ACCOUNTING HANDBOOK

Bend-La Pine Schools

Bend, Oregon

Effective July 1, 2014

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SECTION ONE

CASH DISBURSEMENTS

Office manager/bookkeepers are required to make sure that disbursements are appropriate in nature and allowed by district policy before the disbursement is made. They are responsible for educating their staff and administrators on these policies. Guidelines for appropriate disbursements are included in this chapter.

REQUIRED DOCUMENTATION

Disbursement by Check
To pay a vendor by check, you must first create a Business Plus Purchase Order (PO).

If the purchase is less than $1,500, you may write the PO number on the documentation and send it to the Accounts Payable Department (AP) for payment. If the purchase is greater than $1,500, you must have your principal sign a copy of the PO and send it along with your documentation to AP.

Employee travel expenses always require the principal's signature on the PO, regardless of amount. Likewise, your principal's travel must be approved by signature of their supervisor on the PO regardless of amount.

Required documentation for every check:

- Original, itemized receipt – this must include the vendor's name and address, and a description of each individual item that was purchased on the receipt. Visa slips that show the total only are not acceptable. Copies will not be accepted without prior approval of the business office.

- When travel expenses exceed the per diem limit for meals or $100 lodging for any employee, it must be approved in advance by your principal's supervisor. Their approval signature must be on the PO before payment will be made. The most current per diem meal rate is listed on the AP-106 form.

- Cash advances for student meal per diem require a list of the students attending prior to disbursement. Additionally, you must note the purpose and time frame of the trip. **After the trip, you must submit a second listing with student initials** that they attended the event, and if funds were advanced for students who didn't attend, the funds must be returned with the list.

- Payments for student activity lodging and entry fees must be supported by receipts AND a list of students who are expected to attend.

- If items purchased could be construed as personal in nature, a description of the business purpose must be on the invoice. **This applies to all clothing, food and entertainment purchases.** For example, a purchase of movie tickets must have a description of what group and for what reason they were purchased.

Disbursement by Purchasing Card
Each office manager/bookkeeper has a credit card with a $25,000 credit limit, and a $1,500 single transaction limit. The principal must log into the Works system to approve transactions over $1,500.

In addition, each school has one or more purchasing cards that are available for check out to employees for staff travel, local purchases, field trips, etc. These cards have various credit limits of approximately $2,000 each, but the cards can't be used unless the office manager/bookkeeper loads funds onto the cards. As with the office manager/bookkeeper's own card, any single transaction over $1,500 must be pre-approved by the Principal by logging into Works and approving the purchase request.

Before checking out a purchasing card to any employee, the office manager/bookkeeper must make sure that the employee has signed the Purchasing Card Policy form.

Required documentation for every purchasing card purchase:

- Original, itemized receipt – this must include the vendor's name and address, and a description of each individual item that was purchased on the receipt. Visa slips that show the total only are not acceptable. Copies will not be accepted without prior approval of the business office.

- When travel expenses exceed the per diem limit for meals or $100 lodging for any employee, it must be approved in advance by your principal's supervisor. Their approval signature must be on the PO before payment will be made. The most current meal per diem rate is listed on the AP-106 form.

- If a card is used for purchasing meals, lodging, or entry fees for student activity trips, a list of the students attending is required.

- If the purchasing card is for employee travel, the principal MUST sign approval on the Works cover sheet. Employee travel expenses always require the principal's signature, regardless of amount. Likewise, your principal's travel charged to his or her card must be approved by signature of their supervisor regardless of amount. You may either get the approval by email or have the supervisor sign the Works cover sheet before submitting to A/P.

- All purchasing card payments must be reconciled within 30 days and submitted to Accounts Payable.

Disbursement by Petty Cash
Each office maintains a petty cash fund in varying amounts based on need. Requests for increases in petty cash must be made through the Lead Accountant. Petty cash reimbursements may not exceed $200 per purchase.

Required documentation for every petty cash reimbursement:

- Petty Cash Reimbursement form must be completely filled out and signed by the requestor. Forms that come through without the signature will be returned to the office manager/bookkeeper for correction. The current form is located on the Business Office website.

- Original, itemized receipt – this must include the vendor's name and address, and a description of each individual item that was purchased on the receipt. Visa slips that show the total only are not acceptable. Copies will not be accepted without prior approval of the business office.

- If the reimbursement is to be made to the office manager/bookkeeper, the principal must sign their approval on the request form.

Petty Cash Reconciliation

As needed, the office manager/bookkeeper will reconcile petty cash and request replenishment from the Business Office. **You must reconcile your petty cash at least once per month**, even if you do not need to replenish your cash. The following is the procedure for replenishment of petty cash:

1. Office manager/bookkeeper reconciles petty cash using the Petty Cash Reconciliation Form. The standard form is located on the Business Office website and is required for all requests.

2. Office manager/bookkeeper prepares a purchase order, and attaches the reconciliation form and receipts to the purchase order.

3. Submit the reconciliation, purchase order and original receipts to A/P.

ADDITIONAL REQUIREMENTS FOR EMPLOYEE TRAVEL AND MEALS

Special Rules on Employee Travel and Meals

Travel must always be approved by the employees' immediate supervisor. Lodging that exceeds established per diem must be approved by the "level-supervisor" i.e. Superintendent or Chief Academic Officers.

The only approved method for employee travel meal reimbursement is per diem. Receipts are not required for meals while travelling, as the employee will not be reimbursed actual meal costs; but will simply be reimbursed the standard rate.

AP106 form lists the current per diem and the required documents that must accompany the form, including a conference brochure or agenda.

Employees, including principals, are prohibited from using purchasing cards for meals while travelling.

These rules apply only to employees travelling for continuing education or other business of the district, and **not to travel with students for student body fund activity**.

Special Rules on District Business Meals
Meals may be purchased for staff and/or students for valid business of the district. These differ from employee travel meals, as they are meals purchased in our local area for a group of people.

In addition to the regular documentation requirement, IRS requires that all business meals include a description of the business meal purpose and list of all those who attended. District rules require that if the individual meal price exceeds per diem, the school must obtain approval from the level supervisor.

CHANGE FUNDS

Change funds may be needed for certain activities including movie nights, athletic events, dances, concessions and student stores. You must request a change fund through the Business Office using a district purchase order. When the change fund is no longer needed, the cash should be deposited back into the bank, and receipted into InTouch using the "change fund" item. Change funds kept on hand are permissible, but must be stored in a secure, locked location.

STUDENT BODY FUND DISBURSEMENTS

In addition to the general rules for district disbursements, expenses charged to student body funds have additional requirements, including:

- Student body funds may be raised and spent to promote welfare, education and morale of the students. Projects financed by student body funds shall generally contribute to the educational experience of students and not conflict with the instructional program.

- Student funds shall be used only for the purposes described as appropriate uses in the Accounting Handbook. Purposes for the use of funds not described in the handbook shall have the written approval of the District Business Office.

- Student body funds may not be spent on staff, except to the extent they are accompanying students on an approved event.

- Funds derived from authorized clubs and organizations shall be expended to benefit the specific club or organization which has contributed to the accumulation of those funds.

- Funds derived from the student body as a whole shall be expended to benefit the student body as a whole, and the student body shall be represented in democratic management of those funds raised by the students and expended for their benefit.

- Student Body funds shall not be raised to purchase items for the personal benefit of any individual student or staff member.

- Participation in student activities or fund raising may not be required and school credit will not be given, except for those funds designated as classroom activity funds.

- The management of Student Body funds shall be in accordance with acceptable business practices. All accounting records and documentation for transactions shall be maintained in accordance with applicable state and federal laws as well as generally accepted accounting principles for all transactions.

Appropriate uses of student body funds include the following:

- Class or activity club field trips

- Student rewards, prizes and other awards

- Student club parties, dances or events

- Out of town contests or events

- Purchases of supplies for students' use in the classroom or activity

- Student scholarships to the extent they are available to all students who participate in the activity and are awarded using a defined set of criteria.

- Staff development expenses for teachers and coaching staff, ***but only to the extent that the fundraiser was specifically held for that purpose, and all donors were informed, <u>in writing</u>, that the funds will be used for that purpose***

Prohibited uses of student body funds include the following:

- Travel, meals and lodging for staff members, except when traveling with the student group or team

- Purchases for staff members, coaches or teachers, including equipment, supplies and snacks

- Gift certificates, unless purchased as a prize or award for a student activity

- Athletic event entry fees, unless required for the entire team's admission

- Purchases of alcoholic beverages, including those purchased with a meal

- Adult entertainment

- Compensation for volunteers or other staff members for work or services performed for the school or school district (including gift certificates)

There are several pages of examples to guide you in the appropriate use of student body funds in the FAQ section of this handbook. If you are unsure of whether an expense would be appropriate, please contact the Business Office.

GIFT CARDS

Gift cards or other cash equivalent may not be purchased for any staff member, volunteer or student as a thank you or in exchange for services or effort.

In limited circumstances, gift cards may be purchased for students for rewards or contest prizes. Gift cards purchased for student rewards or prizes should be for establishments where alcohol is not available. The amount should not exceed $25.

EMPLOYEE REIMBURSEMENTS FOR ITEMS PURCHASED WITH "PERK" CARDS

Occasionally, employees may purchase items for school or district use using their personal funds and request reimbursement for these items. Whenever possible, this practice should be discouraged and purchasing cards should be issued for incidental purchases of business supplies.

Employees may not use personal credit cards for district purchases if the card earns any type of reward, such as airline miles, points, or cash back. If they have no other card available for use, they should use the school's purchasing card.

It's the office manager/bookkeeper's job to make school staff aware of this requirement. Violating this policy might be construed as "personal financial gain" under Oregon Ethics rules.

If an employee uses a "perks" card by mistake, contact the Business Office. In some cases, the value of the "perk" may be deducted from the reimbursement to avoid potential Oregon Ethics violations.

CONTRACTED SERVICES AND NEW VENDOR SET UP

Contracted Services
When a business or individual provides services to the school, there are several steps you must take before allowing them to do any work:

1. Fill out "Request for Contracted Services Agreement." This form must be signed by the Principal and the contractor.

2. Have the contractor fill out the checklist titled "Employee or Independent Contractor?" This must be filled out on a yearly basis.

3. Send both forms (Request for Contracted Services Agreement and Checklist) to the Business Manager for approval, who will determine whether the person qualifies as an independent contractor.

4. You will be notified whether the contractor is qualified or not. If so, you will fill out the final two pages of the package, "Contracted Services Agreement." This form must be signed by both the contractor and the Principal. (If the person does not qualify as an independent contractor under IRS guidelines, they will need to go through HR and be hired as an employee.)

5. Fill out a new vendor request, including Form W-9 if the vendor is new and send to Accounts Payable.

6. Submit the completed "Contracted Services Agreement" and Form W-9 to the Business Manager. You may wish to keep a copy for your records.

7. Contractor may begin work, and submit the invoice directly to Accounts Payable when work is completed.

The most recent copies of these forms can be found on the Business Office website, titled "Contracted Service Agreements."

New Vendor Requests
New vendor requests must be submitted on the current New Vendor Request form, and must include Form W-9. **No vendor will be set up without a current Form W-9 on file. No exceptions will be made.**

REFUNDS

Refunds are generated using the InTouch refund process. Each week, the Business Office runs an InTouch refund report listing approved refunds. The refund will be addressed to the parent/guardian on file in Synergy. If you know that the refund should go to someone other than the parent in Synergy, i.e. grandparent or student, notify the Business Office by email when you've completed the refund transaction.

In general, only valid InTouch receipts may be refunded. If a refund is to be issued for something that didn't go through as an individual receipt in InTouch, you will need to contact the Business Office for approval

SECTION TWO

ACCOUNT CODING

BASIC STRUCTURE OF DISTRICT ACCOUNT CODES

- Org keys – 10 digits, broken into Fund, Function, Location, and Area

- Fund – first digit in the org key
    - Fund 100 – general fund, used for salaries. They always start with a "1" as the first digit in the org key
    - Fund 800 – general fund, used for schools' discretionary and SIF funding, starts with an "8" as the first digit of the org key
    - Grant funds – always start with a "2" as the first digit
    - Student Body Accounts – always start with a "6" as the first digit

- Function – next four digits in the org key
    - Very important to make sure you have the proper function – especially between instructional and support. For example, a classroom repair should not be coded to office of the principal. School office manager/bookkeepers are the ones ultimately responsible for getting the right codes to the support departments.

- Location – next two digits in the org key

- Area – last three digits of the org key
    - For general fund (both 1 and 8 codes), this represents the area of education
    - For grant funds (begin with 2), the extension identifies which grant it is – you will likely need guidance from the TLC grant accountant for grant coding
    - For student body funds, this represents the club number

- Object – four digits after the 10 digit org key

ACCOUNT CODING GUIDELINES

Instruction – 1000 number series

Activities dealing *directly* with the teaching of students, or the interaction between teacher and students. Anything that will be used in the classroom or by teachers while teaching students should be coded to instruction. Instructional expenses would include any type of supply or reference material used by teachers or students in the classroom, print shop charges for classroom handouts or worksheets, and teachers' click charges.

Support Services – 2000 number series

Activities that provide administrative, technical, guidance, health, and logistical support to facilitate and enhance instruction. Expenses related to the following activities should be coded to support services account codes:

- Office of the Principal

- Attendance and social work services

- Guidance and health services

- Psychological and speech services

- Educational media

- Assessment and testing

- Instructional staff development

- Maintenance of facilities

Office supplies, print shop jobs and click charges for office and counseling staff must be coded to support services, not instructional accounts. Staff meeting food should also be coded to support services.

Account coding and your budget report

You must charge expenditures according to their nature, not where you have budget. For example, if you buy classroom supplies at the end of the year, but do not have any budget left in the instructional supplies account, you should NOT code it to Office of the Principal. You should code it correctly to the instructional account so that the expenditure is reported correctly to ODE.

ODE PROGRAM BUDGET AND ACCOUNTING MANUAL

The information in this section is excerpted from the Program Budgeting and Accounting Manual (PBAM) published by the Oregon Department of Education. The PBAM is designed to be a resource for school districts. The minimum requirement is adopted by the State Board of Education and is in **bold type** face within the document. Additional codes can be set up by each individual district for more extensive use of account descriptions.

Included in this handbook are only the functions and objects that are useful primarily for school office manager/bookkeepers and bookkeepers. In addition, we've provided some guidelines on coding expenditures. If you have any questions on coding that are not addressed in this manual, please call the Business Office.

Functions

Function describes the type of activity that is carried out. The two main functional areas that office manager/bookkeepers use are 1000-Instruction and 2000-Support Services.

1000   Instruction
Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving curricular activities. It may also be provided through some other approved medium such as computer instruction applications, television, radio, telephone, and correspondence. Included here are the activities of instructional assistants of any type that assist in the instructional process. Expenditures for teachers' travel within the district in connection with teaching assignments are considered costs of instruction.

> 1100   Regular Programs. Instructional activities designed primarily to prepare students for activities as citizens, family members, and workers. Regular programs include; Primary, K-3; Intermediate, 4-5; Middle or Junior High; and High School. Districts should charge classroom expenditures according to the definitions as long as the allocation of costs can be reasonably determined or estimated.
>
> > **1111   Elementary.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the primary school years.
> >
> > 1112   Intermediate Programs**.** (No longer used by ODE, but still in use by district, rolls up to 1111). Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the intermediate school years.
> >
> > **1113   Elementary Extracurricular.** School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech, and debate.
> >
> > **1121   Middle/Junior High Programs.** Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle junior high school years.
> >
> > **1122   Middle School Extracurricular.** School-sponsored activities, under the

guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir, speech and debate. Also included are student-financed and managed activities.

1131 High School Programs. Learning experiences concerned with knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by all students as they achieve CIM and CAM requirements. Area of responsibility codes are required with this function.

1132 High School Extracurricular. School-sponsored activities, under the guidance and supervision of district staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Extracurricular activities normally supplement the regular instructional program and include such activities as athletics, band, chorus, choir speech and debate. Also included are student-financed and managed activities.

1200 Special Programs: Instructional activities designed primarily to deal with students having special needs. The Special Program Service Area includes (1) talented and gifted; (2) children with disabilities; (3) disadvantaged children; and (4) special programs for other student populations.

1210 Programs for the Talented and Gifted. Special learning experiences for students identified as gifted or talented.

1220 Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities who spend ½ or more of their time in a restricted setting. These learning experiences include but are not limited to such areas as Structured and Intensive Learning Centers, Developmental Kindergarten, Community Transition Centers, Life Skills with Nursing, Out of District programs, Home Instruction, Extended School Year programs, Diagnostic Classrooms and Functional Living Skills.

1223 Functional Life Skills
1226 Home Instruction

1250 Less Restrictive Programs for Students with Disabilities. Special learning experiences for students with disabilities outside the regular classroom. These learning experiences include but are not limited to such areas as Resource Rooms where students with disabilities go during certain periods of the school day to receive remedial instruction in specific subject areas or other remedial activities. All special education expenditures, including 1250, need to be reported to the state at the district level rather than the school level.

1260 Early Intervention. Services of treatment and habilitation designed to

address a child's developmental deficits in sensory, motor, communication, self-help, and socialization areas.

1270   Educationally Disadvantaged. Instructional activities designed for students who are disadvantaged due to socioeconomic status or other circumstances that can affect their ability to learn.

    1271   **Remediation.** Instructional activities designed to improve achievement of regular education students who are not meeting state performance standards. Activities take place outside regular class time; after school, Saturday School and Summer School. 1271 includes programs outside the regular classroom pull-out programs) in addition to those outside the regular school day. Also, use function 1271 for Summer School remedial classes specifically designed to improve student performance to meet state standards.

    1272   **Title I.** Record Title I instructional activities here.

1280   **Alternative Education.** Learning experiences for students who are at risk of dropping out of school; who are not succeeding in a regular classroom setting; or who may be more successful in a non-traditional setting. Includes instructional programs operated to meet the needs of at risk youth and students who have dropped out of school. Also includes enrichment programs for talented and gifted students provided in an alternative setting, such as university coursework.

    1281   Public Alternative Programs. Alternative learning experiences provided by other public agencies, including community colleges, other school districts, education service districts, etc.

    1282   Private Alternative Programs. Alternative learning experiences provided by private contractors.

    1283   District Alternative Programs. Alternative learning experiences provided by the school district.

    1288   Charter Schools. Expenditures related to a district-sponsored charter school.

    1289   Other Alternative Programs. Other alternative learning experiences that cannot be classified above.

1290   Designated Programs. Special learning experiences for other students with special needs; such as, English second language students, teen parents and migrant education.

> **1291   English Second Language Programs.** Instructional activities designed to improve English skills of students who do not speak English as their native language.
>
> **1292   Teen Parent Programs.** Instructional programs designed to accommodate the needs of teen parents.
>
> **1293   Migrant Education.** Instructional programs designed to meet the needs of migrant students.
>
> **1294   Youth Corrections Education.** Instructional programs delivered to youth in detention.
>
> **1299   Other Programs.** Do not use 1299 for children with IEPs.

1400   Summer School Programs. Instructional activities as defined under Regular Programs carried on during the period between the end of the regular school term and the beginning of the next regular school term; this does not include the summer term of a month school year. Alternative programs that through the summer are alternative programs, not summer school.

> 1460   Special Programs, Summer School. Instructional activities as defined under 1200 regular programs carried on during the period between the end of the regular school term and the beginning of the next regular school term.

2000   Support Services. Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist to sustain and enhance instruction, and would not otherwise exist if not for instructional programs.

2100   Support Services-Students. Activities which are designed to assess and improve the well-being of students supplement the teaching process.

> **2110   Attendance and Social Work Services.** Activities which are designed to improve student attendance at school and which attempt to prevent or solve students' problems involving the home, the school the community. Use for administrative services for Home Schooling as well as Drug and Alcohol Programs.
>
> 2114   Student Accounting Services. Activities of maintaining a database of records related to school attendance, family, and other census data. Data is used by teachers and guidance staff.

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2115 Student Safety. Activities associated with campus monitors, school police, crossing guards, and other direct expenses associated with services intended to enhance student, campus, and vicinity safety. Expenses associated with the security of buildings, grounds and equipment should continue to be accounted for in the 2546 function code.

2120 Guidance Services. Those activities of counseling students and parents; providing consultation with other staff members on learning problems; assisting students in personal and social development; assessing the abilities of students; assisting students as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students. Use this function for School to Work services, job placement, referral, career counseling.

2126 Placement Services. Activities organized to: (1) help place students in appropriate educational situations in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school, and (2) help students make the transition from one educational or occupational experience to another. This may include admissions counseling, referral services, assistance with records, and follow-up communications with employers.

2129 Other Guidance Services. Other guidance services which cannot be classified above.

2130 Health Services. Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental and nursing services.

2134 Nurse Services. Those nursing activities which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.

2140 Psychological Services. Activities concerned with administering tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests, and behavioral evaluation and planning and managing a program of psychological services, including psychological counseling for students, staff and parents as well as student evaluations.

2150 Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2190 Service Direction, Student Support Services. Activities concerned with direction and management of student support services; special education, ESL and at risk programs. Expenditures for the special education director for the district should be recorded here.

2200 Support Services-Instructional Staff. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 Improvement of Instruction Services. Activities designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing learning experiences for students.

2211 Service Area Direction. Activities associated with directing and managing the improvement of instruction services. The District's Director of Instruction should be charged here.

2213 Curriculum Development. Activities designed to aid teachers in developing, preparing and utilizing curriculum materials.

2219 Other Improvement of Instruction Services. Activities for improving instruction other than those classified above.

2220 Educational Media Services. Activities concerned with the use of all teaching and learning resources, including hardware, software, print and non-print content materials, on-line and other distance learning resources. Educational media are defined as any device, content material, method, or experience used for teaching and learning purposes. Use 2220 for computer repair if related to instruction and for learning resources that support professional technical education.

2222 Library / Media Center. Activities such as selecting, acquiring, preparing, cataloging, circulating print and non-print materials; and networking with other entities to offer a wide array of these materials to students and staff. Also included are services to instructional staff related to the use of the media center, media materials; and instruction of students in the use of media center materials and equipment.

2230 Assessment and Testing. Activities to measure individual student achievement. Information obtained is generally used to monitor individual and group progress in reaching district and state learning goals and requirements.

2240 **Instructional Staff Development.** Activities specifically designed for instructional staff (including instructional assistants) to assist in preparing and utilizing curriculum materials, understanding and utilizing best teaching practices, and any other activity designed to improve teacher performance. All staff development costs for instructional staff should be charged to their function. Use this function for staff development that is instructionally related.

2400 School Administration. Activities concerned with supervisory responsibility. This function could include directors of district-wide instructional programs that have administrative responsibilities.

2410 **Office of the Principal Services.** Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members; supervision and maintenance of the school records and coordination of school instructional activities with instructional activities of the district. Expenditures for activities related to the coordination of student activities shall also be classified under this account. Clerical staffs for these activities are included.

2490 **Other Support Services-School Administration.** Other school administration services which cannot be recorded under the preceding functions.

2500 Support Services-Business. Activities concerned with purchasing, paying, transporting, exchanging, and maintaining goods and services for the district. Included are the fiscal, operation and maintenance, and internal services for operating all schools.

2540 **Operation and Maintenance of Plant Services.** Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, equipment and grounds are included.

2542 Care and Upkeep of Buildings Services. Activities concerned with keeping a physical plant clean and ready for daily use. Operating the heating, lighting, and ventilating systems; rental and lease of buildings; are included.

2543 Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2544   Maintenance. Expenditures for activities concerned with maintenance of the total district's physical plant, including repair and replacement of facilities and equipment.

2546   Security Services. Activities concerned with maintaining security and safety of school property.

2550   Student Transportation Services. Activities concerned with the transportation of students between home and school, as provided by state law; and trips to school activities. Area Code 320 must be used with 2550 functions to designate Special Education costs. Charge insurance costs related to transportation to this function, including property and liability.

2556   Reimbursable student trips – classroom related field trips, etc.

2557   Non-reimbursable student trips – extra-curricular athletics, etc.

2558   Special Education Transportation Services. Activities concerned with providing transportation to special education students. Driving of buses, providing attendant services, fuel, supplies and equipment on dedicated special education routes are included here. Insurance costs should be allocated between regular and special education transportation. Use Area Code 320, Special Education Maintenance of Effort.

2570   Internal Services. Activities concerned with buying, storing, and distributing supplies, furniture, and equipment; and those activities concerned with duplicating and printing for the district.

2574   Printing, Publishing, and Duplicating Services. Activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

2576   Convenience copier click charges.

2600   Support Services-Central Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical, and data processing services.

2660   Technology Services. Activities concerned with all aspects of Technology which includes Computing and Data Processing Services such as networking and telecommunications costs like telephones. Use for major administrative technology expenditures as well as repair of administrative technology, central networking.

2662   Systems Analysis Services. Activities concerned with the search for and an evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, these activities pertain to the development of technology procedures or application to electronic technology equipment.

2664   Operations Services. Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines and data processing machines.

2665   Networking.

2669   Other Technology Services. Activities concerned with technology which are not described above.

3000 Enterprise and Community Services. Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.

   3300 Community Services. Activities which are not directly related to the provision of education for pupils in a district. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the district for the community as a whole or in part. Additionally, this function is used to record college scholarship payments.

   3360   Welfare Activities Services. (FAN) Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to pupils for work performed whether for the district or for an outside concern, and for clothing, food or other personal needs.

Objects

Object means the service or commodity obtained as the result of a specific expenditure.

0100   Salaries. Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while ON THE PAYROLL of the district.

    0110   Regular Salaries. Full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are considered to be in positions of a permanent nature.

        0111   Licensed Salaries. Costs for work performed by regular licensed employees of the district. Include licensed coordinators and licensed employees in bargaining unit under this object.

        0112   Classified Salaries. Costs for work performed by regular classified employees of the district. Confidential staff may be coded to this object or 114 below or you may use a district defined code to track separately.

        0113   Administrators. Costs for work performed by regular administrative employees who manage, direct, or administer programs of the district. Administrators need not be licensed to be charged to 113.

        0114   Managerial-Classified. Costs for work performed by employees who supervise or manage programs of the district. Supervisors of non-licensed staff, food services, transportation are recorded under this object. Supervisors are usually not regular classified employees.

    0120   Nonpermanent Salaries. Full-time, part-time and prorated portions of the costs for work performed by employees of the district who are hired on a temporary or substitute basis to perform work in positions in either temporary or permanent nature.

        0121   Substitutes-Licensed. Costs for work performed by substitute licensed employees of the district.

        0122   Substitute-Classified. Costs for the work performed by substitute classified employees of the district.

        0123   Temporary-Licensed. Salaries of temporary employees-full-time, part-time, and prorated portions of the costs for work performed by employees of the district who are hired on a temporary basis.

        0124   Temporary-Classified. Costs for work performed by temporary classified employees.

0130 **Additional Salary.** Money paid to employees of the district in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above. Includes additional pay for classified employee overtime and for activities such as coaching, supervision of extracurricular activities, extended contracts, etc. Object 130 should be used for all overtime.

0300 Purchased Services. Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

0310 **Instructional, Professional and Technical Services.** Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of medical doctors, lawyers, consultants, teachers for the instructional area.

0311 Instruction Services. Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers, teaching assistants, and teacher aides and "performance contract" activities.

0312 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

0316 Sub Costs School Discretion. ESD substitute charges.

0319 Other Instructional, Professional and Technical Services. Services which are professional and technical in nature which have not been classified above. Including sign language interpreters.

0320 **Property Services.** Services purchased to operate, repair, maintain, insure, and rent property owned or used by the district. These services are by persons other than district employees.

0322 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by district personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Technical repair services, copier repair, should be charged here.

0324 Rentals. Expenditures for leasing or renting costs incurred by the district. This includes bus and other vehicle rental when operated by district personnel and lease of data processing equipment. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services (see Transportation, Printing and Binding, Public Utility Services, Servicing and Maintenance Services).

0329 Other Property Services. Property Services purchased which are not classified above.

0330 Student Transportation Services. Expenditures to persons (not on the district payroll) or agencies for the purpose of transporting children. These include those expenditures to individuals who transport themselves or to parents who transport their own children. Expenditures for the rental of buses which are operated by personnel on the district payroll are not recorded here; they are recorded under Purchased Services-Rentals.

0331 Reimbursable Student Transportation. Contract payments for transporting students home to school and return, and instructional field trips.

0332 - **DO NOT USE**

0340 Travel. Costs for transportation for all district personnel (including students), conference registration, meals, hotel, and other expenses associated with traveling on business for the district. Payments for per diem in lieu of meals and lodging and for car allowance also are charged here. Travel costs may be identified through use of the following sub-accounts at the option of the district. Use for travel costs incurred by district employees and students. Travel costs incurred by contracted professionals should be included in the cost of the service. Vehicles rented in lieu of reimbursing mileage to an employee should be charged to 340.

0350 Communication. Services provided by persons or businesses to assist in transmitting and receiving data or information. This category includes telephone and international data communications, postage machine rental and postage, fax and advertising. Expenditures for these services may be identified through the use of sub-accounts at the option of the district.

0351 Telephone. Expenditures for telephone services, faxes, pagers and toll charges.

0353 Postage. Expenditures for postage stamps and postage machine rentals.

0355 Printing and Binding. Expenditures for job printing and binding usually according to specifications of the district. This includes the design and printing of forms and posters as well as printing and binding of district publications. Preprinted standard forms are not charged here, but are recorded under Supplies and Materials.

0380 Non-instructional Professional and Technical Services. Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.

0389 Other Non-instructional Professional and Technical Services. Other professional services not classified above.

0400 Supplies and Materials. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

0410 Consumable Supplies and Materials. Expenditures for **ALL** supplies for the operation of a district, including shipping and freight.

0420 Textbooks. Expenditures for prescribed books which are purchased for students or groups of students, and resold or furnished free to them. This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.

0430 Library Books. Expenditures for regular or incidental purchases of library books available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.

0440 Periodicals. Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.

0460 Non-consumable Items. Expenditures for equipment with a current value of less than $5,000. Examples might include hand held calculators, portable audio cassette players, stacking chairs, etc.

0470 Computer Software. Expenditures for published computer software. Include licensure and usage fees for software here.

0480 Computer Hardware. Expenditures for computer hardware with a current value of less than $5,000.

0500 Capital Outlay. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

> **0520 Buildings Acquisition.** Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for major permanent structural alterations where total cost of the project is expected to be in excess of $5,000.

> **0540 Depreciable Equipment.** Expenditures for initial, additional, and replacement items of equipment with lives of more than one year and the original cost or fair market value in excess of $5,000.

> **0550 Depreciable Technology.** Expenditures for computer hardware, related equipment, and other capital outlay for technology when the individual unit or item's cost of fair value is over $5,000.

0600 Other Objects. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.

> **0640 Dues and Fees.** Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

Account Codes for Travel Expenditures

The following account codes should be used for mileage and travel reimbursements

General business of the district: 1232972000 0340
This code is used for mileage between sites for meetings, workshops, etc. that are required in the normal course of a work day. This code should only be used when the employee is required to travel on general **district** business.

Example:
- A principal attends a monthly leadership meeting at the Education Center. The mileage reimbursement is coded to this account.

Staff development: 82240XX000 0340, where XX is schools 2-digit location
This code should be used for all travel expenditures related to site approved Staff Development.

Example:
- A teacher travels to a continuing professional education course in Portland. Conference fee, mileage, meals, and lodging are coded here.

- If the staff development is related to a grant, the grant manager will provide an account code to which you may charge the mileage.

Site/department mileage reimbursement: (Charged to your site or a department)

Example:
- An office manager/bookkeeper drives to the bank each day to deposit cash. The mileage reimbursement is coded to **82410XX000 0340.** Alternatively, the mileage could be charged to a student body fund because the deposits typically relate to those funds.

- The special programs department schedules a meeting and requires school personnel to attend. Mileage should be charged to the Special Programs department.

Account Codes for Transportation

A trip is only reimbursable if the following apply:
- It is an extension of the classroom.

- The trip will count as part of the student grade. The teacher must give an alternative assignment to any students that do not go on the trip.

- Students cannot be charged a fee to go on a trip that is considered part of the curriculum

    Reimbursable Trips: - Use function code 2556 and Object code 0330
    Athletic Trips – Use function code 2557 and object code 0331
            Only use these combinations for Trip Direct and Charter Buses

Rental Cars, Airline Tickets, Gas for Rental/District vehicles, Employee reimbursement – Use an object code in the 0340's and an instructional, extra-curricular, or athletic function (ex. 1111,1112,1113,1121,1122,1131,1132).

- Discontinue using Object 0332(Student meals/Motel), it is no longer a valid Object.

- When using a Charter Bus for a reimbursable trip, send a copy of the invoice with the account code you used to accounting. This is the only way we are notified that a journal entry needs to be made for your 70% reimbursement.

- Trip Direct Coding – For trips being charged to Student Body, make sure the Club # is entered in the Special needs/trip requirement box.

0340 Object Codes:

The sites have the option of putting all employee/student travel expenses into 0340, or they can choose to use 0343 for Student Entry Fees and 0344 for Student Meals/Lodging.
For adults traveling with groups of students, if you choose to use 0343/0344, the adult charges can be coded there also. If a coach/advisor is traveling without students, 0340 should be used.

Account Codes for SubFinder

Field trips and competitions
Example: Band and choir trips, speech and debate competitions
Account Code: 8 1131 XX AAA, where XX is your 2-digit location code and AAA is the education area
Object: 0316

Workshops – discretionary (meaning principal has approved to pay for them, not district)
Example: Math teacher goes to a class to learn a new teaching method
Account Code: 8 2240 XX 180, where XX is your 2-digit location code
Object: 0316

Workshops – offered by TLC or other district department
Example: Math teacher goes to a TLC workshop that TLC is paying for
Account Code: Will be provided by TLC
Object: 0315

Athletics
Account code: 1 1132 XX AAA, where XX is your 2-digit location code, and AAA is the 3-digit **sport code**
Object: 0316

List of Functions in Business Plus

1100	Classroom Furniture
1111	Primary, K-3 Programs
1112	Intermediate Programs 4th-5th
1113	Elementary Extracurricular
1121	Middle School Programs
1122	Middle School Extracurricular
1131	High School Programs
1132	High School Extracurricular
1200	Special Programs
1210	Talented and Gifted Programs
1220	Restrictive Prog Fr Disability
1223	Functional Life Skills
1226	Home Instruction
1229	Functional Life Skills
1250	Less Restrictive Prog Disabled
1260	Early Intervention
1271	Remediation
1272	Title I
1281	Public Alternative Ed
1282	Private Alternative Programs
1283	District Alternative Programs
1288	Charter Schools
1289	Other Alternative Programs
1290	Designated Programs
1291	English Second Language
1292	Teen Parent Programs
1294	Youth Corrections Education
1299	Other Special Ed Programs
1300	Adult Education
1400	Summer School Programs
1430	High School Summer School
1440	Elementary Summer School
1460	Special Programs Summer School
2110	Attendance and Social Work
2114	Student Accounting Services
2115	Student Safety
2120	Guidance Services
2126	School to Careers
2129	Behavior Specialists
2130	Health Services
2134	Nurse Services
2140	Psychological Services
2150	Speech Pathology/Audiology
2190	Service Dir, Stu Support Svcs

2200	Instructional Support
2210	Improvement of Instruction Svc
2211	Instr Svcs Service Area Direct
2213	Curriculum Development
2215	Second Language
2219	Othr Improvmnt Instr Services
2220	Educational Media Services
2222	Library/Media Center
2223	Multimedia Services
2230	Assessment and Testing
2240	Instructional Staff Developmnt
2410	Office of the Principal Svcs
2542	Care and Upkeep of Buildings
2543	Care and Upkeep of Grounds
2544	Maintenance
2546	Security Services
2550	Student Transportation Svcs
2556	Stu Trips Reimbursable Travel
2557	Stu Trips Non-Reimbursable
2558	Student Trans - Special Educ
2559	Othr Student Transporation Svc
2576	Print Shop Dept Click Chrgs
2662	Systems Analysis Services
2663	Programming Services
2664	Operations Services
2665	Networking Services
2668	Technology Maintenance
2669	Other Technology Services
2670	Records Management Services
2700	Supplemental Retirement Prgm
3000	Community Services
3360	Welfare Activities Services

List of Objects in Business Plus

0111	Licensed Salaries
0112	Classified Salaries
0113	Administrator Salaries
0114	Managerial Salaries
0121	Licensed Substitutes
0122	Classified Substitutes
0123	Long-Term Licensed Subs
0124	Classified Temporaries
0130	Additional Salary
0131	Extra Duty Salary
0132	Overtime Salary
0135	Extended Days Salary
0138	Summer Work
0311	Instructional Services
0312	Instructional Program Imprvmnt
0314	Staff Services
0316	Sub Costs - School Discretion
0319	Other Instructional Services
0322	Repairs/Maintenance Services
0324	Rentals
0329	Oth Property Services
0330	Student Transpo/Field Trips
0331	Student Transpo/Athletics
0338	SPED Transportation
0340	Travel
0343	Entry Fees
0344	Student Lodging/Meals
0353	Postage
0354	Advertising
0355	Printing and Binding
0386	Data Processing Services
0389	Othr Non-Instr Prof/Tech Srvcs / Scholarships
0410	Supplies
0420	Textbooks
0423	Workbooks
0430	Library Books
0440	Periodicals
0460	Non-Consumable Items
0470	Computer Software
0480	Computer Hardware, Less Than $5,000
0520	Buildings Acquisition
0530	Improvements Other Than Bldgs
0540	Equipment, More Than $5,000
0550	Computer Equipment, More Than $5,000
0640	Dues and Fees (Not entry fee)

SECTION THREE

WORKS

The Bank of America Works program is used to manage your purchasing cards. Each office manager/bookkeeper has a variety of cards to manager including their own, the principal's, and those used for staff check out.

PURCHASE REQUESTS

Before a staff member may use a check out card, you must fund the card. To do so, you need to create a purchase request. You must also use this process when you need to make a purchase that exceeds your single transaction authority (in most cases, $1,500).

1. Click the arrow in the **Create** field and select **Purchase Request** from the drop down list

Selecting purchase request from the create field
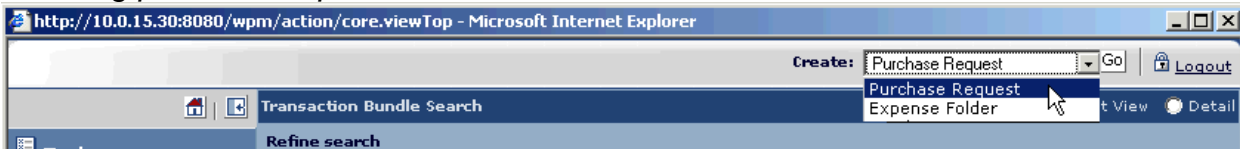
2. Click **Go**. The *Create A Purchase Request* page displays in a separate window

Create a purchase request page

3. Enter Request Information:
   a. **Request Name** — Enter a name for the purchase request in this field. Choose a name that is descriptive enough for you to find this purchase request when you are ready to attach it to a payable document (that is, a transaction or reimbursement request).
   b. **Vendor** — Enter the merchant who will provide the requested goods and/or services in the field. If you don't know the merchant or there are multiple merchants you may type "Various" in this box.

4. In the *Goods and Services* section of the page, enter details about the requested item.

Goods and services section with description only

5. In the *Allocation* section of the page, enter information to allocate the purchase to a specific sector of your organization's general ledger

Allocation section

NOTE: The application copies this allocation information to any transactions that are attached to the request, unless you manually change the transaction's allocation information.

- Specify whether you want to allocate the requested amount in percentages or dollar amounts by clicking either the **Allocate by Percentages** radio button or the **Allocate by Amounts** radio button.
- Enter a description of the item being allocated in the **Description** column.
- Enter the corresponding percentage amount to allocate in the **Amount** (or **Percent)** column.
- Enter the corresponding GL segment codes to which you want to allocate the item in the **Allocations** fields.

Purchasing Card — If you choose the payment type *and* you have more than one purchasing card, you can select which card you want to use to make the purchase. To select a purchasing card, click the **Card** button. The *Select a card* page displays.

Select a card page

Create a Purchase Request

Request Information

Request Name:

Purchaser: Employe

Select a card:

Primary Cardholder: _____   Card ID: _____

Embossed Name: _____   Profile Name: _____

Card Name: _____   [Find] [Clear]

Goods/Services

Add 1 item(s) [Go]

Description

	Primary CH ▾	Embossed Name ▸	Type ▸	Card Name ▸	Card ID ▸	Profil
○	Salesrep3, Sarah	SARAH SALESREP3	managed purchase	fleet3	4914	Fleet Di
○	Salesrep3, Sarah	SARAH SALESREP3	managed purchase	travel	2187	Standar

Total: $0.00

Allocation

Add 1 line(s) [Go]

Description

GL: _____

1-2 of 2 items   Show [100 ▾] per page   ⏮ ◂◂ Page [1] of 1 ▸▸ ⏭

Payment and Approval

Route For Approval: Gr

Payment Type: ○ Er

○ Cl

○

⊙ Managed/Semimanaged Card

⊟ Card Susan Salesrep

[Finish] [Cancel]

[Submit] [Save] [Cancel]

4. Submit the Purchase Request:
   a. Click **Submit** to submit the purchase request for approval. The *Purchase Request Detail* page displays with the option to print the page. To print the *Purchase Request Detail* page, click **Print**. Note that you can print a purchase request's details at any time.

ATTACHING AN APPROVED PURCHASE REQUEST

1. Access the desired payable document in the appropriate queue (either Requiring Sign Off or Signed Off). For example, to access a transaction in the Requiring Sign Off queue, click **Tasks, Cardholder, Transactions Requiring Sign Off** in the Navigation bar.

2. Click (to highlight) the desired payable document in the List section

3. Click **Attach**.

Transactions Requiring Sign Off - attach button

4. The *Attach Payables to Purchase Request* page displays. This page lists all approved purchase requests that are eligible to be attached to the payable document. To be eligible for attachment, the purchase request must be approved, currently unattached, list the same Card ID in the payment method as that used for the transaction, and requested for the same user as the user who performed the transaction.

Attach Payables to Purchase Request page

5. Click the radio button for the desired purchase request.

6. Click **Attach**. The *Attach Payables to Purchase Request* page closes, and the purchase request you selected displays in the **Attached To** column in the List section.

CLOSING A PURCHASE REQUEST

Once the purchase request has been approved, attached, printed, received on and signed off, the purchase request should be closed. Closing a purchase request removes any excess incremental funds from the card. For example, if a cardholder created a purchase request for $100, but only spent $94, six dollars remain on the card until the purchase request is closed.

NOTE: The application removes the approved funds from the card, even if you close an approved purchase request that does not have an attached transaction or reimbursement request. Therefore, if you need to edit or delete an approved purchase request before you make the purchase, you can close the purchase request. The application automatically removes the approved funds from the card, and if desired, you can then create a new purchase request.

1. Access the desired purchase request in the Approved - Open queue by clicking **Tasks, Cardholder, Requests Approved - Open** in the Navigation bar.

2. Click (to highlight) the desired purchase request in the List section.

3. Click **Close**. A confirmation page displays. If desired, you can click the check box on the confirmation page to also sign off any attached payables that are currently not signed off.

4. Click **OK**, **to close a purchase request.**

PRINTING THE PURCHASING CARD COVER PAGE

Print settings should be set up as follows to ensure that your cover page includes all the necessary information.

The "active columns" box is what will print on your transaction page. This selection will automatically save.

To get fields into the active columns box, scroll down and find the title, then hit the Add button. To remove title from the active column box, highlight the title and hit remove.

Your print out will look similar to below. You will still choose the detail option when printing out transactions that are charged to multiple accounts.

Works – Payable Documents   Printed by mcopple, 02/25/2011 2:33 PM

Selected Payable Documents - Summary

Date Posted	Document	Card Name	Vendor	Purchase Amount	Allocation	Reference
02/18/11	TXN00041943	Summit High 8	RED ROBIN OF BEND	$147.67	6122963273 0410 63	Lifeskills

Summary

Transaction Count:	1
Purchase Total:	$147.67
Allocation Total:	$147.67

You will need a description in the reference field for every transaction. To do so, type a description in the reference box before choosing the "allocation" tab during sign off.

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SECTION FOUR

CASH RECEIPTS

All cash receipts are recorded using InTouch point of sale software. The system was designed to provide accurate and complete records for cash receipt transactions recorded in the system.

RECEIPTING STUDENT PURCHASES

All purchases made by or for students **must** be receipted into InTouch individually in the students' name. This includes student purchases for:

- Field trip payments

- Instrument rentals

- Uniforms and other athletic supplies/equipment

- ASB stickers

- Yearbooks

- Parking permits

- Athletic pay to participate fees

- Dance tickets (unless using pre-numbered tickets)

Student purchases can be receipted either directly from the student to the office manager/bookkeeper, or can be collected by the teacher or advisor who is in charge of the activity.

Student purchases collected by teachers and advisors

The following procedures are required if the teacher or advisor is collecting funds from student purchases:

- Teacher or advisor fills out the Multiple Receipt Listing Form. The form and cash are turned into the office manager/bookkeeper.

- The office manager/bookkeeper will use the sheet **to receipt each individual student** with the amount they paid per the sheet. The individual receipt option should be turned off to save paper.

- The office manager/bookkeeper will then run the Student Purchases by Item report for that item and date, which will serve as the receipt to the teacher.

Student purchases collected by office manager/bookkeeper

Students or parents may make payments directly to the office manager/bookkeeper. In this case, the student is receipted individually and given a receipt directly from InTouch.

Whenever practical, items for purchase should be available for purchase online. Parents should be encouraged by all school staff to pay for items online whenever possible, as this reduces paperwork for both teaching and office staff. The school receives the payment automatically each time a purchase is made online, and all web purchases show up in reports.

RECEIPTING FOR FUNDRAISERS
Fundraising receipts will be recorded using InTouch system, however cash receipt documentation is required, the form of which depends on what type of fundraiser has occurred.

InTouch item set up

When receipting for fundraisers, the most important part of the process is setting up proper InTouch items. Each fundraiser must have its own unique item. You may not set up one item called "Fundraiser" and run multiple activities through it.

Example: The football program conducts four fundraisers each year: (1) Summer Golf Tournament, (2) Letter Writing Campaign, (3) Fall Football Youth Camp, and (4) Krispy Kreme sale. You are required to set up the following InTouch items:

- 100-1 Summer Golf Tournament

- 100-2 Letter Writing Campaign

- 100-3 Fall Football Youth Camp

- 100-4 Krispy Kreme Sale

Final accounting for fundraiser

Upon conclusion of each of these fundraisers, the advisor will turn in the appropriate forms to you, along with the cash. You will receipt the advisor or parent who turned the money into you.

There will always be at least two counts of the money. The first will be the advisors count and this must be recorded on a specific cash receipt form. The second will be the office manager/bookkeeper count, which is recorded using the InTouch POS system. A copy of the receipt given to the advisor should be kept with the backup as documentation of the second count. Any discrepancies noted between counts must be investigated and explained on the receipt copy kept with the backup.

For some fundraisers, three counts are needed, the first two being staff and/or students involved in the fundraiser, and the third being the office manager/bookkeeper. The first two counts are documented on the Double Count Financial Reconciliation form. The third count will be the office manager/bookkeeper count, which is recorded using InTouch.

The following table summarizes the forms needed for various fundraising activities. If the activity isn't listed, or you need assistance with the forms, please contact the Business Office.

Activity	Required Forms
Car washes, garage sales, donation jars, etc.	Request for Fundraising Activity Double Count Financial Reconciliation
Student pageants (Mr. Thunder, Mr. BSH, Mr. Cougar)	Request for Fundraising Activity Single Purpose Multiple Receipt *(to be filled out by each STUDENT who participates, it must list donor name and amount for each individual donation they receive)* Note: The bookkeeper will receipt the total amount to the student, keeping the multiple receipt listing for backup
Student sponsorship events (Val-o-Grams, Jump-a-Thon, etc.)	Request for Fundraising Activity Single Purpose Multiple Receipt *(listing each student's name and amount collected)*
Club sponsorships (Yearbook ads, fence signs, dance sponsors, holiday entertaining, etc.)	Request for Fundraising Activity Single Purpose Multiple Receipt
Concessions and student stores	Request for Fundraising Activity Shift Close Out Inventory Reconciliation Year End Physical Inventory
Activities where tickets are required (Dances, dinners, movie nights, talent shows)	Request for Fundraising Activity Numbered tickets MUST be used, *unless recorded individually in InTouch* Ticket Receipt Report, *unless recorded individually in InTouch*
Activities where students/staff sell items that were not pre-sold (Candy bars, pizza cards, beef jerky)	Request for Fundraising Activity Merchandise Sales Control Inventory Reconciliation
Pre-sold items (Bulbs, magazines, cookie dough, gift wrap)	Request for Fundraising Activity Single Purpose Multiple Receipt *(listing each student/parent's name and amount turned in)*

FUNDRAISING GUIDELINES

All fundraisers must be approved in writing by the principal prior to beginning the activity using the Request for Fundraising Activity Form. In "Purpose of Fundraiser", please provide details on how the money will be spent and this information needs to be included in your communications to the public such as flyers, emails and web site. No fundraising activity shall take place unless the form has been submitted and approved.

Office manager/bookkeepers **may not** be the person in charge of any event, as event proceeds must be independently counted before being turned into the office manager/bookkeeper, who is always either the second or third count.

Once approval is received, the teacher may proceed with organizing the event. The teacher is responsible for instructing students and adult volunteers on correct procedures. If the teacher is not familiar with the recordkeeping requirements, he or she should contact the office manager/bookkeeper for instructions.

By requesting approval for a fundraiser, the teacher accepts all responsibility for training volunteers and students on proper procedure and properly accounting for all cash collected.

Expenses may not be paid out of the fundraising proceeds. Fundraising supplies should be paid for using the guidelines provided under cash disbursements in this handbook.

FUNDS RAISED BY OTHER ORGANIZATIONS

Funds raised by independent, third party organizations, such as PTA or Booster groups whose purpose is to indirectly support athletic or activity programs, will be managed by the third party organizations. These organizations are separate entities from the District and must use their own federal tax ID number for their activities.

If one of these organizations raises funds for your student body, you do not have to follow the cash receipt requirements as long as the following conditions are met:

1. The fundraiser must be clearly advertised as a "PTA" or "Booster" fundraiser, and

2. District employees do not collect or handle cash at the event.

If both of these conditions aren't met, it's considered a school fundraiser and you will need to follow the cash receipt processes in this handbook.

All teachers, including athletic coaches, are prohibited from participating in the management and disbursement of the funds of these organizations, including the authority to sign checks.

Outside organizations may donate money to the student body account, and those funds could then be deposited and disbursed from the student body accounts, so long as they are an appropriate use of student body funds.

RECEIPTING FOR MISCELLANEOUS DONATIONS

Occasionally, the office manager or bookkeeper may receive donations that are unrelated to an approved fundraiser. In these cases, the donation MUST be receipted to the individual who donated, NOT to the advisor or teacher who turned it into you.

You may only receipt advisors for funds that came in from established fundraisers. Otherwise, you must add a non-student customer to InTouch and receipt the donor.

CASH RECEIPT PROCESS

1. Advisor requests approval for a fundraising event using the Fundraiser Request Form. The form is turned into the principal.

2. Principal reviews request and approves fundraiser. The form is returned to the office manager/bookkeeper, who maintains one copy in a binder for future reference.

3. Office manager/bookkeeper notifies the advisor that the fundraiser has been approved and provides the appropriate cash receipt forms to the teacher.

4. Office manager/bookkeeper ensures that the advisor understands how to use the cash receipt forms, and that the use of the forms is required. Office manager/bookkeeper will provide training on the form if necessary.

5. Advisor collects money from the fundraiser, filling out the appropriate paperwork as instructed by the office manager/bookkeeper.

6. If the fundraiser will run for longer than a week, the advisor must summarize the receipts on a weekly basis and submit the information to the office manager/bookkeeper, along with all monies collected.

7. Advisor turns money, with appropriate documentation, into the office manager/bookkeeper.

8. Office manager/bookkeeper verifies that the totals on **all** forms agree to the cash the advisor has turned in. <u>This must be done the same day that the money is turned in.</u>

9. Receipt the money into InTouch under the advisor's name. The teacher/advisor must be given the receipt as documentation that their collection was received.

10. Endorse the back of each check with a stamp that reads as follows: "For deposit only, (account number), (school name)."

11. Place all cash, receipts and supporting forms in a locked, secure location.

12. Complete the InTouch End of Period (EOP) process weekly, or by the next day if total cash receipts exceed $1,000 ($2,500 for high schools).

13. Deposit cash into the bank within one day of EOP.

SCHOLARSHIP FUNDS

Schools may set up scholarship funds in student body accounts with approval from the Business Office, for the following types of scholarship funds:

- Where annual staff or student collections are to fund one or more <u>current</u> scholarships

- Where a donor wishes to donate a specific amount that is to be paid in full in the <u>current year</u> to a scholarship recipient.

Any scholarship fund that is donated by a donor who wishes to keep all or part of the principal intact, or makes a significant donation that is to be given out over time, must be accounted for in a trust fund at the district level.

If you receive donations for new scholarships, you must first contact the Business Office for approval to deposit the funds into the student body account.

Established criteria for awarding individual scholarships must be in place, and an open scholarship process must be maintained. Application for the scholarship must be made available to any student who meets the established criteria.

RECEIPTING FOR PAY TO PLAY ATHLETIC FEES

The office manager or bookkeeper is responsible for taking pay to play fees. These must be receipted individually to the student. The student will take their receipt to the athletic secretary, who will begin the process of checking eligibility, etc. If the student is on the free and reduced program, they are eligible for a scholarship. In this case, they should be receipted as "other tender" and noted that they are on scholarship. They will still receive a receipt which is to be given to the athletic secretary.

GATE RECEIPTS

Gate receipts must be receipted using the InTouch point of sale software. There are inventory items set up for each school who collects gate receipts. The ticket manager will be the first count and prepare the ticket reconciliation. The cash and the reconciliation will be turned into the high school bookkeeper who will receipt the funds into InTouch and deposit them with their normal EOP process

SECTION FIVE

FINANCIAL REPORTING
AND RECORD RETENTION

Office manager/bookkeepers are responsible for a variety of financial reporting to school staff and the Business Office.

BUDGET TO ACTUAL REPORTING

At the end of each year, you are notified by email of the various budget allocations you will receive as well as general information such as carryover dollars, and special allocations such as purchasing card rebates.

The allocations are placed in your budget based on the breakdown you supply to the Business Office.

You should review your budget reports on at least a monthly basis to make sure that you are not in danger of over-spending, as well as to double-check for potential coding errors or mis-charged items. In addition, you should go over these reports with your principal on a regular basis as they are responsible for staying within their budget each year.

To access the budget to actual report in Business Plus, go to the Site folder and select the "School Sites Discretionary FY 08-09 and Later" report.

FACILITY USE ALLOCATION

When outside users use your building, you are allocated 25% of the rental charge to a separate fund (170), which carries over year to year. In addition, certain groups who use the buildings at no charge are required to pay a "supply surcharge" to offset their use of your supplies.

It's required that all outside building use goes through the SchoolDude system, so that users are charged appropriately. If it isn't in the system, the user is not billed and as a result, the school doesn't get an allocation to help offset the costs of the group's use.

ADJUSTMENTS AND TRANSFERS OF FUNDS

Adjustments may be needed if an expense is mis-coded or charged to your budget in error. Adjustments are submitted to the Business Office using the journal entry form.

STUDENT BODY CLUB TRANSFERS

Teachers may request a transfer between activity accounts. Transfers are submitted to the Business Office using the Transfer Form, and the following is required for every request:

- Principal approval

- Signature of the advisor whose club is being charged

- Explanation for the transfer

STUDENT BODY REPORTING

The office manager/bookkeeper is responsible for providing financial reports to student group advisors, site council and the principal as needed. Reports should be provided at the end of each month to all teachers and advisors so that they have up to date information on their accounts.

To run the required advisor report, go into the Business Plus site folder and choose "Student Body Club Transactions." You will be prompted for the date and club number.

In addition to the advisor report, the following reports can be accessed from the site folder:

- Student Body Chart of Accounts – a listing of the expenditure account codes to be used in Business Plus and Works

- Student Body Club Summary – a listing of all the clubs' activity: beginning balance, receipts, disbursements, and ending balance, the report can be run either by alpha by club name or by club number

- Student Body In Touch Chart of Accounts – a listing of revenue account codes to be used in the InTouch system

AUDIT PREPARATION

Each year, the school's student body cash receipts and selected other items will be audited by Business Office staff. The purpose of the audit is to make sure that internal controls are in place and working properly to safeguard the District's assets. Secondary goals of the audit include providing training opportunities for office manager/bookkeepers, and gaining insight into ways we may be able to improve our controls or revise them to make them work in your school.

Audits will generally take place in the Spring. All schools will be audited every year. We will notify you approximately one week prior to your scheduled audit.

RECORD RETENTION POLICY

The Business Office will keep originals for all cash disbursement and general ledger documentation for the required period of time. The school must keep cash receipt documentation (all back up and everything turned into you from a teacher) on site for five years.

SECTION SIX

USING TRIP DIRECT FOR
EXTRACURRICULAR TRANSPORTATION

All school field trips and extracurricular student travel must be scheduled by submitting a transportation request using the SchoolDude online program, Trip Direct.

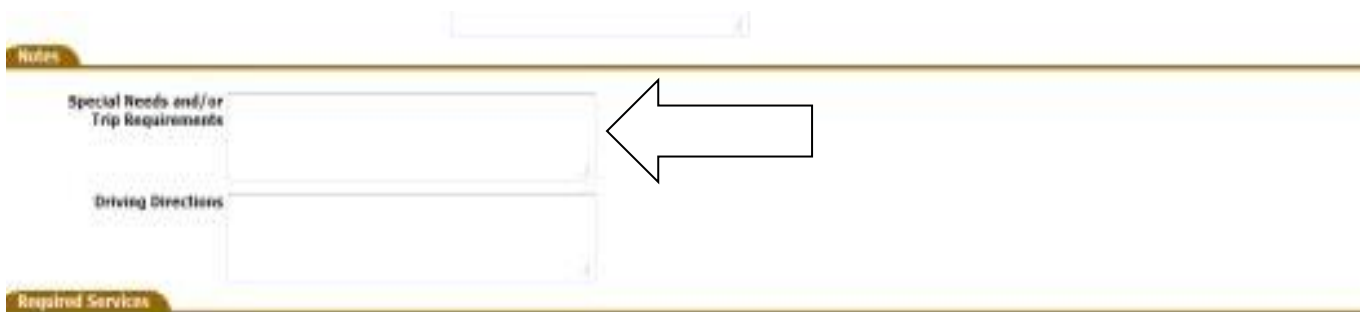The general flow of a transportation request is as follows:

1. Teacher submits the trip request
2. The request is automatically routed to the office manager/bookkeeper.
3. The office manager/bookkeeper reviews the request and either approves or denies
4. If approved, the office manager/bookkeeper must put in proper budget coding
5. Approved requests are automatically routed to the Transportation Department for approval or denial
6. If approved, the trip is scheduled
7. After the trip completes, the Transportation Department enters charges into SchoolDude
8. The Business Office uploads the data from SchoolDude and charges the trip to the school, based on the budget code provided in Step 4.

Instructions for coding the trip request (Step 4)

1. Select the proper code from the Budget Code dropdown list. You have three choices:
   a. Discretionary budget account (transportation)
   b. Student body account
   c. Other account not classified

For discretionary budget coding (1a), the code will show up as your school's name with a code that begins with "8."

For student body coding (1b), the code will show up with your school's name and a code that begins with a "6." **It is important that when using the student body code, you also note the club number in the "Special Needs and/or Trip Requirements" box – see below.**

For coding to other accounts, such as grants, select "Other – Specify Code in Note Section." You must then enter the fund number and/or grant name into the Special Needs and/or Trip Requirements box displayed above.

SECTION SEVEN

USE OF SCHOOL BUILDINGS BY OUTSIDE GROUPS

Community groups often wish to use school buildings for various events. All outside use of school buildings must be scheduled through SchoolDude facility use software. The software can be accessed on the district website. Outside users are required to use the software to make their request.

The general flow of a facility use request is:

1. User group makes request in SchoolDude

2. The request is automatically routed to the "site approver" at each site (this is the person designated by your site to approve events at your school)

3. If denied, the site approver must provide the user group with a reason for the denial. This reason is emailed automatically to the user group.

4. If approved, the request is routed to the Maintenance Department for review

5. The maintenance department sends the user group a quote and contract for their approved event

6. If the user group wishes to pay the quoted amount and agrees to the terms in the contract, the request is activated in the SchoolDude system

7. The Business Office sends an invoice for the use and allocates the appropriate portion of the rental to the school.

Outside user group designations

Once a school approves a request, the user is assigned to one of four billing groups:

Schedule A – no rental charge
School or non-profit groups who sponsor activities for district students

- Girl/Boy Scouts

- Campfire

- Junior Achievement

- Special Olympics

- Little League

- Hunter Safety

- Youth Choir

Civic service groups that fund student and school district activities

- Booster clubs, PTA

- FAN

- BEA, OSEA, BLAST, ESD

Schedule B - discounted rental charge
Non-district educational groups

- State and private colleges

- Schools from other districts

Schedule C - discounted rental charge
Government agencies

- ODE,

- Deschutes County

- State and federal agencies

- Planning commissions

- Charitable organizations: the organization MUST be able to demonstrate their 501(c)(3) status upon request

- Adult recreation groups

- Child recreation groups who do not qualify for Schedule A rates

- Club and association meetings, neighborhood or homeowners' associations

Schedule D - full rental charge
For profit organizations and private events

- Dance recitals

- Wedding receptions

- Business conferences

The full fee schedule for each of these categories is listed on the district's website under the Maintenance Department.

Allocation of rental fees

Each school is allocated annually 25% of the building rental charged by the district for use of their school. These funds roll over each year and can be used for custodial supplies and general repairs and maintenance of the building.

In addition to the 25% allocation, each school is allocated 100% of the supply surcharge, which is charged to Schedule A groups who use your school on a regular basis, for example a basketball program who uses your gym two days per week for three weeks. This surcharge is intended to help offset the cost of custodial supplies used by groups who are not charged a rental fee.

Requirements for approving requests

Before approving a request, your site approver must consider the following:

1. Make sure the space is available, and not in use by another activity, or that another activity already scheduled won't conflict with the proposed use

2. Outside use may not be scheduled during normal school hours

3. If the requested use takes place outside of normal custodial hours the school is responsible for staffing the building. See staffing requirements in the next section.

Staffing the building outside of normal custodial hours

On weekends and evenings when custodial staff is not regularly scheduled, it is required that a building employee be on site when any outside group is inside the building. The school is required to schedule this time.

User groups who want to use the building outside of regular custodial hours, including Schedule A groups, are billed a standard rate intended to cover overtime and benefits for the staff member on duty. This charge may not be waived.

Exceptions to this rule are:

1. Bend Parks and Recreation, who uses district facilities under a joint agreement with the district

2. School-related extracurricular activities where a building staff is present to oversee the event

These are the only exceptions; staff members may not volunteer their time as building representatives regardless of their association with the outside group.

Generally, staffing for outside groups is performed by the school custodian, who will submit a timesheet for their extra hours. The time should be coded to the Maintenance Department's building use code. Other building employees may serve as the building onsite representative under certain circumstances. This should be approved through the Business Office, however.

<u>Use of buildings by staff members for outside activities</u>

If staff members wish to use the school for outside activities, they must follow the same rules as all other community groups, including paying the fee. Using district facilities for personal activities without payment may qualify as "financial gain" under Oregon Ethic Rules, and may be subject to penalty set forth by those guidelines.

SECTION EIGHT

INTOUCH POINT OF SALE
SOFTWARE OPERATION

TERMINAL SET UP

<u>Item set up</u>
This is the process where you set up an item to sell to a student. The more descriptive you are on the items, the easier it will be to track receipts and use your Business Plus reports for student body activity.

Remember an item isn't a club. You can (and should) have more than one item go into the same club. If Mrs. Smith has a field trip fee AND a supply fee, you would set up two different ITEMS, but they both go into Mrs. Smith's CLUB.

Do not use generic items such as "Fundraiser- Smith." Set up one individual item for each fundraiser for field trips Mrs. Smith does.

Example:
Your teacher decides to take a field trip, and is charging $15. She has her own student body club, which is Mrs. Smith, #100. The name of this item should be "Mrs. Smith – Fall Field Trip" or "Mrs. Smith – OMSI Field Trip." This is particularly important for classes that raise funds for multiple trips or events throughout the year.

For this example, you would set up a new ITEM for Mrs. Smith's club by performing the following steps:

1.   Log into InTouch Manager

2.   Click on the "Account Set Up" at the top right

3.   Click on "Item Set Up"

4.   You will see a list of all your items in the top, and at the bottom blank fields where you can begin adding new items.

5.   Move your cursor down to the "item Number" blank field to enter your item number

NOTE: The item number is the first three digits of the club number, i.e. 100, with a dash, then a number such as 1. If it's the first item you've set up for this club, it would be 100-1. If you already set up an item in this club, you will use 100-2, and so on.

6.   Hit the tab key and then click on the drop down box to select the club that you want the money to go to.

NOTE: You are looking for the account number that contains the club number. For example, if you are setting up an item for Club #100, you would choose XXXXXXX100.1760. The highlighted number in this account code must match the first three digits in your item code (i.e.100-2).

7.   Tab to the next field, and enter a description for the item, i.e. Field Trip Payment

8.   Tab into the next field, and enter the price of the trip if it's a set price. (If you were setting up a donation item, you would leave this as zero because donations can be any amount. Mrs. Smith's field trip would have a set price, (in this example $15), so you would enter that here.

9.   Click on "Save"

<u>Button set up</u>

If you are going to be using a certain item frequently, you may want to set up a "button" on your quick screen.

REMEMBER: Buttons are shortcuts. If you haven't linked them to an item, you won't see a charge amount in the Terminal Screen when you click the button. You shouldn't set up a button if you're not going to use the items frequently.

To set up a new button:

1.   Make sure you have already set up the item – see instructions for item set up.

2.   Log into InTouch Manager and click on the Functions button

3.   Select Button Editor

4.   Select the terminal that you want the button to appear in (generally this will be Terminal One, unless you are setting up a special terminal)

5.   Select the layer # - again generally this is Layer 1, unless you are creating more layers.

6.   Click on the "Add New" button

7.   In the "function" field, select "1-Sell Item" from the drop down list

8.   In the "item" field, select the item you wish to link this button to

9.   In the "label" field, type in the description you want on the button

10. Change the font and button type as desired in the appropriate fields

11. Click "Save" at the bottom right corner

12. Click on the button created in the top left corner and drag it to where you want it

13. Click "Save" again at the bottom right corner

Log back into the Terminal to make sure the button is where you want it and working correctly.

TERMINAL OPERATION

Basic receipting
- From Terminal, look up student

- Select student, click OK

- Select button(s) or item(s) and click on each one that applies

- Click on 'Finish Sale'

- For checks click "check" and OK, and enter check number, click OK

- For cash click "cash" and OK

Receipting for students with fees or fines
- From Terminal, look up student

- Select student, click OK

- Click OK in the box that pops up saying the student has fees/fines

- Click on the "fee" tab to view the fees, or the "fine" tab to view the fines

- If the student is going to pay the fee/fine, check the box next to the fee/fine

- Click on "pay"

- The fee/fine will pop up in the receipt screen and you can then add other items if necessary

- Go through Finish Sale process above

Multiple tenders
- If you have two checks or one check and some cash

- Select finish sale as normal, but instead of selecting a tender, first clear the amount.

- Enter the amount of the first check

- Click on "check", click OK, enter check number

- If you have a second check, repeat these steps with the next check

- If you still have a balance due and have cash, you will return to the tender screen

- Click on "cash", click OK and this will finish the sale

Once the balance is at zero, the system will automatically finish the sale and print the receipt

<u>Student not found</u>
- If you can't find a student in the lookup, first click "lookup at district" button at the bottom of the screen

- This brings up all the students in the district

- If you find the student here, click OK and go on receipting

- If you DON'T find the student, go to "lookup non-student"

- Select "not in system" and click OK

- Add items as normal

- Once items are added, click on the first item in the receipt, this will bring up a box

- Click on the "memo" button and enter the student's first and last name

- Proceed to finish sale

NOTE: make sure to print TWO receipts for this student, one goes to student and the other should be held in a file to be used later to put the student's transaction in their history once they've been entered into student information system.

<u>Set up a Non-Student</u>
If receipting a home school student or someone else who is not a student, enter them as a non-student

1. Choose lookup non-student button

2. Click the "New" tab

3. Enter a unique district number of your choosing(they all start with a N) or you can choose auto and the system will generate one for you

4. Fill in first and last name and hit save

5. Continue with your receipting process

Updating receipts for students who were not in the system

InTouch updates the student list from student information system each night. Occasionally, you may have a student who recently registered and is not in the InTouch system. In this case, you need to receipt them using the "Not in System" process, and then later go back and move the receipt to the students' account.

At least monthly, you need to do the following:

First run the report to find all of your Not in System receipts:

1. From In Touch Manager, click on the Reports button.

2. Click on Non Student Ledger report.

3. Select the "Not in System, Not in System" customer from the Non Student drop down box.

4. Click on the Receipt Range radio dial (circle), then check the box for "All"

5. Click on the Show Report button

6. Print report

Next, you will use the report to move the receipt over to the proper student:

1. From In Touch terminal, go to Look Up Student and determine whether the first student on your report is now in the system. If not, just highlight their name to check later. If they are now in the system, go on to Step 2.

2. Click on the "More" button, then click on "Adjust Receipt"

3. Enter the receipt number from the report and click on "Search"

4. When the receipt comes up, click on the box next to it and click "OK"

5. Click on the boxes next to all the items that make up the receipt

6. Click on "Wrong Customer" at the bottom

7. Enter Reason Code "Student Not in System"

8. This will take you into the student look up screen

9. Find your student's name and click "OK"

10. Click "Yes" when prompted to confirm customer adjustment

The system will print out a new receipt showing the amounts being taken off the NIS customer and being added to the correct student. After you're done, re-run the report and make sure that it comes down to a zero total at the bottom. This will tell you that you've properly receipted all the students. If you don't' have a zero at the bottom, you'll need to find the student who didn't get switched.

Taking partial payments

The InTouch system allows you to take partial payments for student purchases. If a student needs to make payments on an item, you may set it up the item as a "fee" and InTouch will track and credit each payment made on the fee. **There are two steps to this process.**

Step One – set up the fee

1. Look up student

2. Select student, click OK

3. Click on the button "Enter Fees", click OK when the system prompts that you're entering fee mode

4. Select item(s) and click on each one – if you don't have a button set up, you will click on the button "look up inventory" and select the item you want to fee.

5. Click on "finish sale"

6. When prompted, click on "confirm"

Step Two – enter the partial payment

1. Look up student

2. Select student, click OK

3. A box will pop up that the student has fees/fines, click on Yes, when prompted if you want to view

4. Click the box next to the fee that the student wants to partially pay

5. Click on "pay"

6. The amount of the total fee will show up in the receipt box (top left of screen)

7. Click on the amount, a box will pop up

8. Click on the "price" button

9. Enter the amount the of the student's partial payment, click OK

10. Click on 'finish sale'

11. For checks click "check" and OK, and enter check number, click OK

12. For cash click "cash" and OK

FINE AND FEE ENTRY PROCESS

<u>Fine and single fee entry process</u>

This process should be used to enter fines for items such as uniforms, or fees that only apply to a few students such as a DECA National trip fee. It should not be used for books or textbooks as these go through the Destiny system.

1. Log into InTouch terminal

2. Select the student, click OK

3. Click on the "Enter Fines" button

4. The system should tell you it's entering "fine mode", click OK
   IF YOU DON'T THE ENTER FINE MODE BOX, GO BACK TO THE STUDENT LIST AND START OVER

5. Click on "Lookup Inventory" (or use a button on the screen if one is set up for fines)

6. Select the appropriate Item (i.e. Wrestling Uniform Fine), click OK
7. Make sure that the fine is displaying in RED text
   IF IT'S NOT DISPLAYED IN RED TEXT, GO BACK TO THE STUDENT LIST AND START OVER

8. Click on the item, a menu of choices will appear, click on the "Price" box

9. Enter the amount of the fine, click OK

10. Click on the item again, the same choices appear, click on the "Memo" box

11. Enter a description of the reason for the fine, click OK

12. Repeat steps 5 – 11 if you want to add another fine to this student

13. Click on the "Finish Sale" button

14. You will be given a choice to "Cancel" or "Commit." Choose "Commit" if you are satisfied with your entry. If you choose cancel, it will return you to the main screen and no fines will post. You must click on "Commit" to post the fine.

Mass fee entry process – by grade or small group

This process can be used when you need to put a fee on the account of a small group of students. You would use this process if you wanted to put a fee on several students who may not be in the same class. For example, an advisor may provide you with a list of students who will be attending a Japan band trip and are in different sections of the class, and you want to put the trip deposit onto their account.

From InTouch manager:

1. Click on the "Misc" button on left side of screen

2. Click on Mass Fees

3. Click on the students who will be assessed the fee – hint: you may hold down the CTRL button to select multiple students. You can also filter it by grade level.

4. Click on the Add button, this will move the list of students over to the right hand column

5. Click Next

6. Select the inventory item you need to have on their accounts. If an amount doesn't auto fill at the bottom, you can fill in the amount in the "amount override" box.

7. If you wish to have the fee turn into a fine at a point in the future, you can select click the Auto Fine button, and select the date.

8. You can add a memo if you need one

9. Click Next, and then Submit

10. Back at the Misc page, you will then click on Fee Batch Management

11. You will see your batch listed there, then click Approve

Mass fee entry process – by course

This process is used if you need to fee all the students in one class. For example, if everyone in the DECA class is required to pay for a field trip, you can put a fee on everyone in the DECA class for the amount due.

From InTouch manager:

1. Click on the "Misc" button on left side of screen

2. Click on Schedule Fee Items

3. Select your school site from the drop down box

4. In the top box, click on the proper course using the course code and description displayed

5. In the bottom left box, check the box next to the inventory item you wish to charge to the students in the class

6. Check to make sure the proper amount comes up in the amount override box, if not you can override the amount at this time

7. If you wish to have the fee turn into a fine at a point in the future, you can select click the Auto Fine button, and select the fine date

8. Click on the Add button

9. Close the box using the "X" at the top.

NOTE: There is no save or close button on this screen. The item will continue to update as students are added to the class, and will be removed from the students' accounts who have dropped the class. It's important to remember to take the item out when the event has passed, or you will continue to put fees on accounts for students who are not participating.

To remove the item, from InTouch manager:

1. Click on the "Misc" button on left side of screen

2. Click on Schedule Fee Items

3. Select your school site from the drop down box

4. In the top box, click on the proper course using the course code and description displayed

5. You will see in the bottom right box, the inventory item you had set up as a fee

6. Click on the box next to that item

7. Click on the Remove button

8. Close the box using the "X" at the top. Again, there is no save button on this process

REFUNDING PROCESS

This process adds your refund to the report that the Business Office runs every Monday. Refund checks are sent out every week on Friday.

1. Log into InTouch terminal and look up the student's history and find the receipt number that you need to refund, write the number down

2. Click on the "More" button

3. Click on the "Adjust Receipt" button, it will say you are entering adjustment mode, click OK

4. Enter the receipt number, click on the "Search" button

5. The details for that receipt will come up, verify that you've entered the correct receipt number, then check the box next to the receipt and click OK

6. The item number and description will pop up, if this is the item you want to refund, check the box next to the item number

7. Click on the "Refund" button

8. A drop down box will come up, listing reason codes for the refund

9. Select the reason code that most closely fits the reason for your refund.
NOTE: If there are no codes that fit your situation, call the Business Office to request a new code

10. Click OK

11. If you need to refund a payment made on the website, email the receipt #, name and amount to the business office.

END OF PERIOD PROCEDURE

End of period (EOP) must be completed weekly for <u>every terminal</u>. However, any time cash receipts exceed $1,000 ($2,500 for high schools), EOP must be completed within one day. For every EOP you run, you should have a completed bank deposit slip, which agrees to the EOP reports. Deposits need to be taken to the bank within one day of running the EOP process.

Instructions for completing EOP:

1. Count the cash and make a note of the total.

2. Run a tape of all the checks.

3. Go into the InTouch Terminal and click on the EOP button.

4. The first screen lists your receipts, click OK to proceed.

5. The next screen lists the total of all your checks. If this agrees to your tape, click on "print" then on OK to proceed. **If the amounts don't agree you must figure out the discrepancy before proceeding.**

6. The next screen lists the total of all debit and credit card payments, click OK to proceed.

7. The next screen lists the "other tender" transactions, click OK to proceed.

8. The next screen is where you record the cash you counted in Step One. You may either enter all of the denomination separately, or you can enter it as one lump sum in the "manual amount" area at the bottom left of the screen.

9. If the cash agrees to the amount receipted, click on the "commit button" and a summary sheet will print out.

10. If the system says that you have an overage or shortage, you should go back and re-count your cash. If the counted figure is correct, and the amount is over $10, you should go back through your receipts and try to identify the discrepancy.

11. If you are unable to find the error and the amount is over $10, contact the Business Office before clicking on the "commit button".

12. If you are unable to find the error and the amount is under $10, commit the deposit; the overage or shortage will post to your general account.

13. From InTouch Manager, go to Revenue Reports, select Tender Report, and enter the date as the current date. Click the "show report" button, and print the report.

14. Your total deposit should equal the total of the first two columns on the left, check and cash. Complete the bank deposit slip accordingly.

15. Put the reports and documentation in the following order and file by date:

   - Deposit slip with bank receipting

   - Summary sheet from the "commit process"

   - Tender Report

   - Check detail listing

   - Receipt documentation

INTOUCH / DESTINY INTERFACE

InTouch interfaces with Follett Destiny library software each night. The general flow of information is as follows:

1. Library books, textbooks and iPads are checked out in Destiny and are not returned by the due date

2. Student eventually either returns the book or reports to librarian that the book is lost

3. Librarian enters a "lost book" or "late book" fine into Destiny

4. That evening, Destiny interfaces with InTouch to record the fine in InTouch

5. Student brings money into library or office to pay for fine

6. Office manager/bookkeeper or bookkeeper records the fine payment in InTouch

7. Office manager/bookkeeper performs the EOP / bank deposit process

8. That evening, InTouch interfaces with Destiny to record payment of the fine into Destiny (the interface won't happen unless EOP has been completed).

This interface works seamlessly as long as you remember these three things:

- The librarian must always record a fine in Destiny to start the interface process. FINES ARE NOT RECORDED SIMPLY BECAUSE A BOOK IS OVERDUE IN DESTINY.

- Do not receipt money into Destiny. Money must ALWAYS be receipted into InTouch.

- Fine payments receipted in InTouch **will not** show up in Destiny until EOP is completed

Remember also that the interface is a nightly process, so receipts recorded in InTouch will show up the next morning in Destiny as long as you've completed the EOP process.

WEBSITE MANAGEMENT BASIC INSTRUCTIONS

Adding products to the website

On the internet, go to the Site Manager Log In page and log in.
https://touchbase.bend.k12.or.us/manage/

NOTE: The log in for the website is the same as InTouch: last name, and InTouch password. However, if your last name is over 10 characters, it's just the first 10 characters.

After log in, you will be at the welcome screen, do the following steps:

Add an Item Category

1. Every Item must be in an item category

2. To add an item category, click on item categories from the menu on top of the page

3. Click "Add". "New Category" will appear below the add button.

4. Click on New Category and change the Title to the category name. Then save.

Add an Item

1. Click on "Item" from the top menu

2. Click on the category you want your item set up in.

3. Click "add". A list of items will appear. Check the item you want to add and click OK

4. Re-click on the item you just added. On the left hand side, enter price, description, image (if available) and whatever boxes are appropriate. **Do no** choose charge a transaction fee. Click save.

5. Repeat process as necessary to add the items you want parents to be able to purchase online

Add a Donation Item

• Same as above except on step 4. In the price field, delete the amount and hit your tab key.

• Save the item when this is done.

This same process can be used to edit your items if the price has changed or you want to change something else. To remove an item, just find the item and select delete.

REPORTS

Reports are accessed from the InTouch Manager, by clicking on the "Reports" button on the left hand side. The most frequently used reports are illustrated below:
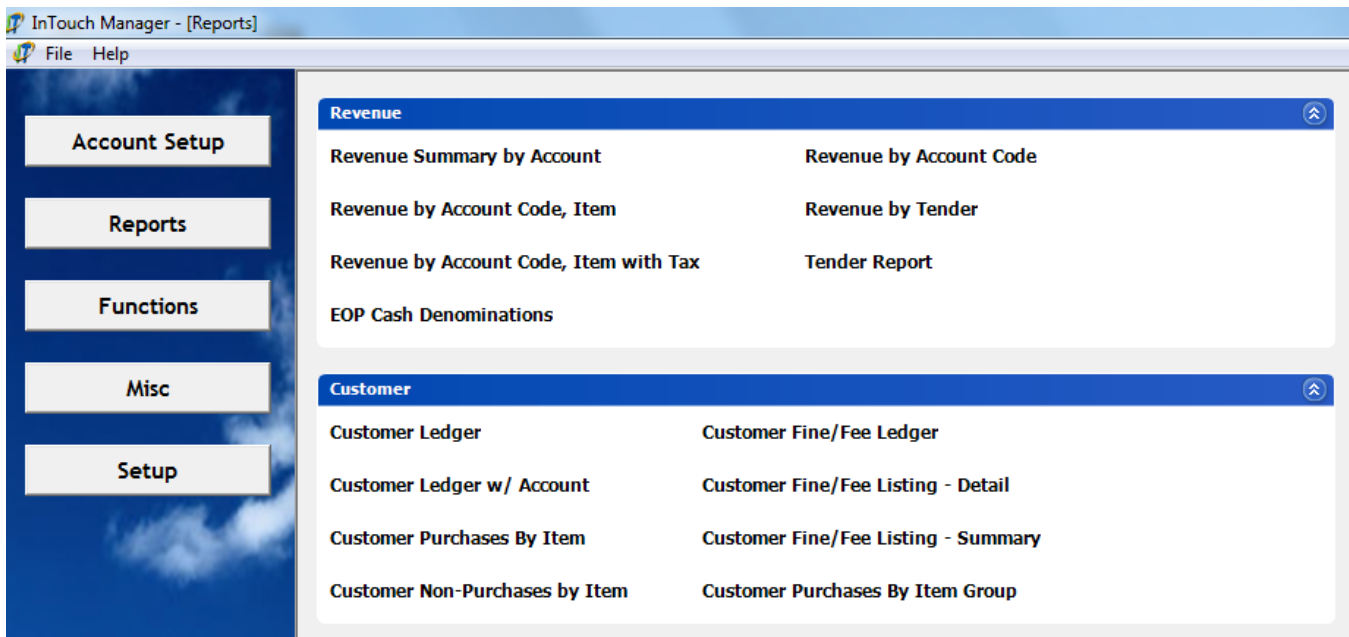
Revenue Summary by Account
Defaults to reporting by date range, will pick up both reconciled & non-reconciled receipts. Choose reconciled date if you want to see only reconciled receipts. Summarizes by club, you can also narrow it down to an individual terminal.

EOP Cash Denominations
Shows break down of Cash for each EOP

Revenue by Tender
Reports receipts sorted by tender type (cash, check, credit card and other) for the selected date parameters. Defaults to reporting by date range, but you can change the selection to reconciled receipts only. You can also display the information for just one specific tender, for instance all checks for a specific date range.

Revenue by Account Code
Displays all receipts by account code for a specific date range. Defaults to show reconciled and non-reconciled receipts; choose reconciled dates to display reconciled receipts only. You can choose to display all clubs, or an individual club by selecting a specific club under the "account code" drop down box.

Revenue by Account Code, Item
This breaks the information down from the Revenue by Account Code report further into particular items within each club.

Tender Report

This report shows your end of period (bank deposits) by receipt number and tender type. The report defaults to reconciled date, but you can choose by a date range if you wish to see both reconciled & non-reconciled receipts.

Customer Ledger
Displays paid activity for all students, however you can also narrow your search by student name, grade or course. You get all detail, and can't narrow it down by club or item number

Customer Ledger w/ Account
Displays activity for all students, including charges on account. You can narrow your search by student, grade or course. You get all detail, and can't narrow it down by club or item number

Customer Purchases by Item
Lists students who purchased certain items. You may choose item and date range. You may narrow your results down by selecting a grade level, i.e. all the first graders who purchased a yearbook.

Customer Non-Purchases by Item
Displays which students haven't paid for a particular item. This has limited usefulness, as it will only work for items required by entire school.

Customer Fine/Fee Ledger
Displays all open fines and fees for students. You can add a report comment, and also select by student, grade or instructor. The report defaults to show only paid/cleared fines, but if you toggle this, you will see all fines both outstanding and paid/cleared for a certain date range. The report comes out one page per student with the student information system address listed, so this can be used for fine letters along with or in place of report cards.

Customer Fine /Fee Listing - Detail
Displays all students with fines/ fees and the detail of the fines/fees. You may select by item or grade.

Customer Fine /Fee Listing - Summary
Displays in list form, all students with outstanding fines, grouped by fine type (or item). You may select all, or by individual items / clubs. For example, if you want a list of all students with library fines, you can use this report. It will list only the students name and amount, not the detail of the fine.

SECTION NINE

FREQUENTLY ASKED QUESTIONS

FREQUENTLY ASKED QUESTIONS (FAQ)

USE OF STUDENT BODY FUNDS

My Principal would like to use student body funds for a staff appreciation luncheon. Is this permitted?

In general, the answer is no. Student body funds can't be used for staff member purchases, such as appreciation lunches or staff meetings, office equipment or coffee room supplies.

There are limited circumstances where a student club may want to recognize or reward a group of staff members, but this must be initiated and approved by the students in the club. An example of this is when the dance team wishes to thank the custodians for their extra efforts in cleaning up after their practices, by buying them pizza. For this type of expenditure, you must have the signature of the student leader on the documentation, as well the teacher's signature.

The Varsity football coach turned in a travel reimbursement request for a scouting trip. May I reimburse him out of student body funds?

No. Travel reimbursements for athletic funds should not be paid out of student body funds unless the travel was for a trip that students attended. For instance, reimbursing travel for an out of town athletic event, when the coach is accompanying the team, is permitted.

Traveling for scouting trips cannot be reimbursed out of student body funds. You may reimburse these types of travel out of your district athletic fund, if approved by the Principal.

Four of our basketball coaching staff members attended the OSAA state basketball tournament in Eugene this year. They turned in reimbursement requests for lodging, meals and mileage to this event and asked me to reimburse it out of the Boys' Basketball fund. Our team did not make the playoffs this year. Is this an appropriate use of student body funds?

No. Staff travel can only be reimbursed using student body funds when the coaches travel with the team to out of town athletic events. Because the team did not participate in the tournament, student body funds cannot be used.

You may reimburse this type of expense out of your district athletic fund, if approved by the Principal.

Each year our athletic director purchases discount tickets from OSAA for various state tournaments. Can these tickets be purchased using student body funds?

No. Admission fees to OSAA state tournaments can only be paid from student body funds if the team is involved in the tournaments, to the extent that OSAA requires the coaching staff to pay a participant fee.

During our Volunteer Appreciation luncheon, all volunteers were given a small plant in appreciation of their help. Is this OK? Also, can I pay for the plants out of student body funds?

Yes. Small gifts are permitted to show appreciation. This is because a small gift is not considered to be an equivalent to cash as a gift certificate would be.

However, this should **not** be paid for from student body funds because it does not meet the definition of an appropriate use of student body funds.

Our softball coach purchased a sympathy arrangement for a fellow staff member and has asked me to reimburse her out of the Girls' Softball student body account. Is this an appropriate use of student body funds?

In general, this is not permitted, because it is a purchase made on behalf of a staff member. Student body funds are to be spent only on activities that benefit the club as a whole.

An exception is if the team wishes to send a sympathy arrangement on behalf of the entire softball team. If that's the case, you may use student body funds, but the request must be signed by the team captain in addition to the teacher.

Our dance team went out and had pedicures, which they charged to the Dance Team student body account. Is this an appropriate use of student body funds?

Because the pedicures were for the entire dance team, this activity would somewhat meet the definition of a student body fund expense as it benefited the students involved in the activity.

However, please keep in mind that student body funds are provided by members of our community. These community members generously donate to your school to help raise funds for the needs of the team, such as uniforms, camps and travel, so you and your Principal should provide teachers with guidelines for what is actually an appropriate use of these funds, in addition to the requirements set forth in this handbook.

You might begin by asking yourself if the club would be able to raise funds for that specific purpose, and if not, it is probably not a good use of the money. In this case, it is unlikely that many community members would donate their money to a fund to buy pedicures for the dance team. You can also call the Business Office for assistance on setting guidelines.

Our Cheerleading advisor had dinner with a coach who put on a camp for our cheerleaders. May I reimburse her using student body funds?

No. Because the dinner was not attended by the students, this is an inappropriate use of student body funds.

The parents of some of our baseball players opened up an account to raise funds for the baseball program. They would like our Varsity baseball coach to be able to write checks for the teams' needs using this account. Is this permitted?

No. Teachers may not participate in the management or disbursement of funds raised by an outside organization for their club. The parent group may raise funds and donate them to the club; however the group may NOT use the District's tax identification number when raising these funds.

One of our students qualified for a national competition. Can I use the student body fund to pay for related cost?

It depends on what you have communicated to the public during the fundraising. If you specifically said the fund raised dollars may be used for individual student's next level competition, then the answer is yes. If not, your principal has the authority to use discretionary budget and/or athletic budget when applies.

CASH DISBURSEMENT DOCUMENTATION REQUIREMENTS

One of our teachers used the school's purchasing card and turned in a $120 receipt from Red Robin for a team event. The receipt was not itemized, so I don't know what was purchased. What should I do?

Itemized receipts are required for all purchases, including those charged to a district or school purchasing card. You should contact the teacher and request that he or she contact the vendor for an itemized receipt. It is a good idea to put this request in writing, and copy your Principal so that everyone is aware of the situation. Many vendors are able to provide an itemized receipt using the reference number on the transaction. If they can't, you should contact the Business Office for further assistance.

The Dance Team went on a trip to Las Vegas for a competition. The advisor requested cash to cover the per diem for each day's meals for the students. What type of documentation should I have for this?

Before advancing the funds, you will need to have a list of each student who is attending, along with documentation of the number of meals for each day they are at the competition. Suggested student per diem rates are $5 breakfast, $5 lunch, and $10 dinner. However, your school can specify any student per diem rate as long as it doesn't exceed the district employee per diem rate.

When the team returns from the trip, you should obtain a second list of those who attended, along with each student's initial that he or she received the number of meals or cash payment they were advanced for.

This afternoon, one of our teachers came to me with a request for payment to a vendor for services, but did not have an invoice or other documentation. She told me that she had to have a check immediately, and would bring an invoice to me later. Should I request a check?

The Business Office will not process a check without proper documentation. You should have the advisor contact the vendor and arrange with them to accept a purchase order. Many vendors will accept a purchase order when asked. Alternatively, you may check out a purchasing card to the teacher and they will bring the invoice or receipt back with them when they've completed the transaction.

If the vendor will not accept a purchase order or credit cards you will need to contact the Business Office to assist you with possible solutions.

I recently received a reimbursement request for a meal. The receipt was itemized; however the expense was for a $10 lunch, and the employee left an $8 tip, for a total charge of $18. What is the district policy on tipping?

District policy states that tipping must be reasonable, which is defined as 15-20% of the restaurant check. When you receive a request with an excessive tip, you should calculate a 20% tip and reimburse only that amount. In this case, you would reimburse only $12. The remaining $6 should be picked up by the employee.

GIFT CERTIFICATES

We purchased gift certificates for some of our volunteers and staff members who stayed late and helped clean up after a school dance. Is this OK?

No. Gift certificates cannot be purchased to compensate any individual for time or extra effort spent during a school sponsored event. This includes volunteers, students and all district employees.

A classroom teacher purchased ten $5 gift certificates to an ice cream shop as rewards for a classroom spelling bee. Is this OK?

Yes. Small gift certificates can be purchased to be used for student rewards or prizes for classroom or extra-curricular activities. Some examples include a door prize at a student activity night, or as prizes for classroom or extra-curricular activities. If you are not sure whether a planned use qualifies, please contact the Business Office.

Our track coach handed out $25 gift certificates to several students who helped with event timing at our latest track meet. Is this OK?

No. This would be considered "compensation for time spent", rather than a reward or prize. An acceptable alternative would be to give all the helpers a school t-shirt or something small from the student store.

GIFTS AND USE OF PERSONAL CREDIT CARDS

One of our teachers purchased classroom supplies using his personal Visa card and has asked to be reimbursed from her classroom account. This card earns airline miles for every dollar spent. May I reimburse him?

No. It is an Oregon Ethics violation to obtain personal gain due to being a public employee. This includes receiving personal airline miles for purchases made on behalf of the school district. Contact the Business Office as you may be able to remedy this by deducting the value of the airline awards from your reimbursement.

Our Vice Principal purchased student incentives using her personal Visa card. The Vice Principal tells me that this card does not earn airline miles or other perks. May I reimburse her?

Yes. However, you need to have the employee sign a statement that says no perks are received on the card. This statement must be retained with the receipt in the accounting records.

One of the parents in our school wants to give $100 to her son's teacher in appreciation of her hard work. Is she permitted to accept this gift?

No. Under Oregon ethics rules, government employees may not accept gifts or gratuities, other than those that are inconsequential or of minimal value (less than $25). However, if the parent would like to donate the amount to the teacher's classroom fund, the teacher would be allowed to use these funds to purchase items that benefit the students in her classroom.

PTA AND BOOSTER CLUB FUNDRAISERS

Our PTA is holding a fundraiser to benefit the student body. They are asking the teachers to do most of the work at the fundraiser and be responsible for selling tickets and collecting money. The teachers will turn all money over to the PTA after the event. Is this really a PTA fundraiser?

No. If the PTA puts on a fundraiser, it must be clear that it is not sponsored by the school. If teachers are in charge of selling tickets and collecting money, it appears to be a school-sponsored event, and you will need to follow all cash receipt guidelines and have the money turned into you to be deposited into the student body accounts.

Our PTA is holding a garage sale to raise money for the orchestra. They have advertised it as a PTA fundraiser to benefit our school's orchestra. Is this OK?

Yes. As long as they clearly state that it is a PTA fundraiser, and the school staff have minimum involvement (and do not handle any of the cash), they may hold a fundraiser to benefit the student body, and make a donation via check.

APPENDIX A

INFORMATION ABOUT
OREGON ETHICS LAWS

Oregon ethics laws frequently asked questions

In 2009, the Oregon Legislature made significant changes to the ethics laws applying to public officials and candidates. The most frequently asked questions about the law are listed below.

General questions
To whom do the ethics laws apply?
- Ethics laws apply to public officials and candidates.

- A public official is any person serving the state of Oregon or any of its political subdivisions or any other public body of the state as an elected official, appointed official, employee, agent, irrespective of whether the person is compensated for the services. ORS 244.020(14).

- This includes, but is not limited to, school board members, superintendents, business officials, office clerical staff, principals, teachers, classified staff, and volunteer coaches.

What is a conflict of interest?
There are two types of conflicts of interests:

- A **potential** conflict of interest means a public official takes official action that **could** financially impact the public official, a relative, or a business involving the public official or a relative.

- An **actual** conflict of interest means a public official action that **would** financially impact the public official, a relative, or a business involving the public official or a relative.

What must I do when I have a conflict of interest?
"Public employees" are required to notify their supervisors of a "conflict of interest." Notification allows the supervisor to evaluate whether to take the decision out of the employee's hands and turn the responsibility over to another.

Questions about relatives
Who is considered a relative for the purposes of the ethics law?
- Spouse or domestic partner of a public official.

- Children of the public official or her spouse.

- Siblings, spouses of siblings of the public official.

- Parents and in-laws of the public official.

- Any individual who the public official is obliged to support.

- Any individual who receives the public officials employment benefits (e.g. health insurance), or from whom the public official receives benefits.

Financial gain questions
What is the "but for" test?
A public official shall not use the official position to obtain financial gain or avoid financial detriment that would not otherwise be available *but for* the public official's position. ORS 244.040.

What is an example of unlawful financial gain?
Using district equipment (e.g. phones, computers, wood shop tools, vehicles, or storage space) when the public does not have the same access to this equipment.

What is NOT considered unlawful financial gain?
Anything acquired through the official compensation package is not "financial gain." Also, reimbursement of expenses, unsolicited awards for professional achievement, and honorariums are not considered "financial gain."

How does the rule prohibiting financial gain affect contracts?
Public officials may not directly receive a beneficial interest in a contract which they authorized for the two years following the contract's authorization.

Gift questions
What is the law regarding accepting gifts?
Generally, receiving a gift valued at greater than $50 from someone with a legislative or administrative interest in the public body is prohibited. The limitation applies to public officials, as well as the official's relatives and household members
.
What is considered a gift?
A "gift" is something of economic value received by the official, his relatives, or household members for a value less than is required from the public.

When can I accept an entertainment gift?
Entertainment gifts refer to invitations to events or activities put on for the purpose of recreation or amusement. (E.g. concerts, plays, sporting events, hunting). Generally, these gifts from one with a legislative or administrative interest in the public body are subject to the $50 annual limit.

How does the gift limit apply to meals and beverages?
Food and beverages consumed in the presence of the buyer is subject to the $50 limit. However, you may accept food and beverage at a reception when it is an incidental part of the reception. Also, food or beverage consumed at the event when the public official represents the public entity is not a gift.

What gifts are not prohibited by ethics law?
- Gifts of any value if the giver does not have a legislative/administrative interest in the public entity.

- Gifts of $50 or less from a single source with a legislative/administrative interest in the public entity are acceptable.

- Gifts received as part of usual or customary practice of a person's private employment that bears no relationship to the person's public position.

- Unsolicited awards of appreciation with a resale value of less than $25 dollars (e.g. engraved plaques).

- Reasonable expenses provided to the public official, relatives, or staff when the public official is representing the public entity or speaking in various forums.

- Reasonable expenses paid to a public school employee for accompanying students on an educational trip.

Enforcement questions

Who enforces ethics laws?
The Oregon Government Ethics Commission (OGEC) is the administrative agency that enforces Oregon's ethics laws. The OGEC was created in 1974 by a state-wide ballot measure in the shadow of the Watergate scandal. The set of ethics laws found in the Oregon Revised Statutes were created at the same time.

What are the penalties for ethics violations?
The maximum penalty for an ethics violation is $5,000. In addition to this penalty, if a public official financially benefited by violating Oregon's ethics laws, the OGEC can impose a civil penalty in an amount equal to twice the amount the public official realized as a result of the violation.

Please refer to the following link for additional information:

http://www.osba.org/Resources/Article/Legal/Oregon_Ethics_Laws.aspx