#### TOWNSHIP ANNUAL REPORT INSTRUCTIONS

#### OVERVIEW

The 2000 lowa Legislature made significant changes in the annual reporting requirements for townships. The Code of lowa. Chapter 359.23 Receipts and Expenditures, states the following:

Each township clerk shall prepare, on or before September 30 of each year, a statement in writing, showing all receipts of money and disbursements in the clerk's office for each separate tax levy authorized by law for the preceding fiscal year, showing the current public debt of the township, and showing the balance as of June 30 of all separate reserve accounts held by the township, which shall be certified as correct by the trustees of the township. The statement shall be in a form prescribed by the county finance committee in consultation with the department of management. Each township clerk shall send a copy of this written statement to the county auditor no later than seven days after the statement is certified by the trustees. The county auditor shall post the statement or a summary of the statement in a prominent place in the building where the auditor's office is located. The county treasurer shall withhold disbursement of township taxes until the statement is filed with the county auditor. The county auditor shall notify the county treasurer if taxes are to be withheld.

The county auditor may waive the requirement that a township send a copy of the written financial statement to the county auditor.

This chapter requires township clerks to prepare a statement of receipts and expenditures on or before September 30 of each year. The statement will be prepared on standardized forms. The forms are to be submitted to the County Auditor no more than seven days after the township trustees certify it. The County Auditor will post the statement in the building where the Auditor's Office is located. The County Treasurer is to withhold payment of taxes until the statement is filed with the County Auditor.

The Code of lows, Chapter 359.51 Separate Accounts, states the following:

A township shall keep separate accounts corresponding to the items in the township's adopted or amended budget. A township shall keep accounts which provide an accurate and detailed statement of all public funds collected, received, or expended for any township purpose, by any township officer, employee, or other person, and which show the receipt, use, and disposition of all township property.

This chapter requires that townships account for each "item", or levy, in the budget separately. This means that the financial activity should be tracked in a separate "fund" for each levy. This does not mean that there must be separate bank accounts for each fund. All township funds may be combined into one bank account, the clerk's records need to identify receipts and disbursements and balances by individual fund.

The Township Annual Report Form (Form TOWNAR) consists of five pages:

- Page S SUMMARY STATEMENT OF RECEIPTS AND DISBURSEMENTS
  - This is a summary statement of the financial activity of the township. It also lists any outstanding year-end debt and reserve balances.
- Page R1 STATEMENT OF RECEIPTS:
  - This form is for recording the individual beginning fund balances for the township and recording individually itemized township receipts by fund.
- Page R2 STATEMENT OF RECEIPTS (continued):
  - This is continuation of Page R1. Use this page if a second (or more) page is needed to record receipts.
- Page D1 STATEMENT OF DISBURSEMENTS:
  - This form is for recording the complete, individually itemized township disbursements by fund and recording individual ending fund balances for the township.
- Page D2 STATEMENT OF DISBURSEMENTS (continued):
  - This is continuation of Page D1. Use this page if a second (or more) page is needed to record disbursements.

#### WHERE TO BEGIN RECEIPTS

Start by completing the STATEMENT OF RECEIPTS, page R1. The township funds covered by this report should be listed in the boxes on line 2 at the top of the columns and below TOWNSHIP FUNDS. All funds should be included, including Owned Cemetery and Park, Non-owned Cemetery, Township Hall, Township Hall Repairs, Library, Litigation, Tort Liability, Fire and Emergency Services, and any other funds under the township's control.

Fill in the County and Township name and the Fiscal Year covered by the report.

# **2nd Class Township Annual Report Writing**

**JA Banks** 

## **2nd Class Township Annual Report Writing:**

Annual Report of the Normal, Model, and Common Schools in Upper Canada for the Year ... Upper Canada. Chief Superintendent of Schools, 1850 Annual Report of the Normal, Model, Grammar, and Common Schools in Upper Canada Ontario. Department of Education, 1877 Annual report of the Commissioner of Health of the Commonwealth of **Pennsylvania. 1911 v. 2** ,1913 Annual Report of the Department of the Interior United States. Department of the Interior, 1880 Annual Reports of ..., Submitted to the General Assembly of the State of Indiana Indiana, 1879 Annual Reports of the Officers of State of the State of Indiana, Administrative Officers, Trustees and Superintendents of the Several Benevolent and Reformatory Institutions ... Indiana, 1879 Laws of the General Assembly of the Commonwealth of Pennsylvania Pennsylvania, 1919 Laws of the General Assembly of the Commonwealth of Pennsylvania Passed at the Session of ... Pennsylvania,1919 Legislative Journal Pennsylvania. General Assembly, 1912 Annual Reports of the War Department United States. War Department, 1901 Public Health Bulletin ,1912 Annual Report New York (State). Public Service Commission. 2d District, 1910 A Cyclopedia of Education Paul Monroe, 1913 Report of the Superintendent of Common Schools of the Commonwealth of Pennsylvania, for the School Year Ending ... Pennsylvania. Department of Common Schools, 1858 Michigan School Bowker's Law Books and Serials in Print ,1995 Moderator, 1904 The Indiana School Journal ,1880 The Siege at Jutland Mark W. Falzini, 2014-02-13 Meanwhile Jim with the help of his sister made his way into Timothys house There on the kitchen floor Beatrice and Tim cleaned Jims wound applied a blue stone solution as a disinfectant and some salve and wrapped the wound with a muslin bandage as best they could Unbeknownst to the Meaneys Trooper Larsen had returned to Jutland with Corporal Matthew Daly and Trooper William Lang Tim and Beatrice continued to tend to Jims wound in the kitchen re bandaging it after Jim said he would wait until morning to go to the doctor It was between nine thirty and ten oclock at night when they heard a terrific crash at the middle door by the dining room Tim got up to investigate when he suddenly saw a flash of light and heard gun shots and breaking glass Without warning or provocation the Troopers at Lieutenant Daniel Rogers orders opened fire on the farmhouse The first shots had been fired The siege had begun The American School ,1918 Annual Report United States. Office of Education, 1896

The Top Books of the Year 2nd Class Township Annual Report Writing The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have charmed audiences this year. The Must-Read: Colleen Hoovers "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. 2nd Class Township Annual Report Writing: Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This captivating historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. 2nd Class Township Annual Report Writing: Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

https://forums.acdsystems.com/public/scholarship/Documents/Amazing Grace Lyric And Chords.pdf

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