

# ***INTRODUCTION***

## Purpose

The purpose of this manual is to provide consistent cost accounting procedures for reporting purposes.

The manual is divided into sections that generally start with a short narrative describing the funds or accounts within the section. The narrative is followed by any special considerations that you should be aware of, a list of accounts required to make the necessary accounting entries and a description of the events that take place within the accounts. Lastly each section contains a worksheet which enables the user to see all the required accounting entries at a glance. The last section of the manual, the Appendix, contains the forms that are referenced throughout the manual.

## Updates

The State Aid Finance Office, along with the members of the Accounting Task Force will update the Accounting Manual as changes occur or updates are necessary.

## Questions

Following this introduction is a list entitled *State Aid Finance - Who To Call* which provides names and telephone numbers for who to call for more information. Also provided is a list of the State Aid Finance Team and your Accounting Task Force Members. Please feel free to contact the individuals on any of these lists when necessary.

For more information, please contact a member of the State Aid Finance team.

## **STATE AID TASK FORCE MEMBERS**

<b><u>ACCOUNTANT</u></b>	<b><u>COUNTY</u></b>	<b><u>TELEPHONE</u></b>	<b><u>FAX</u></b>	<b><u>E-MAIL ADDRESS</u></b>
Anne Zellner	Cook	(218) 387-3014	(218) 387-3012	<a href="mailto:anne.zellner@co.cook.mn.us">anne.zellner@co.cook.mn.us</a>
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Barbara O'Hara	Kittson	(218) 843-2688	(218) 843-2488	<a href="mailto:bohara@co.kittson.mn.us">bohara@co.kittson.mn.us</a>
Kathi Glass	Polk	(218) 281-3952	(218) 281-3976	<a href="mailto:kathy.glass@co.polk.mn.us">kathy.glass@co.polk.mn.us</a>
Duane Ruona	Crow Wing	(218) 824-1110	(218) 824-1111	<a href="mailto:duane.ruona@co.crow-wing.mn.us">duane.ruona@co.crow-wing.mn.us</a>
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Robin Sterzinger	Lincoln	(507) 694-1464	(507) 694-1101	<a href="mailto:RSterzinger@co.kincoln.mn.us">RSterzinger@co.kincoln.mn.us</a>
Francis Kerber	Carver	(952) 466-5205	(952) 361-1025	<a href="mailto:fkerber@co.carver.mn.us">fkerber@co.carver.mn.us</a>
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Tom Karlson	State Auditor	(651) 296-4715	(651) 296-5905	<a href="mailto:tkarlson@osa.state.mn.us">tkarlson@osa.state.mn.us</a>

## **STATE AID FINANCE TEAM**

<b><u>NAME</u></b>	<b><u>TELEPHONE</u></b>	<b><u>FAX</u></b>	<b><u>E-MAIL ADDRESS</u></b>
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Candy Harding	(651) 366-4891	Same	<a href="mailto:Candice.Harding@state.mn.us">Candice.Harding@state.mn.us</a>
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