

WELCOME TO QUARTERLY REPORTS 101

Cody Tebbenkamp and Lori Bax
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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.

EMPLOYEE EARNINGS RECORD

SWCD: _____

EMPLOYEE: _____

PAY PERIOD FROM / TO (M/D-M/D/Y)	Hours Paid	STATE				LOCAL				Gross Salary	Taxable Salary	Soc Sec W/H	Medicare W/H	Federal W/H	State W/H	[type] W/H	[type] W/H	[type] W/H	[type] W/H	Net Pay	Check #
		Rate of Pay	Employer Soc Sec	Employer Medicare	Rate of Pay	Employer Soc Sec	Employer Medicare														
	10	\$ 10.00	\$ 12.00	\$ 11.00	\$ 2.00	\$ 5.00	\$ 7.00	\$ 120.00												\$ -	
		\$ -			\$ -															\$ -	
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		\$ -			\$ -															\$ -	
TOTALS	10		\$ 12.00	\$ 11.00		\$ 5.00	\$ 7.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Health Insurance

PAYMENT DATE	STATE	LOCAL	Employee	TOTAL
	\$ 8.00	\$ 2.00	\$ -	\$ 10.00
	\$ 8.00	\$ 2.00	\$ -	\$ 10.00
	\$ 8.00	\$ 2.00	\$ -	\$ 10.00
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

STATE FUNDS	
Personnel Grant	\$100.00
Indirect Grant	\$ 83.00
Social Security	\$ 12.00
Medicare	\$ 11.00
Health Insurance	\$ 24.00
Retirement	\$ 36.00

LOCAL FUNDS	
Personnel Grant	\$ 20.00
Indirect Grant	\$ 30.00
Social Security	\$ 5.00
Medicare	\$ 7.00
Health Insurance	\$ 6.00
Retirement	\$ 12.00

Retirement

PAYMENT DATE	STATE	LOCAL	Employee	TOTAL
	\$ 12.00	\$ 4.00	\$ -	\$ 16.00
	\$ 12.00	\$ 4.00	\$ -	\$ 16.00
	\$ 12.00	\$ 4.00	\$ -	\$ 16.00
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

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 a 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.

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.

Personnel Grant (02)	\$	89,986
Indirect Grant (03)	\$	26,279
Administrative Grant (04)	\$	13,000
Total Allocation	\$	129,265

	1st	2nd	3rd	4th
\$ 25,766	\$ 24,227	\$ 20,766	\$ 24,227	
\$ 6,449	\$ 6,691	\$ 6,449	\$ 6,691	
\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	
\$ 35,465	\$ 34,168	\$ 30,465	\$ 34,168	

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

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

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

Employee	Title	Quarter	Hours	Hourly Wage	Salary	Retirement	Health
	Intern	1st	500	\$ 10.00	\$ 5,000		
		2nd					
		3rd					
		4th					
		Total	500				

Employee	Title	Quarter	Hours	Hourly Wage	Salary	Retirement	Health
		1st			\$ -		
		2nd					
		3rd					
		4th					

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!!



MISSOURI
DEPARTMENT OF
NATURAL RESOURCES

Questions??