WELCOME TO QUARTERLY REPORTS 101

Cody Tebbenkamp and Lori Bax
MASWCD Training Conference
Nov. 28, 2018
Quarterly Report Deadline

• Quarterly reports are due the 20th of the month following quarter’s end. If the report is not received by this date, an email will be sent to the district.

• If the report is not received by the 1st of the following month, a letter will be sent to each board member.

• Reports and corrections must be completed by the 1st of the month preceding the next quarter or next allocation will be held up.
Cover Sheet

• The numbers on cover sheet must match the numbers on the ledgers.
• Cover sheet must be signed and dated by a board member.
• Common errors – balance forward does not match – if you make a change to a previously approved quarter, please make sure you send revised ledgers to program office.
Employees Earnings Record

• Only one EER sheet should be submitted per quarter per employee.

• Health Insurance and Retirement are recorded on the EER sheet.

• The EER sheet has formulas that fill in the funding source for state and local funds.
These fields contain formulas and will auto fill with numbers from above. These numbers should coincide with the ledger entries.
Reimbursement Claim From

• Must include From/To and Purpose.
• Equipment mileage must be paid from local.
• If the board reimburses employees more than the state rate for mileage, the amount above the state rate must come from local funds.
• Must be in 12 hour travel status to claim meal expenses unless there is an overnight stay.
• Meal reimbursement from the state must follow state per diem rate.
Reimbursement Claim Form (cont.)

- Travel log must be signed by claimant and board member PRIOR to a check being written.
- Receipts must be attached for lodging and other expenses. Agenda and attendees must be attached if other expense is for food.
- Funding source at the bottom of the form must equal the amount paid on the ledger.
**REIMBURSEMENT CLAIM FORM**

**NAME:** Joan Smith  
**Position:** District Specialist  
**For the period:** July, August, September

<table>
<thead>
<tr>
<th>DATE</th>
<th>FROM TO &amp; PURPOSE</th>
<th>MILES (MILES TRAVEL)</th>
<th>MEALS</th>
<th>BREAKFAST*</th>
<th>LUNCH*</th>
<th>DINNER*</th>
<th>LODGING</th>
<th>OTHER</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>07/15/16</td>
<td>Old Town Area - Field Checks</td>
<td>X 25</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>08/09/16</td>
<td>Old Town Area - Bank &amp; Post Office</td>
<td>X 10</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>08/15/16</td>
<td>Old Town Area - Equipment Repairs</td>
<td>X 15</td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td>08/27/16</td>
<td>Old Town - Jefferson City - Training - 12 hr travel</td>
<td>X 100</td>
<td>12:00</td>
<td>10.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>10.00</td>
</tr>
<tr>
<td>09/09/16</td>
<td>Old Town - Jefferson City - Testing - overnight stay</td>
<td>100</td>
<td>10:00</td>
<td>10:00</td>
<td>16.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>26.00</td>
</tr>
<tr>
<td>09/15/16</td>
<td>Jefferson City - Old Town - Testing/Return Travel</td>
<td>100</td>
<td>6:00</td>
<td>10:00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>16.00</td>
</tr>
<tr>
<td>09/15/16</td>
<td>Old Town Area - Board Meeting Snacks</td>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**TOTALS OF ABOVE:**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>10.43</th>
</tr>
</thead>
</table>

**TOTALS FROM OTHER PAGES:**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>64.430</th>
</tr>
</thead>
</table>

If SWCD pays more than allowable state mileage rate, difference between state mileage rate and actual mileage rate paid

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>0.00</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th>0.00</th>
</tr>
</thead>
</table>

**At State’s rate of $0.57 per mile:**

|            |            |            |            |            |            |            |            |       | 129.500 |

**At rate of $ 0.83 per mile:**

|            |            |            |            |            |            |            |            |       | 10.500  |

**TOTAL REIMBURSEABLE EXPENSE:**

|            |            |            |            |            |            |            |            |       | 264.430 |

*Notice:* 
- Mileage is to be rounded to the nearest whole mile. 
- Lodging and Other expenditures must be documented with receipts. 
- Other must be explained in Explanation of Other. 
- State funds must only be used for state program implementation.

**Date Paid:** 09/16/16  
**Check Number:** 72458

---

I hereby certify that the above claim is correct and that these expenses were necessary to conduct the business of the Soil and Water Conservation District. In addition, I certify that payment for these expenses has been made from personal funds for which I have not been reimbursed, nor will I receive from any other source any payment for these expenses.

**Signature of claimant**  
**Date**

**Explain the amount to be covered from each funding source:**

<table>
<thead>
<tr>
<th>Other Personnel</th>
<th></th>
<th>Local Funds</th>
<th></th>
<th>Administrative</th>
<th></th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 177.95</td>
<td>$ 16.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Date Paid:** 09/16/16  
**Check Number:** 72458

<table>
<thead>
<tr>
<th>Other Personnel</th>
<th></th>
<th>Local Funds</th>
<th></th>
<th>Administrative</th>
<th></th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$ 177.95</td>
<td>$ 16.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

**Receipt Number:**  
**Date:**

---

**Resident Member Signature**  
**Date**
# Reimbursement Claim Form

**SWCD Date:**

**For the period:** July, August, September

**Name:** John Doe

**Position:** Chairman

**Date** | **Purpose & Details** | **Miles** | **Breakfast** | **Lunch** | **Dinner** | **Total**
--- | --- | --- | --- | --- | ---
07/21/16 | Old Town-New Town - Board Meeting | X | 67 | 0.000
09/28/16 | Old Town-New Town - Board Meeting | X | 67 | 0.000
09/27/16 | Old Town-New Town - Signatures | X | 67 | 0.000
09/29/16 | Old Town-New Town - Board Meeting | X | 67 | 0.000

**Totals of above:** 268 | - | - | - | - | 0.000

**If SWCD pays more than allowable state mileage rate:**
Difference between state mileage rate and actual mileage rate paid:

**Difference rate:** 0.000

**Rate paid:** $0.03 per mile

**Total Additional Expense:** $0.04

**Total reimbursable expense:** $167.100

---

**Explanation of Other:**

**Date** | **Explanation of Other** | **Date** | **Explanation of Other** | **Date** | **Explanation of Other**
--- | --- | --- | --- | ---

---

I hereby certify that the above claim is correct and that these expenses were necessary to conduct the business of the Soil and Water Conservation District. In addition, I certify that payment for these expenses has been made from personal funds for which I have not been reimbursed, nor will I receive from any other source any payment for these expenses.

---

**Signatures:**

- 

**Date:**

---

**Other Personnel:**

<table>
<thead>
<tr>
<th>Administrative</th>
<th>Local</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>$95.16</td>
<td>$</td>
<td>$0.04</td>
</tr>
</tbody>
</table>

**Other:**

---

**Date Paid:** 09/28/16

**Check Number:** 12345

---

**Note:**

- Mileage is to be rounded to the nearest whole mile.
- Lodging and Other expenses must be documented with receipts.
- Other expenses explained in "Explanation of Other".
- State funds must only be used if directed by the state program or implementation plan.

---

**Board Member Signature:**

**Date:**
Main Ledger

- The main ledger submitted does not need to show detail.
- No receipts should be attached to this ledger.
- Make sure dates are for correct quarter.
Local (Fund 01)

- This ledger must show detail.
- No receipts should be attached to this ledger.
- Make sure dates are for correct quarter.
Personnel (Fund 02)

- Eligible Expenses – Salary for positions listed on the allocation sheet.
- Documentation – Employee Earnings Record
- Each employee should have an account number set up for them.
- The funding source amount on the EER sheet should be the amount on the ledger for that employee.
Personnel (Fund 02)

- Common Errors
  - Documentation and ledger differ.
  - Local portion needs to be transferred to fund 01.
  - No/incorrect funding source listed on EER sheet.
Indirect (Fund 03)

• Eligible Expenses – District portion of social security (6.2%) and medicare (1.45%), health insurance and retirement for positions listed on the allocation sheet.

• Documentation - Insurance and Retirement receipts.

• The funding source amount on the EER sheet should be the amount(s) on the ledger for that employee.
Indirect (Fund 03)

• Common Errors

➢ Documentation and ledger differ.

➢ Local Portion needs to be transferred to Fund 01.

➢ No funding source listed on EER sheet.

➢ Missing paid receipts.
Administrative (Fund 04)

- Eligible Expenses – Employee travel/training, unemployment, worker’s comp, outsourcing, board members travel/training, dues, office supplies and equipment, stand alone district expenses, vehicle expenses, etc…
- Documentation - Paid itemized receipts and travel reimbursement log.
- Receipts with hand written amounts are not considered paid receipts.
- If food is purchased, agenda/flyer and attendees must be attached.
- Names of contest winners should be listed on district letterhead with amounts and check numbers.
Administrative (Fund 04) cont.

• If expense is out of the ordinary, ask before purchasing with state funds. Make sure to note on receipt how it pertains to district business. If given prior approval through email, please attach copy of email stating expense was approved.

• Districts with vehicles must submit vehicle trip log provided by program office. This form can be found on the intranet.

• Gas receipts must be provided.
Administrative (Fund 04)

• Common Errors

- Statements/invoices submitted as documentation rather than paid receipts.
- Travel Reimbursement not signed/approved.
- Ineligible expenses.
- Agenda and attendees not provided.
Technical Grant (Fund 48)

- Eligible Expenses – Camera, Computer Monitor, GPS Unit, iPad, Laser Level, Printer Cartridges, Smart Phone, Survey Rod, Technical Training, Trimble Unit, UTV/Trailer, Water Flow Meter, and Well Camera

- Documentation – paid receipts
Allotment Sent

- Quarterly allotment will be requested when quarterly report is verified and all corrections are completed.

- Email is sent to district with date of the deposit. Attached to email is quarterly report invoice and district financial report. Please verify numbers in the financial report.
Time Sheets

• The lack of timesheet submission and approval puts the district at a high risk for future audit findings, as there is no documentation to support the salary payments the employee is entitled to receive.

• SWCD board review and approval of timesheets not completed in a timely manner also reflect a lack of control of leave balances and usage.
Time Sheets

• The District Operations Manual states (Section VII. Financial, F. Financial Records to be Maintained) SWCD supervisors are responsible for ensuring adequate financial records are maintained, including timesheets which reflect hours worked and the amount owed to the employee.

• Documentation of expenses are required to be signed by the applicable employee and a board member. It is also stated that the board is responsible for review and approval of district employee timesheets (Section VI. Personnel, E. Hiring and Compensation, 5. Time Reporting).
Staff Changes

• A form must be submitted when employee leaves/starts with the district or is eligible for stipend change.

• ITSD is contacted by program office for login ID when incoming staff form is received. Please submit this form as soon as you have start date.

• Outgoing staff form shows the number of hours of leave paid when an employee leaves. This number is used to update the allocation sheet.
Allocation Sheet

• These are updated quarterly when staff changes occur.

• It is very important that you review these sheets when they are sent to you.

• Review the number of hours and hourly rate to make sure they coincide with the staff form submitted.

• If not reviewed, the district could run short on funds at the end of the fiscal year.
<table>
<thead>
<tr>
<th>Grant</th>
<th>Amount</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Grant (02)</td>
<td>$89,986</td>
<td>$25,766</td>
<td>$24,227</td>
<td>$20,766</td>
<td>$24,227</td>
</tr>
<tr>
<td>Indirect Grant (03)</td>
<td>$26,279</td>
<td>$6,449</td>
<td>$6,691</td>
<td>$6,449</td>
<td>$6,691</td>
</tr>
<tr>
<td>Administrative Grant (04)</td>
<td>$13,000</td>
<td>$3,250</td>
<td>$3,250</td>
<td>$3,250</td>
<td>$3,250</td>
</tr>
<tr>
<td>Total Allocation</td>
<td>$129,265</td>
<td>$35,465</td>
<td>$34,168</td>
<td>$30,465</td>
<td>$34,168</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Title</th>
<th>Quarter</th>
<th>Hours</th>
<th>Hourly Wage</th>
<th>Salary</th>
<th>Retirement</th>
<th>Health</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>District Specialist I</td>
<td>1st</td>
<td>480</td>
<td>$13.39</td>
<td>$6,428</td>
<td>$449.96</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2nd</td>
<td>560</td>
<td>$13.39</td>
<td>$7,499</td>
<td>$524.93</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3rd</td>
<td>480</td>
<td>$13.39</td>
<td>$6,428</td>
<td>$449.96</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4th</td>
<td>560</td>
<td>$13.39</td>
<td>$7,499</td>
<td>$524.93</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>2080</td>
<td>$13.39</td>
<td>$27,854</td>
<td>$1,950</td>
<td>$6,660</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Title</th>
<th>Quarter</th>
<th>Hours</th>
<th>Hourly Wage</th>
<th>Salary</th>
<th>Retirement</th>
<th>Health</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>District Specialist III</td>
<td>1st</td>
<td>480</td>
<td>$15.45</td>
<td>$7,416</td>
<td>$519.12</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2nd</td>
<td>560</td>
<td>$15.45</td>
<td>$8,652</td>
<td>$605.64</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3rd</td>
<td>480</td>
<td>$15.45</td>
<td>$7,416</td>
<td>$519.12</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4th</td>
<td>560</td>
<td>$15.45</td>
<td>$8,652</td>
<td>$605.64</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>2080</td>
<td>$15.45</td>
<td>$32,136</td>
<td>$2,250</td>
<td>$6,660</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Title</th>
<th>Quarter</th>
<th>Hours</th>
<th>Hourly Wage</th>
<th>Salary</th>
<th>Retirement</th>
<th>Health</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>District Specialist II</td>
<td>1st</td>
<td>480</td>
<td>$14.42</td>
<td>$6,922</td>
<td>$484.54</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2nd</td>
<td>560</td>
<td>$14.42</td>
<td>$8,076</td>
<td>$565.32</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3rd</td>
<td>480</td>
<td>$14.42</td>
<td>$6,922</td>
<td>$484.54</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4th</td>
<td>560</td>
<td>$14.42</td>
<td>$8,076</td>
<td>$565.32</td>
<td>$1,665</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>2080</td>
<td>$14.42</td>
<td>$29,996</td>
<td>$2,100</td>
<td>$6,660</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Title</th>
<th>Quarter</th>
<th>Hours</th>
<th>Hourly Wage</th>
<th>Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Intern</td>
<td>1st</td>
<td>500</td>
<td>$10.00</td>
<td>$5,000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2nd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>3rd</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>4th</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>500</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee</th>
<th>Quarter</th>
<th>Hours</th>
<th>Hourly Wage</th>
<th>Salary</th>
<th>Retirement</th>
<th>Health</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1st</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2nd</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3rd</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4th</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Handouts

• Checklist for Quarterly Reports

• Order of the Quarterly Report

• Overview and General Guideline of District Funds. This will also be handed out at supervisor/employee orientation workshop.
New Accounting System

- The program is in the process of redeveloping the accounting program in MoSWIMS.

- OA ITSD has programmers in house that will be assisting program office in the development of this program.

- Must be in place by January 2020!!
Questions??