



Jeremiah W. (Jay) Nixon, Governor • Sara Parker Pauley, Director

## DEPARTMENT OF NATURAL RESOURCES

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### MEMORANDUM

2013-009

DATE: November 16, 2012

TO: All Soil and Water Conservation Districts

FROM: <sup>JB</sup> Jim Boschert, Planner III  
Soil and Water Conservation Program

SUBJECT: **Quarterly Report Changes**

The Soil and Water Conservation Program office would like to take this opportunity to mention some changes to the accounting/quarterly report process.

Fund 10 (previously used for election expenses) will be used for district expenses that will be reimbursed by the program office. This includes expenses associated with hiring an accountant/payroll company to perform bank reconciliation and/or payroll; district supervisor training conference expenses and cost-share maintenance agreements. The majority of these expenses previously were placed in the district's local funds. All of these expenses now should be tracked in fund 10. When a district receives reimbursement from the program office, this reimbursement will then be placed in fund 10. Listed below are account numbers that need to be entered into the accounting system.

Account Number	Description	AC Type	FS Type
10-01-700	Accounting/Payroll Expenses	Operating Expense	Operating Expense
10-01-795	Supervisor Training Conference	Operating Expense	Supervisor Expense
10-01-799	Maintenance Agreements	Operating Expense	Maintenance Agreement Filed

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All payroll expenses claimed on a quarterly report will need to have a corresponding timesheet completed and approved. When a quarterly report is verified by program office staff, MOSWIMS Timekeeping will be reviewed to ensure that all payroll expenses have an approved timesheet. Districts do not need to submit a copy of their timesheets with their quarterly report. If a district is not current on their timesheets, the district's quarterly report will not be finalized until all timesheets are completed and approved.

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The program office will verify that the district is current with submitting the SWCD board meeting minutes. With first quarter all minutes prior to August must be submitted, with second quarter all minutes prior to November must be submitted, with third quarter all minutes prior to March must be submitted and with fourth quarter all minutes prior to June must be submitted. If a district is not current on their minutes, the district's quarterly report will not be finalized until all minutes are received.

The timesheets and minutes are both being required in an effort to comply with findings from the recent audit conducted by the State Auditor's Office.

These changes went into effect at the beginning of the fiscal year. Districts were notified by email if any of these changes affected their quarterly report submitted for first quarter.

If you have any questions, please contact your district coordinator. Thank you.

JB:dc