

Annual Township Ledger Reports

ATLR Version 2.8+



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Port Emma 2012 ATLR Workbook Ver. 2.6m - Annual Township Ledger Reports (ATLR)

Port Emma Bank Register and Fund Balances for the Year Ending December, 31 2012

Date	Doc. #	Vendor / Payee / Memo	Account Name	Revenue	Expense	Other	Bank Balances		Receivables/Payables	Fund Balances (Y)	
							Checking (C)	Savings (S)			
01/01/2012		Beginning Balance					\$ 2,933.98	\$ 4,172.00	\$ 8,000.00	\$ 12,175.98	
08/03/2012	50350	Dickey County - 2475	State Aid Distribution	\$ 800.20			\$ 4,236.95	\$ 28,386.39		\$ 39,423.57	
08/21/2012	50350	Dakota Valley - Vapor Lights	Twp. Road Mileage	\$ 869.80	\$ 7.00		\$ 5,106.75	\$ 28,389.39		\$ 39,430.57	
09/12/2012	Auto	Interest - Savings	All Other Expenditures	\$ 4.90	\$ 7.00		\$ 5,099.79	\$ 28,389.39		\$ 39,430.57	
09/20/2012	Auto	Dakota Valley - Vapor Lights	Interest Earned	\$ 2.18	\$ 7.00		\$ 5,092.79	\$ 28,387.47		\$ 39,423.57	
10/10/2012	Auto	Dakota Valley - Vapor Lights	All Other Expenditures		\$ 1,847.93		\$ 5,092.79	\$ 28,387.47		\$ 39,423.57	
10/26/2012	1677	Guelph Trucking - Gravel	Blading & Graveling	\$ 124.02			\$ 5,216.81	\$ 28,387.47		\$ 39,547.59	
11/05/2012	51085	Dickey County - 2430	Fund Property Taxes	\$ 896.82			\$ 6,113.63	\$ 28,389.80		\$ 40,444.41	
11/05/2012	51085	Dakota Imp. - Vapor Lights	State Aid Distribution	\$ 908.92			\$ 7,022.55	\$ 28,389.80		\$ 41,353.33	
11/07/2012	1678	Dakota Valley - Vapor Lights	Twp. Road Mileage	\$ 2.18	\$ 1,608.75		\$ 9,631.65	\$ 28,392.37		\$ 42,962.08	
11/20/2012	Auto	Interest - Savings	Interest Earned	\$ 3.72	\$ 7.00		\$ 9,635.37	\$ 28,392.37		\$ 42,965.80	
12/12/2012	Auto	Dakota Valley - Vapor Lights	All Other Expenditures	\$ 5.12	\$ 79.80		\$ 9,640.49	\$ 28,392.37		\$ 42,970.92	
12/28/2012	55228	Dakota Valley - Capital Credit	Dividends	\$ 5.12			\$ 9,645.61	\$ 28,392.37		\$ 42,976.04	
12/31/2012	AP	Dakota Improvement - Culvert	All Other Expenditures	\$ 5.12	\$ 79.80		\$ 9,650.73	\$ 28,392.37		\$ 42,981.16	
12/31/2012	AP	Dakota Improvement - Culvert	Road Repair & Culverts	\$ 5.12	\$ 79.80		\$ 9,655.85	\$ 28,392.37		\$ 42,986.28	
Year To Date Totals:							Beginning Balances → Bank: \$7,009.99	Funds: \$7,009.99	\$ 80,009.94	\$ 5,822.07	

ANNUAL TOWNSHIP BUDGET
For the Year Ending December 31, 2014
Port Emma Township
Dickey County, North Dakota

Schedule C

	Actual 2012	Estimated 2013	Estimated 2014
General Fund	\$ 7,868.08	\$ 7,800.00	\$ 7,800.00
Capital Projects	\$ 3,666.84	\$ 3,700.00	\$ 3,700.00
Special Assessments	\$ 2,938.56	\$ 3,240.00	\$ 3,240.00
Gravel	\$ 45.47	\$ 20.00	\$ 20.00
Blading	\$ 20.33	\$ 45.00	\$ 45.00
Interest	\$ 5.12	\$ 20.00	\$ 20.00
Dividends	\$ 15,185.57	\$ 24,552.00	\$ 24,552.00
Other	\$ 30,029.94	\$ 38,897.00	\$ 38,897.00
Total	\$ 60,000.00	\$ 78,000.00	\$ 78,000.00

Section I - DISBURSEMENTS

Account	Amount
Board salaries	\$ 600
Township association	\$ 135
Fire and marsh.	\$ 45
Blading & graveling	\$ 1,894
Road repair and culverts	\$ 4,869
Total Disbursements	\$ 7,143

Section II - DEBT

Account	Amount
Long-term debt outstanding at beginning of this year	\$ 0
Long-term debt retired during this year	\$ 0
Long-term debt outstanding at end of this year	\$ 0
Total Debt	\$ 0

Section III - DATA SUPPLIED BY

Account	Amount
State funds on hand (checking and savings) at the end of the year	\$ 28,392.37
State funds on hand (checking and savings) at beginning of this year	\$ 7,009.99
State funds on hand (checking and savings) at end of this year	\$ 35,392.36
Total State Funds	\$ 35,392.36



I, _____, do solemnly swear (or affirm) that I am a citizen of the United States, and the Constitution of North Dakota, and that I will faithfully discharge the duties of my office according to the best of my ability.

Annual statement of moneys received by the treasurer into the Township Treasury from the County Treasurer, and all other officers and persons.

Date: 12/31/2012

Received from - Specify name: Dickey County - 2440

Year	Month	Day	General property taxes (a)	Township road mileage (b)	State aid distribution (c)	Co. devolp. impact (f)
2012	1	9				
2012	2	3	\$ 2,424.08			
2012	2	3	\$ 2,828.87			
Total						

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Annual Township Ledger Reports - Version 2.4

Welcome to the “Annual Township Ledger Reports (ATLR)” software package. ATLR is a software solution that combines a bankbook style financial register with numerous reports specifically created to aid in the annual reporting requirements of North Dakota townships. ATLR utilizes the spreadsheet program Microsoft Excel to provide the formatting interface for the reports along with many of the calculations required. In providing for the best usability of the software, numerous custom features and error checking procedures have been programmed into the standard Microsoft Excel interface.

Software Requirements:

Because the ATLR software package functions inside of the spreadsheet program Microsoft Excel, Microsoft Excel for Windows is required for the program to operate. Excel is available as a standalone program but is also included in all versions of Microsoft Office. ATLR will not function within Microsoft Excel for Mac OS (Apple Operating System).

Microsoft Excel (or Office) versions 2007, 2010, 2013, 2016, 2019 and 365 are suitable to operate the ATLR software program. Excel versions prior to 2007 are not supported. Excel for Macintosh versions are not supported. By using Excel versions 2007 and higher, many additional features and a greatly enhanced user experience is not possible with earlier versions of Excel.

ATLR is distributed as a template file (.xltm extension) that can never be saved to and overwritten. Once the template file is opened, ATLR will ask for specific details concerning each township, then create and save a new data file, and finally open the ATLR file for the entering and editing of the township’s data. The original template file will always remain as an unmodified backup that will always be exactly as it was distributed.

ATLR should never be run from a USB flash drive. ATLR should be placed on the hard drive of the computer, preferably in the user’s **Documents** folder. Lastly, only one data file should be open in Microsoft Excel at a time. If ATLR is open, then no other Excel files, including additional ATLR files should be open. Additional Excel files can cause erratic behavior in the ATLR software program.

Introduction:

The Annual Township Ledger Reports software package, or ATLR, is a fully capable fund-based accounting system specifically tailored to the record keeping and reporting requirements of North Dakota township governments. ATLR’s method of recording transactions is designed to imitate the easy-to-understand bankbook register structure. This register can be as simple as a single checking bank account reflecting the General Fund. The register can also be expanded to include multiple bank balances, including loans, accounts receivable and payable balances. And each revenue and expense transaction can be allocated to any of seven fund balances.

After each transaction is entered ‘once’ into the register, all required annual township reports are updated to reflect the changes. Without ATLR, these reports require several hours of tedious hand copying of financial information that is very susceptible to the potential introduction of copying errors. The following reports: **Annual Statement of the Township Treasurer** report, the **Summary Document** report, and the **Township Budget and Certificate of Levy** report; are automatically filled in with your township’s information directly from the **Register**. ATLR also automates much of the complexity involved in the process of calculating the annual township fund levies each year. And

ATLR brings consistency and accuracy into all the reports required by the township, saving countless hours for both the township officials and the county auditor's staff each year.

End-User License Agreement: — *Updated 03/01/2015.*

IMPORTANT, CAREFULLY READ THE TERMS AND CONDITIONS OF THIS LICENSE AGREEMENT BEFORE USING THIS PROGRAM:

Peak Yield LLC's End-User License Agreement ("EULA") is a legal agreement between you (referred to as an official representative(s) of a county or township government) and Peak Yield LLC for the software product(s) identified as "Annual Township Ledger Reports (ATLR)" which may or may not include associated software components, media, printed materials, and "online" or electronic documentation ("SOFTWARE PRODUCT"). By installing, copying, or otherwise using the SOFTWARE PRODUCT, you agree to be bound by the terms of this EULA. This license agreement represents the entire agreement concerning the SOFTWARE PRODUCT between you and Peak Yield LLC and it supersedes any prior proposal, representation, or understanding between the parties. If you do not agree to the terms of this EULA, do not use the SOFTWARE PRODUCT.

The SOFTWARE PRODUCT is protected by copyright laws and international copyright treaties, as well as other intellectual property laws and treaties. The SOFTWARE PRODUCT is not sold, and instead is only licensed for use, strictly in accordance with this document.

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The SOFTWARE PRODUCT is licensed as follows:

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By purchasing a license, Peak Yield LLC grants you the right to install and use copies of the SOFTWARE PRODUCT on computer(s) used in the official business of your county. Each county representative, as the purchaser of the SOFTWARE PRODUCT, may redistribute the SOFTWARE PRODUCT to their respective township governments located within the official borders of the purchasing county. By the purchasing county representative granting your township a sublicense of the SOFTWARE PRODUCT, you may install and use copies of the SOFTWARE PRODUCT on computer(s) used in the official business of your township.

Each purchasing county representative may elect to provide the SOFTWARE PRODUCT to their respective township governments either free of charge or for a fee to cover the associated costs of providing the SOFTWARE PRODUCT to the township, including but not limited to: the cost of the software and any costs associated with support services provided by each county government to their respective township governments.

(b) Backup Copies.

You may create as many copies of the SOFTWARE PRODUCT as may be necessary for backup and archival purposes.

2. DESCRIPTION OF OTHER RIGHTS AND LIMITATIONS.

(a) Maintenance of Copyright Notices.

You must not remove or alter any copyright notices on any and all copies of the SOFTWARE PRODUCT.

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Each purchasing county representative is allowed to redistribute the SOFTWARE PRODUCT to each and every township government located within the county's official borders. You, as a purchasing county representative, may not distribute copies of the SOFTWARE PRODUCT to any other third party, including any other county, or any other township that is not located within your boundaries as a purchasing county. You, as a township government representative, are not allowed to distribute the SOFTWARE PRODUCT to any third party.

(c) Prohibition on Reverse Engineering, Decompilation, and Disassembly.

You may not reverse engineer, decompile, or disassemble the SOFTWARE PRODUCT, except and only to the extent that such activity is expressly permitted by applicable law notwithstanding this limitation. You may also not circumvent the password protection securing the coding, formulas, formatting, and layout of the SOFTWARE PRODUCT.

(d) Rental.

You may not rent, lease, or lend the SOFTWARE PRODUCT.

(e) Support Services.

Peak Yield LLC may provide you with support services related to the SOFTWARE PRODUCT ("SUPPORT SERVICES"). Any SUPPORT SERVICES that are provided will be through the form of email support to the ("COUNTY SUPPORT PERSON") of the purchasing county only. All inquiries, bug reports, feature requests, and additional form report requests on the part of any township government is to be directed toward their respective COUNTY SUPPORT PERSON for support. Each purchasing COUNTY SUPPORT PERSON assumes the responsibility to become familiar with the SOFTWARE PRODUCT and must make every attempt to provide support to their respective townships before resorting to SUPPORT SERVICES.

Any supplemental software code provided to you as part of the SUPPORT SERVICES shall be considered part of the SOFTWARE PRODUCT and is subject to the terms and conditions of this EULA.

(f) Upgrades

Peak Yield LLC may provide you with minor SOFTWARE PRODUCT updates and maintenance releases that could include, but are not limited to, bug fixes, error corrections, and minor feature improvements. Major upgrades to the SOFTWARE PRODUCT, which include but are not limited to; additional form reports, changes to current form reports, feature enhancements and upgrades, new features, and other

improvements; will be considered for release with an additional upgrade charge to the purchasing counties. Any SOFTWARE PRODUCT changes unique to a particular purchasing county will be considered on an hourly charge basis.

(g) Compliance with Applicable Laws.

You must comply with all applicable laws regarding the use of the SOFTWARE PRODUCT.

3. TERMINATION

Without prejudice to any other rights, Peak Yield LLC may terminate this EULA if you fail to comply with the terms and conditions of this EULA. In such an event, you must destroy all copies of the SOFTWARE PRODUCT in your possession.

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Before Opening the Software Program for the first time:

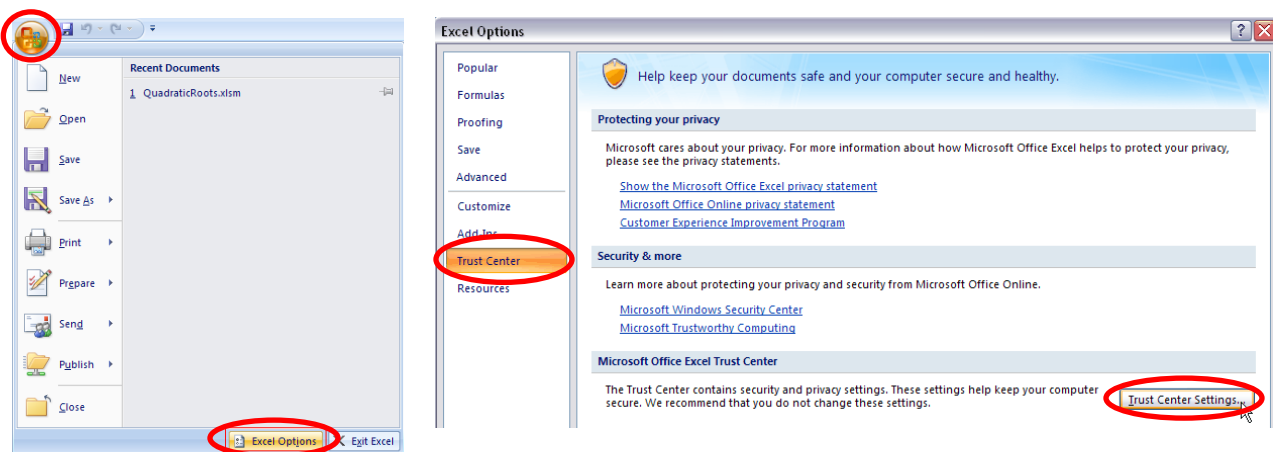
ATLR is much more than a standard Microsoft Excel spreadsheet data file. Several essential features along with extensive error checking subroutines have been implemented by extending the functionality of Excel using macros and programmed procedures.

For the ATLR software program to operate correctly, the macro capability of Microsoft Excel MUST be enabled!

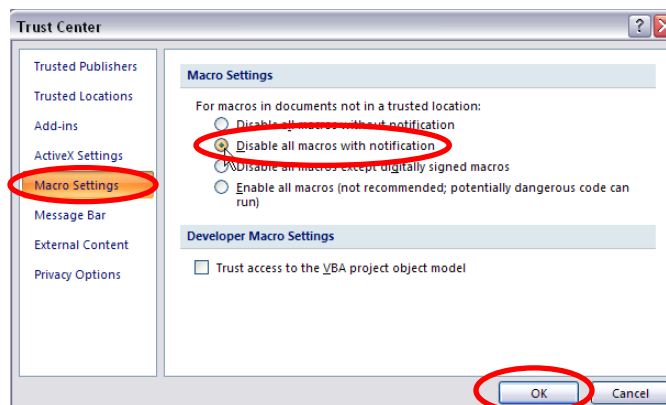
Enable Macros in Excel 2007:

To enable macros in Excel 2007, first start Excel with a blank worksheet.

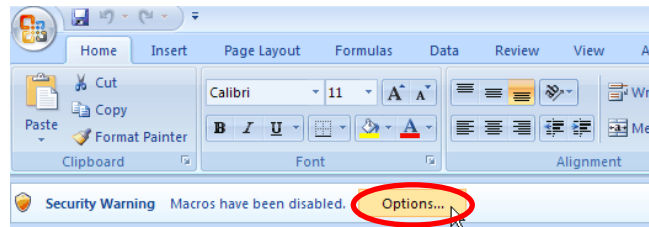
Then select the **Office** button in the upper left corner of the screen. At the bottom of this menu, click the **Excel Options** button. Select the **Trust Center** button on the left. Then, at the bottom right, select **Trust Center Settings**.



In the new window that appears, choose **Macro Settings** from the sidebar, and select **Disable all macros with notification** from the list of options that appear. This option keeps macros disabled but notifies users when macros attempt to run, allowing users to decide on a case-by-case basis which macros to enable. Click **OK** to exit this window.

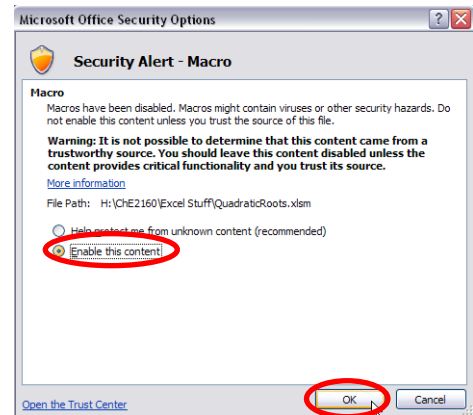


For the new settings to take effect, it will be necessary to close Excel and reopen it. Now when the ATR is opened, Excel 2007 will show a security warning bar beneath the Office ribbon.



When the notification appears, click the **Options** button. Choose **Enable this content** from the options that appear to allow macros to run within the ATR spreadsheet. Click **OK** to close the window.

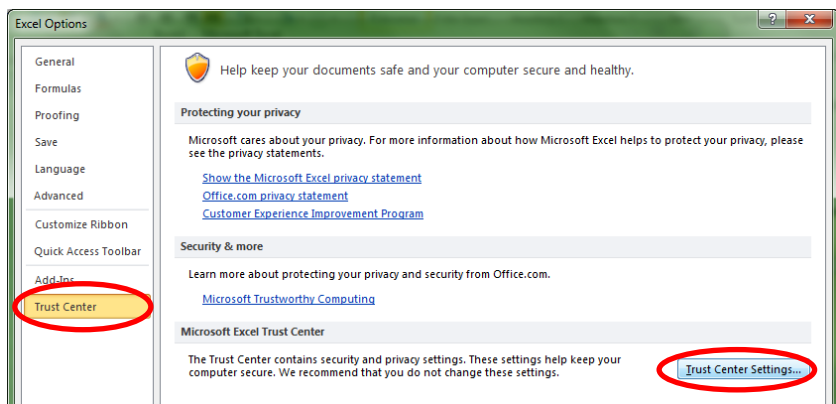
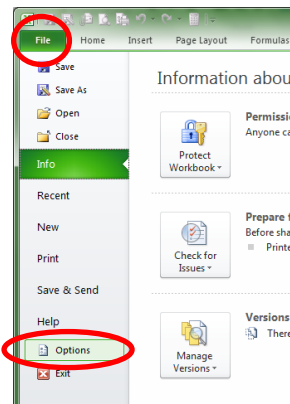
The **Enable this content** item must be selected for ATR to function properly. If **Enable this content** was not selected when ATR was opened; Excel will need to be closed and the ATR file reopened again. When the security warning bar appears again, make sure to click the Options button and select the **Enable this content** item. Excel 2007 will ask every time when ATR is opened to **Enable this content**. If the Trust Center **Macro Settings** to set to **Enable all macros**, Excel will no longer ask to **Enable this content** when ATR is started. **Warning:** This is not recommended if any Excel spreadsheets are downloaded or acquired from unknown sources or from the internet.



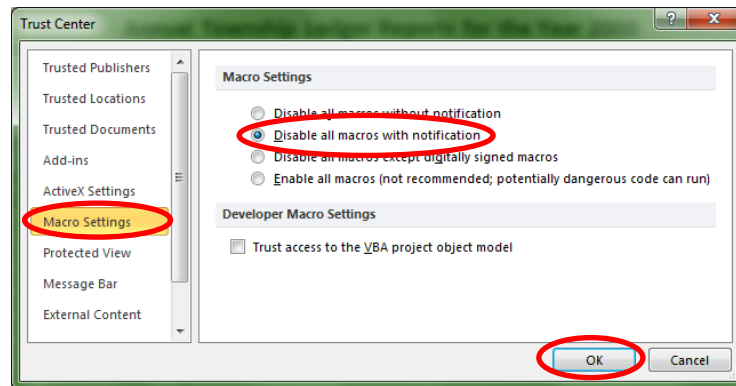
Enable Macros in Excel 2010, 2013, 2016, 2019 & 365:

To enable macros in Excel 2010 and higher, first start Excel with a blank worksheet. *(These versions of Excel should already have the correct macro setting and will normally function correctly with ATR. Changes would only be required if the original setting have been modified.)*

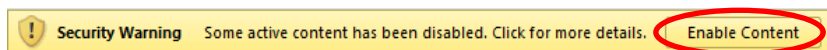
Then select the **File** menu button in the upper left corner of the screen. At the bottom of this menu, click the **Options** button. Select the **Trust Center** button on the left. Then, at the bottom right, select **Trust Center Settings**.



In the new window that appears, choose **Macro Settings** from the sidebar, and select **Disable all macros with notification** from the list of options that appear. This option keeps macros disabled but notifies users when macros attempt to run, allowing users to decide on a case-by-case basis which macros to enable. Click **OK** to exit this window.



For the new settings to take effect, it will be necessary to close Excel and reopen it. Now when ATLR is opened, Excel 2010 and higher will show a security warning beneath the Office ribbon.



Now when ATLR is opened, a yellow **Security Warning** message shown above will appear with a shield icon and the **Enable Content** button. The **Enable Content** item must be selected for ATLR to function properly. If the **Enable Content** was not selected when ATLR was opened, and the **Security Warning** message is no longer visible; Excel will need to be closed and the ATLR file reopened again. When the **Security Warning** message appears again, make sure to click the **Enable Content** button.

Once **Enable Content** is selected in Excel 2010 and higher, Excel will remember that this file is approved and it will become a **Trusted Document** (See Page 12), and Excel will not ask to **Enable Content** again. But anytime that the software program is saved with a new file name or in a new location, Excel will again ask to **Enable Content** for the program to function. Excel 2007 will always ask every time the ATLR program is opened to **Enable Macros**.

Enable Macros – All Versions:

If the macro capability of Excel is not enabled by following one of the procedures outlined above, ATLR will not function and will not be allowed to proceed from the **About** page.

After the macro capability is enabled in Excel, the red 'Enable Macros' warning text shown in the screenshot to the right will disappear from below the Welcome banner of the ATLR software package and the software will now become fully functional.



You must enable macros for this software to function properly.

If you did not 'Enable Macros' on startup, and do not see the 'Options' or 'Enable Content' button in the message bar above, you must close the workbook and reopen it again, this time enabling macros.

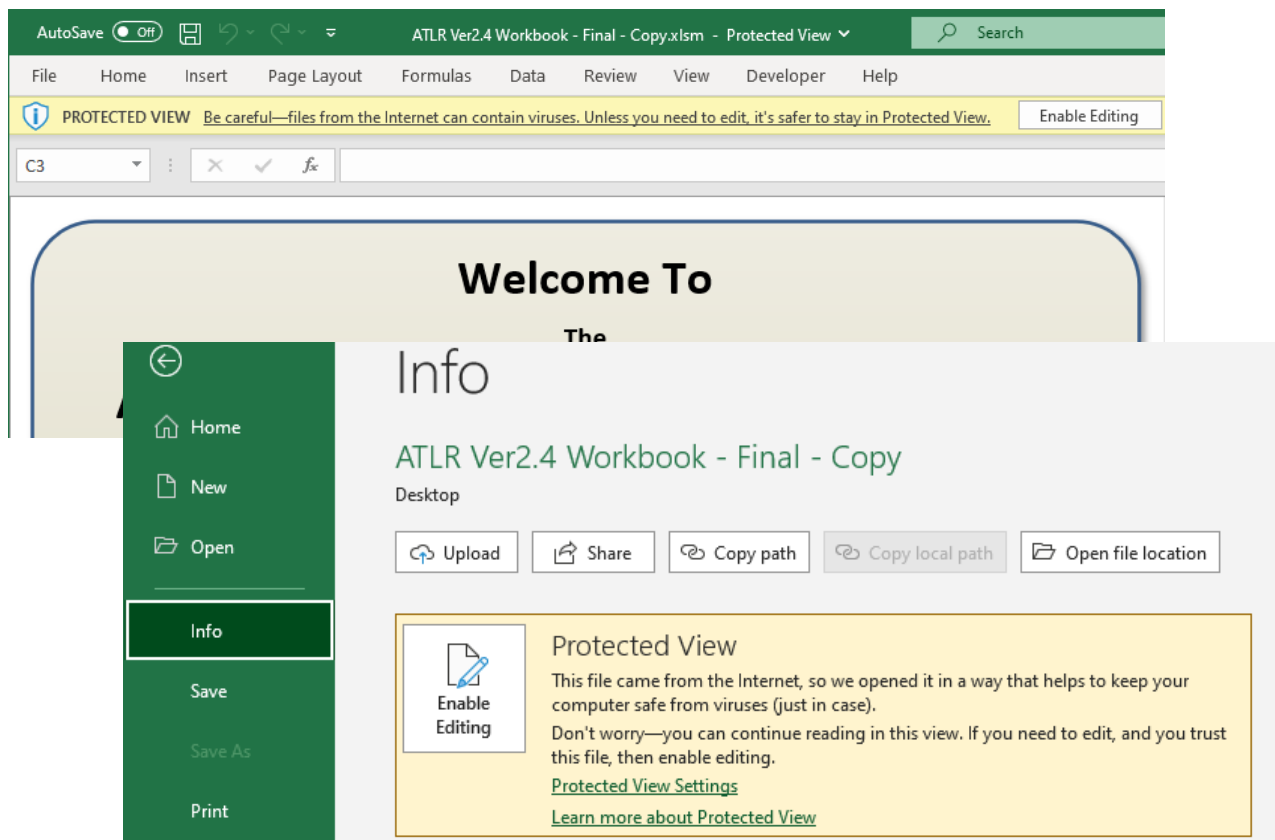
Trusted Document:

Any Excel file that contains macros, including ATR, will trigger a yellow **Security Warning** message with an **Enable Content** button. If macros have been enabled as described on pages 10 and 11, then pressing the **Enable Content** button will flag the document as a **Trusted Document**. This means that Excel will no longer trigger a **Security Warning** message for this file name if the file name is not changed and the file is not copied or moved to a new or different folder. The following procedures in ATR will create a new file that will trigger a new **Security Warning** message and will require the **Enable Content** button to be pressed again: Saving as a New File, Begin New Year, Upgrade to New Version, Changing the Township Name, and First Run.

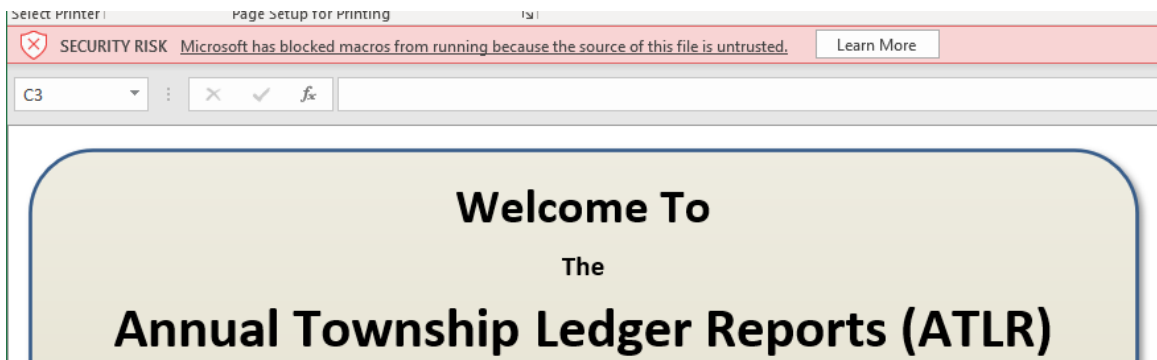
ATLR as an Email Attachment or Downloaded from the Internet:

Microsoft Office applications, including Excel, continue to implement additional methods of protecting a user's computer from potentially malicious software downloaded from the internet, as an attachment to an email, and sometimes when brought in by a USB flash drive by flagging these documents with the yellow **Protected View** message then followed by a red **Security Risk** message.

Protected View: Opening a Microsoft Office (Excel) document, such as ATR, from an email attachment, downloaded, or from a USB drive will place the file into **Protected View** to protect the user from possible viruses. The yellow **Protected View** warning will appear as shown below. If the **Be careful ...** link is clicked, then the **Info** page will appear that is located under the **File** menu. An example of the **Info** page is shown below.



Security Risk: The **Enable Editing** button shown above on either the yellow **Protected View** message or on the **Info** page should be pressed to continue past the **Protected View** message. If the Office file contains macros, as the ATLR data file does, the macros will be blocked from being run because the source of the file is untrusted. This is indicated by the red **Security Risk** message shown below.



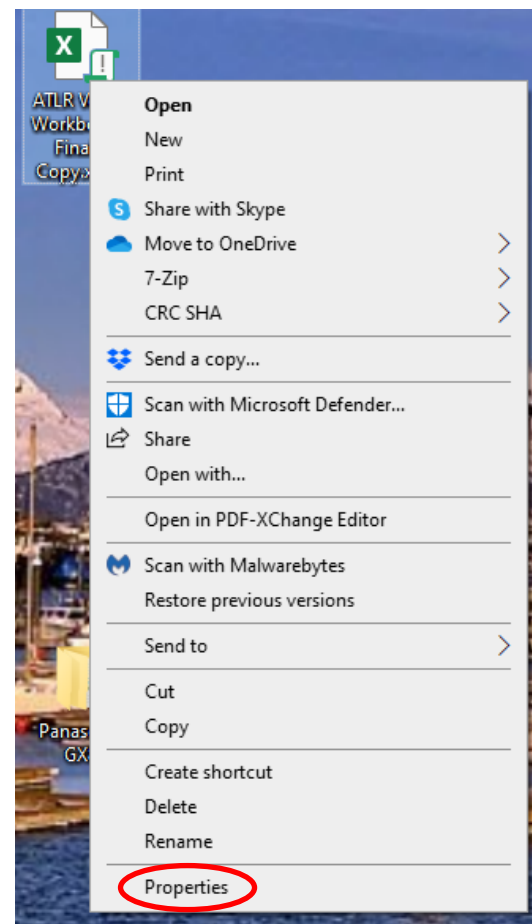
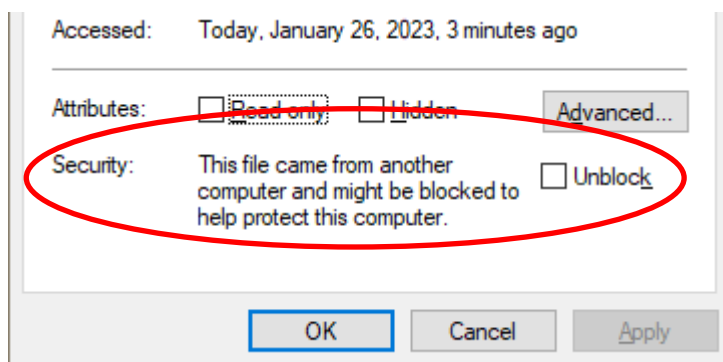
Clicking on either the underlined link, or the **Learn More** button, will open the following web page:

<https://support.microsoft.com/en-us/topic/a-potentially-dangerous-macro-has-been-blocked-0952faa0-37e7-4316-b61d-5b5ed6024216>

Open the link shown above by holding the control key on your keyboard and left clicking on the link.

To allow an ATLR data file labeled as a **Security Risk** to open properly, you must first close the file showing the security risk. Then right click on the file and chose **Properties** as shown in the red circle in the image to the right:

The bottom of the dialog box that appears when **Properties** is clicked is shown below. The **Unblock** checkbox must be checked and then press the **OK** button to remove the red **Security Risk** message bar. The ATLR data file, when next opened, will now require the **Enable Content** button to be pressed (See page 11). Now ATLR will operate normally. An alternate solution is to use a **Trusted Location**, which is explained further in the next section.



ATLR Flagged as a Virus Warning:

There have also been instances where the ATLR data file has been flagged as a potential virus by virus software or even by Microsoft Excel itself.

There is a "feature" in Office called "AMSI integration" that hooks up Office applications with the antivirus program. The ATLR data file causes this warning because of the automation contained within ATLR where the current ATLR file is closed and a new ATLR file is automatically opened by using a "Shell" command. This is the command in a macro that can remotely run an external file, and this is common method to causing malicious activity. Antivirus software scans for this behavior and then signals the Office app that this could be a problem.

AMSI integration is now turned on by default for Office 365, and possibly with other versions of Office, including Word, Excel, PowerPoint, Access, Visio, and Publisher during the spring of 2022.

In its default configuration, macros are scanned at runtime via AMSI except in the following scenarios:

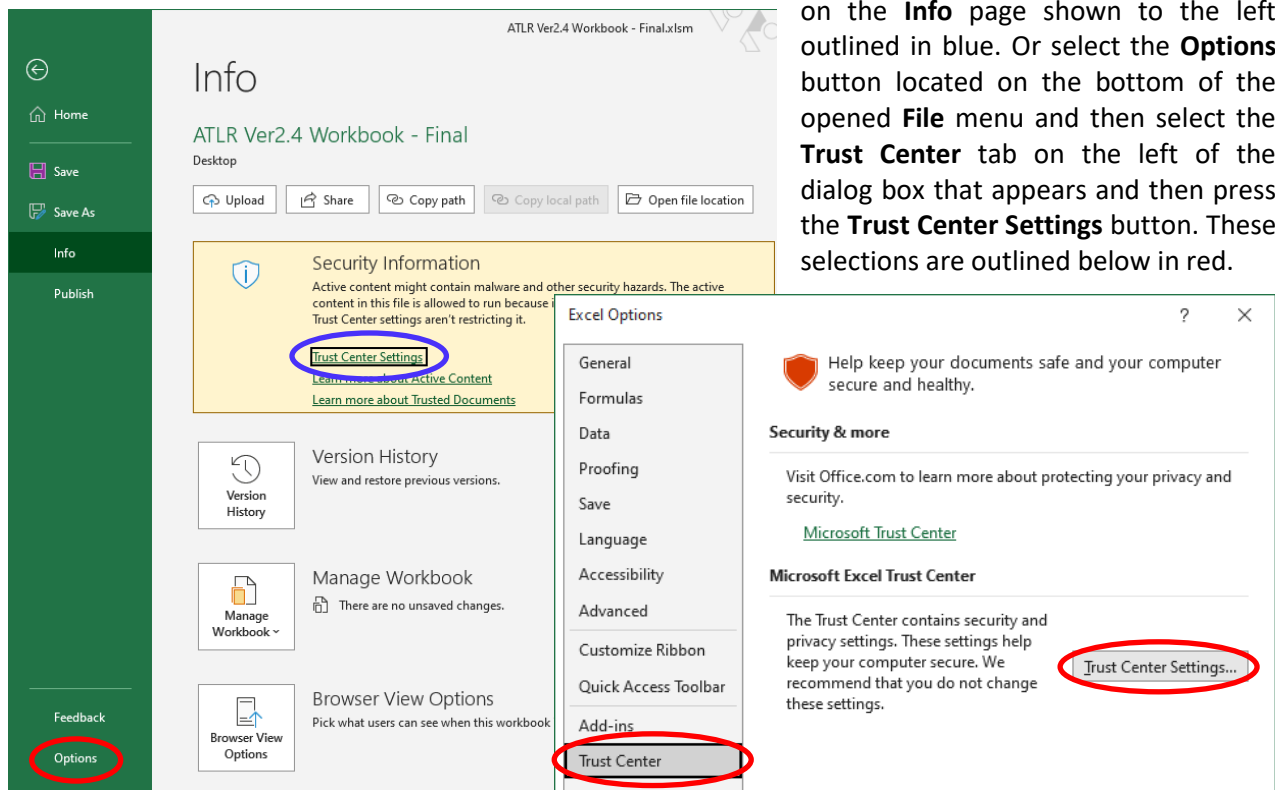
- Documents opened while macro security settings are set to **Enable All Macros**. (See pages 9-11.)
- Documents opened from **Trusted Locations**. (See below.)
- Documents that are **Trusted Documents**. (See pages 11-12.)
- Documents that contain VBA that are digitally signed by a trusted publisher. (Not used.)

A **Trusted Document** is one that has been opened previously and user has agreed to the security warning and has pressed the **Enable Content** button. (See pages 11-12).

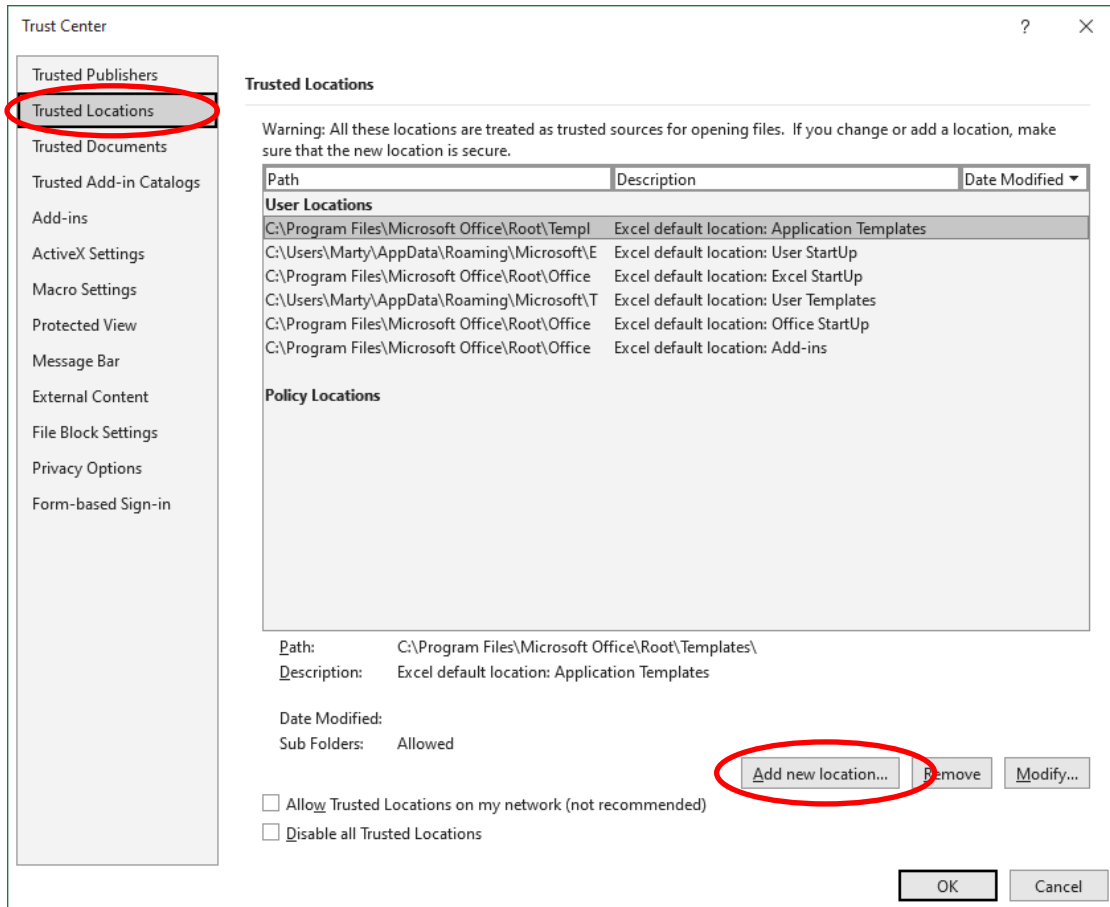
Trusted Location:

A **Trusted Location** is a Microsoft Windows folder where files can be placed so the above issues will be ignored. A **Trusted Location** is created from the **Trust Center** which is located under the **Options** selection within the **File** menu of Excel. Press the **Trust Center Setting** in the **Security Information** section

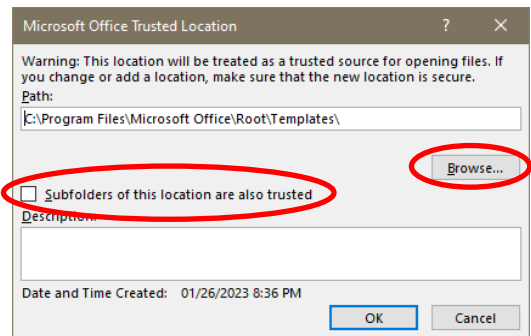
on the **Info** page shown to the left outlined in blue. Or select the **Options** button located on the bottom of the opened **File** menu and then select the **Trust Center** tab on the left of the dialog box that appears and then press the **Trust Center Settings** button. These selections are outlined below in red.



Pictured below is the Trust Center dialog box that appears.



Select the **Trusted Locations** tab and then select the **Add New Location** button outlined in red above. The dialog box to the right will then appear. Place a checkmark in the box that **Subfolders of this location are also trusted**. Then, press the **Browse** button outlined in red. In the **Browse Folders** dialog box that appears, select the desired folder to become a **Trusted Location**. Lastly, press **OK** on all the dialog boxes to accept the chosen folder and close all the dialog boxes.



Note: Any file placed into a **Trusted Location** folder will bypass **ALL** the warning messages outlined above. It is highly recommended to create a **Trusted Location** folder for ATLR.

Windows 10 or 11 in S mode:

Windows in S mode is a version of Windows that is streamlined for security and performance, while providing a familiar Windows experience. To increase security, it allows only apps from the Microsoft Store, and requires Microsoft Edge for safe browsing. Using Windows in S mode will not allow ATLR to work correctly. Please see the "How do I switch out of S mode" section on the web page indicated below to determine how to remove the S mode restriction.

<https://support.microsoft.com/en-us/windows/windows-10-and-windows-11-in-s-mode-faq-851057d6-1ee9-b9e5-c30b-93baebee85>

Getting Started:

To open the software package, find and double click on the ATRR template file: (**ATLR Ver2.3 Workbook - <county name>.xlsm**) that was provided to you by the county. Remember that once the template file is opened, ATRR will ask for specific details concerning each township, then create and save the new data file, and lastly, will open the ATRR file for the entering and editing of the township's data. Excel could also be started first and then browse to the ATRR template file name by using the **File → Open** menu command.

Reading and Accepting the EULA:

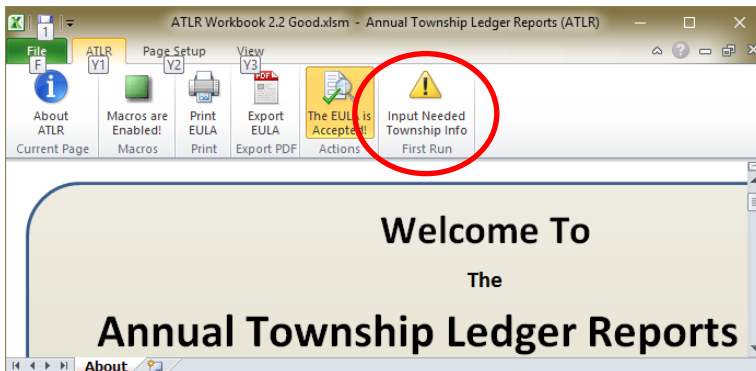
Each time a new data file is created, the ATRR software package will require that the End-User License Agreement (EULA) be read and accepted by checking the 'Accept the EULA?' button located by scrolling to the bottom of the **About** page. The EULA is also found at the beginning of this document.

Do you accept the above End User Licensing Agreement - EULA?

ATRR will not show and/or enable the buttons on the ribbon toolbar necessary to proceed into the software program until the terms in the EULA are agreed to.

First Run: *(Is only visible when either, the ATRR program has never been used before on this computer, or when ATRR is started from the template file (.xlsm) distributed by the county.)*

After opening the ATRR template file and accepting the EULA, each township's information will be entered by pressing the **Input Needed Township Info** button located on the ribbon toolbar.



If ATRR has been used in the past, a dialog box will ask if the most recently used ATRR data file should be updated to this new version. If **No** is selected, then the **Select ATRR Data File** dialog box will appear to allow a different ATRR file to be chosen. If **Cancel** is selected, then the **ATLR First Run...** information form shown to the right will then open.

Begin by entering **This township's name?** from the drop-down list. Next, enter the month and year **When will the township begin to enter data?** (This is reflective of the township's fiscal year, normally beginning in January.) And finally, indicated **Where will the township's data files be saved?** The save locations available are: on the user's desktop, in the Documents folder for the current user, or in

A screenshot of the 'ATLR First Run...' dialog box. The title bar says 'ATLR First Run...'. The main text reads: 'Welcome to: Annual Township Ledger Reports (ATLR) It appears that this is the first time that this version of ATRR has been initiated.' Below this, it says 'Please fill in the following information to proceed:'. The form includes: 'The County Name is: Griggs' (text input), 'This township's name?: Bartley' (dropdown menu), 'When will the township begin to enter data?: January 2017' (month and year dropdowns), 'Where will the township's data files be saved?:' with radio buttons for 'In ATRR folder on Marty's Desktop', 'In ATRR folder in Marty's Documents' (selected), and 'In ATRR folder in Marty'. Below these is a text box containing 'D:\Users\Marty\Documents\ATLR' and a checkbox 'Create a Shortcut to this folder on your Desktop?'. The next section is 'The name of the new township data file:' with a text box containing 'Bartley 2017 ATRR Workbook.xlsm' and a checkbox 'Create a Shortcut to this data file on your Desktop?'. At the bottom is a button labeled 'Finished! - Press to Continue'.

the user's main folder. The choice that is selected will have an ATLR folder created in that indicated location.

Also shown on this form is the **County Name**, the full name of the save folder location, and the proposed data file name to be created. These file/folder names have associated checkboxes that will allow 'Shortcuts' to be saved to the Windows Desktop. These 'Shortcuts' will have icons with a gold star image that will point to the location of the ATLR Data File, and/or the ATLR Data Directory Folder. Clicking these icons will open the associated file, or folder.

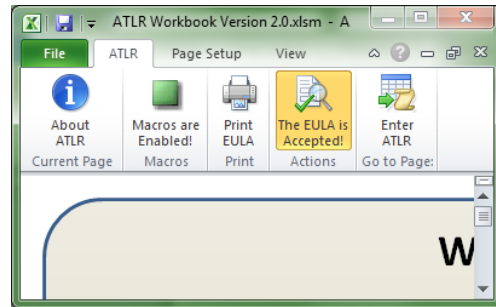
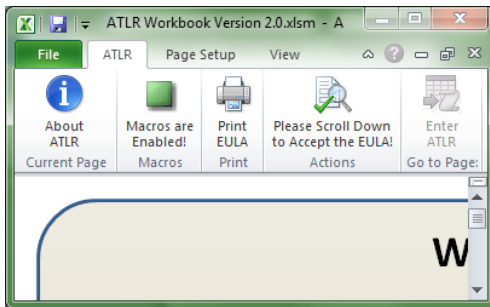
After the necessary information has been entered into the ATLR **First Run...** input form, the **Finished! – Press to Continue** button will become available to complete the process. By pressing the button, the proposed data file will be created and saved, Excel will be shut down, and the newly created township file will be reopened for the entering and editing of the township's data.

This same process will also be utilized when migrating an existing township ATLR data file to a new computer.

Enter ATLR:

Each ATLR data file will contain one year of township information. Every year, a new ATLR data file must be created. Whenever a new ATLR township data file is created, Excel will always show a security warning and ask to **Enable Content**. Also, for each ATLR data file, the EULA must again be accepted. See page 9.

Before the EULA has been accepted, notice in the left image below that ATLR will indicate to you with a toggle button on the ribbon toolbar menu to **Please Scroll Down to Accept the EULA!** Also notice in the left image below that the **Enter ATLR** button is not enabled and looks to be grayed out.



The right image above shows that the EULA has now been accepted by checking the EULA checkbox at the bottom of the **About** page and that the toggle button is now highlighted and is displaying that **The EULA is Accepted!** The **Enter ATLR** button has now been enabled and when this button is pressed, access is granted into the full ATLR package. If macros have been enabled, the program will then be able to proceed to the **Setup** page by pressing the **Enter ATLR** button. See pages 6-8 for more information on Enabling Macros. After pressing **Enter ATLR**, the software will now display the Setup page as is shown in the image below.



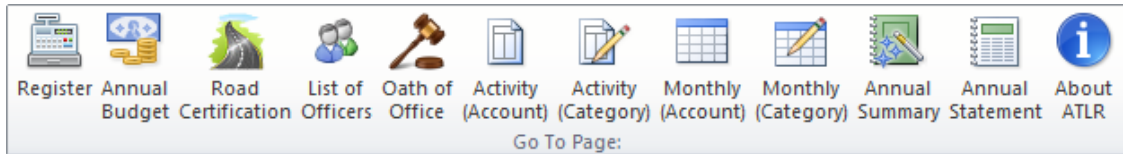
Note: Always remember to frequently save the data file whenever information is being entered. There are three different ways to save ATLR. First, open the **File** menu and select the **Save**

menu item. Second, press the **Save** quick access toolbar button. Or third, right click on most data entry pages and then press the **Save** button. ATLR will always ask to save the data file when the program is being closed, but it does not automatically save any data.

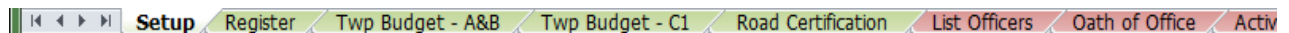
Thank you for choosing ATLR in streamlining the recordkeeping requirements of your township.

Software Overview:

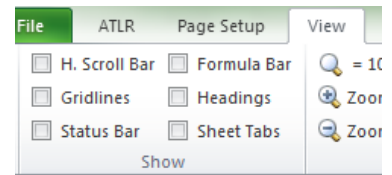
The Annual Township Ledger Reports (ATLR) software package is designed into pages where information can be entered, and reports can be viewed. These pages are located on Excel worksheets that are accessed through the **Go To Page:** buttons located on the ribbon toolbar menu.



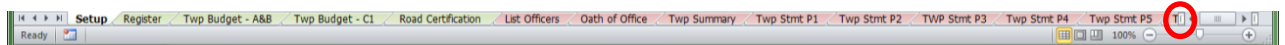
ATLR can also show the different data entry, informational, and report pages by selecting and viewing the worksheet tabs located along the bottom edge of the software program. These **Sheet Tabs** can be made visible by checking the **Sheet Tabs** checkbox located on the **View** ribbon toolbar menu.



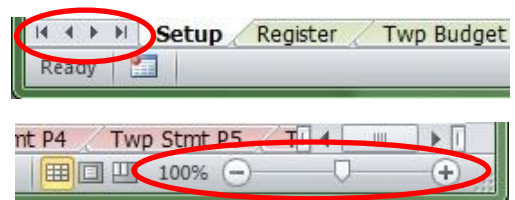
When ATLR is first opened, it automatically maximizes the amount of screen space available by removing the **Formula Bar**, the **Headings**, the **Sheet Tabs**, the **Horizontal Scroll Bar** and the **Status Bar**. Any of these items can be turned back on again if desired by checking the corresponding checkboxes in the **Show** group on the **View** tab of the ribbon toolbar menu. ATLR will remember these settings whenever the program is being utilized.



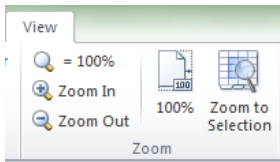
The **Horizontal Scroll Bar**, if visible, can be increased or reduced in size by moving the resize handle as indicated in the image below. If the resize handle is slid mostly to the right, this will minimize the amount of space that the horizontal scroll bar will occupy, and this will allow as many of the page tabs to be viewed as possible.



When some of the page tabs are hidden from view because the screen is too narrow, and/or the tabs are possibly covered up by the **Horizontal Scroll Bar**, the tab arrows as shown in the image to the right, will allow the tabs to be moved left and right to expose hidden tabs.



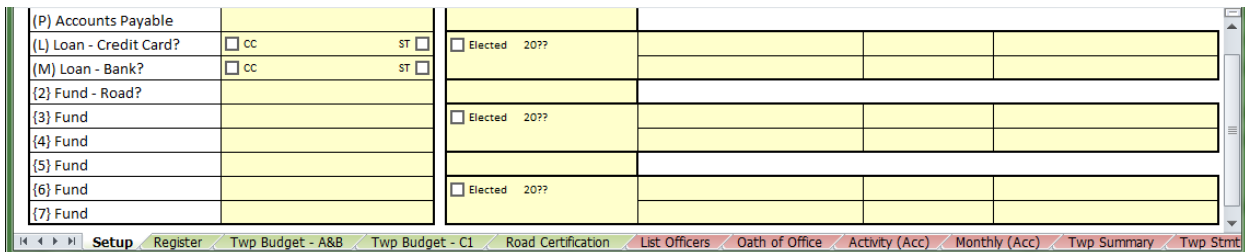
Excel also provides a zoom slider in the lower right of the program window that is located on the **Status Bar**. Since the **Status Bar** is not visible by default, this functionality has been replaced on the **View** tab of the ribbon toolbar menu. The **Status Bar** can also be made visible as indicated above.



Using either of these **Zoom** functions will allow more or less information to fit on the screen as desired. But if any number cells on the **Register** page display #####, try adjusting the zoom level so to be able to see the numbers.

If the **Sheet Tabs** are being shown, then the page tabs that will allow information to be entered and edited into the program are colored in green. The red page tabs are report pages that will only display information and cannot be edited or changed.

Located inside of each green page tab, only certain areas, or cells, of ATRR will allow information to be entered or edited. These cells are colored a light yellow to designate that these cell locations will allow user interaction with the software program. All other locations throughout ATRR are locked and cannot be modified by the user.



Warning: If, at any time, the edit cursor moves off a cell that is not colored a light yellow, immediately save the file and close Microsoft Excel. Any potential modifications made to locations other than the light-yellow areas will destroy the functionality of the software package and/or damage the report pages such that the reports will not print correctly. After Excel is shut down, the ATRR software package can be opened again and determined if any damage has been done. If the edit cursor can repeatedly enter a non-yellow colored cell, please contact your county auditor’s office immediately to report the problem.

Because of the severe potential consequences to both the functionality of the software and to the printability of the reports; all page tabs, their content, and the structure of ATRR have been password protected against inadvertent modifications to the software package.

Note: You are bound by the EULA that you accepted to not attempt to remove the password protection of ATRR.

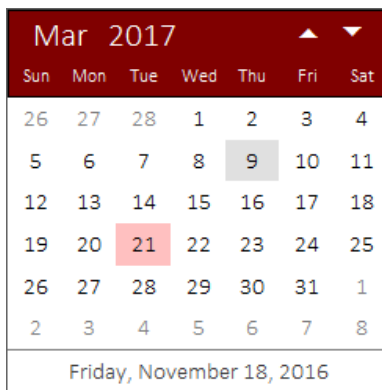
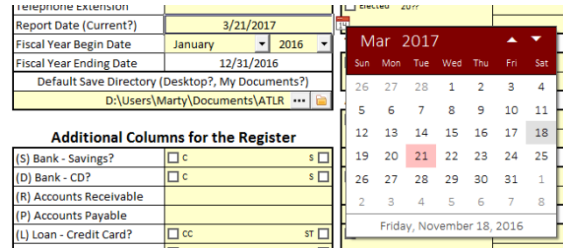
Note: If upon the opening of ATRR; an error is experienced that states either “Compile error in hidden module: ThisWorkbook” or “Unexpected Error 32809”; the steps to correct these errors is in the Troubleshooting section at the end of the manual.

Note: Software Support for ATRR is to be provided to township officers using a **County Support Person**. In the event of software issues (bugs) that need to be corrected or to request additional features, please contact your **County Support Person** for support. Under no circumstances is a township officer to contact the author of ATRR or Peak Yield LLC. The **County Support Person**, if unable to remedy the situation, is then authorized to contact the author after attempting to correct the issue locally.

Entering Dates in ATLR:

Entering a date in any of the date cells of ATLR has several additional features included. There is a popup calendar that will show an icon next to a selected date cell.

This icon will float on the right side of the cell. By pressing on the icon, the floating popup calendar will be displayed. Changes to the month and to the year can be selected by clicking on the headings when underlined. The month can also be changed by using the up/down arrows located in the upper right of the calendar. Today's date is located at the bottom of the calendar. The pale red highlight indicates the date that is currently stored in the selected date cell. The grey highlight moves with the mouse cursor and will become the date selected and entered into the cell if the mouse button is pressed.



There are also several keyboard shortcuts implemented into the date cells of ATLR. By selected any of the date cells, and then pressing one of the indicated keys below on the keyboard, ATLR will enter or modify the date in the cell. The available shortcut keys are as follows:

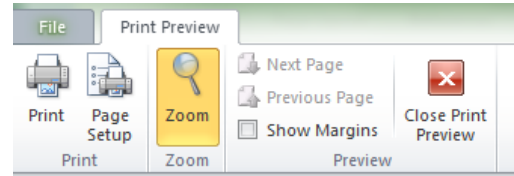
- | | |
|-------------------|---|
| T,t | Enter today's date. |
| - (minus key) | Previous day. |
| + (plus key) | Next day. |
| [(left bracket) | Same day last week. |
|] (right bracket) | Same day next week. |
| ; (semi colon) | Same day last month. |
| ' (apostrophe) | Same day next month. |
| W,w | First day of the (w)EEK. |
| K,k | Last day of the wee(k). |
| M,m | First day of the (m)ONTH. |
| H,h | Last day of the mont(h). |
| Y,y | First day of the (y)EAR. |
| R,r | Last day of the yea(r). |
| C,c | In the Register , (C)opy the last transaction down to this row. Copies the: Date, Doc #., Vendor/Payee/Memo, Bank, Fund, Reconciled columns. |

Printing Reports:

Using the Print <report> Buttons on the Ribbon Toolbar Menus:

There are **Print <report>** buttons located on each page's ribbon toolbar menus that facilitate the printing of the reports in ATLR. Additional **Print <report>** information is available in each page section description located throughout this manual.

These **Print** buttons allow the multiple page tab reports to be printed as a group and will also remove the light-yellow color that indicates the editable cells. Pressing any of these **Print** buttons will open a print preview screen where any **Page Setup** may be applied before actually printing the report.

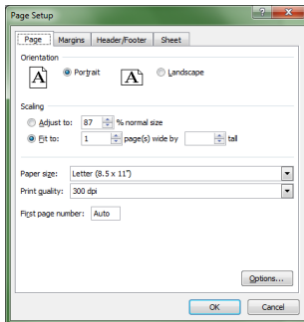
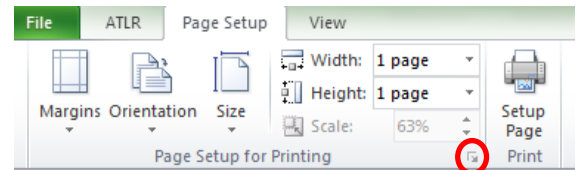


This **Print Preview** will show how the reports are going to look when printed and several adjustments can be made to the reports from this location. These adjustments include which printer to print the report on, what pages to print, and how the page is to be setup.

Using Excel's Page Setup:

The standard Excel **Page Setup** dialog box (see below left) is available to customize the page tabs. It is accessible by pressing the **Page Setup** button on the Print Preview screen that appears when one of the **Print <report>** buttons is pressed (see above image). It is also available by pressing the red outlined button in the image to the right.

Both the **Page Setup** tab and the **Page Setup** dialog box allow selecting the printer and its native options, making adjust-



ments to the printed page including the scaling of the printed page, the setting of margins, changing the headers and footers, and adjusting several other settings to customize the reports. See the Excel documentation and help files to further understand these settings.

Note: Use care when changing settings associated with **Page Setup**. Settings made here are persistent to each Excel page tab and change how the reports are printed. It is possible to make changes to ATLR's reports so that the reports will no longer print correctly on each page.

Getting Reports to print correctly on each page:

The **Page Setup** ribbon toolbar menu and **Page Setup** dialog box have options to adjust the scaling of the document. Using the options **Fit to 1 Page High** and/or **Fit to 1 Page Wide** is appropriate for most of the page tabs. The **Scale:** (on the ribbon menu) or **Adjust to <?> % normal size** (in the **Page Setup** dialog box) setting can also be used to adjust the page size to correctly fit each report on to the printed page.

Printing Multi-Page Reports on a double sided (duplex) printer:

If a multiple page report is to be printed on both sides of the paper, set the duplex option (**Print on Both Sides**) available through the printer driver of a duplex capable printer. Access to the printer driver is available from the **Page Setup** → **Options** button (see **Page Setup** section above) or through the **Print** → **Printer Properties** button. Each page of a report will need this option set.

Setup Page:

The **Setup** page is where all of the software setup and other miscellaneous information is displayed. It is split into several sections including **Setup Information**, **Additional Columns for the Register**, **Beginning Bank Balances**, **Beginning Fund Balances**, **Remarks for Twp Summary Report**, **List of Officers**, **Account List** and the **Category** sections. Each section is detailed below.

Bear Creek Township, Dickey County, North Dakota
Annual Township Ledger Reports for the Year Ending December 31, 2017

Setup Information

Name of County: Dickey
 Name of County Auditor: [Empty]
 Email of County Auditor: [Empty]
 Name of Township: Bear Creek
 Address Line 1: [Empty]
 Address Line 2: [Empty]
 Address Line 3: [Empty]
 Summary Signatory: [Empty]
 Summary Signatory Title: [Empty]
 Telephone Area Code: [Empty]
 Telephone Number: [Empty]
 Telephone Extension: [Empty]
 Report Date (Current?): 03/20/2018
 Fiscal Year Begin Date: January 2017
 Fiscal Year Ending Date: 12/31/2017
 Default Save Directory (Desktop?, My Documents?): D:\Users\Marty\Documents\ATLR

Additional Balance Columns for the Register

(A) Bank Asset C
 (D) Bank Asset C
 (R) Receivables Asset
 (P) Payables Liability
 (L) Loan Liability CC ST
 (M) Loan Liability CC ST
 (2) Fund Equity A
 (3) Fund Equity
 (4) Fund Equity
 (5) Fund Equity
 (6) Fund Equity
 (7) Fund Equity

Beginning Bank Balances

Checking	Asset	\$	-
Not Used	Asset	\$	-
Not Used	Asset	\$	-
Not Used	Asset	\$	-
Not Used	Liability	\$	-
Not Used	Liability	\$	-
Not Used	Liability	\$	-
Total Bank Balances	Asset - Liabilities	\$	-

Beginning Fund Balances

General	Equity	\$	-
Not Used	Equity	\$	-
Not Used	Equity	\$	-
Not Used	Equity	\$	-
Not Used	Equity	\$	-
Not Used	Equity	\$	-
Not Used	Equity	\$	-
Total Fund Balances	Equity	\$	-

Remarks for Twp Summary Report

[Empty text box]

Setup Information:

The **Setup Information** covers information about your township.

Fill in the **Name and Email of the County Auditor**, select the **Name of the Township** and enter the **Address** lines of the Township. The **Summary Signatory** is the person that will be signing the **Township Summary** report. The **Summary Signatory Title** and **Telephone Area Code**, **Telephone Number**, and **Telephone Extension** also show up on the **Township Summary** report and pertain to the person who is signing the report.

Setup Information

Name of County	Burleigh
Name of County Auditor	[Empty]
Email of County Auditor	[Empty]
Name of Township	Apple Creek
Address Line 1	[Empty]
Address Line 2	[Empty]
Address Line 3	[Empty]
Summary Signatory	[Empty]
Summary Signatory Title	[Empty]
Telephone Area Code	[Empty]
Telephone Number	[Empty]
Telephone Extension	[Empty]
Report Date (Current?)	03/21/2017
Fiscal Year Begin Date	January 2016
Fiscal Year Ending Date	12/31/2016
Default Save Directory (Desktop?, My Documents?)	[Empty]

The **Report Date** is the date that will appear on all of the reports as to when the reports were completed. Normally the **Report Date** will be the date of the spring annual meeting, designated by state law to be on the third Tuesday in March.

The **Fiscal Year Begin Date** and **Fiscal Year Ending Date** will reflect the fiscal year for the township. Use the **Month** and **Year** drop down lists to select the beginning of the fiscal year for the township. If the **Fiscal Year** is changed, ATLR will ask to change the **Report Date** to the 3rd Tuesday in March of the appropriate year. But the **Report Date** can be changed at any time to any chosen date. The **Fiscal Year** cannot be changed if any transactions exist in the **Register** that are within the currently displayed **Fiscal Year**.

The **Default Save Directory** is where the data files for ATLR are to be stored. Clicking on the ellipsis button when the cell is blank will automatically set a default save directory. Clicking the ellipsis button again with a directory indicated will allow the directory to be customized to any location desired. The file folder button will open the directory in a Windows Explorer window.

Additional Columns for the Register:

This section of the main **Setup** page allows additional columns to be displayed or hidden in the **Register** page. ATLR allows the option to display two additional **Bank** columns, an **Accounts Receivable** column, an **Accounts Payable** column, two **Loan** columns, and six additional **Fund** columns. The **Checking** bank column and the **General** fund column are always shown. If no other columns are used, the **Checking** bank column and the **General** fund column are merged into one column.

(S) Bank	Asset	<input type="checkbox"/> C	<input type="checkbox"/> S
(D) Bank	Asset	<input type="checkbox"/> C	<input type="checkbox"/> S
(R) Receivables	Asset		
(P) Payables	Liability		
(L) Loan	Liability	<input type="checkbox"/> CC	<input type="checkbox"/> ST
(M) Loan	Liability	<input type="checkbox"/> CC	<input type="checkbox"/> ST
{2} Fund	Equity	<input checked="" type="checkbox"/> R	Road
{3} Fund	Equity		
{4} Fund	Equity		
{5} Fund	Equity		
{6} Fund	Equity		
{7} Fund	Equity		

In each of these **Additional Columns** cells, enter a name that is to be displayed in the column header on the **Register** page. These column names should identify the type of account that is to be displayed. When a name is entered in the light-yellow colored

cell, that column will appear in the **Register** and will also be used in the **Beginning Bank Balance** section on the **Setup** page. If the **Loan** columns are used, then certain **Accounts** are bound to that name in the **Account List**.

If a column is to be removed from the register; select the corresponding cell in the **Additional Columns for the Register** section and press the **Delete** key; or select the cell, right click, and select the **Clear Contents** menu item. If the column is not being used and is 'blank', then other areas of the program that utilize the column name will either hide the name or place a -- **Not Used** -- name in the corresponding area.

Note: ATLR will not let you remove a column from the **Register** that has either a non-zero beginning balance, a non-zero **Register** balance, or has been used in a **Register** transaction.

The additional **Bank** columns have two checkboxes to indicate what type of **Bank** column is to be represented. The C checkbox is for an additional checking column. The S checkbox is for a savings column. If neither is checked then the column is a generic bank balance.

If the C checkbox is checked, then all the **Revenue** and **Expense** accounts, along with **AR Income**, **AP Expense** and the **Transfer** accounts from the **Account List** are available to that **Bank** column. An S checkbox indicates that only the **Revenue** accounts, **AR Income** and the **Transfer** accounts are available. If neither the C nor the S checkboxes are checked, then only the **Transfer** account from the **Accounts List** is available.

Note: Normally the first additional **Bank** column would represent a 'Savings' account and the second additional **Bank** column would represent a 'Certificate of Deposit' account. But these additional **Bank** columns can be configured as needed.

The additional **Loan** columns have two checkboxes to indicate what type of Loan column is to be represented. The CC checkbox is for a credit card column. And the ST checkbox indicates that this loan is a short-term loan. Short-term loans are loans that are paid off in less than a year. Credit card loans are always short-term loans. If neither checkbox is checked, then the

Loan is considered a long-term loan, meaning a loan that is to be paid off over more than a year. Most bank loans are long term, multiple year loans.

If the **CC** checkbox is checked, then all the **Expense** accounts from the **Account List** along with the **<credit card> Payment** account are available. If the **ST** check box is checked, then the account names are changed to **<loan> ST Issued** and **<loan> ST Retired**. If neither the **CC** nor **ST** checkboxes are checked, then the accounts available are **<loan> Issued** and **<loan> Retired**. The word **<credit card>** or **<loan>** is replaced with the custom name that was entered for the column.

Note: If a ‘Special Road Fund’ is to be implemented as outlined in North Dakota state law, then the **R** checkbox must be checked in the **{2} Fund** input cell. The name of the ‘Special Road Fund’ will default to Road. Several other changes and restrictions pertaining to North Dakota state law are enforced by ATR when the **R** checkbox Road Fund is implemented. Please see about the ‘Special Road Fund’ in the **Transactions** section of this manual.

Beginning Bank Balances:

Beginning Bank Balances		
Checking	Asset	\$ -
-- Not Used --	Asset	\$ -
-- Not Used --	Asset	\$ -
-- Not Used --	Asset	\$ -
-- Not Used --	Liability	\$ -
-- Not Used --	Liability	\$ -
-- Not Used --	Liability	\$ -
Total Bank Balances:		\$ -

Total Bank Balances = Assets - Liabilities

The **Beginning Bank Balances** section is where the township’s assets and liabilities are reflected and where the beginning balance for each Bank, Accounts Receivable, Accounts Payable and Loan column will need to be entered as of the start of your fiscal year. This would be the same fiscal year that is reflected in the **Year Beginning Date** from the **Setup Information** section.

Normally, bank balances are entered as positive numbers.

If a column is not used and is ‘blank’ in the **Additional Columns for the Register** section, then the **Beginning Bank Balances** name will reflect **-- Not Used --** and the corresponding cell will no longer be a light-yellow color and will not allow a beginning balance to be entered.

The **Total Bank Balances** will total up all of your **Beginning Bank Balances**.

Beginning Fund Balances:

Beginning Fund Balances		
General	Equity	\$ -
Road	Equity	\$ -
-- Not Used --	Equity	\$ -
-- Not Used --	Equity	\$ -
-- Not Used --	Equity	\$ -
-- Not Used --	Equity	\$ -
Total Fund Balances:		\$ -

Total Fund Balances = The Sum of All Funds

The **Beginning Fund Balances** section is where the townships equity is reflected and where the beginning balance for each fund will need to be entered as of the start of the fiscal year. This is the same fiscal year that is reflected in the **Year Beginning Date** from the **Setup Information** section.

Normally, fund balances are entered as positive numbers.

If a column is not used, then the **Beginning Fund Balances** name will reflect **-- Not Used --** and the corresponding white colored cell will not allow a beginning balance to be entered.

The **Total Fund Balances** will sum up all your **Beginning Fund Balances**.

Note: The **Total Bank Balances** and the **Total Fund Balances** must equal. If the Bank and Fund Balances do not equal, the cells will display a red background color.

List of Township Officers:

List of Township Officers			
Name	Mailing Address (911)	Phone(s)	Email(s)
Supervisor			
<input type="checkbox"/> Elected 20??	Chairman <input type="checkbox"/>		
<input type="checkbox"/> Elected 20??	Chairman <input type="checkbox"/>		

The **List of Township Officers** is where the elected officers of the township, along with their physical address, phone numbers, and email addresses can be recorded. This information is then included on the **List of Officers** report page.

Checkboxes are available to indicate which of the Supervisors was elected **Chairman**. Another set of checkboxes will indicate if that officer was newly **Elected** or reelected this year or not. And a text box is available to display any additional data desired, which could include the year first elected, the last year elected, or any other small bit of information that might be useful.

Assessor			
<input type="checkbox"/> Elected 20??			
<input type="checkbox"/> Elected 20??			

Four additional officers can be included and individually customized to each township. Fill in the type of officer needed into the

cells of the program indicated above with the red circle. Once the type of officer is recorded and is no longer 'blank', this information will then be included on the **List of Officers** report page.

Remarks for Twp Summary Report:

Remarks for Twp Summary Report

The Township Summary report page has a location on it for remarks by the person filling in the report. This cell allows that information to be transferred onto that report.

Account List:

Account List
-- Select Account --
Fund Property Taxes
Twp. Road Mileage
State Aid Distribution
Coal Dev. Impact Fund
Telecommunications
Interest Earned
Dividends
All Other Receipts
Board Salaries
Twp. Assn. Dues/Meals
All Other Expenditures
Transfer
AR Income
AP Expense
Zero AR
Zero AP
Road Fund Transfer
VISA Charge
VISA Payment
Loan Issued
Loan Retired

The Account List is a convenient way to view the revenue, expense, and transfer accounts available to you to track your township financial information. The revenue and expense accounts are the same tracking accounts used on the **Annual Township Statement** that is required to be completed by each township every year.

The first eight accounts from **Fund Property Taxes** to **All Other Receipts** are the revenue accounts available.

The next sixteen accounts from **Board Salaries** to **All Other Expenditures** are the expense accounts available.

The last ten accounts are other accounts specifically created to aid in the recording of special transactions in the register or to fulfill the requirements for particular information on the report forms.

The **AR Income**, **AP Expense**, **Zero AR**, and **Zero AP** accounts work together with the revenue and expense accounts to implement the **Accounts Receivable** (revenue money owed to the township) and **Accounts Payable** (expense money owed by the township) features of the **Register**.

The **Transfer** account is used to transfer money between bank accounts and between funds.

The **Road Fund Transfer** is a unique account specifically design to handle the **Special Road Fund** outlined in North Dakota state law. See **Special Road Fund** in the **Transactions** section.

The **<loan> Issued** and **<loan> Retired** accounts (could be **<credit card> Payment**, **<loan> ST Issued** or **<loan> ST Retired** depending on the type of loan) are used when **Loans** are borrowed and repaid. This information is required on the **Township Summary** report page. These accounts will reflect the name that was entered in the two **Loan** cells in the **Additional Columns for the Register** section instead of the **<loan>** or **<credit card>** placeholders. If the name of either of the **Loan** columns is 'blank', then these accounts will reflect **-- Not Used --**.

All of the accounts will be covered in more detail in the **Transactions** section in this manual.

Categories – Revenue and Categories – Expense:

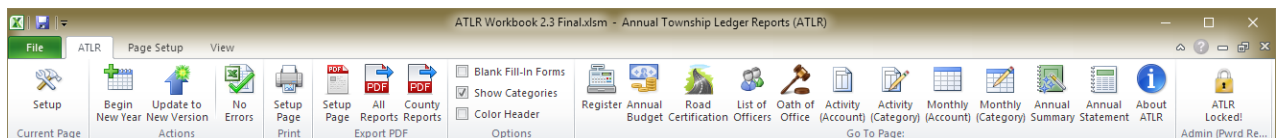
Categories allow additional information to be stored with every transaction. **Categories** can be utilized as alternate **Revenue** and **Expense** accounts, as a way to track certain projects such as grants or FEMA, or as an additional method to track transactions however it is desired.

Categories are linked to transactions either as a **Category – Revenue** or as an **Category – Expense**. Category names within each section must be unique but the same category name can exist in both the revenue and expense sections. All category names entered will be sorted into alphabetical order within each section.

Every transaction must have a **Category** linked to it. Upon the selection of a standard **Revenue** or **Expense** account for a transaction, the **Category** will automatically be filled in with default category names; either **-- Misc. Revenue Cat. --** or **-- Misc. Expense Cat. --**. This default category name can then be changed to one of the entered category names.

If a entered **Category** name is deleted then any transactions in the **Register** associated with that **Category** name will revert back to the default category names mentioned above.

Setup Ribbon Toolbar Commands:



The **Begin New Year** button is used to save the current year's file; update the Beginning Bank Balances and Beginning Fund Balances with the ending balances of the year now ending; increment the fiscal year to the new year; erase the register and budget; and save the newly created file. The filename will default to a name defined by your township name and the year.

The **Update to New Version** button is to update the data when a new version of ATLR is distributed. Open the new .xltm version of ATLR. Set the **Default Save Directory** as indicated above in the **Setup Information** section. When the **Update to New Version** button is selected, an Open File dialog box will ask for the data file of an old version of ATLR and will then copy all of the information from the old workbook into the new workbook. The old version will be saved in the **Old Versions** directory and the new ATLR version is renamed and saved in the same directory as the original file.

The **No Errors/Open Error Log** button opens a dialog box with options to works with any errors that might occur through use of the ATLR program. The program code now utilizes a new error

handling system that will create and append program errors to a log file. This log file can be copied and pasted into an email or attached to an email and sent to the County Support Person to help trouble shoot why these errors occur. The dialog box that appears have individual buttons to **Open** the error log with the Notepad program that comes with Microsoft Windows, to **Copy** the log file contents so that the contents can be pasted into an email, **Delete** the log file, or to **Cancel** the dialog box.

The **Print Setup Page** button allows printing of the **Setup** page. This button removes the light yellow color that indicates the editable cells before activating the **Print Preview** screen. When the **Print Preview** screen is exited, then the light yellow color is reapplied.

The **Export Setup Page** button creates a PDF file of the **Setup** page. All export pdf buttons in the ATLR program will also remove the light yellow color that indicates the editable cells before exporting the pdf file. There are additional buttons to **Export All Reports** and to only Export County Reports. The PDF files are saved in the “<year> PDFs” folder located in the **Default Save Directory** that is indicated on the **Setup** page.

The **Blank Fill-In Forms** checkbox hides the data currently on the forms and allows the forms to be printed as blank forms ready to be filled in by hand. Data is not lost when using this feature.

The **Show Categories** checkbox activates the **Category** feature of the software. When checked, additional columns in the **Setup** and **Register** pages are now visible along with two additional reports, **Activity (by Category)** and **Monthly (by Category)** are made available. See the **Category** section of the **Setup** page for more information.

The **Color Header** checkbox will color the **Setup** page header to the same colors as the header in the **Register** page. The colors for both headers are set with the **Select Color** ribbon toolbar menu button located on the **Register** page.

The button located in the **Go To Page:** group on the ribbon toolbar menu navigate to the other data input and report pages of the ATLR program.

At the far right of the **Setup** toolbar menu tab is the **ATLR Locked!** button that indicates that ATLR is in a locked state. Future diagnostic and specialty features might make use of this button.

Register Page:

The **Register** page is where all the financial transactions for the township will be entered for each year. The ATLR program is designed to record one fiscal year of transactions at a time. When each fiscal year is completed, the ATLR file for that year is to be closed and a new year file is to be opened by using the **Begin a New Year** button located on the Setup page.

On the following page are two example screenshots of what the Register will look like, one in its very minimal state showing just the Checking Bank Balance and the General Fund Balance as a single merged column. The other screenshot has all the columns that are available being shown.

The **Register** is split into three sections; the actual Register Information showing each transaction; the Bank Balances including Receivables/Payables Balances and Loan Balances; and the Fund Balances. As denoted by the light-yellow color on the cells, only the Register Information cells will be able to be edited.

Port Emma Bank Register and Fund Balances for the Year Ending December, 31 2013						
Register Information						General Fund Balance
Date	Doc. #	Vendor / Payee / Memo	Account Name	Revenue	Expense	Checking (C)
01/01/2013		Beginning Balance	X Beg. Balance			\$ -
Reconciled Balance →						\$ -
Year To Date Totals:		Beginning Balance →	\$0.00	\$ -	\$ -	\$ -

The first row in the **Register** reflects the fiscal Year Beginning Date along with the Beginning Balances that were entered on the **Setup** page.

Port Emma Bank Register and Fund Balances for the Year Ending December, 31 2013																					
Register Information						Bank Balances			Receivables/Payables		Loan Balances		Fund Balances (F)								
Date	Doc. #	Vendor / Payee / Memo	Account Name	Revenue	Expense	Other	Checking (C)	Savings (S)	CD (D)	AR (R)	AP (P)	Visa (V)	Bank Loan (M)	General (1)	Road (2)	Fire (3)	Snow (4)	Insurance (5)	Cementary (6)	Airport (7)	
01/01/2013		Beginning Balance	X Beg. Balance				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reconciled Balance →						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Year To Date Totals:		Beginning Balances →	Bank: \$0.00	Funds: \$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												Bank: \$0.00			Funds: \$0.00						

The **Reconciled Balances** are shown near the bottom of the **Register**. Usage of the Reconciled column of the Register determines these balances so to reconcile ATLR to your bank statements.

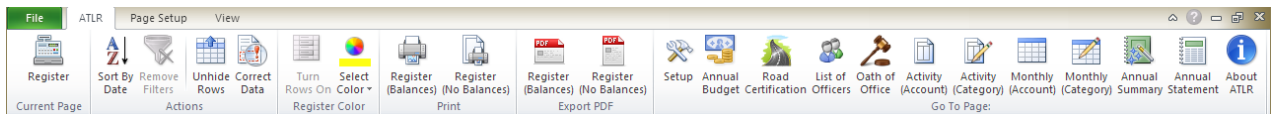
At the bottom of the **Register** is the **Yearly Totals**. The first item in this area is the **Beginning Balances** for both the **Bank:** columns and the **Funds:** columns. The **Bank:** beginning balance includes the sum of the three **Bank Balances** plus **Receivables** minus **Payables** minus the two **Loan Balances**. This is the same balance that is displayed in the **Total Bank Balances** cell on the **Setup** page. And the **Funds:** beginning balance includes the sum of all the **Fund Balances**. This is the same balance that is displayed in the **Total Fund Balances** cell on the **Setup** page.

The ending **Yearly Totals** for the **Revenue**, **Expense**, and **Other** columns will show the subtotaled amounts of each respective column. The balance columns will each show the current ending balance, either in the **Bank:** section or the **Funds:** section. The column balances are then totaled together to show the ending balance for all the **Bank:** columns and the ending balance for all of the **Funds:** columns. The beginning **Bank:** and **Funds:** total balances must equal each other. And the ending **Bank:** and **Funds:** total balances must also equal each other. If the **Bank:** and **Funds:** do not equal each other, the cells will display a red warning color.

Fund Accounting Note: The **Bank Balances** and **Accounts Receivables** are Assets. The **Accounts Payables** and **Loans** are Liabilities. And the **Funds** are the Equity accounts. The accounting equation that Assets minus Liabilities equals Equity must hold true.

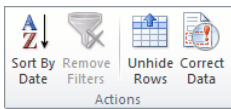
All the balance accounts, both **Bank Balances** and **Fund Balances** will reflect positive numbers. To satisfy the accounting equation then, **Bank Balances** plus **Receivables** minus **Payables** minus **Loan Balances** equals the **Fund Balances**. Assets minus Liabilities equal Equity. See additional information in the **Transactions** section in this manual.

Register Ribbon Toolbar Commands:



The **Sort by Date** will allow the **Register** to be resorted correctly by date in ascending order. Normally the **Register** will automatically maintain its sorted condition, but there are certain circumstances that can allow the Register to become unsorted. If this occurs, then this button will correct the issue and sort the **Register**. See additional information about **Adding and Deleting Data from the Register using the Date column** section of the manual.

The **Remove Filters** button is enabled whenever the **Register** is **Filtered**. This button will remove all filters and will again show all data in the **Register** with nothing being hidden.

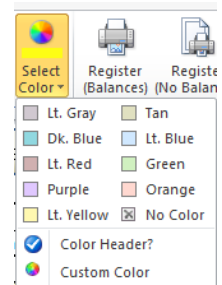


The **Unhide Rows** will maximize the number of **Register** rows to its largest size, unhide all hidden columns, and unlock any locked transaction cells. While the **Register** is in this maximized state, Copy and Paste commands for the Register are now allowed. When the **Register** is in the normal hidden state, Copy and Paste commands are disabled. Mainly this is used to analyze all of the information in the **Register** for data corruption. Also this method can be used to copy and paste the financial data out of the **Register** of an older ATR version into an updated ATR program version. In the unhidden state, the **Register** will allow data to be pasted that can potentially corrupt the **Register** and introduce data errors into the ATR program. After pasting such information into the Register, use the **Correct Data** button to eliminate any possible data corruption.

The **Correct Data** button will analyze the **Register**; correct any cell, border, and number formatting errors; verify the **Date, Bank, Fund, Account Name,** and **Category** columns for missing or incorrect data; and will analyze the financial number data for correctness. If data is found to be inaccurate or corrupted, the data will be replaced with default data that will correct the Register and make it functional again. But be aware that DATA in the **Register** can be CHANGED or DELETED by using this feature.

The **Turn Rows On** button will turn on or off the chosen color selection to color the **Register**. If a color hasn't been selected then the **Turn Rows On** button is disabled.

The **Select Color** gallery button will allow a color to be selected for every other row in the **Register** as reflected on the **Select Color** button. Pressing the **Select Color** button will allow you to change the color used to color the alternate rows. Nine default colors are defined along with a No Color button to remove the color selection. Once a color is selected, this will color the **Register** both on the screen and for printing. Selecting a color will **Turn Rows On** in the **Register**.



The **Color Header?** checkbox button within the **Select Color** gallery will color the **Register** headers based on the same color chosen previously. Pressing this button (checked) activates the header color and pressing the button again (unchecked) will deactivate the header color.

The **Custom Color** button within the **Select Color** gallery will allow a custom color to be selected by the user for the coloring of the **Register** and the **Register** headers.

The **Print Register** buttons allow the printing of the **Register**. **Print (Balances)** will print the entire **Register**. **Print (No Balances)** will print only the transactions without any balance columns.

The **Export Register** button allow the creation of PDF files of the **Register**. These buttons function exactly like the **Print Register** buttons. The PDF files are saved in the "<year> PDFs" folder located in the **Default Save Directory** that is indicated on the **Setup** page.

Adding and Deleting Data from the Register using the Date column:

All new transactions must be added to the bottom of the **Register** regardless of the date order. A new row is added to the **Register** by entering a date in the **Date** column at the bottom of the **Register**. Missed transactions of an earlier date must be added to the bottom of the **Register** even though some later date transactions might already have been added.

Once new information is added, the **Register** can be resorted according to date by pressing the **Sort Register by Date** button on the **Setup** page. The Register is also automatically sorted by

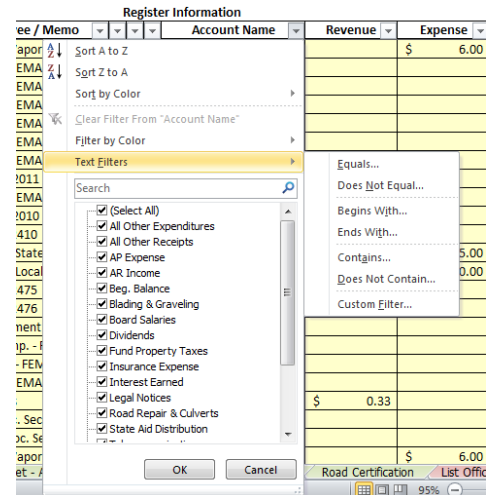
date every time a new transaction is added. The transaction last entered, even if recorded with an earlier date, will remain at the bottom of the **Register** until either the **Register** is sorted using the **Sort Register by Date** action button or another new transaction is entered into the **Register**.

A transaction row can also be deleted by selecting the cell in the **Date** column for the row you wish to delete, and press **Delete** on the keyboard. A transaction row can also be deleted by right clicking on the **Date** in the row to be deleted and select the **Clear Contents** item from the popup menu. A warning dialog box will ask to confirm the removal of the data contained in that row.

The transaction will be deleted, and the register will be sorted to move the now blank row to the bottom of the register. The blank row(s) now at the bottom of the **Register** will then be hidden.

Filtering the Register:

The **Register** has the capability to be filtered for specific information that might be required. By clicking on the arrows next to the column headings, the filtering drop down is activated. By checking boxes in the list, the **Register** will be filtered to only show particular transactions. Text and numeric filters are also available as shown in the fly out menu that will allow more customization of the filter.



To remove any filters from the **Register**, drop down the filter dialog for a column that is filtered and click the **Clear Filter** menu item or press the **Remove Filters** ribbon toolbar menu button.

While there are sorting menu items indicated at the top of the filtering list, sorting is not allowed on the register by this method. The only sorting allowed is through the use of the **Sort Register by Date** button located on the Setup page. Pressing one of the sorting buttons located in the filtering dialog box can cause Excel to error and ATRL will have to be closed and reopened.

Register Information columns:

Date column:

Enter the date of the current transaction. See the **Entering Dates in ATRL** section in this manual. When a new date is entered in the **Date** column, a new row will be added to the **Register** and default values will be entered in the **Bank (C for Checking)** and **Fund (1 for General)** columns. The **Bank, Fund, and Other** columns are hidden if they are not needed.

Register Information						
Date	Doc. #	Vendor / Payee / Memo	Account Name	Category	Revenue	Expense
01/01/2014		Beginning Balance	X Beg. Balance			
02/13/2014			Fund Property Taxes	-- Misc. Revenue Cat. --	\$ 5,000.00	
02/17/2014			Board Salaries	-- Misc. Expense Cat. --		\$ 600.00

Doc. # column:

Enter any kind of information desired to be tracked into the **Doc. #** column. Useful information might include the check number, the deposit number, "Auto" for an automatic payment or deposit, "AP" for accounts payable, "AR" for accounts receivable, "debit", "credit", etc.

Vendor/Payee/Memo column:

The **Vendor/Payee/Memo** column is for recording who has paid money into the township; or who was paid money out of the township. Adding a note about what the transaction was for will provide additional details if necessary. If the text entered becomes wider than the column width, a popup tooltip will appear to display the full contents of the cell.

() – Bank column: (C), (S), (D), (R), (P), (L), (M), (F) – Only visible if required.

Register Information				Bank Balances			Receivables/Payables		Loan Balances		Fund Balance (F)
Account Name	Revenue	Expense	Other	Checking (C)	Savings (S)	CD (D)	A/R (R)	A/P (P)	Vis (L)	Loa (M)	General (G)
Beg. Balance				\$	\$	\$	\$	\$	\$	\$	\$
-- Select Account --				\$	\$	\$	\$	\$	\$	\$	\$

The **Bank** column determines which of the bank balance columns will be affected by this transaction. The column defaults to the Checking (C) balance column. The bank balance column headings have the appropriate letter in parenthesis as a reminder of which balance column will be affected by which letter. The parenthesis () at the top of the **Bank** column is a reminder to look for the letters in the parenthesis on the bank balance columns. The letters can be input in either lower or upper case. And only a letter of a visible column will be allowed. The letters stand for **C**=Checking, **S**=Second Bank Account or Savings, **D**=Third Bank Account or CD's, **R**=Receivables, **P**=Payables, **L**=First Loan, **M**=Second Loan, and **F**=Funds.

{ } – Fund column: {1}, {2}, {3}, {4}, {5}, {6}, {7} – Only visible if required.

Register Information				Bank Balances			Fund Balances (F)						
Account Name	Revenue	Expense	Other	Checking (C)	Gener (1)	Roa (2)	Fir (3)	Sno (4)	Insuranc (5)	Cementar (6)	Airpor (7)		
Beg. Balance				\$	\$	\$	\$	\$	\$	\$	\$		
-- Select Account --				\$	\$	\$	\$	\$	\$	\$	\$		

The **Fund** column determines which of the fund balance columns will be affected by this transaction. The column defaults to the General {1} balance column. The fund balance column headings have the appropriate Number in curly braces as a reminder of which column will be affected by which number. The curly braces { } at the top of the **Fund** column is a reminder to look for the numbers in the curly braces on the fund balance columns. And only a number of a visible column will be allowed. The numbers stand for **1**=General Fund, **2**=Fund 2 or 'Special Road Fund', **3**=Fund 3, **4**=Fund 4, **5**=Fund 5, **6**=Fund 6, and **7**=Fund 7. If the account selected in the **Account Name** column is not a revenue or an expense account, the **Fund** column will then be blanked out and will only show the curly braces "{ }". Only revenues and expenses will affect fund (equity) accounts.

Cleared or Reconcile X column:

This column is used to reconcile the **Register** to the bank statement. An **X** in the column means that the transaction has cleared the bank and is therefore reconciled. By leaving the column blank, the transaction has not cleared the bank and is therefore not reconciled. Any letter, lower or upper case, can be typed into the column and ATLR will convert it to a capital **X**. To remove the **X**, press the **Delete** key or **Clear Contents** menu item from the right click menu. The **X** heading at the top of the **Reconcile** column is a reminder that this column is for reconciling the **Register** to a bank statement.

The **Reconciled Balance** for each column is shown in red near the bottom of the **Register**. If the **X**'s are placed appropriately, the **Reconciled Balance** will match your bank statement balances.

The **Register** can be filtered to show only the transactions that are not cleared by selecting the drop-down arrow for the **Reconcile** column in the header row and checking the **(Blanks)** setting. As each bank balance is being reconciled, the register can also be filtered to show only a single bank balance by checking the correct letter in the **Account Name** column filter dialog box.

Account Name column:

The **Account Name** column is a drop-down list where the revenue, expense or other account that this transaction pertains to can be selected. The list is populated with different accounts depending on what (letter) is used for the **Bank** column.

The default **Checking Bank Balance** (C), or any other **Bank Balance** (S)(D), that has the **C** checked for checking on the **Setup** page will have access to the revenue, expense, AR Income, AP Expense, and the Transfer accounts. **Bank Balances** (S)(D), with the S checked for savings on the **Setup** page will be able to use the revenue, AR Income and Transfer accounts. **Bank Balances** (S)(D), that are not defined as checking or savings will only be able to use the Transfer account. **Accounts Receivable** (R) uses the revenue accounts and the Zero AR account. **Accounts Payables** (P) uses the expense accounts and the Zero AP account. And **Loans** (L)(M) will use the <loan> Issued and the <loan> Retired accounts. The loan accounts might be named <loan> ST Issued or <loan> ST Retired depending on if this is a Short Term type of **Loan** (the **ST** is checked on the **Setup** page). The Credit Card type **Loan** uses the expenses accounts and the <credit card> Payment account (the **CC** is checked on the **Setup** page).

Depending on which account is chosen, ATR will unlock one of the columns **Revenue**, **Expense**, or **Other** to allow you to enter a dollar amount. If, at any time, the **Account Name** is changed, ATR will move the current amount entered into the correct column.

Category column: – *Only visible if the Show Categories checkbox on the Setup page is checked.*

The **Category** column is a drop-down list where the **Category** for each transaction can be selected. If the **Account Name** is a **Revenue** account, then the **Category** will be a **Categories – Revenue**, selected from entered categories on the **Setup** page. If the **Account Name** is an **Expense** account, then the **Category** will be a **Categories – Expense**, selected from the entered categories on the **Setup** page. Every transaction in the **Register** must have a **Category** selected. If none is chosen, then one of the default categories will be used. The default category used will be either: -- **Misc. Revenue Cat.** -- or -- **Misc. Expense Cat.** --.

Revenue column:

The **Revenue** column is where the receipts for the township are recorded. The **Revenue** column will allow a dollar amount to be entered only if a revenue **Account Name** was selected. Revenue transactions will always have a fund designated **{1-7}**. Revenues are typically entered as a positive amount, but in rare instances, a revenue account might need to be decreased by entering a negative amount in this column. See the **Transactions** section of the manual.

Expense column:

The **Expense** column is where the disbursements of the township are recorded. The **Expense** column will only allow a dollar amount to be entered if an expense **Account Name** was selected. Expense transactions will always have a fund designated **{1-7}**. Expenses are typically entered as

a positive amount, but in rare instances, an expense account might need to be decreased by entering a negative amount in this column. See the **Transactions** section of the manual.

Other column: – *Only visible if required.*

The **Other** column is where the transfer of money between bank balances and fund balances are recorded. The **Other** column will only allow a dollar amount to be entered if an **Other Account Name** was selected. **Other** transactions can be entered as either positive or negative and will always include at least two transactions that will zero each other out. The subtotal of the **Other** column should always equal zero. See the **Transactions** section of the manual.

Basic Accounting Concepts:

Debits and Credits:

Debits and Credits are the fundamental building blocks of double-entry accounting. This system requires that you have offsetting amounts to keep everything in balance. The terms Debit and Credit are used to denote: to and from, to owe and to entrust, to give and to take, a debtor and a creditor.



For accounting, the simplest way to understand is that: debit means **left** and credit means **right**.

The most important concept is that **Debits must always equal Credits**. Left must always equal right. This is true for every completed transaction. It is possible that there could be one or more debits and one or more credits to make up a single transaction.

All accounts use debits and credits to increase and decrease the account's balance. Therefore, using a negative amount as a debit or credit should not ever be necessary. The account's balance will either increase or decrease with a debit or credit depending on the account's element type. *(See next section: Elements of Accounting and Financial Statements.)*

And since at least 2 entries are required for debits to equal credits, this form of bookkeeping is called **Double Entry Accounting**.

NOTE: It is helpful to represent different accounts with a T line drawing patterned like the illustration above to indicate where debits and credits are to be placed for each account.

NOTE: The abbreviation for Debits is Dr. and for Credits is Cr.

Elements of Accounting and Financial Statements:

Assets are the economic resources of the entity. Assets can be simplified to: What we own. Liabilities are the claims upon the economic resources *by creditors*. Liabilities are simplified to: What we owe. And Equity is the claim on the residual economic resources *by the owners*. Equity is also referred to as *Owners' Equity*. Equity is simplified to: What is ours to keep.

The previous section specified the equation that **Debits = Credits**. This section will introduce the Accounting Equation:

$$\begin{array}{l}
 \text{Assets} \quad = \quad \text{Liabilities} \quad + \quad \text{Owner's Equity} \quad \text{Or ...} \\
 \text{Assets} \quad - \quad \text{Liabilities} \quad = \quad \text{Owner's Equity} \quad \leftarrow \text{It can be rewritten like this.} \\
 \text{What we own} - \text{What we owe} = \text{What is ours to keep}
 \end{array}$$

To keep both equations in balance, it is necessary that each of the elements of the accounting equation be made up of debits and credits. Therefore, the accounting equation is the net debits & credits of assets = net debits & credits of liabilities + net debits & credits of owners' equity.

The accounting elements of Assets, Liabilities, and Equity are always represented at a specific point in time. This type of financial report is normally called the Balance Sheet and will be dated with a specific date usually preceded with **As of**. An example would be: As of March 24, 2017.

Periodic Elements of Owners' Equity:

Owners' Equity is further broken down by the periodic elements. These are temporary elements that exist over a particular time period known as the Fiscal Year.

These temporary elements consist of: Revenues, Expenses, Contributions, Withdrawals (Drawing), and Other Revenue and Expenses.

Owners' Equity is determined by the sum of Revenues and Equity Contributions less the sum of Expenses and Equity Withdrawals.

Revenues are the increases in equity from *delivering* goods and services. Delivering means: from the delivery of, or the providing of. Revenue will create (increase) assets or reduce liabilities.

Expenses are the decreases in equity by *producing* goods and services. Producing means: by the production of, or by the creation of. An Expense will use up (decrease) an asset or incur (increase) a liability.

Other Revenues and Expenses are the increases and decreases in equity from activities other than the entity's primary operations.

Contributions and Withdrawals are the increases and decreases in equity directly to and from owners and have nothing to do with the operational aspects of the entity. Note that this is the only non-operational type of change in equity. All other types of changes in equity are a result of conducting business like activities.

Finally, periodic accounts are represented over a period of time. This report is normally called an Income Statement and will be dated with a beginning and ending date or a term denoting a period of time. Examples would be: Fiscal Year, Year to date, Last Year, 5/1/17 to 8/20/17.

How Equity Changes with the Periodic Accounts:

Changes in equity always effect a change in assets and/or liabilities. To illustrate:

Revenue, Other Revenue, Contributions	+		-		+
		Assets = Liabilities + Equity			
Expenses, Other Expenses, Withdrawals	-		+		-

Revenue, other revenue, and contributions are *increases* in equity with a corresponding increase in assets and/or a corresponding decrease in liabilities.

Expenses, other expenses, and withdrawals are *decreases* in equity with a corresponding decrease in assets and/or a corresponding increase in liabilities.

Debits and Credits within the Elements of Accounting:

The following table shows how the two equations work together:

Debits	Credits	<i>The relationship that debits must equal credits is the reason why the equation is shown this way.</i>
Assets	Liabilities + Owners' Equity	
Expenses	Revenue	
Other Expenses	Other Revenue	
Withdrawals	Contributions	

An account's normal balance has the expectation that the account will have either a debit or credit balance. *(Please refer to the above classifications.)*

Assets are expected to have a debit balance. Liabilities and owners' equity are expected to have credit balance. It is these expectations that keep the accounting equation in balance. *(Debits = Credits and Assets = Liabilities + Owners' Equity)*

An account's normal balance also indicates how the account is *increased*. Assets are increased by debits. Liabilities and owners' equity are increased by credits.

The opposite of an account's normal balance indicates how the account is *decreased*. Assets are decreased by credits. Liabilities and owners' equity are decreased by debits.

And the periodic accounts that represent *changes in equity* also have a normal balance.

Revenue, other revenue, and contributions are increased by credits as these represent increases in equity. Expenses, other expenses, and withdrawals are increased by debits seeing as these represent decreases in equity. To illustrate:

- Asset: ↑ Debit ↓ Credit Debit Increases, Credit Decreases ...
- Liability: ↓ Debit ↑ Credit Debit Decreases, Credit Increases ...
- Equity: ↓ Debit ↑ Credit
- Revenue: ↓ Debit ↑ Credit
- Expense: ↑ Debit ↓ Credit
- Withdrawal: ↑ Debit ↓ Credit
- Contributions: ↓ Debit ↑ Credit

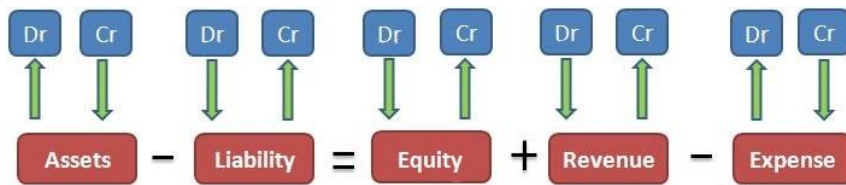
When Equity doesn't change:

Incurring debt to acquire assets will increase both assets and liabilities and will have no effect on equity. Likewise, paying off debt with assets decreases both assets and liabilities and has no effect on equity. Converting an asset into another asset; a money transfer between bank balances or selling equipment for cash; will not affect equity. And converting a liability into another liability; refinancing a payable into long term debt or by paying with a credit card with a short term bank loan; has no effect on your equity position.

Look over the following examples and determine how each affects debits and credits and the accounting equation.

NOTE: Debits must equal Credits. And $Assets - Liabilities = Equity + (Revenue - Expenses)$.

NOTE: It is helpful to draw a T for each account to represent debits and credits.



1. A \$5000 Property Tax Levy receipt to the township increases Revenue (Credit or Cr) and also increases a Bank Balance asset (Debit or Dr).
2. Disbursements of \$600 for Salary Expense for the township will increase Expenses (Debit) and decrease a Checking Bank Balance asset (Credit).
3. Borrowing \$1000 increases the Loans liability (Credit) and increases a Checking Bank Balance asset (Debit).
4. Paying back the borrowed money of \$1000 with interest of \$20 decreases a Checking Bank Balance asset (Credit) \$1020, decreases the Loans liability (Debit) \$1000 and increases the Interest Expense (Debit) \$20.
5. Transferring \$3000 from Checking to Savings decreases Checking (Credit) and increases Savings (Debit).

In all of these examples, debits equal credits.

In general business accounting, Assets minus Liabilities equals Equity. The amount of Equity will reflect the net worth of a business. Revenues and Expenses are transacted throughout the year with the offsetting account almost always being an Asset or a Liability. The Equity account is not normally changed during the year.

While the year is progressing, Assets minus Liabilities equals Equity (plus Revenue minus Expenses). At year end, each Revenue and Expense account is offset (zeroed) into Net Income. Net Income is then added to Equity to form the updated Equity balance for the upcoming year.

Fund Accounting Primer

What is a Fund?

A fund is a separate fiscal and accounting entity that is used to *separate out* and *account for* specific resources used to carry on specific activities by a government or other non-profit entity. In the strictest sense, each fund is a complete set of self-balancing accounts. Therefore, a fund would have its own set of asset, liability, equity, revenue, and expense accounts. In the case of North Dakota townships, the strictest sense is not necessary or prudent and adds additional complexity and effort.

What is necessary is that each unique fund is represented as a distinct equity account. Separate funds have separate equity accounts. These separate equity accounts are then commonly referred to as a *fund balances*.

Each fund balance has transactions utilizing the periodic elements that are strictly for that fund. And each fund balance will always have its own corresponding revenue, expense, contribution, and withdrawal transactions.

The Accounting Equation for Fund Accounting:

Assets = Liabilities + Fund Balance (Fund 1 + Fund 2 + Fund 3 + ...) Or otherwise stated:
Assets - Liabilities = Fund 1 + Fund 2 + Fund 3 + ...

Then there will be the periodic elements of expenses and revenue for Fund 1; and there will be expenses and revenue for Fund 2; and so on for each fund balance. And do not forget, there are also the Contributions, Withdrawals, Other Revenue, and Other Expenses periodic elements.

Why use fund accounting?

The basic accounting tutorial covered previously assumes a personal or business financial entity. The purpose of this type of accounting is to show **profitability**. What is my net worth? Is it growing or decreasing? Did I make enough money last year to cover my expenses? Can I invest in a new vehicle? Am I able to have a vacation trip?

But, there is no concept of **profitability** for a non-profit entity. (*Governments, Churches, ...*)

For fund accounting, the purpose is to show **accountability** and/or **responsibility** with other people's money that has either been taxed or donated.

Is the government budgeting responsibly to determine the appropriate amount to tax its constituents? Was the money that is designated for a particular purpose actually spent on that purpose? Are the elected officials being **fiscally responsible** and **adhering to legislative and administrative law** when it comes to **administering** the resources **entrusted** to them?

Ultimately: How is the entity managing other people's money?

If fund accounting then, is to show "responsibility" and "accountability", great care needs to be taken so that monies dedicated to a fund is not spent on the expenses of a different fund. Transfers of monies between funds to pay another fund's expenses is highly frowned upon (shows fiscal irresponsibility of the organization) and generally is illegal for a government entity.

Why do Governments use Fund Accounting?

Government operations are diverse by nature and include the management of multiple departments. These departments could include roads, fire departments, police services, schools, cemeteries, airports, and so on.

Government entities normally have statutory and other legal requirements to account for their revenue resources. These revenues include tax levies of constituents, fees for services, and aid distributions from other government entities. Typically, these resources have restrictions upon their collection and some sort of maximum amount that can be levied/charged upon their constituents or upon the people seeking services. These resources may also be legally designated and/or restricted for specific purposes and must be utilized for those purposes.

From an accounting and financial management viewpoint, government is a combination of many distinctly different fiscal and accounting entities. There is a need for reports that represent the different departments of the entity. So, each fund must function independently of all other funds. This allows each fund to be reported on accurately.

Types of Funds:

In Fund Accounting, funds are either *unrestricted* or *restricted* as to their purpose.

The General Fund is the primary, or default, fund for governmental monies. The general fund is an unrestricted fund that is used for the general revenues and expenses of the entity. In specific terms, the general fund is used to account for and report all financial resources not accounted for in other funds.

Revenue funds are restricted funds used to account for proceeds of specific revenue sources that are restricted or committed for specific purposes. These funds are not for debt service or capital projects. The specific revenue source is the foundation of the fund. For government entities, revenue funds typically have a specific taxable levy that is defined by law.

Capital or Special Projects Funds are restricted funds used to account for the financial resources that are for the expenditure of large capital outlays and are only used for capital outlays. Special tax levies, called 'Specials' are the usual method to bring revenue into these funds. A portion of the general fund revenue can also be "assigned or committed" to the capital outlay or special project funds.

Debt Service Funds are used to account for financial resources for expenditures of principal and interest. If funds are being accumulated to retire debt to be paid in future years, these monies should be accounted for in this fund type.

Classifications of Fund Balance Monies:

For governmental funds, there are several fund classification definitions. For the following definitions, fund(s) are the individual fund balance, and the total fund balance is the sum of all of the funds. The total fund balance can be broken down and reported to reflect these classifications.

Non-Spendable monies are the portion of the total fund balance that is either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. This classification can be imposed by state law or by the donor. This fund classification usually takes the form that only the growth of the fund can be utilized, and the principle must remain intact.

Restricted monies are the portion of the total fund balance that has externally imposed constraints on their use. Externally imposed could be by law or by the donor giving the monies. The proper utilization of restricted monies is *legally enforceable*.

Committed monies are the portion of the total fund balance that can only be used for specific purposes pursuant to constraints imposed by a formal action of the government's highest level of decision-making authority. These committed monies can only be un-committed by the same authority. Compliance on the utilization of committed monies is *not usually considered legally enforceable*.

Assigned monies are the portion of the total fund balance that is constrained by the government's intent (internally imposed) to be used for specific purposes but are neither restricted nor committed. This assigned intent is expressed by (a) the governing body itself or (b) a body, such as an audit committee, or official to which the governing body has delegated authority to assign amounts.

And finally, **Unassigned** monies are the residual classification of any remaining monies in the total fund balance. The General Fund is the only fund that reports an unassigned fund balance. So it follows that the unassigned monies would also be the unrestricted monies. All other fund monies are restricted, committed, or assigned.

Note: While these classifications are not formally used in the ATR program, it is helpful to have an understanding of these classifications and their possible legal requirements.

Inter-Fund Activity: – *Transfers to/from other funds*

Restricted funds are restricted and any type of money transfer between funds should be avoided in almost all cases. These inter-fund transfers are usually restricted by law, or by being designated for a specific purpose by the person donating the monies.

Transfers can be made from unrestricted funds to other restricted funds. Since the General Fund is an unrestricted fund, monies can be easily transferred from the General Fund into other restricted funds. But once transferred, these monies cannot be transferred back to unrestricted funds, such as the General Fund. And monies cannot be transferred from one restricted fund to another restricted fund.

For unutilized/underutilized monies that are currently held in a restricted fund, some type of formal procedure is required to allow the transfer of those monies that is no longer needed in that restricted fund. For governmental entities, these procedures are externally imposed and are outlined within the law. For donor restricted funds, these formal procedures are usually internally imposed and require that the donor be contacted to release the funds to either another restricted fund or to the General Fund.

Note: The Annual Township Ledger Reports software program is a fully functional fund accounting software package implemented into an easy to understand “bankbook” style financial register. By using ATR and by following the transaction examples outlined below, each township can demonstrate true stewardship with the tax monies entrusted to them.

Transactions:

In ATR, the above accounting elements are reflected on the **Register** page in the following manner. Assets are the **Bank Balances** and the **Receivables** columns. Liabilities are the **Payables** and **Loan Balances** columns. Equities are the **Fund Balances** column. And the periodic accounting elements **Revenue** and **Expense** have their own columns. Remember that every **Revenue** and **Expense** transaction is always associated with a **Fund Balances** (equity) column.

By selecting a letter in the **Bank** () column, consisting of an asset or a liability, the **Bank Balance** that this transaction will affect is determined. The number in the **Fund** { } column indicates what **Fund Balance** is to be adjusted. Note that only **Revenue** and **Expense** transactions will affect a **Fund Balance**. And the account selected in the **Account Name** column will determine if this transaction will be a **Revenue**, **Expense**, or **Other** transaction. Since **Other** transactions do not affect the **Fund Balances** (equity) columns (they are not a revenue or an expense), consequently these transactions will require 2 or more **Register** rows to complete the transactions to keep the **Register** in balance.

Revenue transactions will either, increase a **Bank Balance** asset (debit), or increase the **Receivable** column asset (debit); and offset the transactions with an increase in the **Revenue**

column (credit). Since **Revenue** is a periodic element of a **Fund Balance** (equity), a **Fund Balance** column must be designated and will correspondingly be increased.

Expense transactions will either, decrease a **Checking** column asset (credit), or increase the **Payables** column liability (credit); and offset the transaction with an increase in the **Expense** column (debit). Since Expense is a periodic element of a Fund Balance (equity), a Fund Balance column must be designated and will correspondingly be decreased.

Remember that for every transaction, there must be at least two entries that will offset each other. **Revenue** and **Expense** transactions affect both the primary transaction and the offsetting transaction with a single line entry. **Other** transactions, which do not affect either the **Revenue** or the **Expense** columns, will require that both the primary and the offsetting transactions be entered using at least two, and sometimes more than two, line entries.

Receipts:

Enter the date, document number, and from whom the money was received into the proper columns. If desired, enter a memo also into the vendor column. Select which **Bank Balance** that the money will be deposited into (defaults to C for Checking). Select which **Fund** that this receipt of money belongs to (defaults to 1 for General). If this transaction is reconciled on a bank statement already, place any letter in the **Reconcile** column. ATRR will change the letter to an X.

Register Information									
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other	
01/04/2012	Dep	Jeff Andersen - Old Blade	C	1	X	All Other Receipts	\$ 750.00		
01/09/2012	48538	Dickey County - 2410	C	1	X	Fund Property Taxes	\$ 2,424.08		
01/11/2012	Auto	Interest - Savings	S	1	X	Interest Earned	\$ 0.46		
02/03/2012	48792	Dickey County - 2410	C	1	X	Fund Property Taxes	\$ 2,828.87		
02/03/2012	48792	Dickey County - 2475	C	1	X	State Aid Distribution	\$ 761.08		

Select the revenue account from the **Account List** in the drop-down list and enter an amount in the **Revenue** column. You must choose a revenue account from the drop-down list to be able to enter an amount in the **Revenue** column.

Note: All revenue transactions must be associated with a fund.

Disbursements:

Enter the date, document number, and to whom the money is to be paid into the proper columns. If desired, also enter a memo into the payee column. Select which **Bank Balance** that the money will be drawn from (defaults to C for Checking). Select which **Fund** that this payment of money is to come from (defaults to 1 for General). If this transaction is reconciled on a bank statement already, place any letter in the **Reconcile** column. ATRR will change the letter to an X.

Register Information									
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other	
01/20/2012	Auto	Dakota Valley - Vapor Lights	C	1	X	All Other Expenditures		\$ 6.00	
02/03/2012	48792	Township Dues - State	C	1	X	Twp. Assn. Dues/Meals		\$ 125.00	
02/03/2012	48792	Township Dues - Local	C	1	X	Twp. Assn. Dues/Meals		\$ 10.00	
02/20/2012	Auto	Dakota Valley - Vapor Lights	C	1	X	All Other Expenditures		\$ 6.00	
03/20/2012	1668	Marshall Visto - Salary	C	1	X	Board Salaries		\$ 120.00	
03/20/2012	1669	Terry Andersen - Salary	C	1	X	Board Salaries		\$ 120.00	

Select an expense account from the **Account List** in the drop-down list and enter an amount in the **Expense** column. You must choose an expense account from the drop-down list to be able to enter an amount in the **Expense** column.

Note: All expense transactions must be associated with a fund.

Transferring Money between Bank Accounts: – Additional Bank column(s) must be enabled.

Transferring money between physical bank balances require at least two transactions in the **Register**. One transaction is needed to reduce one of the **Bank Balances**; in the example below, the **Checking** balance. And the other transaction is needed to increase the second **Bank Balance**; in the example below, the **Savings** balance.

Register Information										Bank Balances	
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other		Checking (C)	Savings (S)
01/01/2012		Beginning Balance	()	{}	X Beg. Balance					\$ 7,793.98	\$ 4,372.04
04/16/2012	68075	NDIRF - Premium Refund	C	1	X All Other Receipts	\$ 57.00				\$ 26,545.81	\$ 4,373.58
04/16/2012	Trans	Transfer to Savings	C	{}	X Transfer			\$ (24,000.00)		\$ 2,545.81	\$ 4,373.58
04/16/2012	Trans	Transfer to Savings	S	{}	X Transfer			\$ 24,000.00		\$ 2,545.81	\$ 28,373.58

Enter the date, document number, and a memo in the appropriate columns. Next enter the letter corresponding to the **Bank Balance** that this transaction affects into the **Bank ()** column.

A **Bank Balance** transfer does not affect a **Fund Balance**. Select **Transfer** in the **Account Name** drop down list and enter the appropriate amounts in the **Other** column. The **Fund** column will default to {} when the **Transfer** account is selected.

Note that the checking balance is reduced with a negative amount in the **Other** column and that the savings balance is increased with a positive amount in the **Other** column. The balance column that the transaction is applied to is indicated in the **Bank ()** column. The C in the **Bank** column reduces the Checking balance, which has the (C) in parenthesis in the column header. The S in the **Bank** column increases the Savings balance, which has the (S) in the column header.

The effect that the transactions have on the balances can be double checked by observing the corresponding **Bank Balances** columns in the **Register**.

Accounts Receivables: – The Accounts Receivable column must be enabled.

Accounts Receivables in used to record revenue that is owed to the township, but the actual money has not been received yet. This is especially useful when transactions might have to cross over fiscal years. For example, FEMA expenses that are completed in the current year, but the FEMA revenue is delayed until the following year could complicate the township’s calculations in determining the levy required for property tax.

Using the Accounts Receivables capabilities of ATR is comprised of one transaction to enter an accounts receivable and two or more transactions to remove an accounts receivable.

Register Information										Bank Balances	Receivables
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other		Checking (C)	AR (R)
01/01/2013		Beginning Balance	()	{}	X Beg. Balance					\$ -	\$ -
02/01/2013	55441	Dickey County - FEMA Owed	R	1	All Other Receipts	\$ 5,000.00				\$ -	\$ 5,000.00
06/08/2013	AR	Dickey County - FEMA Deposited	C	{}	AR Income			\$ 5,000.00		\$ 5,000.00	\$ 5,000.00
06/08/2013	AR	Dickey County - FEMA Deposited	R	{}	Zero AR			\$ (5,000.00)		\$ 5,000.00	\$ -

To record an accounts receivable transaction, enter everything exactly like the **Receipts** section above, except place the letter **R** in the **Bank** column. The **R** corresponds to the **<accounts receivable> Balance** column which has the (R) in the column header. The revenue is being claimed at this time even though the money has not been received yet. This transaction will then end up on all of the townships reports for the date that the accounts receivable was entered.

After the money is received and deposited, the receivable will need to be removed. Enter the date, document number and from whom the money was received. Place the letter for the

appropriate **Bank Balance** that the money was deposited into in the **Bank** column. The **Account Name** should be **AR Income** and the amount received will be a positive number entered into the **Other** column. This will increase the **Bank Balance** column.

By selecting an **Other** transaction, the **Fund {}** column will automatically be erased and will display “{}”. The **Other** column is used because the revenue has already been claimed previously.

Finally, one more transactions will need to be created to decrease the balance in the **Receivable** column. Enter the date, document number and vendor. Enter R in the bank column. For the **Account Name**, select **Zero AR** and enter a negative number in the other column. The **Fund** column will default to “{}” when the **Zero AR** account is selected.

As these two transactions are completed, the **Other** column should subtotal out to be zero.

Accounts Payables: – The Accounts Payable column must be enabled.

Accounts Payables in used to record expenses that is owed by the township, but the actual money has not been paid or disbursed yet. This is especially useful to record expenses that apply to the current year like payroll taxes or other bills for work completed during the year, but not yet paid.

Using the Accounts Payables capabilities of ATR is comprised of one transaction to enter an accounts payable and two or more transactions to remove an accounts payable.

To record an accounts payable transaction, enter everything exactly like the **Disbursements** section above, except place the letter **P** in the **Bank** column. The **P** corresponds to the **<accounts payable> Balance** column which has the (P) in the column header. The expense is being claimed at this time even though the township has not paid the bill yet. This transaction will then end up on all the townships reports for the date that the accounts payable was entered.

Register Information										Bank Balances		Receivables/Payables	
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other		Checking (C)	Savings (S)	A/R (R)	A/P (P)
01/01/2012		Beginning Balance	()	{}	X Beg. Balance					\$ 7,793.98	\$ 4,372.04	\$ 63,620.51	\$ 68,776.54
12/31/2012	AP	US Treasury - Soc. Sec.	P	1	X All Other Expenditures		\$ 79.80			\$ 3,547.79	\$ 28,392.37	\$ -	\$ 79.80
12/31/2012	AP	Dakota Improvement - Culvert	P	1	X Road Repair & Culverts		\$ 162.50			\$ 3,547.79	\$ 28,392.37	\$ -	\$ 242.30

After the money is actually paid out and the check is written, the payable will need to be removed. Enter the date, document number and to whom the money is to be paid. Place the letter for the appropriate **Bank Balance** that the money was disbursed from in the **Bank** column. The **Account Name** should be **AP Expense** and the amount paid will be a negative number entered into the **Other** column.

Register Information										Bank Balances		Receivables/Payables	
Date	Doc. #	Vendor / Payee / Memo			Account Name	Revenue	Expense	Other		Checking (C)	AR (R)	AP (P)	
01/01/2013		Beginning Balance	()	{}	X Beg. Balance					\$ 10,000.00	\$ -	\$ -	
02/01/2013	508	Dakota Imp. - Gravel Owed	P	1	Blading & Graveling		\$ 7,820.00			\$ 10,000.00	\$ -	\$ 7,820.00	
06/08/2013	AP	Dakota Imp. - Gravel Paid	C	{}	AP Expense			\$ (7,820.00)		\$ 2,180.00	\$ -	\$ 7,820.00	
06/08/2013	AP	Dakota Imp. - Gravel Paid	P	{}	Zero AP			\$ 7,820.00		\$ 2,180.00	\$ -	\$ -	

By selecting an **Other** transactions, the **Fund {}** column will automatically be erased and will display “{}”. The **Other** column is used because the expense has already been claimed previously.

Finally one more transaction will need to be created to decrease the balance in the **Payable** column. Enter the date, document number and vendor. Enter P in the **Bank** column. For the **Account Name**, select **Zero AP** and enter a positive number in the **Other** column. The **Fund** column will default to “{}” when the **Zero AP** account is selected.

As these two transactions are completed, the **Other** column should subtotal out to be zero.

Loans: – A *Loan column designated as a short-term or long-term loan must be enabled.*

Loans are monies borrowed by the township and can be designated as either a short term or long-term loan. ATLR also allows a loan column to be designated as a credit card balance.

A short-term loan is paid off in less than one year and frequently is paid off in just a few months. It is possible for a short-term loan to crossover between fiscal years. A short-term loan is designated by checking the **ST** checkbox in the appropriate loan cell in the **Additional Columns for the Register** section on the **Setup** page. Short term loans are differentiated from long term loans on the Township Summary report. Credit card loans are considered short term loans.

Long term loans are loans that are paid off over multiple years. Transactions are identical for either a short term or long-term loan.

Note: ATLR cannot go back and correct loan transactions if you change the loan designation between a short term and long-term type of loan. If the loan needs to be converted after transactions are recorded to the loan, filter the **Bank** column on the **Register** to find the correct loan transactions and correct the accounts in the **Account Name** column. See **Account Name** in the **Register Information** section of the manual.

Borrow Money:

To borrow money, enter the date, document number and from whom the money is borrowed. Place the letter of the appropriate bank balance that the money will be deposited to in the **Bank** column. The **Account Name** should be **Transfer** and the amount borrowed will be a positive number entered into the **Other** column.

Register Information								Bank Balances		Loan Balance	
Date	Doc. #	Vendor / Payee / Memo		Account Name	Revenue	Expense	Other	Checking (C)	VISA (L)	Loan (M)	
01/01/2009		Beginning Balance	() {} X	Beg. Balance				\$ 1,000.00	\$ -	\$ -	
05/03/2013		Borrow money from bank.	C {}	Transfer			\$ 5,000.00	\$ 6,000.00	\$ -	\$ -	
05/03/2013		Borrow money from bank.	M {}	Loan Issued			\$ (5,000.00)	\$ 6,000.00	\$ -	\$ 5,000.00	

Another transaction will need to be created to record the loan amount and offset the deposit. Enter the date, document number and from whom the money is borrowed. Place the letter of the appropriate **Loan Balance** that the money was borrowed from in the **Bank** column. The **Account Name** should be **<loan> Issued** for a long-term loan and **<loan> ST Issued** for a short term loan. The amount of the loan will be a negative number entered into the **Other** column.

As these two transactions are completed, the **Other** column should subtotal out to be zero.

Repay Loan:

To repay the loan, enter the date, document number and from whom the money is to be repaid to. Place the letter of the **Bank Balance** that the money will be paid out from in the **Bank** column. The **Account Name** should be **Transfer** and the amount repaid will be a negative number entered into the **Other** column.

Register Information								Bank Balances		Loan Balance	
Date	Doc. #	Vendor / Payee / Memo		Account Name	Revenue	Expense	Other	Checking (C)	VISA (L)	Loan (M)	
01/01/2009		Beginning Balance	() {} X	Beg. Balance				\$ 1,000.00	\$ -	\$ -	
05/03/2013		Borrow money from bank.	C {}	Transfer			\$ 5,000.00	\$ 6,000.00	\$ -	\$ -	
05/03/2013		Borrow money from bank.	M {}	Loan Issued			\$ (5,000.00)	\$ 6,000.00	\$ -	\$ 5,000.00	
05/03/2013		Repay Bank Loan	C {}	Transfer			\$ (5,000.00)	\$ 1,000.00	\$ -	\$ 5,000.00	
05/03/2013		Repay Bank Loan	M {}	Loan Retired			\$ 5,000.00	\$ 1,000.00	\$ -	\$ -	
05/03/2013		Repay Bank Loan Interest	C 1	Interest Paid on Debt		\$ 50.00		\$ 950.00	\$ -	\$ -	

An offsetting transaction will still need to be created to lower the amount of money borrowed in the **Loan Balance** column. Place the letter of the **Loan Balance** that the borrowed money is being repaid to in the **Bank** column. The **Account Name** should be **<loan> Retired** for a long-term loan and **<loan> ST Retired** for a short term loan. The amount of the loan being repaid is entered as a positive number in the **Other** column.

Neither borrowing nor repaying a loan balance will affect the **Fund Balances**. When selecting the loan accounts in the **Account Name** column, the **Fund** column will automatically display “{}”.

As these two transactions are completed, the **Other** column should subtotal out to be zero.

Paying interest on Loan:

Paying interest on a loan is identical to any other expenditure. Enter the date, document number, and to whom the interest is to be paid. Place a letter of the **Bank Balance** that the money is to be paid out from in the **Bank** column. Enter the letter of the **Fund** that this transaction is to affect in the **Fund** column. Select the **Interest Paid on Debt** expense in the **Account Name** column and enter the amount in the **Expense** column.

Loans designated as a Credit Card: – A Loan column designated as a CC must be enabled.

A credit card purchase is very similar to an expenditure or an accounts payable transaction.

Enter the date, document number, and from whom the credit card charge is to. Enter either the letter **L** or **M** in the **Bank** column that corresponds to your credit card. Enter the correct **Fund** that this transaction pertains to. Select a expense account from the **Account Name** column and enter the amount of the credit card purchase in the **Expense** column. These expenses are being claimed on your reports as of the time of purchase rather than when the credit card was paid.

Register Information								Bank Balances		Loan Balance	
Date	Doc. #	Vendor / Payee / Memo		Account Name	Revenue	Expense	Other	Checking (C)	VISA (L)	Loan (M)	
01/01/2009		Beginning Balance	() {} X	Beg. Balance				\$ 1,000.00	\$ -	\$ -	
05/03/2013		Menards - Purchase Culvert	L 1	Road Repair & Culverts		\$ 500.00		\$ 1,000.00	\$ 500.00	\$ -	
05/03/2013		OfficeMax - Paper & Envelopes	L 1	All Other Expenditures		\$ 50.00		\$ 1,000.00	\$ 550.00	\$ -	
05/31/2013		Pay VISA Card	C {}	Transfer			\$ (550.00)	\$ 450.00	\$ 550.00	\$ -	
05/31/2013		Pay VISA Card	L {}	VISA Payment			\$ 550.00	\$ 450.00	\$ -	\$ -	

As each transaction is charged to a credit card, the transaction is entered into the **Register** to record an audit trail detailing the proper usage of funds. While businesses and families might lump several credit card charges into one transaction, townships should detail what each charge on the credit card was for.

When the credit card statement arrives and it is time to make a payment on the credit card, ATLR will require two transactions to remove the credit card balance. Enter the date, document number and to whom the money is to be paid. Place the letter for the appropriate **Bank Balance** that the money was disbursed from in the **Bank** column. The **Account Name** should be **Transfer** and the amount paid will be a negative number entered into the **Other** column.

Another transaction will need to be created to decrease the credit card **Loan Balance** column. Enter the date, document number and vendor. Enter **L** or **M** in the **Bank** column. For the **Account Name**, select **<credit card> Payment** and enter a positive number in the **Other** column. The **Fund** column will default to “{}” when the **<credit card> Payment** account is selected.

As these two transactions are completed, the **Other** column should subtotal out to be zero.

Transferring Money between Funds: – At least one additional Fund columns must be enabled.

On rare occasions, it might be necessary to transfer money between **Fund Balances**.

Register Information								Bank Balances		Fund Balances (F)	
Date	Doc. #	Vendor / Payee / Memo		Account Name	Revenue	Expense	Other	Checking (C)	General {1}	Fire {3}	
01/01/2013		Beginning Balance	() () X	Beg. Balance				\$ 10,000.00	\$ 10,000.00	\$ -	
11/30/2013		Transfer from General to Fire	F 1	Transfer			\$ (5,000.00)	\$ 10,000.00	\$ 5,000.00	\$ -	
11/30/2013		Transfer from General to Fire	F 3	Transfer			\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	

Enter the date, document number, and a memo into the appropriate columns. Place the letter **F** into the **Bank** column and the fund number that you want to decrease into the **Fund** column. The **Account Name** should be **Transfer** and the amount being transferred from this fund is entered as a negative number in the **Other** column.

Next enter all this information again for the offsetting transaction. Place the letter **F** into the **Bank** column and the fund number that you want to increase into the **Fund** column. The **Account Name** should be **Transfer** and the amount being transferred to this fund is entered as a positive number in the **Other** column.

Special Road Fund: – The R checkbox must be checked so that Fund 2 is recognized as a Road Fund.

The **Special Road Fund** is one specific situation that allows the transfer of money between funds and is outlined in North Dakota state law. The state law pertaining to this situation, NDCC 57-15-19.2 & 19.3, is reproduced below:

57-15-19.2. Township supervisors’ authority to transfer funds into special road fund – Limitations – Use.

The board of supervisors, at the time of the annual township meeting, upon resolution, may transfer or set aside a part or all any funds into a special road fund, which fund must be separate and distinct from all other funds. The special road fund may not exceed the sum of five hundred thousand dollars for any one congressional township. The special road fund may be expended, at the option of the board of supervisors, for the purpose of road construction, graveling, snow removal, or surfacing.

57-15-19.3. Funds not considered in determining budget.

The special road fund may not be considered in determining the budget of the amount to be levied for each township fiscal year, for normal tax purposes, but must be shown in such budget as a special road fund and may not be deducted therefrom as otherwise provided by law.

Note: State law severely restricts the use of the **Special Road Fund** to road construction, graveling, snow removal, and surfacing and may not be deducted therefrom for any other purpose. Once the money is placed into the **Special Road Fund**, it cannot be removed except for these purposes.

Note: The main purpose to implementing a **Special Road Fund** is to lower the amount of money that the township has in the **General** fund so that a taxable levy can be achieved. By lowering the **General** fund resources on hand, a levy can be obtained that might otherwise be impossible by state law.

To create a **Special Road Fund** in ATLR, enter the date, document number, and a description into the appropriate columns. Place the letter **F** in the **Bank** column. In the **Fund** column, enter the number 1 to reflect that the General Fund will be decreased. The **Account Name** will be **Transfer** and the amount transferred from this fund is entered as a negative number in the **Other** column.

Register Information								Bank Balances		Fund Balances (F)	
Date	Doc. #	Vendor / Payee / Memo		Account Name	Revenue	Expense	Other	Checking (C)	General {1}	Road {2}	
01/01/2016		Beginning Balance	() () X	Beg. Balance				\$ 10,000.00	\$ 10,000.00	\$ -	
11/19/2016		Transfer from General to Road	F 1	Transfer			\$ (5,000.00)	\$ 10,000.00	\$ 5,000.00	\$ -	
11/19/2016		Create Special Road Fund	F 2	Road Fund Transfer			\$ 5,000.00	\$ 10,000.00	\$ 5,000.00	\$ 5,000.00	

Next enter all this information again for the offsetting transaction. Place the letter **F** into the **Bank** column and the letter **2** in the **Fund** column. The **Special Road Fund** must be implemented by checking the R checkbox in the {2} Fund column as shown in the **Additional Columns for the Register** section on the **Setup** page. The **Account Name** is selected as **Road Fund Transfer** and the amount being transferred into the **Special Road Fund** is entered as a positive number in the **Other** column.

Note: Make sure to use the account **Road Fund Transfer** for the positive amount being placed into the **Other** column. This transaction also uses the number **2** to designate the {2} Fund in the **Fund** column. This **Road Fund Transfer** account is used to search for the **Special Road Fund** transaction to fill in the appropriate cells on the **Township Budget** pages.

Notes on split transactions:

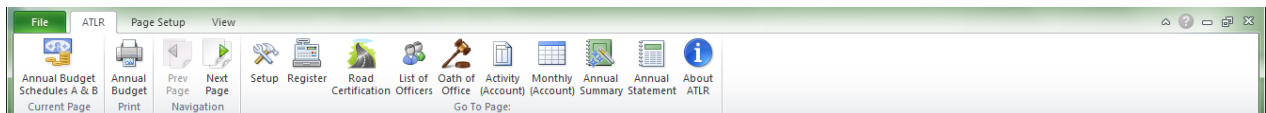
Frequently, it is necessary to split a single check or deposit into several expense or revenue accounts. For example, the county might distribute money to the township that has Property Tax revenue, State Aid Distribution revenue, Telecommunications, and Township Road Mileage revenue all in the same check.

In ATLR, use as many Register lines as necessary to detail the information. The **Date**, **Doc. #** and **Vendor/Payee/Memo** columns for each line in the **Register** will all be identical, and the **Bank**, **Fund**, **Account Name** and amounts will reflect the differences.

Note: Using the C,c shortcut in the Date column will copy the details of the previous transaction down to the current row. The details can be changed after being copied down. The details that are copied are located in the bottom row of the **Register**. If the **Sort Register by Date** button on the **Setup** page is used, it is possible that the bottom row of the **Register** might not be the previous transaction entered.

Annual Township Budget Report Pages:

The Township Budget pages aid the township in estimating a budget for the next two years. This budget determines the amount of property tax that can be levied against the lands of the township for township purposes. A budget needs to be created for each fund that the township levies a property tax upon.



The ribbon toolbar menu for the **Township Budget** pages introduces a couple buttons to navigate to the **Next Page** and the **Previous Page** in the budget. The Current Page name is always shown in the upper left corner of the ribbon in the **Current Page** group.

The budget process starts by filling in the estimated receipts and disbursements for the next two years on a **Schedule C** for every fund. The **General Fund** is necessary for every township and is located on the page tab **Twp Budget – C1**. If a township is using additional funds, then Fund 2 and Fund 3 are located on the page tab **Twp Budget – C23**. Fund 4 and Fund 5 are located on the page tab **Twp Budget – C45**. Fund 6 and Fund 7 are located on the page tab **Twp Budget – C67**.

Schedule C – General Fund:

ATLR assists in the process of estimating the upcoming two-year budget by filling in the current year now ending dollar amounts into the **Actual** column on the **Schedule C**.

Underneath the **Receipts** and **Disbursements** sections is the **Net Income** section showing the fund gain or loss for the year.

And the **Balances** section shows the beginning and the ending balance for each fiscal year.

Begin the process by estimating the amount of receipts and the amount of disbursements of the township for each account shown. ATLR will automatically sum up the amounts and show how the estimated numbers will change the **Net Income** and the **Fund Balances** of the township into the future.

Notice that the **Fund Property Taxes** cell for the second estimated year is grayed out and is not available to input an amount. The township budget process is used to help decide on the amount of levy that is required for this second estimated year for each fund. The levy amount to be determined is the amount that will be taxed against the lands of the township and these taxed dollars will end up being the **Fund Property Taxes** revenue two years from now. By leaving the cell blank, the **Fund Property Taxes** levy amount will become the amount of money that the township is short after the budget is completed for this fund. Basically, the estimated ending fund balance needs to be less than the maximum allowed levy to be able to assess a levy for that upcoming year.

ANNUAL TOWNSHIP BUDGET			
For the Year Ending December 31, 2014			
Port Emma Township			
Dickey County, North Dakota			
Schedule C			
General Fund			
	Actual	Estimated	Estimated
RECEIPTS	2012	2013	2014
General Fund Property Taxes	\$ 7,868.08	\$ 7,850.00	
Twp. Road Mileage	\$ 3,666.84	\$ 3,700.00	\$ 3,700.00
State Aid Distribution	\$ 3,238.56	\$ 3,240.00	\$ 3,240.00
Coal Dev. Impact Fund	\$ -		
Telecommunications	\$ 45.47	\$ 45.00	\$ 45.00
Interest Earned	\$ 20.33	\$ 20.00	\$ 20.00
Dividends	\$ 5.12		
All Other Receipts	\$ 15,165.54	\$ 24,952.00	\$ 100.00
Total Receipts	\$ 30,009.94	\$ 39,807.00	\$ 7,105.00
DISBURSEMENTS	2012	2013	2014
Board Salaries	\$ 600.00	\$ 1,400.00	\$ 1,400.00
Twp. Assn. Dues/Meals	\$ 135.00	\$ 120.00	\$ 120.00
Election Board	\$ -		
Legal Notices	\$ 15.84	\$ 20.00	\$ 20.00
Blading & Graveling	\$ 3,893.93	\$ 11,000.00	\$ 8,000.00
Road Repair & Culverts	\$ 162.50	\$ 8,000.00	\$ 3,000.00
Snow Removal	\$ -	\$ 2,000.00	\$ 2,000.00
Weed Control	\$ -		
Fire Protection	\$ -		
Insurance Expense	\$ 255.00	\$ 255.00	\$ 255.00
Road Construction	\$ -		
Road Equip. Purchased	\$ -		
Insurance Deduct by Co.	\$ -		
Paid to Co. for Services	\$ -	\$ 1,000.00	
Interest Paid on Debt	\$ -		
All Other Expenditures	\$ 259.80	\$ 400.00	\$ 500.00
Total Disbursements	\$ 5,322.07	\$ 24,195.00	\$ 15,295.00
NET INCOME	2012	2013	2014
Receipts Over(Under) Disbursements	\$ 24,687.87	\$ 15,612.00	\$ (8,190.00)
Transfer to Special Road Fund (Note 3)	\$ -	\$ 30,000.00	
BALANCES	2012	2013	2014
Balance January 1	\$ 7,009.99	\$ 31,697.86	\$ 17,309.86
Balance December 31	\$ 31,697.86	\$ 17,309.86	\$ 9,119.86

Note 3: For Special Road Fund, see NDCC 57-15-19.2 & 19.3) Max \$30,000.00. Can be used for future road construction, surfacing, and graveling

Schedule C – Special Road Fund:

The **Special Road Fund** needs to be handled differently than any other fund for its initial revenue. All other funds are allowed to levy against the lands of the township, but the **Special Road Fund** is a physical transfer of money out of the **General Fund** into the **Road Fund**. This is handled by the **Sp Road Fund Transfer** account outlined above in the **Transferring Monies between Funds** section of this manual.

If the township has already allocated money to a **Special Road Fund** in the current year now ending, this amount will show up in the **Actual** column of the **Net Income** section on the **Schedule C**. There are also light-yellow colored cells available in the estimated columns that will allow the township to estimate a **Special Road Fund** transfer in the upcoming two years.

The **Transfer to Special Road Fund** amounts entered on the **Schedule C** for the **General Fund** will automatically transfer over to Fund 2 on the **Twp Budget – C23** page tab. When setting up a **Special Road Fund**, the **Special Road Fund** must be located in Fund 2.

Schedule C – Other Funds:

Estimating the budget for the other 6 funds is exactly the same as for the **General Fund** outlined above. These forms are found on the **Twp Budget – C23, Twp Budget – C45, and Twp Budget – C67** page tabs. These page tabs will automatically show up if the funds have been implemented in the **Additional Columns for the Register** section on the **Setup** page tab. Only the funds that are in use by the township need to be completed on each **Schedule C** page tab.

One additional step required is to choose which of the **Receipts** and **Disbursements** have been affected with each fund.

There are two lines of receipts, in addition to the **Fund Property Tax** receipt line, and four lines of disbursements available on the **Schedule C** for each fund. Each line has a drop-down list to select the accounts that are being utilized with each fund. Once an account is selected then the **Actual** amounts for the current year now ending will be automatically filled in. Estimate the **Receipts** and **Disbursements** for the next two years to complete the process.

ANNUAL TOWNSHIP BUDGET				
For the Year Ending December 31, 2014				
Port EmmaTownship				
Dickey County, North Dakota				
			Schedule C	
Road Fund				
RECEIPTS		Actual 2012	Estimated 2013	Estimated 2014
Road Fund Property Taxes	\$	-		
Twp. Road Mileage	\$	-		
-- Select Account --	\$	-		
Total Receipts	\$	-	\$	-
DISBURSEMENTS		2012	2013	2014
Blading & Graveling	\$	-		
Road Repair & Culverts	\$	-		
Road Construction	\$	-		
-- Select Account --	\$	-		
Total Disbursements	\$	-	\$	-
NET INCOME		2012	2013	2014
Receipts Over(Under) Disbursements	\$	-	\$	-
Transfer to Special Road Fund (Note 4)	\$	-	\$	30,000.00
BALANCES		2012	2013	2014
Balance January 1	\$	-	\$	-
Balance December 31	\$	-	\$	30,000.00

Note 4: For Special Road Fund (See Note 3). Estimated values for 2013 & 2014 are set on the Twp Budget - C1 page.

Schedule B – All Funds:

After a Schedule C is completed for each fund, ATRR will automatically transfer the necessary information to the consolidated Schedule B found on the page tab **Twp Budget – A&B** (if 3 or less funds used), or on the **Twp Budget – B** (if more than 3 funds are used). State law allows township to modify the proposed levy with two percentage increases available to each fund.

Annual Budget for the Year Ending December 31, 2014				
			Schedule B	
APPROPRIATION AND CASH RESERVE		General Fund	Road Fund	- Not Used -
1. Final Approp. (2014), Sch. C - Line 26	\$	15,295.00	\$	-
2. Cash Reserve % (Note 1)		75%		0%
Cash Reserve Amount	\$	11,471.25	\$	-
3. Total Appropriation and Cash Reserve	\$	26,766.25	\$	-
Note 1: Not to exceed 75% of appropriations other than for debt retirement and appropriations financed from bond sources.				
RESOURCES AND AMOUNT LEVIED				
4. Cash and Invest. Avail. - Dec 31, 2013	\$	17,309.86	\$	30,000.00
5. Est. Revenues (2014), Sch. C - Line 9	\$	7,105.00	\$	-
6. Total Resources - Line 4 plus Line 5	\$	24,414.86	\$	30,000.00
7. Levy Required - Line 3 less Line 6	\$	2,351.39	\$	(30,000.00)
8. % for Delinquent Tax (Note 2)		0%		0%
Allowed Amount for Delinquent Tax	\$	-	\$	-
9. Total Amount Levied - Line 7 plus 8	\$	2,351.39	\$	(30,000.00)

Note 2: Not to exceed 5% of Levy Required.

The first increase allows a township to have a **Cash Reserve** over and above the total estimated disbursements for the year the levy revenue is being proposed for. Up to seventy-five percent over disbursements is allowed by state law. Enter any percentage from 0 to 75% in the appropriate cell location.

The second increase is an **Allowance for Delinquent Tax Collections**. Up to five percent of the **Levy Required** amount can be allocated for delinquent tax collections. Enter any percentage from 0 to 5% in the appropriate cell location.

Schedule A – Certificate of Levy – All Funds:

After of the fund budgets are completed on the **Schedule C's** and the **Cash Reserve** and **Delinquent Tax Collections** percentages are determined on the **Schedule B**, ATLR will automatically fill in the **Schedule A – Certificate of Levy** to be signed by the Township Clerk to authorize the county to levy a tax upon the lands of the township for the upcoming year designated.

Schedule A

CERTIFICATE OF LEVY

TO: Beverly Kuska
County Auditor of Dickey County

You are hereby notified that on the 19th day of March, 2013, the governing body of Port Emma Township levied a tax of \$2351.39 upon all the taxable property in said township for township purposes for the calendar year, ending December 31, 2014, which levy is itemized as follows:

FUND	AMOUNT LEVIED	MAXIMUM AUTHORIZED
General	\$ 2,351.39	
Road	\$ -	
- Not Used -	\$ -	
- Not Used -	\$ -	
- Not Used -	\$ -	
Total Amount Levied:	\$ 2,351.39	

There is a maximum allowed levy for each fund that is determined by state law. ATLR makes no distinction as to what this amount might be. The county auditor will evaluate the levy required on the **Schedule A – Certificate of Levy** and will determine if the amount exceeds the maximum allowed and will adjust the levy accordingly.

Road Certification Report Page:

The **Road Certification** report is required to be submitted to the county every two years and outlines the official road mileage of the township.

Fill in the location of each road that the township is responsible for and enter the number of miles that makes up each road location. Once the information is entered, ATLR will save the information year after year. Only when additional roads are added, or roads are abandoned will this report need to be modified.

TOWNSHIP ROAD MILEAGE CERTIFICATION
NORTH DAKOTA STATE TREASURER
SFS 1305 (3/10)

Port Emma Township - Dickey County DATE: March 17, 2015

TOWNSHIP This column for counties with organized townships.				TOWNSHIP This column for counties with unorganized townships.					
	LEGAL DESCRIPTION	SECS.	TWP.	RGE.		LEGAL DESCRIPTION	SECS.	TWP.	RGE.
1					26				
2					27				
3					28				
4					29				
5					30				
6					31				
7					32				
8					33				
9					34				
10					35				
11					36				
12					37				
13					38				
14					39				
15					40				
16					41				
17					42				
18					43				
19					44				
20					45				
21					46				
22					47				
23					48				
24					49				
25					50				

The foregoing is a true account of township road mileage for the county. The mileage is based on the township road definition as adopted in the North Dakota Administrative Code by the State Treasurer.

Total Miles Certified: _____
AUTHORIZED - TOWNSHIP OFFICIAL

List of Officers Report Page:

The **List of Officers** report is submitted to the county every year providing contact information and who are the newly elected officers for the township.

While this report page tab is the one printed and submitted, the information is input for this report on the **Setup** page. See the **List of Officers** under the **Setup** section of this manual.

Oath of Office Report Page:

Every elected official is required by state law to submit to an **Oath of Office**. ATLR provides a convenient form for every elected official of the township that can be signed by the Official and witnessed by the Township Clerk.

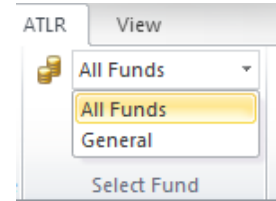
Oaths of Office for all of the elected officials can be printed by using either the **Print All Oaths** or **Print New Oaths** buttons on the ribbon toolbar menu. **Print New Oaths** depend on the **Elected** checkbox being checked for each newly elected officer on the **Setup** page. See the **Printing Reports** section of this manual.

Township Summary Report Page:

The **Township Summary** report is required annually and summarizes all of the Receipts and Disbursements for the township. It also summarizes any outstanding debts that the township may have. This report can be submitted in place of the North Dakota Transportation Funding Report to the State Tax Commissioner by either the county auditor or the township treasurer. See North Dakota Century Code 54-27-26.

This report cannot be edited and is automatically filled in by ATR with information located on the **Setup** and **Register** pages of the program. The township name, address, fiscal year, and the township official signing the report are information provided by the **Setup** page. The financial information is summarized using the transactions on the **Register** page.

This report includes the ability to filter the **Township Summary** report by fund. Select the drop-down arrow located in the **Select Fund** group of the ribbon toolbar menu and choose a fund to filter the report on. The fund is automatically reset to “All Funds” every time the ATR program is opened.



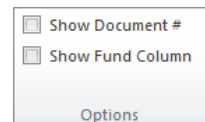
Township Statement Report Pages:

The **Annual Statement of Township Treasurer** report itemizes every transaction located in the **Register** onto the six pages of this report. This report is required to be filed annually with the county auditor. Each of the six transaction pages can expand to an additional page of transactions if required.

This report cannot be edited, and it automatically filled in by ATR with information located on the **Setup** and **Register** pages of the program. The township name, county name, treasurer’s name, and fiscal year are information provided by the **Setup** page. The financial information is provided by the **Register** page.

This report can be printed on both sides of the paper by selecting each of the seven-page tabs, **Twp Stmt – P1** to **Twp Stmt – P7**, and setting the **Printer Properties** to **Duplex Printing** or **Print on Both Sides** of the paper. The setting could also be called something like **Flip on Long Edge**. See the **Printing Reports** section of this manual.

There are two options available for the **Township Statement** report pages. The **Show Document #** will take the **Doc. #** from the **Register** for each transaction and merges it into the beginning of the **Received From** or **Paid To** column of this report. The **Show Fund Column** will reveal the **Fund** column on the **Township Statement** report so that each transaction will show its associated fund.



Activity (By Account) Report Page:

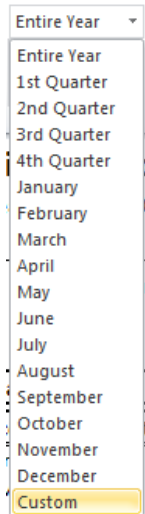
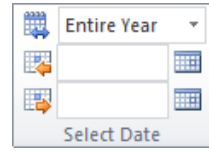
The **Activity (By Account)** report provides a convenient means to summarize by **Account Name** all the transactions for each **Fund** in one report. Details can be expanded and collapsed by using the provided checkboxes. And the report can be customized to reflect transactions for the **Entire Year**, **Quarterly**,

Activity Report - by Account

Entire Year - From: 01/01/2017 To: 12/31/2017
Ball Hill Township
Griggs County, North Dakota

	All Funds	General	Road	Airport	Specials	Farm Drain	Fire
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Twp. Road Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coal Dev. Impact Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Twp. Assn. Dues/Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Election Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Monthly, or a **Custom** date range. If **Custom** is selected, and date is entered in either text box, or one of the calendar buttons to the right of the text boxes is pressed, then custom dates can be entered, and the report will be shown for any date range desired.



Activity (By Category) Report Page:

The **Activity (By Category)** report provides a convenient means to summarize by **Category** all the transactions for each **Fund** in one report. Details can be expanded and collapsed by using the provided checkboxes. And the report can be customized to reflect transactions for the **Entire Year, Quarterly, Monthly**, or a **Custom** date range. If **Custom** is selected, and date is entered in either text box, or one of the calendar buttons to the right of the text boxes is pressed, then custom dates can be entered, and the report will be shown for any date range desired.

Monthly (By Account) Report Page:

The **Monthly (By Account)** report will show a summary, by **Account Name**, of all the transactions over the entire year by month. This report can be filtered by **Fund** by using the **Select Fund** group on the ribbon toolbar menu.

Monthly Report - by Account													
All Funds - For the Year Ending December 31, 2014													
Port Emma Township													
Dickey County, North Dakota													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Beginning Balance	\$ 4,895	\$ 4,895	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 4,895
Total Receipts - Account	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Fund Property Taxes	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Twp. Road Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Coal Dev. Impact Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telecommunications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses - Account	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Board Salaries	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
Twp. Assn. Dues/Meals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Election Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Blading & Graveling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Repair & Culverts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Snow Removal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Weed Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Protection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Road Equip. Purchased	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Deduct by Co.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paid to Co. for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Paid on Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 4,895	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295	\$ 9,295

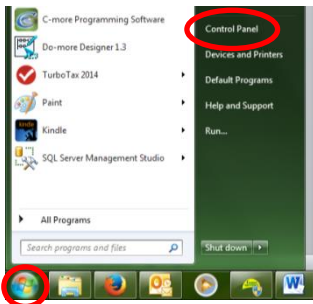
Monthly (By Category) Report Page:

The **Monthly (By Category)** report will show a summary, by **Category**, of all the transactions over the entire year by month. This report can be filtered by **Fund** by using the **Select Fund** group on the ribbon toolbar menu.

Troubleshooting – Spring 2015:

A security update issued by Microsoft for their Office packages (with Excel 2007, 2010, and 2013) released in December 2014 is causing errors in ATLR due to an incompatibility with existing cache files. These files are created by Excel whenever any file that contains macros and controls are used. If the ATLR program will not function due to the following errors: “Compile error in hidden module: ThisWorkbook” or “Unexpected Error 32809”; then please continue with the procedures below.

Check that Microsoft Office has the required updates:

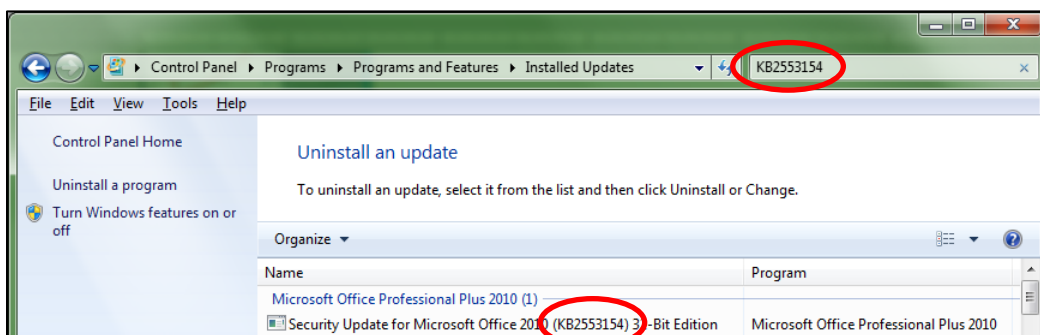


Open the **Control Panel** by pressing the **Start Menu** button and then selecting **Control Panel**. Alternately, Control Panel can be typed into the search box and Control Panel should then appear at the top of the results list.

Open **Programs and Features (Uninstall a program)** and then select the **View installed updates** in the left panel.



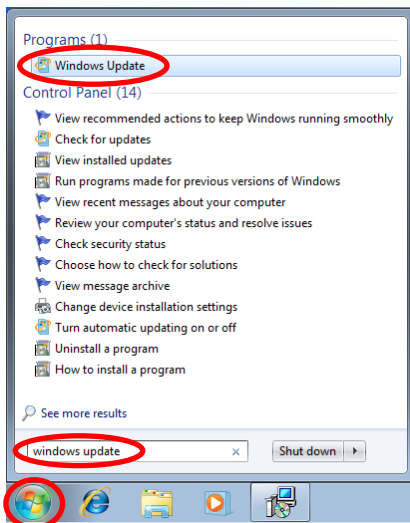
Search for the update file by typing one of the following KB*** numbers into the search bar:
Office 2007: KB2596927 Office 2010: KB2553154 Office 2013: KB2726958



If you do not have one of the above KB*** corresponding to your Office version, then Microsoft Office is required to be updated to allow ATLR to function. Go to the next section. If your computer is updated already, go to the **Delete MSForms.exe cache files** section.

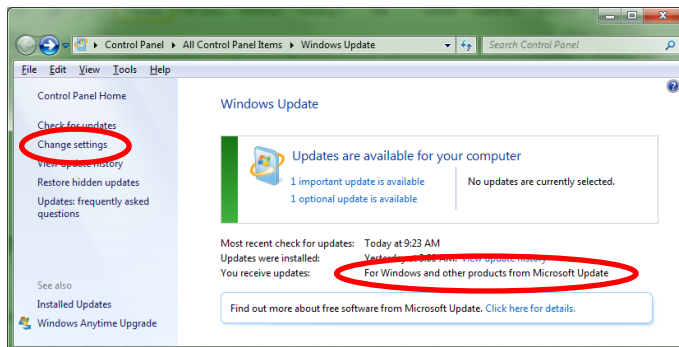
To update Microsoft Office:

If you have the updates identified in the previous section, then go to the **Delete MSForms.exe cache files** section found on the next page.

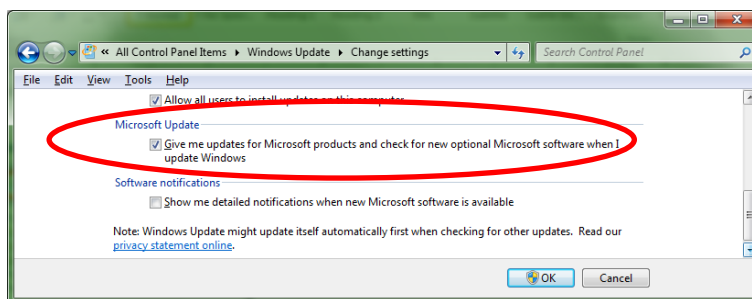


Select the **Start Menu** button and type **Windows Update** into the search box. Select **Windows Update** at the top of the list of results.

Makes sure **Microsoft Update** for all products is enabled (below).



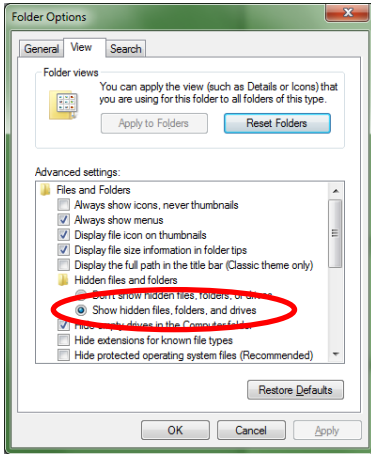
If not, then **Change settings** (above) and check the checkbox to get updates for all products from **Microsoft Update** (below).



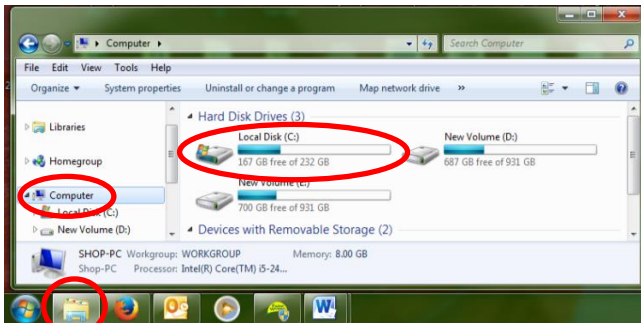
Once this setting is checked then press **Check for updates** on the left panel and make sure that all important updates are located and installed to your computer. Go to the next section.

Delete MSForms.exe cache files:

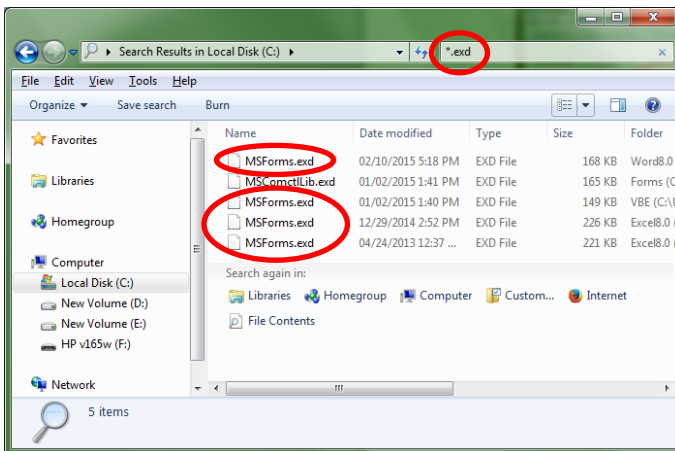
Open the **Control Panel** and select **Folder Options**. Alternately press the **Start Menu** button and type **Folder Options** into the search box. See examples above. Check and make sure the **Show hidden files, folders, and drives** option is selected (below).



Next open **Windows Explorer** and select **Computer** then select Local Disk (C:).



In the search box type ***.exe** and press enter. The MSForms.exe files will need to be deleted. Select each MSForms.exe file shown and press the **Delete** key to delete the files.



The ATLR software program should now function correctly. If desired, please follow the instructions above to return the computer to **Don't show hidden files, folders, and drives**.