

**MOUNTAIN VIEW SCHOOL
DISTRICT #244**

**SCHOOL BOOKKEEPING PROCEDURE
REFERENCE MANUAL**

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PREFACE

This manual is designed to serve as a reference to standardized bookkeeping procedures for the recording and reporting of Student Activity Funds, (SAF) and for miscellaneous General Fund transactions occurring at the building level for all schools in Mountain View School District #244

The procedures described herein have been reviewed and approved by the Board of Trustees of Mountain View School District #244.

STUDENT ACTIVITY FUNDS

Assets held by the school district as an agent for school sponsored activities, clubs and organizations shall be accounted for in the Student Activity Fund, (SAF).

DEFINITION AND PURPOSE

Student Activity Funds are custodial in nature. The Student Activity Fund will report assets received from and disbursed for school related activities such as publications, clubs, student organizations and other student activities. The resources are generated directly by the students and are owned, operated and managed by the student body under the guidance and direction of the principal or his/her designee for educational, recreational or cultural purposes. The Student Activity Fund resources may also be used to promote the general welfare of each school and the educational development and morale of all students.

LEGAL REQUIREMENTS

Idaho Code Section 33-705 provides the legal requirements for the Student Activity Funds:

1. The board of trustees of each school district, including specially chartered districts, shall create a fund or funds for the purpose of controlling and accounting for the receipts, deposits, expenditures, assets, liabilities and fund balances arising from the following transactions:
 - (a) Admission charges for interscholastic activities.
 - (b) The sale of yearbooks and annuals.
 - (c) Student fee collections which are used to provide more than one (1) activity or benefit to all of the students of a school or school building.
2. For each fund created the board of trustees shall promulgate policies:
 - (a) Describing with reasonable certainty the nature and type of expenditures which may be made therefrom.
 - (b) Setting forth the requirements for the expenditures and the withdrawal of such moneys.

3. The treasurer of the district shall provide accounting procedures for the receipt, deposit, expenditure and withdrawal of such moneys and procedures for monthly reporting to the board of trustees of the transactions, assets, liabilities and fund balance for each such fund.
4. For other activity or student funds including, but not limited to, custodial funds, the board of trustees may create a separate fund or funds and promulgate policies to provide for accounting and control thereof.
5. Nothing in this section limits the power of the board of trustees of any school district from promulgating policies or imposing further controls, requirements, accounting and reporting procedures with respect to any funds or moneys of the district or moneys which it holds as custodian for the students.
6. Disbursements from any of the funds created under this section shall be made by regular bank check signed by the treasurer or assistant treasurer of the district and countersigned by the chairman or vice chairman of the board of trustees or other employee of the district designated by the board of trustees.

RESPONSIBILITY AND ACCOUNTABILITY

Student Activity Funds are under the authority of the Board of Trustees of Mountain View School District #244. The building principal is responsible for the proper collection, disbursement and control of all student activity funds. This responsibility includes providing for the safekeeping of fund assets, proper budgeting, accounting, reporting and administration of the funds in compliance with Board of Trustees policies and Mountain View School District #244 procedures.

At the annual meeting, the Board of Trustees will appoint assistant treasurers of the district as well as designate the employees empowered to countersign student activity fund checks.

Student Activity Fund accounts and records will undergo an annual audit performed by an independent auditor at the same time the district's other funds are audited. Internal review and compliance checks may be made periodically by the district office staff as well.

GENERAL FUND TRANSACTIONS AT THE BUILDING LEVEL

In addition to Student Activity Fund transactions, there may be miscellaneous transactions arising in the school buildings which ultimately need to be accounted for in the district's General Fund. These transactions will consist of collection and remittance of District funds through "due to" and "due from" clearing accounts as well as transactions arising from activities in which school personnel rather than students control and administer the moneys. These transactions are also accountable to the Board of Trustees and the same level of responsibility and care should be exercised in the administration, classification, recording and reporting of these transactions as with the Student Activity Fund transactions.

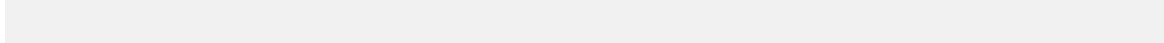


CHART OF ACCOUNTS

A standardized chart of accounts will provide the basis for properly classifying and recording all transactions. The following Chart of Accounts has been developed as a district model. Note that not all accounts may be necessary in some buildings. Special circumstances may necessitate creation of a new account in which case the building administrator or his/her bookkeeper shall consult with the district Business Manager concerning proper account placement in the Chart of Accounts for any new accounts.

Each building administrator should prepare, periodically update and make available for Board review a Chart of Accounts Reference Sheet which defines each account as it is used in that building. The typical sources of revenue flowing through each account as well as the nature and type of expenditures which may be made therefrom should be described. In addition the identity of the student group and faculty or staff advisor responsible for each account should be noted. This Reference Sheet should also describe the building administration's plan for allocation of funds between accounts when, for example, revenues are receipted into a general activity account and are later allocated among more specific activity accounts.

Copies of the Chart of Accounts Reference Sheets for schools with student activity funds currently approved by the Board are included in Appendix A.

CHART OF ACCOUNTS

For Use by Schools in Mountain View School District #244

ASSETS:

- Cash on hand (undeposited cash)
- Cash in Checking
- Cash in Savings
- Due from DO - Reimbursement for IHSAA officiating fees
- Due from DO - Reimbursement for petty cash expenditures from
M&O supply budget
- Due from DO - Reimbursement for State tournament
competition

LIABILITIES:

- Payable to DO - District activity fees collected
- Payable to DO - Damage restitution
- Payable to DO - Sales Tax
- Payable to DO - Driver Education student fees collected
- Payable to Vendor - Special Project Collections clearing

STUDENT ACTIVITY FUND RECEIPTS / DISBURSEMENTS:

Student Organizations and Clubs:

- Associated Student Body
- Student Council
- Class of 19xx
- Class of 19xx
- Class of 19xx
- Class of 20xx
- National Honor Society
- Foreign Language Club

GENERAL FUND ACTIVITY RECEIPTS AND DISBURSEMENTS:

Activities and Athletics

- Football
- Volleyball
- Basketball
- Wrestling
- Track
- Baseball / Softball
- Tennis
- Drill Team/ Dance
- Annual
- Music
- Debate
- Cheerleader
- Drama
- Knowledge Bowl
- Youth Legislature

Classroom / Department Activities

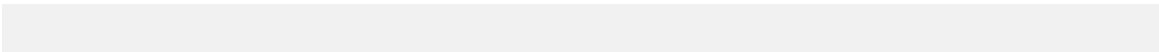
Art
Industrial Technology
Communication Technology
Music
Library
PE

Donations, Contributions, Grants and Gifts

Recycling
Staff fund for expressions
Other grants and donations managed by school personnel

Fines, Fees and Rentals

Library fines and book replacement
Facility / equipment rental
Locker rental and service
Towel laundry service
Vending machine purchases and sales



CASH RECEIPTS

GENERAL PROCEDURES:

A pre-numbered cash receipt form shall be prepared by the person receiving the money for all cash and check collections. The receipt shall be prepared in triplicate with the following information included:

Date of receipt.

Name of individual or organization from whom the money is received.

The source of the money - an explanation of how it was generated.

The account name and number of the account it is to be credited to.

The signature/initials of the person receiving the money.

The original copy of the receipt should be given to the person delivering the money. The second copy should be used as the bookkeeping entry copy and filed with any supporting documentation (such as *Cash Collection Report*, *Ticket Sale Report* or *Concession Sale Report* forms) for that month's work. The third copy should be retained and filed numerically to document that there are no breaks in the numerical order. All voided receipts and copies should be clearly marked "VOID" and filed in their proper numerical sequence.

CLUB, CLASSROOM & MISCELLANEOUS STUDENT RECEIPTS:

All moneys received by the advisors of clubs or school organizations, staff members, coaches, etc. shall be documented on *Cash Collection Report* forms. This form should include:

Name of the organization, project, activity, team, class, etc.

Name of the activity advisor, coach, teacher, etc.

A listing of student names, amounts collected, date collected and whether a check or cash was received.

A grand total of the individual amounts collected.

The money, accompanied by the *Cash Collection Report*, should be turned over regularly to the building bookkeeper in exchange for a receipt as described in the General Procedures above. As a general guideline, money should be turned over to the bookkeeper whenever the total reaches \$20. Cash left in desks, drawers, file cabinets, etc. is at risk. The District liability insurance policy has a \$1,000 deductible. Even if more than a \$1,000 cash loss was submitted against an insurance claim you would still have the task of providing sufficient documentation to support the claim. Often, vandals seeking to steal a sum of cash left in a desk or file cabinet do thousands of dollars of damage to the building in their efforts to steal a few hundred dollars. The best thing to do is to remove the temptation and turn the money over to the bookkeeper!

ACTIVITY AND GATE RECEIPTS:

Moneys received from admission fees to any activity should be accompanied by a *Ticket Sale Report*. Pre-numbered tickets should be used for each category of gate admission. Both a ticket seller and a ticket taker should be working at admission gates. The *Ticket Sale Report* should be prepared in duplicate and should include:

- The name of the event

- Date of the event.

- Name of ticket seller(s) and ticket taker(s).

- Ticket information - beginning ticket number, price, ending ticket number, calculation of actual number of tickets sold and total sales based upon that number of tickets.

- Actual check and cash count categorized by currency and coin denomination.

- An explanation of any variance between actual cash count and calculated sales amount.

A copy of the *Ticket Sale Report* should be included in the cash box. The cash box should then be taken to the bookkeeper in exchange for a receipt, or if after business hours, locked in the school vault. If a night depository bag is used, then include a copy of the *Ticket Sale Report* in the depository bag. The duplicate copy of the *Ticket Sale Report* should be kept by the ticket seller and presented to the bookkeeper in exchange for a receipt as described in the General Procedures, above.

CONCESSION STAND SALES:

The concession stand should be operated not only for fund raising purposes but also to facilitate a learning opportunity for the students involved in its operation. Proper accounting for concession sales would require beginning and ending inventory counts and extensions as well as point of sale reporting for each inventoried item. The cost of the extra assurance provided by this level of sales accountability may exceed the benefit. At a minimum, revenue received from concession stand sales should be accompanied by a *Concession Stand Sales Report*. This report should be prepared in duplicate and should include:

- The name of the event for which the stand was operated.

- Date of the event.

- Name of organization working in the concession stand.

- A reconciliation of actual cash count at the close of sales, less the change fund.

A copy of the *Concession Stand Sale Report* should be included in the cash box. The cash box should then be taken to the bookkeeper in exchange for a receipt, or if after business hours, locked in the school vault. If a night depository bag is used, then include a copy of the *Concession Stand Sale Report* in the depository bag. The duplicate copy of the *Concession Stand Sale Report* should be kept by

the concession stand advisor and presented to the bookkeeper in exchange for a receipt as described in the General Procedures, above.

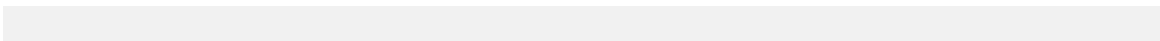
To further safeguard assets, the concession stand should remain locked when not in use and a faculty or staff advisor should be on duty when the stand is open to observe and assist the students in the operation of the stand and to oversee preparation of the *Concession Stand Sale Report*.

VENDING MACHINE SALES

Cash collected from vending machine sales should be accounted for using the *Vending Machine Cash Receipt / Sales Tax Worksheet* which should assist the school bookkeeper in correctly calculating the taxable and nontaxable portions of these unique sales. Please refer to the "Idaho Schools Educational Guide to Sales Tax in the State of Idaho" for additional information.

DAILY CASH ON HAND RECONCILIATION

A reconciliation of actual cash on hand to cash per books should be performed as part of the closing activity each day by the office staff. A complete cash count of the main till and all auxiliary tills or cash boxes should be made and documented using the *Daily Cash on Hand Reconciliation Form*. (Auxiliary cash boxes should be assigned permanent identification numbers which can be referenced on the reconciliation form as well as the sales report forms). The total cash count should be compared to the sum of the prior day's cash on hand balance, plus the current day's receipts, less any deposits taken to the bank on the current day. Any significant cash overage or shortage should be investigated and adequately explained.



SALES TAX COLLECTION AND REMITTANCE

Public elementary and secondary *schools are exempt from paying sales tax on any **purchases** they make.* Please refer to the section on “Purchasing and Cash Disbursements” for more discussion on sales tax and District purchases.

Schools are, however, *required to collect and remit sales tax on any taxable **sales** they make.*

The following guidelines have been reprinted from the “Idaho Schools Educational Guide to Sales Tax in the State of Idaho”, Publication #51, prepared by the Idaho State Tax Commission.

PURCHASING AND CASH DISBURSEMENTS

NATURE AND TYPE OF EXPENDITURES:

Expenditures from Student Activity Funds should be limited to purchasing goods or services to be disbursed in conjunction with school related student activities such as publications, clubs, student organizations, etc.

Student Activity Fund dollars should not be used to finance the reimbursement of employees for General Fund travel or supplies or the outright purchase of supplies and equipment, whether for classroom instruction or maintenance of the facility. Every effort should be made to follow the District purchase order procedures and travel reimbursement procedures for these types of expenditures. However, it is recognized that miscellaneous petty cash disbursements may be made at the building level and replenishment of the petty cash fund can be accomplished and accounted for by using the "Due from DO - reimbursement for petty cash expenditures from M&O supply budget" account. Similarly, current District practice is to pick up the costs of IHSAA dispatched officials and state competition travel expenses out of the General Fund. These disbursements may be made at the building level and reimbursement requested and accounted for by using the appropriate "Due from DO..." accounts provided in the Chart of Accounts.

PURCHASING PROCEDURES:

A SAF Purchase Order signed by the building principal must be issued before any goods or services are ordered. Building employees shall not make a commitment to any vendor without a written SAF Purchase Order signed by the building principal. Any purchase commitment made without a signed PO will be considered to be a personal purchase made by the staff member, and the vendor will be instructed to bill that staff member.

SAF Purchase Orders shall not be approved by the principal unless sufficient funds are available in the appropriate account or will be available prior to the close of the fiscal year at June 30.

SAF Purchase Orders shall be sequentially pre-numbered. A register of all POs issued shall be maintained and should include date issued, vendor name,

amount, account to be charged and a description of the goods or services ordered.

Public primary and secondary schools are exempt from *paying* sales tax on any purchases they make. Schools may claim this exemption by giving their suppliers a completed form ST 101, Sales Tax Resale or Exemption Certificate. Once this form is on file with a vendor, it is valid for all future exempt sales. Generally the exemption does not extend to student activity groups; however, a purchase is exempt if it is paid by a check drawn on the Associated Student Body Fund and the school is responsible for the funds. The sales tax exemption for public schools does **not** apply to affiliated groups or organizations such as a PTO or a booster club.

CASH DISBURSEMENT PROCEDURES:

ISSUANCE OF CHECKS:

All payments are to be made by check with the exception of petty cash disbursements which are discussed in a subsequent section.

Each check should be completed in its entirety before it is signed by two authorized check signers. Checks should never be pre-signed before all the blanks are completed..

Checks must always be made payable to a specific person, company or organization. Checks shall not be made payable to cash or to the name of the school issuing the check.

All disbursements should be documented with a copy of the purchase order, invoices, sales slips or register tapes, requests for reimbursement, etc. with detailed explanations provided. All disbursements are to be completely supported and explained. The building administrator should review and initial each invoice approved for payment. The bookkeeper should initial, date, note the check number, specify the account to be charged and mark the supporting document as "paid".

Voided checks shall have "VOID" clearly marked across the check. The original and all copies should be filed in numerical sequence in a void check file. Voided checks shall be included in the check register in their proper numerical sequence.

Reimbursements

Checks may be issued to students or employees to reimburse them for personal funds disbursed for SAF purposes; however, this type of disbursement must be completely supported by paid receipts or other proper documentation and

explanation. Without this type of documentation, termed an “accountable plan” in the eyes of the IRS, reimbursements would be considered wages subject to withholding requirements. Reimbursements should not exceed \$20 and this practice should be limited to “emergency” situations when following the purchase order procedure is not feasible. Again, employees requesting reimbursement for items properly chargeable to the District General Fund should not be reimbursed from SAF funds. They should submit their reimbursement request on the appropriate District form which will then be processed for payment after the monthly Board approval of the Bill Schedule.

Refunds

Occasionally it may be necessary to make multiple refunds due to cancellation of an event, reduction of a student fee, etc.. In such cases individual refund checks may be issued or a single check may be issued to the activity sponsor who will then distribute the refund to each student. The sponsor must have each person due a refund sign for the refund received on the *Per Diem / Refund Disbursement Log*; this documentation should include the amount of the refund and the date the refund was received. This log must then be returned to the school bookkeeper and filed as support for the disbursement.

Activity Travel

The District’s current practice is to pay for **state** tournament competition travel expenses from the District General Fund while local and regional competition travel expenses are to be borne by the Student Activity Fund. Any dividend or pro-rata gate receipt amounts received by the school as their share of **state** gates shall be remitted to the District to offset the state travel expenses incurred.

“Advance” payments may sometimes be requested for expenses expected to be incurred by teams or other groups engaged in out-of-town travel when the specific motel and or restaurant vendors are known before departure. The activity advisor should complete a purchase order requesting the advance and, upon approval by the building administrator, a check should be issued payable to the vendor named in the purchase order. When the activity travel is complete, the activity advisor shall submit all invoices, sales slips, etc. supporting the actual amount of expenses and shall return any unused funds. The bookkeeper will issue a cash receipt for the money returned and will cross reference this receipt to the check issued as an advance; the various invoices, sales slips, etc. will also be filed as support of the check issued as an advance.

In those out of town travel situations when the team members are not able to eat their meals as a group, it may be necessary to provide a per diem amount to team members. In such cases a single check may be issued to the activity advisor who will then distribute the per diem amount to each team member each day. A roster of the team members traveling should be attached to the purchase order to help document the per diem amount requested. The activity advisor must have each team member sign the *Per Diem / Refund Disbursement Log* for

the per diem received. This log must then be returned to the school bookkeeper and filed as support for the disbursement. Sales slips or receipts for expenditures from the individual team members will not be required.

The following procedures are not the preferred procedures recommended by the District; however, it is recognized that it is not always possible to anticipate 100% of the travel needs of a team when they are competing away from home. In those cases when the specific restaurant vendor is *not known* prior to departure for an out of town event, a purchase order payable for an "amount not to exceed" a specified dollar limit, should be given to the activity advisor along with the necessary checks. The check numbers should be referenced on the purchase order and immediately entered in the check register and referenced to the purchase order. The total of the checks actually written cannot exceed the amount authorized by the purchase order. When the activity travel is complete, the advisor shall submit a detailed summary of all checks issued and return any unused checks. The unused checks should immediately be voided by the building bookkeeper. The advisor shall also submit all invoices, sales slips, etc. supporting the actual amount of expenses and shall return any unused funds. The bookkeeper will issue a cash receipt for the money returned and will cross reference this receipt to the check(s) issued; the various invoices, sales slips, etc. will also be filed as support of the check(s) issued.

Independent Contractors

The courts have considered many facts in deciding whether a worker is an independent contractor or an employee. Control of the work is the issue and in many cases the decision to classify a worker as an employee or independent contractor is not an easy one to reach. Typically an independent contractor will make his/her services available to the relevant market and perform services for a number of different clients. Evidence to support this factor includes business cards, advertising, and business licenses. The opportunity to realize a profit or incur a loss is probably the strongest evidence suggesting that the worker is an independent contractor. In the schools, ticket takers and concession stand workers are considered employees and payments should be considered as wages. They will be paid through the district payroll.

The employment status of persons who officiate at high school sports events is currently a topic of great concern to school districts throughout Idaho. As of May, 1997, there is no definitive guidance; resolution of this issue will probably come at a much later date. The IRS is mediating this issue hoping that the Idaho High School Activities Association and the Districts will self correct.

Until a definitive answer is reached checks may be issued by the schools to certified officials dispatched by the IHSAA after a completed form W9, Request for Taxpayer Identification Number, is received from the official. All payments to officials will be reported for the calendar year to the District Office where payments will be summarized for all officials district-wide. The District will then

issue 1099 forms. Please note that persons hired by the school to referee junior high or intramural events are to be paid as employees through the District payroll. These payments will then be charged against the Student Activity Fund involved rather than being reimbursed by the District General Fund.

Student Workers

Checks may be issued by the schools to students for services performed in conjunction with SAF activities (football chains, score clock, intramural referee, etc.) since students are exempt from FICA withholding there is no FICA liability to the District and therefore, no need to run these payments through District payroll processing. Students regularly employed by the District as aides or janitors must be forwarded to the District Office for payroll processing.

District Employees

Any payment for services of Mountain View School District #244 employees rendered in conjunction with SAF activities (ticket seller, ticket taker, score clock, concession stand supervisor, junior high and intramural officials, etc.), must be forwarded to the District Office for payroll processing using a SAF time sheet. After payroll is completed, the District Office will provide the school bookkeeper a summary of the amount due to the District and chargeable to the school's SAF accounts.

PETTY CASH DISBURSEMENTS:

A petty cash account may be established at the discretion of the principal for the purchase of small, miscellaneous items, primarily postage. The petty cash box shall not exceed \$200.00. Disbursements from petty cash shall be limited to a maximum of \$20 for each purchase. No payments for services shall be made from petty cash.

Purchases

Each time an item is purchased, a petty cash or "cash paid out" voucher should be completed listing the date, payee, amount, description of the purchase, account number chargeable and signature of the person making the purchase. Invoices, register receipts or other suitable documentation is required for all purchases from petty cash and is to be attached to the petty cash voucher.

Replenishment

The petty cash box should be reconciled and replenished monthly. The total of the petty cash vouchers will equal the amount to be replenished. The total of the petty cash vouchers plus the actual cash remaining should always equal the original amount of the petty cash fund. A check should be issued for the amount of the petty cash vouchers and the accounts listed on those vouchers are then charged for the items purchased.

ADJUSTING JOURNAL ENTRIES

The bookkeeper will need to document and record transfers between accounts, interest earned, bank service charges and any corrections to the accounts via adjusting journal entries (AJE's.) These entries should be written so as to describe the date, the accounts to be increased and decreased, the amounts, the rationale for the entry or a description of the situation being recorded or corrected. Each AJE for the month should be sequentially numbered with the fiscal month being the first digit of the reference number. For example, the first adjusting entry made in September, (the third month in the fiscal year) would be AJE 301. A copy of the AJE journal should be included in the monthly work remitted to the District Office.

Requests for transfer from one Student Activity Fund account to another Student Activity Fund account must be documented on a *Student Activity Account Transfer Request Form* and presented to the building administrator for his/her approval. The form will include the date, amount requested, accounts transferred from and to, the reason or rationale for the transfer, and signature lines for the approval of the student officers or faculty activity advisors authorized to make decisions regarding the accounts affected as well as for the building administrator's approval.

Under no circumstances may funds be transferred from a Student Activity Fund account to a General Fund Activity account.

REPORTING PROCEDURES

REPORTING TO STUDENT GROUPS

A monthly summary of transactions should be provided to the student officers and faculty advisors of each Student Activity Fund account held in the custody of the building administration. This report should include the balance as of the beginning of the month, detail of all transactions (receipts, disbursements, and adjusting journal entries) and account balances as of the end of the month. Outstanding purchase orders chargeable to the accounts should also be made available so that the students and faculty advisors responsible can budget accordingly.

REPORTING TO THE DISTRICT OFFICE AND BOARD OF TRUSTEES

Monthly financial reports should be submitted to the district Business Manager on or before the 15th of the following month. These financial reports should include the following:

- Cash receipt journal
- Cash disbursement journal (check register)
- Detail supporting any adjusting journal entries
- Bank reconciliation for all bank accounts; copy of bank statement
- Daily Cash on Hand Reconciliation
- Summary of transactions and ending balances for all Student Activity Fund and General Fund Activity accounts

Totals from these reports will be used by the Business Manager in preparing the monthly Treasurer's Report to the Board of Trustees.

District assessed activity fee reports and all fees collected should be remitted at the close of each season to the District Office.

Monthly reports of taxable sales, nontaxable sales and sales tax collected should be made to the Business Manager at the District Office no later than the 18th of each month. This will allow the Business Manager ample time to compile reports from all the schools and submit the District sales tax report to the State Tax Commission by the 20th of each month.

District assessed Driver Education fees should be collected prior to the onset of Driver Education classes and should be remitted to the District Office with a complete list of the students enrolled.

Any balances remaining in accounts "Due To the District" as of the close of the fiscal year should be remitted to the District Office prior to July 31 of each year. Any balances remaining in the "Due From the District" accounts will be remitted by the District prior to July 31 of each year.

YEAR END AUDIT OF FINANCIAL RECORDS

All records related to transactions recorded for the fiscal year ended June 30, should be assembled and brought to the District Office by July 31 of each year. These records will be audited as part of the annual independent audit conducted on all of the District's funds. The records should include the following for the fiscal year:

Monthly files containing the source documents supporting the recording of all receipts, disbursements and transfers and month end cash on hand counts.

Monthly bank statements, reconciliation and canceled checks.

Monthly documentation supporting amounts reported as taxable sales, nontaxable sales and sales tax collected and remitted.

Monthly reports as given to Student Groups and to the District Office for reporting to the Board of Trustees.

File of Purchase Orders issued for the year, sequentially numbered with all numbers accounted for.

Other records as may be requested for the audit.

The bank statement(s) for the month of July (received in early August) should be sent *unopened* to the District Office for the auditors to open and review.

APPENDIX A - CHART OF ACCOUNT REFERENCE SHEETS

1. Grangeville High School (GHS)
2. Clearwater Valley High School (CVHS)
3. Grangeville Elementary and Jr. High School (GES)
4. Clearwater Valley Elementary School (CVES)
4. Elk City Elementary School (ELK)

APPENDIX B - FORMS

- Chart of Accounts Reference Sheet Form
- Cash Collection Report
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Mountain View School District #244

Ticket Sale Report

School: _____

Activity/Event _____

Date of Event _____

Ticket Taker Name _____

Ticket Seller Name _____

Ticket Sales								
Color	_____	Color	_____	Color	_____			
Ending #	_____	Ending #	_____	Ending #	_____			
Beginning #	_____	Beginning #	_____	Beginning #	_____			
Total Sold	_____	Total Sold	_____	Total Sold	_____			
Selling Price \$	_____	Selling Price \$	_____	Selling Price \$	_____			
Total Sales \$	_____ (a)	Total Sales \$	_____ (b)	Total Sales \$	_____ (c)			

Cash in Till (Cash Box ID# _____)			
Item	Count	Amount	
Checks			
\$50			
\$20			
\$10			
\$5			
\$2			
\$1			
.50			
.25			
.10			
.05			
.01			
Other			
Total			

Less Beginning Change Fund \$ < _____ >

Total Money Collected \$ _____ (e)

Cash Count Performed By: _____

Notes: _____

Summary Reconciliation of Sales to Till	
Grand Total Sales (a+b+c)	\$ _____ (d)
Total Money Collected (e)	\$ _____
Cash Over <Short> (e-d)	\$ _____
Explain Any Cash Over/Short: _____	

For Office Use	
Taxable Sales (e/1.06)	_____ (f)
Sales Tax (f*6%)	_____
Receipt No. Issued	_____
Date	_____

**Mountain View School District #244
Concession Stand Sales Report
School: _____**

Date of Event _____

Activity/Event _____

Name of Organization Operating Stand

Cash in Till (Cash Box ID# _____)			
Item	Count	Amount	
Checks			
\$50			
\$20			
\$10			
\$5			
\$2			
\$1			
.50			
.25			
.10			
.05			
.01			
Other			
Total			

Less Beginning Change Fund \$< _____ >

Total Money Collected \$ _____ **(d)**

Cash Count Performed By: _____

Notes: _____

<u>For Office Use</u>	
Taxable Sales (d/1.05) _____	(e)
Sales Tax (e*5%) _____	
Receipt No. Issued _____	
Date _____	

**Mountain View School District #244
Student Activity Account Transfer Request**

Date: _____

Please Transfer: \$ _____

From Account: _____
Approved by Student Officer/Advisor

To Account: _____
Approved by Student Officer/Advisor

Explanation: _____

Approved by: _____
Administrator

For Office Use
AJE#: _____
Date Recorded: _____

**Mountain View School District #244
Student Activity Account Transfer Request**

Date: _____

Please Transfer: \$ _____

From Account: _____
Approved by Student Officer/Advisor

To Account: _____
Approved by Student Officer/Advisor

Explanation: _____

Approved by: _____
Administrator

For Office Use
AJE#: _____
Date Recorded: _____

Mountain View School District #244 Daily Cash On Hand Reconciliation

School: _____

Date: _____

Complete this reconciliation daily. Attach additional sheets if needed to account for additional cash boxes. Enter total for all cash boxes (line a) on lead sheet.

Item	Main Till _____	Cash Box # _____	Cash Box # _____	Total Amount
Checks				
\$50				
\$20				
\$10				
\$ 5				
\$ 2				
\$ 1				
.50				
.25				
.10				
.05				
.01				
Other				
Total	\$	\$	\$	\$ _____ (a)

Cash Count Performed By: _____

Cash on Hand Balance From Prior Day \$ _____

Today's Receipts # _____ Thru # _____ \$ _____

Less: Amounts Deposited \$ < _____ >

Cash on Hand/Ending Balance Per Books \$ _____ (b)

Reconciliation

Actual Cash on Hand Count From (a) \$ _____

Calculated Cash on Hand Per Books (b) \$ _____

Cash Over or <Short>, (a-b) \$ _____

Explanation _____

**Mountain View School District #244
Vending Machine Cash Receipt
Sales Tax Worksheet**

School _____
 Machine Name _____
 Product Cost Per Unit \$ _____ (a)
 Selling Price Per Unit \$ _____ (b)

Date _____

Item	Count	Amount	
\$5			
\$1			
.50			
.25			
.10			
.05			

Total Cash Received \$ _____ ©
 Total No. Units Sold (c/d) _____ (d)
 Total Taxable Sales(a*d*117%) \$ _____ (e)
 Sales Tax(e*5%) \$ _____ (f)
 Total Nontaxable Sales(c-f-e) \$ _____

Cash Count Performed By _____
 Receipt No. Issued _____

**Mountain View School District #244
Vending Machine Cash Receipt
Sale Tax Worksheet**

School _____
 Machine Name _____
 Product Cost Per Unit \$ _____ (a)
 Selling Price Per Unit \$ _____ (b)

Date _____

Item	Count	Amount	
\$5			
\$1			
.50			
.25			
.10			
.05			

Total Cash Received \$ _____ ©
 Total No. Units Sold (c/d) _____ (d)
 Total Taxable Sales(a*d*117%) \$ _____ (e)
 Sales Tax(e*5%) \$ _____ (f)
 Total Nontaxable Sales(c-f-e) \$ _____

Cash Count Performed By _____
 Receipt No. Issued _____

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Social security number											
				-			-				
or											
Employer identification number											
				-							

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

This brochure is intended to help government agencies understand the sales tax laws that apply to their purchases and sales. This information is based on the sales tax laws and rules in effect on July 1, 2002.

WHO QUALIFIES FOR A TAX-EXEMPT GOVERNMENT PURCHASE?

Most government entities and political subdivisions are exempt from sales or use tax. They include:

- Any federal government agency
- The State of Idaho, its agencies and departments
- Any Idaho city, county, township, school district, irrigation district, cemetery district, local improvement district, fire protection district or other taxing district

HOW CAN I TELL IF MY AGENCY IS EXEMPT FROM TAX?

Exempt political subdivisions usually have the power to levy taxes. Private and nonprivate agencies that use state or federal funds are *not* exempt. Neither are the political subdivisions of a state *other than Idaho*.

If you need to know your agency's status, contact any State Tax Commission office.

HOW DOES AN IDAHO CITY, COUNTY OR STATE AGENCY MAKE A TAX-EXEMPT PURCHASE?

Idaho state government agencies and political subdivisions can make tax-exempt purchases in two ways:

- 1) Credit purchases can be made by giving a completed form ST-101, Sales Tax Resale or Exemption Certificate, to the vendor. Once this form is on file with the vendor, it is valid for all future exempt purchases.
- 2) Cash purchases can be made by completing a form ST-104G at the time of purchase and giving it to the vendor for his records.

Many state government agencies are making tax-exempt purchases with a state purchasing credit card.

These Wells Fargo Bank MasterCards® have the name of the state agency and, in most cases, the name of the state employee using the card imprinted on the bottom.



The card reads: "State of Idaho—Tax Exempt, Purchasing Card." Charges to the card are directly billed to the government agency and paid for by the agency.

To document the exempt purchase the vendor must keep a photocopy of the card, or the cardholder must complete form ST-101.

HOW DOES A FEDERAL AGENCY MAKE A TAX-EXEMPT PURCHASE?

A federal agency may claim an exemption in the following ways:

- 1) Giving the vendor an official purchase order issued by the agency; or
- 2) Paying for the goods with most U.S. Government SmartPay cards; or
- 3) For cash purchases, completing a form ST-104G, Sales Tax Exemption Certificate for Cash Purchases by Governmental Entities; or
- 4) For credit purchases, giving the vendor a completed ST-101, Sales Tax Resale or Exemption Certificate. Once this form is on file with a vendor, it is valid for all future exempt purchases.

Forms ST-101 and ST-104G are available from any Tax Commission office, or from our Web site at www2.state.id.us/tax/forms.html.

WHICH U.S. GOVERNMENT CREDIT CARDS CAN BE USED TO BUY TAX EXEMPT?

Federal agencies are using a series of SmartPay cards which may be either Visa® or MasterCard®. Each card has the words "United States of America" at the top and "GSA SmartPay" in the top right corner. The name of the using employee is imprinted on the bottom left.

FLEET CARDS

Fleet Cards are used to buy goods (such as gas, oil, parts and repair services) for the agency's fleet of vehicles. All purchases with Fleet Cards are billed directly to the agency and are exempt from Idaho sales tax.

The vendor documents the exempt sale by keeping a photocopy of the card, or documenting the information from the card on the sales receipt.



PURCHASING CARDS

Purchasing Cards are used by federal agencies to buy operating goods. Like the Fleet Card, all purchases made with the Purchasing Cards are billed directly to the agency and are exempt from Idaho sales tax.

The vendor documents the exempt sale in the same way as the Fleet Card.

TRAVEL CARDS

Travel Cards are used by U.S. government employees for official travel expenses. Unlike the Fleet and Purchasing Cards, purchases with these cards may or may not be tax exempt. If the sixth digit of the card number is a 1, 2, 3 or 4, the purchase is billed to the employee and the sale is taxable.

If the sixth digit of the card is 6, 7, 8, 9 or 0, the purchase is billed to the government agency, and the sale is exempt from sales tax.

If the seller is an innkeeper, he documents the exempt sale of lodging by having the government employee complete form ST-104HM, Sales Tax Exemption for Lodging Accommodations. Other sellers may keep information from the card, or use any method that clearly establishes that the Travel Card used qualifies the purchaser for an exemption from the sales tax.

CAN A TRAVELING GOVERNMENT EMPLOYEE MAKE TAX-EXEMPT PURCHASES?

When a government employee is traveling on business, room and meal charges are taxable unless they are *directly billed to*, and *directly paid by*, the government agency (paid by government check, an Idaho State Purchasing Card, or a federal Travel Card with an account number with a sixth digit of 6, 7, 8, 9 or 0. Employees cannot get an exemption from tax when they pay with cash, personal check or credit cards for which they are responsible (such as a Diner's Club card or a federal Travel Card where the sixth digit of the account number is 1, 2, 3 or 4).



DO FOREIGN DIPLOMATS QUALIFY FOR TAX-EXEMPT PURCHASES?

Diplomats from some foreign countries are granted immunity from certain state taxes by the federal government.

People with this immunity are given federal cards that outline the types of transactions that are not subject to sales tax.

A vendor should either keep a photocopy of the front and back of the card or record the person's name, mission represented, federal tax exemption number, expiration date and nature of the exemption.

WHAT ABOUT CONTRACTORS WHO WORK FOR GOVERNMENT ENTITIES?

Contractors who work for government entities do not qualify for an exemption from sales or use tax.

The law says contractors are consumers of the materials they use when they alter, repair or improve real property. They must pay sales or use tax on the cost of their materials, even when they are used on a project for a government entity. A contractor must pay tax on the value of the materials he uses, whether he buys them or they are provided by the government agency.

WHAT IF A POLITICAL SUBDIVISION MAKES RETAIL SALES?

Federal government agencies cannot be required to collect a state sales tax.

However, state, county and city agencies and departments *are* required to collect sales tax. If a state or local agency makes retail sales, a seller's permit must be obtained and sales tax must be collected on any taxable sales. See Brochure #4—Retailers for more information.

WHAT KINDS OF TAXABLE SALES MIGHT A STATE, CITY OR COUNTY MAKE?

Some **examples** of taxable sales are:

- Sales of tangible personal property
 - Gravel, equipment, surplus property, signs
 - Maps, books, forms, reports, photocopies, and other documents (unless the fee for the document is set by law)

- Library cards
- Equipment rentals, such as sprayers and the container rental portion of trash pick-up service
- Items sold to prison inmates
- Admission charges (swimming pools, concerts, zoos, etc.)
- Fees to use recreation facilities (parks, gyms, etc.)
- Recreation program fees (baseball, football, basketball, etc.)

If instruction is included as part of a recreation fee, the instruction portion of the fee is exempt from tax if it is listed separately on the fee statement.

FOR MORE INFORMATION, READ:

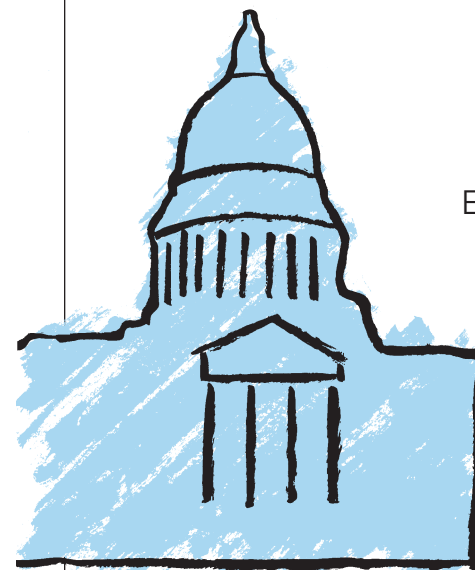
Brochure #4	Retailers
Brochure #51	Schools
Rule 12	Contractors Improving Real Property
Rule 94	Exemptions on Purchases by Political Subdivisions, Sales by the State of Idaho, its Departments, Institutions, and All Other Political Subdivisions
Rule 98	Foreign Diplomats
Rule 128	Certificates for Resale & Other Exemption Claims

This brochure was prepared by the Idaho State Tax Commission. It does not provide comprehensive explanations of Idaho tax laws or rules. Specific questions should be addressed to the Idaho State Tax Commission or a qualified tax practitioner.

Costs associated with this publication are available from the Idaho State Tax Commission in accordance with section 60-202 Idaho Code.



Revised 6/02



An Educational Guide to Sales Tax in the State of Idaho

Idaho State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Seller's Name			Buyer's Name		
Address			Address		
City	State	Zip Code	City	State	Zip Code

1. Buying for Resale. I will sell, rent, or lease the goods I am buying in the regular course of my business.

a. Primary nature of business _____ Describe the products you sell, lease, or rent _____

b. Check the block that applies:

Idaho registered retailer. Seller's permit number _____ (required - see instructions)

Wholesale only; no retail sales

Out-of-state retailer; no Idaho business presence

Idaho registered prepaid wireless service seller. E911 fee permit number _____ (required - see instructions)

2. Producer Exemptions (see instructions). I will put the goods purchased to an exempt use in the business indicated below.

Check all that apply and complete the required information.

Logging Exemption Broadcasting Exemption Publishing Free Newspapers

Production Exemption (check all that apply): Farming Ranching Manufacturing Processing

Fabricating Mining Hunting or Fishing Operation

List the products you produce: _____

3. Exempt Buyer. All purchases are exempt, and no permit number is required. Check the block that applies.

<input type="checkbox"/> Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.	<input type="checkbox"/> Center for Independent Living	<input type="checkbox"/> Nonprofit Children's Free Dental Service Clinic	<input type="checkbox"/> Senior Citizen Center
<input type="checkbox"/> American Indian Tribe	<input type="checkbox"/> Emergency Medical Service Agency	<input type="checkbox"/> Nonprofit Hospital	<input type="checkbox"/> State/Federal Credit Union
<input type="checkbox"/> American Red Cross	<input type="checkbox"/> Federal/Idaho Government Entity	<input type="checkbox"/> Nonprofit Museum	<input type="checkbox"/> Volunteer Fire Department
<input type="checkbox"/> Amtrak	<input type="checkbox"/> Forest Protective Association	<input type="checkbox"/> Nonprofit School	
<input type="checkbox"/> Blind Services Foundation, Inc.	<input type="checkbox"/> Idaho Foodbank Warehouse, Inc.	<input type="checkbox"/> Qualifying Health Organization (see instructions for list)	
	<input type="checkbox"/> Nonprofit Canal Company		

4. Contractor Exemptions (see instructions).

a. Invoice, purchase order, or job number to which this claim applies _____

b. City and state where job is located _____

c. Project owner name _____

d. This exempt project is: (check appropriate box)

In a nontaxing state. (To qualify, materials must become part of the real property.)

An agricultural irrigation project.

For production equipment owned by a producer who qualifies for the production exemption.

5. Other Exempt Goods and Buyers (see instructions).

<input type="checkbox"/> Aircraft used to transport passengers or freight for hire	<input type="checkbox"/> Livestock sold at a public livestock market
<input type="checkbox"/> Aircraft purchased by nonresident for out-of-state use	<input type="checkbox"/> Medical items that qualify
<input type="checkbox"/> American Indian buyer holding Tribal ID No. _____	<input type="checkbox"/> Pollution control items
This form doesn't apply to vehicles or boats. See instructions.	<input type="checkbox"/> Research and development goods
<input type="checkbox"/> Church buying goods for food bank or to sell meals to members	<input type="checkbox"/> Snowmaking/grooming equipment; or aerial tramway component
<input type="checkbox"/> Food bank or soup kitchen buying food or food service goods	<input type="checkbox"/> Other goods or entity exempt by law under the following statute (required) _____
<input type="checkbox"/> Glider kits for IRP-registered vehicles	
<input type="checkbox"/> Heating fuel	

Buyer: Read and sign. I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Buyer's Signature	Buyer's Name (please print)	Title
Buyer's Federal EIN or Driver's License No. and State of Issue		Date

Seller: Each exemption a customer may claim on this form has special rules (see instructions). It's your responsibility to learn the rules. You must charge tax to any customers and on any goods that don't qualify for a claimed exemption and are taxable by law.

- This form is valid only if all information is complete.
- The seller must keep this form.
- The blank form may be reproduced.