

CHAPTER 3

DESCRIPTION OF TOWNSHIP AND GENERAL FORMS

FORMS TO BE USED - TOWNSHIP FORMS

1C	(2000)	-----	Financial and Appropriation Record
3	(1913)	-----	Record of Depository Balances
6	(Revised 1967)	-----	Township Trustee Check
14	(Revised 1955)	-----	Trustee's General Record
15	(Rev. Each Year)	-----	Township Trustee's (Abstract) Report of Receipts and Disbursements for the Calendar Year (Mailed to Townships by the State Board of Accounts)
16	(1997)	-----	Township Trustee's Receipt
17	(Revised 2008)	-----	Resolution Establishing Salaries of Township Officers and Employees
18	(1997)	-----	Dog Receipt/Kennel License Receipt (Now Obsolete)
80	(1941)	-----	Claim Record - Dog Fund (Now Obsolete)

TOWNSHIP BUDGET FORMS

Prescribed by Department of Local Government Finance

GENERAL FORMS

86	(Revised 1947)	-----	Contractor's Combination Bid Bond and Bond for Construction
86A	(1947)	-----	Contractor's Bond for Construction
96	(Revised 2005)	-----	Contractor's Bid for Public Works
98	(Revised 2001)	-----	Purchase Order
99	(Revised 1985)	-----	Payroll Schedule and Voucher
99A	(Revised 1985)	-----	Employee's Service Record
99B	(Revised 1985)	-----	Employee's Earnings Record
99C	(1985)	-----	Employee's Weekly (Work Period) Earnings Record
100R	(Revised 2001)	-----	Certified Report of Names, Addresses, Duties and Compensation of Public Employees
101	(1955)	-----	Mileage Claim
350	(1964)	-----	Register of Investments
369	(Revised 2004)	-----	Capital Asset Ledger
370	(1997)	-----	Receipt Register

TOWNSHIP ASSISTANCE FORMS

TA-1	(Revised 2004)	-----	Application For Township Assistance
TA-1A	(Revised 2004)	-----	Notice of Township Assistance Action
TA-1B	(Revised 2004)	-----	Application For Additional or Continuing Township Assistance
TA-2	(Revised 2004)	-----	Township Assistance Purchase Order
TA-7	(Revised 2005)	-----	Township Assistance Statistical Report

FINANCIAL AND APPROPRIATION RECORD (Form 1C - Revised 2000)

The Financial and Appropriation Record is furnished bound with continuous metal or plastic fasteners. Form 1C includes a record of receipts, disbursements and balances by fund; a control of all funds and a control of expenditures by appropriation. The left hand page includes columns for date, voucher number, name and explanation of receipt and disbursement items. A detail of the Township, Dog, Building or Remodeling and Fire Equipment Fund, and Township Assistance Fund is provided, with space provided for other funds, if needed. A fund is any amount of money collected for and to be disbursed for a specific purpose or purposes. Appropriations are the authority to spend money in a fund for specific purposes so appropriated.

The right hand page includes the accounting for deductions from salaries and wages, shown as the "M" accounts described further in Chapter 3.

Form 1C may be used in townships having only a few transactions in a year for more than one calendar year.

RECORD OF DEPOSITORY BALANCES (Form 3 - 1913)

The Record of Depository Balances is a bound book and must be kept in all instances where more than one depository is used by the township. Separate sheets must be used for each depository and the name of the depository listed at the top of Form 3. The first column provides for the date, month, day and year. The second column headed "Warrant No." is to be used to list the number of every check issued. The third column headed "Amount of Deposit," list all deposits made at this time. Enter in the fourth column headed "Amount of Warrant," the amount of every check drawn. Warrants may be listed individually or in total for each day. Column five provides for the balance in the particular depository, and is obtained by adding to the balance on the previous line the amount of deposits and deducting therefrom the amount of the warrant or warrants drawn on this particular depository. Entries should be made on this record each and every day a financial transaction occurs.

TOWNSHIP TRUSTEE CHECK (Form 6 - Revised 1967)

The Township Trustee Check is to be used for payment of payrolls and payment of other expenses by all Township Trustees. The check is to be printed in triplicate and must be prenumbered by the printer. The check may be printed either in single sets with checkbook binding or loose-leaf for use with a typewriter.

The duplicate is the voucher copy to accompany the annual report to the county auditor after the close of the year. The triplicate is the trustee's copy and, if loose-leaf, is to be punched and retained in a post binder.

The trustee should detach the earnings and deductions slip (perforated at top of original check) before issuing the check to the payee when the check is used for payment of expenses other than payrolls. The employee is to detach the slip before cashing the check, when the check is used for payment of salaries or wages, for their personal record.

All of the information for which space is provided must be placed on every check where applicable.

Checks returned by the depository should be kept in the trustee's office, as the endorsements of the payees constitute final evidence of payment.

CANCELLATION OF CHECKS

All checks drawn upon public funds of the township, which checks are outstanding and unpaid for two or more years as of December 31 of each year, shall be declared void. IC 5-11-10.5-2

The amounts of such checks should be receipted into the fund or funds from which originally drawn by writing an official receipt or receipts therefore. The amount of such check should be receipted into the township (general) fund if the fund from which a check was drawn is not now in existence or cannot be ascertained. These checks should also be removed from the list of outstanding checks. IC 5-11-10.5-5

TRUSTEE'S GENERAL RECORD (Form 14 - Revised 1955)

The Trustee's General Record is a bound book of eighty (80) sheets consisting of forty (40) sheets Ruling A, thirty (30) sheets Ruling B, and ten (10) sheets Ruling C. Any decision concerning township business which the trustee makes himself should be recorded in the first section, Ruling A. Some examples of the trustee's decisions which should be recorded in this section are: Awards of contracts to bidders not rejected by the township board, description and cost of construction or repair of line fences, eradication of Canada thistle, details of sale of township property, decisions concerning certain township assistance cases, etc.

Ruling B is an insurance record, and every policy issued for the benefit of the township should be listed. The left hand page provides for policy number, name of the insurance company, property covered, kind of insurance, and date of the policy, amount of insurance, total premiums payable, and premiums payable by years. All policies should be listed, and postings to this record should be made each time a policy is issued or renewed.

Ruling C provides for a record of all civil township and school township indebtedness other than bonds. A record of all township bonds should be kept on General Form 53. Record on Ruling C all other indebtedness such as notes, lease-rental contracts, etc. Record each instrument when issued. List the nature of indebtedness (notes, etc.), date of issue, to whom payable, purpose of the issue, rate of interest, due date of final payment, total amount payable, and date and amount of interest payments. Also list all payments of principal, giving date and amount of payments, and the resulting balance due. Please remember to leave enough blank lines to record principal and interest payments each year until maturity. If principal and interest are paid semiannually, two lines must be allowed for each year until maturity of the instrument.

TOWNSHIP TRUSTEE'S REPORT OF RECEIPTS AND DISBURSEMENTS FOR THE CALENDAR YEAR (Form 15 - Annual Report)

The Township Trustee's Report of Receipts and Disbursements for the Calendar Year is an abstract report of receipts and disbursements for the calendar year. The annual report shall be prepared, verified, and filed with the State Board of Accounts within 30 days after the close of each fiscal year. The report must be published, within four weeks after the third Tuesday after the first Monday in January, one time in accordance with IC 5-3-1. The form has been revised each year for the last several years. The form is provided by the State Board of Accounts along with applicable instructions.

TOWNSHIP TRUSTEE'S RECEIPT (Form 16 - 1997)

The Township Trustee's Receipt (Form 16-1997) is to be used for receipt of each item of money received. Indicate in the space "On Account Of" the fund or funds to which the receipt is to be posted and identify the receipt, such as Dog Tax, Tax Distribution, Fire Protection Agreement, Temporary Loan, Bank Loan for Equipment, etc. Give the original to the payor, and retain all duplicates in the bound record. Payment amount for cash, check, money order, credit card/bank card, EFT, and other shall be designated on each receipt.

RESOLUTION ESTABLISHING SALARIES OF TOWNSHIP OFFICERS AND EMPLOYEES (Form 17 - Revised 2008)

IC 36-6-6-10 requires the township board to set the salaries; wages; rates of hourly pay; and remuneration other than statutory allowances of all township officials and employees, except assessing officials and employees, for the year 1985 and each year thereafter. However, please remember the township board should RECORD THE SALARIES SO FIXED IN THE TOWNSHIP BOARD MINUTES. A type of format for recording these salaries should be the existing format of Township Form No. 17. We recommend the board set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget.

Salaries established for any one position should not have multiple classifications i.e., a clerk position should not be annual and hourly and weekly, etc.

IC 36-6-6-10 (c) provides subject to subsection (d) the township legislative body may reduce the salary of an elected or appointed official. However, the official is entitled to a salary not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office.

Township Form No. 17 (Revised 2008) has been prescribed to fulfill the requirements of the statute.

CLAIM RECORD - DOG FUND (Form 80 - 1941) (Now Obsolete)

The Claim Record - Dog Fund is a bound book and provides for all stock claims against the Dog Fund. A report by the owner must be made to the township trustee within twenty (20) days after the stock, fowls, or game was killed, maimed, or damaged by dogs. Appraisal of the damage must be made by two disinterested and reputable freeholders residing in the township. The appraisal must not exceed the actual cash value of the stock, fowls, or game killed or damaged by dogs. Itemization as to number, description, age, weight, and true cash value of stock so killed or damaged must be sworn to by the owner and the appraisers. Space is provided in this record for the amount of the claim, the amount allowed by the township trustee, date of payment of claim, warrant number and amount paid. The owner cannot claim for damages by a dog owned or harbored by himself. Use Claim Record Dog Fund Form 80-1941 for damages caused by dogs and for damages caused by rabies. A certificate (laboratory diagnosis or a licensed veterinary's affidavit) must be kept on file by the township trustee if damage was caused by rabies.

Please see Dog Fund closeout provisions on page 7-1.

TOWNSHIP BUDGET FORMS

Form 1 is the Township Trustee's Budget Estimate and is to be itemized by appropriation classifications. Form 2 is the Estimate of Miscellaneous Revenue. Form 3 is the Notice to Taxpayers of Budget Estimates and Tax Levies. Form 4 is the Certificate of Appropriations as approved by the township board. Form 5 is the Budget Submission Letter and Certificate. Form 4 B is the Budget Estimate - Financial Statement - Proposed Tax Rate. Effective January 1, 1997, budget forms are prescribed by the Department of Local Government Finance.

PURCHASE ORDER (Form 98 - Revised 2001)

The Purchase Order in triplicate is prescribed for use in placing orders for township supplies, materials, goods and equipment. The trustee must complete the form by listing the quantity, unit, description, unit price, and amount of articles ordered. The trustee must list the appropriation name and number and certify that there is an unobligated balance in the appropriation sufficient to pay for the order. The original is forwarded to the vendor, the duplicate is filed for public record, and the triplicate is retained in the files of the township trustee for use in checking the order when furnished by the vendor. The purchase order should show the amount of the purchase if known, or if not known an estimate should be made.

PAYROLL SCHEDULE AND VOUCHER (General Form 99 - Revised 1985)

The Payroll Schedule and Voucher is used for recording payrolls. The form is used to post Form 99B.

EMPLOYEE'S SERVICE RECORD (General Form No. 99A - Revised 1985)

The Employee's Service Record is kept 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. The Employee's Service Record may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee.

We suggest that these be arranged alphabetically in a binder.

EMPLOYEE'S EARNINGS RECORD (General Form 99B - Revised 1985)

The Employee's Earnings Record is to be used for each officer and employee receiving payment for services rendered from the township. The posting information is to be taken from the tear strip on Check Form 6 and provides a proof of payments made for the year, in addition to accumulating amounts withheld from salaries and wages for taxes, social security, PERF, etc.

EMPLOYEE'S WEEKLY (WORK PERIOD) EARNINGS RECORD (General Form No. 99C - 1985)

The Employee's Weekly (Work Period) Earnings Record has been prescribed to meet the recordkeeping requirements of the minimum wage and overtime provisions of the Fair Labor Standards Act (FLSA).

CERTIFIED REPORT OF NAMES, ADDRESSES, DUTIES AND COMPENSATION OF PUBLIC EMPLOYEES (Form 100R - Revised 2001)

Each year during the month of January each township trustee must complete a Certified Report of Names, Addresses, Duties and Compensation of Public Employees Form 100R and send the same properly certified to the State Examiner of the State Board of Accounts. List all officers and employees and business address of the township as of the month of January. Form 100R may be procured from your printer or supply firm. Space is provided for the name of the officer or employee, the address of each, the duties of each, and the compensation. List the compensation per month, week, day or hour. You will need to use more than one form if there are more than 65 officers and employees.

GENERAL CONSTRUCTION FORMS

The following general forms should be used if any construction project is undertaken:

General Form 86 (Revised 1947), Contractor's Combination Bid Bond and Bond
for Construction

General Form 86A (1947), Contractor's Bond for Construction

General Form 96 (Revised 2005), Contractor's Bid for Public Works