

# SOUTH DAKOTA ASSOCIATION OF TOWNS AND TOWNSHIPS

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WINTER 2022



**Cynthia "Cindy" Foster**, (Wieczorek) was born to Wallace and Noreen Wieczorek on December 17th, 1956, in Mitchell, SD and passed January 3, 2022.

Cindy loved growing up on the family farm, homesteaded by her great-grandfather in 1882, south of Mt. Vernon, SD. The oldest of four children, she was a hard worker, daily helping to gather half of the eggs from the family's 10,000 laying hens.

Cindy attended a one room schoolhouse two miles from home until the 4th grade, when a new two room school, Baker, was built. She then attended Baker school until 8th grade. She attended high school in Mt. Vernon, graduating in 1975 with valedictorian honors.

After high school, Cindy attended MidAmerica Nazarene College in Olathe, KS, transferring to SDSU, then DWU where she graduated with honors double majoring in Biology and Chemistry.

On July 7th, 1979, she was united in marriage to Arlen Foster at First Church of the Nazarene in Mitchell. To this union one daughter, Bethany, was born. Arlen & Cindy farmed near Fulton, raising crops and cattle. Cindy was involved in and held board positions within many community organizations, including the local Beaver Township board, South Dakota Association of Towns & Townships, South Dakota Farm Bureau, and her local church. She also worked for 23 years as the Miner County Director of Equalization clerk.

Cindy's passion for agriculture and education were very apparent by how many years she served in those arenas. Cindy first became involved in SD Farm Bureau as the co-advisor of the Davison/Hanson County Young Farmers & Ranchers committee in 1983. She went on to serve as the county women's co-chair, the District 2 women's committee representative, and the state women's committee vice chair.

In 2008, Cindy ran a strong campaign and was elected the Women's Leadership Chair, a position she still presently held.

Cindy also served as the Davison/Hanson County Farm Bureau president from 1997-present. Many students remember Cindy as the Farm Bureau Youth Camp leader, a program that was very dear to her heart. Ultimately Cindy served in some capacity with the American and South Dakota Farm Bureau organizations for nearly 40 years.

Cindy also served on the board of directors for the South Dakota Association of Towns and Townships from 1997 to present, she served as the president from 2009-2011 and as the secretary from 2013-present.

Cindy's love language was gift-giving. Many remember her gifting them a solar-powered figurine, a piece of Tupperware, some Watkins products, a tote from 31 Gifts, or a gift from Mary & Martha. She loved music, she could sing and play many instruments, but she especially loved playing the organ on Sundays for church and accompanying her Aunt Liz while she played the marimba for special music.

Cindy is survived by her husband of 42 years, Arlen of Fulton; daughter, Beth (Justin) Joramo of Boise, ID; six grandchildren: Kelsey, Ashley, Caleb, Allison, Emma, and Josh Joramo of Boise, ID; father, Wally Wieczorek of Mitchell; two sisters: Crysti (Perry) Luna of Mt. Vernon, SD

and Cheri (Rich) Wyatt of Bismarck, ND; one brother: Curt (Leanne) Wieczorek of Mt. Vernon, SD; three sisters-in-law: Marlene Helsel of Dexter, KS, Sharon Foster of Spring Arbor, MI, Eulyla Foster of Fulton; and many aunts, uncles, nieces, nephews, and cousins. She was preceded in death by her mother, Noreen; parents-in-law, Gordon & Gertrude Foster; and two brothers-in-law: Welby Foster & Dave Helsel.

Funeral Services were held January 8th, 2022 at Harvest Community Church in Mitchell.

*"Eye has not seen nor ear heard the things that God has prepared for them that love him". "Cindy knows the reality of that message found in 1 Corinthians 2:9. Let's move forward mindful of how important it is how we live each day." Arlen*

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# PRESIDENT'S COLUMN

By Dustin Leiseth

Greetings from the President's desk!

Have I ever mentioned how hard one person, or one organization has to work lobbying for beneficial legislation, let alone against harmful legislation, in Pierre every session?

Well, the 96th Legislative session has begun, and the "row to hoe" didn't get any easier for townships. As your President and a registered lobbyist, we have our work cut out for us this session. I always go into session with high expectations because of the work we do in the "offseason" to hopefully have well written bills that are well supported by our legislators. Now pay attention... HB 1070 is RAIF Cleanup Bill. We have been requesting **minimum maintenance roads** with small structures be included for consideration and the language of the current law be changed to "up to" **\$0.50** instead of the full \$0.50 to be eligible for funding.

Representative Caleb Finck has advocated that he will work to get this done. Some of you witnessed these words from Caleb Finck at our Annual Meeting in December when he was on our RAIF Discussion Panel. However, he has met resistance from some fellow legislators and certain Ag

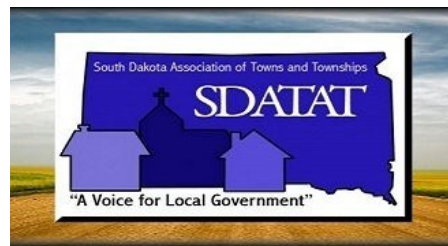
Groups and therefore has withdrawn these specific amendments from HB 1070. Very disappointing.

We need your support. Contact your local legislators. Attend your local Cracker Barrels. Contact your leadership with the South Dakota Cattleman's Association, South Dakota Association of Coops, and Ag Unity. We have been informed the lobbyist for these Ag Groups, is resisting the amendments listed above.

Let them know these requested amendments are important to your township for funding these small structures that need replacing. FARM TO MARKET! MINIMUM MAINTENANCE and Full Maintenance Roads with small structures are all important! FARM TO MARKET!

Please answer the call to serve,

*Dustin*



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\*If readers have any comments, corrections, submissions or display ads for this publication, call: 605 353-1439 or FAX (605) 352-5322.



## 2022 SDATAT SCHOLARSHIP PROGRAM

The South Dakota Association of Towns & Townships is offering one \$1000 and one \$500 scholarship to two senior high school students who reside in South Dakota, are currently attending a South Dakota public, private, parochial high school or a home school program, and lives in a town or township that is a **current member of SDATAT**. (A membership list is available on the sdtownships.com website) or contact your local town/township board. Graduates of the class of 2022 are eligible to apply for the scholarship. The student must use the scholarship for a college, university, or vocational school which has a physical presence in South Dakota. Applicants must complete an application form and submit it along with their essay on this year's topic:

**'What is the most important factor that influences your decision making? Does having a personal faith enter into your decision making? Interview a person who has been influential in your life and include in your essay what guides their decision making.'**

Guidelines for the essay are:

- Essays must be no more than 500 words, and must be typed with double spacing.
- Applicants should not include identifying information such as their name, school, town or township, or their local officials anywhere in the essay or on the essay itself.
- Essays will be judged on: following guidelines, originality, knowledge of subject matter in relationship to the title, correct grammar, spelling, and punctuation. The application may be accompanied by no more than two, one-page support letters.

The completed application, typed essay, and letters of support, if any, should be submitted in one envelope addressed to: SDATAT Scholarship, PO Box 903, Huron, SD 57350.

**Deadline for the application is April 1, 2022. No late applications will be considered.**

The scholarship award will be paid to the appropriate financial aid office upon notification of enrollment at a SD college, university, or technical school in September of the winner's second year of study.

---

### APPLICANT INFORMATION

Name \_\_\_\_\_ Date of Birth \_\_\_\_\_

Your phone number \_\_\_\_\_ Email \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_

State \_\_\_\_\_ Zip \_\_\_\_\_ School Presently Attending \_\_\_\_\_

Local Unit of Government where you reside: Town or Township \_\_\_\_\_ / County \_\_\_\_\_

Is your small town/township a member of SDATAT? \_\_\_\_\_ Yes \_\_\_\_\_ No (list at sdtownships.com web site)

Parent's names \_\_\_\_\_

Hobbies or activities of interest: \_\_\_\_\_

Future Goals \_\_\_\_\_

**\*You may submit one typed double spaced page with additional information about yourself.**



# *What Does RAIF (Rural Access Infrastructure Funding) Mean to My Township?*

Phone: 605-688-4185  
Toll Free: 800-422-0129  
Email: [sdltap@sdstate.edu](mailto:sdltap@sdstate.edu)

By Greg Vavra SDLTAP Program Manager

As most of you are aware of by now, the new rural access infrastructure fund is becoming closer to completion. I can't stress to you enough to have all your inventory submitted by the May 31, 2022 to be eligible for the first round of construction funding. I feel this is a great opportunity for townships to apply for a grant and to improve the infrastructure on the township system. With any new program, there will be a learning curve, and everyone will need to show a little patience as the program gets up and running. If you currently are not aware of the program, please visit the SDAT&T website and look for the RAIF information. You will find it on their homepage at the following link: <http://sdtownships.com>

As many of you also know, Codified Law 31-14-33 as noted below, also requires the inspection of all culverts on a yearly basis.

### **31-14-33. Inspection of township culverts--Duty of board of supervisors.**

The township board of supervisors shall have each culvert on the secondary highways within the township annually inspected and, if necessary, repaired.

The inventory we are currently seeking is for pipe 16 square foot and larger or a series of pipes, cement culvert and box culverts along with small structure that are less than 20' in length along the traveled roadway. It is equally important that at some point you also inventory the small pipes within the township so you not only have a location and a general condition for your use, for also for use when you may have a FEMA event. FEMA has begun rejecting

some of the claims in townships where an inventory and condition assessment is not complete.

As we move forward to finalizing the 5 year plan template and the application form, we will keep everyone up to speed when they become available. Just a few reminders to consider are noted below and are available on the Towns and Townships website.

### **31-34-5. Criteria for award.**

The board of county commissioners shall, at a minimum, consider the following criteria in awarding rural access infrastructure grants:

- (1) Traffic use of the highway;
- (2) Public safety;
- (3) Residential, commercial, recreational, and other uses of the highway;
- (4) Cost of the project;
- (5) Length of detour if the project is not completed;
- (6) Number of residences, farms, and ranches served by the project;
- (7) Contribution from township or others to the project and ability of township to fund the project without utilizing the rural access infrastructure fund;
- (8) Confirmation the project is not located on a no maintenance or minimum maintenance road;
- (9) Hydrological impact;

Continued on page 6

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# Award Winners Recognized at the Annual Meeting



**Allen Brandenburger**

Allen was presented a plaque from SDATAT President Leiseth at the awards lunch held December 2nd at the Watertown Ramkota and Events Center. He was recognized for 54 years of dedicated service to the Deuel county, Lowe township board as supervisor. He and his wife Brenda have retired from farming in the Revillo area and have a son and three daughters. They also welcome the addition of 9 grandchildren and 3 great grandchildren.

Thank you for your service!



**Above:** Retiring clerk from Kingsbury/LeSeuer Bonnie Rusche is presented an certificate for her volunteer service to train new clerks at the past 4 Annual Meetings.

## Annual Conference & SDATAT Meeting Sponsors and Contributors

<u>Platinum \$500+</u>	<u>Diamond \$250-\$499</u>	<u>Gold \$100-\$249</u>
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Milbank Winwater	Glacial Lakes Energy	IMEG
	Schwebach Insurance	SD Pork Producers
	TrueNorth Steel	Watertown Convention & Visitors

**Thank you!** Thank you! *Thank you!* **THANK YOU!** *Thank you!*



**Left:** Director Rod Hofer, Chairman of Scholarship Committee introduces Essay Winner, Andrea Thelen from Hanson County.

**At Right:** Andrea reads her essay in which she was challenged to Inquire and Interview a township officer and learn of the rewards and challenges”



**Secondary Road Capital Improvement Fund**

Are you familiar with this fund?

You may know it by other terms such as \$.50 per thousand, Road and Bridge Levy or even as SB1. It's use is defined under [10-12-28.2](#). **Authorization of tax levy for secondary road capital improvement fund.** The voters of an organized civil township at the annual township meeting may authorize an annual property tax levy not to exceed fifty cents per thousand dollars of the taxable valuation of the township for the secondary road capital improvement fund for projects and purposes as defined in § [31-13-3.1](#). The secondary road capital improvement tax levy authorized by this section is in addition to the levies authorized in §§ [10-12-28](#) and [31-13-22](#). Any tax levy imposed pursuant to this

section is exempt from the tax limitations imposed on a township pursuant to chapter [10-13](#).

- Allows for up to 50 cents /thousand levy for road and structure improvements
- Is in addition to current levies
- Must be approved each year and can only be passed at the Annual Meeting of townships.
- The township clerk must inform your County Auditor of the passing levy by providing minutes of the meeting with the vote outcome.

This is an option for the Rural Access Infrastructure Fund eligibility and useful for increasing the township budget when planning for township maintenance projects.

Continued from page 4 (RAIF)

- (10) If the highway does not terminate into a field entrance, driveway, single residence, farm, or ranch;
- (11) The application, or group of applications, that best serves the citizens of this state; and
- (12) Any other matters deemed applicable by the board of county commissioners.

The decisions of the county commissioner shall be final and non-appealable. However, a denied application may be submitted in a subsequent year.

**[31-34-6](#). Township eligibility--Plan and annual report--Tax requirement.**

A requesting township shall timely file the township small structure improvement plan pursuant to § [31-34-7](#) with the county highway superintendent and an annual report pursuant to § [8-10-30](#) in order to be eligible for the funds. Any township requesting use of rural access infrastructure funds pursuant to this chapter shall meet at least one of the following requirements:

- (1) Impose an annual property tax levy of fifty cents per thousand pursuant to § [10-12-28.2](#); or
- (2) Impose a tax levy opt out pursuant to § [10-13-36](#).

**[31-34-7](#). Township eligibility--Contents of plan--Updates.**

To be eligible to receive funding from the rural access infrastructure fund established under this chapter, a township shall, each year by November fifteenth, submit to

the county that township is located in, a township small structure improvement plan and any updates shall be made in accordance with this section. The township small structure improvement plan shall include:

- (1) One or more maps showing the location of all small structures within the township;
- (2) The location, width, and length of each small structure;
- (3) A report on the condition of each small structure;
- (4) Whether the small structure is posted for load capacity, and if so, what the posted limit is;
- (5) A list of all projects proposed to be undertaken by the township over the next five years including the location of the project, type of project, source of funding for the project, estimated cost of the project, and the year the project is proposed to be completed; and
- (6) Such additional items as may be prescribed by the Department of Transportation.

The Association will do a great job of keeping you informed as this program makes its way through the legislative process this year. Some of the items currently in the law are being reconsidered this session.

Please reach out to your association or board members if you have any questions. With the upcoming townships county meetings taking place soon, this is a great opportunity to discuss and ask questions about the program. SDLTAP will try and be on hand for many of those meetings to answer questions and provide guidance.

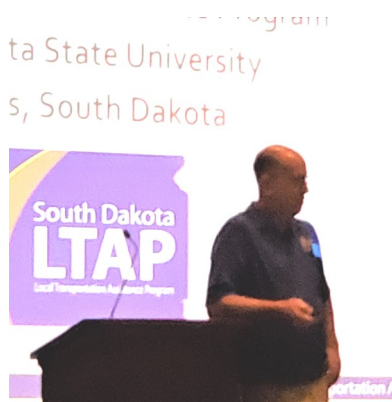
Have a safe winter,

Greg Vavra,  
SDLTAP Program Manager





Lobbyist Kody Kyriss, rallying attendees for Legislative Session.



Greg Vavra, launching the Road Show.



President Dustin Leiseth updating attendees on township issues.



Hamlin County Director of Equalization Chris Schafer



Andrew Peterson Spotighting services SDLTAP provides to Townships



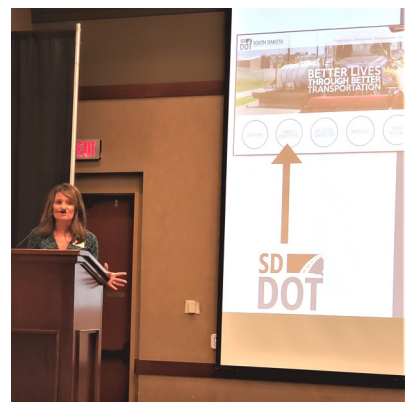
Legislative Audit Rod Fortin sharing about new Excel Forms for Treasurers



Spouse Program: Beth Holswarth Endeavor 52 & Globetrotter Coffee



Beef Bucks drawings @ Tom Bisek and Ken Siemonsma



DOT Stacy Bartlett presenting Access Roads & Approaches

Feb. 8th	Charles Mix	4H Center
Feb. 9th	Hutchinson	Court House
Feb 14th	Brookings	4H Center
Feb 15th	Sanborn	4H Center
Feb 23	Codington	4H Center
Feb 25th	McCook	Community Room
March 8th	Kingsbury	4H Center

To Schedule Spring Meetings  
for your  
County Township Association  
Contact Terry  
at the SDATAT Office  
605 353 1439

# NEW RESOLUTIONS APPROVED BY SDATAT MEMBERSHIP

South Dakota Association of Towns and Townships presented five resolutions to the Association membership at their annual meeting December 2nd in Watertown. The following resolutions were adopted:

## #1 – CROPS INCLUDED IN LIST OF WEED REMOVAL ON TOWNSHIP ROADS

**WHEREAS**, enforcement of landowners from farming the township right of ways is not specified in codified law but must rely upon Attorney General interpretation and precedent. And **WHEREAS**, Townships seek a clear process to protect the integrity of the township rights of ways and safety for the traveling public. **THEREFORE, BE IT RESOLVED**, that SDATAT supports legislation to include the term **crops** added to the list of weeds identified in SDCL 31-31-2, 31-31-3, 31-31-5, 31-31-6.

## #2 – MINIMUM MAINTENANCE ROADS ARE ELIGIBLE FOR DISTRIBUTION OF RAIF FUNDS.

**WHEREAS**, the Rural Access Infrastructure Fund (RAIF) is intended to support the use of rural roads for farmers and ranchers in the contribution to state agriculture and support the safe

travel for residents, hunting, fishing and tourism. And **WHEREAS**, Many minimum maintenance road are primary use roads except during high winter snow falls. And **WHEREAS**, Minimum maintenance roads are excluded from distribution eligibility. **THEREFORE, BE IT RESOLVED**, that SDATAT supports legislation mandating eligibility for minimum maintenance roads SDCL 31-34-3. (2021)

## #3 – CLEAN UP TOWNSHIP ELIGIBILITY – TAX REQUIREMENT.

**WHEREAS**, An error exists in the Rural Access Infrastructure Fund eligibility when applying the Secondary Road Capital Improvement Fund. And **WHEREAS**, the current application of the law creates a tax burden to townships if used. **THEREFORE, BE IT RESOLVED**, that SDATAT supports legislation clarifying 31-34-6 by insertion of the language “not to exceed” fifty cents per thousand pursuant to 10-12-28.2’. (2021)

## #4 – DESIGNATION OF BOARD MEMBER OVERSEER-COMPENSATION.

**WHEREAS**, Codified law currently identifies four dollars per hour compensation for township road supervisor.

And **WHEREAS**, the law has not been updated since 1981. **THEREFORE, BE IT RESOLVED** that SDATAT supports legislation increasing the compensation to twenty dollars per hour unless otherwise provided by resolution at the annual township meeting. 31-13-2 (2021)

Continued on page 10



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**Lonnie Heibult** 605 360 4958  
**Sam Wurtz** 605 360 2497  
**Blaine Weippert** 605 941 5832



### December 2nd, 2021 Annual Meeting Rural Access Infrastructure Panel

Pictured above from left: Dustin Leiseth SDATAT President, Greg Vavra SDLTAP, Doug Kinniburgh DOT Local Govt and Representative Caleb Finck who represents Bon Homme, Charles Mix, Gregory and Trip Counties.



# Insurance Matters— The Importance of an Insurance Review By Tami Schwebach

By the time this goes to print, we are only a month or so away from the required annual meeting on March 1<sup>st</sup>. I would like to remind your board to incorporate an insurance review into your annual meeting. As with all township business, it is important to have a good knowledge of your township's insurance coverage, what policies your township has, and what those policies cover in order to prevent any gaps in your insurance.

Take a moment to review what policies your township has. At a minimum a township should carry a general liability policy with a limit of \$1,000,000 per claim. The general liability policy covers accidents and injuries on your roads. It would provide a legal defense for your township and board and would pay out damages to the injured party if your township were found liable. Because a bad accident on a township road could run into large dollar amounts for medical bills and damage to vehicles, a township wants as much coverage as possible on this policy. We recommend taking the maximum limit available, which is typically \$1,000,000.

If at all possible, a township should carry an errors and omissions policy. The errors and omissions policy covers a completely different kind of claim than a general liability, and we do feel that townships need both kinds of insurance. Errors and omissions insurance covers legal fees in all sorts of unfortunate situations. We see lawsuits involving placement of culverts, lack of culverts, maintenance on a road, lack of maintenance on a road, meeting violations, bid situations, tree removal policies. All of these involve decisions made by the board, and those decisions can provide an opportunity for a lawsuit. Since these claims do not involve injury or property damage, having a high limit is not as essential.

As part of your insurance review, your board should do a brief inventory. Is there any property that needs to be insured? Has

the township bought any equipment? If there is an old township hall, has the township made any improvements to the building that might warrant insuring the building? Have there been any additions to a building? If your policies already provide coverage on a building or machinery, be sure to review those policies and make sure they carry enough insurance.

Of course if you have any questions regarding your insurance, be sure to give your agent a call!




Tami presents each year at the Annual Meeting and fields questions from attendees. She has been highly appreciated by Annual Conference attendees and meetings of County Townships as well.



## Stay Safe... Stay Positive

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# Attention Township Officers:

Now is the time to check with your County Highway Superintendent to see how they are coming with your small structure large culvert inventory. There have been some discrepancies on some of the inventories. **All structures** need to be counted whether they are on a **full** maintenance, **minimum** maintenance, or **no** maintenance road. An accurate count will insure the counties receive full funding for the program.

## What is a Small Structure?

South Dakota Codified Law § 31-34-1 defines a small structure as “any small bridge or culvert with an opening of **sixteen square feet or more** located on a township road or county secondary road, excluding bridges as defined in § 31-14-1”. SDCL § 31-14-1 in turn defines a bridge to be “a structure, including supports, erected over a depression or an obstruction, as water, highway, or railway, the structure having a length measured along the center of the roadway of **more than twenty feet** between under-copings of abutments or extreme ends of openings for multiple boxes and pipes where the clear distance between openings is less than half of the smaller contiguous opening”.

## Individual Culverts and Culvert Groups

The language of SDCL § 31-34-1 allows box or pipe culverts to meet the 16 square foot opening requirement two ways:

- **An individual culvert may have an opening greater than or equal to 16 square feet.** Examples include a box culvert with a single 54”x 54” opening (20.2 ft<sup>2</sup>), a box culvert with two 36”x36” openings (18 ft<sup>2</sup> total), or a 60” round pipe (19.6 ft<sup>2</sup>). (Cross-section areas of standard culvert shapes are listed on page 47 of the Inventory Handbook.)
- **A group of culverts lying in the same drainage** may have a combined total opening greater than or equal to 16 square feet. Examples include a pair of 48” round pipes (25.2 ft<sup>2</sup>) or a group of three 36” round culverts (21.3 ft<sup>2</sup>).

A guide for Counties and Townships: Small Structure Inventory Handbook can be found at South Dakota Association Towns and Township ([sdtownships.com](http://sdtownships.com)).

Have you received a spreadsheet of all the structures inventoried in your township? It will be very important to review for accuracy and retain this information when applying for the RAIF funds in the future.

Tom Bisek,  
SDATAT Vice President



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## Continued from page 8 “Resolutions”

### #5 – RIGHT OF WAYS-ADVERSE POSSESSION.

**WHEREAS**, Codified law currently identifies limitations of actions to recover real estate through Adverse Possession.

**AND WHEREAS**, the current codified law provides no protection to landowners after exact property lines become uncertain over many years. **AND WHEREAS**, landowners face possibility of land loss due to cultivation and/or improvement of land after twenty (20) years. **THEREFORE, BE IT RESOLVED** that SDATAT supports legislation that disallows adverse possession on land that has a ROW easement. 15-3 (2021)

## The Do Not Call Registry

This registry was established to reduce the amount of telemarketing calls to your personal home or cell phone.

Signing up for the Do Not Call Registry is free and easy to do. Just call 1-888-382-1222 or visit the [National Do Not Call](http://NationalDoNotCall.com) website to sign up.

Once you have been on the registry for 31 days, you should notice a significant reduction in telemarketing calls.



# Excel Records for Townships by Roger Schnabel- Legislative Audit

Attention: Clerk & Treasurer

The Department of Legislative Audit has developed a set of cash basis Excel Records for Townships which are to be maintained for the General Fund and individually for each additional fund of the Township for the township fiscal year starting in March and ending through February of the subsequent year. The Annual Financial Report for townships is presented on the cash basis of accounting; therefore, the Excel Records created have been established on the cash basis of accounting. On cash basis accounting, the receipts are recorded to equal cash collections and the disbursements are recorded to equal the cash disbursements of checks issued along with any other bank ACH payments.

The Excel Record templates can be found and down-loaded from the Department of Legislative Audit Web site at <https://legislativeaudit.sd.gov/> under Resources - Townships – Excel Records for Townships. If there are questions regarding the Excel Records For Townships, please submit an Email to Rod Fortin, Director of Local Government Assistance at [Rod.Fortin@state.sd.us](mailto:Rod.Fortin@state.sd.us). The Excel Records and supplementary information included on the Department of Legislative Audit Web site include a narrative to show the flow of transactions of the various records and supplementary worksheets. All of the Excel records can be saved in an Excel folder by year and can be shared as completed with the township board members. The following Excel Records and supplementary information presented on our Web site include Excel formulas and are as follows:

**Receipt Journal** – A record of receipts (collections) which are recorded in a total column and a column for General Fund or each additional fund. The receipts are to be recorded by receipt number order or deposit order if receipts are not used. Each receipt entry will be identified by fund and the revenue type prescribed by the Township Annual Financial Report. At the end of the month, the fund totals are summarized in a recap by fund and revenue account. A monthly page tab has been created as a Receipt Journal for each month.

**Disbursement Journal** - A record of cash disbursement which are recorded in numerical order of the checks issued or ACH payments created. Each disbursement entry will be identified by fund, the Township Annual Financial Report Department such as Road Maintenance, Snow Removal, etc. and then by the Purpose of the Expenditure such as Salaries and Wages, Insurance, Supplies and Materials, etc. Your choices of purpose options are included in the Excel Records and apply to each Department. At the end of the month, the fund totals are summarized in a recap by Fund, Department and Purpose. A monthly page tab has been created as a Disbursement Journal for each month.

**Fund Cash Balance Record** – A record with a column for each fund to maintain the changes in total cash balances by month and by fund which is used for a monthly report for the township board and is also used to reconcile the total recorded cash balance to the cash deposited in the bank. Cash balances include all cash on hand, checking accounts, savings accounts, certificates of deposit, etc.

**Revenue and Expenditure Budget Record** – A record with a page tab for each fund in which the annual budget amounts are recorded as per the accounts of the Township Annual Financial Report and compared to the actual year to date cash receipts and cash disbursements. The Receipts Journal and Disbursement Journal recap summaries are posted by month to this record which monthly generates a cash balance by fund, a year to date receipt and disbursement total, as well as a year to date budget balance of receipts and disbursements. **The most significant benefit of this record is that all the information to complete the Township Annual Financial Report can be prepared from this record.**

**Cash Reconciliation Worksheet** – This is a subsidiary record which can be used to formally reconcile the monthly recorded Fund Cash Balance Record balance to the confirmed balances of the bank and cash on hand. The worksheet includes a separate page tab for each month.

**Accounts Receivable Record** – A subsidiary record of various accounts receivable kept by name which shows the beginning balance, billings, collections and ending balances for each month. A page tab exists for each month in which the previous month computed balance is copied each month as the beginning balance for the current month.

**Individual Payroll and Leave Record** – A subsidiary record of quarterly and year to date payroll that can be used to prepare the quarterly and yearly tax reports. If applicable, the report includes annual and sick leave records. A page tab exists for each employee.

**Claim Voucher** – A sample claim voucher has been developed for all expenditures including payroll. The voucher form has space to record the expenditures by fund, department, purpose and amount to be used to post to the Disbursement Journal. The Voucher form has a section to sign off on perjury for personal service and travel expenses by the claimant and a section for the Treasurer to sign off that the goods and services were received. The Voucher forms can be printed in advance and manually prepared and should be filed by check number.

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of Towns and Townships  
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*Were you here at the Annual Conference and SDATAT Meeting?  
We hope to see you next year! A lot of great info, training and fun!*

