



OVERVIEW

This summary intends to provide high-level guidance for school and department staff who are not primarily assigned to financial positions. A more detailed explanation of topic areas is included in the Financial Procedures for Schools and Departments FY23 manual, which is located on the Financial Services Intranet.

- Board polices and administrative rules are found here: <http://www.4j.lane.edu/policiesandrules/>
- See Financial Services intranet to download current manuals at: <http://www.4j.lane.edu/finance/intranet/>. NOTE: Access is only available through a 4J connection or through VPN access.

ETHICS

Ethics Guidelines for 4J Staff and Board Members

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).

- 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 to oneself, 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.”* Employees with 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.
- 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.
- Employees should avoid the intent and appearance of unethical or uncompromising practice in relationships, actions, and communications.

Financial Procedures for Schools and Departments FY23

- Employees should refrain from any private business or professional activity that would create a conflict between personal interests and the interests of the District.

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)

Gifts, Celebrations, and Flowers

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 public (parents, other students, etc.) perception will be if the gift acceptance became common knowledge.
- A public official should not accept anything of economic value if the gift is offered by a person or entity associated with a current or potential public procurement (purchase/contract/ICA).

Purchasing Gifts

- Employees may not receive gifts purchased with district managed funds; this includes all federal, state, district, bond, grant, or school-held student activity or other 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 finance clerk, secretary, or building administrator for guidance.

Staff Celebrations and Flowers

Costs related to staff celebrations must be paid with non-district or personal funds, unless approved by the Superintendent or designee. Flowers are not allowable expenditures except for graduation decorations, within a reasonable cost.

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 2023-02 “Designate Depositories for School Funds” for a listing of current authorized depositories authorized through June 30, 2023).

Financial Procedures for Schools and Departments FY23

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 personal 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 into which you deposit those funds 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).

Signatures, Contracts, and Employee Reimbursement

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 to maintain proper stewardship of taxpayer dollars. The following procedures assist staff with ensuring that expenditures are reasonable and comply with laws and policies.

- All revenues and expenditures in all funds are considered to be “public funds” and are subject to the requirements of Oregon Revised Statutes and 4J Board Policy, including school-held student activity accounts and grant funds.
- As approved annually by the Board, the Superintendent serves as Clerk and the Assistant Superintendent(s), Chief Operating Officer, Director of Finance, and Director of Facilities serve as Deputy Clerk. As Clerk or Deputy Clerk, staff have purchasing and signing authority, which is authority to direct expenditures within approved budget limits for the school year, or approved by Board action or Board authority. This authority includes entering into district contracts as outlined in Board Policy DJ District Purchasing. Additionally, Board Policy DJ permits the Superintendent to designate this authority to district staff. The Superintendent delegates limited authority to sign contracts and approve resource commitments allowed by Board Policy as listed in the 2022-23 Delegation Purchasing Authority.
- Without proper authority, the individual making the expenditure or signing the contract is personally liable (ORS332.075(2)).

Financial Procedures for Schools and Departments FY23

Contracts

Before services begin, a contract must be submitted to Purchasing for review and approval. Completing the agreement well before services start is critical as liability or other insurance is required in most cases, as might be a background check. Not all individuals or set of services will qualify for a personal services agreement as some services are restricted to district employees. Work with your finance clerk or secretary to complete contracts for goods and services.

Employee Reimbursements

While employees are strongly encouraged to use district purchasing systems to buy goods, employees may be reimbursed for limited, small purchases as follows:

- Expenditure must be **preapproved** by authorized approver (e.g. principal or administrator).
- Expenditure may not be for personal services; employees providing services are paid through payroll.
- Reimbursement is limited to \$250 per reimbursement, per month.
- Purchase must comply with District purchasing guidelines and documentation requirements.
- District staff should not benefit personally from purchases (e.g. cash-back for purchases on personal Costco card) 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. ***Per IRS requirements, employee reimbursement requests that are submitted more than 60 days following the expenditure will be considered TAXABLE INCOME to the employee.***
- All technology purchases must be made by the Technology Department; do not use your district visa for a technology purchase or purchase with your own funds and seek reimbursement without written, prior approval from the Technology Department.

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.

Financial Procedures for Schools and Departments FY23

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.

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, 2023, the full-day meal per diem rate is set at \$64.00 per person. The following guidelines provide the per meal maximum cost per person including gratuity:

Meal(s)	Spending Limit with Gratuity	Per Person Limit to June 30, 2023
Breakfast only	25% of per diem limit	\$16.00
Lunch only	25% of per diem limit	\$16.00
Dinner only	50% of per diem limit	\$32.00
Refreshments only		\$8.00

Financial Procedures for Schools and Departments FY23

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 per diem. 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 \$16.00 for the 2022-23 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 \$32.00 for the 2022-23 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).**
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 \$0.625 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.
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. 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.

Financial Procedures for Schools and Departments FY23

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 an 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.

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

Financial Procedures for Schools and Departments FY23

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.
 - 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

Financial Procedures for Schools and Departments FY23

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%

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

Financial Procedures for Schools and Departments FY23

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.

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.

Time Reporting & Payroll

- 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.
- 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.
- The following forms must be received by the 15th of the month to be paid in the payroll run at the end of the month. Forms received after the 15th will be processed the following month. **Forms that are not complete (all fields include the correct, requested employee information) and/or signed by the employee's supervisor will not be processed.** 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 (will not be processed unless an approved **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 in on file with Financial Services).
 - Employee Reimbursement Form
- Direct deposit wage statements are available online and directions are provided at <http://www.4j.lane.edu/staff/paystub/>.
- 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

Financial Procedures for Schools and Departments FY23

address or picked up at the Finance Office – indicate your preference when submitting your request. W-2's cannot be e-mailed to staff. W-2's for 2022 will be available via Employee Online.

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