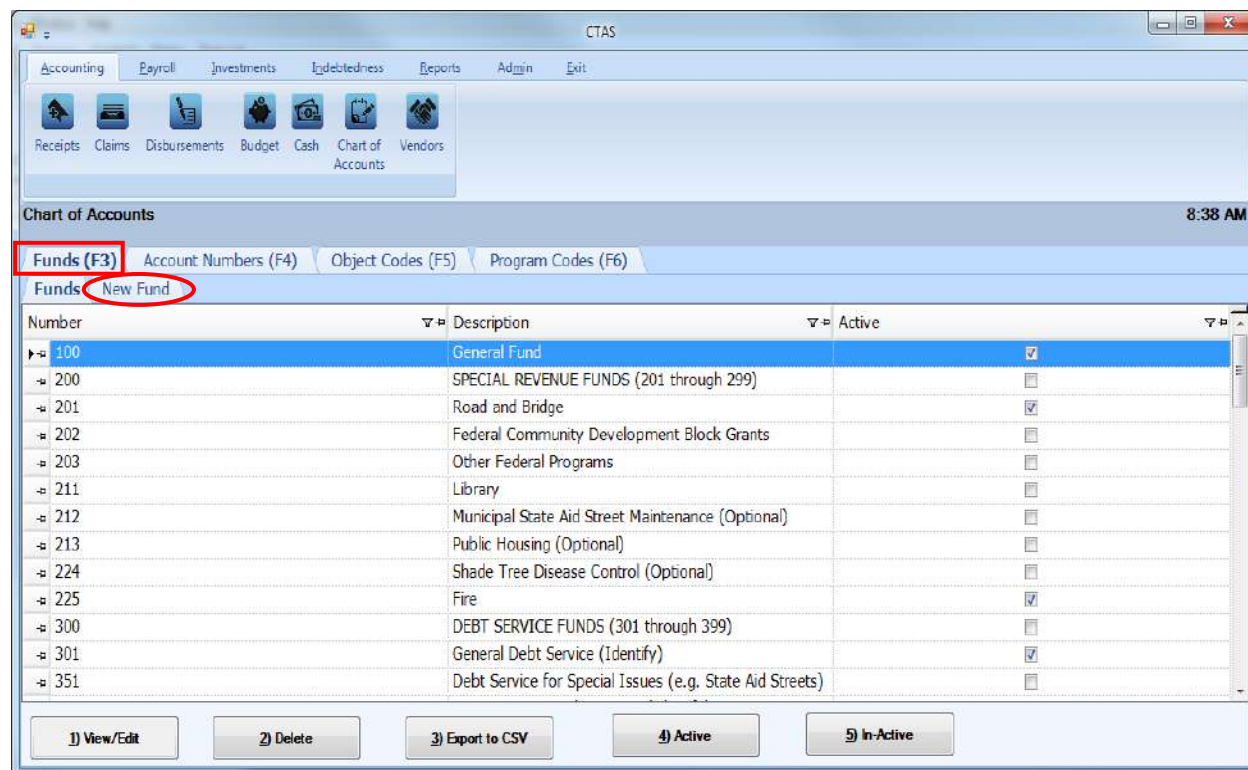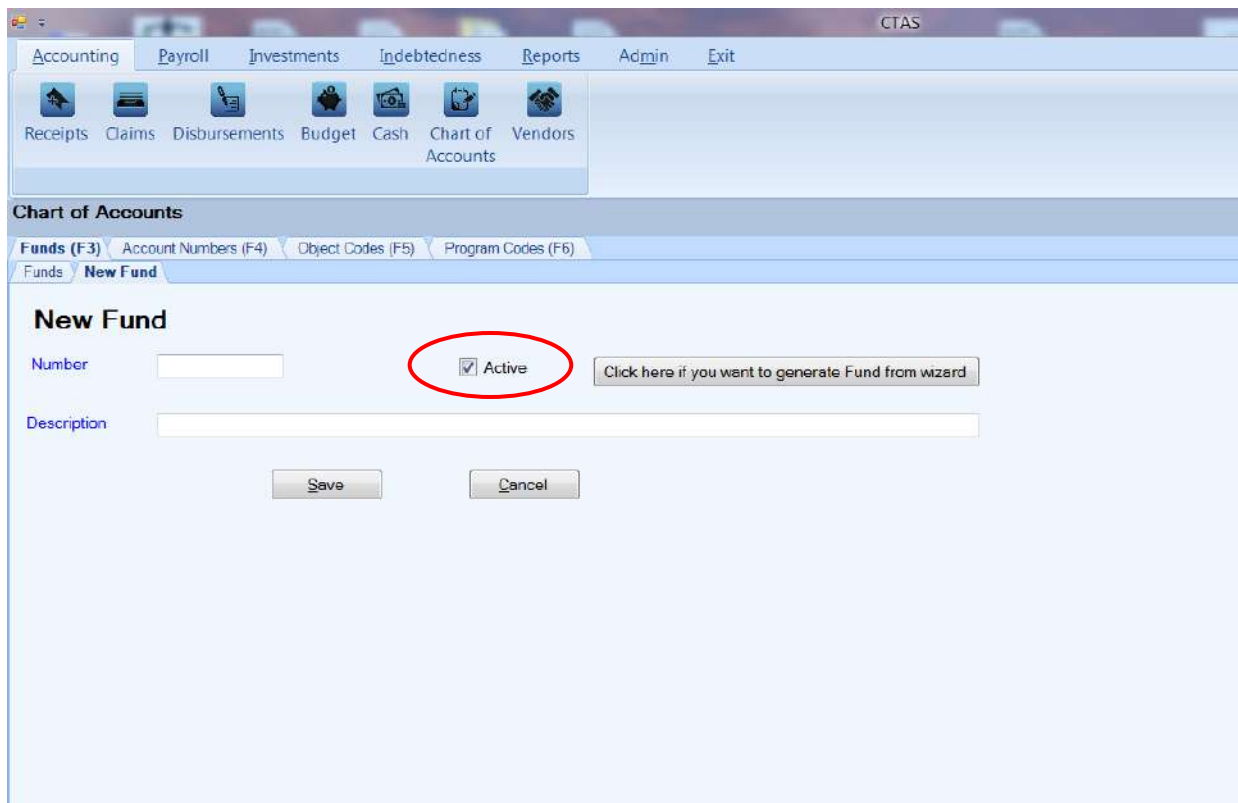
Chart of Accounts: Adding a New Fund (continued)

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.)
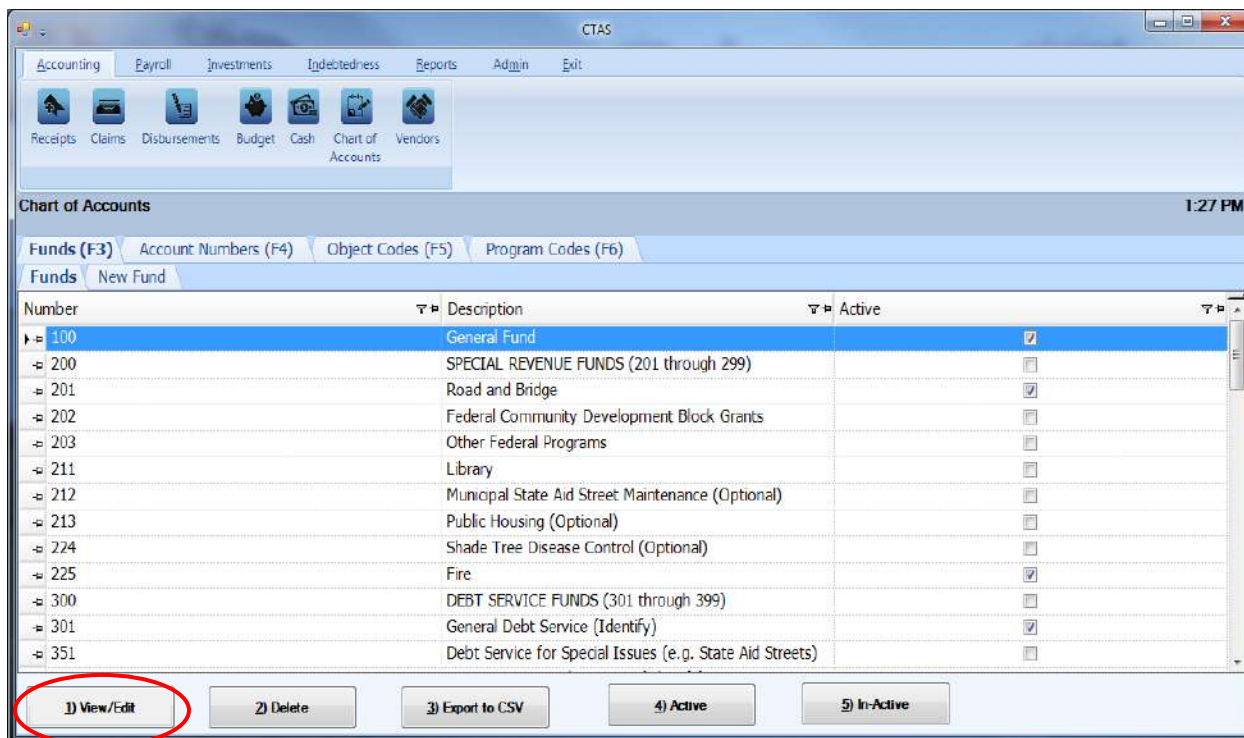
Chart of Accounts: Editing a Fund (continued)

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).
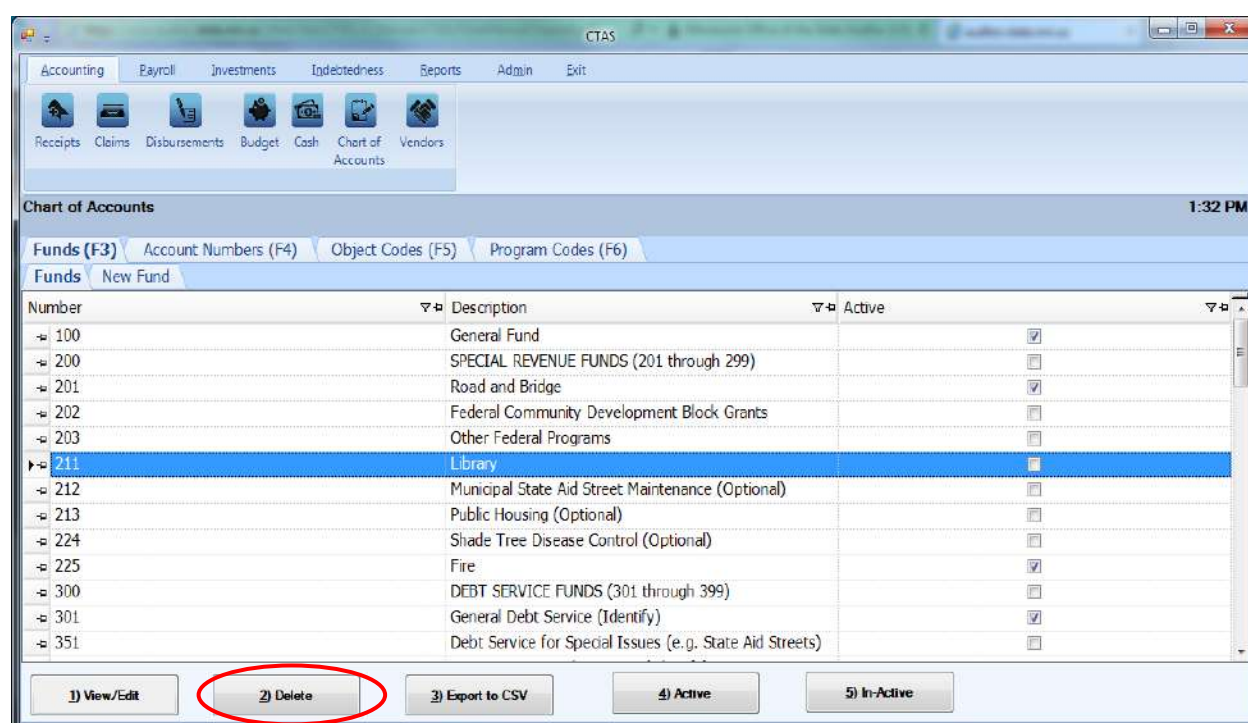
After the Delete option is selected, the Confirm Fund Delete screen appears. Click on the Yes button to delete the fund(s).
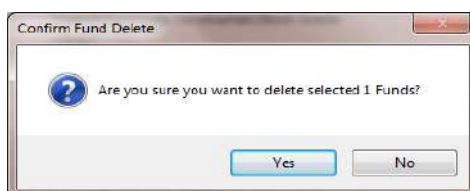
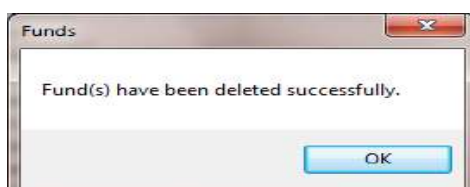A Funds screen (below) opens. Click OK to complete the process.

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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 page 8-3). 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).
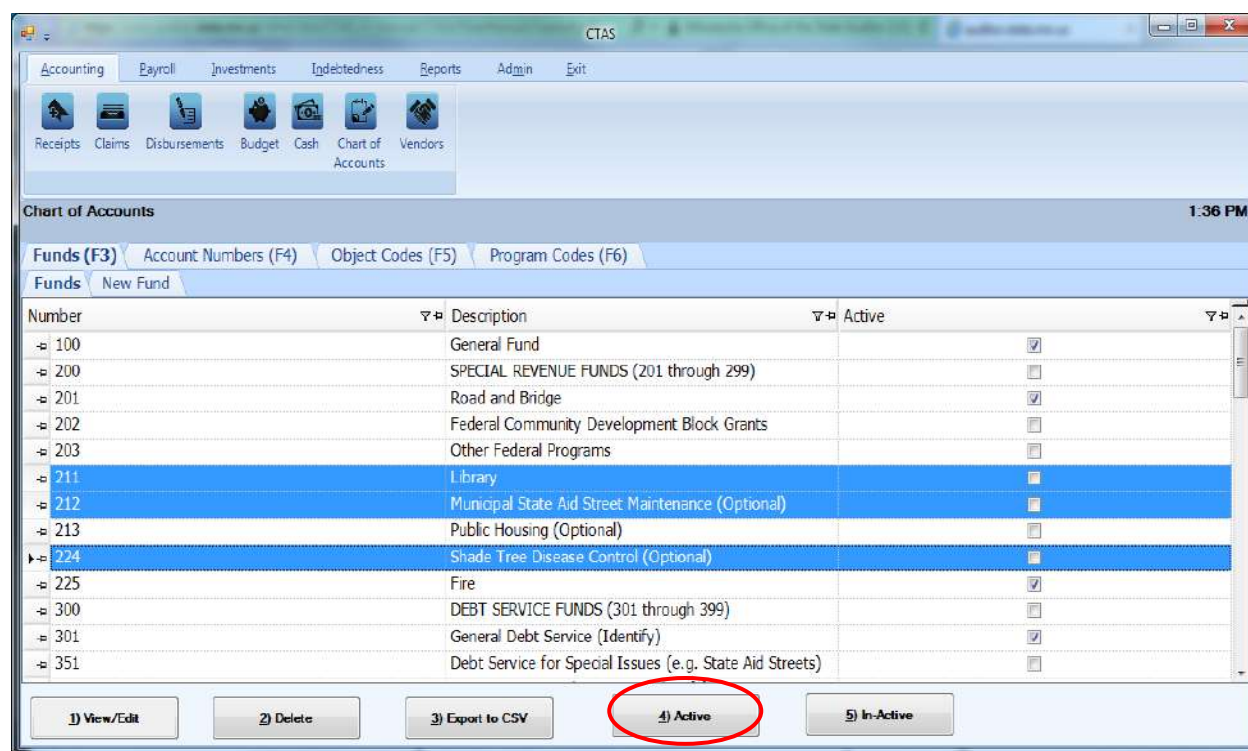
After the Active option is chosen, a confirmation screen appears. Click on the OK button.
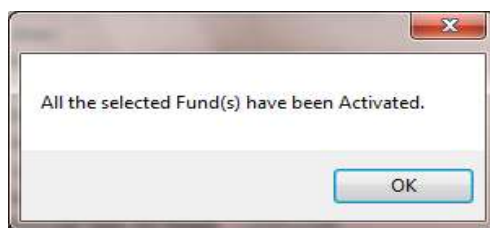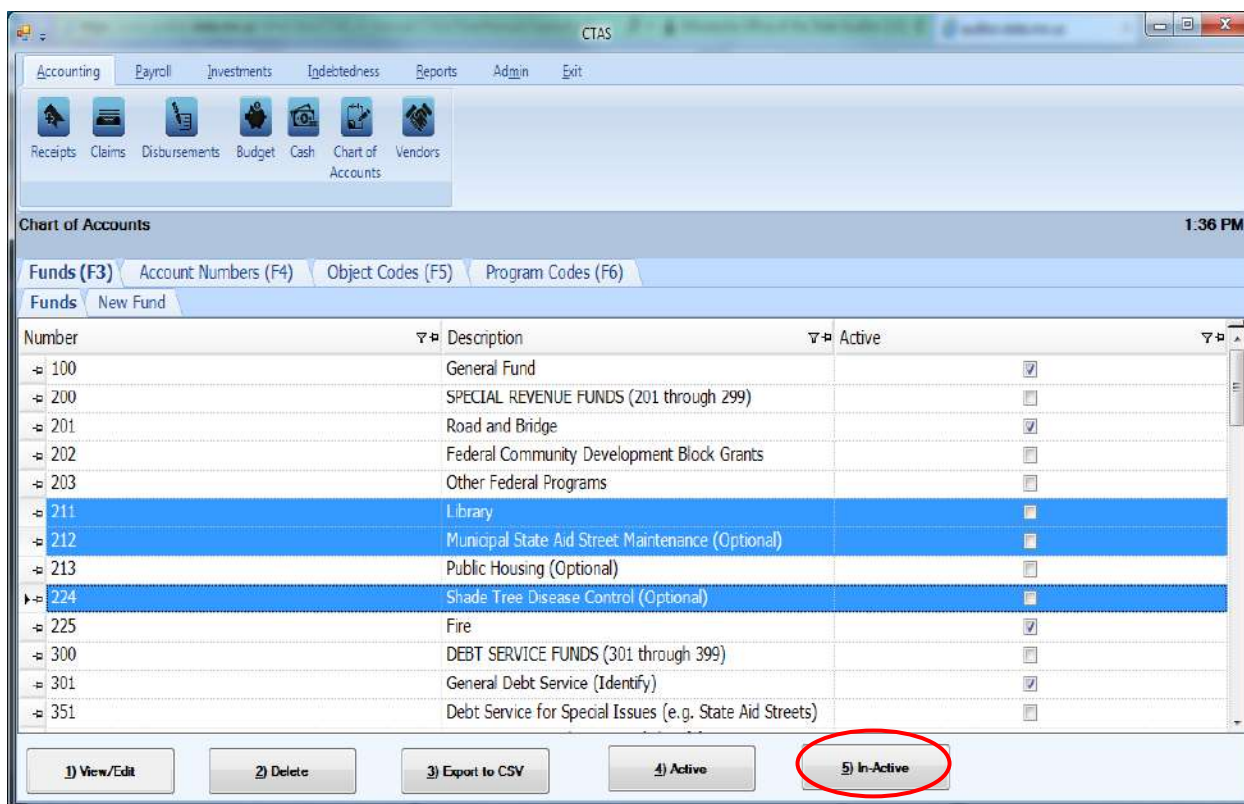
Chart of Accounts: Make Funds Active or Inactive (continued)

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.
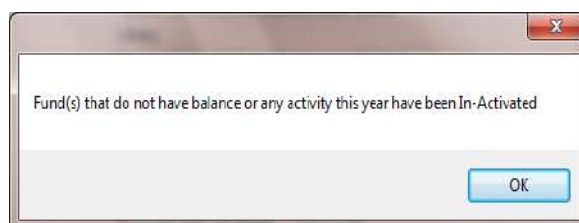
Chart of Accounts: Account Numbers - Introduction

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).

To add an Account Number manually, open the Chart of Accounts screen (see). Click on the Account Numbers (F4) tab (boxed). When the Account Numbers tab opens, click on the New Account Number tab (circled).
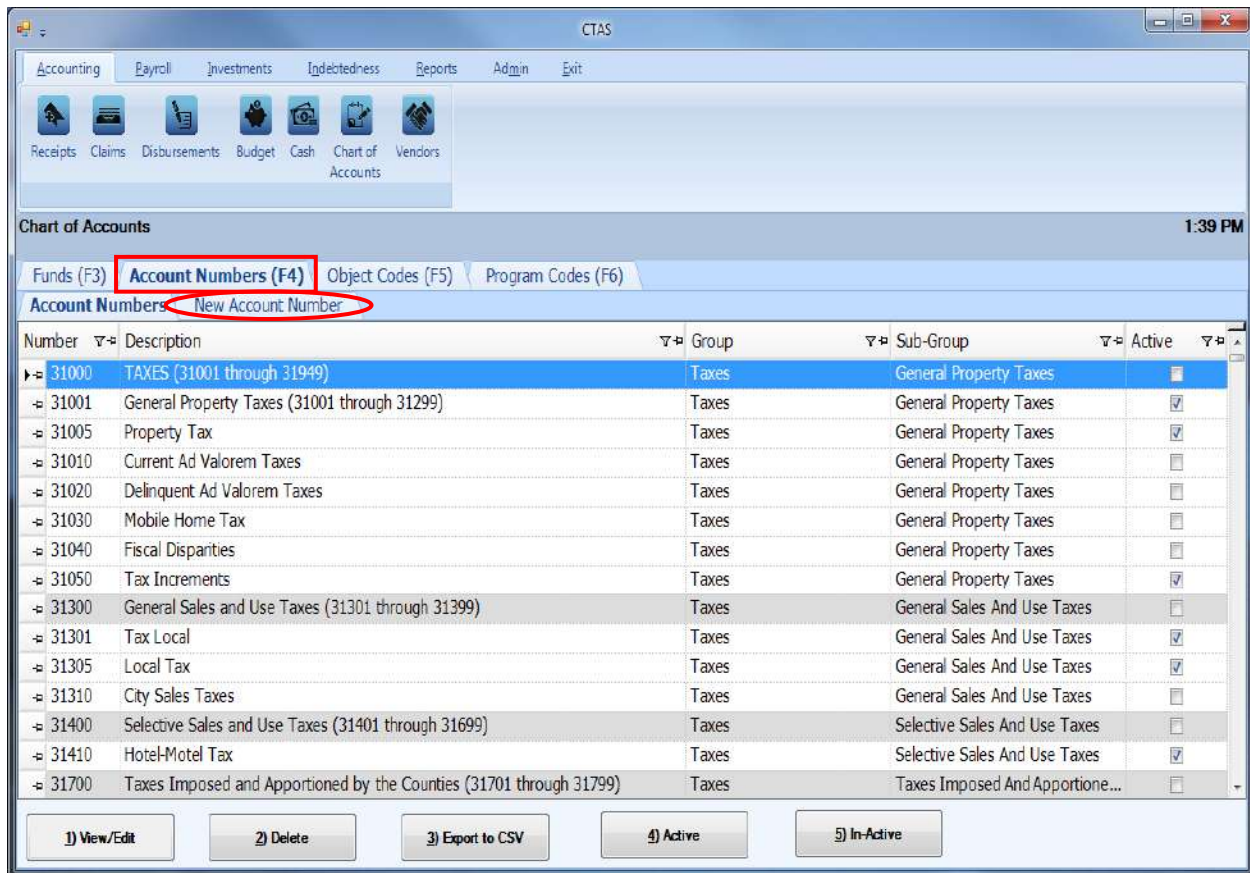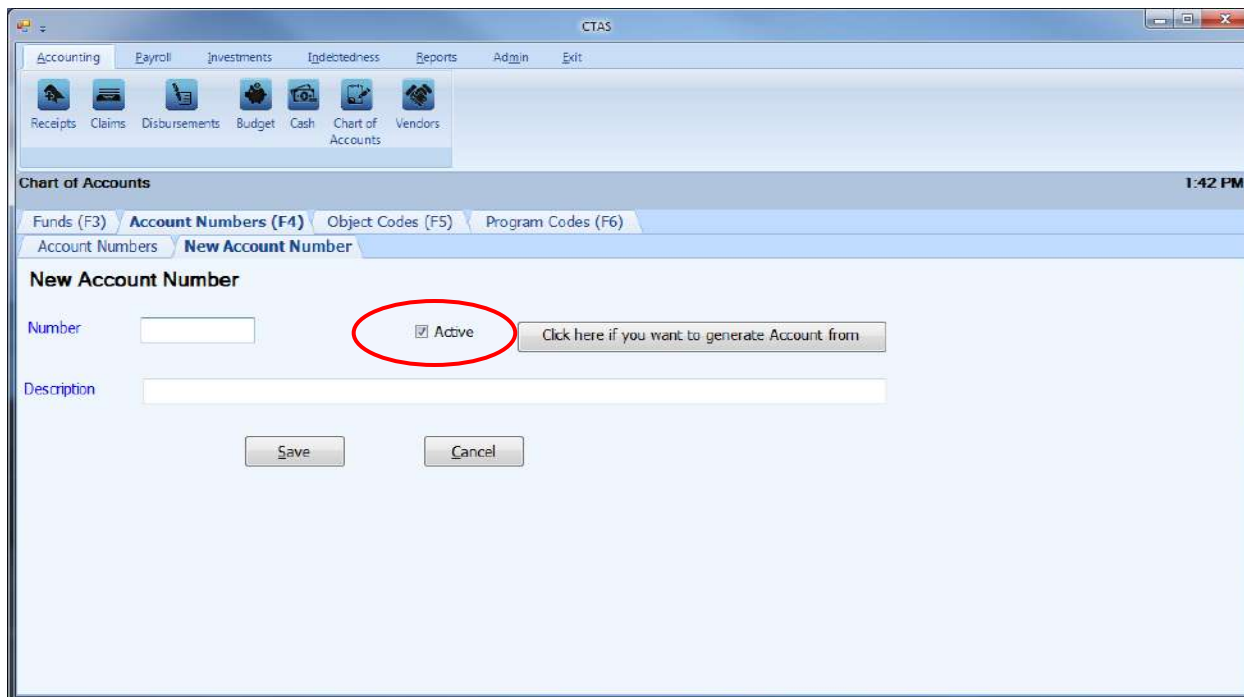
Chart of Accounts: Adding a New Account Number (continued)

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.)
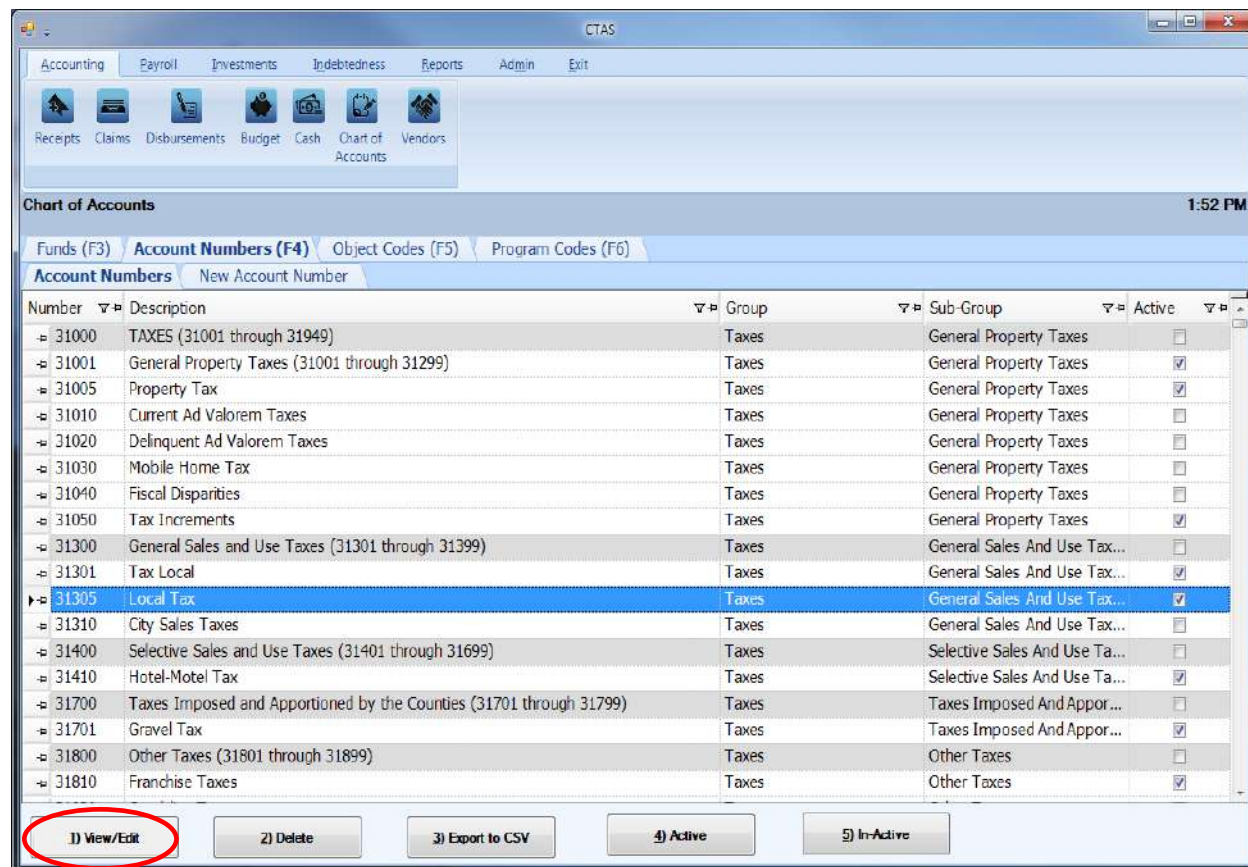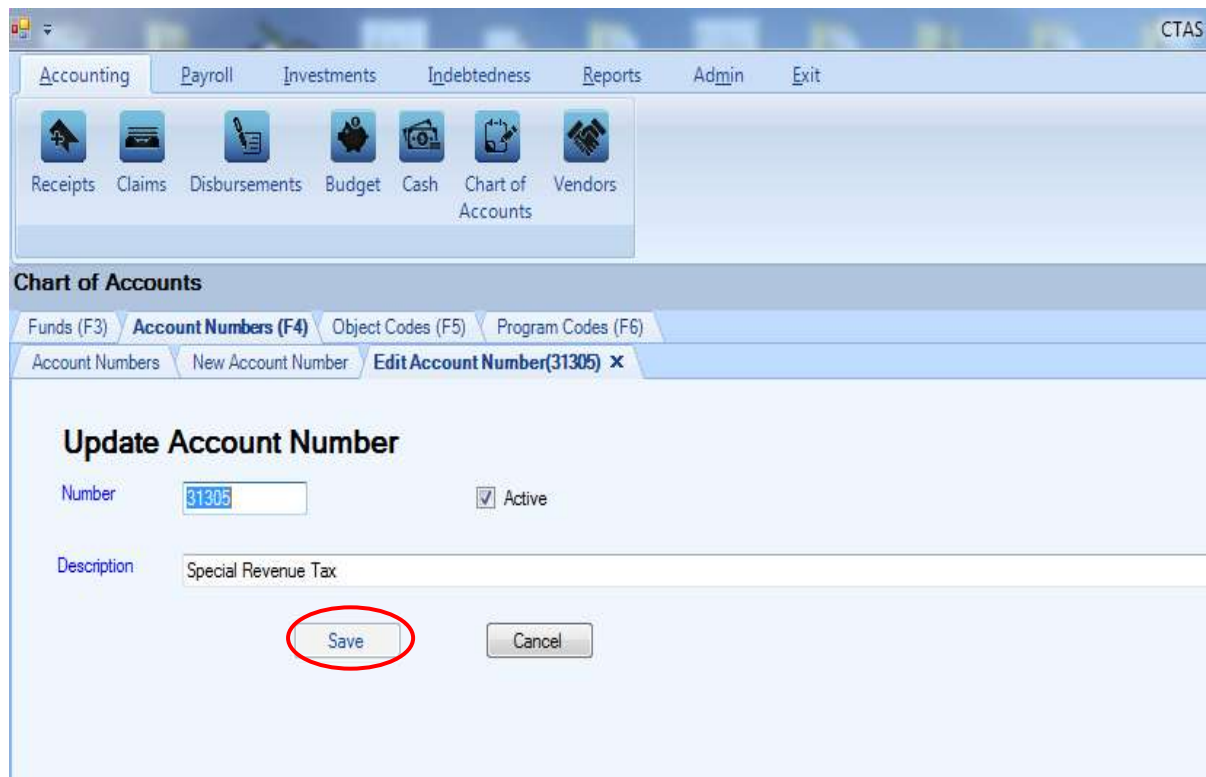
Chart of Accounts: Editing an Account Number (continued)

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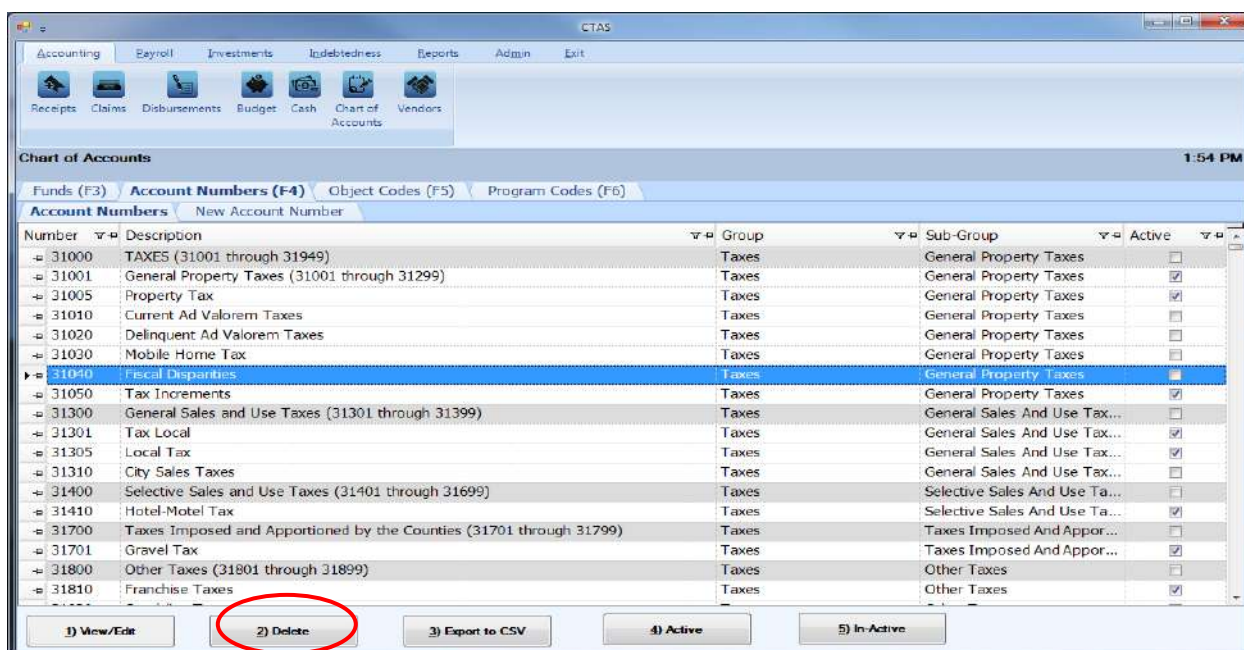 the Control key (Ctrl) on your keyboard and click on the account numbers you wish to remove, then click on the Delete button (circled).

After the Delete option is selected, the Confirm Account Number Delete screen will appear. Click Yes to delete the Account Number(s).
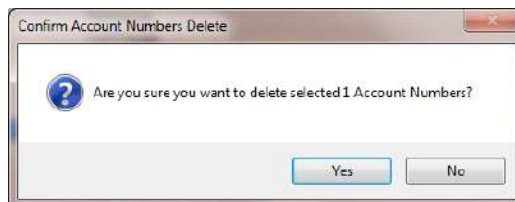
An Account Numbers screen (below) opens. Click OK to complete the process.

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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.
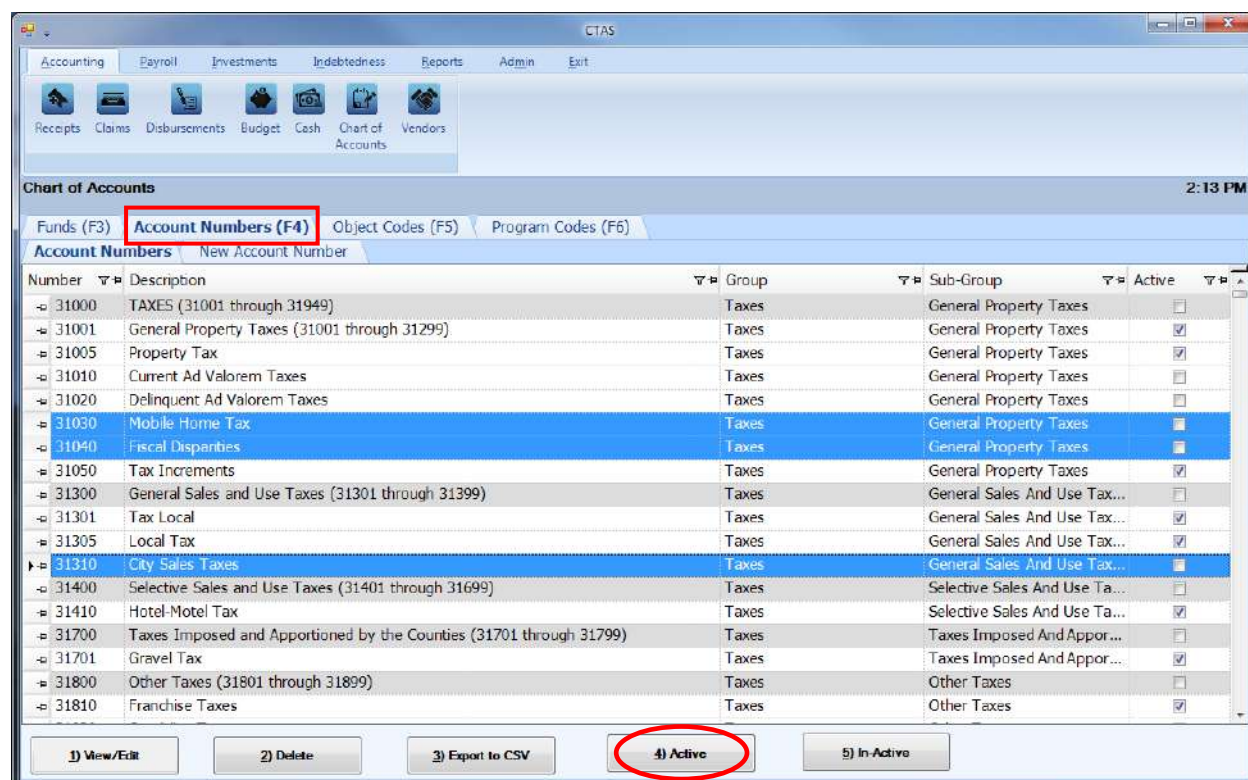
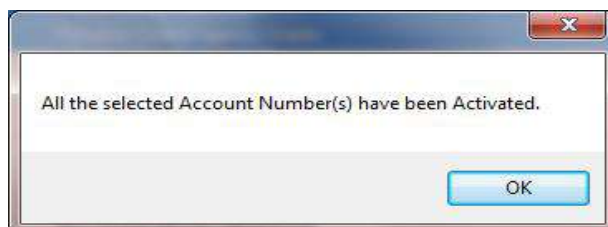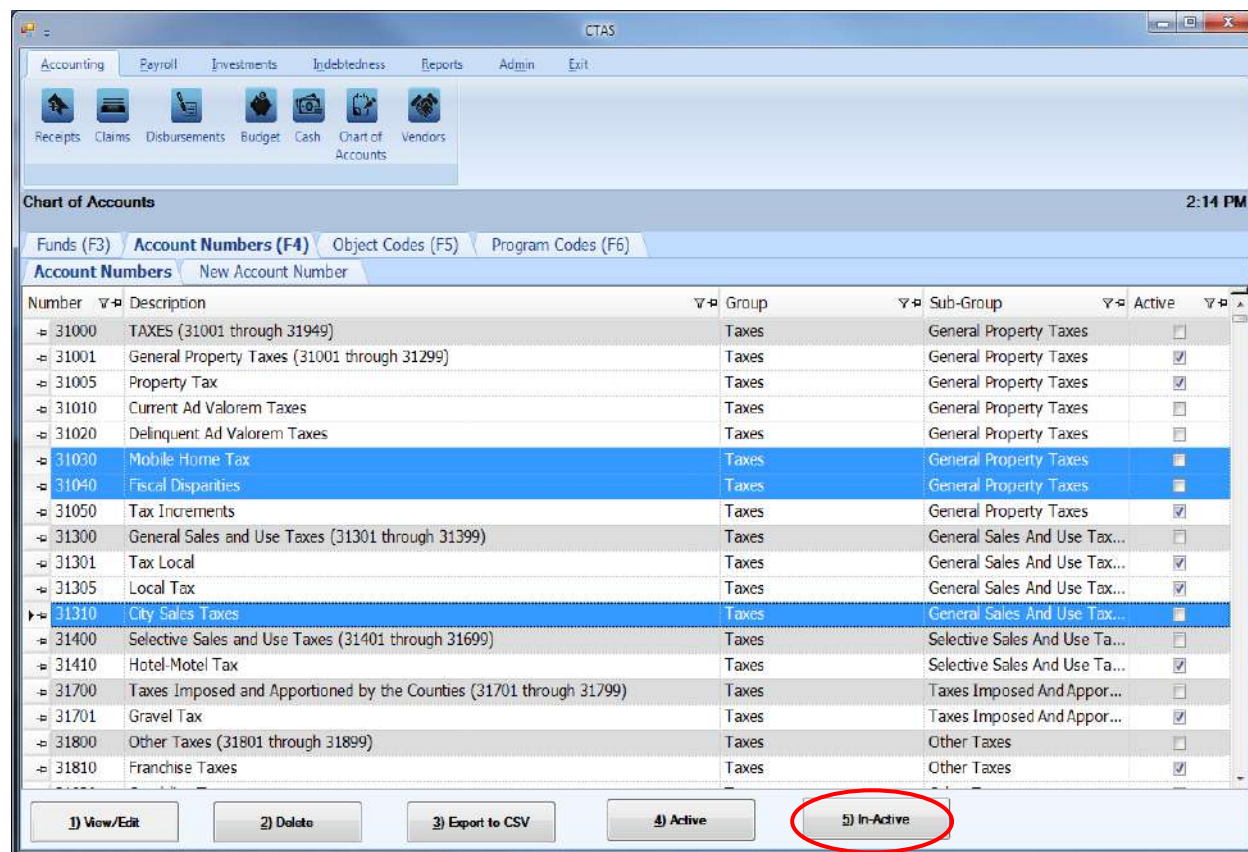After the Active option is chosen, a confirmation screen appears. Click on the OK button.

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.
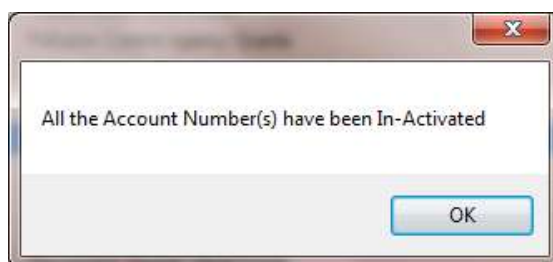
Chart of Accounts: Object Codes - Introduction

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).

To add an Object Code manually, open the Chart of Accounts screen (see). Click on the Object Codes (F5) tab (boxed). When the Object Codes tab opens, click on the New Object Code tab (circled).
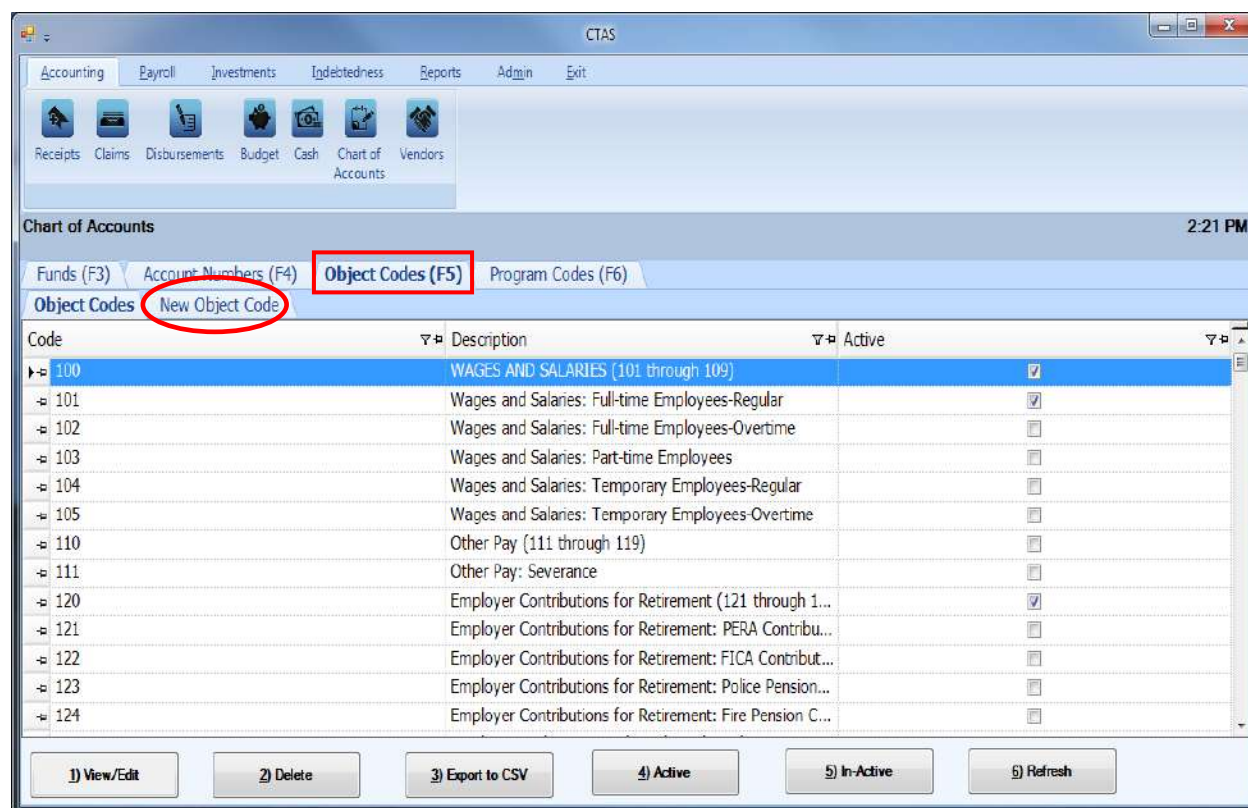
Chart of Accounts: Adding a New Object Code (continued)

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.)
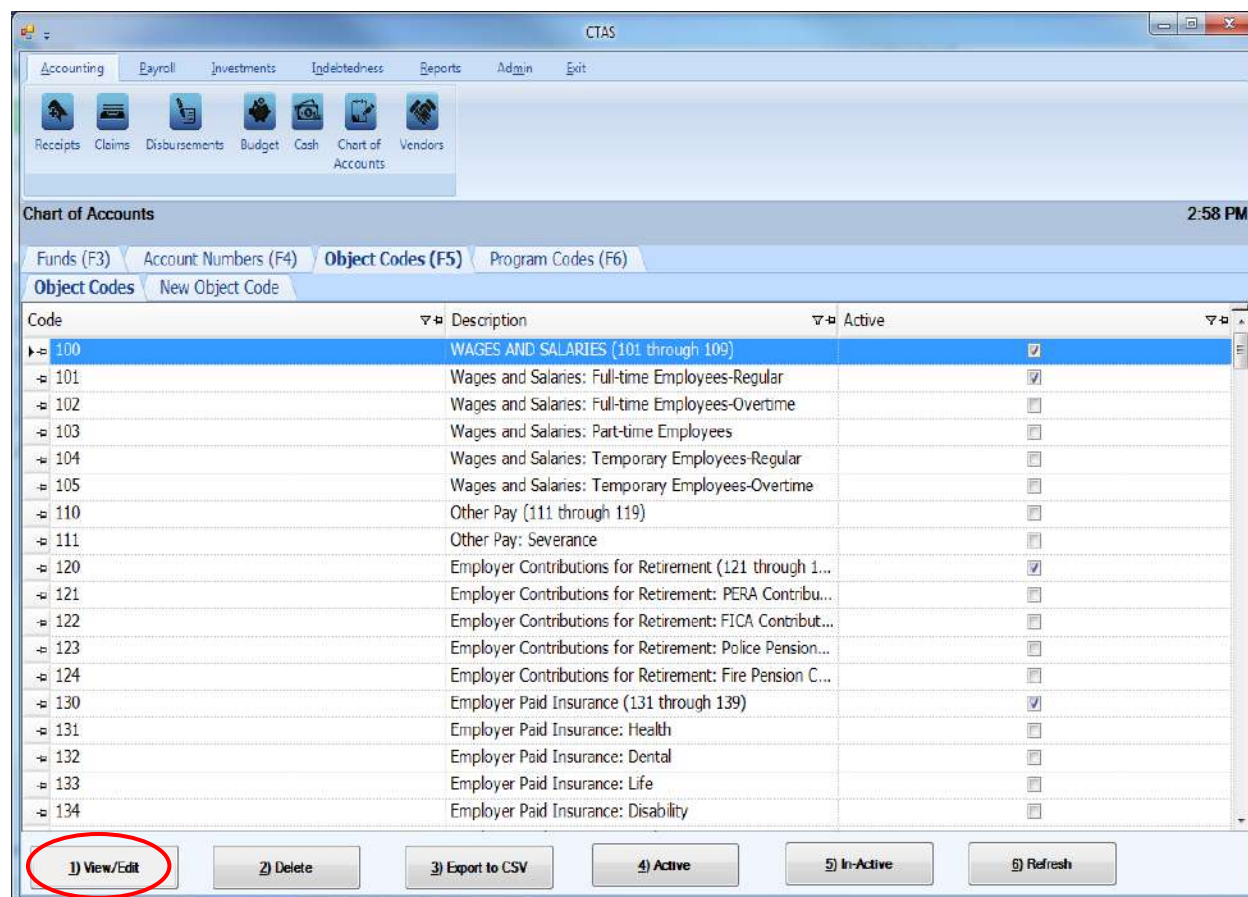
Chart of Accounts: Editing an Object Code (continued)

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). 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).
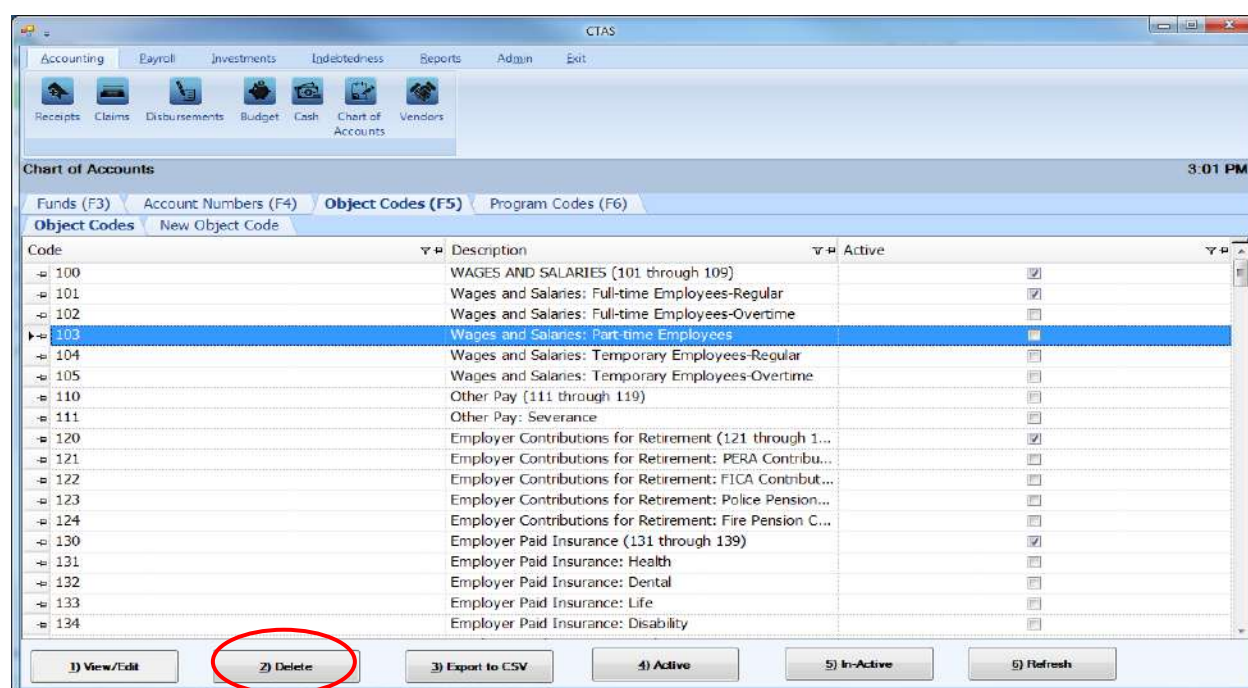
After the Delete option is selected, the Confirm Object Codes Delete screen will appear. Click Yes to delete the Object Code(s).
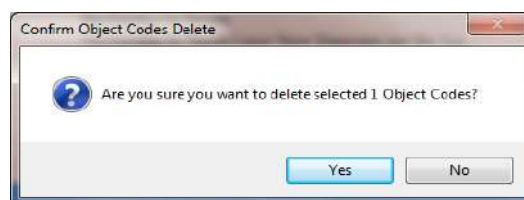
An Object Codes screen (below) opens. Click OK to complete the process.
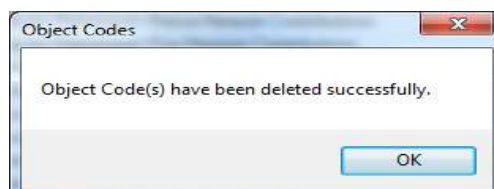
Office of the State Auditor

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.
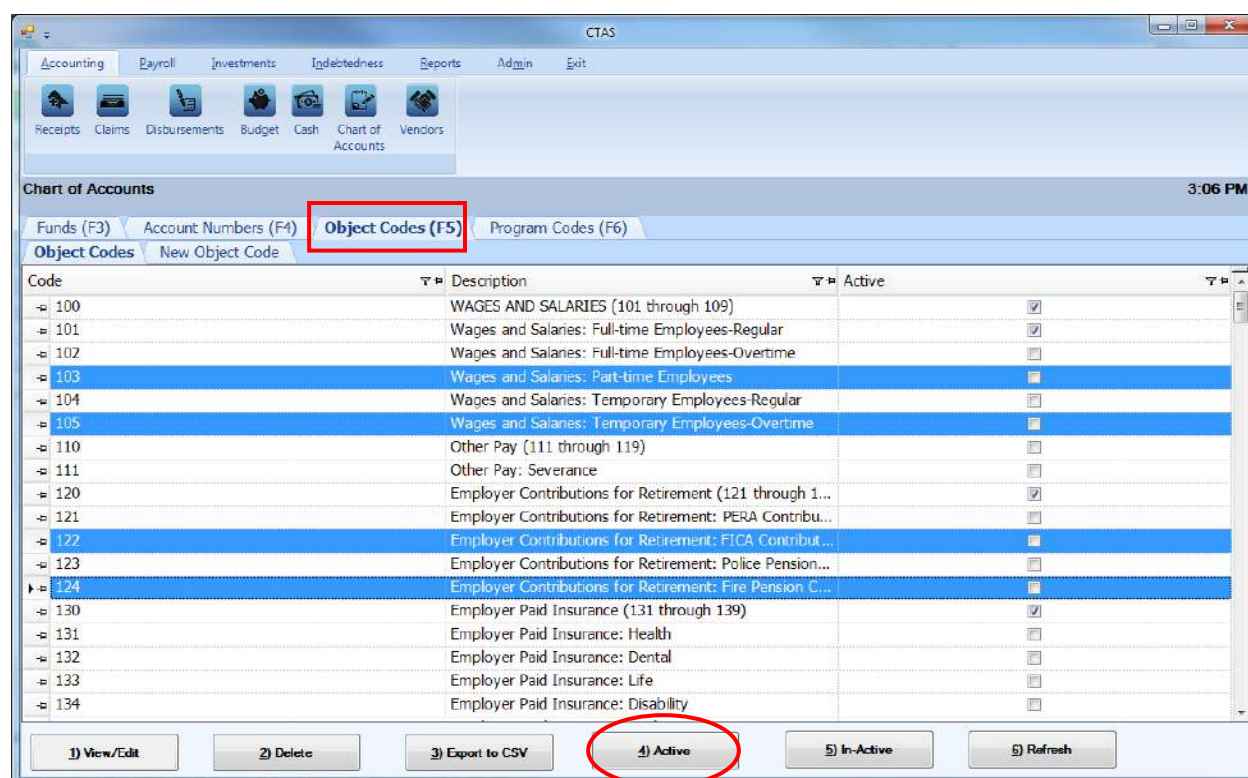
After the Active option is chosen, a confirmation screen appears. Click on the OK button.
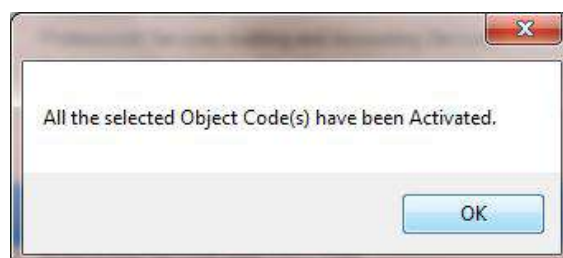
Chart of Accounts: Make Object Codes Active or Inactive (continued)

To make object code(s) inactive, highlight the code(s) and click on the In-Active button (circled).
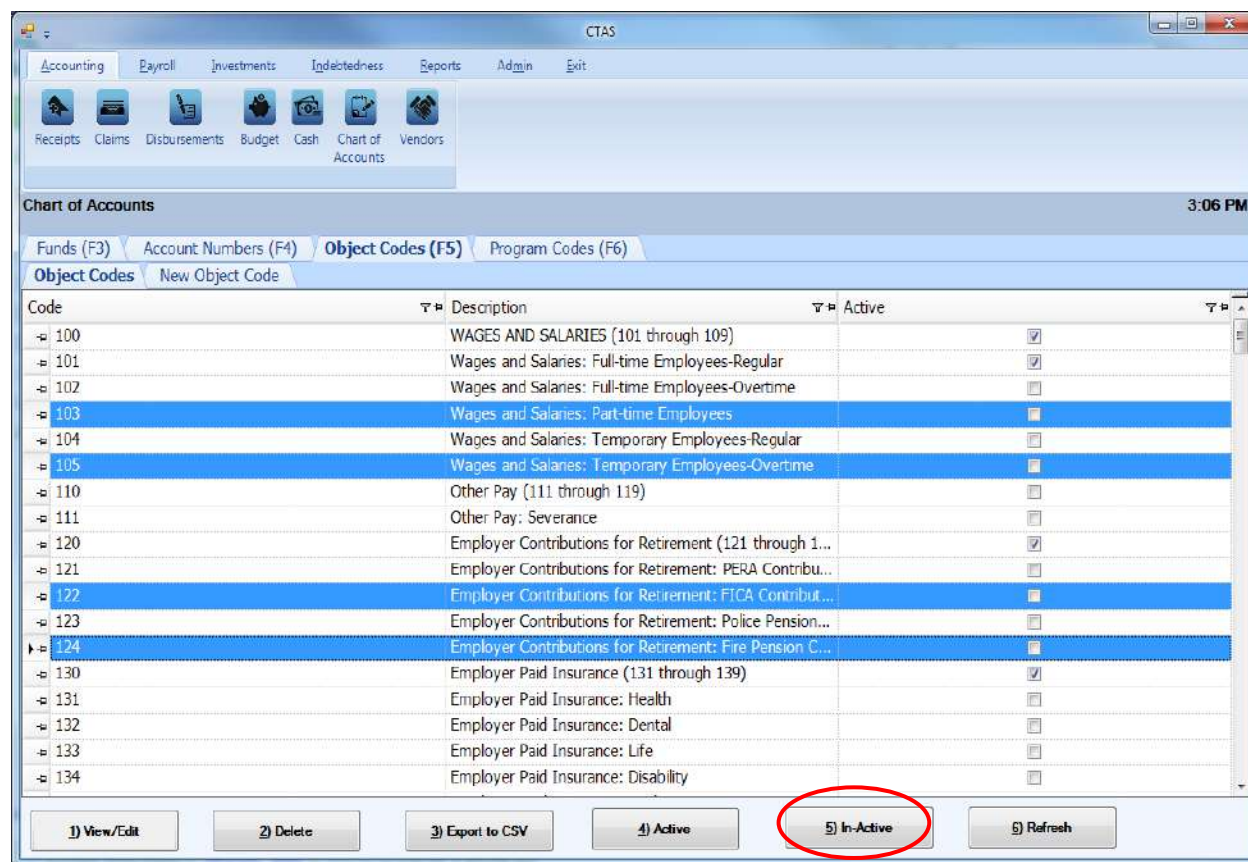
After the In-Active button has been clicked, a confirmation screen appears. Click on the OK button.
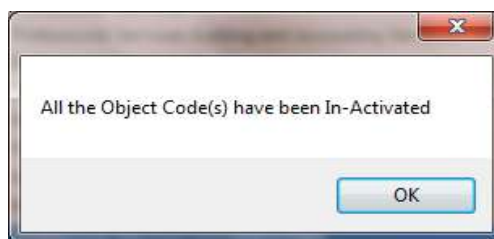
Chart of Accounts: Program Codes - Introduction

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 page 8-3). Click on the Program Codes (F6) tab (boxed). When the New Program Code tab opens, click on the New Program Code tab (circled).
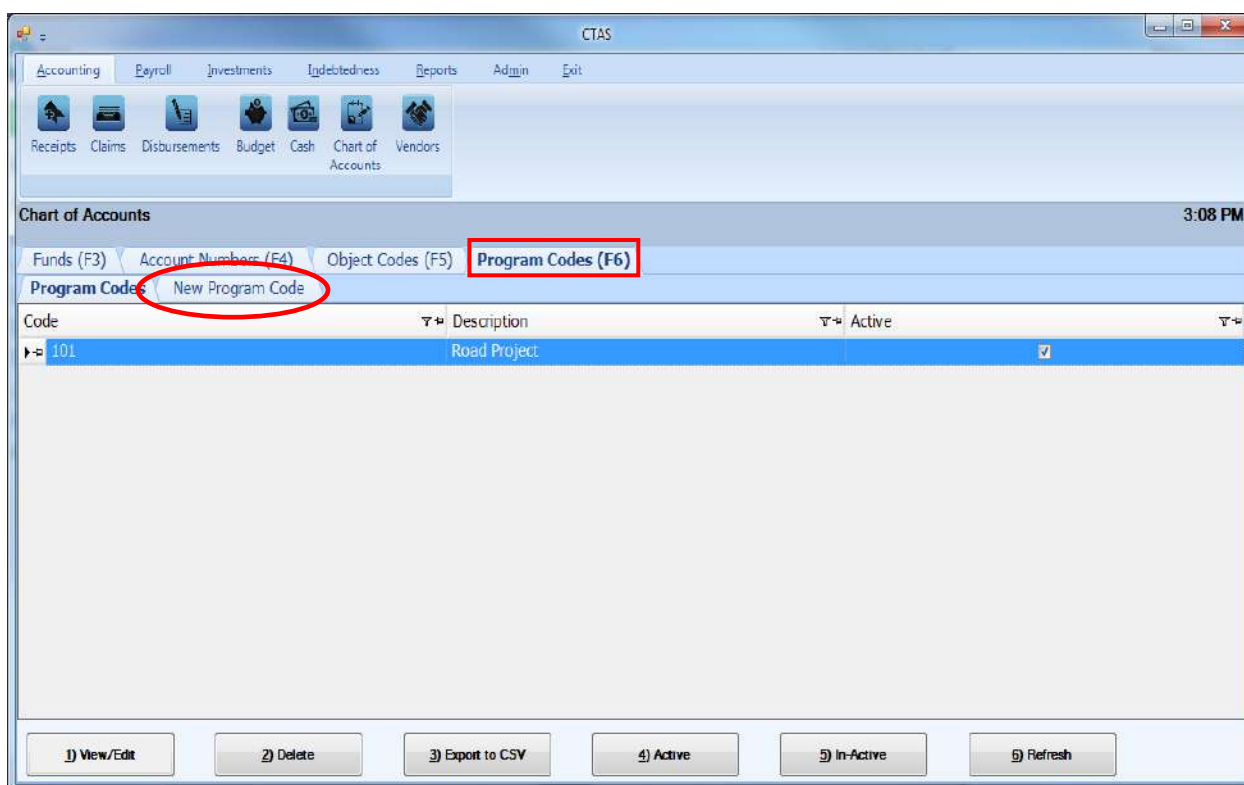
Chart of Accounts: Adding a New Program Code (continued)

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).
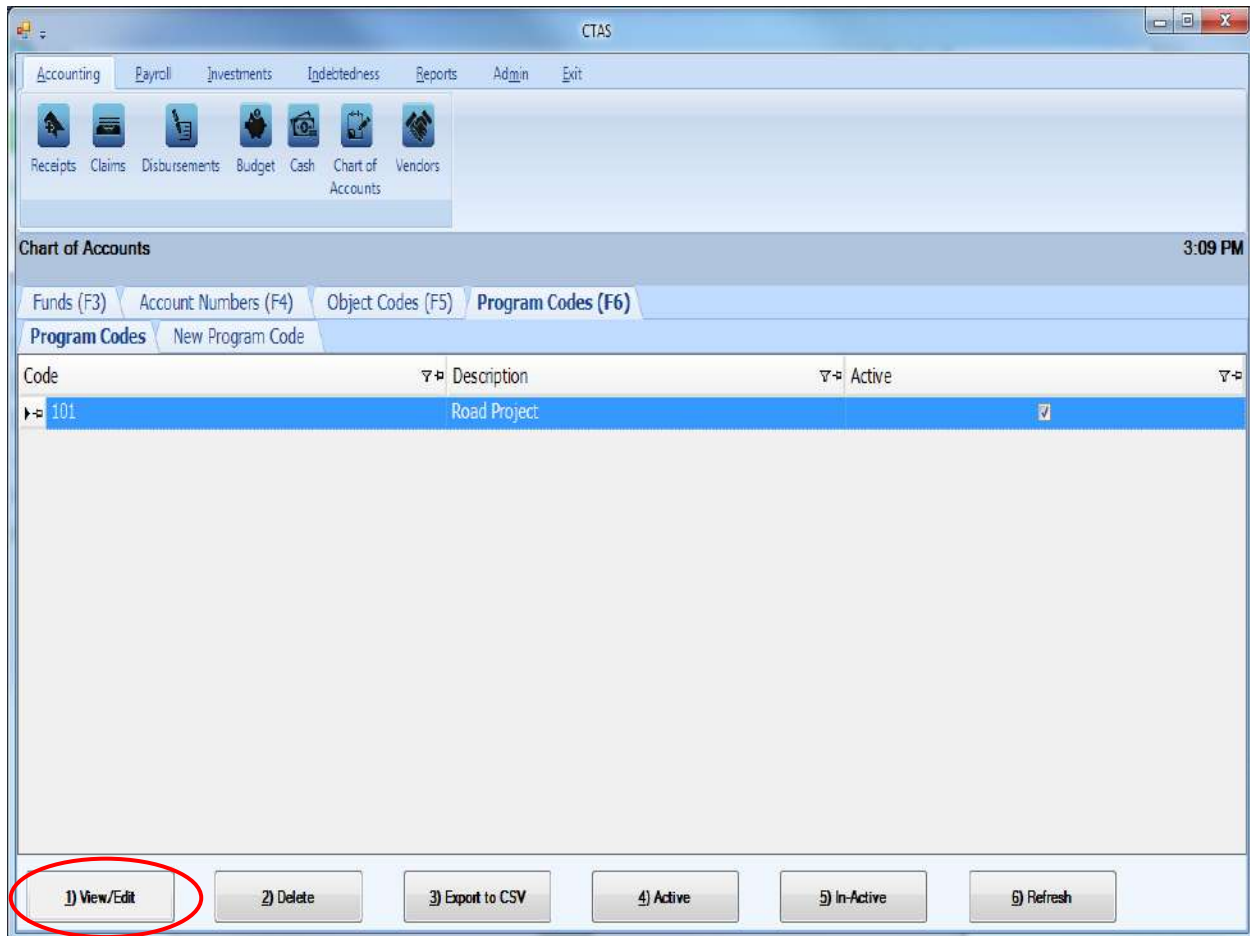
Chart of Accounts: Editing a Program Code (continued)

The Edit Program Code tab will open with that program code's current information.
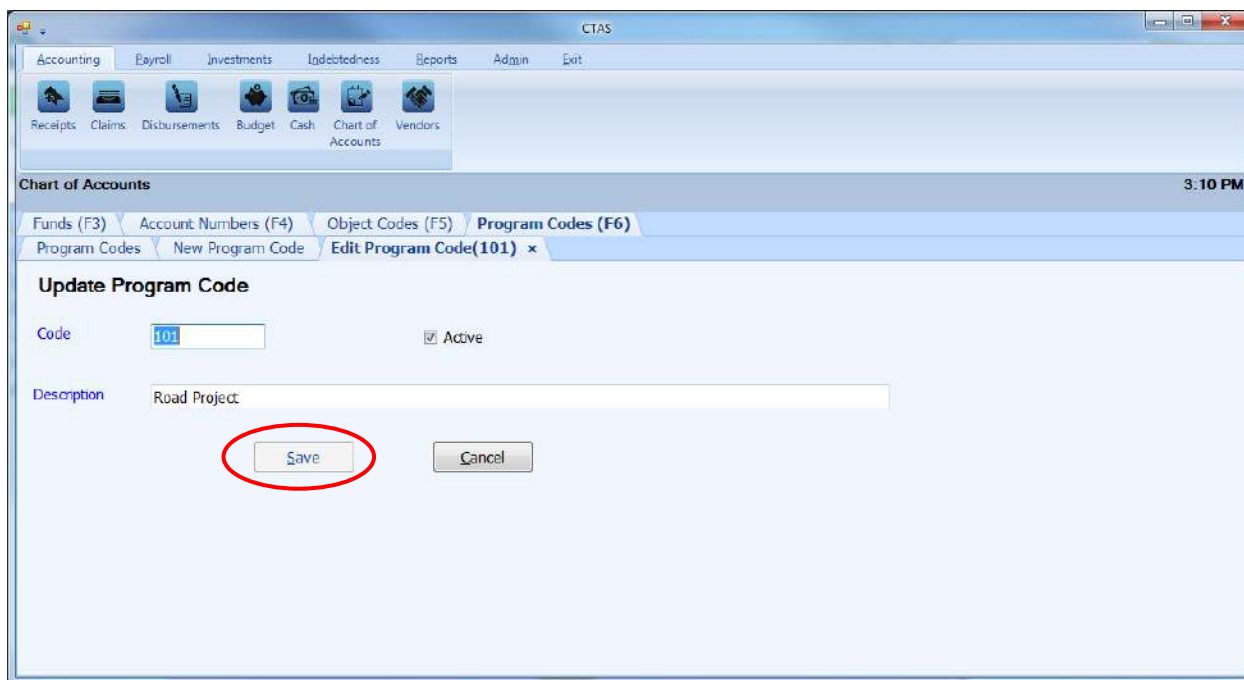
On the Edit Program Code tab, you can edit:

- 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).
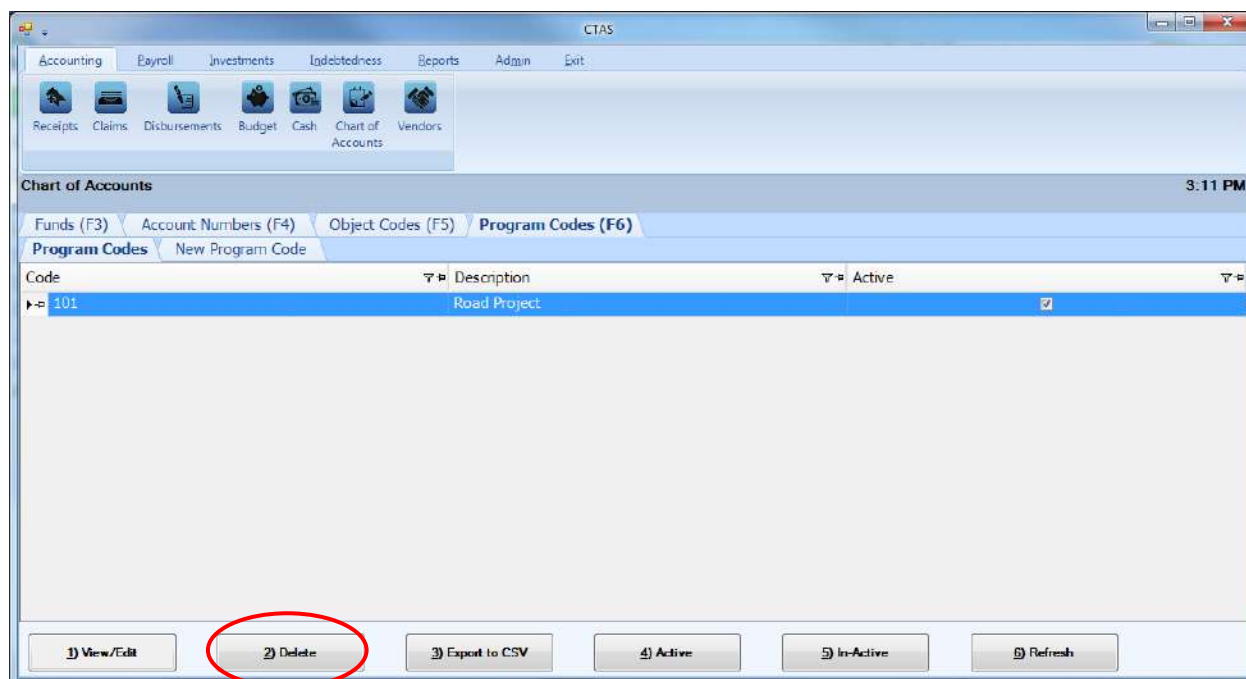
After the Delete option is selected, the Confirm Program Codes Delete screen will appear. Click Yes to delete the Program Code(s).
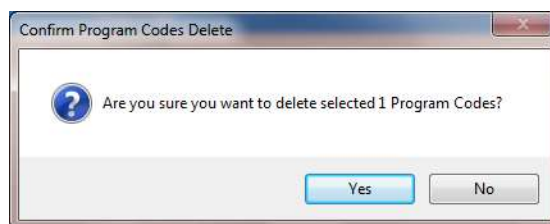
A Program Codes screen (below) opens. Click OK to complete the process.
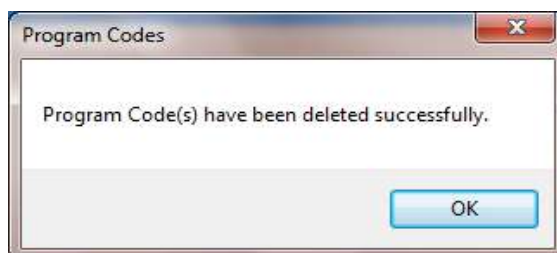
Chart of Accounts: Make Program Codes Active or Inactive

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).
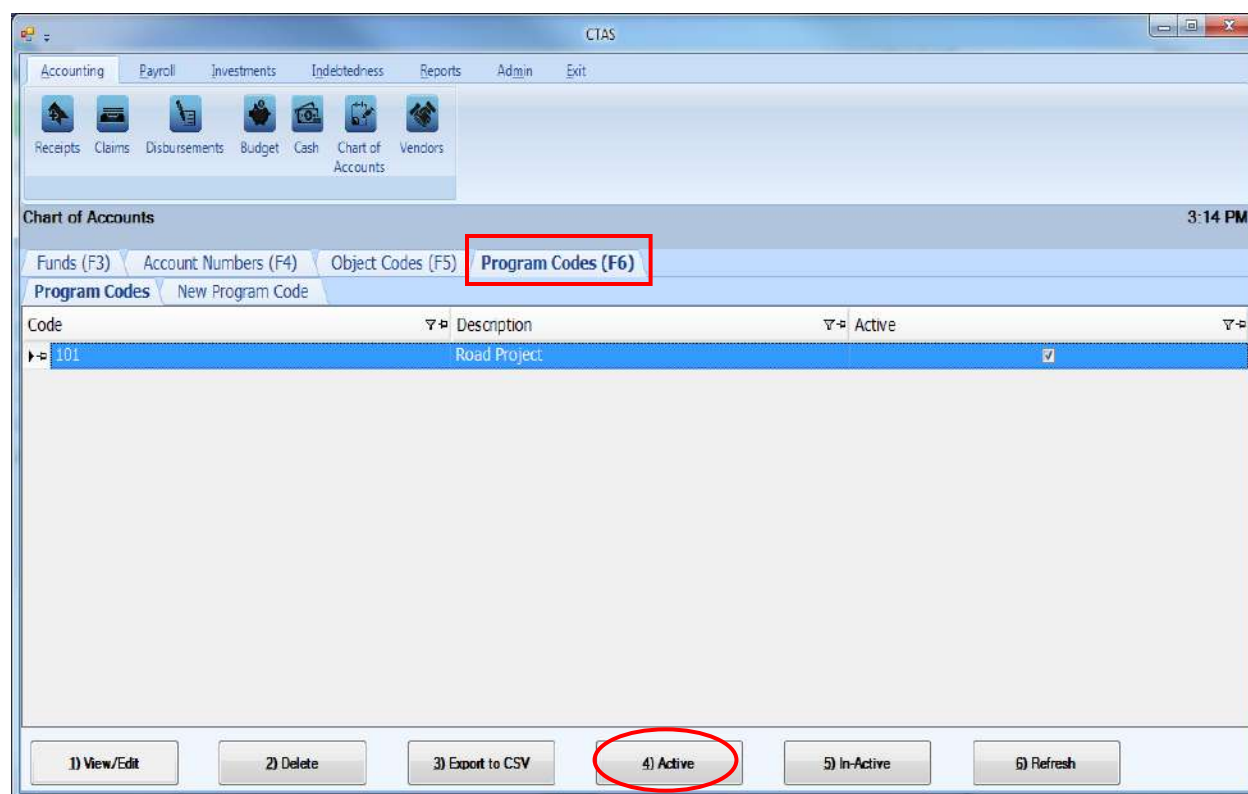
After the Active option is chosen, a confirmation screen appears. Click the OK button.
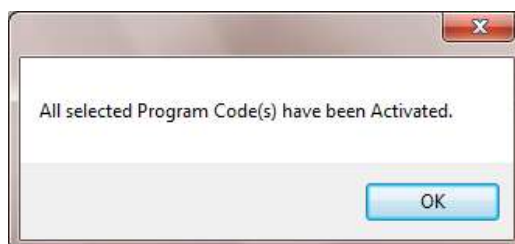
Chart of Accounts: Make Program Codes Active or Inactive (continued)

To make Program Code(s) inactive, highlight the code(s) and click on the In-Active button (circled).
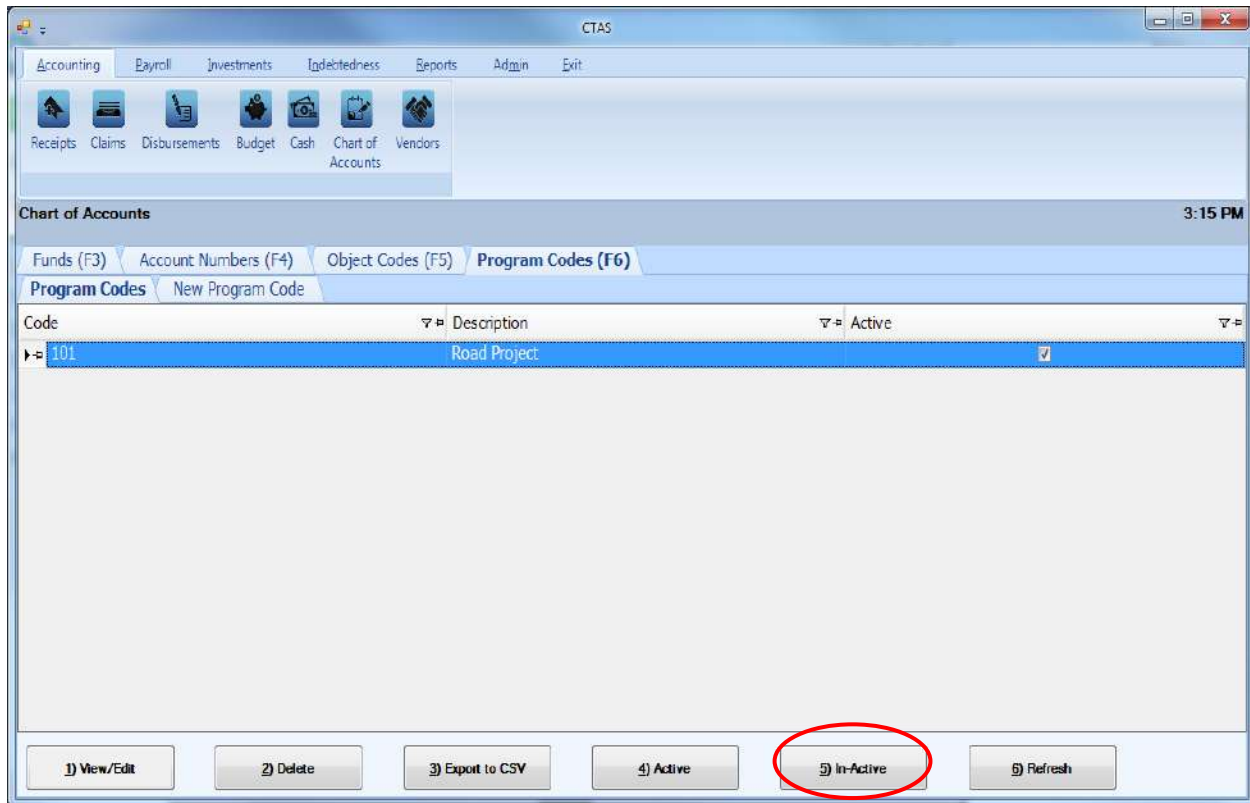
After the In-Active button has been clicked, a confirmation screen appears. Click the OK button.
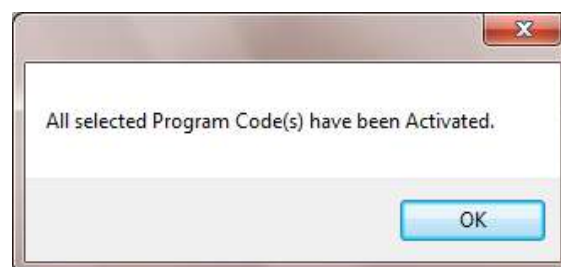
Chart of Accounts: Export to CSV

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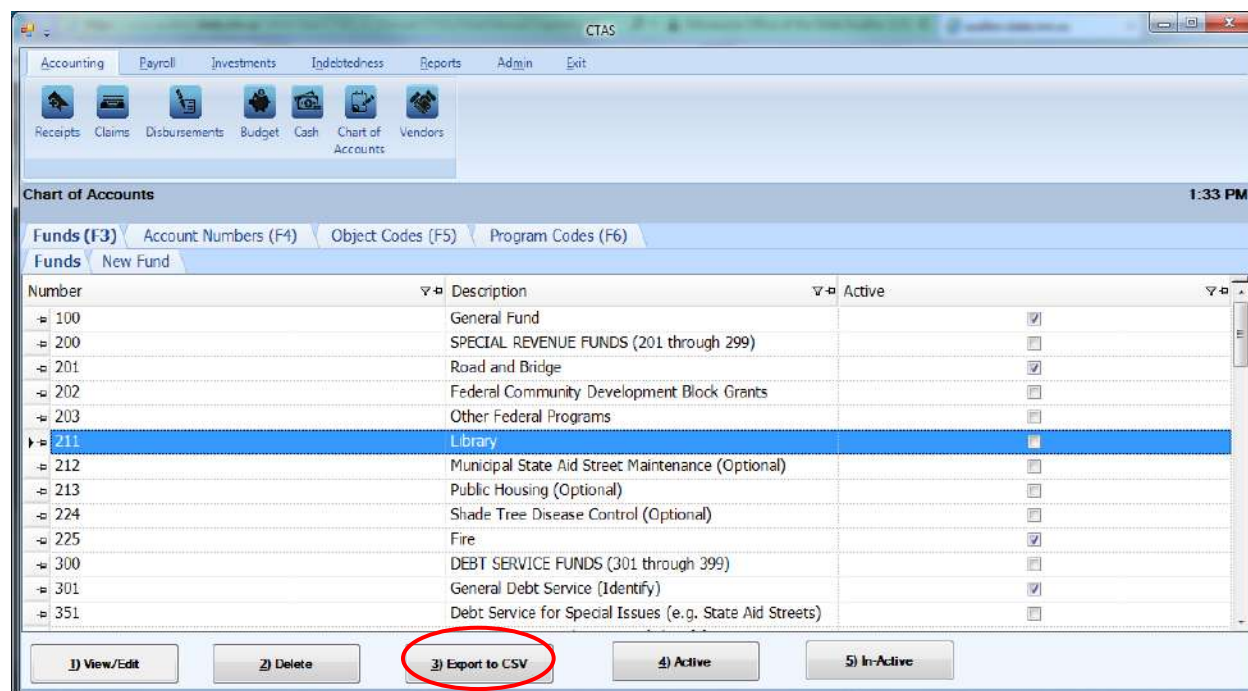
When the Save As window opens, select the location on your computer where you would like the file to be saved (boxed) and change the file name if necessary. Click on Save when finished.
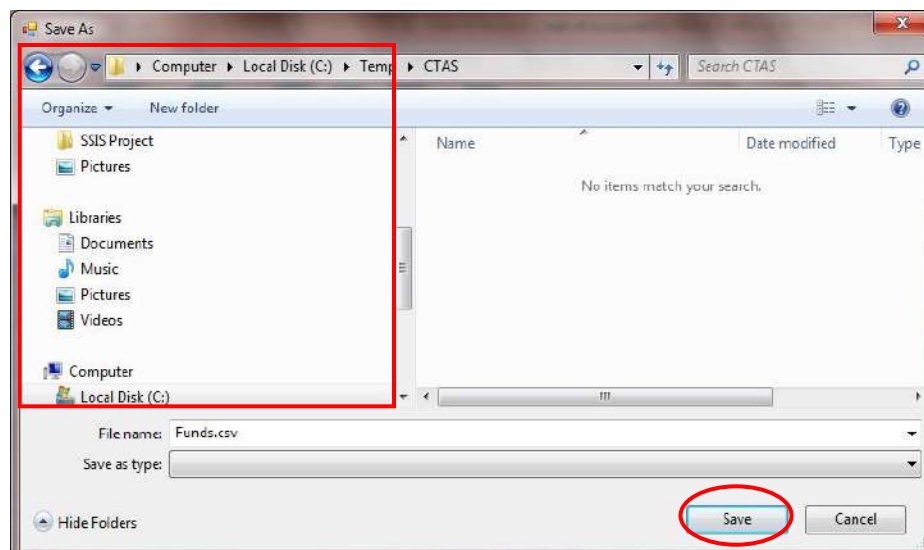
Chart of Accounts: Export to CSV (continued)

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

	A	B	C	D	E	F	G
1	Fund_ID	FundNumber	FundDescription	IsActive	IsRestricted	IsPredefined	FundNumDesc
2	100	100	General Fund	TRUE	FALSE	TRUE	100: General Fund
3	200	200	SPECIAL REVENUE FUNDS (201 through 299)	FALSE	TRUE	TRUE	200: SPECIAL REVENUE FUNDS (201 through 299)
4	201	201	Road and Bridge	FALSE	FALSE	FALSE	201: Road and Bridge
5	202	202	Federal Community Development Block Grants	FALSE	FALSE	FALSE	202: Federal Community Development Block Grants
6	203	203	Other Federal Programs	FALSE	FALSE	FALSE	203: Other Federal Programs
7	211	211	Library	FALSE	FALSE	FALSE	211: Library
8	212	212	Municipal State Aid Street Maintenance (Optional)	FALSE	FALSE	FALSE	212: Municipal State Aid Street Maintenance (Optional)
9	213	213	Public Housing (Optional)	FALSE	FALSE	FALSE	213: Public Housing (Optional)
10	220	220	Lodging Fund	TRUE	FALSE	FALSE	220: Lodging Fund
11	224	224	Shade Tree Disease Control (Optional)	FALSE	FALSE	FALSE	224: Shade Tree Disease Control (Optional)
12	225	225	Fire Fund	TRUE	FALSE	FALSE	225: Fire Fund
13	240	240	Housing Rehabilitation	TRUE	FALSE	FALSE	240: Housing Rehabilitation
14	260	260	Police Fund	TRUE	FALSE	FALSE	260: Police Fund
15	300	300	DEBT SERVICE FUNDS (301 through 399)	FALSE	TRUE	TRUE	300: DEBT SERVICE FUNDS (301 through 399)
16	301	301	General Debt Service (Identify)	FALSE	FALSE	FALSE	301: General Debt Service (Identify)
17	302	302	Sewer Improvement	TRUE	FALSE	FALSE	302: Sewer Improvement
18	303	303	Water Improvement	TRUE	FALSE	FALSE	303: Water Improvement

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.
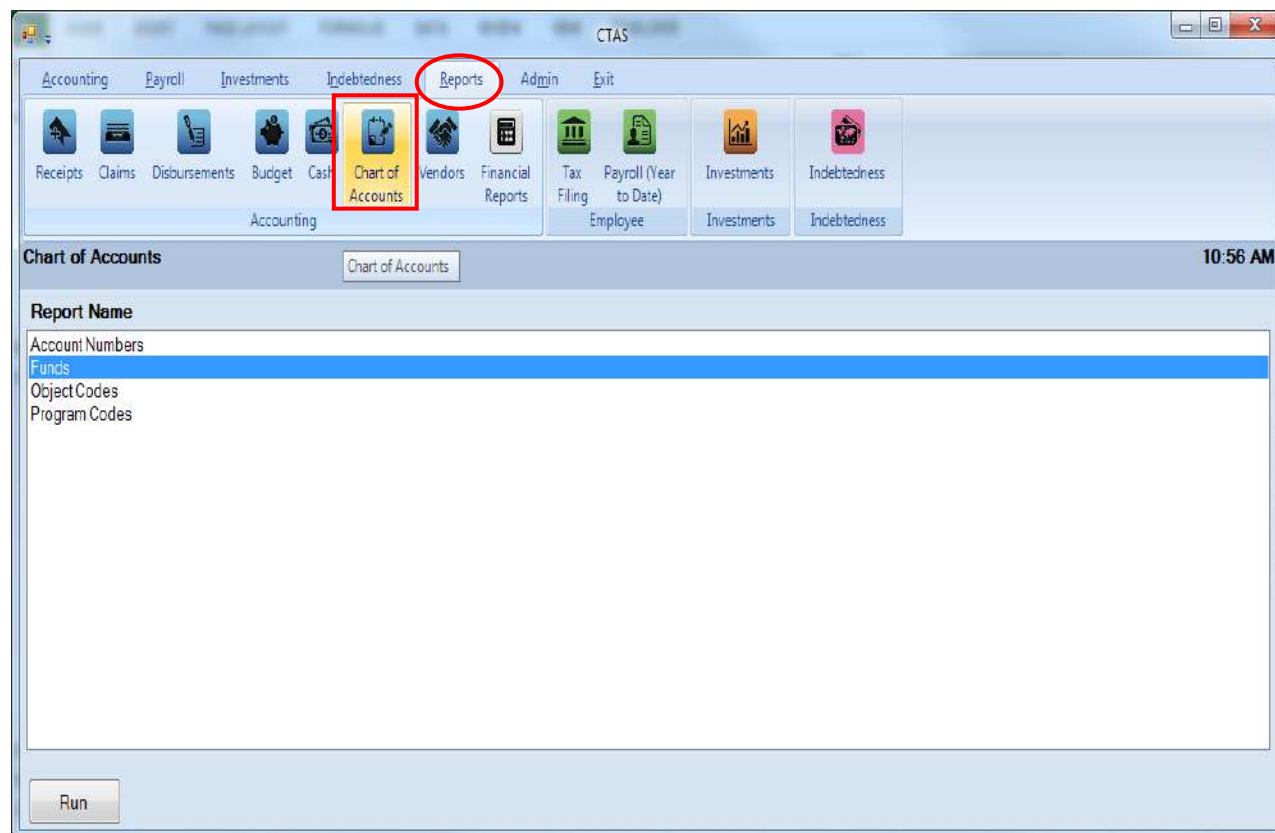
To run a report, highlight the report and click the Run button at the bottom of the screen. The following pages describe how to create and print each report.

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.
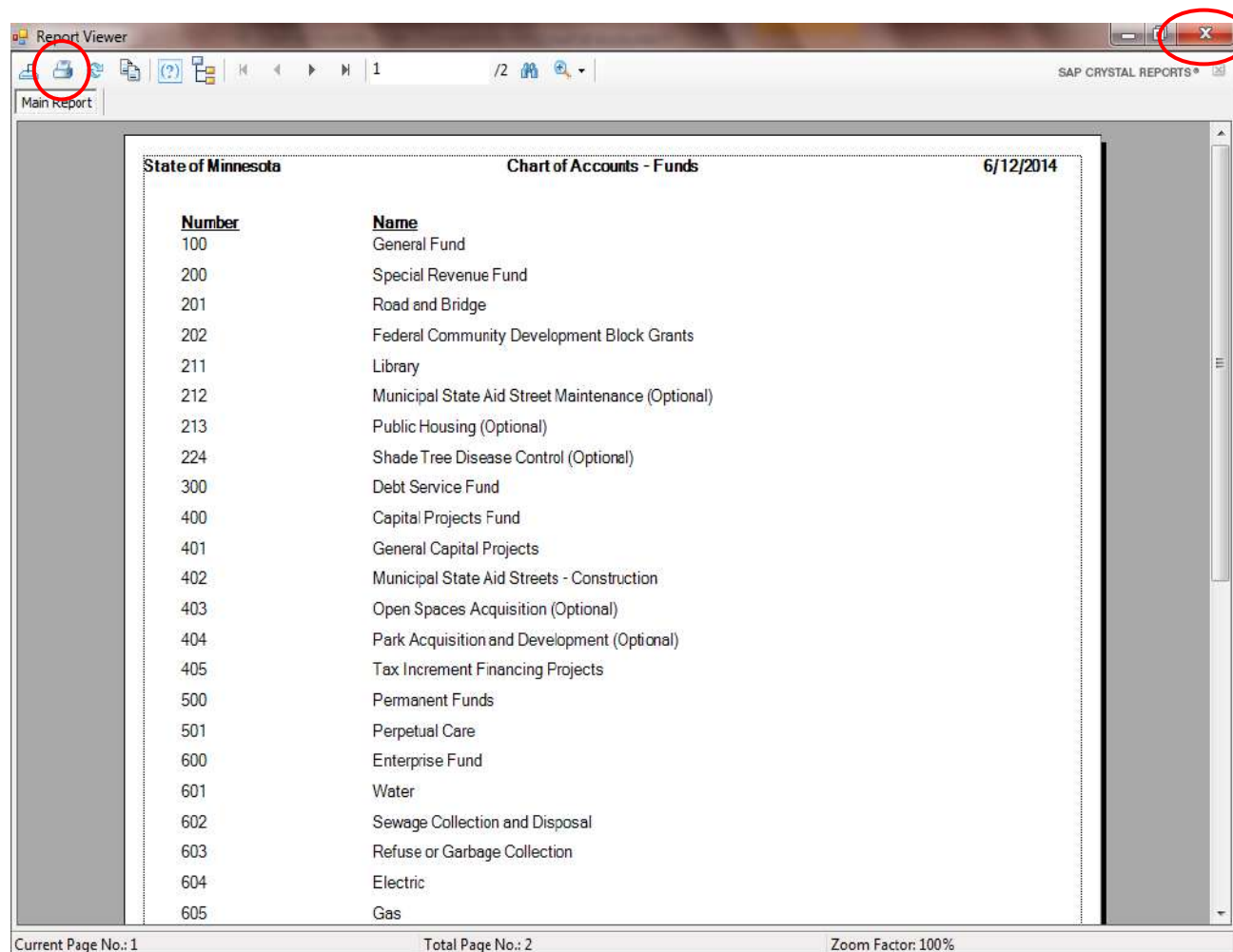
Chart of Accounts: Printing Reports (continued)

Funds Report (continued)

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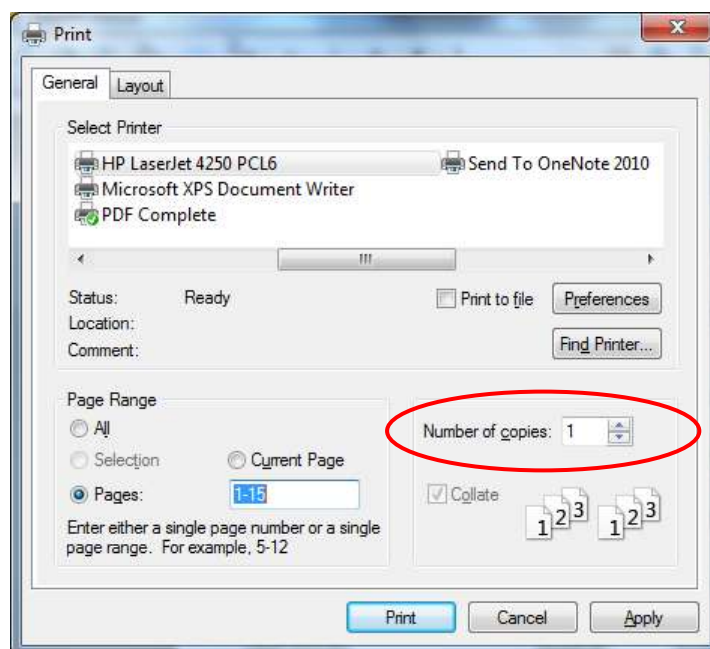
The Number of copies box (circled) allows you to enter the number of copies you would like printed. After selecting the printer details, click on the Print button to begin printing the report. The following page has a sample of the report.

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)
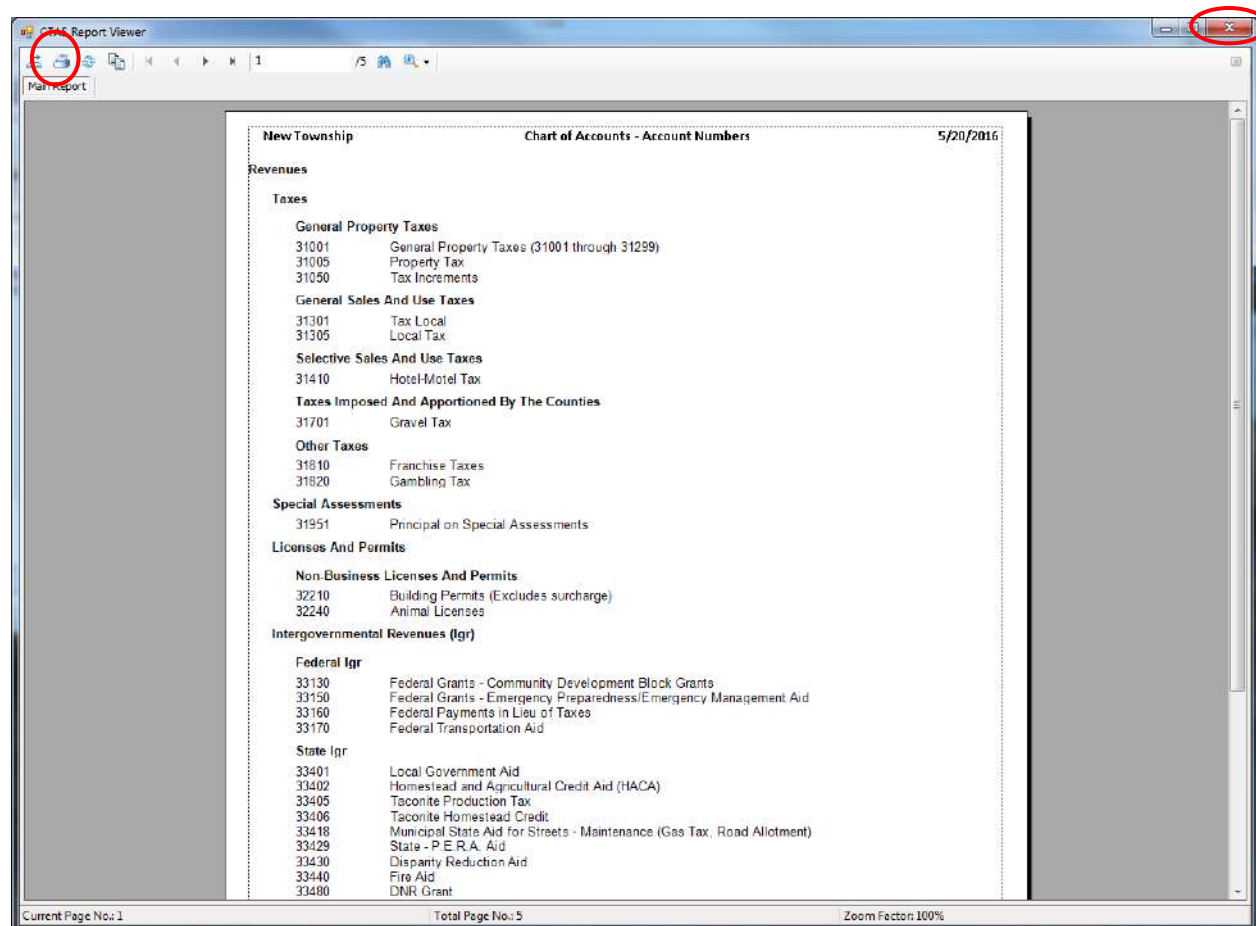
To close the report:

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

Chart of Accounts: Printing Reports (continued)
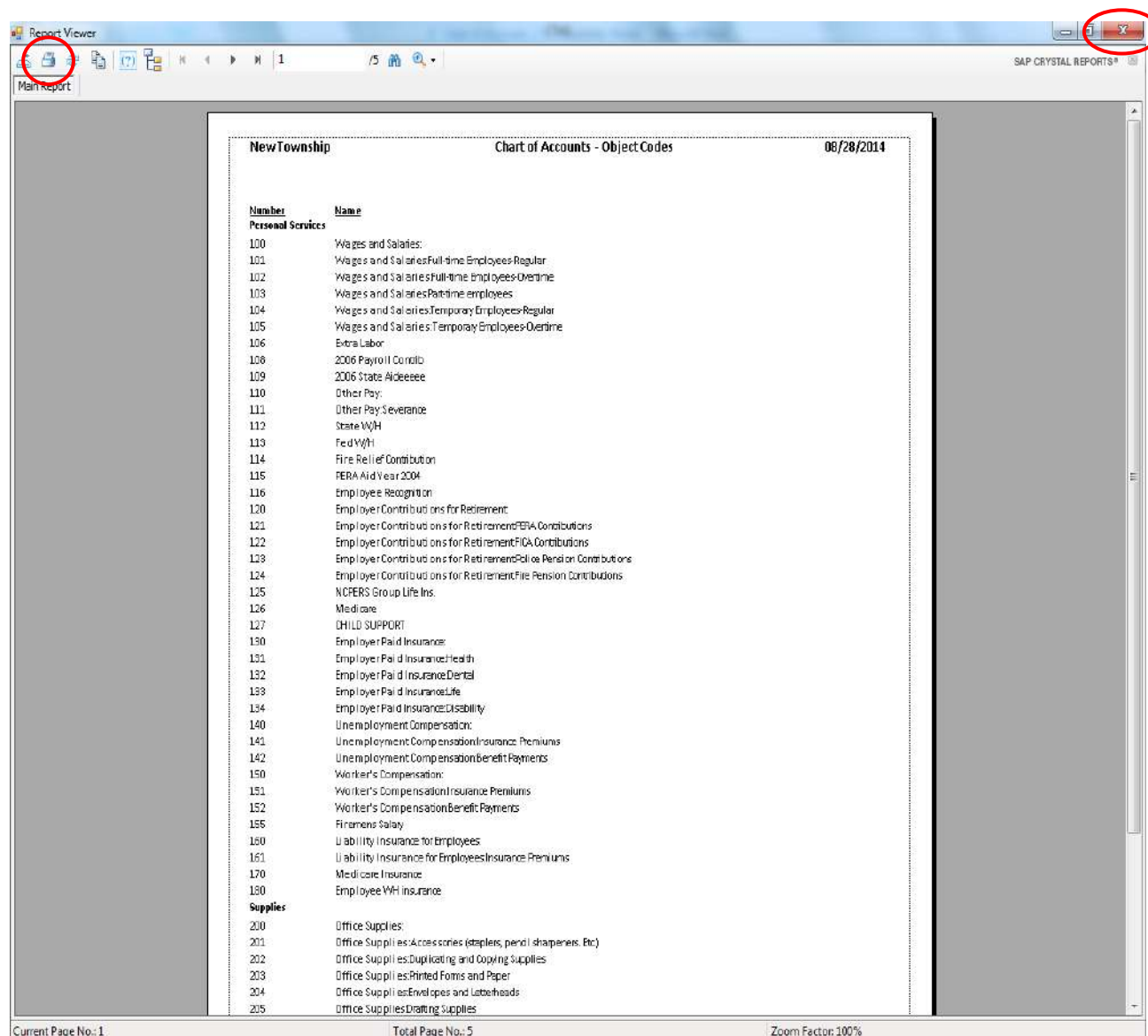
Sample Chart of Accounts - Account Numbers Report

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 page 8-52).

After reviewing the preview, click on the Printer icon (circled, left) to begin printing the report. (See page 8-54 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)
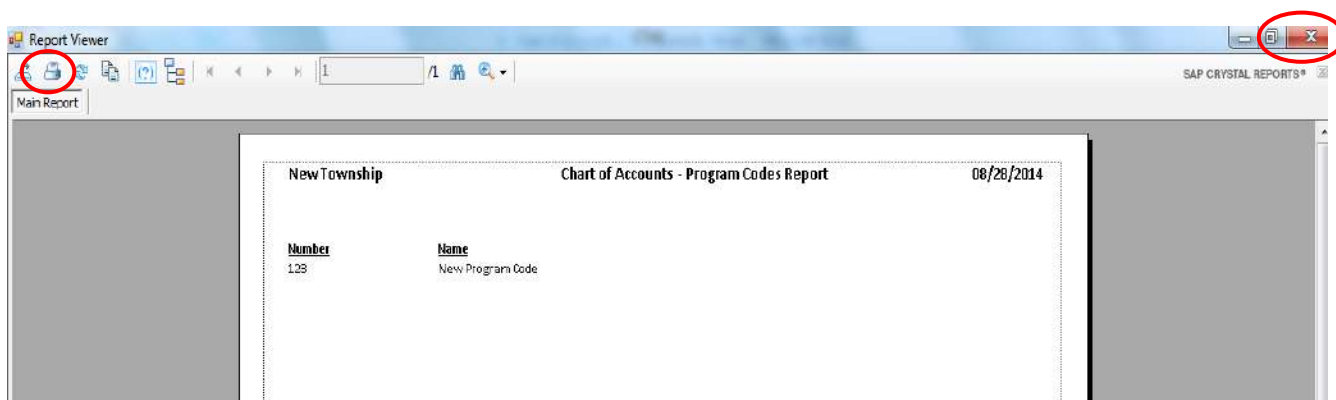
Sample Chart of Accounts - Object Codes Report

New Township	Chart of Accounts - Object Codes	08/28/2014

Number   **Name**

Personal Services

Number	Name
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

Number	Name
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