

**Minnesota  
Office of the State Auditor**



**Small City & Town Accounting System (CTAS) Training**

**Welcome to Common CTAS Account**

**and Payroll Codes + Transaction**

**Examples with the Office of the State**

**Auditor**

(November, 2018)

# Minnesota Office of the State Auditor



## Topics covered

- Common Account Codes
- Payroll Account Codes
- Common Transaction Examples

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## Common Account Codes

### Receipts:

31001-Property Tax

31701-Gravel Tax

33150-FEMA

33418-Road Allotment/Gas Tax

33426-AG MVC

33429-PERA Aid

33430-Disparity Reduction Aid

33460-Town Aid

33470-State Fire Aid

36210-Interest Earnings

39990-Sale of Investments

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## Common Account Codes

### Disbursements:

41110-Council/Town Board

41425-Clerk

41510-Treasurer

42850-Flood Control

43270-Pest Control(Gophers etc.)

43125-Ice and Snow Removal



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## Common Account Codes

### Disbursements Accounts with Object Codes:

47110-Bond Principal

601-Bond Principal

47120-Other Debt Principal

602- Other Debt Principal

47210-Interest Bonds

611-Bond Interest

47220-Interest Other Debt

612-Other Debt Interest

49350-Purchase of Investment

800-Investments Purchased

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## Common Account Codes

### Disbursements Accounts with Object Codes:

49360-Transfers to Governmental Funds

720-Interfund Transfers

49365-Transfers to Enterprise Funds

720-Interfund Transfers

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## Report Comparison

New CTAS Workers' Compensation Report??

941 Report to Workers' Comp. Report

How account coding affects reports.



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## Payroll Account Codes

Board Members/Supervisors	41101-41199
Clerk/Deputy Clerk	41401-41499
Treasurer/Deputy Treasurer	41501-41599
Election Judges	41960

\*\*If combined Clerk/Treasurer positions, create an account # between 41401 and 41599. Descriptions "Clerk/Treasurer" and "Deputy Clerk/Treasurer" \*\*



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## Sample Transactions

Transfers Between Funds

Creating and Adding Interest to an Investment

Creating and Maintaining Indebtedness (Debt)



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## Transfers Between Funds

- Receipt account #'s:
- 39202 – Transfer from Enterprise or Internal Service Funds (600 & 700 Fund #'s)
  - 39203 – Transfer from Governmental Funds
- Disbursement account #'s:
- 49360 – Transfer to Governmental Funds
  - 49365 – Transfer to Enterprise or Internal Service Funds
- Object Code:
- 720 – Used with either account code above



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## Creating and Adding Interest to an Investment

Receipt account #'s:	36210 – Interest Earnings 39990 – Sale of Investment
Disbursement account #'s:	49350 – Purchase of Investment
Object Code:	800 – Investments Purchased



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## Adding Indebtedness & Debt Payments

Disbursement &  
Object Code #'s

47110 – Bond Principal-- 601 – Bond Principal

47120 – Other Debt Principal--602 – Other Debt Principal

47210 – Interest – Bonds--611 – Bond Interest

47220 – Interest – Other Debt--612 - Other Debt Interest





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## Reminder: Report Change of Officers

When the person filling the role of a Clerk, Treasurer, or Clerk/Treasurer for a local government changes, or there is a change in an email address, the local government is responsible for contacting the OSA to update this information as soon as possible. Reminder notices and other important information may not reach the correct individuals if the change is not reported.

To report a change of officers or email address, send an e-mail to: [GID@osa.state.mn.us](mailto:GID@osa.state.mn.us). Please use the subject line "Change in Contact Information" and provide us with your contact information. Remember, all information you provide our office is considered public.

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## Links:

The CTAS User manual is helpful for many answers, see individual chapters at:  
<http://www.osa.state.mn.us/default.aspx?page=ctasv8manual>

CTAS Chart of Accounts:  
[https://www.auditor.state.mn.us/other/ctas/docs/ctas\\_COA\\_2018.pdf](https://www.auditor.state.mn.us/other/ctas/docs/ctas_COA_2018.pdf)

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## Questions?

**E-mail**            **CTAS@osa.state.mn.us**  
**Helpline**            **651-297-3682**

Response time generally 1 to 2 business days.

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