City of Parker, Florida
Internal Processes

Cash Handling and Deposits

- Except for unique circumstances, the two utility clerks receive utility payments in person, from the drop box and by mail. In person, they provide receipts, from a printer. When a circumstance arises that either utility clerk is unavailable to work at the front counter, the city clerk, planning person, or bookkeeper will fill in. There is a third cash drawer for use by whomever fills in at the front counter. They accept checks, credit cards or cash and make change from a drawer assigned for their use.
- The utility clerks can make adjustments for penalties, such as when checks dated before the due date are received after the due date, adjusting customer bills for verified water leaks, and adjustments for filling pools. They require the customer provide support to prove there was a water leak and keep a file by month on all adjustments made with the supporting documentation. Other issues, like payment plans and other exceptions, go through at least the city clerk, and potentially the mayor.
- Each deposit is checked and verified to the batch sheet total by someone other than the person who generated the batch (other utility clerk, planning person or city clerk). The deposit ticket is initiated by the person verifying the deposit. The yellow carbon copy of the deposit ticket is stapled to the batch sheet and filed. The deposits are totaled and placed in a locked numbered bank issued deposit bag. They are logged on the deposit sheet with the bag number, amount and initialed by the preparer.
- The deposit is taken to the bank by the bookkeeper, planning person, city clerk or code officer. That person also signs the log sheet and writes in the time the deposit left City Hall. Person taking deposit is escorted by a uniformed police officer.
- If there are questions about deposits that arise from the monthly bank reconciliations, the bookkeeper asks the utility clerks. Daily, the utility clerks balance and close out their batches. When it doesn't balance, the bookkeeper asks for clarification.
- The City also accepts credit cards. Credit cards are batched separately from daily deposits.

Invoices/AP

- Utility Department payments which are pulled out of incoming mail by one of the utility clerks to be opened and posted, the utility clerk opens the mail. Invoices are date stamped and given to the department heads.
- Department heads initial, date, and code invoices unless there are questions. They are then placed in the bookkeeper's box for payment.
- The bookkeeper organizes invoices in preparation to pay on Mondays. Invoices are matched up with delivery receipts or statements and double checked for initials and appropriate codes. Pre-numbered checks are locked in the bookkeeper's filing cabinet behind a locked door. Invoices are entered into BS&A with attached bills. Department heads must give approval via BS&A system before checks can be printed.

- Once printed, the checks are given to the mayor. The city clerk, the mayor and council members have signatory authority, and checks require dual signatures. The mayor and the police chief have signatory authority for Law Enforcement Forfeiture Fund checks which also require dual signatures.
- Once signed, checks are returned to the bookkeeper who mails the checks, the bottom of the check stub is attached to the paper invoice and filed by year under vendor name.
- ACH payments are also made weekly if bills are due during that week.

Payroll

- All employee time sheets are completed by the employee, signed by employee then given to the department head for review and department head signature. Fire department payroll is signed by fire chief and mayor.
- Payroll is created from approved employee timesheets and used to enter weekly payroll information into BS&A by city clerk. This information is used to generate paychecks, track employee time including salaries, overtime, holiday pay and accruals (annual, sick and comp time).
- After information is entered into BS&A a check proofing report is generated as well as a check approval report.
- Both are reviewed by planning person or bookkeeper and the mayor; signature is placed on form.
- The city clerk includes the summary page, reports, and timesheets with check totals so that the bookkeeper or planning person and mayor can review it before transmitting funds. Planning person, bookkeeper, and mayor check for accuracy prior to checks being created in BS&A system.
- Pre-numbered checks are in a locked in city clerk office, although all payroll is done via direct deposit.
- The city clerk prepares quarterly reports such as 941s and RT-6s based on reports from the financial system.
- City clerk makes sure the reports from the system tie out to the EFT payments she made for the quarter and the bookkeeper or accountant makes sure that the liability accounts are zeroed out at the end of the month when doing bank reconciliations.

Journal Entries

- Insurance, FRS retirement and payroll is debited via ACH
- The bookkeeper records bills that are paid electronically
- Detailed files associated with the journal entries are kept electronically.
- The invoice for the city credit cards is paid by check. The bookkeeper emails the statement to each department head so they can gather receipts and code them. They fill out a form listing all charges for the month. The cardholder and department head (if applicable) sign the form and

turn it into the bookkeeper. All cardholders are sent email from bookkeeper to sign, code and date receipts.

The bookkeeper then enters all charges into BS&A accounts payable, receipts are attached. Invoice must be approved by the department head prior to check being issued.

Bank Reconciliation

- The utility clerks receive and give the bank statements to the bookkeeper to approve when they come in the mail.
- The accountant/bookkeeper may adjust for the month and reconciles the bank statements to the general ledger by the end of the month.

Reports

- Department heads are emailed budget reports monthly to verify that everything looks accurate. Questions are directed to the bookkeeper for clarification.
- The bookkeeper prepares financial reports for the Council members monthly and the city clerk includes them in their agendas.

Inventory

- When capital assets are purchased, the purchaser fills out a form, signs it, and hands it in with the invoice or receipt to the bookkeeper. Asset management is done by the department heads.
- When items need to be disposed of, the department head must go the city council to get permission. Once it is approved, the department head fills out another form to have it taken off inventory.
- Each year, the city clerk sends out the inventory list belonging to each department head. They check to make sure everything is accurate and make changes.

Grants

- Most grants are managed by the public works assistant and accountant and the files are kept in her office. When applicable, the public works supervisor helps manage the work being done with the contractors and engineers.
- The bookkeeper pays invoices for grant expenditures and the accountant scans the invoices to a separate folder on her computer to keep for reimbursement.
- When the reimbursement check comes in the mail or electronically, city planner or bookkeeper put the funds in other miscellaneous revenue or dedicated account. Public works director or public works assistant would let bookkeeper know which grant to code funds towards.

Payroll – Day 1

Under HR in drive– go to Payroll and select month/week and copy previous week and past into current week

1. Payroll in BSA – tasks – payroll wizard – "add" at top
2. Description is month week (**0903** is September 3rd week) Description 2 is date of payroll (Thursday) Payroll Type= Regular Pay Bank Account = Pool
3. In Pay Period Information section – **Pay period ID** = weekly select from drop down the correct week **Check post date**= date of payroll **Publish Date** = date sent to bank (Wednesday) **Select Payroll Groups** – Weekly is always chosen add retiree during 4th payroll of month.
4. Additional Setup = Use Direct Deposit
5. **Initialize Payroll on top right of Payroll Wizard**
6. **Step 2: Edit Payroll** – you will input each employee's hours on this screen by clicking on the first employee and then using the arrows to edit each employee. If you need to change anything for an employee (add benefit, deduction, etc. you must delete them from the active payroll, make the change and then recalculate the check and add that employee back to the payroll) **You can exit payroll wizard and reenter with out any issues**
7. On a sticky note, list the payroll description and who is OC1 and OC2 with the hours worked
8. **Step 3: View Proof Reports**: Each will save under the title at the top of the page (save all)

Check Proofing report – print, put (X) at top for verification signature, save with new date of payroll as report name

Hours Verification report – run/save

Leave Accrual Report –run/save

Adjustment Proofing report- run/save

Check Approval Report – print for mayor's signature/save

Unpaid Checks Report - run/save

Check Overrides Report – (may not populate report to save)

Payroll Item Proofing Report – save as FSA (won't be there after October 2022)

STOP HERE UNTIL PAYROLL IS VERIFIED BY 2nd PERSON AND MAYOR – check proofing report and check approval reports to be verified to timesheets. Mayoral and verification signatures required.

Day 2

1. **Step 4: Set Check Numbers** – Check # is [redacted] – set check numbers
2. **Step 5: Print Checks and Stubs –**

Print DD & Check Stubs - <incomplete> run/save as "Check Stubs"

Email Check Stubs – Select all will populate – click send emails – done – ye (***If something is wrong and you need to correct a check – this screen allows for a "Rollback to Edit Step"***)

3. **Step 6: Create Direct Deposit File**: Effective date is date of payroll; Browse – change to the "DD" in the correct week and month of payroll – change the file name to the correct date and save – confirm the correct Export File and Path show in the window (the first number before the date is the number of the month by fiscal year – you may need to change the date of payroll) Export – Run Report – save as ACH Export Report under DD
4. **Step 7: Create Journal Entries**: You will click the green to create a backup now. Browse to correct payroll week (it reverts to last payroll) and rename the zip file to the date of payroll – check box to upload/ftp backup to BS$A – overwrite and create – when done click "yes"

Proof Run – run – okay – okay save as Payroll Journal Proofing Report

5. **Step 8: Post Payroll to GL**

Create Journals – save Payroll Journal Report

Journals Posting Report _ _ _ _ _ _ – **have to change the 6-digit name to what is at the top under description. (Not EFTPS yet)**

6. **Step 9: Wrap Up Payroll**: check box to close period – put "1" in open the next – check wrap up

Now go into "Tasks" while still in payroll

1. Select check tasks – Print Remittance Checks
   - Add date of payroll
   - Run each step – select the EFTPS create check (select all others for 4th week of payroll)- create checks
   - run edit remittance checks
   - run view proofing report – box pops up – click check proofing report – run/save as EFTPS and name at top
   - Remittance Liability by employee must have date of payroll changed then click ok – save
   - Print Remittance Checks – click Print EFT Stubs – run – you will print and save this one as EFTPS Check Stubs (***this is the amount uploaded to IRS for the 941***)
   - Run Journalization Report – save
   - Journals Posting Report will save, and you must change the _ _ _ _ _ _ again but under EFTPS this time

Email and Funds Transfer/941 taxes

1. You will create an **ACH Pass Thru PDF** by inputting the total net pay and the number of transactions on the word doc and save it as a PDF under DD. These come from your saved ACH Export Report under DD.

Email [redacted] – attach the **ACH Pass thru PDF** (not the word doc)

subject = ACH Approval Body = Payroll, Date, Thank you!

2. Log into Trustmark – Pay and Transfer – ACH Pass-Thru

Import DD Payroll DD (Text File) Memo = Date of Payroll

Approve – enter 6 digit confirmation code from bank sent to cell phone

Use snipping tool to capture "Transaction Approved" from bank – save as ACH Transmitted – will show in bank as "Processed"