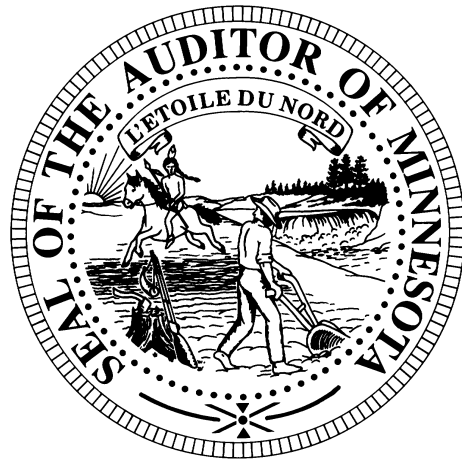


Minnesota County Financial & Accounting Reporting Standards (COFARS)



March 2004

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TABLE OF CONTENTS

<u>Section</u>		<u>Subsection</u>
1000	<u>INTRODUCTION</u>	
	<u>Objectives</u>	1100
	<u>How to Use This Manual</u>	1200
2000	<u>ADMINISTRATIVE OVERVIEW</u>	
3000	<u>STANDARD PROCEDURES</u>	
	<u>Overview</u>	3100
	General Overview	3110
	Internal Control	3120
	Internal Control Structure	3130
	<u>Accounting</u>	3200
	Accounting Principles	3210
	Sources of Generally Accepted Accounting Principles	3215
	Fund Accounting	3220
	Basis of Accounting and Measurement Focus	3230
	Nonexchange Transactions	3240
	Capital Assets and Depreciation on Capital Assets ...	3250
	Accounting for Long-Term Liabilities	3260
	<u>Reporting</u>	3300
	Financial Reporting Responsibilities/Requirements ..	3310
	Financial Reporting Entity	3320
	External Financial Reporting	3330
	Government-Wide Financial Statements	3340
	Fund Financial Statements	3350
	Notes to the Financial Statements	3360
	Required Supplementary Information	3370

March 2004

Minnesota County Financial Accounting & Reporting Standards

TABLE OF CONTENTS
(Continued)

<u>Section</u>	<u>Subsection</u>
	<u>Budgeting</u> 3400
	Minimum Budgeting 3410
	Suggested Budgeting 3420
	Program-Oriented Budgeting 3430
	Long-Range Planning 3440
4000	<u>SPECIFIC PRACTICES</u>
	<u>Overview</u> 4100
	<u>Accounting</u> 4200
	The Accounting Structure 4210
	Accounting Concepts Regulating the Accounting Process 4220
	Accounting System Records 4230
	Use of Funds 4240
	Classification of Revenues 4250
	Interfund, Internal, and Intra-Entity Activity 4260
	<u>Reporting</u> 4300
	County Financial Statements 4310
	Preparing Fund Financial Statements 4320
	Preparing Government-Wide Financial Statements 4325
	Annual Financial Reporting Requirements 4330
	Sample County Annual Financial Report 4335
	Suggested Interim Reporting 4340
	Financial Statement Publication 4350

March 2004

**TABLE OF CONTENTS
(Continued)**

<u>Section</u>	<u>Subsection</u>
	<u>Budgeting</u> 4400
	Preliminary Budget Preparation 4410
	Annual Operating Budget 4420
	Utilizing the Budget as a Management Tool 4430
	Annual Summary Budget Publication and Reporting 4440
	Sample County Summary Budget Statement Appendix
	<u>Cash Management</u> 4500
	Petty Cash and Change Fund Accounts 4510
	Bank Account Reconciliation 4520
	Monitoring Cash Balances 4530
	Electronic Funds Transfer 4540
	Use of Credit Cards 4550
5000	<u>UNIFORM CHART OF ACCOUNTS</u>
	<u>Overview</u> 5100
	<u>Funds</u> 5200
	<u>Departments (Organizational Units)</u> 5300
	<u>General Ledger Accounts</u> 5400
	<u>Sources of Revenue/Additions</u> 5500
	<u>Expenditure/Expense/Deduction Objects</u> 5600

March 2004

TABLE OF CONTENTS
(Continued)

<u>Section</u>	<u>Subsection</u>
6000	<u>PROGRAMS AND SERVICES DIMENSIONS</u>
7000	<u>HIGHWAY COST ACCOUNTING</u>
8000	<u>GLOSSARY</u>
	<u>Acronyms and Abbreviations</u> 8100

March 2004

Minnesota County Financial Accounting & Reporting Standards