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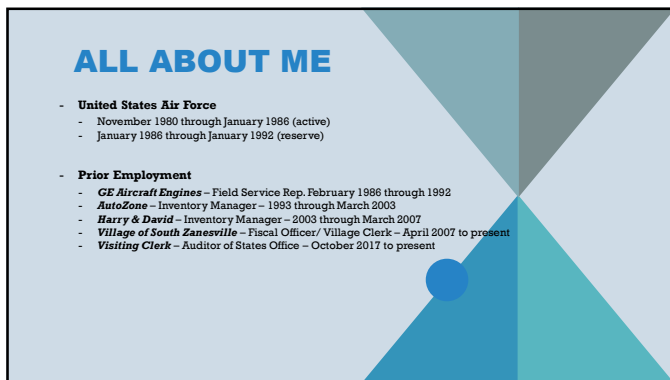
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## PAYROLL AND WITHHOLDINGS

- Before starting, gather all Time Cards and/ or Time Sheets and put them in alphabetical order.

[illegible]

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[illegible]

- Gather all Absent Sheets and put them with the time cards in alphabetical order. This will allow you to account for any sick leave, vacation, Personal Time, and any other authorized leave taken within that pay period.

[illegible]

Date		Page		Subject	
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
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403	404	405	406	407	408

- Verify all time cards, Time Sheets, and Absent Sheets are signed by the employee and Supervisor.

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[illegible]

- Sign into UAN
- Select Payroll / Transactions/ Wages
- Click add Warrant/ EFT – Regular Wages
- Select the departments that will be paid for this time period.
- Select the frequency that is to be paid (Weekly, Bi Weekly, Monthly, and so on) and then change the start and end date by clicking on the + sign at the end.
- Select the names that are to be paid, but remember to check to make sure which department they worked in. If they only worked in one department and there are 2 to choose from select the correct one.
- After you have selected the employee(s) that are to be paid click on the save button and review any messages that could pop up. Then click on the close button and then the yes button to modify the hours worked. Make sure you put the appropriate hours in each department if the employee works in multiple departments, input any vacation time, sick leave, personal time or any other type of leave taken.

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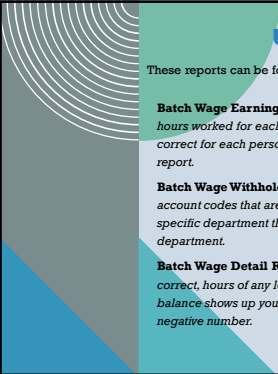
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## UAN REPORTS FOR PAYROLL

These reports can be found in Payroll/Reports & Statements/Batch Reports - Wages

**Batch Wage Earnings and Credits Report** - This report will allow you to check the hours worked for each person by department by account code. Verify the hours are correct for each person per department by comparing the timecard/sheet to the report.

**Batch Wage Withholdings Detail Report** - This report will allow you to verify the account codes that are being used for withholdings. If the Pay account code is for a specific department the withholdings for that pay should be coming from the same department.

**Batch Wage Detail Report** - This report will allow you to ensure hours of pay are correct, hours of any leave id paid correctly or if a negative number in the leave balance shows up you can verify if the employee's leave is correct. It should never be a negative number.

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## PROCESSING AN EFT OR CHECK

- Process EFT's as they will create a file to be transferred to the bank. Reminder a date will be requested so make sure you put the date payroll is to be paid.
- The checks will then be created to complete the UAN process. Before signing the EFT's or checks verify for accuracy. All EFT's and checks must be signed by the Fiscal Officer and if possible either the Mayor or President of Council.
- All 3 should be authorized at the bank to sign checks and complete bank transactions.
- Transfer the payroll EFT file with the bank.
- Give a copy of the EFT to the employee noted on the EFT as you will the checks. Present them to the Department heads for distribution if printed.

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## WITHHOLDINGS FOR WEEKLY/ BI WEEKLY PAYROLL

- In UAN go to Payroll/Transactions/Withholding Payments and then click on the add button.
- IRS payment select Regular Electronic. A screen will pop up to put in the date you are going to pay the withholding. In payee drop down box (green in color) you will select the Internal Revenue (IRS). After that you will select all employees and select the save button.

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- Child Support if there are any. To do this go back to the UAN screen indicated in the 1<sup>st</sup> bullet point above. Select Regular Warrant or electronic until this can be moved to an electronic payment. Input the same date noted above and then payee drop down box (green in color) you will select Child Support. Select all and then press the save button.
- Before processing any withholding print a copy of the withholdings by going to Payroll/Reports & Statements/Batch Reports Withholdings. When the screen comes up listing the withholdings click on the all button and print them. These reports will be used to verify the employee and the withholdings for that employee by account. After verifying the accuracy keep it and place it with the payment documentation when it is completed.
- Process the Payments. Electronic payment 1<sup>st</sup> and then checks. It is best that the IRS payment is processed each time you do payroll and then in the EFTPS (IRS) System. Sign checks, have Mayor or President of Council co-sign them, and then mail out.

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## MONTHLY WITHHOLDINGS

All other Withholdings should be paid monthly right after the last pay of the month with the exception of OP&F and/or OPERS.

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Those withholdings include the following:

- Medical Insurance (Electronic or Warrant)
- Any other Insurance (Electronic or Warrant)
- State of Ohio Income Taxes (Electronic)
- Local Income Taxes (Warrant)
- Garnishments (Warrant)
- All Other (Warrant)

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### MONTHLY REPORTS AFTER COMPLETION OF BANK RECONCILIATION TO BE PROVIDED TO COUNCIL & MAYOR

- Fund Status
- Fund Summary
- Revenue Summary
- Appropriations Summary
- Revenue Status
- Appropriations Status
- Monthly Payments Made
- Bank Reconciliation

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### AFTER COUNCIL MEETING

You must submit to the local paper or publicize on your website a copy of the Ordinances and Resolutions approved by Council every month.

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### QUARTERLY - AFTER LAST PAYROLL AND PAYMENTS ARE COMPLETE

- Process and mail IRS Report 941 (Before accomplishing the 1st quarter report. Ensure the proper UAN update is loaded in the computer for tax withholdings)
- Ohio Jobs and Family Services Report. If Payroll withholdings for the IRS is over \$50,000.00 you must include a 941 B form. The IRS does not accept the report out of UAN so you will have to go into IRS.GOV and print one off and manually accomplish or save it to the desktop and key in the information. Print, and then mail the 941 & 941B to the IRS.
- Accomplish all reports if applicable for grants received.

Examples: Ohio DAS for Cooperative Purchasing or Cop Fast through the Department of Justice.

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## UAN INPUT

**December of Prior Year for January of New Year - Data Entry into UAN Required:**

- The Revenue budget must be keyed in.
- The Temporary Appropriations Budget must be keyed in.
- Any Purchase Orders needed for the beginning of the year.

**January - Input Leave Balances:**

- Verify all leave balances are updated with Vacation and/or other leaves per Personnel Policies.

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**March - Ordinances and Data Entry into UAN Required:**

- Permanent Appropriations Ordinance must be approved by Council and submitted to the County Auditor. **(Reminder if these numbers have to be changed for any reason a Resolution must be passed by Council, submitted to the County Auditor, and UAN must be changed.)**
- Appropriations by Account Code must be loaded in for the Yearly Budget into UAN

**July - For Some County's submit a report titled "Alternative Tax Budget Plan".**  
This gives you an estimated Revenue and Appropriations Budget for the following (next) year.

**December - Ordinances and Data Required**

- Temporary Appropriations Ordinance for the next year must be approved by Council and submitted to the County Auditor.
- Verify the Revenue Budget for the next year.

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**Year End - After All Payroll & Payments are Complete**

- Complete all W2's, W3's, 1099's, 1094's, 10955's, 1096's End of Year Reports per UAN End of Year Manual that comes with End of Year UAN Update. **(Remember to put article in paper per the manual instructions).**
- If USDA Loans are applicable, follow the request letter and create reports.
- If bonds require to be reported on process the report to Electronic Municipal Market Access (EMMA).

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## PURCHASE ORDER INFORMATION

*Purchase orders are required by Ohio Revised Code section 5705.41(b)(1) (also in Ohio Village Handbook Chapter 5 Section VII Page 5-49). No purchase can be made without the fiscal officer's certification to ensure that all departments spend within their budget and do not exceed appropriations set for the year.*

*The steps to make a purchase are as follows:*

- Contact the Vendor to obtain a quote for products or services including shipping charges. You must be able to attach an accurate dollar amount to all purchases. You can call the vendor or stop in to obtain pricing if the vendor is local.
- Complete a purchase order request. Be sure to include as much information as possible including a contact number for the vendor. If the vendor is not established in the UAN system, the fiscal officer will have to contact the vendor to set up an account, obtain payment terms and a remittance address for payments. A W-9 is required by law to be on file for all vendors. The fiscal officer will also need enough information to determine which part of your budget the purchase should be deducted from.

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- Submit your request to the Fiscal Officer. DO NOT PLACE THE ORDER AT THIS TIME! Your purchase order request is not an official document. The only acceptable document is a purchase order certified by the fiscal officer.
- If enough money is available in your budget, you will receive a Purchase Order from the Fiscal Officer. The amount of the purchase order is the only amount you are authorized to spend. If you place an order exceeding the PO amount you can be held personally responsible to pay, the difference per Ohio Revised Code. Ohio Revised Code 5705.41(D)(1) states that "No subdivision...shall...make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation...has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon." Ohio Revised Code 3.12 states that "If such officer or agent makes or participates in making a contract without such appropriation or authority, he is personally liable thereon, and the state, county, township, or municipal corporation in whose name or behalf the contract was made shall not be liable thereon."

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- Place the order with the vendor. You must provide the purchase order number to the vendor and request that it be noted on the invoice. Make sure the vendor has the Fiscal Officer's address as the "Billing Address". The fiscal officer will need to be able to match your purchase order with the invoice when it is received. Having the vendor note this on the invoice makes the process much easier. You should also have all invoices sent directly to the Fiscal Officer's attention to avoid losing invoices.
- Keep packing slips that come with an order but give the Fiscal Officer a copy. Notify the Fiscal Officer immediately if items are on backorder. The packing slips are beneficial to the departments and Fiscal Officer to assist in making sure all items ordered are received. You will need to make sure the Fiscal Officer is aware of any items that are on backorder as they may result in receiving more than one invoice with the same purchase order number, plus you want to make sure you aren't paying for product you haven't received.

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## THEN AND NOW PURCHASE ORDER INFORMATION

*It is a good idea to have a policy, for handling emergencies. This policy should be acknowledged and signed by all persons placing orders.*

- Emergencies are usually handled with "Then & Now" certificates. These are similar to a purchase order, but are certified by the fiscal officer after the order was placed. It is important to understand that "Then & Now" certificates are highly scrutinized by auditors and should only be used in cases of actual emergencies. The purchase order request for an emergency should be sent to the fiscal officer as soon as possible, but always within 24 hours of the emergency taking place. "Then & Now" certificates must be signed by the fiscal officer certifying that funds were available. All "Then & Now" certificates must then be sent to Council or the Board of Public Affairs for approval. Council and the Board should ask questions to make sure the purchase was truly an emergency and could not have been processed as a normal purchase order. If there is no money left in a department's budget, a "Then & Now" certificate cannot be completed.

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## PASSWORDS TO KEEP

IRS	STATE OF OHIO	SOCIAL SECURITY ADMINISTRATION	SLFPA ASFA	SAM'S	BANK & UAN
<p>Eltps.gov/efps To report &amp; pay 941 payments For help: 1-800-828-0118</p>	<p>To report &amp; pay 901 payments, 941 requirements, Ohio deferred compensation, etc.</p>	<p>Report W2's</p>	<p>COVID Grants</p>	<p>To update case numbers for Grants and apply for Federal Grants</p>	<p>For reconciling purposes, to retrieve bank statements, and to post transactions daily</p>

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## THANK YOU

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[eckerby@yahoo.com](mailto:eckerby@yahoo.com)  
Office: 740-454-2112 extension 3  
Cell : 740-819-9959



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