CHAPTER 5 - FORMS

SECTION A - PRESCRIBED AND APPROVED FORMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

A prescribed form is one which is put into general use for all offices of the same class, whereas an approved form is for special use in a particular office.

Cities and towns are required by law to use the forms prescribed by this department; however, if it is desirable to use a different form or to have a prescribed form modified to conform to local conditions, a letter and a copy of the proposed form may be submitted to the State Board of Accounts for approval via email. No form should be printed and placed in use, other than a prescribed form, without prior approval.

Although the State Board of Accounts prescribes forms, copies of the forms must be purchased from a public printer.

This department does not prescribe a Minute Record. However, this is one of the most important records that will be kept by the Clerk-Treasurer. All official action taken by the board at regular or special meetings together with ordinances passed, should be entered in the Minute Record. This record should be kept current and we recommend that all minutes be signed by the proper official and attested to by the Clerk-Treasurer.

On the following pages there is a list of prescribed forms which are applicable to city or town use. The use of most of these forms is explained in Sections B, C and D of this Chapter and certain basic forms with illustrated entries are contained in Section E.

A form such as a “Clerk-Treasurer's Receipt” may provide the same information for a city or town but will bear a different number, such as City Form No. 203A or Town Form No. 217; therefore, only one form is illustrated.

PRESCRIBED CIVIL CITY AND TOWN FORMS

Following is a list of forms prescribed for cities and towns:

GENERAL FORMS

General Form No.			Title
53	(1955)		Bond Register
86	(Rev. 1947)		Contractor's Combination Bid Bond and Bond for Construction
86A	(1947)		Contractor's Bond for Construction
96	(Rev. 2009)		Contractor's Bid for Public Works
98	(Rev. 1998)	**	Purchase Order
99	(Rev. 1993)	**	Payroll Schedule and Voucher
99A	(Rev. 1985)		Employee's Service Record
99B	(Rev. 1993)		Employee's Earnings Record
99C	(1985)		Employee's Weekly (Work Period) Earnings Record
99P	(Rev. 2009)		Publisher's Claim
101	(1955)		Mileage Claim
102	(1959)		Register of Trust Funds
315	(1937)		General Ledger Sheet
315A	(1953)		Inventory Sheet
316	(1961)		General Journal
350	(Rev. 1982)		Register of Investments
351	(1964)		Register of Insurance
352	(Rev. 1997)	*	General Receipt (See City or Town Forms #203A or #217)
353	(1966)	*	General Warrant (See Town Form #219)
354	(1966)	*	General Claim (See City or Town Forms #201 or #39)
355	(Rev. 1970)		Pension Funds - Schedule of Payments
356	(1967)	*	General Check (See Town Form #219)
357	(1967)	*	General Payroll Check (See City Form #205A-PR)
358	(1967)	*	Ledger of Receipts, Disbursements and Balances (See City and Town Form #208)
359	(1967)	*	Ledger of Appropriations, Encumbrances, Disbursements and Balances (See City and Town Form #209)
360	(Rev. 1975)	*	Monthly Financial, Depository Statement and Cash Reconcilement (See City and Town Form #206)
361	(Rev. 1975)	*	Treasurer's Daily Balance of Cash, Depositories and Investments (See City and Town Form #212)
370	(1997)		Receipt Register

* These forms are prescribed for use, if needed, by any organization unit of the city or town, such as Park Department, Park and Recreation Department, Plan Commission, Aviation Commission or Cemetery Board.

Explanation of use of these general forms can be found in Section B, Page 43-1.

These general forms are the same in design as those previously prescribed for similar use by the city or town Clerk-Treasurer and explained in Section C of this chapter, Page 44-1.

** These forms are illustrated in Section E of this chapter.

General Form No.			Title
362	(1987)		Report of Collections
363	(1970)		Report of In-Kind Matching Contributions
364	(Rev. 1997)	**	Accounts Payable Voucher Register
365	(1983)		Security Deposit Agreement and Receipt

PRESCRIBED CITY AND TOWN FORMS

Town Form No.			
39	(Rev. 1995)	**	Accounts Payable Voucher
217	(Rev. 1997)	**	Clerk-Treasurer's Receipt
219	(Rev. 1993)	**	Clerk-Treasurer's Warrant

City and Town Form No.			
206	(Rev. 1975)	**	Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconcilement
208	(Rev. 1967)	**	Ledger of Receipts, Disbursements and Balances
209	(Rev. 1967)	**	Ledger of Appropriations, Encumbrances, Disbursements and Balances
209A	(1981)		Detailed Ledger of Disbursements
210	(1981)		Accounts Payable Journal
211	(2003)	**	Capital Assets Ledger
212	(Rev. 1975)	**	Treasurer's Daily Balance of Cash, Depositories and Investments
220CT	(Rev 1996)		Report to County Auditor of Court Costs Collected in City/Town Court

These budget forms shall be used by all towns.

** These forms are illustrated in Section E of this chapter.

PRESCRIBED CITY FORMS

City Form No.			Title
201	(Rev. 1995)		Accounts Payable Voucher
203	(Rev. 1925)		Treasurer's Receipt (in triplicate)
203A	(Rev. 1997)		Clerk-Treasurer's Receipt (in duplicate)
205A	(1960)		Warrant (in duplicate for city having a Clerk-Treasurer)
205A-PR	(Rev. 1993)	**	Payroll Warrant (in triplicate for city having a Clerk-Treasurer) - Optional Form
214	(Rev. 1946)		Depository Record and Warrant Register (Combined with County Form No. 48)

City and Town Form No.			
206	(Rev. 1975)	**	Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconcilement
208	(Rev. 1967)	**	Ledger of Receipts, Disbursements and Balances
209	(Rev. 1967)	**	Ledger of Appropriations, Encumbrances, Disbursements and Balances
209A	(1981)		Detailed Ledger of Disbursements
210	(1981)		Accounts Payable Journal
211	(2003)		Capital Asset Ledger
212	(Rev. 1975)	**	Treasurer's Daily Balance of Cash, Depositories and Investments

** These forms are illustrated in Section E of this chapter.

PRESCRIBED CITY AND TOWN FORMS

BARRETT LAW

City and Town Form No.		Title
10	(1955)	Memo of Payments Available (use is optional)
15	(Rev. 1939)	Cash Book
42	(1914)	Public Improvement Bond Register
43	(1914)	Primary Assessment Roll
44H	(1939)	Ledger - Waivered Accounts
46	(Rev. 1929)	Improvement Duplicate
232	(1929)	Journal of Barrett Law Funds
233	(1929)	Receipt for Assessment
233A	(1956)	Barrett Law Receipt (Waivered Assessment) - Optional Form
234	(Rev. 1968)	Notice of Waivered Delinquency
236	(1929)	Receipt for Full Payment of Assessment
237	(1929)	Notice of Assessment
238H	(1939)	Ledger of Non-Waivered Accounts
240	(Rev. 1968)	Notice of Delinquent Non-Waivered Assessment
241	(1939)	Summary of Payments
242	(1961)	Receipt for and Schedule of Payments of Bonds and Coupons

CITY AND TOWN COURTS

City and Town Form No.	
213CT (Rev. 2012)	City/Town Court Cash Book
213A (1992)	City/Town Court Detailed Ledger of Local User Fees
214CT (Rev. 2012)	City/Town Court Receipt
215CT (Rev. 2009)	City/Town Court Check
217CT (Rev. 2011)	Report to County Auditor of Fines and Fees Collected in City/Town Courts
218CT (Rev 2009)	City/Town Court Transmittal Report to Fiscal Officer
219CT (Rev. 2012)	City/Town Court Daily/Monthly Balance Record
County Form 41 (1990)	Fee Book
General Form 102 (1959)	Register of Trust Funds
General Form 367 (1984)	Clerk's Report to Auditor of Additional Judgments for Excise Tax
Attorney General Form	Report of Unclaimed Funds and Escheated Estates Due State
State Court Administration Forms	Record of Judgments and Orders (RJO) Chronological Case Summary (CCS)

MOTOR VEHICLE HIGHWAY FUND

City and Town Form No.		
221A	(1964)	MVH Fund Cost Distribution Ledger (Direct Cost)
221B	(1964)	MVH Fund Cost Distribution Ledger (Equipment Operating Expense)
221C	(1964)	MVH Fund Cost Distribution Ledger (Undistributed Expense)
222	(1964)	MVH Fund Employee's Time Record
223	(1964)	MVH Fund Equipment Ledger
224A	(1964)	MVH Fund Street Department Perpetual Inventory Record
224B	(1964)	MVH Fund Receiving Receipt
224C	(1964)	MVH Fund Report of Materials and Supplies Issued
225	(1986)	MVH Fund Annual Operational Report

MUNICIPAL UTILITY

Utility Form No.			Title
301	(Rev. 1995)	**	Municipal Water Utility Accounts Payable Voucher
301S	(Rev. 1995)		Municipal Sewage Utility Accounts Payable Voucher
304	(Rev. 1997)		Water Utility Journal (Class C)
305	(Rev. 1995)		Municipal Electric Utility Accounts Payable Voucher
306	(Rev. 1961)		Electric Utility Voucher Register (short form) - Class A and B
307	(Rev. 1961)		Electric Utility Voucher Register (long form) - Class A and B
308	(Rev. 1961)		Electric Utility Cash Journal (Class C)
309	(Rev. 1998)		Wastewater Utility Journal
310	(1937)	**	Guarantee Deposit Receipt
311	(Rev. 1975)	**	Water and Sewage Receipt
312	(Rev. 1963)		Electric Receipt
313A	(Rev. 1966)	**	Register of Daily Cash Receipts - Consumers (Water or Sewage Utility)
313B	(1961)		Register of Daily Cash Receipts - Consumers (Electric or Gas)
313C	(Rev. 1966)		Register of Daily Cash Receipts - Consumers (Water and Sewage Utility Combined)
314	(1937)	**	Guarantee Deposit Register
316	(1937)		Cash Record - Municipal Utility Board of Trustees (Class C - Simplified)
317	(1937)		Cash Record - Municipal Utility Board of Trustees (Class A and B)
318	(Rev. 1961)		Electric Utility Simplified Cash Journal (Class D)
319	(Rev. 1997)	**	Simplified Cash Journal - Water Utility - Class C
320	(1955)		Consumer's Ledger - Electric Utility
321	(1955)	**	Consumer's Ledger - Water Utility
322	(Rev. 1966)		Consumer's Ledger - Municipal Water and Sewage Utility Combined
323	(Rev. 1997)		Simplified Cash Journal - Wastewater Utility - Class C
324	(Rev. 1966)		Consumer's Ledger - Municipal Sewage Utility
325	(1995)		Municipal Gas Utility Accounts Payable Voucher
326	(1961)		Gas Utility Cash Journal (Class C)
327	(1961)		Gas Utility Simplified Cash Journal (Class D)
328	(1961)		Consumer's Ledger - Gas Utility
330	(1997)		Revenue Register (Class A and B Water and Wastewater)
331	(1997)		Expense Register (Class A and B Water and Wastewater)

** These forms are illustrated in Section E of this chapter.

SECTION B - EXPLANATION OF USE OF PRESCRIBED GENERAL FORMS

BOND REGISTER (General Form No. 53)

This form provides columns and space for all data required in connection with the issuance of either general obligation or revenue bonds.

When bonds and interest coupons are paid they should be cancelled and the date of payment entered in the bond register. This will enable the Clerk-Treasurer to determine the total amount of the outstanding bonds and interest coupons at any time.

In case any bond has more than 20 coupons attached, the space on the right hand side headed "Memoranda" may be cut off, thus forming a short sheet. As many short sheets may be used as are deemed necessary. The size of the bond register will be determined by the total amount of the bonds issued.

CONTRACTOR'S COMBINATION BID BOND AND BOND FOR CONSTRUCTION (General Form No. 86)

This form, properly executed, may accompany any bid for public work and may be used as a guarantee of faithful performance in the case of a successful bidder upon approval by the awarding body. [IC 36-1-12-4.5, IC 36-1-12-13.1, and IC 36-1-12-14]

CONTRACTOR'S BOND FOR CONSTRUCTION (General Form No. 86A)

This form, properly executed and approved by the awarding body, will be furnished by the successful bidder as a guarantee of faithful performance in connection with a contract for public work. [IC 36-1-12-13.1 and IC 36-1-12-14]

CONTRACTOR'S BID FOR PUBLIC WORKS (General Form No. 96)

This form provides for a bid or proposal in connection with the letting of contracts for public work such as construction, reconstruction, alteration or renovation in accordance with the statutes. [IC 36-1-12]

PURCHASE ORDER (General Form No. 98)

This form is used in conjunction with City and Town Form No. 209, Ledger of Appropriations, Encumbrances, Disbursements and Balances. Provision is made for certification of an unobligated balance being available in the appropriation from which purchase is to be made, in compliance with the law.

This will require the encumbering of appropriations for each order as it is issued.

It is necessary that all orders pass through the hands of the Clerk-Treasurer, who is responsible for appropriation accounting.

The original will be delivered to the vendor, the duplicate copy filed with the purchasing authority and the triplicate copy filed with the Clerk-Treasurer.

The purchase order number must appear on all invoices and claims or original order prepared by the vendor.

Provision is made on copies for certificate of the party receiving the merchandise. In case of centralized purchasing, a copy should be delivered to the department for execution of this certificate, to be signed and returned to the purchasing authority upon receipt of the merchandise.

Purchase orders issued on bids and contracts must be delivered to the vendor within thirty (30) days after acceptance by the board. [IC 5-22-18-5]

The original copy of a purchase order must be given to the vendor at the time of purchase.

The original purchase order issued to the vendor at the time the purchase is made must accompany the bill or invoice and accounts payable voucher to the department before payment is made, or the number thereof must be shown on the bill or invoice and accounts payable voucher.

An itemized accounts payable voucher covering the purchase must be filed with the department after delivery is made.

It will be observed that there is a sequence of time that must be followed. The order comes first, in the same manner as though an order was being made from a catalog. The Clerk-Treasurer must be advised of the order so that the fund will be encumbered and not obligated more than once. The bill or invoice and accounts payable voucher must be fully prepared, not just a statement of account.

It is to the advantage of the Clerk-Treasurer to know at all times what purchases have been entered into and how the appropriation ledger stands, for purposes of anticipating the year's needs.

This form is illustrated in Section E of this chapter, Page 46-31.

PAYROLL SCHEDULE AND VOUCHER (General Form No. 99)

This form should be used for all payrolls.

Each claim should be certified to by the department head and the Clerk-Treasurer in the appropriate sections provided thereon. The Clerk-Treasurer may elect to certify on the Accounts Payable Voucher Register, General Form No. 364, in lieu of certifying each Payroll Schedule and Voucher.

Payroll claims should be numbered along with other claims.

Approval signatures by a majority of the board is required in the appropriate section unless the Accounts Payable Voucher Register, General Form No. 364, is signed.

Posting from this form will be to the Ledger of Appropriations, Encumbrances, Disbursements and Balances, City and Town Form No. 209, for the gross amount of the pay and to the Employee's Earnings Record, General Form No. 99B.

Payroll claims should be filed with other claims in numerical order.

This form is illustrated in Section E of this chapter, Pages 46-11 and 46-13.

EMPLOYEE'S SERVICE RECORD (General Form No. 99A)

This form must be kept by each office or department for each employee in order to properly prepare "Payroll Schedule and Voucher, General Form No. 99." It records the hours or days worked, sick leave, vacation and days lost. It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee. It is suggested that these be arranged alphabetically in a binder.

In those few instances where elected officials choose to be included in an employee benefit policy (and were included in the authorizing ordinance), the officials must maintain proper attendance records (the same as all other city and town employees).

EMPLOYEE'S EARNINGS RECORD (General Form No. 99B)

This form is for the purpose of recording the compensation paid each employee and at the same time record the various authorized deductions from such pay.

Provision is made for name and address of employee, social security number, rate of pay, gross pay, deductions for withholding tax and other items, and net amount paid. Provision is also made for quarterly totals and grand totals at the close of the calendar year.

All compensation paid to each employee shall be recorded on this form. An account will be carried for each employee regardless of whether or not tax or other deductions are made.

Posting to this record will be made from "Payroll Schedule and Voucher, General Form No. 99."

The Clerk-Treasurer will make the necessary returns to the District Director of Internal Revenue and Indiana Department of Revenue from information recorded on these forms. Forms furnished by the Revenue Offices must be used for reporting this information.

At the close of the year or the last pay period of any employee whose service has been discontinued, the grand totals taken from this record will serve for issuing the earnings statements, Forms W-2 and WH-2 to the employee.

The total of the accumulations of each kind of deduction on all individual accounts should agree at all times with the amount set aside in each special fund by the Clerk-Treasurer.

It is suggested that these accounts be arranged alphabetically by calendar year.

EMPLOYEE'S WEEKLY (WORK PERIOD) EARNINGS RECORD (General Form No. 99C)

This form must be prepared and maintained for all employees who are not exempt from minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA), are not on a fixed work schedule, and are paid weekly.

The form also provides necessary information required by FLSA for accounting for hours of those employees who work optional alternative work periods such as firemen, policemen, and other qualified public safety employees.

PUBLISHER'S CLAIM (General Form No. 99P)

This form is designed to serve as a claim in all cases where the law now provides for the publication of notices in any newspaper.

After the claim has been completely processed, allowed and the warrant issued, it should be filed numerically with other claims.

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES (100R Report)

This report is filed on the Gateway. It list the names, address, duties and compensation of each and all officers and employees.

It must be filed by January 31 each year.

MILEAGE CLAIM (General Form No. 101)

This form is designed to serve as a claim for mileage to be presented to the board for allowance.

Officers and employees may be reimbursed for actual miles traveled in their own motor vehicles on official business of the city or town at a reasonable rate per mile as fixed by ordinance or resolution of the board. Reimbursement mileage shall not include travel to and from the officer's or employee's home and the office. If two or more persons ride in the same motor vehicle, only one mileage reimbursement is allowable. The speedometer reading columns on this form are to be used only when distance between points cannot be determined by fixed mileage or official state highway map.

After the claim has been completely processed, allowed and the warrant issued it should be filed numerically by warrant number with other claims for the same period.

REGISTER OF TRUST FUNDS (General Form No. 102)

This form will be used by the city or town court.

GENERAL LEDGER SHEET (General Form No. 315)

This form is designed primarily for utilities for double-entry bookkeeping; however, it may be used for any auxiliary or memorandum record if needed. It shall also be used in those municipalities with accrual or modified accrual accounting records.

INVENTORY SHEET (General Form No. 315A)

This form is designed for recording the physical inventory of materials, supplies and equipment.

GENERAL JOURNAL (General Form No. 316)

This form is to be used to record all transactions affecting "General Ledger Accounts" which cannot be entered in any of the other prescribed forms designed as records of original entry.

This form will be used primarily by utilities operating on a double-entry basis and those municipalities with accrual or modified accrual accounting records.

REGISTER OF INVESTMENTS (General Form No. 350)

This form is designed to record investment transactions as they occur. It is similar in use to a trust fund register, except that instead of reflecting trust funds received and disbursed, it will reflect investments purchased and sold.

The current inventory at all times will consist of those investments for which no disposal data are entered, and must be represented either by a safekeeping receipt from a duly designated depository or actual custody of the securities.

The Register of Investments is to be kept by the Clerk-Treasurer, who is custodian of the securities.

A separate line should be used for recording each security, and a separate sheet should be used for each investment fund. More than one investment fund may be kept in the same post binder.

Entries will be made chronologically as investments are purchased or sold.

The various columns in which entries are to be made will depend on the nature of the transaction. These entries are explained as follows:

A. Entries will be made in the following columns at the time investments are purchased:

1. Date Purchased. Enter the date of the warrant by which payment was made.

2. Nature of Investments. Show the kind of investment such as U.S. Treas. Note, U.S. Bond, etc.

3. Serial No. Self-explanatory.

4. Safekeeping Receipt. The subcolumns under this heading are for use when a safe-keeping receipt or other reporting issued in lieu of physical delivery of the security:

   a. Issued By. Self-explanatory.

   b. No. Self-explanatory.

5. Maturity Date. Self-explanatory.

6. Rate of Interest. Enter the interest rate as shown on the face of the investment.

7. Maturity Value. Self-explanatory.

8. Amount Paid. The subcolumns under this heading show the detail of the total paid:

   a. Principal. Enter that portion of the total payment representing the principal cost, but not accrued interest. THIS AMOUNT IS RECEIPTED TO THE INVESTMENT FUND AT THE TIME OF PURCHASE AND DISBURSED FROM THE SAME FUND AT THE TIME OF SALE OR OTHER DISPOSAL.

   b. Accrued Interest. Enter that portion of the total payment representing the accrued interest purchased. Enter any miscellaneous charges as a separate item in this column.

   c Total Paid. Enter the total payment, i.e., (a) plus (b). THIS IS THE AMOUNT DISBURSED FROM THE FUND FOR WHICH THE INVESTMENT IS MADE.

B. Entries will be made in the following columns at the time investments are sold or disposed or otherwise:

1. Date Sold or Redeemed. Self-explanatory.

2. Amount Received. The subcolumns under this heading show the detail of the total received:

   a. Principal. Enter that portion of the total received representing the principal amount. (This should be the maturity value if held to the maturity date, but may be a different amount if sold before the maturity date).

   b. Interest. Enter that portion of the total received representing interest.

   c. Total Received. Enter the total received, i.e., (a) plus (b). THIS AMOUNT IS RECEIPTED TO THE FUND FOR WHICH THE INVESTMENT WAS MADE.

C. The four columns on the extreme right margin are for use in recording any interest payments received during the time the investment is held.

   If the investments are such that no periodic interest is paid, these columns should not be used. If interest is received, enter the date and amount received.

Space is provided for making eight (8) interest entries. If it is anticipated that more entries will be required, leave the next horizontal line blank and eight (8) additional spaces will be available.

This form is a continuous record which should not be destroyed or disposed of. Even though a unit may finally sell its investments, it could, in subsequent months or years, acquire other investments, and this record would thus be continued.

REGISTER OF INSURANCE (General Form No. 351)

This form is designed on a 11" x 17" ledger sheet and will fit a standard 11" x 17" post binder. Units keeping a Register of Investments will be able to keep the Register of Insurance in the same post binder, if desired.

The Register of Insurance is to be kept and posted by the Clerk-Treasurer, who has custody of the other records of the city or town. Postings will be made chronologically as policies are purchased or as premiums are paid.

The Register of Insurance is to be posted as follows:

A. Upper Margin Headings

1. Unit and Department of Office. This line will be used to identify the governmental unit and office or department if a separate register is being kept for the various offices; e.g., _____ City or Town - City or Town, or _____ City or Town - Water Utility, etc. If all offices or departments are being kept in the same register, enter only the unit name.

2. Classification. This line will be used when it is desirable to subclassify the insurance register by types of policy and/or property coverage; e.g., a separate sheet(s) may be kept for buildings as a group under Public Institutional Policies or Multiple Location Rating Plans or for individual buildings by name or number, separate equipment, workmen's compensation, boiler insurance, auto insurance, etc., and a miscellaneous classification for all other policies. The use of this line will depend on the size of the unit and number of insurance policies carried. Smaller units, such as some of the smaller cities or towns will be able to include all policies in one register and will not use this line. If this line is used, clearly identify the various classifications.

B. Column Entries (All of the information to be entered except the date of premium payment, will be taken from the policy.):

1. Insuring Company. Enter the name of the insurance company issuing the policy.

2. Policy Number. Self-explanatory.

3. Renewal or Replacement of Policy Number. If this policy renews or replaces an expired policy, enter the old policy number.

4. Amount of Policy. Enter the full amount of coverage as shown on the policy.

5. Type of Coverage. Enter the particular type of coverage provided by this policy, e.g., Fire and Extended Coverage, Auto Liability, Workmen's Compensation, Burglary, etc. Also, enter any coinsurance provisions. (Abbreviate if necessary.)

6. Effective Date. Enter the date coverage begins.

7. Term. Enter the number of years the policy is effective.

8. Expiration Date. Enter the date coverage ends.

9. Fund(s) From Which Paid. Enter the fund or funds from which the premium is paid.

10. Premiums. The subcolumns under this heading will be used to show the premiums for each year during the term of the policy and the date paid. The premium schedule will be posted from the policy and the date of payment will be posted from the paid claims. Before any claims for insurance premiums are paid, you should refer to these columns to determine if the premium has been paid previously. This practice will eliminate duplicate payments which occur occasionally.

If there is an additional premium due, as is often the case in Workmen's Compensation coverage, or on adjustment is made in any premium, enter a brief explanation of the difference. If necessary, enter a reference symbol (*, #, etc.) and explain at the bottom of the page.

C. Lower Margin Lines

1. Remarks. The lines at the lower margin are provided for the purpose of making any explanations that may be required for any policy or policies listed on the ledger sheet. Enter the corresponding reference symbol to identify the policy to which the explanation applies and briefly explain the facts.

Explanations should be made under the following circumstances:

(a) Policies canceled,
(b) Coverage changed,
(c) Additional premiums,
(d) Premium reductions,
(e) Premium refunds,
(f) Other modifications or alterations or policies.

PENSION FUNDS - SCHEDULE OF PAYMENTS (General Form No. 355)

This form is prescribed to permit scheduling of pension and disability claim payments to members of police, firemen and other pension funds, or their dependents. It is not necessary for individual claims to be filed by pensioners.

All payees will be listed on this form which will bear the certification of the secretary of the pension fund on the face of the schedule and also on the reverse side thereof. The reverse side shall also bear the approval signature of the president of the board of trustees of the fund.

The schedule (claim) should be prepared in duplicate by the secretary of the fund. The original will be presented to the Clerk-Treasurer and the duplicate retained in the files of the pension fund board.

After the schedule (claim) has been completely processed, allowed, warrants issued and all postings recorded, it should be filed numerically.

REPORT OF COLLECTIONS (General Form No. 362)

This form is intended to serve the needs of any department, officer or agency which is required to make a report and payment of collections to an officer or governmental unit, except those departments, agencies and officers for which a form has been specifically prescribed or approved.

REPORT OF IN-KIND MATCHING CONTRIBUTIONS (General Form No. 363)

This form is intended for the use of any state or local governmental agency in reporting items supplied for the purpose of fulfilling the in-kind matching contribution obligation of the unit. The form is to be used when the unit is participating in a project supported by federal funds and either requiring or permitting in-kind matching contributions from the local unit.

ACCOUNTS PAYABLE VOUCHER REGISTER (General Form No. 364)

This form shall be prepared by, or filed with, the Clerk-Treasurer or Controller of the municipality together with the supporting account payable vouchers and all such documents shall be carefully preserved by the disbursing officer as a part of the official records of the office. It will be optional with each Clerk-Treasurer or Controller and each governing board having jurisdiction over the allowance of accounts payable vouchers as to whether to sign each voucher or to sign only General Form No. 364, Accounts Payable Voucher Register. [IC 5-11-10-2 (c)]

Where a mechanized or computerized accounting system is in use, it is permissible to prepare the Accounts Payable Voucher Register on an alternate form. The alternate form must contain the same headings and information shown on the prescribed form and, if accounts payable vouchers are not individually allowed, the form must contain the certification and signatures of the governing body as shown on the prescribed form.

SECURITY DEPOSIT AGREEMENT AND RECEIPT (General Form No. 365)

This form is to be used by officers in complying with the provisions of IC 34-28-6. The statute authorizes officers to accept a security deposit in the form of cash, money order, or traveler's check from a nonresident of the State of Indiana whenever they have been arrested or stopped for a violation under IC 14-1-1, IC 14-1-2, IC 14-1-3, IC 14-1-3.5 or IC 14-2-3 and are not immediately to be taken to court. These violations concern watercraft, watercraft registration, snowmobiles, off-road vehicles, or other violations concerning hunting, fishing or trapping.

It is our understanding that pads of these forms will be issued by Clerks of Circuit Courts to officers with responsibility for enforcing these statutes. The forms are to be obtained from the Law Enforcement Division, Department of Natural Resources.

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SECTION C - EXPLANATION OF USE OF PRESCRIBED CITY AND TOWN FORMS

ACCOUNTS PAYABLE VOUCHER (City Form No. 201) (Town Form No. 39)

This form is designed to be used by city and town fiscal officers in processing funds due to vendors from the city or town and is to be presented to the board for allowance.

Before presenting accounts payable vouchers to the board for allowance they should be properly itemized, with the original copy of the purchase order attached or suitable reference thereto, and entered in the General Form No. 364, Accounts Payable Voucher Register.

After accounts payable vouchers have been completely processed, allowed, and warrants issued they should be filed numerically and maintained with the applicable Accounts Payable Voucher Register, General Form No. 364.

This form is illustrated in Section E of this chapter, Pages 46-5 and 46-7.

CLERK-TREASURER'S RECEIPT (City Form No. 203A) (Town Form No. 217)

This form will be issued for every cash collection made by the Clerk-Treasurer and will serve as a medium of posting to the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208.

This form is to be printed, original and duplicate for use with carbon, prenumbered by the printer, five (5) to the page, original perforated for tear-out, duplicate punched for a two (2) top-section post binder and the lines spaced for use with a standard typewriter.

A tape should be run on the duplicate copies of the cash receipts for the day and the total carried to the Treasurer's Cash Balance of Cash and Depositories, City and Town Form No. 212, and proved against the actual cash on hand and deposited. The receipts will be posted numerically in detail or block posted to the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208.

In accordance with the Public Depository Law cash receipts shall be deposited daily and also should be deposited in the same form as received and should equal the total amount of the day's collections. Each receipt shall note type of receipt (cash, check, money order, EFT, bank/credit card, other).

This form is illustrated in Section E of this chapter, Page 46-3.

CLERK-TREASURER'S WARRANT (City Form No. 205A)

The city form is similar to the town form except there is no employee's earnings and deductions slip attached.

PAYROLL WARRANT (City Form No. 205A-PR)

This form will be used in conjunction with Payroll Schedule and Voucher, General Form No. 99, for writing individual payroll warrants.

This form is to be printed in triplicate for use with carbon, prenumbered by the printer, five (5) to the page, original and duplicate perforated for tear-out, triplicate punched for a two (2) top-section post binder and the lines spaced for use with a standard typewriter

The employee is to detach the duplicate which is a statement of earnings and deductions before cashing the warrant.

The triplicate, filed numerically in a two (2) top-section post binder, will serve as a “Warrant Register” and medium for posting to the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208.

This form is illustrated in Section E of this chapter, Pages 46-15 and 46-17.

CLERK-TREASURER'S, CITY CONTROLLER'S AND CITY TREASURER'S MONTHLY FINANCIAL, DEPOSITORY STATEMENT AND CASH RECONCILEMENT (City and Town Form No. 206)

This is a two-page form which is designed as a control of all funds in the custody of the Clerk-Treasurer.

The left page provides for showing the beginning balance and receipts to date, the monthly receipts and disbursements, total balance and receipts to date, disbursements to date and the balance in each fund at the end of the month for both cash funds and investment funds.

The figures carried to this form are obtained from the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208.

The right page provides for a depository statement and cash reconcilement which should agree with the total of all fund balances on the left page.

This form is a convenience in making the monthly report to the city council or town council and in reconciling fund balances with the depositories. Year end totals will be used in making the annual report.

A new set of forms should be started each year.

This form is illustrated in Section E of this chapter, Pages 46-23 and 46-25.

LEDGER OF RECEIPTS, DISBURSEMENTS AND BALANCES (City and Town Form No. 208)

The Clerk-Treasurer should use a separate ledger sheet or sheets for each fund.

This form provides for posting from duplicate copies of Clerk-Treasurer's Receipts and Clerk-Treasurer's Warrants.

The subtraction of total disbursements of a fund from the sum of the total receipts and the cash balance at the beginning of a particular period should produce the current cash balance of that fund. This calculation shall be made at least monthly and the cash balance of each fund as computed shall be reconciled with bank account balances.

This is one of the most important records to be kept by the Clerk-Treasurer and shall be posted currently and reconciled monthly with the bank.

Total disbursements for the month should also be reconciled with total disbursements as shown by the Ledger of Appropriations, Encumbrances, Disbursements and Balances, City and Town Form No. 209.

A new set of forms should be started at the beginning of each year.

This form is illustrated in Section E of this chapter, Pages 46-19 and 46-21.

LEDGER OF APPROPRIATIONS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES
(City and Town Form No. 209)

A separate ledger sheet will be opened for each object of expense listed in Budget Form 4-A, Budget Report, as finally approved by the State Board of Tax Commissioners.

This form provides for posting from triplicate copies of Purchase Orders and duplicate copies of Clerk-Treasurer's Warrants.

The full amount of the original annual appropriation plus any additional appropriations that may be made or less reductions by legal departmental transfers will be entered in the “Appropriation” column.

This form may be used with or without purchase orders. If purchase orders are used, the last amount in the “Balance” column, under purchase orders, represents the total of the unpaid or outstanding purchase orders. To determine the unencumbered balance, subtract the final amount in this column from the final amount in the “Appropriation Balance” column.

The balance in the “Appropriation Balance” column represents the amount of the appropriation not disbursed.

The total disbursements for the month should be reconciled with the total monthly disbursements as shown by the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208.

This form is illustrated in Section E of this chapter, Page 46-33.

DETAILED LEDGER OF DISBURSEMENTS (City and Town Form No. 209A)

This form will be used in those municipalities where the appropriation ordinance was passed in greater detail than indicated in prescribed Budget Form 4-A, Budget Report (i.e., 100-Personal Services, 200-Supplies, 300-Other Services and Charges, 400-Capital Outlay), and in those municipalities wishing to account for their disbursements in greater detail than required by the budget ordinance.

This form allows for a detailed breakdown of each budget expenditure category posting.

ACCOUNTS PAYABLE JOURNAL (City and Town Form No. 210)

This form was designed and prescribed for use by cities and towns with modified accrual accounting systems for budgetary funds and/or enterprise operations (municipally owned utilities).

This form is to be used to list unpaid bills or invoices at December 31 each year. Accounts payable is defined as liabilities on open accounts (unpaid bills or invoices owing to persons, firms, or corporations for goods, equipment, and services received by a governmental unit. The most common funds and departments have been included on the form and space has been provided for additional funds as needed.

CAPITAL ASSETS LEDGER (City and Town Form No. 211)

This form is designed and prescribed for use by all cities and towns.

This form is to be used to list all additions and deletions in capital assets owned by the municipality, one of its departments, agencies or utilities.

TREASURER'S DAILY BALANCE OF CASH, DEPOSITORIES AND INVESTMENTS (City and Town Form No. 212)

This form provides for showing the total daily activity in all cash funds and all investments in the custody of the Clerk-Treasurer as well as the total activity in the depository accounts and provides for a proof of the total balance in all funds at the close of the day and the net depository balance at the close of the day.

Provision is also made for a daily cash statement and reconciliation of total cash on hand and in the depository.

This form is illustrated in Section E of this chapter, Pages 46-27 and 46-29. The illustration shows two days' activity in order to illustrate how the balances are carried forward.

DEPOSITORY RECORD AND WARRANT REGISTER (Combined With County Form No. 48) (City Form No. 214)

This form provides for detailing the warrants by depository and entering the month redeemed for the purpose of determining the outstanding warrants.

In those cities using machine accounting where a journal sheet is provided as a by-product resulting from the writing of warrants, the journal sheet may serve as a warrant register providing each duplicate warrant is date stamped with the month the cancelled warrant is returned by the bank.

In smaller cities having a low volume of warrants the carbon copies may serve as a warrant register providing each duplicate is date stamped with the month the cancelled warrant is returned by the bank.

The record is suggested for town where conditions justify its use.

CLERK-TREASURER'S WARRANT (Town Form No. 219)

This form is used by the Clerk-Treasurer for making all disbursements. It may also be used for town utilities by simply eliminating the appropriations space in the upper left corner of the warrant, and by using various colors of paper stock.

The form is to be printed, original and duplicate for use with carbon, prenumbered by the printer, five (5) to the page loose-leaf, original perforated for tear-out and employee's earnings and deduction slip perforated for detaching from the original copy; duplicate punched for containing in a post binder loose-leaf; and, the lines spaced for use with a standard typewriter. Paper is to be of standard seventeen inch length for five (5) to a page.

When used for payment of general accounts payable, the Clerk-Treasurer should detach the unused earnings and deductions slip before mailing the warrant to the payee.

When used for payment of salaries or wages the employee is to detach the earnings and deductions slip before cashing the warrant.

The duplicates filed numerically in a two (2) top-section post binder will serve as a “Warrant Register” and medium for posting to the Ledger of Receipts, Disbursements and Balances, City and Town Form No. 208, and the Ledger of Appropriations, Encumbrances, Disbursements and Balances, City and Town Form No. 209.

This form is illustrated in Section E of this chapter, Page 46-9.

SECTION D – BARRETT LAW FUNDS

Barrett Law statutes are found IC 36-9-36, Municipal and County Barrett Law; IC 36-9-37, Barrett Law Funding for Municipalities; IC 36-9-38, Barrett Law Funding for Municipal Improvement Districts; and IC 36-9-39, Barrett Funding for Municipal Sewers.

The receipt and disbursement of these funds is limited to construction projects. Each project will generally require special authorization or resolution of the board necessitating separate for each project.

As each project will denote the character of the proposed disbursements, further identification by objects of expense is unnecessary.

The Clerk-Treasurer, according to the statute, serves as custodian of these funds.

For control of Barrett Law Funds, four accounts shall be carried in the fund ledger, on form 208, Ledger of Receipts, Disbursements and Balances, for the Waivered, Nonwaivered, Prepayment and Surplus Barrett Law Account. Total receipts for the month shall be posted to these accounts from the Cash Book, Form No. 15. Total waivered and nonwaivered disbursements for the month shall be posted from the Summary of Payments, Form No. 241, and the Primary Assessment Roll, Form No. 43, respectively. Total Surplus Barrett Law Account disbursements for the month shall be posted from the warrant register. The total; of these accounts shall be reconciled monthly with the bank balance. The waived, non-waived prepayment funds should be classified as Debt Service Funds effective January 1, 1988. The Surplus Barrett Law Fund should be classified as an Agency Fund.

NONWAIVERED BARRETT LAW ASSESSMENTS

If a property owner does not sign a waiver within thirty days after the date of the final acceptance of the Barrett Law improvement the entire assessment is payable without interest before the expiration of a said thirty days. If not paid within this period of thirty days, 8% interest is to be added from the date of final acceptance. [IC 36-9-36-37] Such interest is payable to the contractor. The Clerk-Treasurer shall, before the first day of June annually, certify to the county auditor a list of all delinquent waivered and nonwaivered assessments, together with interest as provided. [IC 36-9-37-23] If payment is not made by the first Monday in November next after certification, a 10% penalty is added for nonpayment and such assessment included in the tax sale of the following year. The penalty collected shall be receipted to the "Surplus Barrett Law Account." [IC 36-9-37-21]

The common council or town council may adopt an ordinance that exempts the city or town from the certification process listed in IC 36-9-37-23.

WAIVERED BARRETT LAW ASSESSMENTS

A waivered Barrett Law assessment is payable in ten annual installments. On each installment one-tenth of the assessment plus current interest to the due date of the respective bond should be collected. In addition, six months' interest in advance should be collected on each of the first nine installments. The current interest on the first installment is to be computed from the date of the final acceptance to the due date of the first bond. [IC 36-9-37-12]

When the assessment roll is finally approved at any time before July 1 of any year the first annual installment is payable on or before November 10 of that year, and the first bond shall be due on February 1 of the next succeeding year. When the assessment roll is finally approved at any time after June 30 the first annual installment is payable on or before May 10 of the next succeeding year, and the first bond shall be due on August 1 of such year. [IC 36.9.37.29]

Bonds may be issued in any denomination. The last bond in a series may be a denomination other than a $100.00 multiple if the project cost is not in a $100.00 multiple. [IC 36-9-37-28(d)] The bonds shall form a series numbered from 1 to 10, inclusive, and shall be payable annually, but the interest shall be payable semiannually. [IC 36-9-37-14]

Any property owner who wishes to pay his waivered assessment in full may, at any time after the expiration of the first year, pay up his entire assessment and stop the interest thereon, and be relieved of the lien on the property, on condition that he, at the same time, pay all interest due at the next interest paying period. [IC 36-9-37-14]

Money received on account of prepaid assessments shall be invested in securities of the federal government so that the principal will mature in time to pay the Barrett Law Bonds for which the assessments were collected. [IC 36-9-37-14]

The disbursing officer shall pay to the bondholder on demand all the payments, including prepayments, made by the property owners on an improvement only if the bondholder owns all the outstanding bonds on such improvement. The interest on such bonds shall be reduced accordingly.

Whenever a payment is made to a bondholder, the Clerk-Treasurer shall give the bondholder a schedule detailing the amount of principal and interest paid on each bond and any interest on delinquency.
[IC 36-9-37-32]

DELINQUENT WAIVERED ASSESSMENTS

Delinquent collections for payment of bonds and coupons shall be paid to the bondholders on a prorate basis together with interest on delinquency on February 1 and August 1 of each year. [IC 36-9-37-29]

On delinquent assessments certified to the county auditor before June 1 of each year, the total amount certified shall also include interest on the total delinquency at 10% per year from the date of delinquency to November 10 following such certification. If payment is not made on or before November 10, an additional 10% penalty of the certified principal and interest shall be added. [IC 36-9-37-24]

The city or town officer in charge of Barrett Law collections shall not accept payment from the county after delinquent assessments have been certified to the county auditor. [IC 36-9-37-23(d)]

In the event of default on any one (1) installment, all installments against a particular parcel of land shall be deemed delinquent and subject to sale as for taxes. [IC 36-9-37-22]

Interest on a delinquent installment of a waivered assessment remains at 10% per year; however this shall be computed at the rate of 5% for each six months period or fraction thereof. [IC 36-9-37-20(b)]

Penalties collected on waivered assessments shall be receipted to a “Surplus Barrett Law Account.” Such account may be used to pay interest lost on prepaid assessments, purchase supplies of equipment for the Barrett Law Department, or to provide debt service reserves or other security for bonds issued by the municipality. [IC 36-9-37-21(a)]

It is not necessary to make payment on any bond or coupon it there is not at least 1% of the face value of the bond or coupon available, unless there are no more delinquent collections to be made, in such case payment shall be made in full. [IC 36-9-37-21(b)]

OLD BARRETT LAW WAIVERED BALANCES

The balance in any waivered Barrett Law account that has been inactive for at least ten years may be transferred t the "Surplus Barrett Law Account." [IC 36-9-37-42]

RELEASE OF LIEN ON UNPAID ASSESSMENTS

The lien for Barrett Law assessments shall expire five years after the due date of the assessment except that where assessments are payable in installments, action to foreclose the lien may be brought within fifteen years from the date of the final approval of the assessment.

Thereafter, upon request by the property owner, the Clerk-Treasurer evidencing the lien of an unpaid assessment shall certify across the face of such record that the lien on said assessment is satisfied and released by lapse of time.

OFFICIAL BOND

The Clerk-Treasurer shall give an official bond for Barrett Law Funds, which will be in addition to the bond required covering other funds, in an amount to be fixed each year by the city council or town council as required by law. Said bond shall be filed and recorded on the office of the county recorder as required by law. [IC 36-9-37-7 and IC 5-4-1-18(c)]

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SECTION D - EXPLANATION OF USE OF BARRETT LAW FORMS

MEMO OF PAYMENTS AVAILABLE (City and Town Form No. 10 - Use is Optional)

The Memo of Payments Available is designed to be of aid in cities and towns where there are a large number of rolls with large issues of bonds. Use of this form is optional.

This form is ruled to provide the following information:

Roll Number, Bond Number, Denomination of Bond, Percent (%) Payable, Amount Payable on Bond, Odd Numbered Coupons (Denomination of Coupon, Percent (%) Payable, Amount Payable) Even Numbered Coupons, (Denomination of Coupon, Percent (%) Payable, Amount Payable) Interest on Delinquency (I.O.D.) (Percent (%) Payable, Amount Payable on Bond, Amount Payable on Coupon).

The calculation of the percentage totals to be paid is determined from the ledger sheets in the following manner: (Referring to the ledger sheet for each installment for which collections have been made.)

Installment No. 1

Divide total collections of principal by the total bonds to be paid which will give the fraction. Example: Assuming the total amount collected is $1,164.50 and the total bonds to be paid is $1,225.77. This would give the fraction .95001.

Divide the current interest collected ($815.15) by the total amount of number one (1) coupons, ($858.00) gives the fraction .95005.

Divide the advanced interest collected ($314.42) by the total amount of the number two (2) coupons ($330.93) gives the fraction .95011.

By multiplying the face value of the bonds and coupons by these fractions, the amount that can be paid on each bond and coupon may be determined.

Divide the total interest on delinquency collected ($21.77) by the total bonds and coupons ($2,414,70) gives the fraction .0090156.

By multiplying this fraction by the face value of the different denominations of bonds and coupons, the results will show the amount of interest on delinquency collected to be applied on each bond and coupon.

The “Memo of Payments Available” is so drawn up that roll number is the first column and bond number is the second column and that the bond number is also the installment number. The different denominations of both bonds and coupons are to be listed and the results of the calculations as indicated above are recorded in the proper columns and lines.

As soon as the “Memo of Payments Available” is completed the Clerk-Treasurer can begin processing bonds and coupons for payment. Since the “Memo of Payments Available” shows totals for each bond and coupon, any former payments made on bonds or coupons must be subtracted from the totals available and only pay the amounts of balances due.

CASH BOOK (City and Town Form No. 15)

The cash book is ruled to provide the following information:

Name of improvement, roll number, payment number, receipt number, principal, current interest, advance interest, interest on delinquency, subtotal (which is the total of principal and interest collected), penalty, costs, and receipt total.

All receipts will be sorted monthly by roll number and name of improvement and, further, by payment (installment) number. For months having heavy collections, this may be done semimonthly.

The receipts will be entered on the cash book, after sorting, so that all receipts for any one improvement will be in one group on the cash book. The receipts for each improvement will be further grouped by payment (installment) number so that all collections of each payment (installment) are in a separate group.

Receipts for prepayments will be broken down by payment number (installment) and the amounts for each installment will be entered on the cash book in the proper order, being grouped with any other receipts for the same payment number (installment).

Sorting and grouping as outlined, will place the items on the cash book in the same order as the accounts in the ledger. Totals of the respective groups will be posted to the ledger avoiding voluminous detail postings. The amounts for each payment number (installment) will be totaled on the cash book, such totals to be posted to the proper ledger accounts.

All prepayment receipts should be broken down so that both principal and interest collected will show on the cash book. For example, if the first seven payments of an assessment were paid currently as they become due and the proper owner should choose to prepay the last three installments, the cash book would show payments #8, #9 and #10, separately so that the principal and interest so collected will be credited to the account for the payment of the bonds and coupons for which the assessments were made.

After all receipts are entered on the cash book for any payment, totals should be made in columns for principal and interest.

These totals are to be posted to the proper ledger account after the cash book has been completed and proven.

At the bottom of each page, totals should be entered in the following columns: Subtotal, penalty, cost and receipt total. These page totals should not be carried to the next page, but the totals shown at the bottom of each page should be carried to a recap sheet or sheets and totals shown for the recap sheets.

The “Subtotal” will be the amount that should be posted to the bond ledger accounts. The penalty and costs should be posted to a separate account and the total of the “Receipt Total” column should agree with the sum of the daily collections for the month or period for which the cash book is prepared.

After the cash book has been proven the proper entries should be made on the bond ledger accounts and Surplus Barrett Law account for the penalty and cost.

PUBLIC IMPROVEMENT BOND REGISTER (City and Town Form No. 42)

This form is especially designed for recording of Barrett Law bonds and coupons.

Each series of the bond issue is recorded separately showing the total face value of each of the ten (10) bonds in the series and the face value of coupons which are attached to said bonds.

This record is so constructed that each payment on a bond or coupon is recorded with the amount and date of payment.

All series in any roll are grouped together in the order of the series numbers. When the bonds thus issued are delivered to the contractor he is required to sign the receipt on the Primary Assessment Roll.

PRIMARY ASSESSMENT ROLL (City and Town Form No. 43)

"Barrett Law" is a general term designating the method of financing public improvements by assessing the cost against the benefited real estate. The cost of street paving, for example, is charged on the front-foot basis to the property owners on the street being improved.

Such assessments are listed for each project on a "Primary Assessment Roll." These rolls are made up from data furnished by the board or their engineers, together with certain research duties carried out by other designated personnel of the Barrett Law Department.

The making of a roll is a progressive procedure which starts with the adoption of the resolution and ends with the adoption and final approval of the roll by the governing board under which the proceedings are carried. Each primary assessment roll is given a "Roll Number" which is used to identify the improvement. In many instances the primary assessment roll is given the same number as the board's resolution which originally authorized the improvement.

Each improvement assessment roll becomes a separate fund and all transactions must be kept separate from all other rolls.

The roll must give detailed information starting with the resolution number, the kind of improvement, location of property affected, the owners of the property together with their names and addresses, the contractor, the contract price, the dates of the proceedings, and the assessment against each piece of property. All this must be correct in each detail, and is brought before the governing board for final approval.

After the governing body accepts the construction work, and upon the final adoption and signing of the assessment roll by the members of the board, the roll then becomes a permanent official record and should be promptly forwarded to the officer responsible for the collection of such assessment.

The collecting officer should immediately mail a "Notice of Assessment, City and Town Form No. 237," to each property owner, in the form of a receipt, which calls for either:

1. Payment in full within thirty (30) days (to the proper officer charged with the collection of such assessments) or

2. Signing of a waiver by which the proper owner exercises the privilege of paying the assessed amount in ten equal installments, together with interest, as provided in IC 36-9-36, on the unpaid balance over a period of ten (10) years.

(NOTE: It is imperative that the assessment roll be promptly filed with the collecting officer upon its final adoption and signing by the board inasmuch as the thirty day period for signing of waivers or the paying of the assessments starts with the date of final approval of the roll and the official signing of same. Unless the responsible officer for collecting the assessments receives the assessment roll promptly, notices cannot be mailed and reach the property owners so that they will have the full time to sign waivers or pay cash).

Collections of nonwaivered assessments are posted immediately to the Primary Assessment Roll, by the proper collecting officer, in the columns provided for that purpose. The paid receipts are held together until the end of the month for posting to the "Cash Book." Collections of nonwaivered assessments are remitted by the disbursing officer to the contractor as soon as they can be processed. When remittance is made by the disbursing officer to the contractor such payments are recorded on the Primary Assessment Roll showing Date and Amount Paid to contractor as well as the signature of the contractor recorded in the column headed "Receipt of Contractor."

After the expiration of the thirty (30) day period, the collecting officer prepares a list of those assessments on which waivers have been signed, and records such information on the "Primary Assessment Roll" in the columns provided for that purpose, thus completing the record.

LEDGER - WAIVERED ACCOUNTS (City and Town Form No. 44H)

A separate ledger account should be set up for each installment making it necessary to set up ten (10) separate ledger accounts for each roll. If an improvement should cost $20,000.00 and waivers were signed for assessments in a total of $14,000.00, the contractor would receive $6,000.00 in cash as the same is collected on nonwaivered accounts. Bonds in the sum of $14,000.00 would be issued. These bonds would be issued so that $1,400.00 would come due each year for ten years. Attached to these bonds there would be interest coupons. The bonds shall form an A, B, C series numbered form 1 to 10. For example purposes only, there would be three bonds due each year, two for $500.00 each and one for $400.00. The coupons would be numbered from 1 to 19 according to the time each becomes due and payable.

To set up the ledger accounts for this Roll, the first account should show at the top the following:

Bond No.	$ 1,400.00	
Coupon No. 1	420.00	(30 Coupons)
Coupon No. 2	378.00	(27 Coupons)
Total	$ 2,198.00	

These amounts of interest would be correct only if the first coupon is figured for 6 months and the rate of interest is 6 percent. Currently the interest rate should be established by the Board of Works, IC 36-9-18-33 (c).

The second ledger account should show the following:

Bond No.	$ 1,400.00	
Coupon No. 3	378.00	(30 Coupons)
Coupon No. 4		(27 Coupons)
	336.00	
Total	$ 2,114.00	

The next eight accounts should be set up in the same manner:

Receipts should be posted from the Cash Book, City and Town Form No. 15. All receipts of principal for Payment No. 1 together with the current interest (Interest collected to pay Coupon No. 1) together with advance interest (Interest collected to pay Coupon No. 2) should be posted to the first ledger account for the Roll.

All receipts of principal for Payment No. 2, together with the current interest (Interest collected to pay Coupon No. 3), together with advanced interest (Interest collected to pay Coupon No. 4) should be posted to the second ledger account of the Roll, etc. The collection side of the ledger shows Date, Principal, Current Interest, Advanced Interest, Interest on Delinquency and Total Collections to Date. All columns should be filled in at each posting. The last column, Total Collections to Date, should show the accumulated total.

The disbursement side of the ledger shows:

Date, Bond No., Coupon No., Interest on Delinquency, Total Disbursed to Date, (which should always show accumulated total), and Balance in Fund.

When the sheet is first set up, the proper account should be inserted for the bond and coupons to agree with that set up at the head of the account.

Disbursements should be posted from "Summary of Payments - City and Town Form No. 241." The Balance in Fund should be shown, which is the difference between the amount of Total Collections to Date and Total Disbursed to Date. After current May and November collections have been posted, foot principal and interest columns on each ledger account to determine total collections in each column. Crossfoot the totals which must be equal to the last amount in the "Total Collections to Date Column."

Divide total principal collected by the total amount of bonds issued shown at top of ledger account. This will give the percentage that can be paid on bonds. Show percentage thus obtained on ledger sheet in "Memo of Percent Available" column opposite Total Collections to Date figure. Then divide total current interest by the total amount of the odd-numbered coupons shown at the top of ledger account. This will give the percentage that can be paid on the odd-numbered coupons. Show percentage thus obtained in "Memo" column indicating the coupon number for which percentage is available.

Note that the percentage for the even-numbered coupons should not be computed on current payment until six months have elapsed, because the even-numbered coupons come due six months after the odd-numbered coupons. However, when such time arrives, the percentage payable on the even-numbered coupons should be determined by dividing the total collected in the "Advance Interest" column by the total shown at top of ledger for the even-numbered coupons.

This percentage should be set in the "Memo Column" indicating coupon number for which the percentage is available.

When delinquent collections are made, it will be necessary to again foot principal and interest on the ledger to determine total collections since the last calculation of percentage to be paid. Crossfoot these totals and add to previous total collections to date. This new total must equal the last total in "Total Collection to Date" column. Divide the total principal collected for the period by the total amount of bonds issued. Show percentage to be paid on ledger sheet in "Memo" column opposite total collections to date figure. (This will give percentage which can be paid on second payment of bond.) In like manner, calculate coupon percentage that can be paid on both even and odd-numbered coupons

To distribute “Interest on Delinquency,” divide the “I.O.D.” by the total of delinquent principal and interest collected and ready for distribution and show percent in “Memo” column.

This process should be continued as long as there are collections on any account.

IMPROVEMENT DUPLICATE (City and Town Form No. 46)

This form of duplicate should be used for all improvements approved. It contemplates the extension of the assessment into ten payments. Particular care should be exercised to see that the amount of principal and interest spread upon the duplicate agrees with the amount of bonds and coupons issued on an improvement.

The contractor receives, in addition to the nonwaivered collections, Barrett Law bonds equal to the total of the waivered assessments. One-tenth of these bonds is due and payable each year for ten years, subject to the actual collection of the installments from the property owners. Interest coupons may be attached to the bonds at the rate established by the proper board, payable semiannually, also subject to actual collection of interest from the property owners.

The details of each roll are spread on the duplicate and the collecting official records the collections therein.

Each lot or parcel of property is assigned a section in the duplicate, in the same order as they appear on the Primary Assessment Roll. The details include, in addition to the property description and the owner's name:

1. Total principal (amount of assessment), and the remaining principal after each annual installment has been deducted.

2. Amount of the annual installment of principal (one-tenth of the assessment).

3. Current interest (for six months up to payment date).

4. Advance interest (for six months from payment date).

5. Total of the payment due each year (principal, current interest, and advance interest).

6. Date the payment is due (either May or November depending on the date the improvement was approved and finally accepted by the board).

Collection data, posted daily by the collection officer, include:

1. Date and number of the receipt.

2. Any I.O.D. (interest on delinquency) collected because of late payment, computed at 10% per annum from the due date, on the total payment or payments, including the interest, not paid when due. (One Figure)

3. Any penalty collected because of late payment.

4. Grand total collected, in one figure, including I.O.D. and penalty.

In this connection, note that an assessment appearing on the duplicate is never split for collection purposes. If the purchaser of a part of a parcel offers payment, he is to be informed that such must be considered a partial payment on the whole amount due on the original parcel. The best solution in such a case is for both owners to arrange payment in full.

JOURNAL OF BARRETT LAW FUNDS (City and Town Form No. 232)

This form consists of two pages and is designed as a control of all improvement funds in process of collection. The two left hand columns captioned “Treasurer's Account” is a control on all receipts and disbursements of Barrett Law funds. The other columns appearing to the right of “Treasurer's Account” column, provide a control for the items constituting said Treasurer's Account.

This record is a convenience in establishing the total balance in all improvement funds to reconcile with depositories.

RECEIPT FOR ASSESSMENT (City and Town Form No. 233)

This form is to be used for all current collections of principal and interest. All payments of current assessments which are made after November 10 and not later than May 10 of any year will be receipted on this form. All current payments made after May 10 and not later than November 10 shall be receipted on this form, except the word “Fall” shall appear where the word “Spring” appears in the square in the upper left hand corner of this form.

This statement, in duplicate, of current assessments due, becomes a receipt when stamped paid by the collecting officer. The duplicate copy, after said receipt in duplicate has been stamped paid, shall be retained by the collecting officer and filed in proper order to serve as a register of receipts.

These receipts should be written before the rush period of tax paying comes and filed in alphabetical order so as to make them easily accessible during rush periods.

BARRETT LAW RECEIPT (Waivered Assessment - City and Town Form No. 233A)

The use of this form is optional.

Cities or towns may use this form or continue to use City and Town Form No. 233.

NOTICE OF WAIVERED DELINQUENCY (City and Town Form No. 234)

Whenever a default occurs in the payment of any installment of a waivered Barrett Law assessment, a notice shall be mailed within 60 days after the due date. Such notice is to be sent to the person or persons in whose name the property is assessed. If ownership has changed since the property was assessed, the present owner should also be sent a notice if it is possible to ascertain such person.

The notice is to be prepared on this form and must show the total amount due if paid on or before the following May 10 or November 10, whichever comes first after the due date. Such total amount should include interest on delinquency for six months at 10% per annum.

This form is printed in duplicate and becomes a receipt when stamped paid. The original is given to the payor and the duplicate is retained by the Barrett Law collecting officer to serve as a register of receipts.

RECEIPT FOR FULL PAYMENT OF ASSESSMENT (City and Town Form No. 236)

This form is to be used for prepayment. If current or delinquent assessments are paid at the same time they should be receipted, if current assessments, on City and Town Form No. 233 and, if delinquent assessments, on City and Town Form No. 234.

This form becomes a receipt when stamped paid by the collecting officer. It must be made in duplicate and the duplicate copy retained by the collecting officer, upon which duplicate copy shall also be stamped the date of payment, or if payment and date is shown by perforations both original and duplicate shall be perforated at the same time.

Follow suggestion given under City and Town Form No. 233, relative to filing of carbon copies.

NOTICE OF ASSESSMENT (City and Town Form No. 237)

This form is to be used as a Notice of Assessment, and upon payment of the assessment it becomes a receipt when stamped paid by the collecting officer. It shall be made in duplicate and the duplicate copy retained by the collecting officer, upon which duplicate copy is also to be stamped the date of payment, or if the payment date is shown by perforations both original and duplicate shall be perforated at the same time.

The carbon copies detached and retained by the collecting officer shall be filed in proper order to serve as a register of receipts.

LEDGER OF NONWAIVERED ACCOUNTS (City and Town Form No. 238H)

This ledger sheet is designed to be used on all “Barrett Law” Nonwaivered accounts. In all cases where contracts are let, the total amount of the contract should be placed to the right of contract price. In cases where the roll is a “Benefit” and “Damage” roll such as opening or widening a street or alley, the total amount of benefits should be entered to the right of “Contract Price.” Where waivers are signed and bonds are issued the total amount of the bond issue is entered beneath the “Contract Price” and the difference found, which is the “Balance Due.” This “Balance Due” whether it is to be collected and paid to contractor, or whether it is to be collected and paid to property owners who have sustained damages, is the total to be accounted for by this ledger form.

The “Name” column is to be used only for disbursements not for collections. The column headed “Name” will not be needed in cases where the same person (the contractor) gets all the money. This column (Name) is to be used to record the names of the persons receiving money in case more than one person is to be paid as is the case where two or more persons have been damaged and will receive payment for the damages received in proportion to the damages sustained.

The “Date” column should be used for both receipts and disbursements. “Warrant No.” is used to record the number of the warrants for disbursements. The “Collections” columns marked, “Principal and Interest,” are to be posted from the nonwaivered cash book of receipts. The “Uncollected” column should always be the difference between the “Balance Due” at the head of the sheet and total principal collected and would show total nonwaivered assessments unpaid.

The Disbursements columns - Principal and Interest - should be posted directly from warrants.

Cash Balance columns - Principal and Interest - should always show any principal and interest in the fund.

NOTICE OF DELINQUENT NONWAIVERED ASSESSMENT (City and Town Form No. 240)

This form is to be used as a notice of delinquency of nonwaivered assessment, which notice becomes a receipt when stamped paid by the collecting officer. It must be made in duplicate and the duplicate copy detached and retained by the collecting officer when payment is made. Upon the duplicate copy shall also be stamped the date of payment, or if payment and date of same is shown by perforations both the original and duplicate shall be perforated at the same time.

Follow suggestion given under City and Town Form No. 237 relative to filing carbon copies.

SUMMARY OF PAYMENTS (City and Town Form No. 241)

After the schedules for any payment period have been written, they will be sorted into ledger account order. (They will be sorted to lowest roll number first, and then resorted to next succeeding roll number.) From these schedules the totals for each ledger account will be grouped on Summary of Payments which will show the following:

Schedule Number, Roll Number, Payment or Bond Number, Coupon Number, Payments on Bonds, Payment on Odd-Numbered Coupons, Payments on Even-Numbered Coupons, Payments of Interest on Delinquency and Total Payment.

After all payments for each ledger account are grouped, totals will be taken, and these totals will be posted to the proper ledger account. By this method the number of ledger postings will be reduced to a minimum.

The total payments listed on “Summary of Payments” must agree with the total of all warrants written.

RECEIPTS FOR AND SCHEDULE OF PAYMENTS OF BONDS AND COUPONS
(City and Town Form No. 242)

This form, Receipt for and Schedule of Payments of Bonds and Coupons, was prescribed to comply with the law.

This section provides that the bondholder shall present his bonds and coupons in sufficient time before the maturity date of the due date of delinquencies so that the Barrett Law disbursing officer shall have time to process the payment.

City and Town Form No. 242 is to be prepared in triplicate. The original (white) copy serves as a receipt and is given to the bondholder when he presents his bonds and coupons. Information concerning the bonds and coupons should be shown in the following columns: Roll No., Series No., Bond No., Coupon No., Denomination and Balance Unpaid When Presented. Interest on delinquency should not be included in the Balance Unpaid When Presented column. Bonds and coupons should be listed in numerical order, both as roll number and payment (bond) number.

When payment on bonds and coupons is made, the other column on the duplicate (canary) and triplicate (blue) copies should be completed to show the payments on bonds, coupons and interest on delinquency and to show also the balance paid out of any one ledger account. The date of payment and warrant number should also be posted on the duplicate and triplicate copies.

When partial payments are made on a bond or coupon, the amount paid, date paid, warrant number, percent paid and balance unpaid should be posted on the back of the bond or coupon. A rubber stamp may be used to facilitate this posting.

When the warrant, the unpaid bonds and coupons and the duplicate copy of City and Town Form No. 242 are given to the bondholder, he should surrender his receipt (original copy of City and Town Form No. 242). The date of payment and warrant number should be posted on such receipt. Receipts should be filed in receipt number order.

Triplicate copies of this form should be filed in a suitable binder in warrant number order.

SECTION E - ILLUSTRATED FORMS WITH SAMPLE ENTRIES

The following basic forms with illustrated entries are contained in this section:

1. Clerk-Treasurer's Receipt (Town Form No. 217), Page 46-3
2. Accounts Payable Voucher (Town Form No. 39), Pages 46-5 and 46-7
3. Clerk-Treasurer's Warrant (Town Form No. 219), Page 46-9
4. Payroll Schedule and Voucher (General Form No. 99), Pages 46-11 and 46-12
5. Town Payroll Warrant (Clerk-Treasurer's Warrant - Town Form No. 219), Page 46-17
6. City Payroll Warrant (In Triplicate For City Having a Clerk-Treasurer) - Optional Form No. 205A-PR, Page 46-15
7. Ledger of Receipts, Disbursements and Balances (City and Town Form No. 208), Pages 46-19 and 46-21
8. Clerk-Treasurer's, City Controller's and City Treasurer's Monthly Financial, Depository Statement and Cash Reconcilement (City and Town Form No. 206), Pages 46-23 and 46-25
9. Treasurer's Daily Balance of Cash and Depositories (City and Town Form No. 212), Pages 46-27 and 46-29
10. Purchase Order (General Form No. 98), Page 46-31
11. Ledger of Appropriations, Encumbrances, Disbursements and Balances (City and Town Form No. 209), Page 46-33
12. Water and Sewage Receipt No. 311, Page 46-35
13. Register of Daily Cash Receipts - Consumers (Water or Sewage) No. 313A, Page 46-39
14. Guarantee Deposit Receipt No. 310, Page 46-41
15. Guarantee Deposit Register No. 314, Page 46-41
16. Consumer's Ledger - Water Utility No. 321, together with illustrated recapitulation of individual accounts receivable (memo record) designed to provide a control over accounts receivable, Pages 46-43 and 46-45.
17. Municipal Water Utility Voucher No. 301, Pages 46-47 and 46-49
18. Water Utility Simplified Cash Journal (Class C) No. 319, Pages 46-51 and 46-53
19. Capital Assets Ledger (City and Town Form No. 211) Page 46-55
20. Accounts Payable Voucher Register (General Form No. 364), Page 46-57 and 46-59

As previously stated, a form such as “Clerk-Treasurer's Receipt,” will provide substantially the same information for a city or town but will bear a different number, such as City Form No. 203A or Town Form No. 217; therefore, only one form is illustrated.

The illustrated forms for utilities have been confined to the water utility; however, the procedure followed would be applicable to electric, gas and sewage utilities.

For the sake of clarity all illustrated entries have been printed, although in actual practice a number of the forms will be hand posted.

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Form Prescribed by State Board of Accounts

Town Form No. 217 (Rev. 1997)

RECEIPT

OFFICE OF TOWN CLERK-TREASURER

NO. _____

_____ FUND

Rockville, IN _____
month day yr

Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ $ _____

THE SUM OF _____ DOLLARS
100

ON ACCOUNT OF _____

_____

_____
TOWN CLERK-TREASURER

SAMPLE

(ORIGINAL)

NO. _____

_____ FUND

DATE ISSUED _____

ISSUED TO _____

_____

ON ACCOUNT OF _____

_____

SAMPLE

AMT. OF RECEIPT	AMOUNT POSTED								

(DUPLICATE)

(This page intentionally left blank.)

Prescribed by State Board of Accounts

Town Form No. 39 (Rev. 1995)

ACOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee

_____

_____

_____

Purchase Order No._____

Terms _____

Date Due_____

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except_____

_____

_____ , _____ _____ _____

Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____ , _____ _____

Clerk-Treasurer

(This page intentionally left blank.)

Prescribed by State Board of Accounts

Town Form No. 39 (Rev. 1995)

VOUCHER NO. _____ WARRANT NO. _____

$ _____

ON ACCOUNT OF APPROPRIATION
FOR

COST DISTRIBUTION LEDGER CLASSIFICATION
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount	

SAMPLE

ALLOWED _____, _____

IN THE SUM OF $_____

Council Members

(This page intentionally left blank.)

HRS W'K'D'	GROSS PAY	FEDERAL WITH. TAX	SOCIAL SECURITY	MEDICARE	STATE WITH. TAX	INSURANCE		NET PAY	PERIOD ENDING	EMPLOYEE DETACH BEFORE CASHING

Prescribed by State Board of Accounts

Form No. 219 (Rev. 1993)

Appr. No. _____ $ _____
_____ $ _____
_____ $ _____

_____ FUND

No. ___/___

Clerk-Treasurer Town of Mount Ayr, Indiana

THIS WARRANT VOID TWO (2) YEARS AFTER
DEC. 31 OF THE YEAR OF ISSUE

_____, _____

Pay to the Order of _____ $ _____

SAMPLE

COMMUNITY STATE BANK
BROOK, INDIANA

_____ Dollars
100

_____
CLERK-TREASURER

(This page intentionally left blank.)

Prescribed by State Board of Accounts

General Payroll Form No. 99 (Rev. 1993)

PAYROLL SCHEDULE AND VOUCHER

_____
(Office, Board, Department or Institution)
For Period Beginning _____, ____ and Ending _____, ____

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

Page _____ of _____ Pages
_____ Fund

					DAYS OR HOURS IN PERIOD										DEDUCTIONS												
									Other Leave											Insurance		Retirement					
	NAME OF EMPLOYEE	Approp. No. or Class Title	Code	Noncash Benefits	Worked	Sick Leave	Vacation Leave	Lost Days	Code	Days Hours	Total Days or Hours To Be Paid	Rate of Pay	Gross Pay	Total	Fed. W/H Tax	Social Security Tax	Medicare Tax	State W/H Tax	County W/H Tax	Code	Amount	Code	Amount			Amount of Warrant (Gross Pay Less Deductions)	Warrant Number
1.																											
2.																											
3.																											
4.																											
5.																											
6.																											
7.																											
8.																											
9.																											
10.																											
11.																											
12.																											
13.																											
14.																											
15.																											
16.																											
	Totals																										

SAMPLE

CODES FOR OTHER LEAVE, INSURANCE AND RETIREMENT
A "Code" column has been provided to describe other leave and insurance and retirement plans. Use appropriate letters or numbers to distinguish each kind or type.

REGULAR TIME AND OVERTIME
Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.

STATE OF INDIANA, _____ COUNTY, SS.

I, _____
Name

_____ of _____
Title Agency

hereby certify that I have examined the time record of each employee listed on pages _____ to _____ of this payroll, that each employee has performed the services for which the salaries or compensation is paid: that to the best of my knowledge and belief no part of the salary or compensation of any employee listed hereon is being divided or paid to any other person on account of or by reason of his employment: that the compensation listed opposite the name of each employee is based upon either statutory or regulatory authority and is justly due each

such employee: that the deductions have been authorized for the purpose stated: that this payroll totaling $_____ is correct and has by me been approved.
Basic Pay

Date _____, 20__

_____
(Signature)

_____
(Official Title)

I have examined the within claim and hereby certify as follows:

That it is in proper form.
That it is duly authenticated as required by law.

That it is based upon { contract. / statutory authority.

That it is apparently { correct. / incorrect.

_____
Disbursing Officer

CLAIM NO. _____

Warrant No. _____ to _____
(Inclusive)

PAYROLL OF

_____
(Office, Board, Department or Institution)

_____
(Fund)

Total Gross Pay $ _____
DEDUCTIONS
Federal W/H Tax $ _____
Social Security Tax _____
Medicare Tax _____
State W/H Tax _____
C.A.G.I.T. _____
Insurance _____
Retirement _____

_____
_____
_____
_____

Net Amount of Warrants $ _____

Allowed _____ 20__

In the Sum of $ _____

_____
_____
_____
_____
_____
_____

_____
(Board or Commission)

DISTRIBUTION OF EXPENSE

Appropriation or Account Title	Approp. or Acct. No.	Amount	
Total Gross Pay			

FILED

Official Title

SAMPLE

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Prescribed by State Board of Accounts Form No. 205A-PR (Rev. 1993)

71-1188

PAYROLL WARRANT

740

P.R. CLAIM NO._____

_____FUND BEECH GROVE, IND., _____ , 20__ NO. P _____

SAMPLE

Clerk-Treasurer of City of Beech Grove, Indiana

PAY TO THE ORDER OF _____ $ _____

FIRST OF AMERICA BANK
INDIANAPOLIS, INDIANA

_____ DOLLARS

100

HRS W'K'D	GROSS PAY	FEDERAL WITH. TAX	SOCIAL SECURITY	MEDICARE	STATE WITH. TAX	INSURANCE		

THIS WARRANT VOID TWO (2) YEARS AFTER DEC. 31 OF THE YEAR OF ISSUE _____ CLERK-TREASURER

(This page intentionally left blank.)

HRS W'K'D'	GROSS PAY	FEDERAL WITH. TAX	SOCIAL SECURITY	MEDICARE	STATE WITH. TAX	INSURANCE		NET PAY	PERIOD ENDING	EMPLOYEE DETACH BEFORE CASHING

Prescribed by State Board of Accounts

Form No. 219 (Rev. 1993)

Appr. No. _____ $ _____
_____ $ _____
_____ $ _____

_____ FUND

No. ___/___

Clerk-Treasurer Town of Mount Ayr, Indiana

THIS WARRANT VOID TWO (2) YEARS AFTER
DEC. 31 OF THE YEAR OF ISSUE

_____, _____

Pay to the Order of _____ $ _____

SAMPLE

COMMUNITY STATE BANK
BROOK, INDIANA

_____ Dollars
100

_____
CLERK-TREASURER

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Prescribed by State Board of Accounts

City or Town Form No. 208 (Rev. 1967)

LEDGER OF RECEIPTS, DISBURSEMENTS AND BALANCES

General FUND

Receipts			Disbursements			
Date		Receipt Number and Source	Amount of Receipt	Date		Warrant Number	Amount of Warrant	Balance
Jan.	1	Balance (Forwarded)						4 0 0 00
	1	1 Auditor of State, Excise Tax	2 0 0 00	Jan.	8	185	1 0 0 00	
	5	2 Sale of Junk	2 5 00		8	186	2 5 00	
					8	187	1 0 00	
					15	188	5 0 00	
					15	189	7 5 00	
			(1) 2 2 5 00				(1) 2 6 0 00	3 9 6 5 00
				Feb.	7	195	4 5 00	
					10	218	1 5 0 00	
					10	219	2 0 00	
					10	220	1 5 00	
							(1) 2 3 0 00	
							(2) 4 9 0 00	3 7 3 5 00
				March	4	221	7 4 00	
							(1) 7 4 00	
							(2) 5 6 4 00	3 6 6 1 00
April	1	3 Auditor of State, Excise Tax	2 0 0 00	April	10	250	1 0 0 00	
			(1) 2 0 0 00				(1) 1 0 0 00	
			(2) 4 2 5 00				(2) 6 6 4 00	1 6 6 1 00
				May	6	301	1 0 0 00	
							(1) 1 0 0 00	
							(2) 7 6 4 00	
June	1	4 Fire Protection, Jay Twp.	1 5 0 00	June	15	310	5 0 00	
	30	5 County Auditor, Property Taxes	1 5 0 00		15	311	7 5 00	
			(1) 1 6 5 0 00				(1) 2 3 0 00	
			(2) 2 0 7 5 00				(2) 8 8 9 00	5 1 8 6 00

SAMPLE

This form is an illustration of individual posting.

Notes: (1) Represents totals for the month - To be entered in pencil immediately below last entry.

(2) Represents totals for the year to date - To be entered in pencil immediately below totals for the month.

Posting of receipts and disbursements should be in ink.

Warrants may be posted individually or may be grouped and posted in total if written on the same date and are in numerical sequence.

This ledger sheet should be proved each month, as follows:

(a) The total receipts posted to all funds should equal the total receipts issued - Town Form Number 217 or City Form Number 203A.

(b) The total disbursements posted to all funds should equal the total of warrants issued - Town Form number 219 or City Form Numbers 205A and 205A-PR.

(c) The balance beginning of the month, plus receipts for the month, less disbursements for the month, should equal the balance at close of month. These figures will be carried to the "Financial Statement" - City or Town Form Number 206.

(d) The total disbursements for the month shown on this ledger sheet should equal the total disbursements for the month posted to the detail accounts - City or Town Form Number 209.

(e) The balance at the close of each month, together with the balances of other funds, should be reconciled monthly with the depository balance.

See next page for group posting.

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Prescribed by State Board of Accounts

City or Town Form No. 208 (Rev. 1967)

LEDGER OF RECEIPTS, DISBURSEMENTS AND BALANCES

General FUND

Receipts			Disbursements			Balance
Date	Receipt Number and Source	Amount of Receipt	Date	Warrant Number	Amount of Warrant	
Jan. 1	Balance (Forwarded)					40 00
1	1 Auditor of State, Excise Tax	20 00	Jan. 8	185-187	13 50 00	
5	2 Sale of Junk	25 00	15	188-189	12 50 00	
		(1) 22 50 00			(1) 26 00 00	
			Feb. 7	195	45 00	
			10	218-220	18 50 00	
					(1) 23 00 00	
					(2) 49 00 00	
			March 4	221	74 00	
					(1) 74 00	
					(2) 46 40 00	36 61 00
April 1	3 Auditor of State, Excise Tax	20 00	April 10	250	10 00	
		(1) 20 00 00			(1) 10 00 00	
		(2) 42 50 00			(2) 66 40 00	37 61 00
			May 6	301	10 00	
					(1) 10 00 00	
					(2) 76 40 00	36 61 00
			June 15	310-311	12 50 00	
June 1	4 Fire Protection, Jay Twp.	15 00				
30	5 County Auditor, Property Taxes	50 00				
		(1) 16 50 00			(1) 12 50 00	
		(2) 20 75 00			(2) 88 90 00	51 86 00

SAMPLE

This form is an illustration of grouping the warrants and posting the totals.

Notes: (1) Represents totals for the month - To be entered in pencil immediately below last entry.

(2) Represents totals for the year to date - To be entered in pencil immediately below totals for the month.

Posting of receipts and disbursements should be in ink.

Warrants may be posted individually or may be grouped and posted in total if written on the same date and are in numerical sequence.

This ledger sheet should be proved each month, as follows:

(a) The total receipts posted to all funds should equal the total receipts issued - Town Form Number 217 or City Form Number 203A.

(b) The total disbursements posted to all funds should equal the total of warrants issued - Town Form number 219 or City Form Numbers 205A and 205A-PR.

(c) The balance beginning of the month, plus receipts for the month, less disbursements for the month, should equal the balance at close of month. These figures will be carried to the "Financial Statement" - City or Town Form Number 206.

(d) The total disbursements for the month shown on this ledger sheet should equal the total disbursements for the month posted to the detail accounts - City or Town Form Number 209.

(e) The balance at the close of each month, together with the balances of other funds, should be reconciled monthly with the depository balance.

See preceding page for individual posting.

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See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 206 (Rev. 1975)
General Form No. 360 (Rev. 1975)

CLERK-TREASURER'S, CITY CONTROLLER'S AND CITY TREASURER'S MONTHLY FINANCIAL STATEMENT

City or Town of Kewee Month of June 2 0 x x

FUNDS	TOTAL JAN. 1 BALANCE AND RECEIPTS TO DATE 1	RECEIPTS FOR MONTH 2	TOTAL BALANCE AND RECEIPTS 3	DISBURSED TO DATE 4	DISBURSED FOR MONTH 5	TOTAL DISBURSEMENTS 6	TREASURER'S ENDING BALANCE 7	CONTROLLER'S ENDING BALANCE 8
General	369440 80	10050 20	379500 00	254284 78	28594 22	282879 00	96621 00	
Motor Vehicle Highway	17976 76	14545 50	12938 26	7393701 37	20110 40	93811 77	35361 49	
Park	17845 45	14160 60	19251 05	14786 50	2390 90	17654 40	20965 65	
Parking Meter	2790 90	3240 40	3030 30	19184 84	3190 17	22901 01	8029 29	
Firemen's Pension	1440 40	2500 00	17040 40	11549 12	8900 00	20449 12	4609 28	
Police Pension	838	1112	9652 50	6716 16	1340 50	8056 66	1596 84	
Water Operating	3930 02	14365	47667 67	40253 40	11786 86	52039 26	3141 41	
Water Depreciation	3060 50	7787	14537 37	2500 00		2500 00	6437 37	
Water - Bond and Interest	4170 37	5000 00	4272 37	9566 00	4000 00	13566 00	3706 37	
Water - Meter Deposit	9400 00	2450 00	9658 00	5600 00	1700 00	7300 00	8958 00	
Cash Change Funds	200 00		200 00				200 00	
TOTALS - CASH FUNDS	6769058	51584 34	72892 92	45017 17	72205	52222 89	20670 1 70	
ADJUSTMENTS (explain fully)								
BALANCE (Col. 7 must agree with Col. 8)							20701 70	

INVESTMENTS BY FUNDS	Total Jan. 1 Balance and Purchases To Date	Investments Purchased For Month	Total Balance and Investments Purchased	Investments Cashed To Date	Investments Cashed For Month	Total Investments Cashed	Treasurer's Balance of Investments	Controller's Balance of Investments
Police Pension		1000 00	1000 00				1000 00	
Water Bond and Interest	2000 00		2000 00		4000 00	4000 00	16000 00	
Total of Investments by Funds	2000 00		21000 00		4000 00	4000 00	17000 00	
Totals - All Funds (Col. 7 must agree with Col. 8)	6969058	52234	74904 92	45017 17	72205	52222 89	21701 70	

SAMPLE

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See preceding page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 206 (Rev. 1975)
General Form No. 360 (Rev. 1975)

CLERK-TREASURER'S OR CITY TREASURER'S DEPOSITORY STATEMENT AND CASH RECONCILEMENT

City or Town Kewee MONTH ENDING June , 2 0 X X

NAMES OF DEPOSITORIES AND DEPOSITORY ACCOUNTS	DEPOSITORY BALANCE END OF MONTH 9	OUTSTANDING WARRANTS 10	NET DEPOSITORY BALANCE 11
Keewee National Bank and Trust:			
General Account	1 5 5 1 3 2 02	2 5 0 4 5 63	1 3 0 0 8 6 43
Firemen's Pension	4 6 0 9 28		4 6 0 9 28
Police Pension	1 5 7 7 84		1 5 7 7 84
Keewee State Bank:			
Water Utility Account	5 3 8 4 8 91	1 6 2 0 76	5 2 2 2 8 15
TOTALS	2 1 5 1 6 8 09	2 6 6 6 6 39	1 8 8 5 0 1 70
INVESTMENTS MADE FROM DEPOSITORY BALANCES			1 2 0 0 0 00
ADD: Cash in Office			2 0 0 00
ADJUSTMENTS (explain fully)			
TOTAL CASH BALANCE, Plus Depository Balances Invested			2 0 0 7 0 1 70

INVESTMENTS FROM FUND LEDGER FUNDS (As Shown in Register of Investments)	Investments on Hand End of Month
Total of Investments - All Funds (As Shown in Col. 7, opposite page)	1 7 0 0 0 00
TOTAL CASH BALANCE AND INVESTMENTS	2 1 7 7 0 1 70

SAMPLE

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See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 212 (Rev. 1975)
General Form No. 361 (Rev. 1975)

TREASURERS DAILY BALANCE OF CASH,

		Balance From The Previous Day 1	Receipts For The Day 2	Investments Purchased For The Day 3	Disbursements For The Day 4	Investments Cashed For The Day 5	Balance Close of Day 6
1	Ledger Balance - Cash Funds	18087170	3000000	xxxxx	1017000	xxxxx	2007010
2	Investments From Ledger Funds	2000000	xxxxx	1000000	xxxxx	4000000	1700000
3	Totals	2087170	3000000	1000000	1017000	4000000	2177010

	NAMES OF DEPOSITORIES	Depository Balances Previous Day 1	Deposits During Day: Ledger Funds 2	Deposits During Day: Investments From Depository Balances Cashed-Cost 3	Warrants Issued During Day: Ledger Funds 4	Warrants Issued During Day: Investments From Depository Balances Purchased-Cost 5	Depository Balances Close of Day 6
4A	Kewee National Bank	12827355	3000000		1000000	1200000	1362755
4B	Kewee State Bank	4239815		1000000	1700000		5229218
4C							
4D							
4E							
4F							
4G							
4H							
4I							
4J							
5	Total Depository Balances	1706170	3000000	1000000	1017000	1200000	1885170

	INVESTMENTS - (Listed by Funds as Shown in Investm	Investment Balances Previous Day 1		Investments Purchased-Cost 3		Investments Cashed-Cost 5	Investment Balances Close of Day 6
6A	Police Pension Fund		xxxxx	1000000	xxxxx		1000000
6B	Water Bond and Interest Fund	2000000	xxxxx		xxxxx	4000000	1600000
6C			xxxxx		xxxxx		
6D			xxxxx		xxxxx		
6F			xxxxx		xxxxx		
6G			xxxxx		xxxxx		
6H			xxxxx		xxxxx		
6I			xxxxx		xxxxx		
6J			xxxxx		xxxxx		
7	Depository Balances Invested	1000000	xxxxx	1200000	xxxxx	1000000	1200000
8	Total Investments	3000000	xxxxx	1300000	xxxxx	1400000	2900000
9	Totals - Depositories and Investments	2087170	3000000	2300000	1017000	2600000	2177510

SAMPLE

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See preceding page for reverse side of this form.

City or Town Form No. 212 (Rev. 1975)
General Form No. 361 (Rev. 1975)

DEPOSITORIES AND INVESTMENTS

DATE _____, _____

	Column 1	Column 2	
Cash on Hand Beginning of Day (Line 11, preceding page)	2 0 0 00	x x x x x	1
Add Receipts for the Day (Line 1, Col. 2, opposite page)	3 0 0 0 0 00	x x x x x	2
Add Investments From Depository Balances - Cashed - Cost (Line 5, Col. 3, opposite page)	1 0 0 0 0 00	x x x x x	3
Totals	4 0 2 0 0 00	x x x x x	4
Deduct Deposits During the Day (Line 5, Col. 2, plus Col. 3, opposite page)	4 0 0 0 0 00	x x x x x	5
Net Cash on Hand for which Accountable	2 0 0 00	x x x x x	6
Cash on Hand Close of Day (Per Cash Count):			7
Currency	x x x x x	1 0 0 00	8
Coins	x x x x x	7 6 10	9
Checks and Money Orders	x x x x x	2 5 00	10
Total Cash on Hand Close of Day	x x x x x	2 0 1 10	11
Deduct Advances for Cash Change Fund (If not included in Ledger Balances)	x x x x x		12
Net Cash on Hand (After Deducting Advances)	x x x x x	2 0 1 10	13
Add-Depository Balance - Close of Day (Line 5, Col. 6, opposite page)	x x x x x	1 8 8 5 0 1 70	14
Total Cash on Hand an in Depository	x x x x x	1 8 8 7 0 2 80	15
Add Cash Under	x x x x x		16
Deduct Cash Over	x x x x x	1 10	17
Total	x x x x x	1 8 8 7 0 1 70	18
Add Investments on Hand Close of Day (Line 8, Col. 6, opposite page)	x x x x x	2 9 0 0 0 00	19
Proof (Must equal Record Balance Close of Day, Line 3, Col. 6)	x x x x x	2 1 7 7 0 1 70	20
			21

SAMPLE

INSTRUCTIONS:

(1) Lines 1, 2 and 3 reflect the transactions each day for the ledgers for all cash funds and all investments made from the Ledger Funds.

(2) Lines 4A through 4J will be used for the various depositories and will reflect the transactions each day for each depository affected.

(3) Lines 6A through 6a will reflect the transactions each day of investments for each fund affected.

(4) Line 7 will reflect the transactions each day of the investment made from the total of all monies on deposit, except for investments made from fund balances under (3) above.

(5) Line 8 will reflect the Transactions of Investments by Funds and from the depository balances in total.

(6) Line 9 reflects the transactions in Totals-Depositories and Investments.

(7) Line 2, Col. 3, reflects Investments Purchased in amount of $1000 from Ledger Balance-Cash Funds as a portion of the Disbursements for the day as shown on Line 1, Col. 4, and line 4A, Col. 4. On the same day investments are purchased from a fund it shall reflect Investment Purchased-Cost, Line 6A, Col. 3 (See Sample).

(8) When any investments are cashed belonging to a certain fund (example shown Water Bond and Interest Fund) the amount of $4000 shall be shown on Line 2, Col. 5, and Line 6B, Col. 5. The $4000 is included in the $30000 receipts for the day.

(9) Under the Names of Depositories section, Line 4, for each depository affected, Cols. 3 and 5, will be used only when investments are purchased or cashed from the total of all funds deposited in a depository account. The totals shown on Line 5, Col. 3, shall appear on Line 7, Col. 5, and the total shown on Line 5, Col. 5, shall appear on Line 7, Col. 3.

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PRESCRIBED BY STATE BOARD OF ACCOUNTS GENERAL FORM NO. 98 (REV. 1998)

PURCHASE ORDER

NOTE: NO CLAIMS WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE VOUCHER.

Town of Kouts
GOVERNMENTAL UNIT

Kouts, Indiana
ADDRESS

P.O. NO. 25
This no. must be shown on invoice, claim, and delivery memos.

TO Brown Printing Company

DATE 1-8-xx

ADDRESS 925 Howard Avenue

REQ.

CITY Kokomo, Indiana

IN ACCORDANCE WITH BID AND CONTRACT DATED

SHIP TO Walter Waite, Clerk-Treasurer Dept.

SHIP VIA Railway Express

If subject to discount please indicate on Invoice or Claim.

CHARGE TO
APPROPRIATION FOR Office Supplies APPROPRIATION NUMBER 36

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE		AMOUNT	
6	Each	Typewriter Ribbons - Black	2	50	15	00
2000	M	Letterheads	10	00	20	00
1000	M	Envelopes	10	00	10	00
		TOTAL AMOUNT OF ORDER - - - -	$		45	00

SAMPLE

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER

BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE

ORDERED BY Walter Waite

Walter Waite

Clerk-Treasurer
Title

FEDERAL EXCISE TAX EXEMPT

INDIANA RETAIL TAX EXEMPT

CERTIFICATE NO. 24996

ORIGINAL - VENDOR'S COPY

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Prescribed by State Board of Accounts

City or Town Form No. 209 (Rev. 1967)

LEDGER OF APPROPRIATIONS, ENCUMBRANCES, DISBURSEMENTS AND BALANCES

Appropriation No. 72

Office, Dept., or Fund General Fund

Budget Classification Equipment

19xx Mo.	Day	Description	Purchase Order Number	✓	Purchase Orders: Issued	Purchase Orders: Paid	Purchase Orders: Balance	Warrant Number	Disbursements: Appropriation	Disbursements: Disbursements	Disbursements: Appropriation Balance
1	1	Ordinance #10							400 00		400 00
1	5		101	✓	50 00		50 00				
1	6		127	✓	30 00		80 00				
1	7							1		25 00	397 50
1	8		101			50 00	30 00	2		450 00	352 50
1	10		154		80 00		110 00				
1	12							3		150 00	337 50
1	12							4		10 00	336 50
1	15		127			30 00	80 00	5		310 00	305 50
1	17		165	✓	20 00		10 00				
1	8		166		15 00		110 15 00				
1	25		165			20 00	90 50 00	6		200 00	285 50 00

SAMPLE

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SAMPLE

46-35

THIS RECEIPT MUST BE RETURNED WHEN YOU PAY. PRESCRIBED BY STATE BOARD OF ACCOUNTS FORM NO. 311 (REV. 1975)

DATE Jan. 15, ____
RECEIPT No. 125
METER No. 5675
ACCOUNT No. 337

DATE	READING		GAL. OR CU. FT.		AMOUNT	
12-20-____	PRESENT	98000	Gallons	WATER CHARGE	3	54
	PREVIOUS	90000	Gallons			
	CONSUMED	8000	Gallons			

SEWAGE DISPOSAL CHARGE	7	08
ARREARS SEWAGE		
SALES TAX		14
ARREARS WATER		
DISC. OR COLLECTION CHARGE		
TOTAL	10	76

Received Payment Jan. 15, ____

By _____

DUE 30TH OF MONTH IN WHICH BILL IS RECEIVED.

WATER UTILITY
10% OF THE FIRST $3.00 AND 3% OF THE BALANCE OF BILL WILL BE ADDED IF NOT PAID WHEN DUE.

SEWAGE PENALTY 10% OF BILL

NAME John Smith
ADDRESS 4040 North West Street

MUNICIPAL WATER & SEWAGE UTILITIES CHURUBUSCO, INDIANA

Note: The sewage disposal charge is not subject to sales tax.

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ACCOUNTS RECEIVABLE CONTROL

When utility records are kept on a cash or single-entry basis, a separate control account should be carried on General Ledger Sheet, General Form No. 315, in the front of the Consumer's Ledger. This account will be debited with the total monthly billing to all customers for utility services including penalties and sales tax. This account will be credited with the total accounts receivable collections, penalties and sales tax shown by the Register of Daily Cash Receipts - Consumers.

Under normal conditions the individual active accounts of customers should at all times show debit balances and at the end of each month the individual active accounts should be added and the total so obtained checked against the balance of the control account. If any adjustments are necessary to be made either to the control or to the individual active accounts, proper explanation should be recorded in the records.

When any adjustment is made to a customer's account in order to correct an error in a previous charge or credit, a like entry should be made to the control account; debiting the control to increase the charge and crediting the control to decrease the charge in order to keep the total of the individual active accounts in agreement with the control.

After all efforts have been exhausted to effect collection of delinquent accounts, and after service has been discontinued and meter deposits applied, a list of uncollectible accounts should be submitted to the board for approval before being written off and transferred to an uncollectible accounts file. After approval has been made a matter of record, the total of these accounts, including the sales tax thereon, will be credited to the control account.

The foregoing procedure for handling uncollectible accounts is not applicable to delinquent sewage accounts. The procedure for collecting delinquent sewage accounts will be found on Pages 61-46 to 61-49.

When utility records are kept on an accrual or double-entry basis the Accounts Receivable account in the General Ledger serves as a control of all individual accounts in the Consumer's Ledger and the foregoing procedure would not be applicable.

See next pages for illustrated forms.

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REGISTER OF DAILY CASH RECEIPTS - CONSUMERS

CLASS A-B-C-D
Water-Municipal Sewage Utility Water DEPARTMENT MONTH OF January , 20 X X PAGE 4

UTILITY FORM NO. 313A (Revised 1966)

DATE 19XX	NAME OR ACCOUNT NUMBER	√	ACCOUNTS RECEIVABLE UNMETERED	ACCOUNTS RECEIVABLE METERED	ACCOUNTS RECEIVABLE OTHER	FORFEITED DISCOUNTS (PENALTIES)	SALES TAX	NONOPERATING RECEIPTS	CUSTOMER DEPOSITS	TOTAL
	AMOUNT BROUGHT FORWARD		4 9 8 50	3 4 2 6 80		4 9 59	7 8 51		2 0 00	
1-15	335		1 50				03			
	336			1 96			04			
	337			6 24		41	12			
	Ira Black #1273								5 00	
	Town-Hydrant Rental				5 0 0 00					
	Sub-Totals		5 0 0 00	3 4 3 5 00	5 0 0 00	5 0 00	7 8 70		2 5 00	
1-16	340			1 50			03			
	341			3 00			06			
1-21	342			3 00			06			
1-30	343			3 00			06			
1-31	344			3 00			06			
	345			1 50			03			
	Sub-Totals			1 5 00			30			
	Totals		5 0 0 00	3 4 5 0 00	5 0 0 00	5 0 00	7 9 00		2 5 00	4 6 0 4 00

Note: Nonoperating Receipts" column shall be used for reconnection. charges, tap charges and similar items.

This form serves as a medium for posting to Water Utility Simplified Cash Journal. The subtotals represent pencil footings of cumulative totals to provide for this posting.

SAMPLE

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GUARANTEE DEPOSIT REGISTER

PAGE 2

Prescribed by State Board of Accounts Form 314

DEPOSITS							REFUNDS							
DATE	NO.	NAME	LOCATION	✓	AMOUNT		DATE	APPLIED		REFUNDED		BALANCE		
1-2 XX	1	Bridges, James	415 South Street		5	00	1-3-XX	2	50	2	50			
3-6 XX	5	Bright, Clarence	410 North Street		5	00								
6-7 XX	7	Best, Henry	210 West Street		5	00	2-8-xx			5	00			
7-8 XX	12	Blaine, Amos	118 East Street		5	00								
1-15 XX	1273	Black, Ira	210 South Broadway		5	00								

Note: The "Guarantee Deposit Register" should be arranged alphabetically. This record should be reconciled monthly with the balance in the Meter Deposit Fund.

SAMPLE

Prescribed by State Board of Accounts Form No. 310

SUBJECT TO ALL RULES AND REGULATIONS NOW IN EFFECT OR HERE-AFTER ADOPTED

CONSUMER'S GUARANTEE DEPOSIT

WITH

No. 1273

OSGOOD MUNICIPAL WATER UTILITY

OSGOOD, INDIANA

DATE Jan. 15, _____

RECEIVED OF Ira Black $ 5 .00

Five and---------- 00 DOLLARS

TO BE HELD IN TRUST as a guarantee Deposit for payment of Water service. To be refunded on discontinuance of service if and when all bills are paid.

KEEP THIS RECEIPT

OSGOOD MUNICIPAL WATER UTILITY

ADDRESS 210 South Broadway

BY

COLLECTOR

Note: The original receipt is issued to the consumer and the duplicate is retained in a bound book and serves as a medium of posting to the "Guarantee Deposit Register."

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CONSUMER'S LEDGER

FOLIO 25

ACCOUNT NO. 337

LOCATION 319 South Broadway

Form 321

NAME	MOVED FROM	LEDGER FOLIO	ACCOUNT NUMBER	MOVED TO	LEDGER FOLIO	ACCOUNT NUMBER	DEPOSITS NUMBER	AMOUNT	ISSUED	CANCEL 9
Glen Moon	New Customer						15	5 00	1-6-20XX	

METERS										METERS								
CO. NUMBER	DATE SET MO.	DAY	YEAR	ORDER NO.	DATE REMOVED MO.	DAY	YEAR	ORDER NO.	CO. NUMBER	DATE SET MO.	DAY	YEAR	ORDER NO.	DATE REMOVED MO.	DAY	YEAR	ORDER NO.
56 75	1	6	66	2 23													

SAMPLE

DATE READ		INDEX	CU. FT. CONSUMED	GALLONS CONSUMED	OR BAL		CHARGES COMMERCIAL		INDUSTRIAL		MISC.		PAYMENTS DATE		AMOUNT		DIS-COURT		CR. BALANCE		SUS-PENSE	
FORWARDED																						
20XX													20XX									
JAN	20	28000		3000			1	53					FEB	15	1	53						
FEB	20	32000		4000			1	94					MAR	15	1	94						
MAR	20	35000		3000			1	53					APRIL	15	1	53						
APRIL	20	40000		5000			2	35					MAY	15	2	35						
MAY	20	46000		6000			2	75					JUNE	15	2	75						
JUNE	20	53000		7000			3	16					JULY	15	3	16						
JULY	20	61000		8000			3	57					AUG	15	3	57						
AUG	20	70000		9000			3	98					SEPT	15	3	98						
SEPT	20	78000		8000			3	57					OCT	15	3	57						
OCT	20	84000		6000			2	75					NOV	15	2	75						
NOV	20	90000		6000			2	75				41	DEC									
DEC	20	98000		8000	3	16	3	61					20XX									
													JAN	15	6	77						
JAN													FEB									
FEB													MAR									
MAR													APRIL									
APRIL													MAY									
MAY													JUNE									
JUNE													JULY									
JULY													AUG									
AUG													SEPT									
SEPT													OCT									
OCT													NOV									
													DEC									
NOV													20XX									
DEC													JAN									

Note: Charges include sales tax.

Penalty is entered in columns headed "Miscellaneous."

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Prescribed by State Board of Accounts

Form 315

SHEET No.

CLASSIFICATION CONTROL ACCT.

NAME OF ACCOUNT ACCOUNTS RECEIVABLE CONTROL

DATE 20XX		ITEMS	FOL.	√	DEBITS	DATE 20XX		ITEMS	FOL.	√	CREDITS	BALANCE
						Dec.	31					6 3 0 00
Dec.	15	Commercial Sales			4 5 0 0 00	Jan.	31	Accts. Rec. Collections			4 5 7 9 00	
		Industrial Sales			5 0 0 00			Adj. Meter Over Read			5 00	
		Sales Tax			1 0 0 00			Uncol. Accts. Written Off			1 0 0 00	
	25	Penalties			7 5 00			Sales Tax Cr.			2 00	
	27	Adj. Omitted Billing			3 00						4 6 8 6 00	1 1 2 2 00
					5 1 7 8 00							

Note: The procedure to prove and cross balance is as follows:

Beginning balance plus total debits less total credits equals ending balance.

Example:

$ 6 3 0 .00
5 1 7 8 .00

$ 5 8 0 8 .00
4 6 8 6 .00

$ 1 1 2 2 .00

SAMPLE

(This page intentionally left blank.)

Prescribed by State Board of Accounts
Form No. 301 (Rev. 1995)

ACCOUNTS PAYABLE VOUCHER

TO _____

ADDRESS _____

	Invoice Date	Item	Amount	

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____

_____ , _____ _____ _____
Signature Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____ , _____ _____ _____
Officer Title

(This page intentionally left blank.)

Voucher No. Warrant No. _____

ACCOUNTS PAYABLE
MUNICIPAL WATER DEPT.
INDIANA

Favor Of

Total Amount of Voucher Deductions	$	
Amount of Warrant	$	

Month of ,20

VOUCHER RECORD	Acct. No.		
Source of Supply			
Water Treatment			
Transmission and Disc.			
Customer Accounts			
Administrative and General			
Operation-Maintenance			
Utility Plant in Service			
Constr. Work in Progress			
Materials and Supplies			
Customer Deposits			
Total			

Allowed

Board of Control

Filed

Official Title

	DETAILED ACCOUNTS		
ACCT.			
NO.			

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PAGE _____

SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C

RECEIPTS, DISBURSEMENTS AND FUND BALANCES

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

	DATE 19XX	NAME	EXPLANATION	WARRANT NO. OR RECEIPT FOLIO	CASH OPERATING FUND			BOND & INTEREST (SINKING) FUND			DEPRECIATION FUND			CONSTRUCTION FUND			METER DEPOSIT FUND			CASH OPERATING RECEIPTS						TRANSFER RECEIPTS			OTHER RECEIPTS			
					RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	UNMETERED RECEIPTS 460	METERED RECEIPTS RESIDENTIAL 461.1	COMMERCIAL 461.2	INDUSTRIAL 461.3	FIRE PROTECTION RECEIPTS 462	OTHER OPERATING RECEIPTS 461.8	TO BOND & INTEREST (SINKING) FUND	TO DEPRECIA-TION FUND	TO _____ FUND	GUARANTEED REVENUES 468	OTHER 474		
1																																1
2																																2
3																																3
4																																4
5																																5
6																																6
7																																7
8																																8
9																																9
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34																																34
35																																35
36																																36

SAMPLE

THIS IS THE LEFT HAND PAGE OF A TWO PAGE FORM. IN ORDER TO FOLLOW THE DISTRIBUTION, REFER TO THE LINE NUMBERS ON THE FOLLOWING PAGE.

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SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C

RECEIPTS, DISBURSEMENTS AND FUND BALANCES

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

Utility Form 319 (Revised 1997)

									CONTRACTUAL SERVICES													OTHER EXPENDITURES				
	SALARIES AND WAGES EMPLOYEES 601	SALARIES AND WAGES OFFICERS 603	EMPLOYEE PENSIONS & BENEFITS 604	PURCHASED WATER 610	PURCHASED POWER 615	FUEL FOR POWER PRODUCTION 616	CHEMICALS 618	MATERIALS AND SUPPLIES 620	BILLING 630	PROFESSIONAL 631	TESTING 635	OTHER 636	RENTS 640	TRANSPOR-TATION 650	INSURANCE 656	UTILITY REGULATORY EXPENSES 665	BAD DEBTS 670	GROSS INCOME TAX 608	MISCEL-LANEOUS 675	NAME OF ACCOUNT	AMOUNT	BONDS OR LOANS PAID	DEPRECIATION RESERVE ACCOUNT			
1																										1
2																										2
3																										3
4																										4
5																										5
6																										6
7																										7
8																										8
9																										9
10																										10
11																										11
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SAMPLE

THIS IS THE RIGHT HAND PAGE OF A TWO PAGE FORM. IN ORDER TO FOLLOW THE DISTRIBUTION, REFER TO THE LINE NUMBERS ON THE PRECEDING PAGE.

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CITY AND TOWN
CAPITAL ASSETS LEDGER

FUND _____

Form Prescribed by State Board of Accounts — City and Town Form 211 (Revised 2003)

	Date of Purchase	Description Include: Name of Department or Office If General Fund	Serial/ Identification Number	Location of Asset	Original Cost of Asset	Estimated Life of Asset	Date of Disposal of Asset	Amount Received on Disposal or Trade in	Types of Capital Assets						Total Capital Assets
									Land	Infrastructure	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	
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SAMPLE

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ACCOUNTS PAYABLE VOUCHER REGISTER

NOTES: (1) Use both sides of form if needed. Signatures of governing board should appear only on the final page of each meeting in which accounts payable vouchers are allowed. (2) The Memorandum column is for entering action on accounts payable vouchers if disallowed in whole or in part, if continued to a later meeting of governing board, or for other pertinent information.

_____
Governmental Unit

_____
Agency

For Period _____, 20__ to _____, 20___

Page _____ of _____ Pages

Prescribed by State Board or Accounts

General Form No. 364 (1997)

	DATE FILED	VOUCHER NUMBER	NAME OF CLAIMANT	OFFICE, DEPARTMENT OR FUND	AMOUNT OF VOUCHER	AMOUNT ALLOWED	CHECK/ WARRANT NUMBER	MEMORANDUM (See Note (2) Above)	

SAMPLE

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	DATE FILED	VOUCHER NUMBER	NAME OF CLAIMANT	OFFICE, DEPARTMENT OR FUND	AMOUNT OF VOUCHER		AMOUNT ALLOWED		CHECK/ WARRANT NUMBER	MEMORANDUM (See Note (2) Above)	

SAMPLE

I hereby certify that each of the above listed vouchers and the invoices, or bills attached thereto, are true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____, 20____ _____

Fiscal Officer

ALLOWANCE OF VOUCHERS

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim.)

We have examined the vouchers listed on the forgoing accounts payable voucher register, consisting of ____ pages, and except for vouchers not allowed as shown on the Register such vouchers are allowed in the total amount of $_____.

Date this _____ day of _____, 20__.

_____ _____ _____

_____ _____ _____

_____ _____ _____

SIGNATURES OF GOVERNING BOARD

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