

2022 Treasurer Training

Introduction

Congratulations on being chosen as your Section Treasurer! The Accounting Department at Oregon State Bar is here to make your job as easy as possible. We only ask a few things from you:

- Give us good and timely data so we can generate accurate financial statements each month for your section
- Approve and submit any section check requests and expense reimbursements timely
- Remit checks collected in a timely manner to the bar
- Review your monthly financial statements
- Call us if you have any questions

Contact Information

General Accounts Payable Questions - accountspayable@osbar.org

Submitting Check Requests & Expense Reimbursements - accountspayable@osbar.org

Michael Dunlap, Controller

503-431-6305

mdunlap@osbar.org

Donna Wuennecke, Accountant

503-431-6307

dwuennecke@osbar.org

Mailing Address: Oregon State Bar
Accounts Payable
PO Box 231935
Tigard, OR 97281-1935

NOTE: the accounts payable email is checked several times a day for new requests/reimbursements and we'll make every attempt to respond to questions the same business day.

Policy Reminders

- Section CLE programs & luncheons including those which have MCLE accreditation must use registration services through the OSB CLE Seminars Department.
- Per member assessment fee rate increases to \$9.50 beginning January 1, 2020.
- Two year fund balance carryover bylaw is now in effect.
- New Hotel Lodging per diem rates are in effect.

How to Request a Check

Request vendors to remit invoices for payment directly to OSB (accounts payable@osbar.org). Each remittance must include the **Section's Name in the reference or purchase order line**. If a vendor sends the invoice to an individual within the section instead please complete a **Section Check Request** form. Events that are over \$1,000 must include an attendee count and agenda. Never use a Check Request to reimburse individuals (use the Expense Reimbursement form). Speaker expenses may be an exception to this rule. The report is found on the Bar website under Member Groups and Treasurer's Tools or at the following link: www.osbar.org/sections/leadershipresources.html#tools

- Select your Section
- For an event of a \$1,000 or more, note the number of attendees and attach the event agenda and attendee roster.
- Enter the invoice number and invoice date. Leave blank if data is not available.
- Enter the vendor name and address. If the request is payable to a Member, note their Bar #. Enter dollar amount of the invoice.
- Enter a description of what the invoice is paying for or business purpose and any special instructions if applicable.
- Enter the account number the invoice amount should be applied to.
- The Treasurer's approval is required. The Chair's approval is required only if the check is payable to the Treasurer, Treasurer's firm or the Treasurer is not available.
- Attach the invoice and any relevant documentation to the request. Scan and email or mail to the Bar.
- Sections wishing to make a contribution to a charitable organization must submit a check request before payment is issued.

Oregon State Bar

Section Check Request

This form requires signatures and attachments so must be printed after completion online. Checks will be mailed directly to payee, so please attach any desired enclosures and return this completed form with attachments to: Oregon State Bar, Accounts Payable, PO Box 231935, Tigard OR 97281-1935 or by email to: accounts payable@osbar.org (rev. Jan 2022)

Check the section number/name for this check request

<input type="checkbox"/> 844 Administrative Law	<input type="checkbox"/> 811 Criminal Law	<input type="checkbox"/> 843 Juvenile Law
<input type="checkbox"/> 837 Agricultural Law	<input type="checkbox"/> 812 Debtor-Creditor	<input type="checkbox"/> 819 Labor & Employment
<input type="checkbox"/> 802 Alt Dispute Resolution	<input type="checkbox"/> 826 Disability Law	<input type="checkbox"/> 821 Litigation
<input type="checkbox"/> 834 Animal Law	<input type="checkbox"/> 845 Diversity	<input type="checkbox"/> 847 Military & Veterans Law
<input type="checkbox"/> 803 Antitrust Trade Regulation	<input type="checkbox"/> 842 Elder Law	<input type="checkbox"/> 846 Nonprofit Organization Law
<input type="checkbox"/> 804 Appellate Practice	<input type="checkbox"/> 824 Energy, Telecom & Utility Law	<input type="checkbox"/> 829 Products Liability
<input type="checkbox"/> 806 Business Law	<input type="checkbox"/> 813 Environmental & Nat Resources	<input type="checkbox"/> 825 Real Estate & Land Use
<input type="checkbox"/> 807 Business Litigation	<input type="checkbox"/> 814 Estate Planning & Admin	<input type="checkbox"/> 827 Securities Regulation
<input type="checkbox"/> 848 Cannabis Law	<input type="checkbox"/> 815 Family Law	<input type="checkbox"/> 840 Solo & Small Firm
<input type="checkbox"/> 808 Civil Rights	<input type="checkbox"/> 816 Government Law	<input type="checkbox"/> 835 Sustainable Future
<input type="checkbox"/> 841 Constitutional Law	<input type="checkbox"/> 817 Health Law	<input type="checkbox"/> 828 Taxation
<input type="checkbox"/> 810 Construction Law	<input type="checkbox"/> 833 Indian Law	<input type="checkbox"/> 809 Technology Law
<input type="checkbox"/> 838 Consumer Law	<input type="checkbox"/> 823 Intellectual Property	<input type="checkbox"/> 830 Workers' Compensation
<input type="checkbox"/> 836 Corporate Counsel	<input type="checkbox"/> 818 International Law	

Number of Attendees:
(Please attach agenda and attendee roster.)

Per Bar Bylaw 7.501(e), bar and section funds cannot be used for the purchase of alcoholic beverages. Reimbursement or payment of the cost of alcoholic beverages from section funds is prohibited.

Please issue check as follows

<i>Invoice #</i> <input style="width: 100%;" type="text"/>	<i>Invoice Date</i> <input style="width: 100%;" type="text"/>	
<i>Name of Payee or Vendor</i> <input style="width: 100%;" type="text"/>		<i>Amount \$</i> <input style="width: 100%;" type="text"/>
<i>Address, City, State and Zip</i> <input style="width: 100%;" type="text"/>		

Payment Information

Payment Description / Business Purpose

Special Instructions to OSB Accounting

Account codes and Treasurer Approval

Section Account number(s) for this expense	\$ Amount	Remarks

<i>Treasurer's Approval & Date (required)</i> <input style="width: 100%;" type="text"/>	<i>Chair's Approval (if applicable)</i> <input style="width: 100%;" type="text"/>
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OSB Accounting Use Only

<i>Director of Finance Approval</i> <input style="width: 100%;" type="text"/>	<i>Accounting Approval</i> <input style="width: 100%;" type="text"/>	<i>Entered by</i> <input style="width: 100%;" type="text"/>
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For more information about Section contributions, go to: www.osbar.org/docs/sections/SectionApprovedCharitableContributions.pdf

How to Request a Member Expense Reimbursement

If the section permits, section executive committee members may be reimbursed for their travel expenses. The Bar reimburses mileage at the current IRS rate. To receive reimbursement, the member needs to complete an **Expense Reimbursement Report** and have it approved by the Section Treasurer. This report is found on the Bar website under Forms and Section or at the following link: www.osbar.org/forms#section. A check will be issued or the member can request the reimbursement to be paid via ACH direct to their bank account. Members must complete an ACH authorization form (one-time only) so the Bar can set them up in the system to receive their reimbursements via ACH.

Payment via ACH is highly preferred.

Enter Bar #, Payment Choice, Name, Address and Section Name.

Enter description of expenses.

Enter dates and expense amounts. **Detailed receipts must be attached for each expense.**

Enter mileage information. The current IRS rate is noted on the form.

Enter the account number(s) that the charges are to be applied to.

Section Treasurer's signature is required. Members should submit this form to the Treasurer before it is sent to the Bar.

Member must sign and date form. The Section Chair must approve the Treasurer's request.

Bar #:

Payment Choice: CHECK ACH (Sign-up for ACH, see page 2)

Funds Payable To:

Expense Reimbursement Request

Mail to: OSB Accounts Payable
PO Box 231935
Tigard OR 97281-1935
Email to: accounts payable@osbar.org

*** Section Members: Submit this form to the section treasurer for approval ***

Section Name:

Mailing Address	Event / Activity Description
<input style="width: 100%;" type="text"/>	Event Name/Date: <input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	City & State: <input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	Description: <input style="width: 100%;" type="text"/>

Date →	Description	Amount	Date	Amount	Totals
<input style="width: 100%;" type="text"/>	Meals (breakfast, lunch, dinner, snacks)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Lodging	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Airfare	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Car Rental	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Taxi/Transport Services	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Parking	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
<input style="width: 100%;" type="text"/>	Misc (Specify)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
Totals					

Mileage Reimbursement			
Date	Travel to/from	No. Miles	Remarks
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Total Mileage		0.585 / mile	

Accounting Distribution		Totals	
Account Number	Amount	Total Expenses	Less Advance (if applicable)
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Total		Total Reimbursement	

Approval Signatures & Date	
Section Treasurer	<input style="width: 100%;" type="text"/>
Section Chairperson	<input style="width: 100%;" type="text"/>
Section Approval Date	<input style="width: 100%;" type="text"/>
OSB Dept Director/Mgr	<input style="width: 100%;" type="text"/>
OSB Accounting	<input style="width: 100%;" type="text"/>
OSB CFO	<input style="width: 100%;" type="text"/>
OSB Approval Date	<input style="width: 100%;" type="text"/>

Signature of requestor (required for payment)

Date

NOTE: Receipts are required for all expenses

Revised: Jan. 2022

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More Information about Section Expenses & Reimbursements

- It is highly recommended that the Bar receive expense reimbursement forms no later than 30 days after the expense has been incurred.
- Generally, the Bar processes check requests every Thursday. Check requests must be received by noon on Wednesday to be included in the Thursday check run. If there are any issues with the request that requires clarification, the request will be processed the following week.
- Be sure all receipts are attached to the form. If an expense was paid by credit card, please attach the itemized receipts. A copy of the credit card statement is not acceptable.
- Per Bar OSB Policy 2.40(b)5, Bar or Section funds must not be used to pay the cost of alcoholic beverages. Please make arrangements to pay for any alcohol separately as the bar will not pay the alcohol portion of an invoice.
- Do not use a firm or personal credit card to pay for any section expenses other than your personal travel or other nominal items.
- Do not pay speakers for travel arrangements with a personal or firm check. Speakers will be reimbursed for the travel by the Bar based on the Sections' agreement with the individual speaker.
- The Bar has numerous direct bill accounts set up with vendors that the Bar encourages you to use. If you would like to know if a specific vendor is set up as a direct bill with the Bar, please email accountspayable@osbar.org

The BOG approved the following policy language during their April 25, 2014 meeting: with prior approval from a Sections' Executive Committee, guest expenses will be reimbursable under the following conditions:

- Guests must be a spouse, domestic partner, or household member of an Executive Committee member;
- 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 expense, and;
- Reimbursement of expenses made to an Executive Committee member must be less than \$600 per calendar year.

Section Account Numbers

The account numbers that are available for your section to use in coding check requests, expense reimbursements and cash/check received forms can be found on the Bar website at:

www.osbar.org/docs/sections/financials/resources/SectionBudgetAccountCodes.pdf

If you have questions on what account code/number to use, please contact the accounting department.

Contracts with Vendors:

- Section members are not authorized to obligate the Oregon State Bar by signing contracts. Firms are not authorized to engage in services on behalf of the Bar.
- All contracts must be reviewed by the Bar's General Counsel and executed by the Bar's Chief Executive Officer. General Counsel Contact information for contracts:
Nik Chourey at 503-431-6363 or nchourey@osbar.org
- Section members may be named as the contact in a contract but they should not be parties to the contract.
- The Accounting Department will send an electronic copy of any invoice arising from a contract to the Section Treasurer for approval prior to submitting payment to the vendor.

Direct Charges to the Section:

Some expenses will be directly charged to the section by the Bar. These expenses will be processed by an internal transfer; also called a journal entry. The Bar will provide documentation upon request for these charges. Examples of these charges are:

- *OSB Services* - Services provided by the Bar for graphic design, printing, mailing and postage, seminar registration and MCLE accreditation fees.
- *Zoom meeting accounts* - Monthly web meeting charges for those sections who opted in to purchasing their own account through the OSB. The current charge is \$20 monthly.
- *OSB Support* - This charge is a flat fee, currently set at \$9.50 per section member annually. It represents 50% of the actual cost of all administrative support. This fee is charged the month the member joins the section. It is charged for complementary members as well.
- The Standard Section Bylaws now indicate that a section with a fund balance greater than or equal to two years of funding on December 31, the OSB per member assessment rate will increase to the full cost of administration support \$19.00. Formula to determine fund balance maximums is $(2\text{years} \times (\text{Total HC} \times \text{current years } \$\$ \text{ rate to join section})) = \text{maximum fund balance allowable}$. To comply with this bylaw please keep fund balance below the maximum fund balance threshold. Note: the BOG approved a blanket waiver for all sections exceeding the threshold in 2022 due to the ongoing effects of COVID.

Section Financial Statements

The Accounting Department attempts to publish the Section Financial Statements by the 10th business day of the following month. Section treasurers will receive an email on the day the statements are published. The statements are published on the Bar website and can be found at the following link:

www.osbar.org/sections/financials.html

Description	March	YTD	Budget	% of	March	YTD
	2015	2015	2015	Budget	Prior Year	Prior Year
REVENUES						
Membership Fees	\$40	\$4,700	\$4,700	100.0%		\$4,440
Registrations - Conferences/Seminars	65	(321)				
Total Revenue	105	4,379	4,700	93.2%		4,440
EXPENSES						
Annual Meeting			50			
Contributions - Campaign for Equal Justice			100			
Newsletter & Case Law Summaries			2,000	22.0%		450
Telephone - Conferences-Calling	440	440	150	41.5%	25	25
OSB Support Service Assessment	16	1,880	2,000	94.0%		1,776
Total Expense	456	2,382	4,300	55.4%	25	2,251
Net Revenue (Expense)	(351)	1,997	400		(25)	2,189
Beginning Fund Balance		9,612				
Ending Fund Balance		11,609				
Section Member Count - Paid	2	235	229			222
Section Member Count - Complimentary	1	1				
Section Member Count - Total	3	236	229			222

The second page of the Financial Statements list details of all items that were posted to the section during the month. If you need additional information on a specific transaction, please contact the accounting department at accountspayable@osbar.org

Account Number	Account Description	Date	Vendor	Reference	Debit Amount	Credit Amount
844-4405-000	Membership Fees	3/2/2015		DUES	\$0.00	\$20.00
844-4405-000	Membership Fees	3/4/2015		DUES	\$0.00	\$20.00
844-4565-000	Conferences / Seminars	3/26/2015	Roger Dehoog	0012125352	\$0.00	\$65.00
844-7715-000	Newsletter	3/31/2015		Section Service Charges	\$440.00	\$0.00
844-7745-000	OSB Support Service Assessment	3/28/2015		2015 section OSB svc fee	\$16.00	\$0.00
844-U001-000	Section Member Count	3/28/2015		2015 Section member count	2	0
844-U004-000	Administrative Law Section Comp Members	3/28/2015		2015 Section member count	1	0

Budgeting Process

End of July, the current Section Treasurers are sent materials and instructions for the preparation of the next years' budget. It is the responsibility of the current Treasurer to prepare the Sections budget for the next year. Section budgets must be approved by the Sections Executive Committee and submitted to the Bar no later than December 1st if the section is not requesting a member dues change. If the Section is requesting an increase in dues, the budget due date is accelerated to October 15th.

In early August, be on the lookout for your budgeting packet. It will arrive via email and will include all files necessary to prepare the budget. You will be asked to complete the following:

- Budget Spreadsheet
- Target Reserve