

This training resource is designed to help conservation district directors and employees stay informed of key points discussed in recent web-based training. The document should be listed on the district's meeting agenda for discussion and review.

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### Required Items for Salary Reimbursement

- Completed payroll worksheet for each employee with original blue ink signatures
- Complete timesheet for each employee with original blue ink signatures
  - Verify that the payroll worksheet and the timesheet are for the same month
- Proof of payment of federal taxes (941)
  - Verify that the payment date coincides with the payroll month being reimbursed
- Salary items (regular salary, longevity, terminated leave) do not have to be reflected on the bank statement in order to be reimbursed.

### Required Items for Operating Expense Reimbursement

- Invoice or copy of the bill with required annotations for each non-salary item.
  - Each invoice or bill must clearly show the following information:
    - District name as the customer
    - Vendor name
    - Date
    - Itemized listing of products &/or service(s) purchased
    - Amount due
  - Required annotations on each invoice or bill include:
    - The two-digit item code number
    - "OK"
    - The date the invoice/bill was paid
    - The method of payment (EFT, Check #, etc.)
    - Initials of the employee who completed the payment
- Proof of payment of operating expense items
  - May include: bank statement(s) and/or credit card statement(s) and/or account activity printouts
  - Include the charges for each operating expense being claimed for reimbursement
  - Each statement or printout clearly shows the following information:
    - Name of the bank – must be listed at least once on the documentation
    - District name as the account owner – must be listed at least once on the documentation
    - Date(s) of transactions
    - Payee name(s)
    - Amount of transaction(s)

### Notes on Operating Expenses

- Operating expenses include reimbursements that are made to employees for mileage, travel, etc. – these expenses are paid from the district's operating expense allocation.
- Receipts that show a cash payment are not eligible for reimbursement.
- To claim postage for reimbursement, the district may provide a copy of the receipt and a copy of the check along with the bank statement.

- Items that are being reimbursed to an individual must include an invoice billed to the district showing the items being reimbursed OR a completed local reimbursement form with receipt copies.

### Notes for Including the Statement(s)/Activity Printout(s)

- Bank name only must appear on at least one page of each statement and/or printout; it does not have to appear on every individual page of the same document.
- District name only must appear on at least one page of each statement and/or printout; it does not have to appear on every individual page of the same document.
- A check image does not meet the requirements for the document including the bank name and district name at least once.
- Pages of the statement that do not provide any required information or include any debits being claimed do not have to be included.
- Check images that are provided as part of a bank statement may be used as proof of payment as long as they are clearly legible and readable.
- Items that are not being claimed for reimbursement or are not required information may be redacted.

### Why the Adjustment

- *Streamlining/simplifying backup requirements:* inclusion of the statements/activity printouts is now the same for ANY operating expense item being claimed. There is no longer any need to provide different types of backup depending on the type of payment that was utilized.
- *Improvement in processing:* use of this backup documentation will help streamline the claim payment process for OCC staff and is intended to help move us toward electronic submission of claims.
- *Proof of actual expense incurred and paid:* use of this method provides clear and concise documentation that expenses being claimed by the district were incurred AND paid, providing better support for financial processes and auditing requirements.

### Additional Notes

- Submission of the statements has been required since 2022 for credit card/debit card purchases and was an option for showing EFT payment proof.
- Use of this backup documentation will help streamline the claim payment process for OCC staff and is intended to help move us toward electronic submission of claims.

### Additional Resources

- OCC District Services Division
- Area District Coordinators
- Forms & Checklists available on the OCC website
- Training Presentation PDF available on the OCC website