

# WELCOME TO QUARTERLY REPORTS 101

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



#### Quarterly Report Deadline

- Quarterly reports are due the 20<sup>th</sup> 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 1<sup>st</sup> of the following month, a letter will be sent to each board member.
- Reports and corrections must be completed by the 1<sup>st</sup> 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**

EMPLOYEE:

			- 12.00	STATE	and the second	8618	0.000	LOCAL											190		
PAY PERIOD FROM / TO (M/D-M/D/Y)	Hours Paid	Rat	e of Pay	Employer Soc Sec	Employer Medicare	Rati	e of Pay	Employer Soc Sec	Employer Medicare	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 #
	10	S	10.00	\$ 12.00	\$ 11.00	s	2.00	\$ 5.00	\$ 7.00	\$ 120.00										\$ -	
		\$				\$														\$ -	
		\$				s	-													\$ -	
		s				\$	-													\$ -	
		s	-			s											-			\$ -	
		s	- 1	( )		\$														\$ -	
		\$				\$	2015													\$ -	
		\$	-			\$														\$ -	
		\$	-			\$								- 1						\$ -	
		\$	-			\$	10.00													\$ -	
TOTALS	10		1.54	\$ 12.00	\$ 11.00			\$ 5.00	\$ 7.00	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

		H	ealth	Insuran	ce			F 53
PAYMENT DATE	5	TATE	L	OCAL	Em	ployee	1	TOTAL
	\$	8.00	s	2.00	s	-	\$	10.00
	s	8.00	s	2.00	s	-	\$	10.00
	\$	8.00	s	2.00	s	-	\$	10.00
	\$		s	-	s	-	\$	-
	s	-	s	-	s	-	\$	-
	\$	-	\$	-	\$	-	\$	
	\$	-	\$		\$	-	\$	-

		Reti	rement				
PAYMENT DATE	STATE	L	OCAL	Em	ployee		TOTAL
	\$ 12.00	s	4.00	s		\$	16.00
	\$ 12.00	s	4.00	s	-	\$	16.00
	\$ 12.00	s	4.00	S		\$	16.00
	\$	s	-	s		\$	-
	\$	s	-	s	-	\$	-
	\$	\$		s		\$	le.
	\$	s		s	-	\$	

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

These fields contain formulas and will auto fill with numbers from above.

\$20.00

\$30.00 \$ 5.00

\$ 7.00

\$ 6.00 \$ 12.00

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.



#### REIMBURSEMENT CLAIM FORM

SWCD:	SWCD							For the period:	July, August	, September	
NAME:	Joan Smith							Position:	District Spec		
					1						Page 1 of 1
DATE	FROM/TO &	PURPOSE		Ret (X)	MILES (WHOLE MLES)	BREAKFAST*	LUNCH*	DINNER*	LODGING	OTHER	TOTAL
07/09/16	Old Town Area - Field Checks			Х	25						0.000
08/09/16	Old Town Area - Bank & Post	Office		Х	10						0.000
08/15/16	Old Town Area - Equipment Re	epairs		Х	15						0.000
08/27/16	Old Town - Jefferson City - Tra	ining - 12 hr. trave	l .	Х	100		10.00				10.000
09/09/16	Old Town - Jefferson City - Tes	sting - overnight sta	ay		100		10.00	18.00	77		28.000
09/10/16	Jefferson City - Old Town - Tes	sting/Return Travel			100	6.00	10.00				16.000
09/15/16	Old Town Area - Board Meetin	g Snacks								10.43	10.430
											0.000
	**Hotel Room Paid by DNR										0.000
				L							0.000
											0.000
	Receipt, Agenda and Attendee	s must be attached	t								0.000
											0.000
											0.000
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				_							0.000
				L							0.000
				_							0.000
											0.000
											0.000
			OF ABOVE >		350	6.00	30.00	18.00	-	10.43	64.430
difference between	re than allowable state mileage rate, en state mileage rate and actual mileag	TOTALS FROM	OTHER PAG	ES >							0.000
rate paid:			TOTAL MIL	ES >	350					f\$.37 permile >	129.500
								At rate of	\$ 0.03	per mile >	10.500
* Must be in 12-	hr travel status to claim from state	funds						TOTA	L REIMBURSA	BLE EXPENSE >	204.430
9/15/2016	EXPLANATION OF Snacks for board meeting	OTHER	DATE	-	EXPLANATIO	N OF OTHER			DATE	EXPLANATI	ON OF OTHER
3/13/2010	Gracita for board infecting		_	$\vdash$							
				⊢							
				Н							
			<del>                                     </del>	$\vdash$							
				_							
I hereby certi	fy that the above claim is correct a	and that these expe	enses were	nece	ssary to condu	act the business	of the Soil and	Water Conserva	tion District. I	n addition, I certify	y that payment for
these expens	ses has been made from personal	funds for which I h	ave not bee	n rei	mbursed, nor	will I receive from	any other sou	irce any paymen	t for these exp	enses.	
	Signature of	f claimant								Date	
Indicate below the	amount to be claimed from each funding	source:									
	\$ 177.99	5			c	16.05					
ther Personnel	4 111.00	_	Local Fund	is		10.00					
	\$ 10.43	3	-								
dministrative	V IV.		Other				-1			SE 11 SE 11	
											09/30/16
										Check Number:	23456
NOTE:	Mileage is to be rounded to the nearest	whole mile.									
mod (=1)	Lodging and Other expenditures must be	e documented with rece	eipts.								
	Other must be explained in 'Explanation State funds must only be used for state		0								
	State rands must only be used for state	program implementation	00:								
	Board Membe	er Signature		•						Date	

(Must be different than claimant)



#### REIMBURSEMENT CLAIM FORM

SWCD:	SWCD					For the period:	July, August	t, September	
NAME:	John Doe					Position:	Chairman		Both 4011
DATE	FROM/TO & PURPOSE		Ret MILES	BREAKFAST*	LUNCH*	DINNER*	LODGING	OTHER	Page 1 of 1
07/09/16	Old Town-New Town - Board Meeting		X) (WHOLE MILES) X 67			(3-111111111111111111111111111111111111		(3411,1443)	0.00
08/09/16	Old Town-New Town - Board Meeting		X 67						0.00
08/27/16	Old Town-New Town - Signatures		X 67			<del>                                     </del>			0.00
09/09/16	Old Town-New Town - Board Meeting		X 67						0.00
						1			0.00
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						<del>                                     </del>			0.0
		ALS OF ABOVE >	268	-	-		-	-	0.0
rate paid:	en state mileage rate and actual mileage	TOTAL MILE	s > 268			At rate of	\$ 0.03	per mile > per mile > BLE EXPENSE >	99.1 8.0 107.2
			*FVDLANATIO	N OF OTHER				- PVDI ANAT	ON OF OTHER
DATE	EXPLANATION OF OTHER	DATE	"EXPLANATIC	N OF OTHER			DATE	EXPLANAI	ION OF OTHER
these expen	ify that the above claim is correct and that these ses has been made from personal funds for which seem that the seem of the s						nt for these exp		y that payment f
Indicate below the	e amount to be claimed from each funding source:		lean.						
ther Personnel		Local Funds	\$	8.04					
dministrative	\$ 99.16	Other							
									09/30/16
								Check Number:	12345
NOTE:	Mileage is to be rounded to the nearest whole mile. Lodging and Other expenditures must be documented with Other must be explained in 'Explanation of Other' State funds must only be used for state program implemen								
	State for as a first state program important	itation							

Board Member Signature (Must be different than claimant)



### 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	<b>Hourly Wage</b>	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			data and the same		

Employee	Title	Quarter	Hours	Hourly Wage	Salary	Retirement	Health
		1st			\$ -		
		2nd				1	
		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!!



#### Questions??