2023 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.
What to do when Cash or Checks are collected

Occasionally your section will collect money in the form of cash or checks. When cash or checks are collected, please complete the **Cash Received Form**. All checks should be made payable to Oregon State Bar. This form 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](http://www.osbar.org/sections/leadershipresources.html#tools)

![SECTION CASH/CHECK RECEIPT FORM](image)

Complete all areas requesting information: the ‘Section Name’, ‘Treasurer’, ‘Date’, ‘For Payment of’, ‘Account Number’, ‘Report Prepared by’. List each check or cash payment individually. Please ensure the total dollars on form equals total dollars of checks and cash being sent in. Filling out this form correctly allows for accurate revenue data posting to the correct general ledger account.

**Note:** Do not mail cash to the Bar. Please replace the currency with a personal or firm check made payable to Oregon State Bar in the same amount. Cash can be hand delivered to the Bar.
How to Request a Check

Request vendors to remit invoices for payment directly to OSB (accountspayable@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

For more information about Section contributions, go to: www.osbar.org/_docs/sections/SectionApprovedCharitableContributions.pdf

Payments will be sent directly to the payee unless otherwise requested on this form.

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 recipient’s name, address and email.

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.
How to Request an Expense Reimbursement

If the section permits, section executive committee members may be reimbursed for their travel expenses or other 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 by Electronic Transfer direct to their bank account. Members must complete an 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. The authorization form can be found with the reimbursement request.

![Expense Reimbursement Request]

Enter Bar #, Payment Choice, Name, Address, Section Name and Recipient Email. **NOTE:** Authorization Form for ACH only needs to be completed once unless account information changes.

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. This will update when the IRS changes the rate.

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.
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 accounts payable@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 proved 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 (2years X (Total HC X current years $$ rate to join section)) = maximum fund balance allowable. To comply with this bylaw please keep fund balance below the maximum fund balance threshold.
  Note: Sections with a fund balance exceeding the threshold have the option to request a waiver from the Board of Governors. Waiver requests are due by October 15.
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

Revenues represent the money collected during the month (Cash Received form).

Expenses represent all check issued and direct charges for the month (Check Request Form & Member Expense Reimbursement form).

Ending Fund Balance is the sections accumulated reserves from prior years. This should never be negative.

The second page of the Financial Statements lists 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

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
<th>Date</th>
<th>Vendor</th>
<th>Reference</th>
<th>Debit Amount</th>
<th>Credit Amount</th>
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<tr>
<td>844-4405-000</td>
<td>Membership Fees</td>
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<td>DUES</td>
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<td>20.00</td>
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<td>3/4/2015</td>
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<td>DUES</td>
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<td>20.00</td>
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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
## Account Coding Format

*NOTE: take a look at your budget to see what accounts have been allocated a budget*

To create an account code: choose a Section # - choose either a Revenue or Expense # - choose a Project #

<table>
<thead>
<tr>
<th>Section #</th>
<th>Section Name</th>
<th>Account #</th>
<th>Revenue Account Name</th>
<th>Project #</th>
<th>Project Name</th>
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<td>Administrative Law</td>
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<td>Fundraising - Special Projects</td>
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<td>Campaign for Equal Justice</td>
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<td>Alternative Dispute Resolution</td>
<td>4348</td>
<td>Luncheon Event Revenue</td>
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<td>Classroom Law Project</td>
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<td>834</td>
<td>Animal Law</td>
<td>4999</td>
<td>Miscellaneous Income</td>
<td>1015</td>
<td>Internet / Web</td>
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<tr>
<td>804</td>
<td>Appellate Practice</td>
<td>4565</td>
<td>Registrations</td>
<td>1031</td>
<td>CLE</td>
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<td>Cannabis Law</td>
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<td>Constitutional Law</td>
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<td>Corporate Counsel</td>
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<tr>
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<td>Criminal Law</td>
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<td>Debtor / Creditor</td>
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<td>Disability Law</td>
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<td>Energy, Telecom &amp; Utility Law</td>
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<tr>
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<td>Environmental &amp; Natural Resources</td>
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<tr>
<td>814</td>
<td>Estate Planning &amp; Administration</td>
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<td>Family Law</td>
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<td>Government Law</td>
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<td>Health Law</td>
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<td>Intellectual Property</td>
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<td>818</td>
<td>International Law</td>
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<td>Juvenile Law</td>
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<td>Labor &amp; Employment</td>
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<td>Military &amp; Veterans Law</td>
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<td>Nonprofit Organizations Law</td>
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<td>Sole &amp; Small Firm Practitioners</td>
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<td>Technology Law</td>
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<tr>
<td>830</td>
<td>Workers Compensation</td>
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