



Financial Procedures for Schools and Departments

Updated for 2016–17 (v2.0)

Lane County School District 4J

Financial Services

200 N. Monroe Street • Eugene, OR 97402

p. 541-790-7600 • <http://www.4j.lane.edu/finance>

Financial Procedures for Schools and Departments FY17

Updated August 8, 2016
Contact accounting@4j.lane.edu for questions

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GUIDANCE FOR USING MANUAL

This manual is intended to provide guidance for school and department staff who work with financial information. In the electronic version the quickest way to find information is to search for key words. For printed versions, find information by topic in the Table of Contents.

Additional Financial Activity Manuals

Additional resources *not included in this manual* are:

1. Grants and Gifts Manual (for Fund 260 activities and receiving donations)
2. Chart of Accounts (full list of all funds and accounts, with explanations for use)
3. Student Body Manual (for guidance in spending and recording financial information for Student Body activities)
4. Various technical and procedure manuals for financial transactions

Please see the Financial Services intranet to download current manuals, which may be updated periodically throughout the year. Access is at: <http://www.4j.lane.edu/finance/intranet/>. NOTE: Access is only available through a 4J connection or through VPN access.

FINANCIAL SERVICES CONTACTS

Financial Services is organized in a cross-functional system that allows for multiple contacts and support. The best way to contact Finance is to use one of the distribution lists or shared emails.

Distribution Lists and Email

- accounting@4j.lane.edu (all Lawson, journal entry, and general accounting)
- acctspayable@4j.lane.edu (all vendor payment requests, travel reimbursements)
- billings@4j.lane.edu (invoicing for substitutes, supplies, bus trips, etc.)
- budget@4j.lane.edu (all budget activity)
- bussys@4j.lane.edu (Lawson and other Finance technology support)
- grants@4j.lane.edu (Grants, including EEF gifts and grants; Funds 260, 270, 275)
- studentbody@4j.lane.edu (school accounting, student activities)
- payroll@4j.lane.edu (paychecks, garnishments)
- purchasing@4j.lane.edu (Vendor Contracts, RFPs, Purchase Orders)

Financial Services Contacts, Alphabetical

Main Line: x7600

Fax: 541-790-7605

<http://www.4j.lane.edu/finance>

Staff	Title - Responsibility Area	Ext.	E-Mail
Alferes, Carol	Payroll M-Z	7612	alferes
Belz, Andrea	Associate Director	7608	belz_a
Brown, Monica	CFO & Director of Support Services	7606	brown_mo
Cone, Julie	Purchasing	7620	cone_ju
Cowan, Marla	Accounts Payable & extended contracts	7615	cowan_m
DeLeon, Danny	Executive Assistant to the CFO	7629	deleon_d
Eichler, Janette	Payroll A-L	7613	eichler
Gonzalez, Eugenia	Visas, Expense Reimbursements, Finance Support	7611	elizondo_e
Gordon, Matt	Business Systems Analyst	7626	gordon_ma
Gripp, Nancy	Accounting (GL, Student Activities, Grants)	7621	gripp
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Landeros, Ariana	PERS, Outside Billing, Finance Support	7617	landeros_a
Lane, Christina	Purchasing	7615	lane_c
Langan, Holly	Accounting and Reporting Supervisor	7610	langan_h
Mangus, Jenny	Accounts Payable & extended contracts	7609	mangus_j
Montes, Maria	Budget and Position Control	7607	montes_m
Myrand, Sharon	Budget and Reporting Supervisor	7624	myrand_s
Sunderland, Nicole	General Accounting & School Accounting	7614	sunderland_n

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Financial Services Contact List by Responsibility Area

Staff	Responsibility Area	Ext	E-Mail
Leadership			
Brown, Monica	CFO & Director of Support Services	7606	brown_mo
Belz, Andrea	Associate Director, Financial Services	7608	belz_a
DeLeon, Danny	Executive Assistant to CFO	7629	deleon_d
Accounting - General Ledger			accounting@
Langan, Holly	Accounting and Reporting Supervisor	7610	langan_h
Gripp, Nancy	General accounting, GL account setup, Journal Entry Approval, reconciliations	7621	gripp
Sunderland, Nicole		7614	sunderland_n
Landeros, Ariana	Accounting Specialist: Outside billing	7611	billings
Accounting - Grants			grants@
	Accounting Team: Grant agreements, monitoring, and reporting	7610	grants
Accounting - Student Body			studentbody@
Gripp, Nancy & Sunderland, Nicole	Staffing and School Accountant: Student Body	7614 7621	studentbody
Accounts Payable (AP)			acctspayable@
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Mangus, Jenny	AP Accounting Clerk: Schools and departments, extended contracts, employee reimbursements	7609	mangus_j
Cowan, Marla	AP Accounting Clerk: Facilities, Transportation, Office Depot, OfficeMax, Coastwide, Silke, School Specialty	7615	cowan_m
Gonzalez, Eugenia	Accounting Specialist: Employee reimbursements & Visa	7917	gonzalez_e
Budget			budget@
Myrand, Sharon	Budget and Reporting Supervisor Treasury	7624	myrand_s
Montes, Maria	Financial Analyst: Budget Systems & Position Control	7607	montes_m
Business Systems (e.g. password reset, system access and security)			bussys@
Gordon, Matt	Business Info Systems Analyst	7626	gordon_ma
Payroll			payroll@
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Alferes, Carol	PR Accounting Clerk: Payroll M-Z	7612	alferes
Eichler, Janette	PR Accounting Clerk: Payroll A-L	7613	eichler
Landeros, Ariana	Accounting Specialist: PERS Support	7617	landeros_a
Purchasing			purchasing@
Cone, Julie (PT Mon-Wed)	Purchasing Analyst: Fixed assets, purchasing contracts, ICAs, VISA card holder management	7620	cone_ju
Landeros, Ariana	Accounting Specialist: Purchase Order review	7617	landeros_a
Lane, Christina	Purchasing Analyst: Fixed assets, purchasing contracts, ICAs, PO Support	7615	lane_c

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Contacts for Requesting System Authorization for Financial Activities

Below are typical authorizations required for staff assigned to complete financial activities. The principal or administrator completes the authorization request for new staff or to update authorizations.

Authorization	Information required	How to Submit
Bank Signature Card	Name, position, phone number, and email (See Student Body handbook)	Email studentbody@4j.lane.edu
Student Activities & Lawson Systems Access, including: <ul style="list-style-type: none"> • Asset Management • General Ledger • Purchase Orders • Warehouse Orders • 4J Employee Information • Time and Absence Approval 	Employee's name, position, and systems for which access is requested – if possible, provide the name of the previous employee or another employee with similar access	Complete form online: http://www.4j.lane.edu/finance/intranet/ (Go to link, Request New User Setup and Change Access)
Work Orders	Name, position, location and description of work to be performed	Contact Facilities x7400, or shelby@4j.lane.edu
Buyer status (for creating and/or authorizing POs)	Name, position, phone number, e-mail address, location and purchasing role requested (buyer, approver)	Email purchasing@4j.lane.edu
System Training Request	Employee name, position, location and type of training needed	Email bussys@4j.lane.edu
Visa Card (new request and annual renewal)	Complete MOU (download form and submit to purchasing) Note: Standard limit is \$2,500/month and \$1,000/purchase	Email purchasing@4j.lane.edu

FINANCIAL TASKS AND TIMELINE

Questions? Contact Accounting at x 7614 or x7621 or by email at accounting@4j.lane.edu

Monthly Deadlines

Secretaries and Finance clerks have various tasks to complete monthly. Below are general guidelines for monthly reports.

- Accounts Payable (AP) prints check twice monthly, on the 15th (or nearest business day) and last working day of the month.
- Complete receiver and submit invoices for check run at least two business days before check run.
- Access monthly Visa statements around the 8th of each month and submit reconciled statement to Finance by the 20th
- Submit timesheets, reimbursements, extended contracts, and all other payroll requests on or before the 15th of each month
- Payday is the last working day of each month
- Submit student activities bank reconciliation and reports monthly by the 20th each month

Annual Activities

Month	Annual Activity
September	<ul style="list-style-type: none"> • Special Purpose Reserve Fund beginning balances entered by Finance
October	<ul style="list-style-type: none"> • Review and pay 1st quarter billings for additional staffing (statement provided by Financial Services for Fleet, EEF, PTA/PTO, and Student Body)
January	<ul style="list-style-type: none"> • Complete 1099 review with Financial Services • Budget training provided and guidelines posted • Budget system open for entry • Budget worksheets returned to Financial Services • Review and pay 2nd quarter billings for additional staffing
March	<ul style="list-style-type: none"> • Begin Fixed Asset Inventory Review (complete by end of May)
April	<ul style="list-style-type: none"> • Review and pay 3rd quarter billings for additional staffing
May	<ul style="list-style-type: none"> • Special Purpose Reserve Fund review process begins • Student Body internal controls review begins
June	<ul style="list-style-type: none"> • Board finalizes current year budget (including potential fleet transfers) • Board approves budget for next year • Complete End of Year school check out • Review and pay final bills for additional staffing

Month End Closing Activities

Finance closes each accounting period (“month”) and reconciles accounts and balances. Each period typically closes by the 10th of the following month, and documentation is due to Financial Services by the 9th. Dates vary for weekends or holidays as needed. Schools and

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departments help with each period close by completing a series of tasks, which also reduce the time required to close out accounting records at the end of the year.

Month End Closing Tasks

1. Reconcile student body bank statement (if applicable)
2. Reconcile petty cash account (if applicable)
3. Reconcile 31211 account
4. Review and correct substitute billings as needed
5. Review and pay other billings (bus trips, supplies, other)
6. Submit journal entries and documentation
7. Submit LTD pass information to Financial Services (high schools)
8. Review Open PO report and close POs as needed
9. Submit athletic and club fees and supporting scholarship documentation (MS & HS, quarterly)

ETHICS

Questions? Contact Accounting at accounting@4j.lane.edu

As public officials, all District staff are subject to government ethics laws (Oregon Revised Statute 244). Oregon government ethic laws prohibit public officials from using their office for financial gain and require public disclosure of economic conflict of interest. As public officials, District staff are held personally responsible for complying with the provisions in Oregon Government Ethics law. This means that each public official must make a personal judgment in deciding such matters as the use of official position for financial gain, what gifts are appropriate to accept, or when to disclose the nature of conflicts of interest. If a public official fails to comply with the operative statutes, a violation cannot be dismissed by placing the blame on the public official's government employer or the governing body represented by the public official.

Oregon ethics law is enforced by the Oregon Government Ethics Commission (<http://www.oregon.gov/ogec>). The following resources are available from the Commission to guide staff members:

- Guide For Public Officials –the Commission provides a guide to help public officials understand their responsibilities under the ethics law. This guide is available on the Commission's website
- Advisory Opinions –the Commission has issued written opinions on a variety of ethics topics, and may have already addressed the topic of your concern. Opinions are available for review on the Commission's website (click on "Advisory Opinions" on the left-hand side of the webpage)
- Contact Commission – district staff can contact Commission staff at ogec.mail@oregon.gov or give them a call at 1-503-378-5105. Commission staff may be able to answer simple questions over the phone; more complex responses are typically provided via e-mail.

It is each public official's responsibility to ensure their activities and actions do not violate the ethics law. If the activity in question has a financial or public procurement component (including student body activities), please contact Financial Services for assistance prior to initiating any transaction that may have the appearance of an ethics violation.

Ethics Considerations

No Board member, officer, employee or agent of this district shall use or attempt to use their official position to obtain financial gain or for avoidance of financial detriment for himself/herself, a relative or for any business with which the Board member, officer, employee, agent or a relative is associated.

Acceptance of any gratuities, financial or otherwise, from any supplier of materials or services to the district by any Board member, officer or employee of the district is prohibited.

Who Must Consider Ethics

- All public officials, defined as: Any person who is serving any public body of the state as an elected or appointed officer, employee, agent or volunteer – regardless of whether the person is paid for such services.

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- Also included are relatives and any businesses with which we are or a relative is associated.
- Relatives include spouses, children, siblings and parents and our spouse's children, siblings and parents.
- **Public officials are held to a higher standard than other citizens.**

Spending Public Funds

Public confidence in the integrity of Eugene School District 4J purchasing activities is critical. Improprieties, or even the appearance of improprieties, can undermine this confidence with very negative consequences. ALL employees with purchasing responsibilities or the ability to recommend/approve a purchase or personal services contract must:

- Report any potential or actual conflict of interest (ORS 244.020) to their Supervisor and Financial Services Purchasing, who will be responsible for taking appropriate action.
- Refuse any gratuity or personal benefit offered by an individual or vendor who is currently, or is seeking to become, a District service provider or vendor.
- Refuse any gift, regardless of value, from an individual or vendor who is currently, or is seeking to become, a District service provider or vendor.

Penalties for Violation

For Staff: Public officials may be subject to fines and penalties and be held *personally financially liable* for inappropriate activities, including a civil penalty ranging from \$5,000–10,000 per violation. An additional penalty equal to twice the amount of the financial benefit of the public official may also be imposed. (See ORS 244 for full text of enforcement)

For District: Erosion of trust by taxpayers could result in decreased community support and failure of future bond requests and local option levies. Lack of trust by the vendor community could result in contract award protests or an unwillingness to submit bids, thus decreasing competition and potentially increasing the cost of goods or services.

Ethics Guidelines

General Guidelines

- Employee private business may not be conducted on public time.
- Employee may not sell personal property to the District.
- The District is not allowed to purchase personal property from employees.
- Public supplies, facilities, equipment, and personnel may not be used to carry out employee's private business.
- Employee's public position may not be used for personal gain.
- Employee may not use public contracts for personal use.
- Employee may not bid on District solicitations unless competing with all public bidders.
- Employee should avoid the intent and appearance of unethical or uncompromising practice in relationships, actions, and communications.
- Employee should refrain from any private business or professional activity that would create a conflict between personal interests and the interests of the District.

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Receiving Gifts

Statute limits the gifts public official can receive. Due to recent ethics violations, the 2007 legislature enacted laws that further restricted gift acceptance.

Any gift or gifts with an **aggregate value of \$50** or more during any calendar year from any single source that *could* have an administrative interest in the District cannot be accepted.

- Administrative interest means that they might want you to spend funds a certain way, change curriculum, give their student special treatment, etc.
- Consider what the public (parents, other students, etc.) perception will be if the gift acceptance became common knowledge.

Giving Gifts

Employees may not receive gifts purchased with district managed funds; this includes all federal, state, district, bond, grant, or student body funds.

Volunteers may not be given Gift Certificates to show appreciation. However, volunteers may receive a gift of a nominal value (e.g. not exceeding \$25) such as a school t-shirt, cap, etc.

Students may receive incentives using grant funds in limited circumstances; see Gifts and Gift Cards section. Director approval is required.

The Public Test

The Oregon Accounting Manual includes a suggestion that several questions be asked during the review process of expenditures, encumbrances, or other kinds of obligations of public funds. The following questions are intended as examples, are not all-inclusive, and are suggested for approving offices because of their potential liability.

Public test questions to ask prior to approving expenditures:

- Is this obligation a responsible and appropriate use of public funds?
- Are there adequate budget resources available now to allow us to incur this obligation?
- Will this obligation or expenditure pass the "public perception" test? That is, would I be comfortable if I saw this transaction written up on the front page of the local newspaper? Am I willing to approve this obligation knowing that I am fully responsible?

Frequently Asked Questions Regarding Ethics*

*adapted Beaverton School District HR Department Ethics FAQ: http://www.beaverton.k12.or.us/pdf/HR/hr_EthicsFAQ.pdf

ORS 244.040 prohibits public employees from using their position to obtain financial gain or to avoid financial detriment for themselves or their families. Gifts, food, services, activities or entertainment from any single donor are limited to \$50 annually. The following scenarios may assist employees in determining what constitutes ethical behavior as defined by this statute.

1. A school distributes passes to games and school events for employees and their families.

Employees may receive free passes to events as they are encouraged to support students. Family members, however, must pay the same rate as the general public.

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2. A parent offers to pay her child's teacher to tutor her child after school.

This is a conflict of interest. Teachers may not receive remuneration for tutoring their own students. Tutoring students from other schools or classes is acceptable assuming the teacher does not do so during work time or use District resources.

3. A Spanish teacher wants to take a group of students to Mexico during the summer. The trip is not District-sponsored, but a travel company has offered to pay the teacher's expenses if he can arrange for at least 15 students to participate.

The teacher must go through the same processes as any non-employee community member. Advertising for the opportunity may not be done during work time. Flyers and brochures may only be posted on community boards in the same way any community events are posted. A building use permit and applicable fees are required for informational sessions conducted on District sites and after work hours. District email, copiers, materials or other resources may not be used to plan or promote the trip.

4. A staff member uses the District's contract to purchase a computer.

The staff member may not purchase a personal computer using the district's contract. This is avoiding a financial detriment since the price the District pays is lower.

5. An employee attends a conference and wins a raffle drawing. The prize is a laptop computer.

This is considered a gift and exceeds the \$50 limit. The employee must either decline the gift or give it to the school or department.

6. A teacher receives flowers for her birthday (\$30 value) and a \$40 restaurant gift for teacher appreciation week from the same family.

A teacher gives grades to a student and has an administrative relationship with the family and may not receive gifts valuing over \$50 in a calendar year.

7. A parent volunteers hours in the classroom, and her employer gives a donation to the school for each hour donated. The parent would like to have the donation credited to his specific student's fundraising account for a school sponsored trip.

The donation is given for the benefit of the school, and not for the benefit of the individual student. The donation should be used for the school or classroom and not for the individual student's benefit.

8. Athletic family passes are given to coaches and athletic directors from OSAA. The annual pass is valued at \$50.

The coaches and athletic directors would be allowed to accept the OSAA gift as long as they do not receive any other gift from OSAA during the calendar year. The annual gift limit is \$50.

9. A staff member is offered a trip to look at a manufacturing plant or to see a particular technology in operation by the company selling the product.

The employee should not accept the offer. This might be considered a gift, as a personal benefit, such as air miles, extracurricular activities, or meals and entertainment that exceeds the district's guidelines, may result from the trip. In any case, this may have the appearance of violating state and district purchasing rules. Very limited exceptions for essential district business purposes may be allowed with Superintendent approval and the funding for the trip must flow through the district.

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10. A staff member attends a conference in Texas and decides to extend the trip for an extra week using vacation to visit family that lives in the same town.

Any and all expenses incurred as a result of the employee's extra stay must be paid by the employee. If the cost for the employee's airfare would increase due to the employee staying the week for personal business, the employee would need to pay the additional cost.

11. A staff member is invited by an outside organization to make a presentation or participate in honorary work. There is no possible future purchasing decision by the district related to this organization. The organization pays the individual's expenses.

The employee's costs of travel, meals, and entertainment must comply with district spending limits. If this is not official district work the employee may be reimbursed by the outside organization. If it occurs during official district travel, the outside organization must reimburse the district (State Accounting Manual).

12. A staff member receives delivery of personal items to a district address.

District resources may not be used for personal benefit; it is a misuse of public assets. This is also a private activity that creates a conflict between the district's interests and personal interests.

BUDGETING AND ACCOUNTING GUIDE

Questions? Contact Budget at budget@4j.lane.edu

Fund Accounting

A **fund** is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The District manages the following funds:

Governmental Funds

- The **General Fund** is the District's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. Most staff are budgeted in the General Fund.
- The **Debt Service Fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt and pension debt of governmental funds.
- The **Capital Projects Fund** accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodel of facilities, and bond-funded projects and initiatives.
- The **Federal, State and Local Programs Fund** (Special Revenue Fund) accounts for resources acquired and payments made for federal, state and local grants (i.e. Title I, Eugene Education Fund, etc.).
- The **Nutrition Services Fund** (Special Revenue Fund) accounts for revenue and expenditures of the District's food programs. Principal revenue sources are cash sales of food and subsidies under the National School Lunch Act.
- The **School Resources Fund** (Special Revenue Fund) accounts for fundraising and student fees designated for extracurricular activities and projects and for the special reserve funds for schools and departments.

Proprietary Funds

- The **Insurance Reserve Fund** (Internal Service Fund) accounts for the majority of the District's insurance functions, including employee benefit plans and property and liability insurance. The fund is financed primarily by interfund charges and interest earnings.
- The **Postemployment Benefits Fund** (Internal Service Fund) accounts for the receipt and disbursement of postemployment benefits.

Public Funds

All revenues and expenditures in the above funds are considered *public funds* and are subject to federal and state laws as well as District policies, procedures and guidelines. To ensure good stewardship, use of these monies must be well-documented and closely controlled. If you would like assistance in determining the appropriateness of an expenditure or documentation, contact Financial Services at x 7600, or email: Accounting (accounting@4j.lane.edu) or Budget (budget@4j.lane.edu).

Financial Procedures for Schools and Departments FY17

BUDGET PREPARATION BY FUND

HOW ALLOCATED	WHEN ALLOCATED	SPENDING INFORMATION	REQUIREMENTS/OTHER	WHO BUDGETS
100: GENERAL FUND				
Per pupil allocations	Part of discretionary budget	Supplies, textbooks, repairs, field trips & equipment <i>(for both regular & special ed.)</i>		Schools
Flat grants		Advisory council supplies, small remodel projects, secondary intramurals and athletics, vehicle supplies, and Career Center funds.		
Custodial and maintenance supplies	Part of discretionary budget	Based on building square footage and student enrollment. To be spent for purposes allocated.		Belinda Wilton, Facilities <i>wilton@</i>
Over enrollment Allocation	October–November	Per pupil allocation for supplies and equipment related to unanticipated enrollment increases.		Financial Services <i>budget@</i>
Ratio staffing	In budget process; part of staffing allocation	Regular staffing and benefits.		
Targeted funding	In budget process; part of staffing allocation	See "Targeted Funding Allocations"		
General Fund Savings	Year-end balances may qualify for transfer to the Special Purpose Reserve Fund.			
290: SPECIAL PURPOSE RESERVE FUND <i>(Funds remaining carry into following year)</i>				
Based on carry over from previous years by each school or department	September	Instruction related staffing, services, projects, property and equipment.		Financial Services <i>budget@</i>
260: FEDERAL, STATE, LOCAL PROGRAMS <i>(Funds carry into following year, if allowed by grant)</i>				
Grants	As awarded	Specified by grant		<i>grants@</i>
Title Grants	As awarded	Specified by grant		David Pierpoint, Instruction <i>pierpoint_d@</i>
270: EUGENE EDUCATION FUND (EEF) GIFTS <i>(Funds carry into following year)</i>				
Grants	Quarterly	Specified by donor; budget as salary only or any educational use		<i>grants@</i>
275: EUGENE EDUCATION FUND (EEF) GRANTS <i>(Funds must be expended by June 30; remaining funds are returned to EEF)</i>				
Grants	Annual	Specified by grant application		<i>grants@</i>

What's in My School Budget?

If you work in a school, your budget looks like this. The portions of your budget that you are held accountable for are based on non-FTE allocations, even though some of those dollars are used for staff-related costs.

GENERAL FUND (Fund 100)

Staffing FTE Allocation

- Licensed
 - Based on projected enrollment adjusted to reflect student needs
 - Program staffing
- Classified
 - Staffing based on enrollment
 - Program staffing

Discretionary Funds

- Per pupil allocations and other flat grants to pay for supplies, materials, services and *some staffing costs* such as
 - Overtime
 - Temporary help
 - Extended contracts
 - Substitutes
 - Supervision
- Targeted funding
- For staffing, professional development, or materials and supplies.

SPECIAL PURPOSE RESERVE (Fund 290)

- Dollar amounts transferred from the General Fund in previous years
- Formerly Fund 210 and only for Schools and Departments
- May be used for instruction related services, projects, property and equipment

GRANTS (Fund 260)

- Allocations for staffing, materials and supplies, as specified by grant
- Staffing charged at actual costs

EUGENE EDUCATION FUND (Fund 270 and 275)

- Allocations for staffing, materials and supplies, as specified by donor (Fund 270) or by grant (Fund 275)
- Staffing charged at average costs

What's in My Department Budget?

If you work in a department, the budget looks like this. Departments are held accountable for all allocations, regardless of whether funds are used for staffing or materials, supplies or services.

GENERAL FUND (Fund 100)

- Staffing dollars budgeted as FTE, at the same levels and job classifications as the previous year (unless additional FTE were approved during the budget process).
- Costs related to FTE added by department (not through budget process) must be paid for out of existing department funds.
- Dollars allocated for non-FTE costs are provided at the same level as previous year, unless they have been adjusted to pay for department-initiated staff conversions or CPI increases.

SPECIAL PURPOSE RESERVE FUND (Fund 290)

Discretionary - \$

- Dollar amounts transferred from the General Fund in previous years
- Formerly Fund 210 and only for Schools and Departments
- May be used for instruction related services, projects, property and equipment

CAPITAL EQUIPMENT RESERVE FUND (Fund 490)

Discretionary - \$

- Dollar amounts transferred from the General Fund in previous years
- Formerly Fund 210 and only for Technology, Facilities, and Transportation Departments
- Allocations for critical equipment needs approved by the superintendent's cabinet

GRANTS (Fund 260)

- Allocations for staffing, materials and supplies, as specified by grant
- Staffing charged at actual costs

EUGENE EDUCATION FUND (Fund 270 and 275)

- Allocations for staffing, materials and supplies, as specified by donor (Fund 270) or by gift or grant (Fund 275)
- Staffing charged at average costs

Chart of Accounts

Using the Chart of Accounts

All funds received, expended, and held by the District are tracked through a shared Chart of Accounts. **All funds, including student activities funds held by schools, are recorded using the Chart of Accounts and following public funds guidelines.** The District follows the Program Budgeting and Accounting Manual (PBAM) provided by the Oregon Department of Education (ODE), which is designed to provide consistent classification of financial transactions. The accounting code structure and reporting system complies with Generally Accepted Accounting Principles (GAAP) and assists the District with reporting to federal, state, and other organizations.

Posting Account Numbers

Funds received and expended by the District are recorded in the financial systems through the use of Posting Accounts. Each posting account is represented by three segments:

1. Accounting Units. Accounting units are constructed through the use of four parts: Fund (3 digits), Cost Center (3 digits), Function (4 digits), and Area or Grant (3 or 5 digits).
1. Accounts. Accounts are placed after the Accounting Unit to indicate the type of expenditure, revenue, asset, or liability to be recorded. Expenditure accounts are 3 digits and all other accounts are 5 digits.
2. Sub-Accounts. Sub-Accounts are three digits and allow for grouping within an account.

Together, the Posting Account Number is constructed as outlined below and detailed in the following sections. *Note that Cost Center, Function, Area, Grant, Account, and Sub-Accounts are used in the same way regardless of the fund(s) in which they are used.*

	Accounting Unit				Account	Sub-Acct
	Fund	Cost Center	Function	Area or Grant	Account	Optional
# digits	xxx	xxx	xxxx	xxx or xxxxx	xxx or xxxxx	xxx
Example	100	104	1111	050	410	000
	General	Adams	Regular Elementary	Regular Instruction Elementary	Supplies	none

Site Defined Sub-accounts

- Sub-accounts can be added to existing accounts
- 901 through 959 (up to 49 sub-accounts for each account, except sub accounts 931-933, 944-949 and 954 which are designated for use by Financial Services and will not be available for use by schools or departments).

For more information regarding the chart of accounts, please refer to the Chart of Accounts Manual (<http://www.4j.lane.edu/finance/intranet/forms-documents/>).

Discretionary Budget

Overview of Discretionary Budget

- Mainly per pupil allocation; includes other allocations of custodial supplies, flat grants, small school funding
- Targeted funding allocations can be converted to staffing
- Budget guidelines suggest appropriate uses (<http://www.4j.lane.edu/finance/intranet/budget/>)
- Actual spending is at principal's discretion
 - Subject to legal uses of public funds
 - Subject to district spending policy and procedures
- Schools monitor budget vs. actual for total discretionary budget
 - Use the "Current School Financial Review" report
 - Budget may be managed account by account or only to the bottom line
 - Projected year-end balance may be transferred to the Special Purpose Reserve Fund

Lawson Financial Reports

How to Find Lawson Reports

Below is a screenshot showing how to find financial reports in Lawson, under Reporting. As indicated by (2) below, selecting the box to the left of the report name and then clicking on (3) Add to Favorites will add frequently used reports to the Favorites list. This will save time in finding reports.

You can create your own short list of the reports you frequently use:

The screenshot shows the 'Reporting' section of the Lawson system. A sidebar on the left lists various report categories like 'History', 'Favorites', 'Accounts Payable', etc. The main area displays a table of reports. Callouts provide instructions: (1) Sort reports alphabetically by clicking the '^' symbol next to the 'Description' column heading. (2) Mark the box next to the report(s) you frequently use. (3) Click 'Add to Favorites'. (4) The next time you access 4J Custom Reports, click on Favorites to access your short list.

Report Name	Description
<input type="checkbox"/> 4JBN305 [Details]	Create Employee Group B-CLAS-10 Upload
<input type="checkbox"/> 4JPR312 [Details]	Create New Hires Workbook
<input type="checkbox"/> 4JPR303 [Details]	Create Substitute Dues Upload File
<input type="checkbox"/> 4JPR316 [Details]	Create Workman's Comp Holiday Ticket Upload
<input type="checkbox"/> 4JGL001d [Details]	Current Department Financial Review
<input type="checkbox"/> 4JGL012a [Details]	Current Detail by Area
<input type="checkbox"/> 4JGL012b [Details]	Current Detail by Grant
<input type="checkbox"/> 4JGL006a [Details]	Current Financial Report
<input type="checkbox"/> 4JGL006b [Details]	Current Financial Report For Grants
<input type="checkbox"/> 4JGL304 [Details]	Current Financial Statement Detail by Cost Center
<input checked="" type="checkbox"/> 4JGL001 [Details]	Current School Financial Review

Financial Procedures for Schools and Departments FY17

Report Overview: Current School Financial Review

- A financial report for use by schools (4JGL001)
- International High Schools use a similar Alt HS Current Financial Review (4JGL001b)
- Amounts reported under Fund 100 reflects discretionary account only
 - Discretionary Subtotal
 - General Fund (Fund 100) including any Targeted Funding
 - Excludes salaries/benefits not controlled by school
 - Eligible for Special Purpose Reserve Fund Transfer
 - Instruction Department projects
 - Includes sub accounts 899 Literacy, 849 Avid Program, and 881 Targeted Funding
 - Separate Line for 31211 (reimbursable) accounts
- Amounts reported under other Funds
 - 270 – Eugene Education Fund (EEF) Gifts
 - 275 – Eugene Education Fund (EEF) Grants
 - 290 – Special Purpose Reserve Fund (formerly Fund 210-Capital Equipment Fund and only for Schools and Departments)
- **Report is complete as of the prior night's processing**

Report Overview: Current Financial Report

- A financial report for use by departments instead of the Current School Financial Review (4JGL006a)
- Includes all salaries and benefits
- Provides totals by Fund
 - 100 – General Fund (remaining budget is eligible for Special Purpose Reserve Fund Transfer)
 - 260 – Federal and State Programs (Grants)
 - 270 – Eugene Education Fund (EEF) Gifts
 - 275 – Eugene Education Fund (EEF) Grants
 - 290 – Special Purpose Reserve Fund (formerly Fund 210-Capital Equipment Fund and only for Schools and Departments)
 - 490 – Capital Equipment Reserve (formerly Fund 210-Capital Equipment Fund and only for Technology Department, Facilities, and Transportation)
- **Report is complete as of the prior night's processing**

Considerations for Understanding Reports

- Items may not be included in report totals yet, such as:
 - Warehouse orders not yet shipped
 - Actual amounts that vary from Purchase Order amounts
 - VISA card charges that have not been processed
 - Amounts charged to the reimbursable accounts that will be charged to discretionary accounts (100xxx 31211)
 - Pending Journal Entries (in the encumbrance column) may be changed before being approved
 - Pending Budget Transfers are not included

Example: How to Create a Financial Report for School

Create Report in Lawson

1. Log in to Lawson.
2. Choose **Current School Financial Review (4JGL001)** from 4J Custom Reports on the 4J Reports bookmark.
 - o Alternative High Schools should select the **Alternative High School Current School Financial Review (4JGL001b)**.
3. Enter the **fiscal year** (e.g., 2017).
4. Enter the 3-digit **cost center** assigned to the school.
5. Choose whether to include or exclude accounts with all zero balances. Click OK.

An example of the Current School Financial Review is provided after this section. There is also a menu choice in the 4J Reports bookmark for the Current Financial Report, but that report contains more than just discretionary accounts. This is a “current” report and includes all transactions that were released through the previous night.

How to Review Available Funds

Included on this report are the General Fund, Special Purpose Reserve Fund, and Eugene Education Funds. The accounts included are the “discretionary” accounts for which the school is financially responsible. Non-discretionary salary and benefit accounts are excluded. Separate subtotals in the General Fund are given for special purpose accounts, including the 31211 Reimbursable. There is an option of including the accounts that have no activity for the year.

Locate the **Discretionary Subtotal** line in the report. If the amount in the **Balance** column is positive, the General Fund discretionary budget has available funds. Keep informed about how the balance changes month to month to prevent overspending.

Tracking Expenditures and Overspending

Responsibility for **expenditure tracking is the bottom line for each fund and not on an account-by-account basis**. For example, if the school is over budget in supplies and under budget in postage, there are no repercussions as long as the bottom line is not overspent. It is a site-based decision whether to: 1) monitor actual spending against the budget for each account; 2) ignore overspending by account if it is less than a predetermined amount set by the principal or administrator (for example, \$100); or 3) simply focus on the bottom line.

Any overspending of the discretionary General Fund accounts, in total, will have to be repaid in the following year or charged to other funds if appropriate money is available.

Considering Year-end Expenditures and Balances

As the end of the fiscal year approaches, any balance expected to be left over may be transferred to the Special Purpose Reserve Fund (Fund 290). Make sure to consider expenditures that may post after year-end as well as open purchase orders that may get cancelled or be invoiced at a different dollar amount than what was **encumbered**. Examples of expenditures that may post after year-end include print orders, postage slips, invoices for goods and services received before year end, VISA card charges, bus trips, district travel, etc.

Financial Procedures for Schools and Departments FY17

At the beginning of May, inform Financial Services of the requested amount to transfer to the Special Purpose Reserve Fund. Principals and secretaries should review what is still outstanding and discuss expected new expenditures not yet posted.

Subsequent to Board approval, the Special Purpose Reserve Fund transfer will carry forward the remaining balance in the General Fund budget at year-end and will be available in the Special Purpose Reserve Fund the following year, typically by October.

Financial Procedures for Schools and Departments FY17

Sample Current School Financial Review Report

Eugene Public Schools
ADAMS
8/27/2013 15:25

1
GENERAL LEDGER SYSTEM
Current School Financial Review for ADAMS
Fiscal Year 2014

43GL001
(Username here)
Page 1

Selection Criteria
Fiscal year: 2014
Cost Center: 104
Incl zero balance accts: N

Accounting Unit	Acct	Sub Acct	Account Description	Budget	Encumbrance	Expenditure	Balance
1001041111050	410	0	ADAMS GEN K-5 REG:SUPPLIES	12,834.00	1.00	228.36	12,604.64
1001041111050	410	990	ADAMS GEN K-5 REG:SUPPLIES CIP SAVINGS CON	0.00	148.95	0.00	-148.95
1001041280000	131	0	ADAMS GEN ALT ED:LICENSED SALARIES-ADD'L	1,000.00	0.00	0.00	1,000.00
1001041280000	211	0	ADAMS GEN ALT ED:PERS EMPLOYER CONTRIBUTION	337.50	0.00	0.00	337.50
1001041280000	220	0	ADAMS GEN ALT ED:SOCIAL SECURITY ADMINISTRATION	76.50	0.00	0.00	76.50
1001041280000	231	0	ADAMS GEN ALT ED:WORKER'S COMPENSATION	11.20	0.00	0.00	11.20
1001041280000	232	0	ADAMS GEN ALT ED:STATE UNEMPLOYMENT INSURANCE	5.00	0.00	0.00	5.00
1001042222000	410	0	ADAMS GEN LIBRARY:SUPPLIES	100.00	0.00	0.00	100.00
1001042223000	410	0	ADAMS GEN AV SVCS:SUPPLIES	3,700.00	0.00	0.00	3,700.00
1001042223000	470	0	ADAMS GEN AV SVCS:COMPUTER SOFTWARE	1,000.00	0.00	0.00	1,000.00
1001042223000	480	0	ADAMS GEN AV SVCS:COMPUTER HARDWARE	500.00	0.00	0.00	500.00
1001042240000	121	0	ADAMS GEN INST STAFF DEV:SUBS-LICENSED SALARIES	1,000.00	0.00	0.00	1,000.00
1001042240000	122	0	ADAMS GEN INST STAFF DEV:SUBS-CLASSIFIED SALARIES	1,000.00	0.00	0.00	1,000.00
1001042240000	211	0	ADAMS GEN INST STAFF DEV:PERS EMPLOYER CONTRIBUTION	76.20	0.00	0.00	76.20
1001042240000	220	0	ADAMS GEN INST STAFF DEV:SOCIAL SECURITY ADMINISTRATION	153.00	0.00	0.00	153.00
1001042240000	231	0	ADAMS GEN INST STAFF DEV:WORKER'S COMPENSATION	22.40	0.00	0.00	22.40
1001042240000	232	0	ADAMS GEN INST STAFF DEV:STATE UNEMPLOYMENT INSURANCE	10.00	0.00	0.00	10.00
1001042240000	244	0	ADAMS GEN INST STAFF DEV:INSURANCE BENEFITS	43.40	0.00	0.00	43.40
1001042411000	124	818	ADAMS GEN PRINCIPALS:TEMP-CLASSIFIED SALARIES WORKSTUDY	2,450.00	0.00	0.00	2,450.00
1001042411000	241	0	ADAMS GEN PRINCIPALS:PROFESSIONAL DUES	1,700.00	0.00	0.00	1,700.00
1001042411000	322	0	ADAMS GEN PRINCIPALS:REPAIRS & MAINT.SVCS. (ON CONTRACT)	4,600.00	0.00	7.00	4,593.00
1001042411000	324	0	ADAMS GEN PRINCIPALS:RENTALS	3,200.00	0.00	0.00	3,200.00
1001042411000	345	0	ADAMS GEN PRINCIPALS:FOOD/MEALS/SNACKS	600.00	0.00	0.00	600.00
1001042411000	346	0	ADAMS GEN PRINCIPALS:IN-DISTRICT EXPENSE	100.00	0.00	0.00	100.00
1001042411000	353	0	ADAMS GEN PRINCIPALS:POSTAGE	1,200.00	0.00	0.00	1,200.00
1001042411000	410	0	ADAMS GEN PRINCIPALS:SUPPLIES	200.00	0.00	0.00	200.00
1001042490000	319	881	ADAMS GEN OTHER SCH ADM:OTHER INSTRUC.PROF. & TECH.SERVICE TARGETED FUN	10,205.00	0.00	0.00	10,205.00
1001042546000	410	0	ADAMS GEN BLDG MAINT:SUPPLIES	5,500.00	250.00	325.65	4,924.35
			Discretionary Subtotal:	51,624.20	399.95	561.01	50,663.24
100104	31211	0	ADAMS GEN:REIMBURSABLE ACCOUNT	0.00	0.00	370.28	370.28
				0.00	0.00	370.28	370.28
			** Fund 100 Total:	51,624.20	399.95	931.29	51,033.52

1 The "Current School Financial Review" only includes discretionary accounts. The "Current Financial Report" includes ALL of your cost center's accounts.

2 "Current" includes all released transactions to date (updated nightly)

3 Encumbrances include open purchase orders and "released" journal entries. Actual amounts may vary.

4 A positive balance in the discretionary subtotal may be transferred to the Special Purpose Reserve Fund after year-end.

5 The reimbursable account (what Student Body owes to the District) is listed separately. You may have other discretionary accounts that are not listed on this report. Only accounts with activity are listed.

Other Funds are shown in separate sections on this report. See the following pages for more information.

Reimbursable Account (31211)

The Reimbursable Account provides a mechanism to record expenditures lacking documentation for posting to other funds (e.g. Visa charges), or that will be paid with Student Body or other funds.

Monthly Reconciliation of Reimbursable Account (31211)

- **This account should be reconciled monthly.** Review after e-mail from Financial Services indicates month is closed to ensure all transactions are complete.
- **Pay actual charges only.**
 - Use the Expenditure column balance to determine the amount owed.
 - Amounts in the encumbrance column may be different than the actual amount when the invoice is received.
 - If VISA charges are posted, make sure they clear out after distribution is submitted to Financial Services.
- **One check can be sent for multiple charges.**
 - When sending in one check for multiple items **always include the Account Detail by Account** for the 31211 account and indicate the items paid.
 - Indicate the 31211 account by including the full account, i.e. 100xxx 31211.
 - If multiple Student Body accounts need to be charged, distribute among the accounts when you enter the check into the Student Body system.
 - To help track what 31211 charges have been paid, consider including an identifier like the transaction number in the comment section when recording the check in Student Body.
- **Check prior year balance for new charges**
 - Most entries are in by August, but corrections can be made through the District audit period on a case-by-case basis.
 - In Account Detail by Account Report, enter prior fiscal year, enter accounting unit 100xxx, enter account 31211.

How to Determine the Amount Owed to the District

Use the **Current School Financial Review (4JGL001)**, **Alt High School Current School Financial or Current Financial Review** to review the 31211 Reimbursable account.

An example of the Reimbursable Account is printed on the previous page (see 5 on the Sample Current School Financial Review Report). Four items of interest are noted on that report:

1. This is a revenue account for the District.
2. All other accounts on this report are expenditure accounts.
3. This account has **no budget** for any school or department.
4. A positive amount in the **Expenditure** column at the end of the report means there is a liability to the district funds.

Any balances owed in the Reimbursable Account need to be paid before fiscal year end or they may be moved to an expenditure account in the discretionary budget. Contact Accounting for help reconciling this account if needed.

Financial Procedures for Schools and Departments FY17

Calculating Special Purpose Reserve Fund Transfer

1. Work in whole dollar amounts only; no cents.
2. Print and review the discretionary account balances using the "Current School Financial Review" for schools or "Current Financial Review" for departments.

1009992490897	319	0	EXAMPLE SCHOOL GEN OTHER SCH AD:OTHER I	26,120.00	0.00	0.00	26,120.00
1009992544000	522	0	EXAMPLE SCHOOL BUILDING MAI:BLDG. IMPRO	1,875.00	0.00	0.00	1,875.00
1009992548000	410	0	EXAMPLE SCHOOL GEN BLDG MAINT:SUPPLIES	6,392.00	0.00	5,960.95	431.05
Discretionary Subtotal:				126,085.00	6,038.99	59,748.44	60,297.57
Example School estimated additional expenses							-34,500.00
Example School amount to transfer							25,798.00

(Round the cents.)

3. Estimate charges or credits that have not been posted yet to accounts, and subtract them from the "Balance" column to determine the total transfer amount (see added information circled on report below).
4. In estimating additional charges or credits, be sure to consider the following:
 - Review outstanding encumbrances to determine if these will be paid, canceled, etc. (For help canceling purchase orders, e-mail purchasing@4j.lane.edu.)
 - Estimate or allow for May and/or June transactions that may not be posted until after June 30, i.e., VISA, postage and printing, transportation charges, and other billings, including staff.
 - If you have staffing transactions that could not be moved via a journal entry between discretionary and non-discretionary it will be necessary to take those into account as well. Please email budget@4j.lane.edu if you have questions.
4. Email Budget (budget@4j.lane.edu) with the transfer amount requested.
5. No adjustments will be made to the school's financial records until the fall when the school year is closed out and all expenditures have been entered.

Capital Equipment Reserve Fund (Fund 490)

This fund applies only to the Technology, Facilities, and Transportation Departments. Please contact Budget directly for instructions on calculating the Capital Equipment Reserve transfer.

Using Targeted Funding

In addition to the regular staffing allocation and discretionary budget, schools receive a targeted funding allocation. This funding can be used for staffing as well as for other types of expenditures.

- If a position will be funded through Targeted Funding use subaccount 881 to alert finance and HR to this staffing decision. Finance will adjust the targeted funding budget quarterly to move funding from the discretionary budget to staffing.
- Human Resources must be notified of any changes in staffing plans, on appropriate forms.
- Materials and supplies allocations are budgeted in 100 ccc 11xx aaa 319 881

Process for Allocating Targeted Funding

- In the spring of each year, during the budget process, the Superintendent's staff sets the level of targeted funding allocations.
- The amounts of funding allocations are provided to schools as part of the staffing packet.

Financial Procedures for Schools and Departments FY17

- Using the staff conversion table provided in the staffing packet, schools can convert certain types of these funds to FTE as part of their staffing plans.
- As these funds have been identified by Financial Services as converted to FTE, budget authority is moved from the school's discretionary budget to its staffing budget.
- Subsequent requests for FTE conversions are to be submitted with an Employee Change Form to Human Resources. Financial Services moves budget authority from the school's discretionary budget to its personnel budget once requests are approved (joint approval—Human Resources and Financial Services). Starting in 2016-17 financial services will be moving budget authority quarterly as part of the billing process for additional staffing.

Budgeting for Additional Staffing

Additional resources are sometimes available for schools and programs to hire additional staff. To calculate a cost estimate for additional FTE, use the staff conversion and costing table and calculator on the Financial Services intranet, under Budget: (<http://www.4j.lane.edu/finance/intranet/budget/>). These resources are updated annually and the budget team can help with staffing costing as needed.

Budget Transfers and Journal Entries

Budget Transfers (BT)

- Creates the initial budget, and moves budget resources from one account to another, e.g. to transfer budget to sub-accounts
- **BTs cannot move resources from one fund to another fund**
- Entered using "Budget Transfer" on the "4J General Ledger" bookmark (FB40.1)
- Printed using "Budget Transfer Batch Listing" on the "4J Reports/4J Custom Reports" bookmark

Journal Entries (JEs)

- Moves actual expenditures from one account to another, such as:
 - To correct airline tickets incorrectly charged to professional development
 - To correct bus trips charged to the wrong transportation account
 - To move textbook purchase from general fund to Special Purpose Fund
- Entered using "Journal Entry" on the "4J General Ledger" bookmark (GL40.1). Enter comments and/or send backup to Financial Services and provide enough information to verify the entry
- Printed using "Journal Entry Listing" on the "4J Reports/4J Custom Reports" bookmark

Record Retention

Financial Services is the official record retention site for all financial information other than Student Body, monthly leave reporting, and comp time.

Schools are the official record retention site for **Student Body records**

- Typical retention is 4 years
- Retention is 5 years for expenditures of federal funds

Schools are the official record retention site for **monthly leave reporting and comp time records**

- Retention is 3 years.

SPENDING AUTHORITY AND CONTROLS

Questions? Contact Purchasing at purchasing@4j.lane.edu

IMPORTANT:

- Guidelines apply to spending for all funds.
- Two *types of authority apply: Signing Authority and Purchasing Authority*
- All revenues and expenditures in all funds are considered to be public funds and are subject to the requirements of Oregon Revised Statutes and 4J Board Policy.
- Without proper authority, the individual making the expenditure or signing the contract is personally liable (ORS332.075(2))
- Original signatures are required; signature stamps are not allowed for any use.
- Oregon Statutes require the School Board to approve all contracts. The Board may delegate authority and has delegated authority for contracts under \$150,000.
- Spending limits include all purchases from one vendor; splitting a purchase between payment sources or having a single purchase split over several invoices to avoid purchasing policy requirements is prohibited under state law (ORS279B.065(2)) and District purchasing policy.

Public Funds Spending Guidelines

Principals, Directors, and other administrators are responsible for ensuring that transactions are within their authorized spending limits and comply with all applicable laws, regulations, and policies.

As a public entity, we are held to a high standard of stewardship for public resources. We each have a duty to care for the public trust. Moreover, our records can be subject to review, under the Oregon Public Records Law, at any time by anyone. We are required to “exercise prudent judgment so as to maintain proper stewardship of taxpayer dollars.”

Travel, meals, entertainment, food, and employee reimbursements are common areas for public scrutiny and investigation. The district needs to ensure that as many resources as possible are targeted toward the classroom. The following procedures will assist 4J staff who approve and monitor purchases in ensuring that expenditures are reasonable and comply with laws and policies. These procedures, such as travel per diems and documentation requirements, reflect practices that are required by law and are adopted throughout the U.S. by public organizations.

Signing Authority

Oregon law requires the School Board to approve all contracts or delegate the authority to do so. Without the proper authority, the individual signing the contract is personally liable. The Board has **delegated authority to sign contracts under \$150,000, without prior Board approval, to the Superintendent (Clerk), the Assistant Superintendent for Instruction, the Chief Financial Officer, and the Associate Director of Financial Services (Deputy Clerks).** For contracts over \$150,000, the Clerk or a Deputy Clerk may sign once Board approval has been given. Signing a contract without board

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delegated authority ***results in personal liability for payment***. Send contracts to Purchasing ***at least 2 weeks in advance*** to ensure sufficient time for review, verification of legal sufficiency, and signature. Contracts that do not meet the minimum legal requirements of state law and District policy may require a longer turn-around time, as Purchasing may need to contact the other party and request modification of the contract terms.

All purchases and contracts require proper documentation of authorization. *Authorizing signature is defined as the authority to enter into and approve payment on contracts, contract amendments, and change orders obligating district funds*

Summary of Authorized Signers

- **Only the Superintendent (Clerk) or a Deputy Clerk** has the authority to sign Intergovernmental Agreements (IGAs) regardless of dollar amount.
- **Only the Clerk or a Deputy Clerk** (Chief of Staff, Chief Financial Officer, Associate Director of Financial Services) have authority **to sign contracts**, or similarly obligate the district to expend funds or provide services.
- Purchasing reviews all Independent Contractor Agreements (ICAs) as prepared by school and department staff. Note there are two ICAs available online, \$600 or under and exceeds \$600. See <http://www.4j.lane.edu/finance/intranet/forms-documents/>. Principals and administrators sign these agreements to indicate that the services requested are required by the District, comply with District policy requirements, and that there are sufficient funds available to pay for the services. However, the ICA is not a legal contract until it has been signed by a Clerk or Deputy Clerk.

Purchasing Authority

A summary of **purchasing authority** guidelines is in the following table; note that any related contracts must be authorized as outlined under Signing Authority.

Required Authorization	Schools and Departments	Facilities
Clerk or Deputy Clerk	all Personal Services Contracts	
Principal or Program Administrator	Less than or equal to \$1,000	Less than or equal to \$5,000
Director	\$1,000–5,000	\$5,000–10,000
Clerk or Deputy Clerk, Following confirmation of director approval	\$5,000–150,000	\$10,000–150,000
Clerk or Deputy Clerk, following formal solicitation and Board approval	Exceeds \$150,000	

Note that purchasing staff releases all PO's exceeding \$1,000 once authorization is documented (email or hard copy approval).

Cost Quotes and Request for Proposals

Below are cost quote requirements for each spending limit range. **Dollar limits** below reflect District-wide spending for each fiscal year or for the life of the contract.

Quote Requirements for Goods

Spending Total	Quote Requirement
Under \$5,000	Purchase from the best source; informal quotes (oral, written, noted attempt) are allowable
\$ 5,000 to \$74,999	Three quotes required
\$75,000 to \$149,999	Three <i>written</i> quotes required
\$150,000 or more	Formal bid/proposal and Board approval required

Quote Requirements for Personal Services (including ICAs)

Spending Total	Quote Requirement
Up to \$25,000	Direct appointment
\$25,000 to \$99,999	Direct appointment upon a written finding by the District that states why it is in the District's best interest to do so
\$100,000 to \$149,999	Informal competitive process with three <i>written</i> quotes required
\$150,000 or more	Formal solicitation and Board approval required

Selecting a Vendor and Sources of Supply

Before completing a purchase, check the Sources of Supply list for required and permitted vendors:
<http://www.4j.lane.edu/finance/intranet/procedures-and-forms/>

Staff are encouraged to communicate with Purchasing staff regarding:

- Finding a suitable vendor
- Frequently purchased items for which the District has no contract
- Vendors that are not performing as agreed
- Difficult vendors
- *Meeting with a vendor is allowed, , however there is no obligation to do so.*

Buying Equipment

Purchase Order for Buying Equipment

For equipment purchases, Purchasing recommends using Regular Purchase Orders.

When Accounts Payable pays for an item on a PO line coded to accounts 460, 480, 541 or 542 the purchased item will automatically be transferred to the "Move to Inventory" screen in the Asset Inventory Management System. This occurs when the "receiver" is matched with the invoice by the Accounts Payable staff.

If a not-to-exceed PO is used to purchase equipment the item is *not* automatically recorded in the "Move to Inventory" screen in the Asset Inventory Management System. It will be necessary to tag the

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equipment and record it in the Asset Inventory Management System. *Benefit: In the case of theft, having complete records in the Asset Inventory Management System provides detailed information to Risk Management and the authorities.*

Fixed and Attractive Assets Definition/Inventory Requirements

Fixed assets which must be recorded in the District's asset inventory management system are items that are movable or fixed units of furniture or furnishings, an instrument, a machine, vehicles, buildings, improvements, an apparatus, or a set of articles that meets **all** of the following conditions:

1. It has an anticipated useful life of more than one year.
2. It has a value of \$5,000 or more, measured as original cost or estimated market value (in the case of donated items).
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

Computers are required to be recorded in the District's asset inventory management system. Computers should be purchased using a purchase order to ensure tracking for inventory and insurance purposes.

Attractive assets are items of equipment that do not meet the above definition, but are movable and valuable. Attractive assets include, but are not limited to, iPods, document cameras, clicker sets, and digital cameras. **A list of such equipment should be retained and tracked at the school, classroom, or department level.**

Optional – Schools and departments may record items in the asset inventory management system that are not required to be included if tracking is desirable.

Note: The preceding requirements of putting items into the Asset Inventory Management System are in addition to any inter-departmental tracking system that a school or department may use.

Assets Purchased with Federal Funds

The Oregon Department of Education has created guidelines for entities receiving federal funding to purchase assets.

- Fixed assets should be recorded in the District's asset inventory management system. Include information to identify the funding used for the purchase.
- Equipment should be tracked at the classroom level and include the following information:
 - Purchase cost and date
 - Location/or employee it is assigned to
 - Record of receipt of purchase
 - Funding used for purchase
 - Disposition

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“Equipment” is defined as items with a useful life of more than one year and an acquisition cost of less than \$5,000. Equipment examples include, but are not limited to, iPods, printers, projectors, graphing calculators, and digital cameras. Schools and departments may use the asset inventory management system to record items for tracking purposes.

PURCHASING REQUIREMENTS

Questions? Contact Purchasing at purchasing@4j.lane.edu

IMPORTANT:

- **Purchase orders provide the best method for controlling expenditures and ensuring vendors are appropriately contracted.**
- **All purchases must be pre-approved by the appropriate staff regardless of the purchasing method used (PO, Visa, Student Body check, reimbursement).**

Methods of Purchasing

The District provides three methods for completing non-student body purchases, including:

1. Purchase orders (POs)
2. Purchasing card (District Visa credit card)
3. Reimbursement

Note that the method used to complete a purchase does not change the requirements for approval, authority, or any other policy related to expenditures.

Purchase orders (POs)

Principals and select Program Administrators may approve POs up to \$1,000. Director approval is required for all purchases over \$1,000, *which includes multiple payments to one vendor that total more than \$1,000*. Please note that **splitting invoices is not allowed under state law (ORS279B.065(2))**. Lawson's PO module will automatically send notification when a PO exceeds spending limits for a buyer.

Additional guidelines for POs:

- Three types: regular, not-to-exceed, confirming
- Use regular or not-to-exceed POs whenever possible to make sure the vendor receives the terms and conditions of the purchase.
- Use confirming POs to pay for goods or services for which an invoice has been received and for goods that you already have in possession or services that have already been rendered.
- **Make sure any POs less than \$1,000 are signed by the Principal or Program Administrator and the terms and conditions are sent to the vendor.**

District Purchasing Cards (Visa)

Overview

Positions with frequent purchasing or travel responsibilities may be considered for assignment of a District VISA credit card. The Visa card is designed specifically for District use in purchasing low dollar materials and supplies, as well as for select District-approved travel and training expenses. Using a Visa to make purchases is a way to streamline processes and decrease costs by reducing the number of low dollar purchase orders. Authorized employees are provided an individual card with pre-determined transaction limits and monthly spending limits established by the responsible administrator. Because

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Directors/Principals are responsible for the budgets that are used by credit card holders, they are to review the list of cardholders at their site annually and determine ongoing needs for card issuance.

Annually, all authorized cardholders will be asked to sign a memorandum of understanding that affirms they will be held responsible for maintaining sole possession and security of the card at all times and complying with district purchasing policies when using the credit card. The signed (MOU) should be returned to accounting by the first business day of October to retain credit card privileges. The MOU can be obtained from: <http://www.4j.lane.edu/finance/intranet/forms-documents/>, "Memorandum of Understanding for Card Holders".

Process for Requesting New Credit Card or Cancellation of Card

A principal or director may request a credit card for staff as necessary for efficient purchasing of goods and services. Limiting the number of cards is strongly advised due to the time consuming nature of monitoring spending and reconciling statements. Principals and Directors should email purchasing directly to cancel or make a change to an existing card or to setup a new card (purchasing@4j.lane.edu).

Cardholder Obligations

- The Memorandum of Understanding outlines cardholder obligations.
- Document pre-approval for all expenditures according to Purchasing Authority guidelines.
- Obtain the statement, which is available online around the 8th of the month and received in hardcopy by the 10th
- Submit to Finance by the 20th of the statement month:
 - a reconciled, approved statement
 - all original, itemized receipts (not just the charge slip)
 - approval of spending with clear indication of district purpose for expenditure
- Document approval for statement. Cardholders do not approve their own statement; approver is the relevant Supervisor, even for principals and Directors.
- Maintain physical custody of the credit card (each card holder); do not remove the card from a district facility except when necessary for the purchase of authorized items (e.g. do not store in purse or wallet).
- Report a lost or missing card immediately to US Bank (800-523-9078) and Purchasing.

Credit Card Limits

- Not to exceed \$1,000 maximum for a single transaction; \$2,500 monthly spending limit unless approved by the CFO
- Limits must align with the district spending limits.
- Purchases exceeding \$1,000 should be completed through use of the District Credit Card PO.

Access Online

Online access to review card charges is available. Sign up is easy, improves efficiency and reduces paperwork. Instructions for registering are at: <https://access.usbank.com> see Financial Services intranet Forms and Documents <http://www.4j.lane.edu/finance/intranet/forms-documents/> Staff who

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reconcile more than one card may request statement access for others cards (e.g. principal, custodian, other staff at your site) by asking the administrator to submit a request to Purchasing.

Allowed Credit Card Purchases

- Purchases of goods or services that support the educational purpose of the district and that are authorized by the District's adopted budget.
- Purchases of low dollar amounts as well as District approved travel and professional development expenses.
- Purchases within all other spending guidelines and with required documentation, including preapproval by authorized staff.

Unallowed Credit Card Purchases

- Computers
- Items that do not comply with district policies and procedures:
 - Foods of minimal nutritional value that do not conform to the wellness policy e.g., pop, most candy, candy coated popcorn.
 - Any non-district purpose e.g., personal use, cash advances, alcoholic beverages, entertainment gift cards, gas or other expenses for personal car, fines or penalties.
 - Reimbursements over set limits.

Vendors Excluded (MCC)

- The District has chosen to exclude some vendors based on their Merchant Category Code (MCC). These codes are those not generally related to District business. Certain merchant categories are blocked for all District Visa card purchases and include cash advances, wire transfers, pawn shops, fur shops, financial institutions, legal and accounting services as well as others.
- If you have a special need to purchase from a blocked MCC, have your administrator contact the Purchasing department at: purchasing@4j.lane.edu.

Required Receipts and Statement Documentation

- Document pre-approval for all purchases as required under Purchasing Authority procedures.
- Obtain a **detailed receipt** for each purchase. Sign the receipt if you make the purchase in person.
- **Taxes:** For non-travel related tax fees (e.g. sales tax), request an exemption certificate from Purchasing and submit to vendor.
- Complete *Credit Card Payment Statement Form* at: <http://www.4j.lane.edu/finance/intranet/forms-documents/>.
 - **Attach original, itemized receipts, not just the charge slip summary.**
 - Use the missing receipt form to document purchases for which an itemized receipt is not available.
 - List and indicate account(s) to be charged and the amount to each account.
 - Do not deduct disputed amounts from your bill. Charge the amount and the corresponding credit when the dispute is resolved to the 31211 – Reimbursable Account.
 - Obtain supervisor signature. Cardholders do not approve their own statement, including principals and director.

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- Send completed statement packet to Accounts Payable by the 20th of the statement month.

Returns and credits

- If a purchased item needs to be returned for any reason, make arrangements with the vendor to have the item shipped/delivered back to the vendor's place of business or warehouse.
- Keep a copy of any shipping documents used for returns and keep these records with your other documentation for future reference.
- The vendor should issue a credit for any item that has been agreed to for return. Review subsequent statements to assure that this credit has been processed and posted to your account.

Internet Purchase Guidelines

When making district purchases through websites:

- Do not set up a district account unless authorized by Purchasing.
- Do not select the option to “save credit card information.”
- Ship directly to a district location. District purchases should never be received at home addresses. Such purchases are considered to be personal.

Fraud Prevention/Fraud Action

- Contact US Bank immediately at 800-523-9078 if you feel your card has been compromised (e.g. lost, stolen or unauthorized charges on statement).
- Follow-up by contacting Purchasing at: purchasing@4j.lane.edu.
- If contacted by US Bank, cardholder must provide verbal proof of identity (e.g., name, address, and phone number) and verbal verification of unauthorized transactions in order to lift the “fraud prevention hold” or to cancel card and reissue. US Bank will forward you the required paperwork.
- If charges are disputed, the cardholder must submit the required paperwork within thirty (30) days to US Bank, in order for the charges to be reversed.
- Cards that are lost/stolen/contain fraudulent activity will be canceled and a new account established. A new card will be issued and mailed to Purchasing in approximately one week. Purchasing will notify the cardholder that the new card is available to be picked up from Purchasing. If the old card is found, destroy it by cutting it in half and securely shredding it. Do not attempt to use the old card.

Revoking Credit Card Privilege

- All District credit card use is subject to examination by the state auditor’s office.
- **The District shall have unlimited authority to revoke use of any purchasing card issued** and upon such revocation, the District shall not be liable for any cost subsequently charged to the card.
- The card may be revoked if charges occur that are personal, not authorized by an administrator, not allowed by federal, state or local laws and regulations or District policies and procedures, which lack proper detailed invoice support, or which lack timely receipt of documentation by accounting.

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- Card holder may be required to pay unallowed charges and be disciplined up to and including termination from employment for violation of the MOU agreement.

Employee Reimbursements

Employees may be reimbursed for limited, small purchases as follows:

- Expenditure should be preapproved by authorized approver (e.g. principal or administrator). Consideration should be given for cost agreements for supplies, copying and printing, and other contracted services before approving reimbursement.
- Expenditure may not be for any personal services; employees providing services must be paid through payroll and contractors must be paid directly through district funds and under an ICA.
- Reimbursement is limited to \$250 per month per person, regardless of number of payments.
- Purchase must comply with district purchasing guidelines and documentation requirements.
- District staff should not benefit personally from purchases (e.g. cash-back for purchases on personal Costco card).
- Reimbursement should be submitted and paid through Financial Services within 60 days of when the expenditure was incurred.
- Personal cell phone expenses are generally not reimbursed except as provided under an employee stipend or monthly allowance.

Inter-Governmental Agreements (IGA)

Pursuant to ORS 190.010, the District may contract with another government agency for performance of services. Please contact the Purchasing Department with questions regarding putting an IGA in place. Only the Superintendent or a Deputy Clerk has the authority to sign an IGA (regardless of the amount)

Independent Contractor Agreements (ICA)

Independent Contractor Agreements (ICAs) are for non-employee service agreements. The ICA must be completed and **signed by a Clerk or Deputy Clerk two weeks in advance of the work being performed.**

Even when a quote is not required, all service agreements require an ICA or other agreement. Contact purchasing to ensure that the service qualifies as a personal service.

Remember: Before services are rendered an ICA must be completed and sent to Purchasing for review and approval. A background check may be required as part of the ICA if the contractor has the potential to have unsupervised access to students and/or District facilities. Either fingerprinting or a volunteer background check is allowed, depending on the circumstances. To document a volunteer background check is completed, provide to Purchasing a screen print of the name that is approved in the database. Contractors needing to be fingerprinted may pick up the fingerprint packet in Financial Services.

ICA Process

- Clear scope of work and terms of payment must be indicated on the ICA (e.g. flat rate, fixed rate, reimbursement, etc.).

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- Contracts that exceed \$1,000 must be approved by a Director. This can be evidenced by: a) having the ICA signed by the Director, or b) issuing a purchase order for the services which is approved by the Director. Purchasing will ensure that approval is given prior to forwarding any ICA for final signature by a Clerk or Deputy Clerk. Note: Instruction-related ICAs over \$5,000 must also be approved by the Assistant Superintendent for Instruction.
- Contractor must be able to verify qualification as independent contractor, such as:
 - Maintenance of a business location separate from that of the client. May be a qualifying home office as defined by the IRS
 - Bearing the risk of loss of the business (e.g. contracts based on lump sum payments and/or performance standards)
 - Two or more separate clients in a 12 month period
 - Significant investment in the business (i.e. tools, equipment, etc.)
 - Authority to hire (and fire) other persons
- Schools/Departments select the ICA based on the total annual amount of business with the vendor:
 - Use the ICA noted “**Under \$600 Annually (District-wide)**” when a contractor payment is less than \$600 annually on a district-wide basis. This ICA allows a lower insurance requirement for the Contractor.
 - Use the ICA noted “**\$600 and Over Annually (District-wide)**” when a contractor payment exceeds \$600 annually on a district-wide basis. This ICA has higher insurance requirements for the Contractor.
 - The contractor is to provide an insurance certificate indicating adequate coverage. If an insurance certificate is not provided, an exception to the insurance requirement may be approved by Purchasing and documented in the form of an email.
 - Due to new IRS requirements, **payment may not be made without a completed ICA**. Any penalties for missing contracts will be paid by the department or school.

Paying the Contractor

1. Contractor must submit an invoice that clearly documents services completed and billing amount
2. Advanced payment, or payment before services have been completed, are NOT ALLOWED
3. School or Department verifies services as listed on invoice are completed as agreed and at the agreed rate.
4. Confirming or not to exceed PO is submitted for ICA's less than \$1,000 (PO should already be released for \$1,000 or greater).
5. Invoice is submitted to AP for payment; the ICA is not an invoice and does not generate payment.

GUIDELINES FOR COMMONLY USED ACCOUNTS

Questions? Contact Accounting at accounting@4j.lane.edu

This section provides guidance for specific accounts commonly used by schools and departments. The Chart of Accounts has a detailed description for each component of the accounting system, including all Funds, Cost Centers, Functions, Areas, Accounts, and Sub-accounts. See <http://www.4j.lane.edu/finance/intranet/forms-documents/>.

Petty Cash

Petty Cash

For Schools: See the student body manual for detailed procedures. The maximum General Fund Petty cash on hand allowable is \$100 for an elementary school; \$150 for middle school; and \$300 for a high school or program.

For Programs: Petty cash funds may only be replenished based on receipts. Include with each Petty Cash PO all receipts collected from petty cash expenditures. The monthly reconciliation with beginning balance, expenditures, and ending balance should accompany PO requests for petty cash, with signature of administrator to confirm balances.

Professional Development Costs

Professional Development Plans

Plans should be submitted to the appropriate administrator in advance explaining how the training will contribute to the achievement of Board, Superintendent, and instructional goals and the funding source for the training.

Professional Development Allowable Use

Professional Development (PD) funds are intended to be an individually driven benefit for administrators (account 241) and the purpose of the fund is flexibly defined. Spending must follow district guidelines, as it is use of District Funds, and be for the benefit of the employee.

Recording Use of PD

When PD funds are budgeted through account 241, related expenditures should also be recorded to that account. PD expenditure beyond employee-contracted benefit costs should be expended to the applicable account (e.g. out of district expense).

Meetings, Travel, and Meals

In-District Food Purchases for Meetings

Occasionally it is in the best interest of students and the District for staff to meet with community members, students, or other stakeholders over a meal period. In such instances, it is appropriate for the district to pay for that meal; however, meals must be reasonable in the eyes of the public. Meetings should be scheduled over meal periods **only when it is the most efficient and effective option** for conducting district business and must be reasonable under public scrutiny.

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District funds may not be used for food or beverage purchases for either of the following:

- regularly scheduled staff meetings
- refreshments for office social events such as celebrating holidays or birthdays

District funds may be used for food or beverage purchases for the following events:

- preapproved, documented, legitimate business (educational) purpose
- Training session or workshop involving district business or if a group works through a meal period and *no meal break is provided*
- meetings involving members of the community who are voluntarily assisting the District in its mission (e.g. lunch or dinner for a committee meeting that is scheduled over a mealtime)
- meetings of at least 10 people and lasting longer than one hour
- grant-funded events when refreshments or meals were included in the grant proposal and approved by the granting agency.

The timeframes below provide guidelines for which, if any, meals or refreshments may be provided.

Breakfast	Meeting/Training commences prior to 7:00 a.m.
Lunch	Meeting/Training runs continuously from 11:00 a.m. to 1:00 p.m.
Dinner	Meeting/Training extends past 7:00 p.m.
Refreshments	More than 10 participants and exceeds one hour

Additional considerations for in-district food or beverage purchases include:

- Food must meet applicable district nutrition standards (see WELLNESS POLICY).
- Receipts must be itemized, list attendees, and describe district business/educational purpose.
- Alcohol costs are non-reimbursable.
- Costs exceeding maximum spending limit are not reimbursable, and any over-expended District Funds will be paid with personal funds.
- Exceptions to these guidelines require preapproval by the Superintendent, including any food or beverage purchase with public funds for staff celebrations.
- See OAM 10.40.10.PO for additional guidelines.

Spending Limit for Meal Purchases

Non-travel expenditures for meals or refreshments should be reasonable in cost and generally not exceed the related GSA rate for Eugene (<http://www.gsa.gov/portal/content/104877>). Reimbursement is provided at actual cost; director approval must be provided for costs expected to exceed the per diem allowance. Through September 2016, the full-day rate is set at \$59.00 per person. The following guidelines provide the per meal maximum cost per person including gratuity:

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Meal(s)	Spending Limit with Gratuity	Per Person Limit
Breakfast only	25% of per diem limit	\$14.75
Lunch only	25% of per diem limit	\$14.75
Dinner only	50% of per diem limit	\$29.50
Refreshments only		\$5.00

In-District Travel and Mileage Costs

1. Employees attending functions within driving distance should commute together if schedules permit.
2. Direct costs for personal cars such as a tank of gas, repairs, washing, and maintenance are not reimbursable. **Only a mileage allowance may be claimed and a District Visa cannot be used for related travel purchases (e.g. gas).**
3. When preapproved by a supervisor, use of an employee's personal vehicle for District business will be reimbursed at the IRS mileage rate for miles as supported by documentation (e.g. Google Maps). The actual expense for tolls and parking will be reimbursable and documented with receipts.
4. Commuting mileage is not reimbursable as it is a personal expense and defined as the distance from the employee's residence to primary workstation.
5. Staff retreats may be scheduled with prior approval of the Superintendent or Assistant Superintendent.

Out of District and Out of State Travel

District employees may be authorized for travel when required for essential professional development or attendance at specific conferences related to District operations, programs, or curriculum. Staff are expected to use sound judgment to ensure travel and related expenses are necessary and reasonable. Non-travel options for training are preferred (e.g. web-based trainings, group onsite training, videos) when comparable and less expensive. Resource availability, such as funding and staffing, are important considerations for approval of requested travel. In addition, state policy requires the District to limit the number of employees attending the same out-of-state meeting or event and, to the extent possible, develop methods for information sharing that would reduce the cost of additional staff travel.

Travel Procedure

All travel must be pre-approved prior to expenditure for travel; staff without documented approval may be *personally liable* for any incurred expenses.

1. Traveler completes the Travel Approval Request form (<http://www.4j.lane.edu/finance/forms/>).
 - o Estimate all travel costs and consider expenses for lodging, air and ground travel, mileage, meals, parking, registration, baggage fees, substitute, etc. As possible, get a quote or otherwise confirm estimates as backup for assumed expenses.
 - o Include the funding source for travel (such as PD funds, grant, general fund, etc.). Note that reimbursements may be limited in certain instances by contractual restrictions found in some grants, by the availability of funds, or by the approving administrator.

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Travelers should determine whether there are any such limitations before committing to travel. *Perkins grants require actual receipts for reimbursement.*

- Provide the conference or event agenda as applicable
- 2. Traveler submits Travel Approval Request form to Supervisor.
 - All out of district travel **must be preapproved by a Director** for each employee.
 - All out of state travel **must be preapproved by a Director and the Superintendent** for each employee traveling out state.
 - For group travel, one request with a list of travelers may be submitted, with clear documentation for per person travel cost estimate.
- 3. Supervisor or last signer submits completed and approved form to accounting@4j.lane.edu. Finance uses the preapproval to review related expenditures, such as backup for employee reimbursement requests. Only preapproved costs will be reimbursed.
- 4. Traveler submits request for substitute (as applicable and authorized), with proper coding for costs.
- 5. Traveler completes travel and submits reimbursement form to supervisor, including original receipts for all expenditures except meals (paid at per diem except for Perkins related travel or other funder limitations).
- 6. Supervisor verifies appropriateness of reimbursement and submits approved reimbursement with backup documentation to payroll; notes any discrepancies between pre-approved and actual costs.
- 7. Payroll processes reimbursements received by the 15th with the next payroll payment.

Additional Travel Considerations

- Costs in excess of approved travel reimbursement and available funding will be covered by employee's personal funds.
- Travelers with District Visa are not allowed to purchase meals or food with credit card as meal per diem is provided.
- Additional costs of travel for personal time (e.g. vacation added onto travel) or an accompanying spouse are not reimbursable
- Reimbursement of personal expenses shall not be authorized for payment at any time. For example, employees will not be reimbursed for parking tickets, lodging safe fees, or commuting mileage. Commuting mileage is defined as the distance from the employee's residence to primary workstation.
- Exceptions require preapproval by the Superintendent.

Meal Costs

Reimbursement of meals during authorized district travel is provided as a per diem meal allowance, which is a fixed amount of reimbursement for a meal. It is not reimbursement for the actual costs incurred. *Receipts are not required for meals if claiming per diem*, and is the preferred reimbursement method. Travel expenses must not be claimed prior to travel taking place and employees must be in travel status to receive a meal allowance.

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Food and beverages cannot be charged to a District Visa during travel to prevent accidental payment for both the charged meal and a per diem employee reimbursement. Note that if travel related meals are charged to a District Visa, then the amount charged will either be deducted from the employee's travel reimbursements or the employee will be required to reimburse the District. When actual cost is incurred or reimbursed, the lower of per diem or actual cost will be allowed. Occasionally, employees may be reimbursed for actual costs such as when the funding source requires actual receipts (e.g. Perkins) or there is a business reason to do so. Even when a traveler is eligible for reimbursement of actual meal costs, any purchases of alcohol shall not be reimbursed.

Meal Reimbursement on First and Last Day of Travel

Meal per diems for the initial and final days of travel are determined on the following schedule based on departure and arrival times.

Time	Departure on Initial Day of Travel	Arrival on Final Day of Travel
Before 6am	Full	None
6am to 12pm	Lunch & Dinner	Breakfast
After 12pm to 6pm	Dinner	Breakfast & Lunch
After 6pm	None	Full

For example, if an employee must arrive at the airport at 5am to depart on a flight at 7am, departure is considered 5am and the full day per diem would be provided. For ground travel, reasonable travel time will be considered for determining eligible meals. Exceptions may be considered for unforeseen travel situations (e.g. delayed flight or unusual traffic delay).

Complimentary or Included Meals

Meals included as part of the registration fee for a conference, seminar, etc., must be subtracted from the employee's daily meal per diem. The related GSA meal per diem is applied. Complimentary meals provided by a hotel do not affect the per diem meal allowance. No adjustment is required.

Meal Per Diem Non-Overnight Travel

A meal per diem is permitted under the following conditions during non-overnight travel:

- **Breakfast.** Personnel must be on travel status for two hours or more before the beginning of their scheduled work shift to receive a breakfast allowance.
- **Lunch.** No allowance is provided for lunch during non-overnight travel. The actual cost of the meal may be reimbursed if the employee is attending an approved district meeting or activity, the meal is an agenda item that was not included in the fee, and the cost and choice of having the meal were beyond the control of the employee.
- **Dinner.** Personnel must be on travel status for two hours or more beyond the end of their scheduled work shift to receive a dinner allowance.

Multiple Locations During Overnight and Non-Overnight Travel

A single per diem rate is used for an entire day. During overnight travel, if the employee travels to more than one location in one day, the per diem rates for each day are the rates for the location in

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which the traveler will spend the night. *However, on the final day of travel, the per diem rates are the rates for the location in which the traveler last stayed the night, prior to returning to their official workstation or home.* When travel in a single day (non-overnight travel) is to multiple locations (meaning, more than one work destination), the highest per diem of the multiple locations is used.

Transportation Costs

District travel will be reimbursed for the method most practicable and commensurate with the nature and purpose of the employee's duties, with consideration for energy conservation, total cost to the District (including costs of per diem, overtime, lost work time, and actual transportation costs), total distance traveled, number of points visited, and number of travelers. The method of transportation will be authorized as part of the travel request process.

Use of the Most Direct Route. Distances between points traveled are calculated by Google Maps or other mapping software; actual odometer reading is also acceptable and are subject to verification. For any out-of-state trips between points where scheduled airline service is available and where personnel are combining official state travel with a holiday, weekend trip, vacation or other personal travel, payment will be based on the cost of roundtrip coach airfare and the meal and lodging per diems to which personnel would have been entitled while traveling by air or by the least expensive reasonable means of travel. Mileage to and from the air terminal normal to the departure may also be allowed.

Airline Ticket Purchases. Per state policy, all personnel shall fly coach class regardless of funding source unless the difference is paid from the traveler's personal funds. Baggage and luggage fees are a reimbursable expense. The traveler should consider the extra fees charged by the airlines prior to making their travel arrangements and plan accordingly. When combining personal travel and district travel, baggage and luggage fees should be allocated accordingly and be reasonable under the circumstances.

Use of Rented Vehicle. Vehicle rental fees are reimbursable and should be selected for the least cost practical for travel (e.g. compact or economy size). Drivers must have a valid current driver's license for the class of vehicle driven and employees should refer to Risk Management for insurance information on rented vehicles.

Private Vehicle Mileage. Private vehicle mileage reimbursement is allowed for travel on official district business based on the most direct route as follows (temporary workstation is typically the travel destination):

- a) Between a traveler's primary workstation and a temporary workstation;
- b) Between a traveler's primary workstation and another primary workstation;
- c) Between temporary workstations;
- d) Between a traveler's residence and a temporary workstation, less an amount for commuting mileage. However, agencies are not required to deduct commuting mileage under the following limited circumstances:
 - When an employee normally commutes by bus, carpool, MAX, or other non-personal vehicle.
 - When travel is between an employee's residence and an airport, bus terminal, or other

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common carrier.

- When the employee leaves or returns to his/her residence during overnight travel.

The district may authorize an exception to the policy on a case-by-case basis and with documentation for justification.

Lodging Costs

Lodging is allowed for trips that exceed 75 miles one-way, unless preapproved by supervisor (exception for safety, multi-day event, or other issues may be considered). Overnight travel within the state should be for events that span at least two days.

- Itemized hotel receipts are required. Room charges must be at GSA single occupancy rate (<http://www.gsa.gov/portal/category/100120>) or the standard conference hotel rate (with a copy of the conference application and conditions) unless staff shares a room on a trip. For example, the maximum reimbursable room rate in Eugene is \$106.00 plus applicable taxes per day through September 2016. Any difference must be supported by a business reason and approved in advance by a Director.
- Staff should request the government rate, or lowest rate available.
- Lodging may be paid for in advance with a District Visa; hotels typically also require a credit card to be on file for incidentals.
- Charges for business related faxes, internet service, photocopying, parking, and business related local or long-distance calls will be reimbursed when free services are not available and must be detailed on the hotel receipt. Document on the receipt the business purpose.
- In-room movies are not reimbursable.

Room Sharing

Employees may “double up” in a room in order to save the state money or for efficiency, but are not required to do so. A single employee is allowed to be reimbursed under these circumstances but the transaction must be thoroughly documented for audit purposes and the separate expense claims must cross-reference.

Lodging Per Diem Exceptions

Exceptions to the published lodging per diem rates are allowed. Exceptions to lodging rates must be accompanied by documentation and receipts. For example, if personnel attend a conference or meeting and stay at an official hotel/motel, as defined in the conference or meeting registration or agenda for that conference or meeting, and the lodging cost exceeds the per diem for that location, the reimbursement of actual lodging expenses is allowed. However, staff are obligated to make and document an effort to (1) lodge at the lowest conference hotel room rate available at the published conference/meeting facilities or (2) lodge at an alternative lowest cost hotel/motel within close proximity (1 to 2 block radius) to the primary conference/meeting facility. Traveler safety is a factor to be considered in the evaluation of an alternate lodging facility.

Combining Personal Travel with District Travel

Employees combining personal travel with district travel are cautioned that a personal liability may be incurred should the district travel be cancelled, regardless of point in time before or during travel

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event. Employees are responsible for all costs should the business event be canceled at a point that all reservations could have been canceled resulting in less or no cost to the district. When combining personal travel and district travel, baggage and luggage fees should be allocated accordingly and be reasonable under the circumstances. Reimbursement will be based on the estimated cost of travel had only district travel occurred (such as the cost incurred by other employee travel for the district portion of the trip).

Staff Celebrations and Flowers

Staff Celebrations

Costs related to staff celebrations must be paid with non-district or personal funds except where specifically authorized by the superintendent as a District event.

Flowers

Flowers are not allowable expenditures except for graduation decorations, within a reasonable cost.

Gifts and Gift Cards

Gifts are generally not an allowable use of District funds. Below are specific procedures related to gift giving.

Volunteers

Gifts may be given to volunteers to show appreciation, if the amount is of a nominal value (e.g. not exceeding \$25) and not in the form of cash or a gift card. Gifts should be from student body funds raised for this purpose.

Staff

District employees may not receive gifts. Please see the *Ethics Guidelines* section of this guide for more information.

Students

Generally, gifts are not allowed for students. An allowed student exception would be when a gift is necessary to support temporary need, as part of specific superintendent-authorized programs, such as the homeless program run by the Instruction Department (from the General Fund) or if specifically allowed under the terms of a grant (Grant Fund).

- a) *General Funds*. Allowed student exceptions are extremely limited. One example is the Positive Behavior Interventions and Supports (PBIS) program. **PBIS** is a program designed to encourage positive student behavior and an allowance is provided to each school to provide resources for this program. Intervention programs might comprise specific activities or rewards and awards for students. Because public funds support purchases of incentives it is important to ensure purchase of an identifiable educational good or service with the funds and that the incentive is received by the intended student. The cost of these items should be nominal and in any event no greater than \$15. Examples of incentives are a hat, t-shirt, backpack, or water bottle.

With prior approval through the PBIS office and submitted to finance, schools may purchase gift certificates or stored value (gift) cards that are linked to a specific good or service. An example

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of such a card would be a stored value card for the cost of a movie ticket. Other examples should align with the District's wellness policy.

If the school purchases gift certificates or stored value cards, please follow these additional procedures to verify that the purchase reaches the intended recipient:

1. Keep a description of the purchase of the incentive and criteria for getting one
 2. Keep the cards in a locked cabinet or drawer until distributed
 3. Keep a list of who received cards, the list should be signed by students as the cards are distributed to them
 4. Once the cards are all given out, ensure that the list contains the same number of recipients as the number of cards that were distributed.
- b) *Grant Funds*. Allowed student exceptions must align with the specific terms of the grant. The grant must state that gifts or gift cards are allowed. For example, Title funds may not be used for the purchase of gifts. Limited exceptions for students are made when the item is:
- a. non-cash or cash-like (no gift card or retail vouchers) items without a restriction over purchase (some tickets for admittance might be allowable),
 - b. of an amount that is of minimal value (with a transaction value of less than \$25), and/or,
 - c. a token (hat, t-shirt, pen, baseball cap, backpack, water bottle).

Moreover, the gift must satisfy the following conditions:

- Be approved by the Grantor– or clearly be within the spirit of the grant (grant manager will be required to justify),
- Meet the district's goals,
- Be in response to an activity – not a giveaway – specified in the reimbursement request, and
- A list of recipients, signed by recipients, should be provided to accounting with the request for reimbursement.

PAYROLL

Submission Dates

Payroll Forms: Timesheets

Staff paid through timesheets record time over the period from the 16th of the previous month to the 15th of the current month. Please submit appropriately signed timesheets as soon after the 15th as possible.

Payroll Forms: Direct Deposit Request

Direct deposit forms received after the 15th will be entered if at all possible. Remember that a paper check will be printed the first payday after a direct deposit account is established or changed. This allows the bank to verify the deposit information.

Other Payroll Forms

Forms received by the 15th of the month will be processed in the current month. Forms received after the 15th will be processed the following month. Other payroll forms include:

- Extended Contract Form
- W4 Federal Tax Withholding Form
- Request for Removal from Payroll Deduction
- Tax Sheltered Annuity (TSA, 403b) Enrollment Form
- Mileage Reimbursement Form
- Travel Reimbursement Form
- Employee Reimbursement Form

Payroll Forms and Information

Payroll Forms Online

Many payroll forms are available online at <http://www.4j.lane.edu/staff/forms> and <http://www.4j.lane.edu/finance/forms/>.

The web page forms:

- Are the current official version
- May be completed directly on-line
- May still be printed and completed manually
- Most completed HR forms can be e-mailed to HR
- Forms that have an asterisk require a signature (print the completed form, obtain the required signature, and send to appropriate department)

Monthly Wage Statements (My Pay Stub)

Direct deposit wage statements are available online and directions are provided at <http://www.4j.lane.edu/staff/paystub/>. Access requires six-digit employee number. Note: wage statements are password protected by the last four digits of the social security number.

W-2s

W-2's are not available online. To receive a copy of a W2, contact the Payroll Department.

Janette Eichler:	A-L	790-7613
Carol Alferes:	M-Z	790-7612

Employee Self Service

Lawson Employee Self-Service is a collection of web forms from which you can view and change some of your Human Resources and Payroll information. To access any of the information listed below, go to <http://www.4j.lane.edu/finance/intranet/lawson-employee-self-service/>

Note: To access the ESS site, User must be connected to the 4J network, either from within a District building, or via VPN.

Time and Absence Reporting

Enter absence hours for vacation, sick leave, or other leave types available to staff for paid and unpaid leave.

Personal Profile

Displays basic personnel information: employee name, preferred name, social security number (last four digits), birth date, gender, race, and ethnicity.

Leave Balances

Displays balances for sick leave, vacation, and other leave types.

Pay Checks

Displays paycheck information for the last 12 months. This is the same information as on your direct deposit notice, but presented in a tabular format. Visit the My Pay Stub web site to view or print a formatted copy (see *Monthly Wage Statements (My Pay Stub)*)

Additional Compensation

Classified Overtime/Additional Hours

- Overtime and Compensatory Time must have **prior, written approval from a supervisor**
- Additional hours (straight time) for time worked up to 8 hours per day or 40 hours per week
- Overtime or Compensatory (comp) time (time and a half) for any time worked in excess of 8 hours per day or 40 hours per week. (Temporary employees' and walk-on coaches' overtime is paid for hours in excess of 40 per week.)
- Overtime should be submitted on an employee timesheet
- Comp time must be tracked at the building level
 - Only for occasional and irregular overtime work
 - Maximum of 240 hours may be accumulated
 - Must be used or paid within 26 months of earning

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- If employee changes buildings, send comp time records to secretary/principal at the new building
- Comp time balances must be paid when an employee discontinues working for the district
- Notify principal, human resources and payroll
- Send comp time records to payroll

Licensed/Administrator/Professional Extended Contracts

- Payment for special or one-time projects over and above the employee's assigned work (**not eligible for overtime or compensatory time**)
- May pay flat fee (licensed per diem daily rate for district sponsored trainings) or base on hourly wage
- Submit on Extended Contract form (<http://www.4j.lane.edu/finance/forms/>)

Purchasing Additional Staffing

Non-grant fund (not fund 260) purchases

Use the most current Staff Conversion & Costing Table to estimate the cost of additional FTE or classified hours for an employee. This table is available on the Payroll information page of the Financial Services intranet site. If you need further assistance, please contact budget@4j.lane.edu.

Grant Fund (260) purchases

The Staff Conversion and Costing Table can also be used to calculate the cost of grant staffing. Contact the Grants Accountant (grants@4j.lane.edu) for help with estimates or to get actual costs.

Labor Laws and Exempt Status

Fair Labor Standards Act (FLSA)

The FLSA establishes minimum wage, overtime pay, recordkeeping, and youth employment standards affecting employees in the private sector and in Federal, State, and local governments. Following are examples of exemptions which are illustrative, but not all-inclusive. These examples do not define the conditions for each exemption.

Exemptions include:

1. executive, administrative, and professional employees (including teachers and academic administrative personnel in elementary and secondary schools)
2. outside sales employees
3. employees in certain computer-related occupations (as defined in Department of Labor regulations)

NUTRITION SERVICES

Important Phone Numbers:

Main Line 541-790-7656

Fax 541-790-7650

Responsibility Area	Contact
Employee questions, budget, menus, local foods, parent concerns	Kaylynn Olney , Director x7658 <i>kolney@4j.lane.edu</i>
Secondary supervision – including menus, allergies, safety and training	Julie Whittlesey , Assistant Director x7655 <i>whittlesey_j@4j.lane.edu</i>
Elementary supervision – including menus, allergies, safety, training, mealtime and pay-online questions	Steve Cooper , Manager x7657 <i>cooper_s@4j.lane.edu</i>
Free & Reduced information, G/L questions, billing, mealtime and pay-online questions	Karla Bengtson , Accounting Clerk x7659 <i>bengtson_k@4j.lane.edu</i>
General food service questions, Free and Reduced information	Terry Hafdahl , Program Assistant x7656 <i>hafdahl@4j.lane.edu</i>
F&R Benefits Information, Meal Benefit Applications, Direct Certification, Meal Account Balances	Diann Rosenburg , NS Clerk x7653 <i>rosenburg_d@4j.lane.edu</i>

Free and Reduced Applications

Nutrition Services has Free and Reduced Applications (Spanish and English) year-round. Please call if you need additional copies. **Free and Reduced Applications are also available from the 4J web site:** <http://www.4j.lane.edu/nutrition/freelunch>. Please send all applications to Nutrition Services, and due to high volume please do not fax applications. Place an “N” in the top left hand corner of the application if the student is new. Our office will give these applications priority.

The drop date for families that do not turn in new applications is October 14, 2016.

WAREHOUSE

If you have questions, please contact Ron Bell at x 7646 or by email at warehouse@4j.lane.edu

Confidential Shred

Confidential Materials to be discarded should be sealed and labeled as “Confidential Shred” and returned to the warehouse. **Please remove documents from any folders or binders prior to boxing the documents.** The warehouse will coordinate with our confidential recycling company to ensure appropriate distribution.

In-District Mail

The warehouse also handles in-district mail distribution. To ensure expeditious delivery, in-district mail should be labeled as follows:

From: Name and school/department	To: Name and school/department
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Surplus Property/Loaner Equipment

Warehouse staff manages surplus furniture and equipment. If you are interested in an item, please enter a work order, and warehouse staff will notify you of item availability. The warehouse also has a few items that are available for loan to schools. **Loaner equipment is available for school district functions only on a first come, first served basis.** No personal use is allowed. Requests for surplus property and loaner equipment should be made on the work order system. Access to the system can be obtained by contacting Facilities.

Items available for loan:

1. Tables – 8 foot rectangle folding, available in groups of 10
2. Chairs – Metal folding, available in groups of 30
3. Scaffolding – aluminum, available on rolling cart (needs to be assembled)
4. Delivery truck – certain restrictions apply

Please place requests as early as possible to ensure availability and allow warehouse staff time to schedule delivery

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Warehouse Catalog for Schools and Departments

**Prices are subject to change*

<u>Item No.</u>	<u>Item Description</u>	<u>U/M</u>	<u>Price</u>
21741	4J CERTIFIED REQUEST FOR LEAVE 50/PKG	PK	3.62
14005	BACK TO SCHOOL ENVELOPES 100/PKG	PK	6.70
05062	BAG PAPER #02 4" X 2 X 8" 100/PKG 1000/BALE 07139	PK	4.07
05066	BAG PAPER #06 6" X 3 3/4" X 11" 100/PKG 500/BALE UG 30923	PK	2.83
05064	BAG PAPER 8 1/2" X 6" X 14" 500/BNDL/420S UG # 30923	PK	8.26
05340	BOOK LESSON PLAN 6-SUBJECT 40 WEEKS HAMM & STEPHNS 456-6	EA	2.47
13004	BOX CARDBOARD 15"X12"X10" R278 25/BNDL 700/PALLET	EA	1.05
13001	BOX CARDBOARD 20" X 14" X 14 R561 20/BNDL 240/PALLET	EA	2.00
06981	CUP COLD 3 OZ 100/PKG 12200 3 OZ REFILL 50/CA SWHRT	PK	4.30
22641	DIRECTED PENMANSHIP I	EA	1.32
22642	DIRECTED PENMANSHIP II	EA	1.60
22643	DIRECTED PENMANSHIP III	EA	1.32
22644	DIRECTED PENMANSHIP IV	EA	1.54
22645	DIRECTED PENMANSHIP V	EA	1.95
14004	ENVELOPE #10 PRINTED 4J RETURN ADDRESS 500/BX	BX	18.23
14000	ENVELOPE HOMEWORK 10 X 13 STDNT NAME PARENT SIG. 100/PK	PK	17.35
21813	FORM POSTAGE METER CHARGE SLIPS 100 PER PKG.	PK	0.00
21023	FORM PRINTING WORK ORDER (SOLD IN PKG OF 100)	PK	10.36
19568	GLOVES NURSES MED. LG 100/BX LATEX PWDRED UG58494	BX	5.26
19569	GLOVES NURSES MED. MED. 100/BX LATEX PWDRED 58492	BX	6.34
59652	HAND SANITIZER 8 OZ PUMP PURELL	EA	3.66
16136	HAND SANITIZING WIPES 135/TUB	EA	9.80
07755	LABELS POSTAL SCHOOL DIST. 4J PRINTED RETRN ADDRESS 50/PK	PK	1.58
07820	LAMINATING FILM 25" X 500' GLOSS GBC# 3000004 2 ROLLS/BX	BX	44.49
59662	MASK FACE SURGICAL 50/bx	BX	5.00
12055	PAPER BOND 11 X 17 WHITE 5/case 20#	RM	5.28
12005	PAPER BOND 3 HOLE WHITE 8 1/2X11 10/case 20#	RM	2.73
12385	PAPER BOND 3-HOLE PINK 8 1/2 x 11 10/case 20#	RM	3.49
12383	PAPER BOND 3-HOLE CANARY 8 1/2x11 10/case 20#	RM	3.48
12380	PAPER BOND 3-HOLE STARLITBLUE 8 1/2 X 11 10/case 20#	RM	3.56
12300	PAPER BOND 8 1/2 X 11 BLUE 10/case 20#	RM	3.26
12303	PAPER BOND 8 1/2 X 11 BUFF 10/case 20#	RM	3.28
12306	PAPER BOND 8 1/2 X 11 CANARY 10/case 20#	RM	3.27
12309	PAPER BOND 8 1/2 X 11 CHERRY 10/case 20#	RM	3.28
12331	PAPER BOND 8 1/2 X 11 GRAY 10/case 20#	RM	3.06
12312	PAPER BOND 8 1/2 X 11 GREEN 10/case 20#	RM	3.33
12318	PAPER BOND 8 1/2 X 11 IVORY 10/case 20#	RM	3.26
12321	PAPER BOND 8 1/2 X 11 ORCHID 10/case 20#	RM	3.25
12324	PAPER BOND 8 1/2 X 11 PINK 10/case 20#	RM	3.26
12327	PAPER BOND 8 1/2 X 11 SALMON 10/case 20#	RM	3.26
12334	PAPER BOND 8 1/2 X 11 TAN 10/case 20#	RM	3.27
12000	PAPER BOND 8 1/2 X 11 WHITE 10/case 20#	RM	2.35
12043	PAPER BOND 8 1/2 X 14 WHITE 10/case 20#	RM	3.57
12009	PAPER BOND PRINTED DIST 4J LETTERHEAD 8 1/2 X 11 25% RAG	RM	15.96
12117	PAPER BROCHURE TAN 8.5 X 11 10/case 60#	RM	1.80
12120	PAPER BROCHURE WHITE 8.5 X 11 10/case 60#	RM	2.34
13012	PAPER CARDBOARD 36" X 72" 32ECT CORRUGATED PAD 270/PLT	SH	2.28

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<u>Item No.</u>	<u>Item Description</u>	<u>U/M</u>	<u>Price</u>
14066	PAPER COMPUTER PRINTER 9-1/2" X 11" CLEAN EDGE LASER	CA	17.05
14064	PAPER COMPUTER PRINTER 11" X 14 7/8 1 PLY IBM S-20	CA	37.80
13090	PAPER INDEX 8 1/2 X 11 BLUE 8 pkg/case 90#	PK	4.37
13092	PAPER INDEX 8 1/2 X 11 CANARY 10 pkg/case 90#	PK	4.36
13094	PAPER INDEX 8 1/2 X 11 CHERRY 8 pkg/case 90#	PK	4.41
13096	PAPER INDEX 8 1/2 X 11 GREEN 8 pkg/case 90#	PK	4.25
13098	PAPER INDEX 8 1/2 X 11 WHITE 8 pkg/case 90#	PK	4.15
13050	PAPER RAILROAD BLACK 25/PKG 6 PLY 22 X 28	SH	0.30
13052	PAPER RAILROAD BLUE AZURE (LIGHT) 25/PKG	SH	0.30
13064	PAPER RAILROAD BOARD BROWN 25/pkg 6ply 22 x 28	SH	0.38
13058	PAPER RAILROAD CORAL PINK 25/PKG 6 PLY 22 X 28	SH	0.30
13054	PAPER RAILROAD DARK BLUE 25/PKG 6 PLY 22 X 28	SH	0.30
13062	PAPER RAILROAD GREEN EMERALD 25/PKG 4 PLY 22 X 28	SH	0.30
13056	PAPER RAILROAD LIGHT BLUE 25/PKG 6 PLY 22 X 28	SH	0.30
13068	PAPER RAILROAD MAGENTA 25/PKG 6 PLY 22 X 28	SH	0.30
13070	PAPER RAILROAD ORANGE 25/PKG 6 PLY 22 X 28	SH	0.30
13074	PAPER RAILROAD RED 25/PKG 6 PLY 22 X 28	SH	0.30
13076	PAPER RAILROAD WHITE 25 SHTS PER PKG 6 PLY 22 X 28	SH	0.26
13080	PAPER RAILROAD YELLOW CANARY 25/PKG 6 PLY 22 X 28	SH	0.30
13082	PAPER RAILROAD YELLOW LEMON 25/PKG 6 PLY 22 X 28	SH	0.30
13100	PAPER TAG 12" X 18" MANILA S-150 EVERETT 47-710	SH	0.01
13104	PAPER TAG 24" X 36" MANILA TORCHGLOW 150 LB 500/CTN	SH	0.26
22735	PUB.LANG.ARTS MY WORD BOOK-WITH WORDS.	EA	0.23
22739	PUB.LANG.ARTS MY WORD BOOK-WITHOUT WORDS.	EA	0.23
09115	SHARPENER PENCIL CHICAGO BEROL M3-51130 12/CA	EA	8.14
07000	SHARPENER PENCIL CUTTER HEAD CHICAGO 2-A M3-51150 12/CA	EA	8.91
07005	SHARPENER PENCIL CUTTER HEAD GIANT 3-1 BEROL M3-3222 12/CA	EA	5.82
09120	SHARPENER PENCIL GIANT SANFOR M3-51131	EA	5.25
21491	STUDENT ACCIDENT REPORT GSP-70 (1PKG=100)	PK	18.73
13002	TAPE BOX SEALING 2"X 54 YDS. ITEM # A83750-2-CR	RL	3.50
19620	TOOTHBRUSHES (NURSE SUPPLY)	EA	0.00
14131	WRITING TABLET (LANDSCAPE) #SS15 ORDER FROM INSTA PRINT	EA	1.23

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Warehouse Delivery Schedule

The warehouse delivery schedules provide estimated times only. We appreciate your patience if due to heavy loads and/or traffic, drivers are later than the estimated time.

***No district mail delivery or pickup on Fridays**

North Route

Monday/Wednesday Office Deliveries

Driver: Cal Pearman

School or Building	Approximate Arrival Time
River Road	10:00
Kelly	10:30
Howard	10:45
Yujin Gakuen	11:00
Corridor	11:05
North Eugene	11:20
Madison	11:40
Awbrey Park	12:00
Spring Creek	12:20
Trans/Grounds	12:45

North/Sheldon Route

Tuesday/Thursday Mail Deliveries

Driver: Dave Fleming

School	Approximate Arrival Time
River Road	9:30 AM
Kelly	9:55 AM
Howard	10:15 AM
YG	10:25 AM
Corridor	10:30 AM
North Eugene	10:40 AM
Madison	11:05 AM
Awbrey Park	11:30 AM
Spring Creek	11:40 AM
Willagillespie	12:05 PM
Buena Vista	12:15 PM
Cal Young	12:25 PM
Gilham	12:50 PM
EEA	1:10 PM
Sheldon	1:30 PM
Monroe	1:45 PM
Holt	2:15 PM

Sheldon Route

Monday/Wednesday Office Deliveries

Driver: Andrew Fischer

School	Approximate Arrival Time
Facilities	10:00
OSEA	10:15 as needed
Holt	10:30
Monroe	10:45
Sheldon	11:00
Willagillespie	11:15
Buena Vista	11:30
Cal Young	11:50
Gilham	12:10
EEA	12:25

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South Route

Tuesday/Thursday Office Deliveries
Driver: Andrew Fischer

School	Approximate Arrival Time
Facilities	9:45
OSEA	10:00 as needed
Spencer Butte	10:15
Edgewood	10:30
Fox Hollow	10:40
Camas Ridge	11:00
LCC	11:30
Edison	11:40
Roosevelt	12:00
South	12:20

Churchill/South Route

Monday/Wednesday Mail Deliveries
Driver: Dave Fleming

School	Approximate Arrival Time
McCornack	9:45 AM
Chavez	10:05 AM
ATA	10:20 AM
Adams	10:35 AM
South	10:55 AM
Roosevelt	11:20 AM
Edison	11:35 AM
Camas Ridge	11:50 AM
ECCO	12:10 PM
Charlemagne	12:35 PM
Edgewood	12:50 PM
Spencer Butte	1:00 PM
Family School	1:20 PM
Twin Oaks	1:35 PM
Natives	1:50 PM
Kennedy	2:05 PM
Churchill	2:15 PM

Churchill Route

Tuesday/Thursday Mail Deliveries
Driver: Cal Pearman

School	Approximate Arrival Time
Family @ Crest Drive	9:45
Twin Oaks	10:00
Natives	10:10
Kennedy	10:20
Churchill	10:45
McCornack	11:05
ATA	11:20
Adams	11:40
Chavez	12.05
Grounds	12:25

WELLNESS POLICY

Healthy Snacks Guidelines

These healthy snack guidelines apply to items sold in a school at all times during the regular or extended school day, except for events at which adults are a significant part of the audience such as athletic events, carnivals or performances. Below are general guidelines; additional guidance is available on the Nutrition Services website at <http://www.4j.lane.edu/nutrition/wellness/>.

Snack Foods

Each individual food item may not contain any trans-fat and will have no more than:

- 35% of its calories from fat (excluding legumes, nuts, seeds, non-fried vegetables, cheese, eggs, and other nut butters) and 10% of its calories from saturated (excluding nuts, eggs, and cheese)
- 35% of its weight from added sugars (does not apply to fruit and vegetables)
- 350 mg of sodium per serving for bread, sweets and salty snacks; 480 mg for nutrient-dense snacks, such as nuts, seeds, fruits, vegetables, dairy; 530 mg for pre-packaged entrees, such as “hot pockets,” soups, burritos; 600 mg for freshly made daily entrees.
- Elementary school (K–5) items may not contain more than 150 total calories.
- Middle school (6–8) items may not contain more than 180 total calories.
- High school (9–12) items may not contain more than 200 total calories.

Beverages

Kindergarten-5th Grade: Beverages will be limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 8 ounces, is 100% juice with no added sweeteners and contains no more than 120 calories per 8 ounces.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 8 ounces, is fat-free or low-fat and, if flavored, contains no more than 150 calories per 8 ounces.

6th-8th Grade: Beverages will be limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 10 ounces, is 100% juice with no added sweeteners and contains no more than 150 calories.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 10 ounces, is fat-free or low-fat and, if flavored, contains no more than 190 calories.

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9th-12th Grade: Beverages will be limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 12 ounces, is 100% juice with no added sweeteners and contains no more than 180 calories.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 12 ounces, is fat-free or low-fat and, if flavored, contains no more than 225 calories.
- A no-calorie or low-calorie beverage if the beverage contains no more than 10 calories per 8 ounces, excluding beverages defined by the U.S. Department of Agriculture (USDA) as “Foods of Minimal Nutritional Value” (e.g., soda water).
- A beverage that is not more than 12 ounces and contains no more than 100 calories, excluding beverages defined by the USDA as “Foods of Minimal Nutritional Value.”

Healthy Parties Guidelines

These healthy snack guidelines apply to food distributed during the school day as part of a celebration or school party.

Encouraged Beverages

K-5th Grade: Beverages limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 8 ounces, is 100% juice with no added sweeteners and contains no more than 120 calories per 8 ounces.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 8 ounces, is fat-free or low-fat and, if flavored, contains no more than 150 calories per 8 ounces.

6-8th Grade: Beverages limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 8 ounces, is 100% juice with no added sweeteners and contains no more than 120 calories per 8 ounces.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 8 ounces, is fat-free or low-fat and, if flavored, contains no more than 150 calories per 8 ounces.

9-12th Grade: Beverages limited to water and the following:

- Fruit or vegetable juice, provided the beverage item is not more than 12 ounces, is 100% juice with no added sweeteners and contains no more than 180 calories.
- Milk or a nutritionally equivalent milk alternative, provided the beverage item is not more than 12 ounces, is fat-free or low-fat and, if flavored, contains no more than 225 calories.

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- A no-calorie or low-calorie beverage if the beverage contains no more than 10 calories per 8 ounces, excluding beverages defined by the U.S. Department of Agriculture (USDA) as “Foods of Minimal Nutritional Value” (e.g., soda water).
- A beverage that is not more than 12 ounces and contains no more than 100 calories, excluding beverages defined by the USDA as “Foods of Minimal Nutritional Value.”

Not allowed: Beverages of Minimal Nutritional Value as defined by the USDA (soda water or “pop”.)

Encouraged Foods

- Food items that do not contain any trans-fat and have no more than:
 - 35% of its calories from fat (excluding legumes, nuts, seeds, non-fried vegetables, cheese, eggs, and other nut butters) and 10% of its calories from saturated (excluding nuts, eggs, and cheese)
 - 35% of its weight from added sugars (does not apply to fruit and vegetables)
 - 350 mg of sodium per serving for bread, sweets and salty snacks; 480 mg for nutrient-dense snacks, such as nuts, seeds, fruits, vegetables, dairy; 530 mg for pre-packaged entrees, such as “hot pockets,” soups, burritos; 600 mg for freshly made entrees.

Portion Sizes

Portion sizes should be reasonable given the age of the student. Appropriate portion sizes for beverages are noted under “Beverages.”

CHECKLISTS

Financial Procedures for Schools and Departments FY17

Spending Approval Checklist

When approving spending please complete the following checklist:

<input checked="" type="checkbox"/>	Item
<input type="checkbox"/>	1. Is there a description of the educational or district purpose that is served by the expenditure?
<input type="checkbox"/>	2. Is there an agenda or flyer of the meeting or class?
<input type="checkbox"/>	3. Do you approve of the educational purpose?
<input type="checkbox"/>	4. Is there a <u>detailed / itemized listing or invoice</u> of the costs incurred? (Invoices with a confirmation of the cost but no itemized listing are not sufficient for reimbursement.)
<input type="checkbox"/>	5. Is there a listing of people involved?
<input type="checkbox"/>	6. If a good was ordered on a purchase order, does the invoice indicate that the good was received?
<input type="checkbox"/>	7. Is the accounting code correct? Is there budget for this spending?
<input type="checkbox"/>	8. Does the spending comply with federal, state, and local requirements? (There are more requirements if the purchase is for a grant; also see SPENDING AUTHORITY AND CONTROLS sections).
<input type="checkbox"/>	9. Do you have available resources for spending?
<input type="checkbox"/>	10. If this is for travel, is there an approved out of district or out of state form attached?

Please remember that a signature stamp is not allowed for any use.

Financial Procedures for Schools and Departments FY17

Principal Monthly Checklist

Month:		Date completed:		Completed by:	
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Check	Done	Review Prompt
Weekly		
Review payments made by check and all purchase orders	<input type="checkbox"/>	1. Is there a description of the educational or district purpose that is served by the expenditure?
	<input type="checkbox"/>	2. Is there an agenda or flyer of the meeting or class?
	<input type="checkbox"/>	3. Do you approve of the educational purpose?
	<input type="checkbox"/>	4. Is there a <u>detailed / itemized listing or invoice</u> of the costs incurred? (Invoices with a confirmation of the cost but no itemized listing are not sufficient for reimbursement.)
	<input type="checkbox"/>	5. Is there a listing of people involved?
	<input type="checkbox"/>	6. If a good was ordered on a purchase order, does the invoice indicate that the good was received?
	<input type="checkbox"/>	7. Is the accounting code correct? Is there budget for this spending?
	<input type="checkbox"/>	8. Does the spending comply with federal, state, and local requirements?
	<input type="checkbox"/>	9. Do you have available resources for spending?
	<input type="checkbox"/>	10. If out of district travel, is there an approved out of district or out of state form attached?
Review cash receipt forms	<input type="checkbox"/>	Review receipt of funds forms and ask to see the matching deposit slips from the bank. This is to monitor collection of funds.
Monthly		
Review the bank reconciliation	<input type="checkbox"/>	1. Did you personally sign all of the returned checks?
	<input type="checkbox"/>	2. Do you know about the checks, especially the larger ones?
	<input type="checkbox"/>	3. Do all the school deposits appear to have been made?
	<input type="checkbox"/>	4. Does the bank balance on the bank statement agree with the bank balance on the reconciliation?
Periodically		
Review financial reports and budget to actual	<input type="checkbox"/>	1. Review the school's financial report for expenses to the various accounts; does this agree to your expectations in amounts that have been charged? Check to see if you may run out of funds for various activities.
Verify Petty Cash	<input type="checkbox"/>	2. Count the petty cash – does your total equal the total of petty cash the school should have?

FORMS AND TECHNICAL ASSISTANCE

Most forms and “how-to-guides” are available on 4J Intranet sites. The intranet site is accessed at <http://www.4j.lane.edu/finance/intranet/>. NOTE: Access is only available through a 4J connection or through VPN access.

The screenshot shows a web browser window displaying the Eugene School District Financial Services Intranet. The browser's address bar shows the URL www.4j.lane.edu/finance/intranet/. The page header includes the Eugene School District logo and contact information: "200 North Monroe St., Eugene, Oregon • 541-790-7700". A navigation menu at the top lists "Home", "District", "Departments", "Schools", "Parents", "Students", "Staff", and "Hot Topics". Below the header, a banner for "Financial Services" features a tagline: "Working together in a respectful and ethical manner, Financial Services provides high quality financial, food, and warehouse services to our students, staff, and community." A prominent message box states: "The Financial Services intranet has moved to a new server. The new URL is <http://www.4j.lane.edu/finance/intranet/>. If you arrived at this page using a bookmark to fswb.lane.edu, please update your bookmark(s)." The main content area is divided into sections: "Budget Preparation" (Budget calendar, guidelines, and building allocations), "Payroll Information" (Payroll schedules and forms), "Procedures and Forms" (Documents and forms related to Financial Services operations), "Lawson" (Information on Lawson Business Systems), and "Legacy Business Systems" (Information on older business systems). A right-hand sidebar titled "Financial Services Intranet" provides a list of links: Home, Chart of Accounts (PDF Document), Financial Procedures (PDF Document), Budget Preparation, Payroll Information, Procedures and Forms, Lawson (Request New User Setup and Change Access, Lawson Employee Self-Service, Lawson Manager Self-Service, Lawson Troubleshooting, Lawson Internet Explorer Configuration, Lawson Requirements, Lawson User Guides and Instructions), and Legacy Business Systems.

Each of the sections are updated as policies, procedures, forms, and technology change. Contact anyone in Financial Services for help with finding documents.

We appreciate suggestions for “how-to-guides” and other technical assistance such as screen-shot guides.