

| <b>PROCESS:</b>        | <b>PAYROLL</b>  |  |   |
|------------------------|---|--|---|
| <b>Frequency</b>       | <b>Description</b>  | <b>Method of notification - reporting/payment</b>  | <b>Comments</b>   |
| <b>Weekly/Biweekly</b> | <b>Federal Withholding \ FICA &amp; MEDICARE</b>            | <b>EFTPS</b> (Electronic Federal Tax Payment System) Online or by Phone. (Check Circular E to determine deposit schedule - monthly, semi-weekly or annual.)  | ONLINE - <a href="http://www.eftps.gov">www.eftps.gov</a> PHONE 1-800-555-3453<br>You need to register with your Employer Identification Number (EIN) and receive a PIN number You need an Internet Password that you receive by calling 1-800-982-3526 after receiving your Enrollment Trace Number on your Confirmation/Update Form.  |
|                        | <b>Child Support Liens</b>                                  | Notice to Withhold Income for Child Support - <b>Florida Department of Revenue 1-800-622-KIDS (5437)</b> Miami-Dade County - 305-530-2600 Manatee County 941-741-4039 or ONLINE at <a href="http://myflorida.com/dor/childsupport">http://myflorida.com/dor/childsupport</a> (Must begin to withhold funds within 14 days from the first paycheck following the receipt of Notice) | Eff. Oct. 1, 2006 F.S. Section 61.1824(6) - Requires electronic payment to the State Disbursement Unit by an employer with 10 or more employees in any quarter during the preceding state fiscal year Contact the State Disbursement Unit EFT Marketing to verify case information prior to using web sites at 1-850-205-8227 or e-mail <a href="mailto:flsdu.eftinfo@acs-inc.com">flsdu.eftinfo@acs-inc.com</a> - <u>Vendors:</u> ExpertPay ( <a href="http://www.expertpay.com">www.expertpay.com</a> ) or MyFloridaCounty ( <a href="http://www.myfloridacounty.com">www.myfloridacounty.com</a> ) |
|                        | <b>401 / 175 / 185 Pension Contribution</b>                 | Your Pension Plan Provider   | Electronic payment or issue check when payroll is issued.   |
|                        | <b>457 Deferred Compensation</b>                            | Your Plan Provider   | Electronic payment or issue check when payroll is issued.   |
| <b>Monthly</b>         | <b>State Pension Contribution</b>                           | <b>Florida Retirement System (FRS)</b> Florida Department of Management Services - Division of Retirement - Bureau of Retirement Calculations PO Box 9000, Tallahassee, FL 32315-9000 Toll free: 888-738-2252 or locally at 850-488-6491 Employer Page at <a href="http://frs.MyFlorida.com">http://frs.MyFlorida.com</a>  | CALL 1-800-268-2937 the DOR's e-services payment Program. Enter your previously identified User Name and Password to enter the month you are paying; the amount to be paid and the effective date of the EFT Transfer. <u>The payment and the Contribution Summary must be completed and transmitted no later than 5:00 P.M. four (4) Business days after the start of the following month.</u> <a href="http://www.myflorida.com/FRS">www.myflorida.com/FRS</a>  |
|                        | <b>401 / 175 / 185 Pension Plans</b>                        | Reconcile and balance the Monthly statement received from the Plan Provider or Financial Trustee of the Plan   |   |
|                        | <b>Checking Account Statement</b>                           | Reconcile and balance your Payroll Account to your General Ledger  |   |
| <b>Quarterly</b>       | <b>941 Quarterly Report to the Internal Revenue Service</b> | <b>IRS Form 941</b> - Collect Earnings History Reports from your payroll system or your outside vender for the Quarter. Complete Form 941 along with Schedule B showing your tax liability by pay period and the total paid for the quarter.   | <b>Form 941 must be filed by the last day of the month that follows the end of the quarter.</b> Verify quarterly totals for the total wages, the taxable Social Security wages and the taxable Medicare wages paid. Compare the total taxes due to the actual amount paid and make any necessary adjustments. List the total deposits for this quarter, sign and date form. Consult Circular E for any questions. Forms can be found at <a href="http://www.irs.gov">www.irs.gov</a>  |
|                        | <b>401 / 175 / 185 Pension Plans</b>                        | 401/175/185 - Reconcile and balance the Quarterly Statements provided by the Pension Plan Provider or reconcile all members accounts and prepare the quarterly statements for each member.   | Compare balance from quarterly statement to individual member accounts and identify any variance. Prepare Journal Entry to bring General Ledger into balance with the Quarterly Statement.  |

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|------------------|--|---|---|
| <b>Frequency</b> | <b>Description</b>   | <b>Method of notification - reporting/payment</b>   | <b>Comments</b>   |
|                  | <b>Unemployment Compensation</b>   | Florida Department of Revenue - From your internal payroll system or outside vendor get the quarterly FUTA Report that lists all employees and their wages for the Quarter, Year to Date, and previous quarter. | <b>Go to <a href="http://www.myFlorida.com/dor">www.myFlorida.com/dor</a></b> Select: File and Pay Taxes & Fees then click on Unemployment. Select: File and Pay Tax Logon using your previously obtained User ID and PIN Number. Go to Current Quarter Filing. Enter the number of employees paid each month. Tab down to list of employees and enter quarterly wages from your report. <b>SUBMIT REPORT ONLY</b>          |
| <b>Annual</b>    | <b>Close Payroll System for the Calendar Year - Reconcile and balance Year End Totals in System</b>        | Verify Gross Wages, Federal Wages, Federal Withholding, Social Security Wages and Medicare Wages with Quarterly 941 totals and the W-2 Totals   | If outsourcing payroll, your vendor will close and update the necessary information.  |
|                  | <b>Print W-2's and Mail</b>  | Mail Copies B, C and 2 to employees by the end of January and/or make available online through your IT Department or outside vendor.  | If outsourcing payroll, your vendor will provide you with your balanced W-2's and you can distribute or mail to your employees. Your payroll vendor will submit your W-2's electronically to the Social Security Administration.  |
|                  | <b>File W-2 Copy A with the Social Security Administration</b>   | Submit paper W-2's to the Social Security Administration usually by the end of February, with a transmittal Form W-3.   | The Social Security Administration encourages employers to report Form W-3 and W-2 Copy A electronically and provides two options. For more information go to <b><a href="http://www.socialsecurity.gov/employer">www.socialsecurity.gov/employer</a></b> . If filed electronically you have until the end of March to file your forms.   |
|                  | <b>Provide new W-4 Forms to all employees to update Exemptions and deduction amounts for the new year.</b> | <b><a href="http://www.irs.gov">www.irs.gov</a></b> - New W-4 Forms are available on the IRS Web Site.  |   |
|                  | <b>944 Annual Report to the Internal Revenue Service</b>   | <b>IRS Form 944</b> - Collect the Earnings History for the Calendar Year for all employees along with Federal Withholding, Social Security and Medicare liability for both employee and Town/City.              | <b>Form 944 must be filed by the last day of January unless the last day is a Saturday or Sunday and then you can file the first business day in February.</b> Form 944 is designed for the smallest employers (those whose annual liability for social security, Medicare and withheld federal income taxes is \$1,000 or less) will file and pay these taxes only once a year or if notified by the IRS to file Form 944. |

| <b>PROCESS:</b>         | <b>PAYABLES</b>   |  |  |
|-------------------------|---|--|--|
| <b>Frequency</b>        | <b>Description</b>  | <b>Method of notification - reporting/payment</b>  | <b>Comments</b>  |
| <b>Weekly/Bi-weekly</b> | <b>Invoices received by Departments</b>   | Packing slips and receiving slips are matched to prenumbered and tracked Purchase Orders and approved for payment by the Department Head. The Invoices are coded for account to charge and forwarded to Accounts Payable or Staff member who processes Invoices for payment. | When the Department Head approves payment for an Invoice he/she should refer to the latest Revenue & Expenditure Report to verify that there are sufficient funds to cover the payment.  |
|                         | <b>Invoices reviewed for compliance with the current Purchasing Manual.</b>   | The purchases are reviewed for compliance with requirements of laws and regulations, the governing body, and of funding sources.   | Every entity has individual requirements covering required Purchase Orders, approval limits of staff and Department Heads, Committees and Agency Heads. Each entity sets the required limits for the method of purchase for any goods or services. The estimated dollar value of the purchase usually defines when you are required to obtain three competitive purchase proposals or competitive sealed bids. |
|                         | <b>Invoices to be paid are entered in the Accounts Payable System.</b>  | Invoices are batched and totaled for payment in the system. Each invoice receives a prenumbered voucher for ease in tracking. No payments are issued from a monthly statement and all invoices are reviewed for duplication.   |  |
|                         | <b>Prenumbered Vendor checks are printed or written and attached to supporting documentation. Checks are forwarded to Management for signature.</b> | Two signatures are recommended whether manual or through a signature plate. The Invoice with all supporting documentation should be reviewed by Management prior to signing.   | Any discrepancies are investigated and addressed prior to the signing of any checks.   |
|                         | <b>Checks are separated and prepared for mailing with a copy of the invoice or payment stub included for reference.</b>                             | An Accounts Payable file by Vendor should be setup at the beginning of the Fiscal Year and paid invoices with the pre-numbered voucher attached filed in alphabetical order by vendor.   |  |
| <b>Monthly</b>          | <b>Enter any Recurring Journal Entries</b>  | Any Electronic Fund Transfers (EFT) that affect your Accounts Payable checking account should be entered in the General Ledger.  | If you're A/P Checking Account is also your General Fund main account, monthly interest needs to be credited to Interest earned and the account along with electronic payments for pensions and Sales and Use Tax payments.  |
|                         | <b>Checking Account Statement</b>   | Reconcile and balance your Accounts Payable checking account to the General Ledger.  |  |

| <b>PROCESS:</b>  |   | <b>PAYABLES</b>   |  |
|------------------|---|---|--|
| <b>Frequency</b> | <b>Description</b>  | <b>Method of notification - reporting/payment</b>   | <b>Comments</b>  |
| <b>Annual</b>    | <b>After processing all vendor payments for calendar year run an Invoice Status Report and a Check Register Report along with the Aged Invoices Report.</b> | Review all year end reports and check for any errors. Make any adjustments necessary to 1099 information and run a back-up of the system.   |  |
|                  | <b>Close the Accounts Payable System</b>  | Closing the system shifts the vendor year to date total amounts from Current Year to Prior Year   |  |
|                  | <b>Print 1099 Forms or transmit File to the Internal Revenue Service. Mail Statements to Vendors.</b>   | Paper forms are mailed to the IRS with Form 1096 (Forms transmitted with a 1096 can be 1098, 1099, 5498 and W-2G) Forms must be filed within 60 days of the end of the calendar year. | Paper forms are mailed to: Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301. <b>If you file 250 or more</b> information returns of any one type, you <b>must file electronically.</b> (See IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically) |

| <b>ANNUAL SCHEDULE</b> |  |  |
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| <b>JANUARY</b>         |  |  |
|                        | <b>Quarterly Reports Due</b>   | 941 Report; Unemployment Report; Reconcile CH185 and CH175 Pension Plans; Pay employer Contribution amounts CH185 and CH175; Prepare and distribute Pension members quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees. |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Calendar year-end closing for payroll.   | Issue W-2's and 1099's to employees and vendors  |
|                        | Update Tax Tables in Payroll System prior to running first payroll of new year   | Enter manually from Publication 15 (Circular E) or download update from software provider.   |
|                        | Provide Inventory listing to all Department Heads to be reviewed and updated.  | Add and/or delete all inventory items purchased or disposed of during the previous year  |
|                        | Review and update any forms utilized for new hires, general ledger entries, cash receipts, payroll, payables, debt payments and investment of surplus funds. | Forms should be updated and replaced in operation and procedure manuals.   |
|                        | Review Employer contribution rates for CH175 and CH185 Pension Plans based on actuarial letter or recalculation based on actual prior year payroll numbers.  | Issue 1st. Quarter Employer contribution to Pension Plan.  |
| <b>FEBRUARY</b>        |  |  |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | File Annual Report to Division of Retirement for Plans with \$250,000+ in assets   | Report due February 1 (Chapter Plans) and March 15 (Local Law Plans)   |
|                        | Begin preliminary Budget Process - Revenue analysis and current year expenditure rates.  | Each agency has established procedures for the building of next years' budget. Management implements the process with directives to Divisions and Departments as to the proposed Budget requests.  |
| <b>MARCH</b>           |  |  |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |

| <b><u>ANNUAL SCHEDULE</u></b> |  |  |
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|                               | Make any necessary changes due to election of new Commissioners, Councilors or Board Members | Information packets for newly elected officials; signature cards for bank if a signer on accounts. Cancel any benefits or credit cards for outgoing Officials.   |
|                               | Municipal Public Service Tax Data Base Report - due 120 days prior to tax levy change        | Municipalities and Charter Counties  |
|                               | Local Highway Finance Report   | Counties, Municipalities   |
|                               | Comprehensive Annual Financial Report (CAFR)   | Counties, Municipalities, Special Districts - due within 6 months of the end of the fiscal year. Submitted to the GFOA for consideration of receiving the Certificate of Achievement for Excellence in Financial Reporting.  |
|                               | Preparation of the General Budget request package to all Division and Department Heads.      | Depending on your jurisdictions procedures, the preparation of the next Fiscal Years Budget is commenced with on-going revenue and expenditure analysis.   |
|                               | Local Government Annual Financial Report   | Annual Financial report submitted to the FL Department of Financial Services through the LOGER System.   |
| <b><u>APRIL</u></b>           |  |  |
|                               | <b>Quarterly Reports Due</b>   | 941 Report; Unemployment Report; Reconcile CH185 and CH175 Pension Plans; Pay employer Contribution amounts CH185 and CH175; Prepare and distribute Pension members quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees. |
|                               | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                               | Annual Financial Report  | For local governments not required to provide an audit report pursuant to s. 218.39(1), F.S.   |
|                               | Annual Unclaimed Property Report   | Any Agency or Public Authority holding intangible property for an owner that has not been claimed for more than 1 year after it became payable.  |
|                               | Next Fiscal Years Budget Preparation   | Workshops are scheduled for review and discussion of the upcoming Budget. CPI analysis; Capital Improvement and revenue and expenditure projections.   |

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| <b>MAY</b>             |  |  |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Receive Preliminary Tax Roll from the Property Appraiser (estimate of taxable value)   | Estimate allows Municipality to better estimate their anticipated revenue and Maximum allowable Millage Rate   |
| <b>JUNE</b>            |  |  |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Municipal Public Service Tax Data Base Report  | Municipalities, Charter Counties - any change in tax levy must be reported 120 days prior.   |
|                        | Revenue Sharing Application  | Counties and Municipalities  |
|                        | Certification of Taxable Value (DR-420) received from the Property Appraiser   | Delivered to County, Municipalities, Special Districts (Dependent & Independent), Municipal Service Taxing Districts   |
|                        | Verify Florida Retirement System Contribution Rates  | Annual change to contribution rate usually July 1  |
| <b>JULY</b>            |  |  |
|                        | <b>Quarterly Reports Due</b>   | 941 Report; Unemployment Report; Reconcile CH185 and CH175 Pension Plans; Pay employer Contribution amounts CH185 and CH175; Prepare and distribute Pension members quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees. |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Financial Disclosure with Supervisor of Elections  | Employees with purchasing authority over \$15,000.   |
|                        | Taxing Authorities notify the Property Appraiser of proposed millage rate, date/time/place of 1st public hearing on Budget (return DR-420) | Counties, Municipalities, Special Districts (Independent & Dependent), School Districts, Municipal Service Taxing Units. (within 35 days from July 1 or the date of certification)   |

| <b>ANNUAL SCHEDULE</b> |  |   |
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| <b>AUGUST</b>          |  |   |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc. |
|                        | Property Appraisers mail TRIM Notices to property owners.  | (Mailed within 55 days of certification of taxable value)   |
| <b>SEPTEMBER</b>       |  |   |
|                        | <b>Monthly procedures &amp; reports</b>  | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc. |
|                        | First Public Hearing on the Tentative Budget/Proposed Millage Rate   | Within 80 days, but not earlier than 65 days, of Property Appraiser's certification of value of assessed property.  |
|                        | Taxing Authority advertises intent to adopt a final budget and millage rate and final public hearing schedule.                   | Ad to appear within 15 days of adoption of tentative budget.  |
|                        | Final Public Hearing to adopt Millage Rate and Budget  | Hearing scheduled between 2 & 5 days after ad appears.  |
|                        | Forward Final Millage Rate Resolution/Ordinance to Property Appraiser, Tax Collector and Department of Revenue                   | Within three (3) days of Final Hearing  |
|                        | Before end of Fiscal Year pay any invoices due by October 1.   | Prepare and post prepaid expenses.  |
|                        | Fiscal Year End - Close all accounting applications and prepare year-end closing entries to the General Ledger                   | Calculate and post all year-end entries - Accounts Payable; Accounts Receivable; Encumbered Funds; Accrued Payroll; Long Term Debt Payables; Fixed Assets Annual Entry; any adjustments or corrections to analyzed accounting data.                             |
|                        | Prepare Audit Schedules for Annual Audit.  | Schedules are provided by the Agency's independent Auditing Firm for testing and auditing of the agencies records.  |
|                        | Enter new Fiscal Year Budget into your accounting system.  | This may be done manually or automatically through your accounting software depending on your soecific procedures.  |
|                        | Annual Financial Report - and Audit Report due for local governments required to provide an audit pursuant to s. 218.39(1), F.S. | Due no later than twelve (12) months after the end of the fiscal year or 45 days after completion of the local government's audit report.   |
|                        | Single Audit Report included with Annual Audit   | All non-Federal entities that expend \$500,000+ of federal funds. (Grants)  |

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| <b>OCTOBER</b>         |   |  |
|                        | <b>Quarterly Reports Due</b>  | 941 Report; Unemployment Report; Reconcile CH185 and CH175 Pension Plans; Pay employer Contribution amounts CH185 and CH175; Prepare and distribute Pension members quarterly statements; Reconcile 401a Pension Plan; make any required Quarterly adjustment to the General Ledger; File Radon Report and Building Training Fees. |
|                        | <b>Monthly procedures &amp; reports</b>   | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Property Appraiser provides DR-422 to Taxing Authorities  | Complete and Certify Final Millage to Property Appraiser (DR-422) Within three (3) days after receipt of Certification of Final Taxable Value.   |
|                        | Submit Truth in Millage Compliance Package with Property Tax Oversight Program, Florida Department of Revenue | Counties, Municipalities, Special Districts - Within thirty (30) days of Final Hearing.  |
|                        | Set-up all new Fiscal Year files that your office has established for control purposes.                       | Each entity is different but usually your system tracks cash receipts; accounts payable; payroll; insurances; tax payments; other deductions; investments; debt payments; leave and benefit records.   |
|                        | Order IRS approved forms for Calendar year end.   | Supplies for issuing W-2's and 1099's in January.  |
|                        | Provide new salary schedule for all employees with Disability Insurance.                                      | Insurance company adjusts the premium based on covered payroll amount.   |
|                        | Annual Investment Training  | 8 Hr. Annual Investment Training - Counties, Municipalities, Special Districts, and School Districts that have an investment policy.   |
| <b>NOVEMBER</b>        |   |  |
|                        | <b>Monthly procedures &amp; reports</b>   | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc.  |
|                        | Truth-in-Millage, Form DR-421   | Special Districts that can levy taxes but will not do so during the year.  |
|                        | FDOT Annual Center Line Miles Report  | Requested as of September 30th each year - data to be provided no later than February. Filed on Form TM over the internet  |

| <b>ANNUAL SCHEDULE</b> |   |   |
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|                        | Public Depositor Annual Report and Identification & Acknowledgment Form to the Chief Financial Officer                | Public Depositor - official custodian of funds for a governmental unit responsible for handling public deposits.  |
|                        | Authority to Amend Prior Year Budget Expires - 29th   | Counties, Municipalities, Special Districts   |
|                        |   |   |
| <b>DECEMBER</b>        |   |   |
|                        | <b>Monthly procedures &amp; reports</b>   | Prepare Monthly Financial Reports; File for Fuel Tax Reimbursement; File and pay monthly Sales and Use Tax; File and Pay State Pension Contribution (FRS); Report and pay any County Impact Fees; Enter and post any recurring Journal Entries - Interest, etc. |
|                        |   |   |
|                        | Budget Submission to Government Finance Officers Association for the Distinguished Budget Presentation Awards Program | Must be submitted within 90 days of the legally approved final operating budget or submission of the proposed operating budget to the governing body.   |
|                        |   |   |
|                        |   |   |

| AGENCY  | REPORT OR ACTIVITY  | CONTACT   |
|---|---|---|
| <b>Government Finance Officers Association (GFOA)</b>                           | International Professional organization working in conjunction with the Florida Chapter to provide training and networking opportunities.     | Government Finance Officers Association<br>203 North LaSalle Street, Suite 2700,<br>Chicago, IL 60601-1210 TEL:<br>(312)977-9700 Website:<br><b>www.gfoa.org</b>  |
| <b>Florida Government Finance Officers Association</b>                          | Professional resource providing opportunities through Education, Networking, Leadership and Information                                       | Jeannie Garner, Executive Director<br>P. O. Box 10270, Tallahassee, FL 32302<br>E-mail: <b>jgarner@flcities.com</b><br>TEL: (850) 701-3623<br>Website: <b>www.fgfoa.org</b>   |
| <b>Legislative Committee in Intergovernmental Relations (LCIR)</b>              | Providing informational statistics and data to support Local Government   | Rip Colvin, Executive Director<br>600 South Calhoun Street, Suite 4<br>Tallahassee, Florida 32399-1300<br>E-mail: <b>colvin.rip@floridalcir.gov</b><br>TEL: (850) 488-9627<br>Website: <b>www.floridalcir.gov</b>   |
| <b>Municipal Police &amp; Fire Pension Trust Office, Division of Retirement</b> | Pension Plans - Police or Fire  | Patricia Shoemaker, Administrator<br>Florida Department of Management Services<br>E-mail: <b>trish.shoemaker@dms.myflorida.com</b><br>TEL: (850)922-0667<br>Website: <b>http://frs.MyFlorida.com</b>  |
| <b>Florida Retirement System (FRS)</b>  | Pension Plans - State, County, Elected Officials, Courts, Schools, Legislators  | Florida Department of Management Services -<br>Division of Retirement, P.O. Box 13300,<br>Tallahassee, FL 32317-3300<br>Employer Assistance: 1-866-377-2121<br>Website: <b>http://frs.MyFlorida.com</b>   |
| <b>Internal Revenue Service (IRS)</b>   | Reporting and payment of Federal Withholding, Social Security and Medicare payments through the Electronic Federal Tax Payment System (EFTPS) | Electronic Federal Tax Payment System (EFTPS)<br>Website: <b>www.eftps.gov</b><br>TEL: 1-800-555-3453   |
| <b>Internal Revenue Service (IRS)</b>   | Filing quarterly Form 941 or Annually for Form 944  | Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0005 (941 Report only) PO Box 105083, Atlanta, GA 30348-5083 (Payment with 941 Report)<br>Website: <b>irs.gov</b>   |
| <b>Internal Revenue Service (IRS)</b>   | Mail copies of 1099's after Calendar Year close.  | Department of the Treasury, Internal Revenue Service Center, Austin, TX 73301   |
| <b>Child Support Payments</b>   | Notice to withhold comes from the Florida Department of Revenue and you must pay electronically to the Florida State Disbursement Unit (SDU). | Florida Department of Revenue, Child Support Enforcement Program, 5050 West Tennessee Street, Bldg. L, Tallahassee, FL 32399-0195<br>TEL: 1-800-622-5437 All counties except Miami-Dade or Manatee County.<br>For Miami-Dade - Miami-Dade State Attorney's Office (305) 530-2600 and for Manatee County - Manatee County Clerk of Court (941) 741-4039.<br>Website: <b>www.floridasdu.com</b> (Electronic Payment) 1-850-205-8227 |
| <b>Unemployment Compensation</b>  | File a quarterly report (UCT-6) with the Department of Revenue and pay any amount invoiced by the DOR.  | Online enrollment form to file and pay electronically<br>Website: <b>www.myflorida.com/dor</b>  |

| AGENCY  | REPORT OR ACTIVITY  | CONTACT   |
|---|---|---|
| <b>Social Security Administration</b>         | Either file electronically or mail copies of W-2 Copy A with a Form W-3 Transmittal of Wage and Tax Statements after calendar year close.   | Social Security Administration, Data Operations Center, Wilkes-Barre, PA 18769-0002<br>Website: <a href="http://www.socialsecurity.gov/employer">www.socialsecurity.gov/employer</a>  |
| <b>Municipal Public Service Tax Data Base</b> | Report is due 120 days days prior to tax levy change but changes are made during the year and the form can also be used to change contact names.  | Florida Department of Revenue, General Tax Administration Compliance Support<br>Linda Frazier, Revenue Program Administrator<br>TEL: (850) 487-2544<br>mail: <a href="mailto:FrazierL@dor.state.fl.us">FrazierL@dor.state.fl.us</a><br>Jeff Moore, Tax Law Specialist<br>TEL: (850)487-1737<br>mail: <a href="mailto:MooreJ@dor.state.fl.us">MooreJ@dor.state.fl.us</a><br>Reporting form can be found at -<br>Website: <a href="http://dor.myflorida.com/dor/governments/mpst.html">http://dor.myflorida.com/dor/governments/mpst.html</a> |
| <b>Truth in Millage (TRIM) Process</b>        | Every Municipality, County, Special Districts and Municipal Service Taxing Units follow the TRIM process to provide public input and to adhere to a standard for establishing a Budget and a Millage rate to support that Budget. | For questions about the TRIM process, contact:<br>Property Tax Oversight, Florida Department of Revenue<br>Menee Rumlin-Bond, Senior Tax Specialist<br>TEL: (850) 922-7963 Chito<br>Landrito, Tax Specialist II TEL: (850)922-7965 Carolyn<br>Welch, Tax Specialist I TEL: (850) 922-7964<br>E-mail: <a href="mailto:TRIM@dor.state.fl.us">TRIM@dor.state.fl.us</a>   |