

Town of Homer - Mayor's Checklist of Regular Accounting Tasks to be Performed

Updated 07/09/26

Below are various tasks that are to be performed by the mayor in their capacity as the chief executive of the Town of Homer. If the mayor is unable or unavailable, they should appoint a Selectman to perform the duty:

1. **Start of each month.** Open and review bank statements each month. Watch for stale dated checks. Also, watch for checks or deposits that for whatever reason appear unusual or are unfamiliar.
2. **When the bank reconciliations are completed** by whoever is performing that task, review the reconciliations and discuss any items that appear unusual. Initial the front of the bank reconciliations.
3. **IRS \$4,000.00 Payment Plan Draft** occurs on the 5th of each month from the General Fund Payroll Bank Account. That bank account must have enough money in it so the draft will clear. *If the Town fails to pay each and every payment, the IRS will void the payment plan and the balance will be immediately due and payable.* This plan will be active until the \$227,441.53 balance is paid off, around March, 2031.
4. **At least once weekly.** Regularly proof the QuickBooks (QB) utility deposit slip and worksheet form for the receipt of customer utility payments at the time the deposits are prepared. This includes confirming the attached UBS report totals agree with the worksheet. Also that the totals on the worksheet agree with the QB bank deposit slip for the amount of cash, checks and grand total. When the clerk returns from the bank with the FGB deposit receipt, staple the receipt to the documentation and initial both the amount on that receipt and the amount QB deposit stub.
5. **At least once weekly.** Regularly proof deposits for the various operating accounts to confirm that the deposit amounts are supported by proper documentation at the time the deposits are prepared. When the clerk returns from the bank with the FGB deposit receipt, staple the receipt to the documentation and initial both the amount on that receipt and the amount QB deposit stub.
6. **Each payroll run.** Proof and sign off on time sheets for each payroll run. When payroll is completed, confirm that payroll tax deposits are made on time.
7. **Twice monthly.** Sit down with the Accounts Payable clerk to pay the bills of the Town. The A/P clerk will provide by fund a report of Bills to Be Paid, a current A/P Aging Summary, and the invoices to be paid. It is important when paying bills to confirm there is adequate money in the bank to cover the bills. Additionally, it is important to address bills that become "Over 60 Days" unpaid.
8. **In the course of each month,** take steps to be sure all bonds are paid on time. Take all necessary steps during the month to be sure money is where it needs to be for payments to clear and that staff performs all transactions as needed for bonds to be paid.

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9. **In the course of each month**, take steps to be sure that the Capital One bond reserve deposit of \$2,666.07 is made on or before the 15th of the month, and without fail, before month's end.
10. **At the end of each month**. Review the A/P Aging Summary dated on the last day of the month for each fund. Initial each Summary.
11. **At the end of each month**. Review the Argent Trust monthly statements for each bond account related to La Dept. of Health, Dept. of Environmental Quality and Capital One bonds, as well as the USDA bond. These reports are final confirmation that all bonds were paid properly, or that payments were late or missed. Any missed payments must be paid immediately. Initial each report.
12. **At the end of each month**. Confirm with the Utility Billing Clerk that the utility bills are being prepared and mailed on time.
13. **At the end of each month, if employees have been terminated or hired**, confirm that the various employee benefit or expense censuses have been updated with the benefit provider. Require the payroll clerk to produce the file copies of the necessary documents. Initial the reports. This includes Blue Cross, AFLAC & any other benefits an employee may have had or is qualified to receive, but also LWCC workers comp and possibly other entities.
14. **Prior to the end of each quarterly payroll reporting period**. Communicate with the payroll clerk about the status of filing the quarterly payroll tax reports. Require the payroll clerk produce the filed form copies and related file documents for all payroll tax reports when they have completed the task. If for some reason quarterly reports are not filed on time, or it is discovered payroll tax deposits have not been made, the clerk must explain why and how this has happened. You must then make sure that all problems are resolved as quickly as possible. Initial the file copies of the reports.
15. **At the end of each quarter**. Confirm the Town has paid the Fiscal Administration Loan payment.
16. **Annually, by the end of January**, confirm that the W-3/W-2, Louisiana L-3/L-2 and Federal 1099 reports for the year just ended are prepared and submitted on time. Require the payroll clerk produce the filed form copies and related file documents for all annual payroll tax reporting forms when they have completed the task.
17. **As needed, update this list for the current and future administrations**. This document needs to be used by any person who is elected to the Office of Mayor to help ensure the Town's business is properly administered.