Finance Training

MARCH 27, 2013
9:00 AM

Presented by The Clerk of the Court Staff

Overview

A. County Policy

B. Budgeting and Budget Amendments

C. Purchasing Processes

D. Grants

E. Assets

F. Payroll

County Policy

CASH MANAGEMENT

AUDITS

EVALUATIONS

DISCIPLINARY ACTION

UNIFORMS

Department Heads

It is ULTIMATELY the RESPONSIBILITY of the <u>DEPARTMENT HEAD</u> to insure that the Personnel in their Department are adhering to Proper County Policy.

Budgets and Budget Amendments

HOW TO PROPERLY BUDGET

BUDGET AMENDMENTS

OVER BUDGET PO'S/VOUCHERS

How to Properly Budget

** LOOK AT YOUR REPORTS **

- % Through the Fiscal Year vs. % Budget Spent
- Look at what you spent last year
- Anticipate the unexpected – There needs to be some set aside
    - Vehicles Breakdown and Gas Prices increase – Plan for it
- Plan throughout the year for the upcoming year
- If you have any issues with your budget, please come and talk to us early!

Budget Amendments

** LOOK AT YOUR REPORTS **

- We understand that THINGS happen throughout the year – Try to adjust as you go
- Try to make Budget Amendments that will get you through the Fiscal Year
  - Don't make a Budget Amendment to pay just one bill
- Budget Amendments WILL NOT be done IMMEDIATELY – About Once a Month
  - Get them in Early – Before you need to pay a bill
- Budget Amendment Forms MUST be signed by the Department Head
- Form included in your packets

Over Budget Vouchers & PO's

** LOOK AT YOUR REPORTS **

- PLEASE, PLEASE, PLEASE look at your reports BEFORE submitting your Vouchers or Purchase Orders for Payment
- For Vouchers, make sure that there is Budget Available in the Line.
- For Purchase Orders, check your Open PO Report to be sure that there is enough budget remaining.
- Even if you have a PO with funds available, the system will not accept if the account number is over budget.
- If there is not sufficient budget in the Line or PO, the Voucher or PO will be returned to your box in the BOCC Office.

Purchasing Process

BID REQUIREMENTS
NEW VENDORS
REQUISITIONS
VOUCHERS
BANK OF AMERICA CARDS
COPIES/SCAN/FAXES
DEADLINES
LEVY FAX AND LEVY FINANCE

Bid Requirements

- 0 - $2,500 – Department Head Approval
- $2,500 - $5,000 – Requires Board Approval
- $5,000 - $10,000 – Requires Board Approval AND 3 written quotes
- $10,000 and Up – Requires Board Approval AND Sealed Bids

New Vendors

- New Vendors MUST have a completed W-9 Form
  - Must be most recent version from the IRS (Rev. December 2011)
  - Must have only ONE Entity Box checked
  - If it is an LLC, it MUST have the Tax Classification line completed.
  - Must have only ONE Tax ID Number, SSN or FEIN
  - Please check the Remit Addresses. If it is different than the address on the

    W-9, you MUST either print or type it on the W-9 AND attach documentation.

- Exceptions – Refunds and Registrations (Bring these to Finance after clocking in)

Form **W-9**
(Rev. December 2011)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt payee

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

Employer identification number

☐☐ – ☐☐☐☐☐☐☐

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here | **Signature of U.S. person ▶** | **Date ▶**

Requisitions – Purchase Orders

- The PO <u>MUST</u> be requested <u>AND</u> Received <u>BEFORE</u> you purchase or order <u>ANYTHING!</u>

- If you are INCREASING or DECREASING an Existing PO you MUST put the Existing PO Number in the Note Section.
  - Ex: *Inc. PO 28039 per KH 3/6*
  - To decrease a PO, you must enter a negative number for the amount.

- If you have a PO that you need to liquidate, you can either mark it when you send it for payment or email it to the Finance Office (levyfinance@circuit8.org).

- If the PO that you are requesting is an Emergency, please mark it in the system AND call our office, so that we know that we have it.

Purchase Orders

MAKE SURE THAT THERE IS AVAILABLE BUDGET IN YOUR PURCHASE ORDERS <u>BEFORE</u> YOU SEND THEM TO BE PAID.

** CHECK YOUR REPORTS **

Purchase Orders – Proper Form

- The Department Head or their designee MUST sign the Purchase Order and someone from the Department must initial the Invoice that items were received.
- If Quotes or Board Approval was required to obtain the PO then the quotes or Minutes MUST be attached to the PO when it is submitted for payment.
- Hand write the total that you are paying on the front of the PO.
- If there are multiple line items on a PO, please indicate the total for EACH line.
- Time Stamp your PO in a blank spot so that the time is legible.
- Do Not staple over dates, account numbers or invoice numbers.
- If there is a remit slip, or anything else that you want returned to the vendor, tear it off and paper clip it to the back of the invoice.

Vouchers

- Vouchers should only be used for Utilities, Phone Bills, Refunds and Registrations

- Vouchers used for ANYTHING else, MUST include a justification/explanation AND be signed or initialed by the Department Head AND Fred.

- The justification/explanation can be included as a separate document OR included on the face of the voucher.

- If no justification/explanation is provided the voucher will be returned to you.

Vouchers – Proper Form

- You MUST complete the Vendor Name, Vendor Address and Vendor Number
- If it is a new Vendor, you MUST submit the W-9 to have the new Vendor set up BEFORE you submit for payment. DO NOT SEND WITH VOUCHER
- If there are multiple invoices and there is a credit, put the Credit FIRST.
- The Voucher MUST be signed by the Department Head and EACH invoice must be initialed by someone within the Department. Do not sign the remit slip.
- Whatever needs to be returned with the check should be PAPERCLIPPED to the back
- If there is an invoice that requires the original to be returned, make a copy of the invoice and include a Vouchers without originals form. Then fold and PAPERCLIP the original to the back.
- If you have cash register receipts, or other small receipts, tape them to a full piece of paper. Be cautious not to tape over any print.

Reimbursement Vouchers

- Vouchers for Reimbursement must have an Affidavit, as well as the following:
  - Cash – An acceptable receipt indicating cash payment
  - Check – a copy of the cancelled check and the receipt
  - Credit Card – a copy of the statement showing the charge or a copy of the card with the numbers matching the receipt and the name of the person wishing to be reimbursed. Any other Personal Information should be blacked out.

*** We can only reimburse the person whose card was used ***

Travel Vouchers

- MUST be submitted on the State Approved Travel Form – One is in the packet

- ALL travel must BEGIN and END in BRONSON.

- Any Mileage or Meals will be paid at the Board Meeting immediately preceding the travel date.

- The new Mileage rate is .565 per Mile.

- The Meal Reimbursement is $6 for Breakfast, $11 for Lunch & $19 for Dinner.

- There MUST be an Agenda attached to EACH item where travel reimbursement is being requested.

Bank of America Cards

DO NOT USE THEM FOR:

- Purchases at a Business where there is an established charge account
  - i.e. Bronson Ace, Gulf West, Red Wing, etc.
- Equipment – Of any kind
- Personal Meals or Personal Fuel – Even if on County Business

*** KEEP YOUR RECEIPTS ***

Bank of America Cards

- There MUST be a receipt/invoice for EVERY charge EVEN Credits
- There must be a cover voucher for each card
- There must be a line item on the voucher for EACH CHARGE with the Vendor Name and invoice number (see your packets for an example)
  - The only exception is fuel charges
- They MUST be turned in within FIVE business days after they are placed in the Boxes in the BOCC office.

Copies/Scans/Faxes

- If you are submitting something other than an ORIGINAL, you must ALSO submit a Vouchers Without Originals Form.

- This should only be used when every attempt has been made to submit the original.

- The Vouchers without Originals Form has been included in your packet.

Deadlines for Payment

- Purchase Orders and Vouchers – The Wednesday before the Board Meeting.

- After Wednesday only NECESARRY items will be processed
  i.e. Town of Bronson Water Bills

- Bring your bills in as you get them – DO NOT hold them

Late Fees

- There should be NO reason for Late Fees
- Be aware of the Due dates and the Finance Deadlines
- If you have an issue with a vendor assessing late charges
  - FIRST, try to contact the vendor to work out a grace period
  - If that doesn't work, come see us.

Levy Fax and Levy Finance

- Levy Fax

  -When you see an Email from Levy Fax, it is us scanning something to you.

  - Please DO NOT DELETE IT and LOOK at the ATTACHMENT

- Levy Finance (levyfinance@circuit8.org)

  - This is the email address that Sheila, Kay and Stephanie share.

  - If you need something from our office and it doesn't matter who does it, this is the fastest way to get a response.

Grants

NEW GRANTS

EXISTING GRANTS

New Grants

WE MUST HAVE COPIES OF ALL DOCUMENTS!

- Including the Application (once the grant is awarded), Award, Proposed Budget, Correspondence, etc.
- Just because it was presented in a Board Meeting does not mean that Finance has it.
- We only need copies of Grants that have actually been awarded, UNLESS they will require special attention from the FINANCE office.
- We will setup up new budget lines as you submitted and issue a Job Number

Existing Grants

- Please use the Grant Job Number for EVERYTHING
  - i.e. Invoices, Purchase Orders, Correspondence, etc

- Finance MUST approve all documents BEFORE they get reported to any State or Federal Agency

- This includes Modifications, Request for Funds, Reports, etc.

Assets

CAPITAL ASSETS

EXPENSED ASSETS

Capital Assets

- Any item purchased that is $1,000 or more

- When you PURCHASE a capital asset (equipment), please inform the Asset Clerk (Sandy Haddock) and give her your completed paperwork.

  *** Please Refer to the Slide Pertaining to Purchase Orders ***

- If Board approval applies – Please attach a copy of the Board Minutes concerning your equipment purchase with your Purchase Order.

- When it becomes a PO/Voucher to be paid and put in Wanda's box, it becomes an Asset. AT THAT POINT, you will have ALL of the necessary paperwork to turn in. Just make a copy and add AD1 on the front and turn it in to Sandy Haddock.

Expensed Inventory Items

- Any item purchased that is $300.00 to $999.99

- When you PURCHASE an expensed inventory item, please inform the Asset Clerk (Sandy Haddock) and give her your completed paperwork.

  *** Please refer to slide pertaining to Purchase Orders ***

- An Expensed Inventory Item will not receive a Board Asset Number.

- These should be brought onto your Department In-House Inventory using your Department's numbering system

- The Department Head or their designee is responsible for developing and maintaining an In House Inventory Report for auditing purposes.

Asset Paperwork

- New Asset Packages are included with your packets today.
    - There are a couple of new forms and the old forms; each form has instructions

- If using the DL1 form for a deletion…
    - Donna Cicale handles the storage buildings, please contact her with any questions.
    - Paperwork is turned in to Sandy Haddock, please contact her with any questions.

- In the absence of either of them…you can ask either one your question.

Payroll

EMPLOYEE LUNCHES

OVERTIME/COMP TIME

SICK/VACATION DAYS

DEPARTMENT HEAD LEAVE

TIME RECORD CHANGES

Employee Lunches

- Employees MUST take a lunch between 11:30 and 1:30 per Fred Moody

Leave Requests | Timecard Print | Daily Time Analysis

Work Date	Day	From	To	Hours/ Amount	Pay Type	Cost Center	Job Number	Notes	Actions
02/08/2013	Fri			8.00	REGULAR		0		View
02/07/2013	Thu			8.00	REGULAR		0		View
02/06/2013	Wed	10:00 AM	4:30 PM	6.50	REGULAR		0		View
02/06/2013	Wed	8:00 AM	9:30 AM	1.50	SICK PAY		0	[redacted]	View
02/05/2013	Tue			8.00	REGULAR		0		View
02/04/2013	Mon			8.00	REGULAR		0		View
02/01/2013	Fri			8.00	REGULAR		0		View
01/31/2013	Thu			8.00	REGULAR		0		View
01/30/2013	Wed			8.00	REGULAR		0		View
01/29/2013	Tue			8.00	REGULAR		0		View
01/28/2013	Mon	9:30 AM	4:30 PM	7.00	REGULAR		0		View
01/28/2013	Mon	8:00 AM	9:00 AM	1.00	SICK PAY		0	[redacted]	View

[Return to Review Time Cards]

Period Totals

Type	Description	Hours
1	REGULAR	77.50
7	SICK PAY	2.50

Total Hours	80.00
Total Amount	0.00

Time Card Status

Signed	[redacted]
Reviewed	
Approved	
P/R Owned	Yes

Hours By Week

Week Beginning	Hours
01/26/2013	40.00
1 REGULAR	39.00
7 SICK PAY	1.00
02/02/2013	40.00
1 REGULAR	38.50
7 SICK PAY	1.50

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Employee Lunches

- The lunch rule applies to coming in late AND leaving early

Leave Requests | Timecard Print | Daily Time Analysis

Work Date	Day	From	To	Hours/ Amount	Pay Type	Cost Center	Job Number	Notes	Actions
02/08/2013	Fri			8.00	REGULAR		0		View
02/07/2013	Thu			8.00	REGULAR		0		View
02/06/2013	Wed			8.00	REGULAR		0		View
02/05/2013	Tue			8.00	REGULAR		0		View
02/04/2013	Mon			8.00	REGULAR		0		View
02/01/2013	Fri			8.00	REGULAR		0		View
01/31/2013	Thu			8.00	REGULAR		0		View
01/30/2013	Wed			8.00	REGULAR		0		View
01/29/2013	Tue			8.00	REGULAR		0		View
01/28/2013	Mon	3:30 PM	4:30 PM	1.00	VACATION		0	[redacted]	View
01/28/2013	Mon	8:00 AM	3:00 PM	7.00	REGULAR		0		View

[Return to Review Time Cards]

Period Totals		
Type	Description	Hours
1	REGULAR	79.00
9	VACATION	1.00

Total Hours	80.00
Total Amount	0.00

Time Card Status	
Signed	[redacted]
Reviewed	
Approved	
P/R Owned	Yes

Hours By Week	
Week Beginning	Hours
01/26/2013	40.00
1 REGULAR	39.00
9 VACATION	1.00
02/02/2013	40.00
1 REGULAR	40.00

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Employee Lunches

- Lunch period done correctly with leave time

New Line | Sign Approval | Leave Requests | Timecard Print

Work Date	Day	From	To	Hours/ Amount	Pay Type	Cost Center	Job Number	Notes	Actions
03/22/2013	Fri			8.00	REGULAR		0		Edit Del
03/21/2013	Thu	2:00 PM	4:30 PM	2.50	VACATION		0		Edit Del
03/21/2013	Thu	12:30 PM	2:00 PM	1.50	REGULAR		0		Edit Del
03/21/2013	Thu	8:00 AM	12:00 PM	4.00	REGULAR		0		Edit Del
03/20/2013	Wed			8.00	REGULAR		0		Edit Del
03/19/2013	Tue			8.00	REGULAR		0		Edit Del
03/18/2013	Mon	2:30 PM	4:30 PM	2.00	VACATION		0		Edit Del
03/18/2013	Mon	12:30 PM	2:30 PM	2.00	REGULAR		0		Edit Del
03/18/2013	Mon	8:00 AM	12:00 PM	4.00	REGULAR		0		Edit Del
03/15/2013	Fri			8.00	REGULAR		0		Edit Del
03/14/2013	Thu			8.00	REGULAR		0		Edit Del
03/13/2013	Wed			8.00	REGULAR		0		Edit Del
03/12/2013	Tue			8.00	REGULAR		0		Edit Del
03/11/2013	Mon	2:30 PM	4:30 PM	2.00	VACATION		0		Edit Del
03/11/2013	Mon	12:30 PM	2:30 PM	2.00	REGULAR		0		Edit Del
03/11/2013	Mon	8:00 AM	12:00 PM	4.00	REGULAR		0		Edit Del

Period T	
Type	Descrip
1	REGULAR
9	VACATIO

Total Hours
Total Amount

Time Car
Signed
Reviewed
Approved
P/R Owned

Bene
SICK
VACATION
COMP
D-VAC
D-SIC
LOA-S
LOA-V
DX-SIC

Overtime/Comp Time

- Overtime
  - ALL overtime MUST be pre-approved by the Department Head
  - The Notes section of the timecard must be completed with a description of the job performed during overtime hours.
- Comp Time – Levy County BOCC Hours of Work Policy #207 (6)
  - Earned comp time must be recorded and tracked on electronic time records.
  - Comp time MUST be used within the pay period in which it is earned or the pay period immediately following.
  - APPLIES TO ALL HOURLY AND SALARIED EMPLOYEES

Comp Time

Approve Time Card for Employee [redacted]

Period From [redacted]

[Return to Approve Time Cards]

USED

Leave Requests | Timecard Print | Daily Time Analysis

Work Date	Day	From	To	Hours/ Amount	Pay Type	Cost Center	Job Number	Notes	Actions
02/07/2013	Thu	7:00 AM	5:00 PM	10.00	VACATION		0		View
02/06/2013	Wed	3:00 PM	5:00 PM	2.00	VACATION		0		View
02/06/2013	Wed	7:00 AM	3:00 PM	8.00	COMP USE		0		View
02/05/2013	Tue	7:00 AM	5:00 PM	10.00	COMP USE		0		View
02/04/2013	Mon			10.00	REGULAR		0		View
02/02/2013	Sat	12:30 PM	7:00 PM	6.50	COMP EARND		0	[redacted]	View
02/02/2013	Sat	6:30 AM	12:00 PM	5.50	COMP EARND		0	[redacted]	View
01/31/2013	Thu			10.00	REGULAR		0		View
01/30/2013	Wed			10.00	REGULAR		0		View
01/29/2013	Tue			10.00	REGULAR		0		View
01/28/2013	Mon			10.00	REGULAR		0		View

Period Totals		
Type	Description	Hours
1	REGULAR	50.00
9	VACATION	12.00
18	COMP EARND	12.00
19	COMP USE	18.00

Total Hours	92.00
Total Amount	0.00

Hours By Week	
Week Beginning	Hours
01/26/2013	40.00
1 REGULAR	40.00
02/02/2013	52.00
1 REGULAR	10.00
9 VACATION	12.00
18 COMP EARND	12.00
19 COMP USE	18.00

Time Card Status	
Signed	[redacted]
Reviewed	
Approved	
P/R Owned	

EARNED

[Return to Approve Time Cards]

Sick/Vacation Days

- If you are taking leave for the ENTIRE day, then you can just use one line entry with NO LUNCH.

Leave Requests | Timecard Print | Daily Time Analysis

Work Date	Day	From	To	Hours/ Amount	Pay Type	Cost Center	Job Number	Notes	Actions
11/16/2012	Fri			8.00	REGULAR		0		View
11/15/2012	Thu			8.00	REGULAR		0		View
11/14/2012	Wed			8.00	REGULAR		0		View
11/13/2012	Tue			8.00	REGULAR		0		View
11/12/2012	Mon			8.00	HOLIDAY		0	VETERAN'S ...	View
11/09/2012	Fri			8.00	REGULAR		0		View
11/08/2012	Thu			8.00	REGULAR		0		View
11/07/2012	Wed	9:00 AM	5:00 PM	8.00	SICK PAY		0		View
11/06/2012	Tue			8.00	REGULAR		0		View
11/05/2012	Mon			8.00	REGULAR		0		View

[Return to Review Time Cards]

Period Totals		
Type	Description	Hours
1	REGULAR	64.00
6	HOLIDAY	8.00
7	SICK PAY	8.00

Total Hours	80.00
Total Amount	0.00

Hours By Week	
Week Beginning	Hours
11/03/2012	40.00
1 REGULAR	32.00
7 SICK PAY	8.00
11/10/2012	40.00
1 REGULAR	32.00
6 HOLIDAY	8.00

Time Card Status	
Signed	[redacted]
Reviewed	
Approved	
P/R Owned	Yes

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Department Head Leave

- Department Heads Must Complete and File a Department head Request for Leave Form PRIOR to taking Leave

- In an Emergency Situation a call to the Board Office will suffice until the form can be completed.

- Memorandums, Personnel Policy and Procedures number 701 “Attendance and Punctuality” and Department Head Request for Leave Form are included in the packet for your reference.

Time Record Changes

- When an Employee Time Sheet needs to be changed AFTER it has been submitted use the Early Time Record Certification Form.

<u>Early Time Record Certification</u>

For the purpose of processing payroll and distributing payment in advance of certain holidays or other infrequent occasions, Payroll will occasionally both request and accept that time records be turned in before all of the days in the period are actually completed (worked). However, for internal control purposes, it is necessary that we obtain some certification (after the pay period ends) that those time periods worked after the submission of the time records are accurately reported. We appreciate your cooperation with us as we work together to try to ensure that employees are paid in both a timely and accurate way.

Whole 14-day Time Period ______________________

Date Time Cards Turned In ______________________

Department ______________________

I (print name) ___________________________ affirm that it is my understanding that the time records submitted prior to the end of the pay period continue to accurately reflect the time worked for the entire period, excepting any changes I have written in below.

<u>Changes:</u>

Employee______________________ Changes______________________

Employee______________________ Changes______________________

Employee______________________ Changes______________________

Signed___________________________

Questions?

THERE WILL BE A LINK POSTED ON THE WEBSITE WHERE YOU CAN ACCESS THIS SLIDESHOW AND THE PACKET.

Thank you for Coming!