

TOWNSHIP ANNUAL REPORT INSTRUCTIONS

OVERVIEW

The 2000 Iowa Legislature made significant changes in the annual reporting requirements for townships. The Code of Iowa, 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 Iowa, 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

Indiana



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 Moderator**, 1904 Bowker's Law Books and Serials in Print, 1995 **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 Meaney's 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

Unveiling the Magic of Words: A Report on "**2nd Class Township Annual Report Writing**"

In some sort of defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their ability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**2nd Class Township Annual Report Writing**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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web xiii the series is an english language franco canadian tv series that premiered in april 2011 in france and canada it is based on the belgian graphic novel series created by jean van hamme and william vance about an amnesiac protagonist who seeks to discover his concealed past the tv series follows the events of the 2008 tv film xiii the

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web about this game the president of the united states of america has been assassinated and you re the world s prime suspect the fbi the cia and a gang of murderous killers are trying to hunt you down stricken with amnesia you

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