

Calendar 2021/2022

New Hire Reporting Pursuant to the federal Work Opportunity Reconciliation Act of 1996, all employees must report “new hires” to the Indiana Department of Workforce Development; see their webpage at <https://in-newhire.com/default>. The report must be filed within twenty (20) days after the hire date and contain the employee’s name, address, and social security number.

INPRS is an online report and payment immediately after every paycheck. INPRS online payment works with unit and the employer payment cycle.

Pursuant to [IC 5-10.3-7-12.5](#), the INPRS Board of Trustees has the authority to levy fines up to one hundred dollars (\$100) for each day the reports or payments are late, to be withheld under [IC 5-10.3-6-7](#). Additionally, if the employer is frequently late, as determined by the board, the board shall report the employer to the auditor of state for additional withholding under [IC 5-10.3-6-7](#).

Monthly

Monthly engagement documents must be uploaded to Gateway by the 15th of the second month following the month they are for. For example, the July monthly files are due September 15. These uploads include the bank reconciliation, board minutes, and funds ledger. For more information on this, please see the Gateway User Guide: <https://gateway.ifionline.org/userguides/engagementguide>

Report and make payment of state and county income tax withheld during previous month to the Department of State Revenue, Indianapolis. Monthly (early filers) make payment on 20th of month following end of liability period.

Quarterly

<u>PLAC</u>	1st quarter, Jan.- Mar. April 25	2nd quarter, Apr.- June July 25	3rd quarter, July- Sept. Oct. 25	4th quarter, Oct.- Dec. Jan. 25
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DOR Income Tax

Report and make payment of state and county income tax withheld during quarter to the Department of State Revenue, Indianapolis. Regular monthly filers make payment 30 days following end of liability period. If filing status is quarterly then make payment on the last day of month following end of liability period.

IRS Taxes

Prepare **Form 941 – Employer's Quarterly Federal Tax Return**

DWD Workmen's Compensation

Workmen's Compensation Quarterly payment (UC1 and UC5) to Department of Workforce Development.

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Annually

September 2021

Holidays: Labor Day, September 6, 2021 State Offices Closed

October 2021

Holidays: Columbus Day, October 11, 2021 State Offices Closed

November 2021

Holidays: Veteran's Day, November 11, 2021, Thanksgiving November 25 & 26, 2021 State Offices Closed

December 2021

- Reduce appropriations if needed; See the relevant February 5, 2021 memo at <https://www.in.gov/dlqf/memos-and-presentations/memos/> Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year.
- Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
- Listing of all encumbered items are part of the minutes of the last business meeting of the year submitted to Gateway by the last day of January of the succeeding year.
- Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. [[IC 6-1.1-22-14](#)]
- Will receive Annual Report log in information from the Indiana State Library. State Board of Accounts announces when Annual Financial Report available in Gateway.

Holidays: December 24, 2021 and December 25, 2021 State Offices Closed

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January

- Bookkeeper carries balances forward from previous year for unpaid balances due on contracts or purchase orders. This opens ledger for New Year and prevents negative balances within appropriations
- The local officers designated as members of the board of finance shall meet for the following reasons:
 - 1) To elect a president and secretary. [IC 5-13-7-6]
 - 2) To receive and review the investment officer's report on investments, which is required under IC 5-13-7-7 and to review the overall investment policy of the library. [IC 5-13-7-7]
 - 3) To designate the newspapers or qualified publications in which the library shall publish notice. [IC 5-3-1-4]
- **Due January 31:** File Report of Names and Compensation of Officers and Employees (Form 100R). This report is filed in the Gateway.
- Be sure you have gathered all of the information you need to verify your debt and submit your Annual Financial Report and Annual Report (for ISL) by March 1.

**Holidays: January 1, 2022 and Martin Luther King Day, January 17, 2022
State Offices Closed**

February

- **IC 5-3-1-3.5 Budgets of \$300,000 or more.** Not later than sixty (60) days after the expiration of each calendar year, a political subdivision shall publish an annual report of the receipts and expenditures of the political subdivision during the preceding calendar year. This is a report that can be exported from the Annual Financial Report in the Gateway.
- **Indiana Code 5-1-18-9 (b)** requires all local taxing units to verify to the Department of Local Government Finance ("Department") that the list of indebtedness and related details in the department's database are current and accurate. **These must be annually reviewed and verified by March 1.** The indebtedness report and instructions are located on the Gateway. Even if you have no debt you need to complete the Gateway form to certify there is no debt. For more information go to <https://www.in.gov/dlgf/gateway/debt-management/>

March

- **Due March 1:** File Annual Financial Report, Year End Bank Statement, Year End Outstanding Check List, Year End Investment Statements, Detail of Receipt Activity, Detail of Disbursement Activity, Current Year Salary Ordinance, and Annual Vendor History Report in the Gateway. For more information see: <https://www.in.gov/sboa/political-subdivisions/libraries/>

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- **Due March 1:** File Annual Report with Library Development Office, Indiana State Library, 315 W. Ohio Street, Indianapolis, IN 46202. [IC 4-23-7.1-22]
- **Due March 1:** Submit information and data on retiree benefits and expenditures. IC 36-1-8-17.5 This is the Other Post-Employment Benefits report in Gateway; not required of all libraries.

April

Holidays Good Friday, April 15, 2022 State Offices Closed

May

- **On or before May 15:** In order to be able to collect property taxes for a Library Capital Projects Fund in 2023, the Library Board must;
 - 1) Hold a public hearing on a proposed plan.
 - 2) Pass a resolution to adopt a plan.
 - 3) Submit the plan for approval by the fiscal body.

Holidays: Primary Election Day May 3, 2022 and Memorial Day May 30, 2022 State Offices Closed

June

- **June 1:** Deadline for certifying names and addresses of every library employee to the county treasurer for the county where the employee works. [IC 6-1.1-22-14]
- Annual Public Library Budget Workshop will be held early to mid June. This is held both on site and via webinar.
- Mid-June begin preparation of public library's budget for ensuing year. The DLGF budget calendar issued as a memo earlier in the year. Latest budget calendar is at <https://www.in.gov/dlqf/files/210128-Van-Dorp-Memo-2021-Budget-Calendar.pdf>

July

- **July 1:** Last day for fiscal body to adopt a resolution subjecting a library to binding budget review for the 2023 budget. Last day to make Quarterly Report (UC1 and UC5) for second quarter (April, May, June) to Department of Workforce Development, Indianapolis

Holidays: Check our website for July 4 observance date - State Offices Closed

August

- August 2022 New Director Workshop and Director's Refresher Workshop, by invitation or request invite from LDO if not taken within past three years

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September

- Consult DLGF Budget Calendar for publication requirements of proposed library budget. The DLGF calendar is found here <https://www.in.gov/dlgf/files/210128-Van-Dorp-Memo-2021-Budget-Calendar.pdf>
- **LAST DATE** to file Library Capital Projects plan with the DLGF
- **September 3** is the last day for units with appointed boards, including certain libraries under IC 6-1.1-17-20.3, to submit proposed 2022 budgets, tax rates, and tax levies to county fiscal body or other appropriate fiscal body for binding adoption, as applicable.

Holidays: Labor Day, September 5, 2022 State Offices Closed

October

- **October 11:** Last day to post notice to taxpayers of proposed 2023 budgets and net tax levies and public hearing (Budget Form 3) to Gateway (IC 6-1.1-17-3)
- **October 19:** Last date to file an excessive levy appeals with the Department of Local Government Finance. (IC 6-1.1-18.5-12(b))
- **October 21:** Last possible day for taxing units to hold a public hearing on their 2022 budgets. Public hearing must be held at least ten days before budget is adopted (IC 6-1.1-17-5)

Holidays: Columbus Day, October 10, 2022 State Offices Closed

November

- Event of Library Annual Report and State Board of Accounts Bookkeeping Workshop occurs. Held twice and is available for onsite or online attendance.
- **November 1** for city/town or county fiscal body to review each budget and proposed tax levy and adopt a final budget and tax levy for the library. The fiscal body may reduce or modify but not increase the proposed budget or tax levy. [IC 6-1.1-17-5; -20]
- **November 1** Deadline for all taxing units to adopt 2023 budgets, tax rates, and tax levies (IC 6-1.1-17-5(a))
- **November 4** Last day for units to submit their 2023 budgets, tax rates, and tax levies to DLGF through Gateway

Holidays: General Election Day, November 8, 2022, Veteran's Day, November 11, 2022, Thanksgiving November 24 & 25, 2022 State Offices Closed

December

Calendar 2021/2022

- Reduce appropriations if needed; See the relevant February 5, 2021 memo at <https://www.in.gov/dlgf/memos-and-presentations/memos/> Appropriation reductions in the current year have the effect of increasing fund balances available in the ensuing year.
- Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.
- Listing of all encumbered items are part of the minutes of the last business meeting of the year submitted to Gateway by the last day of January of the succeeding year.
- Deadline for certifying names and actual addresses of every library employee to the County Treasurer for the county where the employee works. **[IC 6-1.1-22.14]**
- Annual Report through the State Library will be made available. State Board of Accounts announces when Annual Financial Report available in Gateway.

Holidays: Check our website for holiday observances dates - State Offices Closed