

Administrators, supervisors,
managers, financial clerks,
secretaries, executive assistants
and other staff in financial roles
must also review:



Financial Procedures for Schools and Departments

Updated for 2019-20 (v1.0)

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 FY20

Updated August 19, 2019

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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. Chart of Accounts (full list of all funds and accounts, with explanations for use)
2. Student Activities Manual (for guidance in spending and recording financial information for funding held in school-based accounts)
3. 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)
- 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)

Financial Services Contacts, Alphabetical

Main Line: x7600

Fax: 541-790-7605

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

Staff	Responsibility Area	Ext.	E-Mail
Belz, Andrea	Financial Services Director	7608	belz_a
Blyth, Bob	Budget and Treasury Services	7627	blyth_b
Carpenter, Jenny	Accounts Payable	7609	carpenter_je
DeLeon, Danny	Executive Assistant and Position Control	7629	deleon_d
Dieken, Nooshi	Accounting (GL, Student Activities, Grants)	7607	dieken_n
Eichler, Janette	Payroll	7613	eichler
Gonzalez, Eugenia	Visas, Expense Reimbursements, Extended Contracts and Billings	7611	gonzalez_e
Gordon, Matt	Business systems	7626	gordon_ma
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Labrador, Alik	Billings, Accounts Receivable and Accounts Payable	7616	labrador_a
Landeros, Ariana	Accounting (GL) and Student Activities	7617	landeros_a
Lee, Jasmine	Payroll	7612	lee_ja
Myrand, Sharon	Budget and Reporting Supervisor	7624	myrand_s
Sunderland, Nicole	Accounting (GL, Student Activities, Grants)	7614	sunderland_n

Support Services Contacts, Alphabetical

Staff	Responsibility Area	Ext.	E-Mail
Bell, Ron	Warehouse Manager	7645	warehouse
Bengtson, Karla	Contracts, vendor setup, POs, RFPs, sourcing	7625	purchasing
Vacant		7620	
Langan, Holly	Support Services Director (KRVM, Nutrition Services, Purchasing, Warehouse)	7610	langan_h

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Financial Services Contact List by Responsibility Area

Staff	Responsibility Area	Ext	E-Mail
Leadership			
Belz, Andrea	Director, Financial Services	7608	belz_a
DeLeon, Danny	Executive Assistant / Position Control	7629	deleon_d
Accounting accounting@, grants@, studentbody@ and billings@			
Landeros, Ariana	General Accounting and Student Activities	7617	landeros_a
Dieken, Nooshi	General Accounting, Student Activities and Grants	7607	dieken_n
Sunderland, Nicole		7614	sunderland_n
Accounts Payable (AP) and Accounts Receivable (AR)			acctspayable@
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Carpenter, Jenny	Accounting & Business Systems Specialist: Schools and departments, Commerce Bank payments	7609	carpenter_je
Gonzalez, Eugenia	Accounting Specialist: Visas, Expense Reimbursements, Extended Contracts and Billings	7611	gonzalez_e
Labrador, Aliko	Accounting Specialist: Billings, Accounts Receivable and Accounts Payable (Transportation, Staples (previously Coastwide), Silke & School Specialty)	7616	labrador_a
Budget			budget@
Myrand, Sharon	Budget and Reporting Supervisor	7624	myrand_s
Blyth, Bob	Financial Analyst: Budget Analysis, Treasury Services, Fixed Assets and Charter School Finance	7627	blyth_b
Business Systems			bussys@
Gordon, Matt	Business Information Systems Analyst II: Project Management and System Implementation	7626	gordon_ma
Payroll			payroll@
Hebard, Tyler	Payroll and Accounts Payable Supervisor	7622	hebard
Eichler, Janette	Accounting & Business Systems Specialist: Payroll A-L, Payroll Liabilities, Garnishments, Taxes and Child Support	7613	eichler
Lee, Jasmine	Payroll Clerk: Payroll M-Z and PERS	7612	lee_ja

Support Services Contact List by Responsibility Area

Staff	Responsibility Area	Ext	E-Mail
Leadership			
Langan, Holly	Support Services Director	7610	langan_h
Purchasing			purchasing@
Bengtson, Karla	Buyer: purchase orders, contract processing, vendor quotes and proposals (RFPs)	7625	bengtson_k
Vacant		7620	
Warehouse			warehouse@
Bell, Ron	Warehouse Manager: Central inventory, mail, surplus property	7645	bell_r

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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 cards for Student Body bank accounts	Principal name, school, phone number, and email	Email accounting@4j.lane.edu
Access to Lawson modules including: <ul style="list-style-type: none"> • Asset Management • General Ledger • Student Activities • Purchase Orders • Warehouse Orders • 4J Employee Information • Time and Absence Approval 	Requests for access must be submitted by the employee's principal or department supervisor, manager or director. The e-mail should include: <ul style="list-style-type: none"> • Employee name • Position • Job assignments that will require access to Lawson <p>Note: If possible, provide the name of the previous employee in the position, or another employee with a similar job assignment in your school or department.</p>	Email bussys@4j.lane.edu
Lawson System training request	E-mail name, position, location, and type of training needed	Email accounting@4j.lane.edu
Buyer status (for creating or authorizing purchase orders (POs))	Requests must be submitted by the employee's principal or department supervisor, manager or director. The e-mail should include: <ul style="list-style-type: none"> • Employee name • Position • Phone number • E-mail address • Physical location (address) • Purchasing role requested (buyer or approver) 	Email purchasing@4j.lane.edu
Visa card administration	<u>New card and card limit increase requests:</u> Requests must be submitted by the employee's principal or department supervisor, manager or director. email employee name, position, email, and phone number.	Email purchasing@4j.lane.edu

FINANCIAL TASKS AND TIMELINE

Monthly Deadlines

Secretaries and Finance Clerks complete the following tasks and reports monthly:

- Complete receiver for purchase orders and submit invoices to Financial Services Accounts Payable for check runs at least two business days before each check run (Accounts Payable (AP) prints check twice monthly, on the 15th (or nearest business day) and the last working day of the month).
- Access monthly Visa statements around the 6th of the following month and submit reconciled statement to Financial Services by the 20th.
- Submit timesheets, reimbursements, extended contracts, and all other payroll requests on or before the 15th of each month to Financial Services. Payday is the last working day of each month.
- Submit your monthly student activities bank reconciliation to Financial Services Accounting by the 20th of the following month.
- Reconcile the 31211 account (see *Reimbursable Account (31211)*) and pay by the 20th of each month.

Annual Activities

Month	Annual Activity
October	<ul style="list-style-type: none"> • Special Purpose Reserve Fund beginning balances entered by Finance • Over-enrollment allocations entered by Finance • Rental Revenue allocations entered by Finance
December	<ul style="list-style-type: none"> • Submit ASB card proceeds and fall sports participation fees to Financial Services
January	<ul style="list-style-type: none"> • Complete 1099 review with Support Services • Budget training provided and guidelines posted • Budget forms provided to schools and departments for allocations • Budget forms returned to Financial Services (Elem & Middle Schools)
February	<ul style="list-style-type: none"> • Budget forms returned to Financial Services (High Schools)
March	<ul style="list-style-type: none"> • Submit winter sports participation fees to Financial Services
May	<ul style="list-style-type: none"> • Review financial transactions in preparation for year-end • Billing for additional staffing (Fleet, EEF, PTA/PTO, and Student Activity)
June	<ul style="list-style-type: none"> • Submit spring sports participation fees to Financial Services • Resolve open purchase order items for year end • Board finalizes current year budget (including potential transfers) • Board approves budget for next year • Complete end of year school check outs

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Quarterly Activities – High Schools and Middle Schools Only

Each quarter (December, March, and early June), ASB card proceeds and sports participation fees need to be submitted to the District office. We no longer need the supporting scholarship documentation. Please keep these records in your office. The breakdown in fees to be sent to the District is as follows:

- 67% of ASB Cards
- 67% of High School Athletics Participation Fees
- 100% of Track Participation Fees (Middle School only)

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 journal entry (JE) and budget transfer (BT) documentation is due to Financial Services by the 8th. Dates vary for weekends or holidays as needed. Schools and departments help with each period close by completing a series of tasks, which reduce the time required to close out accounting records at the end of the year.

Month End Closing Tasks

1. Reconcile student activities 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 POs and close as needed
9. Reconcile Visa Statements

ETHICS

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

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.
- Also included are relatives (see definition below) and any associated businesses with which the public official or a relative is associated; see Guide for Public Officials and ORS 244.020
- **Public officials are held to a higher standard than other citizens.**

As public officials, all district staff, board members, and even some district volunteers are subject to government ethics laws (Oregon Revised Statute (ORS) 244). Among other requirements, Oregon government ethic laws prohibit public officials from using their position for financial gain and require public disclosure of economic conflicts of interest. As public officials, district staff and board members 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 their 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 law, a violation cannot be dismissed by placing the blame on direction provided by the District (the employer) or the School Board (the governing body).

Note that when a provision in ORS Chapter 244 refers to “relative” it means one of the following:

- **Spouse** of a public official or candidate
- **Children** of a public official or candidate
- **Children of the spouse** of a public official or candidate
- **Siblings** of a public official or candidate
- **Siblings of the spouse** of a public official or candidate
- **Parents** of the of public official or candidate
- **Parents of the spouse** of a public official or candidate
- **Person** for whom the public official or candidate has a **legal support obligation**
- **Person benefiting from a public official** when benefits are from the public official’s public employment
- **Person who provides benefits to a public official** or candidate when benefits are from the person’s employment

Who Enforces Oregon Ethics Laws

The Oregon Government Ethics Commission enforces Oregon ethics laws. The following resources are available from the Commission to guide staff members (found at <https://www.oregon.gov/ogec>):

- 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 (click on “Publications” on the left-hand side of the webpage).
- 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

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website (click on “Advice and Case Outcomes 2017 to Current” on the left-hand side of the webpage for recent opinions. Older actions can be reviewed under “Advisory/Staff Opinions Prior to 2017” and “Case Information Prior to 2017”).

- Contact Commission – district staff, volunteers and board members 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.

Penalties for Violation

Public officials (e.g. district staff and board members) may be subject to fines and penalties and be held **personally financially liable** for inappropriate activities, including a civil penalty ranging from \$5,000–\$25,000. An additional penalty equal to twice the amount of the financial benefit of the public official may also be imposed. (See ORS 244.350 to 244.400 for full text of enforcement)

Ethics Guidelines

No board member, officer, employee, volunteer, 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, volunteer, agent, or a relative is associated.

District Policy DJ “District Purchasing” goes even further than what is required by ORS 244, and states that “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.”

Conflicts of Interest

ALL employees with purchasing responsibilities or the ability to recommend or approve a purchase or personal services contract, regardless of funding source, must:

- Report any potential or actual conflict of interest (ORS 244.020) to Purchasing and to their Supervisor, who will be responsible for taking appropriate action. Employees should not participate in any purchasing process or decision-making activity that would potentially benefit themselves, a relative, or an associated business.
- Refuse any gift, gratuity or personal benefit offered by an individual or vendor who is currently, or is seeking to become, a District service provider or vendor

Other Ethics Guidelines

- Employee private business activities may not be conducted on public time or using public resources such as district supplies, facilities, vehicles, personnel, or equipment; these resources may only be used for authorized district programs and activities.
- Employees may not sell personal property to the District.
- Employees may not use public contracts for personal use. This includes, but is not limited to, accepting special discounts or pricing from district contractors or obtaining free or reduced price goods or materials from contractors.
- Employees may not bid on district solicitations or be awarded an Independent Contractor Agreement (ICA) or personal services contract.

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- Employees should avoid the intent and appearance of unethical or uncompromising practice in relationships, actions, and communications.
- Employees should refrain from any private business or professional activity that would create a conflict between personal interests and the interests of the district.

Receiving Gifts

Each public official is responsible for determining if the person or entity offering them a “gift” – something of economic value – is in a position to benefit from a decision or action they would take as part of their position. Additionally, Oregon Statute limits the gifts public official can receive; any gift or gifts with an **aggregate value of \$50** or more during any calendar year from any single source (person or entity) that *could* have an administrative interest in your position cannot be accepted.

- Administrative interest means that they are in a position to benefit from a decision or action you would take as part of your position. For example, a parent of one of your students or a potential vendor/contractor at your school.
- Consider what the public (parents, other students, etc.) perception will be if the gift acceptance became common knowledge.
- If the gift is offered by a person or entity associated with a current or potential public procurement (purchase/contract/ICA) the public official should not accept anything of economic value.

Purchasing Gifts

- **Employees** may not receive gifts purchased with district managed funds; this includes all federal, state, district, bond, grant, or student activity funds.
- **Volunteers** may not be given cash, gift cards or 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 District funds in limited circumstances; see the “Gifts and Gift Cards” section section of this manual. All student “gifts” must be properly authorized and allowable under the terms and conditions of the applicable program or grant.

Frequently Asked Questions Regarding Ethics

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 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.

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- 2. 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.**

Per Board Policy KI "Public Solicitation in District Facilities" the solicitation and sale of travel services to students is not permitted in either the district's schools or grounds, unless authorized by the superintendent and/or principal. The teacher may not use their position or District resources to promote the trip, advertise it or otherwise influence their students to participate. Promotional materials should not reference the teacher's position as a District employee. Even with these safeguards in place, the possibility that an ethics complaint could be brought against the teacher for "personal benefit" exists. As the ethics law places personal liability on the teacher, they must consider this risk in accepting the travel company's offer.

- 3. A staff member uses the District's contract or discount to purchase a computer.**

The staff member may not purchase a personal computer using the district's contract or discount. This is avoiding a financial detriment since the price the District typically pays is lower than the price paid by the public.

- 4. An employee attends a conference and wins a raffle drawing. The prize is a laptop computer.**

The laptop would likely be considered a gift unless anyone could attend the conference and participate in the drawing (e.g. including the general public). As it exceeds the \$50 limit the employee must either decline the laptop or accept it on behalf of the District and give it to their school or department.

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

A student's family has an administrative interest in the decisions made by their child's teacher. As a result, the teacher cannot accept gifts valuing over \$50 in a calendar year from the family.

- 6. 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.**

Unless the employer specifically indicates this use, the donation is considered a benefit to the school and not for the individual student. The donation should be used for the school or classroom and not for the individual student's benefit.

- 7. 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.

- 8. 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 directly as there are very specific ethics rules regarding this type of offer and acceptance 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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9. 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.

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 pays the additional cost. In addition, if the "work" portion of the trip is cancelled the employee could be responsible for additional travel costs.

10. 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.

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. Interfund charges and interest earnings primarily finance the fund.
- The **Postemployment Benefits Fund** (Internal Service Fund) accounts for the receipt and disbursement of postemployment benefits.

Fiduciary Funds

- The **Private Purpose Trust Fund** (Scholarship Fund) is used to administer privately funded scholarship programs that benefit individual students. The District established this fund in 2017-18 to report scholarship-related balances and activities.

Financial Procedures for Schools and Departments FY20

Public Funds Law

Oregon Revised Statute (ORS) 295 “Depositories of Public Funds and Securities” addresses the deposit of public funds, which are defined as, “...funds that a public official has custody of or controls by virtue of office.” District employees and board members, as well as some volunteer positions, are considered public officials, so any funds they collect in the course of their employment or official duties would be considered public funds. Public funds must be deposited into a District-owned bank account established with a financial institution authorized by the Board of Directors (see Resolution 2019-16 “Designate Depositories for School Funds” for a listing of current authorized depositories authorized through June 30, 2020).

District employees, board members and volunteers may collect funds from students, families or others in the course of their official or assigned duties (examples include school fees and donations, athletic gate receipts, payments for athletic participation and field trips). They may also collect donations or payments as part of a fundraising activity for a school-sponsored athletic team, club or activity. These funds should be kept in a secure location (whenever possible, a district safe or vault) and deposited into an authorized district bank account as soon as possible after their receipt per Board Policy DFC “Cash Management.” Placing these funds in a person or third-party bank account, even for a short time, violates district policy. Using any portion of the funds collected to purchase goods or services prior to deposit would also be a violation of district purchasing policy – deposits must be intact and include all funds collected. Per ORS 295, a public official who fails to properly safeguard and deposit public funds in their custody can be held personally liable for the loss of the public funds.

If you collect funds in the course of your official or assigned duties and are unsure if the account you deposit those funds to is an authorized district account please contact Financial Services (accounting@4j.lane.edu) for verification.

All revenues and expenditures recorded in the funds noted above, including those processed through Student Body accounts maintained by individual schools, 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 FY20

Budget Preparation by Fund

HOW ALLOCATED	WHEN ALLOCATED	SPENDING PURPOSE	WHO BUDGETS
100: GENERAL FUND			
Per pupil allocations	Part of discretionary budget	Supplies, textbooks, repairs, field trips & equipment (<i>for all students attending the school</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-annual amount is provided by Facilities and should be budgeted in total for this purpose.	Belinda Wilton, Facilities <i>wilton@</i>
Over enrollment allocation	October	Per pupil allocation for supplies and equipment related to unanticipated enrollment increases-based on October 1 st reported school enrollment.	Financial Services <i>budget@</i>
Staffing	In budget process; part of staffing allocation	Regular licensed and classified staffing (based on staffing ratios) as well as program staffing for specific positions.	
Targeted staffing	In budget process; part of classified staffing allocation	Schools receive an equivalent allocation in classified staffing hours from the targeted funding source.	
General Fund savings	School discretionary budget balances remaining at the end of 2018-19 may qualify for transfer to the Special Purpose Reserve Fund. This practice will be discontinued as of June 30, 2020.		
290: SPECIAL PURPOSE RESERVE FUND (<i>Funds remaining carry into following year</i>)			
Based on carry over from previous years by each school	October	Instruction related staffing, services, projects, property and equipment. This practice has been discontinued for departments, and will end for schools on June 30, 2020.	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>

Financial Procedures for Schools and Departments FY20

270: EUGENE EDUCATION FUND (EEF) GIFTS <i>(Funds carry into following year)</i>			
Gifts	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?

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 & Classified
 - Based on projected enrollment adjusted to reflect student needs
 - Some positions are program staffed or funded through targeted staffing
- Administrative – principal (all grade levels) and assistant principal (middle and high school programs)

Not accountable for budget for items above ("FTE-based" allocations)

Discretionary Funds

- Per pupil allocations and other flat grants to pay for goods and services, professional services and *some staffing costs* such as:
 - overtime
 - substitutes and temporary help not provided by the District
 - extended contracts not funded by the District

SPECIAL PURPOSE RESERVE (Fund 290)

- Dollar amounts transferred from prior year General Fund budgetary savings
- Only for Schools
- May be used for instruction-related services, projects, property and equipment
- Practice will end on June 30, 2020; all remaining funds and future General Fund savings will be reserved for purchases related to technology, instruction, equipment, student transportation and district strategic initiatives.

GRANTS (Fund 260)

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

EUGENE EDUCATION FOUNDATION (Funds 270 and 275)

- Gifts supporting additional staffing, materials and supplies, as specified by donor (Fund 270)
- Grants for projects or purchases, as specified in the grant award (Fund 275)
- Staffing charged at average costs

What's in My Department Budget?

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 was 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
- May be used for instruction related services, projects, property and equipment
- Use of these funds is subject to Superintendent's approval

GRANTS (Fund 260)

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

CAPITAL EQUIPMENT RESERVE FUND (Fund 490)

Discretionary - \$

- Dollar amounts transferred from the General Fund in previous years
- Use is limited to capital purchases and subject to Superintendent's approval

EUGENE EDUCATION FOUNDATION (Funds 270 and 275)

- Gifts supporting additional staffing, materials and supplies, as specified by donor (Fund 270)
- Grants for projects or purchases, as specified in the grant award (Fund 275)
- Staffing charged at average costs

Financial Procedures for Schools and Departments FY20

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 body funds held by schools, are recorded using the Chart of Accounts and following public funds guidelines.** The District’s Chart of Accounts is based on 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 Unit. Accounting units are constructed through the use of four parts: Fund (3 digits), Cost Center (3 digits), Function (4 digits), and Area of Responsibility or Grant (3 or 5 digits).
1. Account. 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-Account. 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/>).

Financial Procedures for Schools and Departments FY20

Discretionary Budget

Overview of Discretionary Budget

- Mainly per pupil allocation; includes other allocations of custodial supplies, flat grants, and small school funding
- 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

Lawson Financial Reports

How to Find Lawson Reports

Log into Lawson and click the "4J Reports" bar on the Home tab. Select "4J Custom Reports" to bring up the list of reports available to you. Schools will use report 4JGL001 Current School Financial Review to monitor most of their financial activity, while departments will most often review report 4JGL006a Current Financial Report for their budget to actual tracking.

It is easy to set up your own list of favorite reports in Lawson. As indicated by (2) below, selecting the box to the left of the report name and then clicking on (3) Add to Favorites to add frequently used reports to the Favorites list. This will save time and help ensure you are using the correct reports.

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

The screenshot shows the Lawson Financial Reports interface. On the left, there is a navigation menu with categories like History, Favorites, Unsubscribed Email, Accounts Payable, Benefits, Buildings and Departments, Capital Assets, CIS, Dept. of Teaching and Learning, Facilities Management, Finance, and History. The main area displays a table of reports with columns for Report Name and Description. A yellow button labeled "Add to Favorites" is visible. Callouts provide instructions: (1) Sort reports alphabetically by clicking here. (The ^ symbol next to the column heading indicates which column is being sorted); (2) Mark the box next to the report(s) you frequently use; (3) Click here. (referring to the "Add to Favorites" button); (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 FY20

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 reflect the school's discretionary operating budget
 - Part of the General Fund (Fund 100)
 - Report excludes salaries/benefits that are not the responsibility of the school (District allocated staffing and District-paid substitutes)
 - May include allocations from Instruction Department for projects/programs
 - 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 (Fleet Fund)
- **Report is complete as of the prior night's processing**

Report Overview: Current Financial Report

- A financial report for use by departments (4JGL006a)
- Includes all department/program financial activity (select your department/program cost center)
- Provides totals by Fund
 - 100 – General Fund
 - 260 – Federal and State Programs (Grants)
 - 270 – Eugene Education Fund (EEF) Gifts
 - 275 – Eugene Education Fund (EEF) Grants
 - 290 – Special Purpose Reserve Fund (Fleet Fund)
 - 490 – Capital Equipment Reserve (Fleet Fund for capital expenditures only – limited to 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 posted by Financial Services
 - Amounts charged to the reimbursable accounts that will be charged to discretionary accounts (100xxx 31211)
 - Pending Journal Entries (in the encumbrance column)
 - Pending Budget Transfers

Financial Procedures for Schools and Departments FY20

Example: How to Create a Financial Report for a 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., 2020).
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.

How to Review Available Funds

Included on this report are the General Fund (Fund 100), Special Purpose Reserve Fund (Fund 290), and Eugene Education Funds (Fund 270-EEF Gifts and Fund 275-EEF Grants). 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 provided for special purpose accounts, including the 31211 Reimbursable account. 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

Principals and administrators are held responsible for spending at the fund level – individual accounts within each fund may be over or underspent when compared to their line item budget. 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 for that fund. 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 charged to other school resources (EEF gifts, special purpose reserve funds, or student body funds), if appropriate money is available, or covered by the Instruction Department.

Financial Procedures for Schools and Departments FY20

Considering Year-end Expenditures and Balances

As the end of the fiscal year approaches, 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 employee reimbursements, extended contract payments, printer and copier charges, print orders, postage slips, invoices for goods and services received before year end, VISA card charges, bus trips, and district travel reimbursements.

At the beginning of May, review your spending to date and discuss expenditures that are planned/expected before year-end and any charges that typically post to your school or department in July and August for the prior year. It is important that you ensure funds are available to cover these expected costs in your discretionary budget, or identify alternative funding sources that can be used by Financial Services to resolve budget overspends.

Financial Procedures for Schools and Departments FY20

Sample Current School Financial Review Report

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

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
1001042548000	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 Maintain a positive balance in the Discretionary Subtotal and in each Fund Total (Funds 270, 275 and 290).

5 The Reimbursable Account (which tracks transactions between school student body bank accounts and the District account) is listed separately. You may have other discretionary accounts that are not listed on this report. Only accounts with activity are listed.

Other funds (Funds 270, 275 and 290) are shown in separate sections on this report. See the following pages for more information.

Financial Procedures for Schools and Departments FY20

Reimbursable Account (31211)

The Reimbursable Account provides a mechanism to record expenditures lacking documentation for posting to a specific account in the general ledger (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 report (4JGL015a)** 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 Activity accounts need to be charged, distribute among the accounts when you enter the check into the Student Activities 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 Activities.
- **Check prior year balance for new charges**
 - Any balances owed in the Reimbursable Account should be paid before fiscal year end or they may be moved to an expenditure account in the discretionary budget. If you end the year with a balance in your 31211 account submit payment to the District no later than August 31st.
 - In the Account Detail by Account Report, enter prior fiscal year, enter accounting unit 100xxx, then 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 (4JGL001b)** or **Current Financial Review (4JGL006a)** 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 means that your school/department owns money to the District. A negative amount indicates an amount owed by the District.

Contact Accounting (accounting@4j.lane.edu) for help reconciling this account if needed.

Financial Procedures for Schools and Departments FY20

Special Purpose Reserve Fund (Fund 290)

The Special Purpose Reserve Fund (Fund 290) provides a mechanism to save and accumulate General Fund remaining balances on an annual basis.

- The unspent balance carries over to the subsequent year, subject to annual approval by the Superintendent. **Departments are no longer eligible for carry over. As of June 30, 2020, this practice will be discontinued for schools.**
- Funds accumulate in this Special Purpose Reserve Fund annually when there are remaining discretionary dollars in the General Fund that have been requested to be carried forward by a school, and approved by the Superintendent and Board.
- Carryover funds are typically entered by October after the District's year-end close is complete.
- Funds can be used to support instruction-related services, projects, property, and equipment.
- **Any school balance held in Fund 290 as of June 30, 2020 will revert to the District-wide reserve.**

How to Find Your Special Purpose Reserve Fund Balance

1. Log in to Lawson.
2. Choose **Current Financial Report** from the 4J Reports bookmark.
3. Enter the **fiscal year** (e.g., 2020).
4. Enter **290** in the Fund field.
5. Enter the 3-digit **cost center**.
6. Enter an asterisk for Function, Area, Account from 0 to 999, and Sub Accounts from 0 to 9999.
7. Choose whether to include or exclude accounts with all zero balances. Click OK.

How to Read the Current School Financial Report for Special Reserve Funds

1. This fund's budget is loaded into the following accounts depending on whether they are for schools or departments:
 - Schools: 290 ccc 2411 000
 - Departments: 290 ccc ffff 000
 - District-wide: 290 899 ffff 000
2. A positive amount in the **Balance** column at the end of the report means you have money available to spend.
3. Any overspending in the Special Purpose Reserve Fund needs to be moved by journal entry to another fund.

Financial Procedures for Schools and Departments FY20

Example of report:

Eugene Public Schools
 Financial Services
 8/20/2014 10:25

GENERAL LEDGER SYSTEM
 Current Financial Report
 Fiscal Year 2014

4JGL006A
 mcMahon_t
 Page 1

Selection Criteria
 Fiscal year: 2014
 Fund: 290
 Function: *
 Cost Center: 557
 Area: *
 Account range: 0 - 999
 Sub account range: 0 - 9999
 Incl zero balances: N

Accting Unit/Acct/SubAcct	Account Description	Budget	Encumbrance	Expenditure	Balance
2905572411000 460 0	NONRO SP/P RES PRINCIPALS:NON-CONSUMABLE SUPPLIES	0.00	341.51	5,645.05	-5,986.56
2905572411000 480 0	NONRO SP/P RES PRINCIPALS:COMPUTER HARDWARE	29,249.11	0.00	-898.00	30,147.11
	* Total fund 290	29,249.11	341.51	4,747.05	24,160.55
	** Grand Total:	29,249.11	341.51	4,747.05	24,160.55

***** End of Report *****

Capital Equipment Reserve Fund (Fund 490)

This fund applies only to district-wide reserves and Transportation Department capital costs associated with the purchase of school buses and activity vans (including bus lease payments). Use of district-wide reserves must be approved in advance by the Superintendent.

Targeted Staffing

For 2019-20 targeted funding balances have been converted to an equivalent amount of classified employee hours for each school. These hours were included in staffing allocations provided by Human Resources. Schools use this staffing just like their regular staffing allocation. This eliminates the need to track staff hours paid from targeted funds and bill schools throughout the year. Requests to convert this allocation to targeted funding must be approved by the Assistant Superintendent for Instruction prior to submission of staffing plans for the upcoming school year.

Budgeting for Additional Staffing

Use the staff conversion and costing table and calculator available on the Financial Services intranet Budget Preparation section (<http://www.4j.lane.edu/finance/intranet/budget/>) to estimate the cost of additional classified staff hours or changes to licensed FTE. These resources are helpful for estimating staffing costs for grant proposals, new program planning, and other staffing reviews. The rates in the calculator are updated annually and the budget team can help with staffing costing as needed.

Financial Procedures for Schools and Departments FY20

Budget Transfers and Journal Entries

Budget Transfers (BT)

- 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” 4JGL019 on the “4J Reports/4J Custom Reports” bookmark
- Remember, actual costs do not need to match the exact budget line as long as the total costs do not exceed available budget.
- Send backup to Financial Services to provide Financial Services with enough information to verify the entry. **Entries will not be approved for posting without backup documentation.**

Journal Entries (JEs)

- Moves actual expenditures from one account to another
- Examples of reasons to do a JE:
 - 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)
 - Send backup to Financial Services to provide Financial Services with enough information to verify the entry. **Entries will not be approved for posting without backup documentation.**
- Printed using “Journal Entry Listing” on the “4J Reports/4J Custom Reports” bookmark (4JGL018)

Financial Record Retention

Financial Services is the official record retention site for all financial information other than Student Activity transactions and comp time. All financial records shall be retained in compliance with Oregon Administrative Rules (OAR) and District policy.

Schools are the official record retention site for Student Activity records and comp time records.

- In general, student activity financial records should be retained for four years as directed in OAR 166-400-0025
- Retention for student organizations (clubs, student government and activities) is three years after the school year in which records were created per OAR 166-400-0025(23).
- If the school receives and expends federal funds through its student activity account, all associated financial records must be retained at least five years after final or annual expenditure report acceptance by the federal agency.
- Retention of monthly leave reporting and comp time records is four years per OAR 166-400-0045(4).

SPENDING AUTHORITY AND CONTROLS

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

IMPORTANT:

- Guidelines for “public funds” apply to spending or receiving for all funds, including student activity accounts and grant funds, and are subject to the requirements of Oregon Revised Statutes and 4J Board Policy.
- Signing Authority allows an administrator to commit resources by signing an agreement, such as a contract, grant application, or many other types of agreements that obligate district resources.
- Purchasing Authority allows an employee to expend authorized funds.
- Without proper authority, the individual making the expenditure or signing the contract is personally liable (ORS332.075(2)).
- Signature stamps are not allowed for any use.
- Board approval is required for general contracts exceeding \$150,000; public improvement contracts exceeding \$100,000; and specific construction and bond-related contracts exceeding \$500,000.
- Spending limits include all purchases from one vendor; splitting a purchase between payment sources or invoices to avoid purchasing policy requirements is prohibited under state law (ORS279B.065(2)) and district purchasing policy.

Public Funds Spending Guidelines

As a public entity, the district is held to a high standard of stewardship for public resources. Records can be subject to review, under the Oregon Public Records Law, at any time by anyone. Travel, meals, entertainment, food, and employee reimbursements are common areas for public inquiry and investigation. Staff are required to exercise prudent judgment so as to maintain proper stewardship of taxpayer dollars. The following procedures assist staff with ensuring that expenditures are reasonable and comply with laws and policies.

Signing Authority

Oregon law requires the School Board to approve all contracts or delegate the authority to do so. Signing a contract without board delegated authority results in personal liability for payment. The Board has delegated authority to sign general contracts less than \$150,000, without prior Board approval, to the Superintendent (Clerk), the Assistant Superintendent for Instruction, the Assistant Superintendent for Admin Services, the Chief Operations Officer, the Director of Facilities, and the Director of Financial Services (Deputy Clerks). The Superintendent has delegated the authority to sign contracts \$50,000 or less to the Director of Support Services, who oversees the central purchasing function for the District. Public improvement contracts less than \$100,000 and construction contracts less than \$500,000 may be signed by the Director of Facilities in specific circumstances without prior board approval, with the understanding that they will be brought to the Board in a timely manner. For contracts exceeding these levels of authority, the Clerk or a Deputy Clerk may sign once Board approval has been received.

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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.* Purchasing processes all agreements for proper signing authority. Purchasing requests that the submission of agreements or contracts be **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.

Summary of Authorized Signers

- **Only the Clerk, a Deputy Clerk, or other Designee** (Superintendent, Assistant Superintendents, Chief Operations Officer, Director of Facilities, Director of Financial Services and Director of Support Services) have authority as delegated to **sign contracts and agreements**, 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 also been signed by a Clerk, Deputy Clerk, or the Director of Support Services.

Purchasing Authority

In addition to authorized signers, principals and other administrators have limited 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.

Authorization by Position	Limit
Principal or Program Administrator/Manager	\$1,000
Department Directors and Director of Support Services	\$50,000
Clerk or Deputy Clerk	\$150,000

In Lawson, a “buyer” is someone that is authorized to create a purchase order (PO). The PO must then be approved by the manager or supervisor with the authority to make purchases, as noted above. Lawson purchase orders are automatically routed to the buyer to forward for approval. Only Purchasing may release a PO exceeding \$1,000, which requires review for authorization as well as any related contract or competitive procurement documentation.

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Competitive Procurement: Quotes and Solicitations

In order to ensure open and competitive purchasing, State law and board policies require quotes or competitive solicitations depending on the value of an expected purchase. Formal quotes or bids provide evidence that a public solicitation process was followed in compliance with Purchasing (or Facilities) requirements. Informal quotes or bids are typically collected by the buyer directly and do not require advertising or a formal scoring process. Buyers should reference the tables below to select a sourcing method based on the estimated total value of purchases over the fiscal year or life of the contract, whichever is longer. A more competitive process is allowed and advised if the maximum purchase amount is unknown or likely to exceed the spending limit range.

Below are the procurement source requirements for each spending limit range. In all cases, buyers are advised to consider local options for purchases as well as ability to comply with sustainability goals set by the District.

Quote Requirements for Goods

Maximum Combined Purchase	Quote Requirement
Any purchase with federal funds	Check with Purchasing first; the limits and source requirements are different than other funding sources.
Less than \$10,000	Purchase from the best source; informal quotes are recommended by not required (may be verbal or written)
\$10,000 to \$74,999	Three verbal or written 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 Professional Services (including ICAs)

Spending Total	Quote Requirement
Less than \$25,000	Direct appointment (no bids or quotes required)
\$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 current Sources of Supply list for required and permitted vendors under the PURCHASING section on the Financial Services intranet: <https://www.4j.lane.edu/finance/intranet/forms-documents/>

Staff are encouraged to communicate with Purchasing staff regarding:

- finding a suitable vendor;
- frequently purchased items for which the district has no contract;

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- vendors not performing as agreed;
- difficult vendors; and
- meeting with vendors (*while staff may meet with vendors, there is no obligation to do so*).

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.

Work with Technology and your Tech Support Specialist (TSS) for all technology purchases. A list of approved equipment can be accessed at <https://technology.4j.lane.edu/catalog/> . If you don’t see the item you need click the “Want something you don’t see here?” button (big red question mark) and submit your request to Technology. Provide as much detail as possible in your request and a link to the item you are interested in, if available. Questions? Contact Technology Purchasing via e-mail at techpurchasing@4j.lane.edu .

The screenshot shows the '4J Technology' website catalog. The header includes the logo, a search bar, and a 'Get Help!' button. A navigation menu contains links for Home, Get Tech Help, Purchasing, Instructional Technology, and Video Library. The main content area is titled 'Home > Catalog' and displays a grid of product categories, each with an icon and a list of items:

- Accessories:** Adapters, Keyboards, Mice, Cables, Headphones, Carts
- Apple Devices:** Apple and iPads
- Apps for iPads:** Directions for ordering iPad apps for your school
- Ergonomics:** Carts, Chairs, Varidesk
- Furniture:** (No specific items listed)
- LED Signage:** (No specific items listed)
- PC Computers:** (No specific items listed)
- Peripherals:** Document cameras, External hard drives
- Printers:** Monochrome, Color, Multifunction, 3D
- Projectors:** Desktop, Ceiling Mounted, Short Throw

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For all asset purchases, Purchasing recommends using Regular Purchase Orders. When Accounts Payable processes an invoice for an item with a PO line coded to account 460, 480, 541, or 542, the purchased item will automatically be transferred to the “Move to Inventory” screen in the Asset Inventory Management System.

If a not-to-exceed PO is used to purchase assets, then 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 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.*

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, printers, projectors, graphing calculators, video cameras, musical instruments, and digital cameras. **A list of such equipment should be retained and tracked at the school, classroom, or department level if they are not in the technology database.** Schools and departments may record other items in the asset inventory management system 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. Note that in addition to the information below, many federal grants require prior approval from the federal grant manager.

- Fixed assets should be recorded in the District’s asset inventory management system. Include information to identify the source of funding (federal grant name and CFDA#, if known) 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

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 administrator regardless of the purchasing method used (PO, Visa, Student Activity check, payroll reimbursement).

Methods of Purchasing

The District provides three methods for completing non-student activity 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 and sign 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 to avoid the need for additional approvals or spreading payments across multiple payment types/sources to avoid purchasing requirements 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:

- Four types: regular, not-to-exceed, confirming, VISA over \$1,000
- 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.
- VISA PO's over \$1,000 should be used when the authorized purchase exceeds \$1,000 and there is no other avenue to pay a vendor (such as a PO or check). This type of PO may also be used for Office Depot and Amazon Business purchases – contact Purchasing if you need to make a larger purchase from one of these vendors.
- **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

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. Because Directors, principals, and supervisors are responsible for the budgets that are used by credit card holders, they should take steps to monitor purchasing activity for their school or department and ensure that only appropriate, pre-approved purchase are made by cardholders.

Annually, all authorized cardholders sign a memorandum of understanding (MOU) that affirms they will be held personally responsible for maintaining sole possession and security of their card at all times and complying with district purchasing policies when using their credit card. The signed MOU should be returned to purchasing by September 1st 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

Directors, principal, and supervisors 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

- Obtain the statement, which is available online around the 6th of the month and received in hardcopy by the 10th.
- Complete the Credit Card Payment Statement form (or provide purchase approvals and original receipts to the staff member completing this form on your behalf). Submit the form to your supervisor for approval (cardholders do not approve their own statements).
- Ensure the following is submitted to Finance by the 20th of the month:
 - An approved Credit Card Payment Statement form with all purchases coded to an appropriate Lawson Accounting Unit and Account
 - all original, itemized receipts (not just the charge slip)
 - approval of spending with clear indication of district purpose for expenditure
- Maintain physical custody of the credit card (each card holder) and do not provide credit card numbers to other staff members for use.
- Report a lost or missing card immediately to US Bank (800-523-9078) and Purchasing.
- Cardholder is responsible for working with US Bank on all fraud events.

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Credit Card Limits

- Card limits should not exceed \$1,000 maximum for a single transaction and a \$2,500 monthly spending limit, unless approved by the Director of Support Services
- Limits must align with the district spending limits.
- Purchases exceeding \$1,000 should be completed using a special purchase order (PO) – the VISA PO over \$1,000. Contact Purchasing for assistance if you have never processed this type of 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 reconcile more than one card may request statement access for others cards (e.g. principal and other staff at your site) by asking the cardholder 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 select 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

- Technology (unless prior approved is obtained from the Technology department).
- Items that do not comply with district policies and procedures. Examples include:
 - 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).
 - Gifts for staff, volunteers or students (unless explicitly allowed in policy or grant terms).
 - Flowers (prohibited except for graduation).

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 team at: purchasing@4j.lane.edu.

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Required Receipts and Statement Documentation

- 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, or for which you have misplaced or lost the receipt. Attempt to obtain a replacement receipt (i.e. from a hotel, airline or car rental agency) before taking the final step of completing a missing receipt form.
 - List and indicate Lawson Accounting Units and 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 administrator signature. Cardholders cannot approve their own statement.
 - Ensure submission of the approved form and all supporting documents/receipts to Finance 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.
- Accepting site Terms and Conditions to complete a purchase is the same as signing a contract; contact Purchasing before completing the purchase.

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.

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- 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 or Suspending Credit Card Privilege

- All District credit card use is subject to examination during the annual District financial statement audit. The State Auditor’s office may also examine purchases as part of a grant or performance audit.
- **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 Finance.
- 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.
- If an authorized *Credit Card Payment Statement Form* with all required supporting documentation for purchases is not received by Accounts Payable within one month of the applicable statement due date, the employee’s card will be suspended and no additional charges will be allowed. This suspension will not be removed until all required reporting has been received and verified by Finance.

Employee Reimbursements

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

- Expenditure should be preapproved by an authorized approver (e.g. principal or administrator). Where possible, principals and administrators should direct employees to utilize cost agreements for supplies, copying and printing, and other contracted services before approving reimbursement for purchases from other vendors.
- Schools may not pay employees for personal services using Student Body funds; employees providing services must be paid through payroll.
- Reimbursement is limited to \$250 per reimbursement, per month, from all District resources. Exceptions to this limit must be approved by Finance before reimbursement is made.
- Purchase must comply with district purchasing guidelines and documentation requirements.

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- District staff should not benefit personally from purchases (e.g. cash-back for purchases on personal Costco card) unless this is explicitly allowed in their employment contract with the District.
- 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.

Intergovernmental Agreements (IGA)

Pursuant to ORS 190.010, the District may contract with another government agency for performance of services. Please contact Purchasing with questions regarding putting an IGA in place. See the Signing Authority section for staff authorized to sign these agreements.

Independent Contractor Agreements (ICA)

Independent Contractor Agreements (ICAs) are for non-employee service agreements. The ICA must be completed and **signed two weeks in advance of the work being performed**. See the Signing Authority section for staff authorized to sign these agreements. **ALL PAYMENTS FOR ICA'S AND PERSONAL SERVICES CONTRACTS MUST BE PAID THROUGH LAWSON VIA A PURCHASE ORDER**. If outside funds (student activity, parent group, etc.) will be used to pay for these services take the following actions:

- Add subaccount 998 to the accounting code – this will alert Financial Services Billings that a check will be sent to reimburse the District.
- When the work has been completed, submit the vendor invoice/bill to Accounts Payable for payment. Indicate the PO # on the invoice/bill for efficient processing.
- Ensure that a check is issued to the District for these charges.

Even when a quote is not required, all personal service agreements require an ICA or other written contract /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 pay the required fee at the HR/Finance Resource Center located at the Ed Center. They will then receive communication from Purchasing on how to complete the process. If the contractor will not have the potential of unsupervised access to students or the facility it is a requirement that the supervising 4J employee must confirm that they will be responsible for supervising the Contractor at all times.

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, b) issuing a purchase order for the services, which is approved by the Director, or c) providing an email that evidences director approval to Purchasing. Purchasing will ensure that approval is given prior to forwarding any ICA for final signature by a Clerk, Deputy Clerk, or the Support Services Manager. 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 contractor payments are expected to be 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 contractor payments are expected to exceed \$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 Risk Management and documented in the form of an email.
 - Due to IRS requirements, **payment may not be made without a completed ICA**. Any penalties for missing contracts will be paid by the department or school.

DISTRICT-WIDE ICA USE PROCESS

- Review the directions and available District-wide ICA's listed on the Financial Services Intranet at <http://www.4j.lane.edu/finance/intranet/procedures-and-forms/>. The list will provide each vendor, their point of contact, contact information, the service(s) they provide, and the status (which includes the ICA reference number) of the ICA. Status will determine if the contract is ready for use. If "In Process" is listed, your school/department will need to process a separate ICA until the District use ICA becomes available.
 - Once you have determined the appropriate contractor you **MUST**
 1. Connect with the contractor to determine dates and times for the event
 2. Complete the District-wide ICA use tracker prior to the contractor being on site – found at <http://www.4j.lane.edu/finance/intranet/procedures-and-forms/>
 3. Submit the COMPLETED use tracker by following the directions available at the above link prior to your event to purchasing at purchasing@4j.lane.edu.****NOTE**** There are vendors that have specific instructions. The specific instructions are listed on the directions document. There can and will be additions to the list and directions as ICA's are added. Please read them in their entirety.

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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, is 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 Accounts Payable (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

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. Departments are directed to establish and fund petty cash accounts based on program need (within reason and with appropriate cash handling controls). 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 (PD)

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) who are expected to work with their supervisors on a professional development plan. Spending must follow district guidelines, as it is use of District funds, and be for the benefit of the employee. Use of these funds for other purposes or employees, even with the permission of the administrator, is not an allowable use of funding.

Recording Use of PD

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

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Purchases for Meetings, Training and Activities

Meals & Refreshments for Meetings, Trainings and Activities

Meetings and training should be scheduled over meal periods **only when it is the most efficient and effective option** for conducting District business – the general expectation is that District events will not interfere with employee break or meal times.

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

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

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

- District training sessions, workshops or staff work group/committee meetings scheduled over a meal period and *no meal break is provided by the District* (e.g. staff are not provided sufficient time to leave the location and obtain a meal or conduct personal business).
- 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 that last longer than one hour (**refreshments only** unless the meeting is scheduled over a meal period and *no meal break is provided by the District*).
- 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 6:00 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:

- Original, itemized receipts are required. If the receipt is not itemized, an invoice or billing that itemizes the purchase may be used to support a request for payment or reimbursement.
- Documentation supporting the expenditure must include a list of attendees and describe the District business/educational purpose. You do not have to list students, parents or other community members by name if the meeting or event is “open” to all, such as a school open house event, a community meeting to discuss changes to school buildings or programs, or a school event such as a reading night. Simply include the announcement of the event (e-mail, letter, flier, etc) to support a request for payment or reimbursement.
- Alcohol costs are non-reimbursable. No exception to this rule is allowed.
- Costs exceeding the spending limits noted in the **Spending Limits for In-District Meal and Refreshment Purchases** section below are not eligible for reimbursement; any over-expended District Funds must be paid with the authorizing administrator’s personal funds.
- Exceptions to these guidelines require preapproval by the Director of Financial Services.

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Meals for High School Student Activities

Student athletes often travel to other locations within Oregon to compete against other teams or attend regional or state-wide competitions. Students may also travel to participate in school-sponsored club or education opportunities, visit businesses and programs associated with their career & technical education studies, or visit colleges or technical schools. These trips may require students to be away from school and home during a regular meal period, most often lunch or dinner, and it is the responsibility of District staff to plan ahead for this, as follows:

1. Determine the number of students and what meals they will require during their day trip (Note: see **Overnight Student Travel** for costs associated with longer trips). The maximum amount that can be spent for each student meal is \$15.00.
2. If students will be free to select their own meal(s) calculate the amount of money needed to provide each student with a meal allowance. Submit a request to your Principal for approval at least two weeks in advance so there is sufficient time for your Finance Clerk to issue a check to you.
3. Cash the check and have the funds available to disburse to student during the trip. Have each student sign for their disbursement (prepare a list ahead of time with each student's name, the amount they will receive, and space for their signature).
4. When the trip is over provide the signature sheet and remaining funds to your Finance Clerk as support for the expenditure. Principals will address any failure to provide this support within 2 weeks of a staff member's return from an activity. Delays in excess of one month will be addressed by Financial Services and Human Resources.
5. If the staff member in question has a District credit card and the students will be eating their meals together, the district card may be used to pay for all the student meals. If this option is selected, the staff member must provide an itemized receipt and a list of all students fed at each meal as part of their Visa reconciliation. The staff member is also responsible for ensuring that the cost per student, including any required or optional gratuity, does not exceed \$15/per student per meal.

District Business Meals & Refreshments

The Superintendent, a Cabinet member or a Department Director may be tasked with meeting community members, parents, or other stakeholders over a meal period. In such instances, it is appropriate for the District to pay for that meal; however, meal costs must be reasonable in the eyes of the public. The meal per diem amounts listed in the **Spending Limit for District Meal Purchases** section can be useful in making this determination. If the staff member does not have control over the cost of the meal (i.e. event where the meal is part of the agenda and price is fixed), this information must be included in the reimbursement request or Visa reconciliation form.

Spending Limits for In-District Meal and Refreshment 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>). For the fiscal year ending June 30, 2020, the full-day meal per diem rate is set at \$61.00 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 to June 30, 2020
Breakfast only	25% of per diem limit	\$15.25
Lunch only	25% of per diem limit	\$15.25
Dinner only	50% of per diem limit	\$30.50
Refreshments only		\$ 7.50

Non-Overnight Travel Costs

Meals (Per Diem and Actual Cost)

A per diem meal allowance is a fixed amount of reimbursement for a meal. It is not reimbursement for the actual cost incurred. Receipts are not required for meals if claiming a reimbursement. A meal per diem is permitted under the following conditions during non-overnight travel:

- Breakfast – staff must be on travel status for two hours or more before the beginning of their scheduled work shift to receive a breakfast allowance (currently \$15.25 for the 2019-20 school year).
- Lunch – no allowance is provided for lunch during non-overnight travel unless the staff member is attending an official business meeting and 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 staff member. A receipt is required.
- Dinner – staff must be on travel status for two hours or more beyond the end of their scheduled work shift to receive a dinner allowance (currently \$30.50 for the 2019-20 school year).

Meal allowances that do not involve an overnight stay are taxable income to the staff member and must be processed by 4J Payroll.

Staff members may be directed to seek reimbursement for meals at actual cost (meal plus a tip of no more than 15%) if the funding provider for the reimbursement requires it. For example, the Perkins Grant requires that all reimbursement requests be supported by an itemized receipt or invoice. This includes any costs (registration, transportation, lodging, meals, etc) associated with a 4J staff member's attendance at an approved conference or professional development event. If receipts are required by the funding provider, administrators and school or department finance staff should ensure that staff members are aware of this requirement. If the District cannot bill for the expenditure due to failure to retain a receipt or invoice, the school or department's discretionary budget will be used to fund the staff member's reimbursement.

Transportation and Related 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).**

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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 (currently \$0.58 per mile) as supported by documentation (e.g. Google Maps). The IRS updates this rate at the beginning of each calendar year. Before using your personal vehicle for district travel, review the Insurance Coverage page on the 4J website (<https://www.4j.lane.edu/hr/risk/insuranceissues/autoaccidentsinsurance/insurancecoverageauto/>) to ensure that the District's insurance coverage will be in effect for your trip.
4. The actual expense for tolls and parking is reimbursable and must be documented with receipts.
5. Commuting mileage is not reimbursable as it is a personal expense and defined as the distance from the employee's residence to their primary workstation.

Overnight and Out of State Travel Costs

District employees may be authorized for overnight or out-of-state travel when required for essential professional development or attendance at specific conferences or meetings 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.

Qualifying Overnight Travel

- Lodging is only allowed for trips that exceed 75 miles one-way, unless an exception is preapproved by an Assistant Superintendent or the Chief Operating Officer (COO). Safety, multi-day event, or other issues may be considered in this determination.
- Overnight travel within the state should be for events that span at least two days.

Procedure for Requesting Approval and Reimbursement for Travel

1. Complete an **In State Overnight Travel Approval Request** form for in-state overnight travel or an **Out of State Travel Approval Request** form for out-of-state overnight travel. Forms can be found at (<http://www.4j.lane.edu/finance/forms/>)
 - Estimate all travel costs and consider expenses for lodging, air and ground travel, mileage, meals, parking, registration, baggage fees, substitute, etc.
 - Include the funding source for travel (such as PD funds, a specific 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. Travelers and administrators should determine whether there are any such limitations before committing to travel. *Note: Perkins grants require actual receipts for all reimbursements- schools will be responsible for any charges that cannot be billed to Perkins.*
 - Provide the event or training registration and the conference or event agenda as applicable
2. Submit your form and all relevant supporting document to your supervisor for review. If approved by your supervisor, the following additional approvals will be required:
 - All in state overnight travel **must be preapproved by a Director** for each employee.
 - All out of state travel **must be preapproved by a Director, an Assistant Superintendent and the Superintendent** for each employee.

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3. Once all required approvals have been received, the original request form should be provided to the employee and an electronic copy sent to Financial Services (billings@4j.lane.edu). No travel reservations, transportation or lodging payments, or other travel-related expenditures may be made prior to approval by all parties noted above. Reimbursement requests and Visa reconciliation amounts related to overnight and out-of-state travel will be confirmed against the approved form sent to Financial Services. Any expenditures made prior to approval or outside of the categories approved in the travel form will be considered "personal" expenditures that are the responsibility of the traveler. Exceptions will be made for emergency circumstances and unforeseen costs with the written approval of the Assistant Superintendent for Administrative Services.
4. Traveler requests substitute coverage (as applicable and authorized by their supervisor). If substitute coverage is not available for the absence, the supervisor is responsible for ensuring adequate backup coverage for essential functions.
5. Traveler completes travel and submits reimbursement form to supervisor, including original receipts for all expenditures except meals (paid at per diem unless the funding provider requires actual cost reimbursement for travel).
6. Supervisor verifies appropriateness of reimbursement and submits approved reimbursement form with backup documentation to Finance.
7. Finance processes reimbursements received by the 15th of each month with the next payroll (last working day of the month).

Transportation and Related Costs

District employees are expected to use the least cost carrier and class available and to car pool, where possible.

Air travel tickets for 4J staff, Board members and other parties should be booked in coach class regardless of funding source unless the difference is paid from the traveler's personal funds (in advance of the booking). Business and first class airfare are not reimbursable. Air travel may be paid for with a District Visa. For travel involving multiple staff members where the charges would exceed regular Visa card limits, please contact Purchasing at purchasing@4j.lane.edu for assistance. Personal vehicle mileage to and from the airport is reimbursable. Parking at the airport will also be reimbursed up to \$10/day (the current rate for economy parking at Eugene and Portland airports).

Other forms of travel (train, bus or use of a private vehicle) may be allowed, providing that the total cost to the District of transporting the staff member to the location does not exceed the equivalent cost of a airline ticket to the destination and the time required to complete travel is reasonable. Reimbursement will be made at the actual cost of travel (train or bus ticket or private vehicle mileage). The District will take into account any special circumstances presented by the traveler when making this determination, but does not guarantee that a traveler's request for alternative transportation options will be approved. Before using your personal vehicle for district travel, review the Insurance Coverage page on the 4J website (<https://www.4j.lane.edu/hr/risk/insuranceissues/autoaccidentsinsurance/insurancecoverageauto/>) to ensure that the District's insurance coverage will be in effect for your trip.

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Staff members who wish to combine personal travel with a 4J trip must have prior approval. This can be accomplished by clearly detailing all personal travel costs in the travel approval form for review and approval by 4J administration. If personal travel results in an increased cost to the District, the staff member will be required to submit a check for the amount of the increased cost prior to travel.

A rental car may be booked for 4J staff, Board members and other parties. The size of the rental car should be appropriate to the number of travelers and cost effective. Car rental costs may be paid for with a District Visa. If you are reserving a car for another employee with your District Visa, ensure that you obtain and return an authorization form for the rental agency to charge the cost to your card. Simply reserving a car with your District Visa does not provide authorization and the staff member will be asked to provide their own credit card for the car rental when they check in. For travel involving multiple staff members where the charges would exceed regular Visa card limits, please contact Purchasing at purchasing@4j.lane.edu for assistance.

Before booking a rental car for district travel, review the Insurance Coverage page on the 4J website (see <https://www.4j.lane.edu/hr/risk/insuranceissues/autoaccidentsinsurance/insurancecoverageauto/>) to ensure that the District's insurance coverage will be in effect for your rental.

The District will reimburse 4J staff, Board members and other parties for district-travel related taxi rides, bus rides, shuttle, subway costs or other transportation options during authorized travel when a rental car or personal vehicle is not available. Original receipts must be submitted for reimbursement or attached to the Visa reconciliation, and a tip up to 15% may be included in the cost.

Lodging

1. Commercial lodging expenses are normally reimbursed at actual cost up to the specific daily maximum allowable lodging rate in effect at the time of travel for the specific area or locality. Before booking lodging, check the GSA site for the applicable lodging rate for your destination (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). Note that:
 - When making lodging reservations you must request the government rate if available, or the lowest rate available
 - Lodging taxes are not included in the U.S. lodging per diem rates and will be reimbursed at actual cost supported by the lodging invoice/bill
 - Hospitality fees or resort fees that are beyond the control of the staff member are not included in the U.S. lodging per diem rates and will be reimbursed at actual cost supported by the lodging invoice/bill
2. Exceptions to the published lodging per diem rates are allowed under the following circumstances, but must be supported by appropriate documentation and director approval:
 - Conference/meeting hotel: staff may stay at the official hotel(s) for the event even if the cost exceeds the per diem (as supported by the conference/meeting registration or agenda)
 - Availability of lodging: there may be locations or times of year where lodging is universally more expensive than the per diem. If a search of lodging within close proximity (1 to 2 block radius) does not produce a lodging option within per diem, document booking of the most reasonable option and include with the reimbursement request or Visa reconciliation.

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- Special Circumstances: contact Financial Services (billings@4j.lane.edu) if you believe that your lodging requirements cannot be met within the lodging per diem. The Director of Financial Services will review your request and provide approval if allowable.
3. A staff member facing a district travel delay due to weather, accident, or a similar safety concern that prevents further travel should seek emergency lodging that is safe and in close proximity. They should alert their supervisor to their circumstances once they are in a safe and secure location. This is the only situation where the District will reimburse lodging costs prior to formal approval.
 4. Lodging may be paid for with a District Visa. If you are reserving a room for another employee with your District Visa, ensure that you obtain and return an authorization form for the hotel to charge the room to your card. Simply reserving a room with your District Visa does not provide authorization and the staff member will be asked to provide their own credit card for the room charge when they check in. For travel involving multiple staff members where the charges would exceed regular Visa card limits, please contact Purchasing at purchasing@4j.lane.edu for assistance.
 5. 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.
 6. Charges for staying with friends or relatives are not reimbursable.
 7. In-room movies, room service, use of the room safe or mini-bar charges are not reimbursable.

Meals (Per Diem and Actual Cost)

1. Meal expenses are normally reimbursed at the meal per diem rates set by the federal government. A per diem meal rate is a fixed amount of reimbursement for a meal. It is not reimbursement for the actual cost incurred. Receipts are not required for meals if claiming a meal per diem. To complete the meal estimate for your travel approval form, look up the meal per diem rates for your destination city and state (<https://www.gsa.gov/travel/plan-book/per-diem-rates>). When calculating your travel per diem estimate, remember the following:
 - Do not claim per diem for any meal that will be provided to you as part of the event, conference or training
 - Do not claim per diem if your hotel provides a full breakfast as part of your lodging cost (note that a continental breakfast does not count as “breakfast” so you can claim per diem)
 - A single per diem rate is used for an entire date. During overnight travel, if a staff member travels to more than one location in one day, the per diem rates for each day are the rates for the location in which the staff member will spend the night.
 - Calculate per diem for the first and last day of travel as follows (multiple the percentage below by the daily per diem rate for the city you are traveling to (first day) or the city you spent the last night in (last day):

	Prior to 6:00 am	6:00 am to Noon	12:01 pm to 6:00 pm	After 6:00 pm
Initial Day of Travel – Leave:	100%	75%	50%	25%
Final Day of Travel – Return:	25%	50%	75%	100%

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2. Staff members may be directed to seek reimbursement for meals at actual cost (meal plus a tip of no more than 15%) if the funding provider for the reimbursement requires it. For example, the Perkins Grant requires that all reimbursement requests be supported by an itemized receipt or invoice. This includes any costs (registration, transportation, lodging, meals, etc) associated with a 4J staff member's attendance at an approved conference or professional development event. If receipts are required by the funding provider, administrators and school or department finance staff should ensure that staff members are aware of this requirement. If the District cannot bill for the expenditure due to failure to retain a receipt or invoice, the school or department's discretionary budget will be used to fund the staff member's reimbursement.
3. 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 reimbursement). Once travel is complete, the reimbursement form is submitted and eligible meal costs (either per diem or actual cost, depending on the requirements of the funding provider) will be paid to the employee. Note that if travel related meals are accidentally 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.

Overnight Student Travel

Student athletes may travel to other locations within Oregon to compete against other teams or attend regional or state-wide competitions. Students may also travel to participate in school-sponsored club or education opportunities. Some of these trips will involve overnight travel, and a few will require travel outside of the state of Oregon.

As there are many risks and considerations to planning overnight and out-of-state travel for students the Human Resources Department has instituted a comprehensive "field trip" review and approval process to ensure trips are well organized, risks are mitigated, and all required approvals and funding have been addressed. Arrangements for student transportation, lodging, registrations/entrance fees, and meals should not be made until your trip has been approved. The source of the funding for the trip (student body funds, fundraising, parent fees, etc) does not impact this rule – approvals must be in place before travel arrangements are made.

Whenever possible, student travel arrangements should be made and paid for by the District. For large group travel, or travel costs that would exceed the school or department's Visa limit, work closely with the Purchasing team to make arrangements. If travel costs cannot be paid with a District purchase order (PO), Purchasing can help you submit a Visa PO over \$1,000 request. They can then take the information provided (airline reservations, lodging invoice, etc) and make payment using the District central Visa card. If you will be paying for student travel with a Student Activities check (i.e. to fund meal allowances for student while traveling or provide entrance fees for events), remember that payments in excess of \$1,000 from Student Activities must be pre-approved by your school's Director. Your Director will seek additional levels of approval for payments that exceed their level of authority, if needed.

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If your student group will be traveling in District buses or activity vans, ensure that you work closely with Transportation to schedule this use and receive a cost estimate for your trip. Overnight and out-of-state travel may involve additional personnel concerns and costs, including lodging and meals for your drivers. It is important to take these into consideration when fundraising or assessing fees for trip participation.

Ensure your trip planning includes sufficient funds to provide meals for all students during their time away from home. If a staff member with a District Visa card will be traveling with the students and students will be eating together (i.e. meal costs could be charged to a single payment source) this funding method for student meals is optimal as it reduces the risk of carrying cash while traveling. If this is not an option, a cash advance may be required from Student Activity funds. Consider the following:

1. Determine the number of students and what meals they will require during their trip. The maximum amount that can be spent for each student breakfast or lunch is \$15.00 and dinner is limited to \$30.00. These amounts include an gratuities. An exception can be made if the students will be attending an event where the meal is part of the agenda and the price is fixed. This information must be included in the reimbursement request or Visa reconciliation form.
2. If students will be free to select their own meal(s) calculate the amount of money needed to provide each student with a meal allowance. Submit a request to your Principal for approval at least two weeks in advance so there is sufficient time for your Finance Clerk to issue a check to you.
3. Cash the check and have the funds available to disburse to student during the trip. Have each student sign for their disbursement (prepare a list ahead of time with each student's name, the amount they will receive, and space for their signature).
4. When the trip is over provide the signature sheet and remaining funds to your Finance Clerk as support for the expenditure. Principals will address any failure to provide this support within 2 weeks of a staff member's return from an activity. Delays in excess of one month will be addressed by Financial Services and Human Resources.
5. If the staff member in question has a District credit card and the students will be eating their meals together, the district card may be used to pay for all the student meals. If this option is selected, the staff member must provide an itemized receipt and a list of all students fed at each meal as part of their Visa reconciliation. The staff member is also responsible for ensuring that the cost per student, including any required or optional gratuity, does not exceed the limits noted above (or documenting an exception related to event attendance).

Additional Travel Considerations

- Costs in excess of approved travel reimbursement and available funding must be covered by employee's personal funds.
- Additional costs of travel for personal time (e.g. vacation added onto travel) or an accompanying spouse/family member are not reimbursable and are the sole responsibility of the employee. If personal travel results in additional cost for the District, the difference in cost must be paid by the staff member prior to travel.
- 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.

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Board of Directors (Travel Considerations)

Members of the 4J Board of Directors may use per diems for meals, but have the option to claim reimbursement for actual and necessary meal expenses incurred in the performance of their official duties. Gratuities are permissible if reasonable and necessary, and need to be documented on the itemized meal receipt. If a member is reimbursed using the meal per diem allowance, no receipt is required and gratuities are considered part of the per diem amount (i.e. gratuities are not separately reimbursed in addition to the per diem).

The Superintendent's Office will arrange for transportation (airline tickets), lodging and registrations/entrance fees for Board member travel. Any travel costs that cannot be paid directly by the District, such as personal vehicle mileage or taxi/shuttle costs, will be reimbursed to the Board member. Itemized receipts should be provided to the Superintendent's Office for any actual and necessary travel expenses incurred by the member in the performance of their official duties.

Staff Celebrations and Flowers

Staff Celebrations

Costs related to staff celebrations must be paid with non-district or personal funds.

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 activity funds raised for this purpose.

Staff

District funds may not be used to purchase gifts for employees. Please see the *Ethics Guidelines* section of this guide for more information on employees accepting gifts from other organizations or individuals.

Students

Generally, District funds should not be used to buy gifts for students. An allowed student exception might be the payment of living or transportation expenses associated with a District program or grant specifically designed for that purpose. For example, such payments may be a part of the District's McKinney Vento program. Students may also receive "gifts" as part of a District incentive program. See comments below for more information:

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- 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 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 for the request for reimbursement.

Payroll

Payroll Assistance

Please contact Payroll at payroll@4j.lane.edu for questions and general assistance. For reference, employee payroll processing is assigned as follows:

Janette Eichler:	A–L	790-7613
Jasmine Lee	M–Z	790-7612

Note: extended contracts and employee reimbursements are processed by Eugenia Gonzalez. She can be contacted at Gonzalez_e@4j.lane.edu or x7611.

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 by the end of the next business day following the 15th.

Payroll Forms: Direct Deposit Request

Direct deposit forms are due by the 15th of the month for current month payroll. Forms received after the 15th will be entered if possible up to the point in time that payroll records are transmitted to the bank (about 3 business days before payday). Due to concerns regarding fraudulent attempts to change staff member direct deposits, ***all requests*** to initiate or change a direct deposit must be submitted to Payroll (at the Ed Center office) in hard-copy format by the staff member. 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

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Payroll Forms and Information

Payroll Forms Online

Many payroll forms are available online at <http://www.4j.lane.edu/staff/forms> , <http://www.4j.lane.edu/finance/intranet/procedures-and-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
- Forms that have an asterisk require a signature (print the completed form, obtain the required signature, and mail or bring 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/>. Initial access to the My Pay Stub website requires a six digit employee number and an employee-selected password. Note: to display wage statements the employee must enter the last four digits of their social security number when prompted. Wage statements for employees who receive a paper check are attached to their check and are not available through My Pay Stub. Employees are directed to access Lawson Employee Self Service for historical information regarding their monthly paycheck.

W-2s

W-2's are not available online. To receive a copy of a W2, e-mail your request to payroll@4j.lane.edu from your 4J District e-mail account. Requests will be completed within 3 business days. Copies can be mailed to the employee's official 4J home address or picked up at the Finance Office – indicate your preference when submitting your request. W-2's cannot be e-mailed to staff.

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.

Financial Procedures for Schools and Departments FY20

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 and substitute 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 60 hours (30 hours for part-time staff) may be accumulated. Any time over the maximum accumulation must be paid to the employee as overtime.
 - 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

Licensed Extended Contracts

- Payment for special or one-time projects over and above the employee's assigned work (**these positions are 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/>)

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 541-790-7654

nutrition@4j.lane.edu

Responsibility Area	Contact
Program oversight, budget oversight, intra-district and policy issues	Holly Langan , Support Services Manager x7610 <i>langan_h@4j.lane.edu</i>
Kitchen staff and safety issues	Jill Cuadros , Regional Manager x7659 <i>cuadros_ji@4j.lane.edu</i>
Catering and school event planning	Jose Alvarez , Regional Manager x7656 <i>alvarez_j@4j.lane.edu</i>
Dietician (including menus and allergies)	Jennie Kolpak , RD, Regional Manager x7657 <i>kolpak_j@4j.lane.edu</i>
Office and staffing coordinator, general questions, employee & sub time reporting	Terry Hafdahl , Program Assistant x7656 <i>hafdahl@4j.lane.edu</i>
Accounting coordinator, Free & Reduced applications, negative meal account balance notifications, USDA/ODE claim billing, Mealtime payment questions	Diann Rosenberg , Department Assistant x7653 <i>rosenberg_d@4j.lane.edu</i>

Free and Reduced Applications

Free and Reduced Applications may be completed electronically and are available from the 4J web site: <http://www.4j.lane.edu/nutrition/freelunch>. Paper copies can be provided to schools by request. 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 free and reduced meals program drop date for families who do not submit a new application is October 18, 2019.

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. 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. If you are interested in an item, please enter a work order, and warehouse staff will notify you of item availability. Access to the system can be obtained by contacting Facilities.

Items Available for Loan

1. Tables – 8 feet, rectangular, 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)

Please place requests for loaner equipment at least 2 weeks prior to your event to ensure availability and to allow warehouse staff time to schedule delivery

Discarding Books

Discard-books must be placed in boxes for pickup by the Warehouse. As books can be heavy and pose a lift hazard, please use reasonably sized boxes (no larger than the size of copy paper boxes). Boxes should only contain books – do not include other items such as instructional aids, flipcharts, tapes or blocks.

Financial Procedures for Schools and Departments FY20

Warehouse Catalog for Schools and Departments

Staff are encouraged to review items available in the warehouse for delivery before purchasing elsewhere. To view availability and pricing, use [Lawson Report 4JWH001 Warehouse Catalog](#). A sample is below.

Item #	Item Description	Unit
21741	4J CERTIFIED REQUEST FOR LEAVE 50/PKG	PK
14005	BACK TO SCHOOL ENVELOPES 100/PKG	PK
5062	BAG PAPER #02 4" X 2 X 8" 100/PKG 1000/BALE 07139	PK
5066	BAG PAPER #06 6" X 3 3/4" X 11" 100/PKG 500/BALE UG 30923	PK
5064	BAG PAPER 8 1/2" X 6" X 14" 500/BNDL/420S UG # 30923	PK
5340	BOOK LESSON PLAN 6-SUBJECT 40 WEEKS HAMM & STEPHNS 456-6	EA
13004	BOX CARDBOARD 15"X12"X10" R278 25/BNDL 700/PALLET	EA
13001	BOX CARDBOARD 20" X 14" X 14 R561 20/BNDL 240/PALLET	EA
6981	CUP COLD 3 OZ 100/PKG 12200 3 OZ REFILL 50/CA SWHRT	PK
22641	DIRECTED PENMANSHIP I	EA
22642	DIRECTED PENMANSHIP II	EA
22643	DIRECTED PENMANSHIP III	EA
22644	DIRECTED PENMANSHIP IV	EA
22645	DIRECTED PENMANSHIP V	EA
14004	ENVELOPE #10 PRINTED 4J RETURN ADDRESS 500/BX	BX
14000	ENVELOPE HOMEWORK 10 X 13 STDNT NAME PARENT SIG. 100/PK	PK
21813	FORM POSTAGE METER CHARGE SLIPS 100 PER PKG.	PK
21023	FORM PRINT JOB INSTA PRINT pk/ 100	PK
21025	FORM PRINT JOB SHELTON TURNBUL pk/100	PK
19568	GLOVES NURSES MED. LG 100/BX LATEX PWDRED UG58494	BX
19569	GLOVES NURSES MED. MED. 100/BX LATEX PWDRED 58492	BX
59652	HAND SANITIZER 8 OZ PUMP PURELL	EA
16136	HAND SANITIZING WIPES 300/TUB	EA
7755	LABELS POSTAL SCHOOL DIST. 4J PRINTED RETRN ADDRESS 50/PK	PK
7820	LAMINATING FILM 25" X 500' GLOSS GBC# 3000004 2 ROLLS/BX	BX
59662	MASK FACE SURGICAL 50/bx	BX
12055	PAPER BOND 11 X 17 WHITE 5/case 20#	RM
12005	PAPER BOND 3 HOLE WHITE 8 1/2X11 10/case 20#	RM
12385	PAPER BOND 3-HOLE PINK 8 1/2 x 11 10/case 20#	RM
12383	PAPER BOND 3-HOLE CANARY 8 1/2x11 10/case 20#	RM
12380	PAPER BOND 3-HOLE STARLITBLUE 8 1/2 X 11 10/case 20#	RM
12300	PAPER BOND 8 1/2 X 11 BLUE 10/case 20#	RM
12303	PAPER BOND 8 1/2 X 11 BUFF 10/case 20#	RM
12306	PAPER BOND 8 1/2 X 11 CANARY 10/case 20#	RM
12309	PAPER BOND 8 1/2 X 11 CHERRY 10/case 20#	RM
12331	PAPER BOND 8 1/2 X 11 GRAY 10/case 20#	RM
12312	PAPER BOND 8 1/2 X 11 GREEN 10/case 20#	RM
12318	PAPER BOND 8 1/2 X 11 IVORY 10/case 20#	RM
12321	PAPER BOND 8 1/2 X 11 ORCHID 10/case 20#	RM
12324	PAPER BOND 8 1/2 X 11 PINK 10/case 20#	RM
12327	PAPER BOND 8 1/2 X 11 SALMON 10/case 20#	RM

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Item #	Item Description	Unit
12334	PAPER BOND 8 1/2 X 11 TAN 10/case 20#	RM
12000	PAPER BOND 8 1/2 X 11 WHITE 10/case 20#	RM
12043	PAPER BOND 8 1/2 X 14 WHITE 10/case 20#	RM
12009	PAPER BOND PRINTED DIST 4J LETTERHEAD 8 1/2 X 11 25% RAG	RM
12120	PAPER BROCHURE WHITE 8.5 X 11 10/case 60#	RM
13012	PAPER CARDBOARD 36" X 72" 32ECT CORRUGATED PAD 270/PLT	SH
13090	PAPER INDEX 8 1/2 X 11 BLUE 10 pkg/case 90#	PK
13092	PAPER INDEX 8 1/2 X 11 CANARY 10 pkg/case 90#	PK
13094	PAPER INDEX 8 1/2 X 11 CHERRY 8 pkg/case 90#	PK
13096	PAPER INDEX 8 1/2 X 11 GREEN 8 pkg/case 90#	PK
13098	PAPER INDEX 8 1/2 X 11 WHITE 8 pkg/case 90#	PK
13050	PAPER RAILROAD BLACK 25/PKG 6 PLY 22 X 28	SH
13052	PAPER RAILROAD BLUE AZURE (LIGHT) 25/PKG	SH
13064	PAPER RAILROAD BOARD BROWN 25/pkg 6ply 22 x 28	SH
13058	PAPER RAILROAD CORAL PINK 25/PKG 6 PLY 22 X 28	SH
13054	PAPER RAILROAD DARK BLUE 25/PKG 6 PLY 22 X 28	SH
13062	PAPER RAILROAD GREEN EMERALD 25/PKG 4 PLY 22 X 28	SH
13056	PAPER RAILROAD LIGHT BLUE 25/PKG 6 PLY 22 X 28	SH
13068	PAPER RAILROAD MAGENTA 25/PKG 6 PLY 22 X 28	SH
13070	PAPER RAILROAD ORANGE 25/PKG 6 PLY 22 X 28	SH
13074	PAPER RAILROAD RED 25/PKG 6 PLY 22 X 28	SH
13076	PAPER RAILROAD WHITE 25 SHTS PER PKG 6 PLY 22 X 28	SH
13080	PAPER RAILROAD YELLOW CANARY 25/PKG 6 PLY 22 X 28	SH
13082	PAPER RAILROAD YELLOW LEMON 25/PKG 6 PLY 22 X 28	SH
13100	PAPER TAG 12" X 18" MANILA S-150 EVERETT 47-710	SH
13104	PAPER TAG 24" X 36" MANILA TORCHGLOW 150 LB 500/CTN	SH
22735	PUB.LANG.ARTS MY WORD BOOK-WITH WORDS.	EA
22739	PUB.LANG.ARTS MY WORD BOOK-WITHOUT WORDS.	EA
9115	SHARPENER PENCIL CHICAGO BEROL M3-51130 12/CA	EA
7000	SHARPENER PENCIL CUTTER HEAD CHICAGO 2-A M3-51150 12/CA	EA
7005	SHARPENER PENCIL CUTTER HEAD GIANT 3-1 BEROL M3-3222 12/CA	EA
9120	SHARPENER PENCIL GIANT SANFOR M3-51131	EA
21491	STUDENT ACCIDENT REPORT GSP-70 (1PKG=100)	PK
13002	TAPE BOX SEALING 2"X 54 YDS. ITEM # A83750-2-CR	RL
19620	TOOTHBRUSHES (NURSE SUPPLY)	EA
14131	WRITING TABLET (LANDSCAPE) #SS15 ORDER FROM INSTA PRINT	EA

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Warehouse Delivery Schedule

The warehouse delivery schedules provide estimated times only; drivers may be later than expected during high demand times, traffic issues, weather delays, or occasionally staff shortages. Contact warehouse staff for time-sensitive deliveries. Note that there is no district mail service on Fridays.

North Route

Monday/Wednesday Office Deliveries

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

Sheldon Route

Monday/Wednesday Office Deliveries

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

North/Sheldon Route

Tuesday/Thursday Only Mail Deliveries

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

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South Route

Tuesday/Thursday Office Deliveries

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 Only Deliveries

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
Charlamagne	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 Office Deliveries

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, nonfried vegetables, cheese, eggs, and other nut butters) and 10% of its calories from saturated fat (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.

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” (see definition below).
- 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 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.

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.
- 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 (see definition below).

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, nonfried vegetables, cheese, eggs, and other nut butters) and 10% of its calories from saturated fat (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.

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Foods and Beverages of Minimal Nutritional Value

As defined by the U.S. Department of Agriculture:

- Soda Water—A class of beverages made by absorbing carbon dioxide in potable water. The amount of carbon dioxide used is not less than that which will be absorbed by the beverage at a pressure of one atmosphere and at a temperature of 60 deg. F. It either contains no alcohol or only such alcohol, not in excess of 0.5 percent by weight of the finished beverage, as is contributed by the flavoring ingredient used. No product shall be excluded from this definition because it contains artificial sweeteners or discrete nutrients added to the food such as vitamins, minerals and protein.
- Water Ices—As defined by 21 CFR 135.160 Food and Drug Administration Regulations except that water ices which contain fruit or fruit juices are not included in this definition.
- Chewing Gum—Flavored products from natural or synthetic gums and other ingredients which form an insoluble mass for chewing.
- Certain Candies—Processed foods made predominantly from sweeteners or artificial sweeteners with a variety of minor ingredients which characterize the following types:
 - Hard Candy—A product made predominantly from sugar (sucrose) and corn syrup which may be flavored and colored, is characterized by a hard, brittle texture, and includes such items as sour balls, fruit balls, candy sticks, lollipops, starlight mints, after dinner mints, sugar wafers, rock candy, cinnamon candies, breath mints, jaw breakers and cough drops.
 - Jellies and Gums—A mixture of carbohydrates which are combined to form a stable gelatinous system of jelly-like character, and are generally flavored and colored, and include gum drops, jelly beans, jellied and fruit-flavored slices.
 - Marshmallow Candies—An aerated confection composed as sugar, corn syrup, invert sugar, 20 percent water and gelatin or egg white to which flavors and colors may be added.
 - Fondant—A product consisting of microscopic-sized sugar crystals which are separated by thin film of sugar and/or invert sugar in solution such as candy corn, soft mints.
 - Licorice—A product made predominantly from sugar and corn syrup which is flavored with an extract made from the licorice root.
 - Spun Candy—A product that is made from sugar that has been boiled at high temperature and spun at a high speed in a special machine.
 - Candy Coated Popcorn—Popcorn which is coated with a mixture made predominantly from sugar and corn syrup.

Portion Sizes

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

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.

Eugene School District
200 North Monroe St., Eugene, Oregon • 541-790-7700

FAQS DIRECTORY CALENDARS

Home District » Departments » Schools » Parents » Students » Staff » Hot Topics »

Home » [Financial Services](#) » Financial Services Intranet

Financial Services Intranet
Working together in a respectful and ethical manner, Financial Services provides high quality financial, food, and warehouse services to our students, staff, and community.

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 fsweb.lane.edu, please update your bookmark(s).

- [Budget Preparation](#)
Budget calendar, guidelines, and building allocations.
- [Payroll Information](#)
Payroll schedules and forms. If you need to change your W-4 or submit a travel expenses, you can download the form from this page.
- [Procedures and Forms](#)
Documents and forms related to Financial Services operations, including the Financial Procedures for Schools and Departments.
- [Lawson](#)
Information on Lawson Business Systems, including logging in, Internet Explorer settings, new user access, and troubleshooting.
- [Legacy Business Systems](#)
Information on older business systems that have not yet been replaced by Lawson.

Financial Services Intranet

- [Home](#)
 - [Chart of Accounts \(PDF Document\)](#)
 - [Financial Procedures \(PDF Document\)](#)
- [Budget Preparation](#)
- [Payroll Information](#)
- [Procedures and Forms](#)
- [Lawson](#)
 - [Lawson Employee Self-Service](#)
 - [Lawson Manager Self Service](#)
 - [Lawson Troubleshooting](#)
 - [Lawson Internet Explorer Configuration](#)
 - [Lawson Requirements](#)
 - [Lawson User Guides and Instructions](#)
- [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.