

## VOUCHER PROCEDURE

\*For every check written, there must be a voucher filled out with a receipt or a copy of the check attached to the voucher.

1. The number pertains to the specific check number
2. The date at the top is the date of the specific check
3. The “To” is the payee on the specific check
4. The code is the account number from the chart of accounts
5. The description is the account name and any additional information you choose to include
6. The amount is the dollar amount of adjustment to each account
7. Add or adjust the amount column for the net amount of the check written
8. Enter the next board meeting date
9. Secretary signs
10. Enter the next board meeting date (when the voucher will be signed & approved) and re-enter the check number.
11. At the next board meeting, have a board member approve & sign
12. Initial at the bottom before filing away by check number

\*Each district may complete these slightly different, however it is important to have the receipts, dates, check numbers and signatures.

January 11, 2010

Dear Mr. XXXXX,

Regarding your outstanding bill dated 8/14/2009, you owe \$600.00 (including interest) for the rental of our No-Till drill. The Butte Conservation District has not received payment, partial or otherwise.

If we do not receive payment in full, by January 22, 2010 we will be forced to begin alternative collection procedures.

Sincerely,

Tim Reich, Chairman  
Butte Conservation District



**Elk Creek Conservation District**  
2202 West Main Street  
Sturgis, SD 57785

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September 15, 2017

Landowner Brown  
12345 White Road  
Union Center, SD 57787

Re: Past Due Account

Dear Landowner,

Your account is more than 60 days past due. The current balance due is \$1171.77.

Failure to make this payment in full by October 1, 2017 will result in a filing through small claims court. In the event that action occurs, you will be responsible for the past due invoice amount *plus* all fees incurred pursuant to collection.

Please feel free to contact me directly at 347-4952 ext. 3 with any questions you may have regarding this past due account. Your prompt attention to this matter is greatly appreciated.

Sincerely,

Shannon Lensegrav  
District Manager  
Elk Creek Conservation District