

**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.

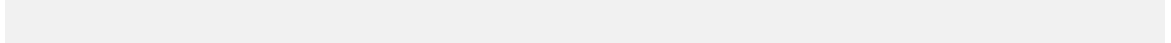


CHART OF ACCOUNTS

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

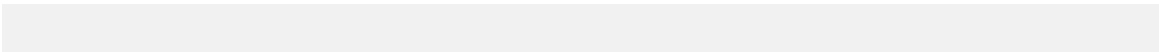
Art
Industrial Technology
Communication Technology
Music
Library
PE

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.

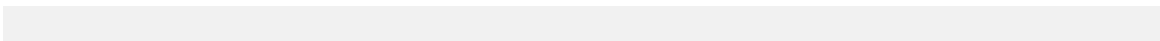
To further safeguard assets, the concession stand should remain locked when not in use and a faculty or staff advisor should be on duty when the stand is open to observe and assist the students in the operation of the stand and to oversee preparation of the *Concession Stand Sale Report*.

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
- Ticket Sales Report
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MOUNTAIN VIEW SCHOOL DISTRICT #244 CASH COLLECTION REPORT

All cash and checks received by the advisors of clubs, school organizations, staff members, coaches, etc. shall be documented on this form and turned over to the building bookkeeper in exchange for a receipt.

NAME OF ORGANIZATION/CLUB/TEAM/PROJECT: _____

NAME OF PERSON COLLECTING MONEY: _____

RECEIVED FROM	DATE	AMOUNT	CHECK ONE		PAYER'S SIGNATURE
			CASH	CHECK	
TOTAL		\$			

PLEASE TURN CASH AND CHECKS COLLECTED OVER TO SCHOOL BOOKKEEPER WHENEVER TOTAL REACHES \$20.00, OR DAILY.

FOR OFFICE USE ONLY

Receipt No. Issued _____

Date _____

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 _____

Mountain View School District #244

Per Diem/ Refund Disbursement Log

This form is used to document disbursement of cash refunds or per diem. It must be completed and returned to the school bookkeeper.

School: _____

Event/Activity: _____

Date: _____

Amount to be Disbursed: \$ _____

Cash Received by: _____ and Disbursed To: _____
Signature of Advisor/Director Disbursing Cash

<u>Name</u>	<u>Amount</u>	<u>Signature When Received</u>	<u>Date</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
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_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total \$ _____

Request for Taxpayer Identification Number and Certification

Since Form 1041-9 is approved for use by the IRS, it is subject to the provisions of the Internal Revenue Code.

Some of these forms, but not all, require the filing of the proper tax return. See the instructions on page 2 if your form has changed.

Printed name of filer

Department of the Treasury Internal Revenue Service

Primary use of information here: Individual taxpayer Corporation Partnership Trust

Secondary purposes, check one box on page 1041

Applicable State and Federal Returns

City, State, and ZIP Code

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your federal taxpayer identification number. For other taxpayers, this is the taxpayer identification number. If you do not have a TIN, you may be able to obtain one. See the instructions on page 2.

Individual taxpayer TIN

--	--	--	--	--	--	--	--	--	--

OR

Business taxpayer TIN

--	--	--	--	--	--	--	--	--	--

List primary business here (optional)

Part II All Report Except From Backup Withholding (See Part I instructions on page 2)

Part III Certification

Section 6041(b) of the Internal Revenue Code.

1. The number shown on this form is the taxpayer's correct TIN for the reporting period to be reported to the IRS.
2. I am not subject to backup withholding under section 6041(b) of the Internal Revenue Code, or I am subject to backup withholding under section 6041(b) of the Internal Revenue Code, but I am not subject to backup withholding under section 6041(b) of the Internal Revenue Code.

Section 6041(b) of the Internal Revenue Code.—This section requires that a taxpayer who is required to file a report to the IRS must also file a certification with the report. The certification must be filed with the report. For more information, see the instructions on page 2. If you are not subject to backup withholding under section 6041(b) of the Internal Revenue Code, you may check the appropriate box on this form. If you are subject to backup withholding under section 6041(b) of the Internal Revenue Code, you must check the appropriate box on this form.

Sign Name _____ Date _____

Section 6041(b) of the Internal Revenue Code.

The number shown on this form is the taxpayer's correct TIN for the reporting period to be reported to the IRS. I am not subject to backup withholding under section 6041(b) of the Internal Revenue Code, or I am subject to backup withholding under section 6041(b) of the Internal Revenue Code, but I am not subject to backup withholding under section 6041(b) of the Internal Revenue Code.

Section 6041(b) of the Internal Revenue Code. This is called "backup withholding." Payments are made to the taxpayer for backup withholding under section 6041(b) of the Internal Revenue Code. If you are not subject to backup withholding under section 6041(b) of the Internal Revenue Code, you may check the appropriate box on this form. If you are subject to backup withholding under section 6041(b) of the Internal Revenue Code, you must check the appropriate box on this form.

Section 6041(b) of the Internal Revenue Code.

4. You are not filing your TIN with the IRS.

Section 6041(b) of the Internal Revenue Code. This is called "backup withholding." Payments are made to the taxpayer for backup withholding under section 6041(b) of the Internal Revenue Code. If you are not subject to backup withholding under section 6041(b) of the Internal Revenue Code, you may check the appropriate box on this form. If you are subject to backup withholding under section 6041(b) of the Internal Revenue Code, you must check the appropriate box on this form.

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When the estate tax is paid, the estate tax credit is available for the estate tax credit for the estate tax credit.

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Partials

Partial Tax Credit.—If you are a resident of the United States, you may be eligible for a partial credit for estate tax paid on the estate of a decedent who was a resident of the United States.

Partial Credit for Estate Tax.—If you are a resident of the United States, you may be eligible for a partial credit for estate tax paid on the estate of a decedent who was a resident of the United States.

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Special Instructions

Special Instructions.—This section contains special instructions for the estate tax credit.

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Part 2—Estate Tax Credit

Part 2—Estate Tax Credit.—This section contains special instructions for the estate tax credit.

Part 3—Estate Tax Credit

Part 3—Estate Tax Credit.—This section contains special instructions for the estate tax credit.

If you are eligible for the estate tax credit, you may be eligible for a partial credit for estate tax paid on the estate of a decedent who was a resident of the United States.

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Part 4—Estate Tax Credit

Part 4—Estate Tax Credit.—This section contains special instructions for the estate tax credit.

The estate tax credit is available for the estate tax credit for the estate tax credit.

Special Instructions for the Estate Tax Credit

Special Instructions for the Estate Tax Credit.—This section contains special instructions for the estate tax credit.

Table with 2 columns: Item and Description. Items include 1. Income, 2. Tax on Income, 3. Credit for Income Tax, 4. Credit for State and Local Taxes, 5. Credit for Federal Income Tax, 6. Credit for Federal Estate Tax.

Table with 2 columns: Item and Description. Items include 7. Credit for State and Local Taxes, 8. Credit for Federal Income Tax, 9. Credit for Federal Estate Tax, 10. Credit for Federal Income Tax, 11. Credit for Federal Estate Tax, 12. Credit for Federal Income Tax, 13. Credit for Federal Estate Tax, 14. Credit for Federal Income Tax, 15. Credit for Federal Estate Tax.

This part of the instructions contains special instructions for the estate tax credit.

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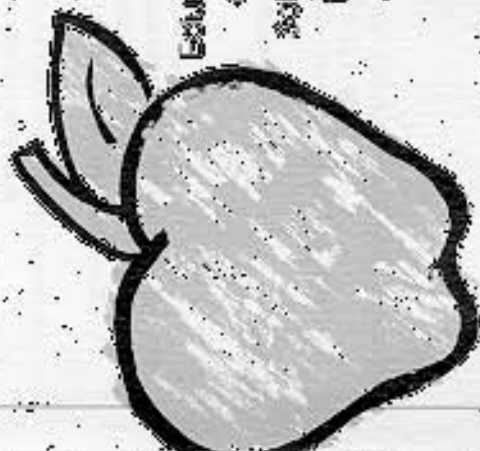
This part of the instructions contains special instructions for the estate tax credit.

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IDAHO

SCHOOLS

The following are presented by
 the Idaho State Board of Education
 and are available to all interested parties
 upon request. For more information
 contact the Idaho State Board of Education
 at 1000 State Street, Boise, Idaho 83720.



See
 Educational
 Groups to
 Sales Tax in
 the State
 of Idaho

This provision is intended to exempt sales of the most common types of goods sold by schools for resale. This provision does not apply to the sale of goods for resale by a school to another school or to a school to a parent or other individual.

SALES TO SCHOOLS

MUST SCHOOLS PAY SALES TAX ON THEIR PURCHASES?

Most schools are exempt from sales tax on their purchases of goods for resale. This exemption applies to the purchase of goods for resale by a school to another school or to a school to a parent or other individual. The exemption does not apply to the purchase of goods for use by a school.

HOW DO SCHOOLS CLAIM THE EXEMPTION?

Schools may claim the exemption by filing a sales tax return with the Idaho State Board of Education. The return should be filed by the school's principal or other authorized person. The return should be filed by the school's principal or other authorized person.

CAN A SCHOOL OUTSIDE IDAHO QUALIFY FOR THIS EXEMPTION?

A school outside Idaho may qualify for this exemption if it is a school in Idaho. The exemption applies to the purchase of goods for resale by a school to another school or to a school to a parent or other individual.

DOES A STUDENT ACTIVITY GROUP SUCH AS A PEER CLUB OR THE GOLF CLUB QUALIFY FOR THIS EXEMPTION?

Generally, the exemption does not apply to student activity groups. However, a purchase by a student activity group may qualify for the exemption if the purchase is for the resale of goods.

ARE PARENT GROUPS, TEACHER ASSOCIATIONS, ALUMNI OR BOOSTER CLUBS EXEMPT FROM PAYING SALES TAX?

The exemption for schools does not apply to parent groups, teacher associations, alumni or booster clubs. These groups are not exempt from paying sales tax.

Note: The exemption for schools does not apply to the sale of goods for resale by a school to a parent or other individual.

ARE THERE ANY PURCHASES IN WHICH A SCHOOL MUST PAY SALES TAX?

Yes. There are some purchases for which a school must pay sales tax. These purchases include the purchase of goods for use by a school, the purchase of goods for resale by a school to a parent or other individual, and the purchase of goods for resale by a school to another school.

IF OUR SCHOOL IS EXEMPT, WHY DOES A CONTRACTOR HAVE TO PAY TAX WHEN HE DOES WORK FOR US?

The contractor has to pay tax because the contractor is the "taxable person" of the goods. The contractor is the taxable person of the goods because the contractor is the person who is responsible for the tax. The contractor is the taxable person of the goods because the contractor is the person who is responsible for the tax.

SALES BY SCHOOLS

MUST A SCHOOL COLLECT SALES TAX WHEN CONDUCTING A RAFFLE?

Generally, a school does not collect sales tax on raffles. However, a school may collect sales tax on raffles if the raffle is conducted for the purpose of raising funds for a school. The school may collect sales tax on raffles if the raffle is conducted for the purpose of raising funds for a school.

MUST SALES TAX BE COLLECTED ON SCHOOL RAFFLES AND AUCTIONS?

The sales tax on raffles is a state tax. It is not a federal tax. The sales tax on raffles is a state tax. It is not a federal tax. The sales tax on raffles is a state tax. It is not a federal tax.

MUST SALES TAX BE COLLECTED ON ADMISSION CHARGES TO SCHOOL EVENTS OR FUNCTIONS?

Yes. It does not matter if the term "sale" is made "admission charges" and "concessions" are not made through the general admission or school. The fact that the charges are "admission" or "concessions" does not matter. The fact that the charges are "admission" or "concessions" does not matter. The fact that the charges are "admission" or "concessions" does not matter.

MUST SALES TAX BE COLLECTED IF THE ADMISSION CHARGES ARE A DONATION?

If there is a sale tax on the goods or services sold through the sale, then the sale is taxable. If there is no sale tax on the goods or services sold through the sale, then the sale is not taxable.

MUST THE SCHOOL CHARGE SALES TAX WHEN RENTING A FACILITY SUCH AS A GYMNASIUM OR AUDITORIUM TO ANOTHER GROUP OR ORGANIZATION?

If the facility is rented to a non-school organization, then the school is not liable for sales tax. If the facility is rented to a school organization, then the school is liable for sales tax.

MUST SALES TAX BE COLLECTED ON MEALS SERVED BY A SCHOOL?

Meals served by a school are taxable. Meals served by a non-school organization are not taxable.

ARE SALES THROUGH VENDING MACHINES TAXABLE?

Yes. Sales through vending machines are taxable. Sales through vending machines are taxable.

- Items sold for the purpose of raising money for a school are not taxable.
- Items sold for the purpose of raising money for a school are not taxable.
- Items sold for the purpose of raising money for a school are not taxable.

Examples of items sold for the purpose of raising money for a school are not taxable. Examples of items sold for the purpose of raising money for a school are not taxable.

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IN GENERAL

SALES BY SCHOOLS OR SCHOOL ORGANIZATIONS WHICH ARE TAXABLE INCLUDE, BUT ARE NOT LIMITED TO, SALES OF:

- Books, pamphlets, and other printed matter.
- Maps, globes, and other educational aids.
- Stationery, including envelopes, letterhead, and business cards.
- Printing, including books, pamphlets, and other printed matter.
- School supplies, including paper, ink, and other materials.
- School uniforms and other clothing.
- School meals and other food and beverages.
- School transportation, including buses and other vehicles.
- School facilities, including buildings and grounds.
- School services, including maintenance and repairs.
- School entertainment, including plays and other performances.
- School sports and other athletic activities.
- School health services, including first aid and other medical care.
- School counseling and other educational services.
- School security, including guards and other personnel.
- School maintenance, including janitorial and other services.
- School transportation, including buses and other vehicles.
- School facilities, including buildings and grounds.
- School services, including maintenance and repairs.
- School entertainment, including plays and other performances.
- School sports and other athletic activities.
- School health services, including first aid and other medical care.
- School counseling and other educational services.
- School security, including guards and other personnel.
- School maintenance, including janitorial and other services.



THE FOLLOWING SALES ARE NOT TAXABLE:

- Sales of textbooks and other educational materials.
- Sales of maps, globes, and other educational aids.
- Sales of stationery, including envelopes, letterhead, and business cards.
- Sales of printing, including books, pamphlets, and other printed matter.
- Sales of school supplies, including paper, ink, and other materials.
- Sales of school uniforms and other clothing.
- Sales of school meals and other food and beverages.
- Sales of school transportation, including buses and other vehicles.
- Sales of school facilities, including buildings and grounds.
- Sales of school services, including maintenance and repairs.
- Sales of school entertainment, including plays and other performances.
- Sales of school sports and other athletic activities.
- Sales of school health services, including first aid and other medical care.
- Sales of school counseling and other educational services.
- Sales of school security, including guards and other personnel.
- Sales of school maintenance, including janitorial and other services.

FOR MORE INFORMATION, READ:

- Booklet 44 - Sales Tax on Educational Materials.
- Booklet 45 - Sales Tax on Printing.
- Booklet 46 - Sales Tax on School Supplies.
- Booklet 47 - Sales Tax on School Uniforms and Clothing.
- Booklet 48 - Sales Tax on School Meals and Beverages.
- Booklet 49 - Sales Tax on School Transportation.
- Booklet 50 - Sales Tax on School Facilities.
- Booklet 51 - Sales Tax on School Services.
- Booklet 52 - Sales Tax on School Entertainment.
- Booklet 53 - Sales Tax on School Sports and Athletic Activities.
- Booklet 54 - Sales Tax on School Health Services.
- Booklet 55 - Sales Tax on School Counseling and Educational Services.
- Booklet 56 - Sales Tax on School Security.
- Booklet 57 - Sales Tax on School Maintenance.

Illinois State Tax Commission
SALES TAX RESALE OR EXEMPTION CERTIFICATE

Header section with fields for Certificate Number, Resale Date, and Taxpayer Name.

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

- 1. Primary purpose of purchase
2. State of destination
- Warehouse, etc., for resale
- Dealer's stock, etc., for resale
- Other regular market, dealer's purchase

2. Product Exemptions. I will use the goods purchased for the exempt use in the business indicated below.

- Logging equipment
Manufacturing equipment
Manufacturing tools and equipment
Agricultural equipment
- Other use
- Other use
- Other use
- Other use
- Other use
- Other use
- Other use

3. Exempt Buyer. All purchases are exempt. Goods described as follows:

- Government property
Foreign land lease
Foreign
Income taxes
- Exempt interest
- Exempt public subscription
- Exempt bond redemption
- Exempt bond interest
- Exempt real estate
- Exempt power plant
- Exempt power plant

4. Consumer Exemptions. This certificate applies to the following exempt, qualified uses, as set forth:

- 1. Personal, household, or other use of any quantity of any quantity
2. Gift and other uses as provided
3. Other exempt uses
4. This certificate applies to:
- a. a nonexempt use, if the exempt use is a regular, recurring use of the nonexempt use
- b. an occasional or infrequent use
- c. the purchase, acquisition, or use of a product which qualifies for the producer exemption

5. Other Exempt Goods and Uses:

- Goods used in transport, equipment or rights for use
Production essential equipment required by law
Research and development goods for use as R&D
Qualified medical items as the manufacturer's representative
- Other exempt goods as listed under the following section
- Exempt for educational use: Special-Paid or PLS items
- Exempt for medical use: Special-Paid or PLS items
- Exempt for medical use: Special-Paid or PLS items
- Exempt for medical use: Special-Paid or PLS items

Goods listed are exempt, provided they are used for the exempt use as stated on this certificate and are not used for any other purpose. The certificate is not valid if the goods are used for any other purpose or if the goods are used for any other purpose.

Table with columns for Description, Date, and Rate.

Additional Notes: Some of the exemptions are subject to certain conditions and are not valid if the goods are used for any other purpose.

This form may be reproduced. This form is valid only if all information is complete. This certificate is not valid if the goods are used for any other purpose.