Section Forms

Member Expense Reimbursement Report Form (Available Online)

Use the expense reimbursement form to reimburse members or speakers for out-of-pocket expenses, including mileage. **Detailed receipts are required** and must be attached. The expense reimbursement form must be signed by the person requesting the reimbursement and must be approved by either the section treasurer or chair. A signed letter from the person requesting the reimbursement may be attached in lieu of a signature. Section approval, by either the treasurer or chair, is required prior to the issuance of a check. The section chair's signature is required if the form is to reimburse the treasurer or their firm.

Mileage rates are based on the IRS allowable rates. The most current expense reimbursement form reflecting the IRS current rate is available on the bar's website.

Section Check Request (Available Online)

Vendors shall be instructed to send invoices directly to the OSB, Attention: Accounts Payable with the section name specified on the invoice. Accounts payable will attach a check request form to the invoice and forward it to the treasurer for a copy of the invoice for follow-up if the treasurer does not return it to the bar for payment within a reasonable period of time.

If a request for disbursement is required but no billing is available, or if an invoice is sent directly to a treasurer, the treasurer should complete a section check request form and forward it to the bar - Attention: Accounts Payable. These may be delivered via email to accountspayable@osbar.org. Upon receipt of the approved invoice, the bar will pay it according to the vendor's terms.

All disbursements will be mailed directly to the vendor/payee.

Cash Received Form (Available Online)

Section revenue from CLE registrations and other sources, submitted directly to the section treasurer or another designated member shall be sent to the bar's accounting department accompanied by a completed Cash Received Form. This form is available in Excel and PDF formats. Treasurers must sign this form.

Cash receipts are considered to be either currency or checks. NOTE: Please **do not mail cash** to the bar. Any cash received should be replaced by a check - either personal or from the treasurer's firm; however, the Cash Received Form should indicate from whom the cash was received. All checks should be made payable to the Oregon State Bar.

The form should be completed listing the persons from whom the money is received. It is important to identify the type of activity in the space designated "In Payment Of _____". (e.g., one form for newsletter subscriptions, one form seminar registrations, etc.). In lieu of the Cash Received Form, a listing may be submitted which follows the same format as the section Cash Received Form. The listing must also include a total.

Transfer of Funds Authorization for the MCLE program Sponsor Fee

The MCLE Transfer form is used to authorize transfer of funds for the MCLE program sponsor fee from the section's expense account to the MCLE revenue account. An email from the section treasurer or Chair, in lieu of the form, will also suffice. The email should include all of the information requested on the form and should be sent to Denise Cline at dcline@osbar.org.

Michelle Lane

From: OSB Accounting Department
Sent: Monday, September 15, 2014 11:48 AM
To: aaron.brenneman@co.crook.or.us
Cc: gscholl@mpdlaw.com; Michelle Lane
Subject: OSB 2015 Section Budget - Sec # 811
Attachments: 811_2015.rtf; LongRangePlans.doc; BudgetInstructions.doc

Oregon State Bar

2015 Section Budget Process

Due Date if Changing Fee Rate: October 15, 2015
Due Date with No Fee Change: December 01, 2015

sample

Dear Aaron L. Brenneman,

If you are changing your section's fee rate for 2015, the due date for the budget is **October 15, 2015**. If you are not changing your section's fee rate for 2015, the due date is December 01, 2015.

Attached please find the 2015 section budget materials and instructions for the Criminal Law section. Please download the attachment and when you open it in Word, ensure it has all margins set to .25 for proper viewing. **Please read the instructions before you begin preparing your budget.**

Thank you for all your hard work!

Jennifer Walton, Controller
Email: jwalton@osbar.org
Direct Phone: (503) 431-6305

Please note: Your email communication may be subject to public disclosure.
Written communications to or from the Oregon State Bar are public records that, with limited exceptions, must be made available to anyone upon request in accordance with Oregon's public records laws.

Oregon State Bar

2018 SECTION BUDGET PREPARATION INSTRUCTIONS

- Complete the rest of the **'2018 Budget Amount'** column by estimating your section's activity for all other revenue and expenses for 2018. (See TIPS section for help with your other revenue and expense accounts.)
- After entering all activity in the **'2018 Budget Amount'** column, **'Total Revenue'**, **'Total Expenses'**, **'Net Revenue (Expense)'**, and **'Ending Fund Balance'** will automatically calculate.
  - The **'Ending Fund Balance'** for 2018 (highlighted in blue) must be positive.

4. Open the Budget Long Range Plan (**Long Range Plan.xls**) and save it to your hard drive, flash drive or network before entering any new data. Please use the same filename when you save the file.
5. Complete the **Section Long-Range Plan** form, **'Long Range Plan 2018.xls'**. This plan should include a brief narrative of your section plans for programs and activities that require an accumulation of funds. Any activities or programs for which the section will accumulate funds in the future should be listed here.

   Also on this document is the section's **'Target Reserve'.** This reserve amount is to be calculated to protect the section from any financial loss or shortfalls and allow adequate funding for current section activities.
6. **Executive Committee approval**. Plan a meeting to allow enough time for the section Executive Committee to approve the budget and be submitted by the due date. Approval may be accomplished through email.

TIPS FOR REVENUE & EXPENSE ACCOUNTS

- **New, enhanced, or decreasing projects or activities.** These should be the result of action by the section's Executive Committee.
- **CLE Budgets.** Refer to the CLE planning guide documents at this link: http://www.osbar.org/_docs/sections/CLEGuide.pdf, or contact Karen Lee at 503-620-0222 ext. 382.
- **Newsletter preparation assistance.** Contact Anna Zanolli in Creative Services at 503-620-0222 ext. 414.
- **Alcoholic beverages.** The policy of the Oregon State Bar, which applies to sections, prohibits the bar from paying for alcoholic beverages. If the section plans to provide alcoholic beverages at an event, it must be a no-host event or a host other than the section. Sponsorship money may be raised for this purpose, but must be received in advance of the event.
- **Family and guests.** The Board of Governors approved new policy language for family and guests expenses at its April 25, 2014 meeting. The policy is:

  With prior approval from a Section's Executive Committee, guest expenses will be reimbursable under the following conditions:
  1. Guests must be a spouse, domestic partner, or household member of an executive committee member.
  2. Reimbursement is only allowed for official executive committee meals (not including alcohol) which the spouse, domestic partner, or household member is expected to attend. Reimbursement is not allowed for guest transportation or lodging expenses separate and above the executive committee member's expenses.
  3. Reimbursement of guest expenses made to an executive committee member must be less than $600 per calendar year.
- **OSB Support Service Assessment.** This assessment is the bar's service charge to the sections to cover the cost of processing section revenue, expenses, financial statements, membership rosters, meeting notices, and related section services. The 2018 charge is $8.00 and is assessed per section member. If your section has voted to grant judges and their lawyer staff complimentary section memberships and members over 50 years and law students the assessment is waived on those complimentary memberships.
- **Charitable contributions**. Any section making a donation to a charitable group can do so with the approval of the Executive Director. The Director will only allow donations on the showing by the prospective donee that the donation of section funds to the charitable entity is related to the purpose for which the section exists. The list of groups already approved for charitable contributions are located at: http://www.osbar.org/_docs/sections/SectionApprovedCharitableContributions.pdf

2018 SECTION BUDGET PREPARATION INSTRUCTIONS

DUE DATES

- If changing your section dues for 2018 **Monday, October 16, 2017**
- If no change in your section dues for 2018 **Friday, December 1, 2017**

BUDGET ASSISTANCE - Contact Michael Dunlap, Controller, 503-620-0222 Ext. 305, mdunlap@osbar.org

RETURN COMPLETED SPREADSHEETS TO - mdunlap@osbar.org

INSTRUCTIONS AND SUGGESTIONS BEFORE STARTING

- There are two spreadsheets to be completed and both are included in this email.
  - **'Section #, name'.xlsx** is the budget worksheet for your section.
    - Cells to be completed are highlighted in blue.
  - **'Long Range Plan 2018.xls'** is the long range plan for your section.
- ***The 2018 budget preparation material is sent to the section's current treasurer. The preparation of the 2018 budget is best done jointly by the current and next year's treasurer.***

COMPLETING THE 2018 BUDGET

1. Open the Budget Worksheet (**'section #, name'.xlsx**) and save it to your hard drive, flash drive or network before entering any new data. Please use the same filename when you save the file.
2. Estimate where the section will stand financially at the end of 2017 by completing **COLUMN H 'Projected Year End 12/31/2017'**.
   - Update the **Membership Dues revenue** line by taking the YTD paid membership number plus the number of new members you are projecting your section will have for the remainder of 2016 (e.g. new admittees from the fall bar exam) times the 2017 section fee rate.
   - Update the **OSB Support Service Assessment** line by taking the YTD paid membership number plus the number of new members you are projecting your section will have for the remainder of 2017 (e.g. new admittees from the fall bar exam) times the service assessment rate of $8.00. If your section has voted to grant judges and their lawyer staff complimentary section memberships and members over 50 years and law students the assessment is waived on those complimentary memberships.
   - Complete the rest of the column by estimating your section's activity for the remainder of this year for your other revenues and expenses, by taking the data in the **'YTD as of 7/31/17'** column plus any additional activity you estimate for the remainder of 2017.
   - After you enter the projected amounts, **'Total Revenue'**, **'Total Expenses'**, **'Net Revenue (Expense)'**, and **'Ending Fund Balance'** will automatically calculate.
   - The purpose of the 2017 projection is to estimate what the section fund balance will be at the end of 2017 and the beginning of 2018.
3. Enter the section's budget information for 2018 in **COLUMN I '2018 Budget Amount'**.
   - At the top of the sheet, enter the section per member dues for 2018 in whole dollars (no cents) and the number of paid and complimentary members you project will join your section in 2018.
   - Calculate the **Membership Fees revenue** by taking the 2018 paid membership number times the 2018 section dues rate.
   - Calculate the **OSB Support Service Assessment** by taking the 2018 paid membership number times the service assessment rate of $8.00.