

Independent School District of Boise City

Secondary
Student Activity
Funds

Accounting Procedures

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STUDENT ACTIVITY FUNDS

I. INTRODUCTION

The purpose of this manual is to communicate and provide a standard set of procedures for the financial accounting system for all Student Activity Funds in all schools in the Boise School District. Principals, financial clerks and other parties involved are to be knowledgeable of and practice the instructions prescribed in this manual. The procedures outlined herein comply with statutory requirements and constitute policy as established by the Board of Trustees of the Boise School District.

The raising and expending of student activity money by student bodies purpose is: to promote the general welfare, education, and morale of all students and to finance the normal legitimate co-curricular activities of the student body organization. The student activities program also ensures that young people have an opportunity to take part in co-curricular and extra-classroom experiences.

This manual is intended to be utilized by the junior high and senior high principals, business technicians, and registrars. Some items may only pertain to the senior high schools. There are two separate charts of account, one for the junior highs and one for the senior highs. This manual supersedes all prior publications regulating the administration of the Student Activity Funds.

GENERAL INFORMATION

The Student Activity Fund is defined as an agency fund consisting of resources received and held by each school for the purpose of financing a co-curricular activities program. The principal is responsible for the proper collection, disbursement, and control of all school activity monies. His/her responsibilities include providing for the safekeeping of monies, proper accounting and administration of the funds, and compliance with Board of Trustees and District Policies and procedures outlined in this document. The principal may appoint administrative assistants to aid with the various functions of the fund, such as club activities.

ANNUAL REVIEW OF PROCEDURES WITH STAFF

Principals are required to annually review the contents of this manual with all staff that are involved with collecting and/or expending student activity funds. Principals are required to have staff sign off that they have been informed on proper collection and disbursement procedures. A sample form is in Appendix A.

School personnel involved with the daily management of ASB funds are required to sign and submit to the District Business Office the Fraud Certification Form. (Appendix A)

LEGAL REQUIREMENTS/DISTRICT POLICY

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

Activity Funds

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:

- Admission charges for interscholastic activities,
- The sale of yearbooks and annuals,
- 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, and
- Receipts from vending machines located on school property.

For each fund created the board of trustees shall promulgate policies:

- Describing with reasonable certainty the nature and type of expenditures which may be made there from.
- Setting forth the requirements for the expenditures and withdrawal of such monies.
- The treasurer of the district shall provide accounting procedures for the receipt, deposit, expenditure and withdrawal of such monies and procedures for monthly reporting to the board for trustees of the transactions, assets, liabilities and fund balance for each such fund.
- 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.
- Nothing in this section limits the power of the board of trustees of any school district from promulgating polices or imposing further controls, requirements, accounting and reporting procedures with respect to any funds or monies of the district or monies which it holds as custodian for the students.
- 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.

II. DESCRIPTION OF PROGRAMS

GENERAL 40-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to student body fees, concessions, student store, parking fees, and interest income. Functional accounts necessary to operate and maintain a standard accounting system are also included in this category.

Purpose: These funds are used to promote the general welfare of each school and the educational development and morale of all students.

Responsibility: These funds are disbursed at the discretion of the principal.

ATHLETICS AND ATHLETIC ACTIVITIES 41-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from

sources including but not limited to gate receipts and athletic fundraisers.

Purpose: These funds are used to promote the athletic programs of the student body.

Responsibility: These funds are disbursed at the discretion of the athletic director and the principal.

CLUBS AND ORGANIZATIONS 42-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to club dues and club fundraisers.

Purpose: These funds are used to promote specific areas of interest of the student body.

Responsibility: These funds are disbursed at the discretion of the club advisors with approval of the principal.

CLASSES 43-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to fundraisers by specific grade level classes or donations for specific classes.

Purpose: These funds are used to finance specific projects sponsored by a designated class.

Responsibility: These funds are disbursed at the discretion of the student body with the approval of the class advisor and the principal.

MUSIC 44-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to music fundraisers, performance revenues, and donations pertaining to music.

Purpose: These funds are used to promote music programs of the student body.

Responsibility: These funds are disbursed at the discretion of the music teachers with approval of the principal.

PUBLICATIONS 45-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to the sale of yearbooks, newspaper advertising and literary magazines.

Purpose: These funds are used to finance the publication of the yearbook, newspaper and to support the student body.

Responsibility: These funds are disbursed at the discretion of the yearbook advisor and the principal.

RESALE 46-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from fees charged for specific classes.

Purpose: These funds are used to purchase raw materials used in these classes i.e. wood, leather,

clay, film.

Responsibility: These funds are disbursed at the discretion of the teacher with approval of the principal.

HOLDING ACCOUNTS 47-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received for funds that are payables. These accounts should be cleared periodically during the fiscal year. Monies in these accounts are usually for PSAT Testing, returned checks, and AP Testing.

Purpose: Monies are collected and held in these accounts until they are disbursed i.e. sales tax.

Responsibility: These funds are disbursed at the discretion of the registrar/business technician with the approval of the principal.

FINE ACCOUNTS 48-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies received from sources including but not limited to fines for lost or damaged textbooks and library books. Fines collected for student parking infractions are also included in this category.

Purpose: These accounts provide control over funds owned by the school district to be used for replacement and repair of textbooks, library books, and lost or damaged equipment.

Responsibility: These funds are disbursed at the discretion of the registrar/business technician or librarian with the approval of the principal.

SPECIAL CLEARING ACCOUNTS 49-000-00

Definition: Ledger accounts for controlling, accounting for and disbursing monies belonging to other area schools received from sources including but not limited to hosting district or regional events. These funds should not be counted as part of the athletic or organizational income and expense of the host school. Other accounts in this group may be a division of net income between the host school and one or more schools.

Purpose: Monies are collected and held in these accounts until all income and expenditures have been properly accounted and the accounts can be cleared.

Responsibility: These funds are disbursed at the discretion of the registrar /business technician with the approval of the principal.

BUILDING ACCOUNTS 50-000-00

Definition: Ledger accounts for controlling and accounting for monies received from sources used for faculty and students. Grants received by faculty would be included in this section.

Purpose: These funds are used for expenditures beneficial to the faculty, the school building and the Associated Student Body.

Responsibility: These funds are disbursed at the discretion of the principal.

DONATION/GRANT/SCHOLARSHIP ACCOUNTS 51-000-00

Definition: Ledger accounts for controlling and accounting for monies received from donations, grants and scholarships.

Purpose: These funds are used for expenditures beneficial to the faculty, the school building and the Associated Student Body as indicated by the donation, grant or scholarship.

Responsibility: These funds are disbursed at the discretion of the principal.

CHART OF ACCOUNTS

All schools of the Independent School District of Boise City shall adhere to the Chart of Accounts attached. A Chart of Accounts is included in Appendix A of this manual.

Adding new accounts - New accounts can be added by reference to the chart of accounts. The additions should be appropriately placed within the descriptions provided. Each July, accounts that have not been used for more than one fiscal year should be deleted, and new accounts for the next fiscal year should be established. (Please leave accounts open for one year with a zero balance; this makes it easier for the auditors to analyze the activity in the accounts.)

III. BUDGETS

A budget shall be prepared for each significant program for each fiscal year showing the sources of income (in detail) and the proposed expenditures (itemized). The budget document is required to be submitted to the principal and will be kept on file during the course of the fiscal year. The principal is required to monitor the approved budgets and make any necessary modifications based on actual activity.

The budget is to be signed by the principal and the advisor for each program that a budget has been prepared.

IV. FUNDRAISING

Principal's approval must be obtained for all fundraisers to ensure activities are coordinated among sponsors, parent and booster clubs (see sample Fundraising Approval Form in Appendix A). Principals should consider scheduling, fairness of opportunities, and appropriateness of district, school and community philosophies prior to approving any fundraising activity. The accounting of all funds in the school is the principal's responsibility.

Student participation requires the following:

- Authorization from the parent must be obtained in order for the student to be employed in a fundraising project.
- The fundraising sponsor should monitor distribution of merchandise to the student. Additional supplies should be given out when proceeds and related expenditures of prior distribution are returned to the sponsor and properly recorded.
- Teachers/sponsors must adhere to District Policies and Procedures, and procedures on purchasing and receipting as provided in other sections of this *Secondary Student Activity Funds*.
- Students owing balances on prior projects should be excluded from any new project until such time as all money or supplies for which they are responsible have been returned to the school.
- All fundraising monies should immediately be turned over to the ASB business office for

deposit.

V. PARENT ORGANIZATIONS AND BOOSTER CLUBS

SCHOOLS PROCEDURES

Historically, student activities have been financed from operational resources, which were frequently limited or inadequate. Through various groups, parents have provided needed interest, support, and resources to supplement the programs. The District appreciates these efforts to enrich the instructional program to inspire students in their efforts in school.

Precautions must be taken, not to extend activities into areas which create conflict within the school community and existing educational philosophies. Groups should not commit the school community to activities, which impinge on instructional time or require inordinate amounts of time, effort, or money. It is essential that activities that use the name or implied support of the school or District adhere to policies, procedures, and financial safeguards expected of public bodies. For the protection of the groups and schools, adherence of all parent groups is necessary. School personnel must ensure that the guidelines are adequately distributed and implemented. School principals and staff must be familiar with the Boise School District Instructional Procedural Directive *Parent Organizations and Booster Clubs*. This information should be provided to officers of auxiliary clubs. The following is a summary of school (principal's) responsibilities.

Bylaws: Maintain for each parent/booster club. Bylaws must contain items listed in the Procedural Directive.

Bonding: Maintain proof of bonding for each club.

Boise School District Employees: Ensure that *no* Boise School District employee is involved with financial operations of the club since public employees place the District in a position of responsibility for funds. **No District employee should have any signing authority for PTA / Booster Club bank accounts.**

Tax Identification Number: Do not give out the District tax id number, which is legally assigned to Boise School District as a government entity. Ensure parent clubs contact State and Federal agencies to acquire their own identification number, tax exempt status, mail permit, etc. if desired.

Fund Raisers: Approve parent fundraisers, in writing to ensure coordination with school events and philosophies.

Raffles/Bingo: Auxiliary groups may conduct events as long as the proper permits are obtained from the proper authorities. These events must occur *off campus, off-school hours*, to remain outside of school jurisdiction and not interfere with the instructional day. Final drawings may be held on campus if they are part of a school event, so long as no selling or gambling occurs.

Fees: May only be charged for purposes incidental to the related school program (T-shirts, trips, etc) whereas school fees would cover items required to support the basic program (materials, essential field trips, etc). This does not preclude the parent/booster club from contributing additional amounts for those items essential to the program.

Hiring: Contractors or employees may provide services to be paid by the auxiliary group once the proper employment status and payment method is determined and approved by the BSD Supervisor of Accounting.

Principals are responsible for ensuring parent clubs are in sufficient compliance with procedures in order to be recognized by the school as a support group. The following handout is intended to inform parent and booster clubs of their responsibilities. It is recommended the schools maintain a log of parent clubs and require a club officer to initial for receipt of the procedural handout. The handout may be copied for all interested parties.

PARENT ORGANIZATIONS AND BOOSTER CLUBS' PROCEDURES

The following items must be present in an organization's Bylaws and Practices for a parent entity to be recognized by the school. The organization is also liable to State and Federal agencies regarding requirements of fundraising organizations, i.e., applications for organization status, reporting revenues, sales tax, etc.

Bylaws

An organization of parents or community leaders affiliated with a school shall develop a constitution and/or bylaws to be approved by the principal in writing and filed in that office. The document shall contain or refer to the following:

- Name of the organization/club,
- Objective of the organization/club,
- Membership eligibility and enrollment procedures,
- Officer selection, election procedures, and duties,
- Bonding documents for signatories from licensed insurance company within 30 days of receipt of \$2,500.00,
- Principal or designee is to be an ex-officio officer of the organization/club,
- Fiscal auditing and accounting procedures to be established and followed,
- The statement, "This organization/club will abide by all School Board and district/administrative policies and procedures".

Practices

Though parent organizations are affiliated with the school in that they carry the school name and activities must be cleared with the principal or designee, they are a sole and separate entity. Therefore, the following conditions apply:

- Tax identification number obtained solely for your group. Auxiliary group may not use the Boise School District identification number, which legally applies solely to the District.
- Tax exempt status is up to each group to determine, based upon its purpose.
- Boise School District employees (faculty, staff, sponsors, etc.) may not be involved in financial activities of the organization in any way. They may not order items, make sales, collect monies, or sign checks.

- Bank accounts must be maintained outside of the school.
- School mail permits are *not* for auxiliary group use. As with the tax-exempt number, organization/clubs are responsible for obtaining their own bulk mail permits.
- Raffles/Bingo events may be conducted by auxiliary groups, which are responsible for complying with State laws and licensing requirements when applicable (see references below). These events must occur *off-campus, off-school hours*, are to remain outside of school jurisdiction and not interfere with the instructional day. Final drawings may be held on campus if they are part of a school event, so long as no selling or gambling occurs.
- Open meetings for club business, with adequate notification of all meetings to all members, and summaries of proceedings maintained with a copy on file in the principal's office one week after the meeting.
- Principal written approval for fundraiser, to ensure coordination with other school activities and fundraising events.
- Fundraising activities or project initiated by the organization/club on behalf of the school must be proposed *in writing and be authorized by the school principal* before the activity commences or any final arrangements are made.

VI. RECEIPTS

FUNDS COLLECTED BY STAFF MEMBERS

All funds are to be submitted daily to the building bookkeeper or principal for deposit and safekeeping. No money is to be kept by staff members over night in classrooms, desks, file cabinets etc. There will be times when a sponsor will collect small amounts of cash from students and the issuance of individual receipts would not be practical. When this occurs, the sponsor will record the cash receipt on a Cash Collection Form (See Appendix A) and submit the cash and the form to the principal or bookkeeper at the end of the day. The bookkeeper will provide the teacher with a receipt showing the amount of money to be deposited in his/her club account.

No monies should be removed from any collection activities. This means no teacher, advisor, coach, etc. can remove money to purchase items for the school. All monies collected must be deposited and then the teacher, advisor, coach, etc can access those dollars through the approved disbursement process to buy necessary items. Money collected should never be used to pay any person/student for any work performed. This includes ticket takers, concession workers, janitors, students and parents.

COLLECTIONS AND DEPOSITS OF CASH

The bookkeeper or registrar receiving the Cash Collection Form shall record all cash and check collections. A cash receipt shall be prepared immediately. Cash receipts are to be generated by the computer and issued in numerical sequence.

The receipt must be filled in completely including:

- The date,

- The amount,
- The name of the person or company delivering the funds,
- The source of the funds (fundraiser, fine payment, year book payment etc.),
- The account code and description of the account.

An actual cash count of all currency and coin must be made by the person receiving the funds in the presence of the person delivering the funds using a Cash Count Deposit Form. (See Appendix A)

Do not accept postdated checks for any reason.

Do not alter a cash receipt for any reason. If an error occurs, indicate the receipt was voided, mark void on the receipt and file the voided receipt in numerical sequence with the copies of the receipts.

Give the original receipt to the person delivering the money. If someone mails a check and requests a receipt for the payment, prepare a receipt, noting the check number, and return it by mail to the individual making the payment.

File the copy of the receipt in numerical order and retain for audit purposes.

Computer receipts are to be issued in numerical order. Access to the computer program to issue receipts should be strictly limited to the individual responsible for the Secondary School Funds by restricting access to the program via passwords. Each computer receipt generated will have a number assigned by the computer; this number must be matched to the actual receipt to be issued.

There are times when the bookkeeper or registrar is out of the office and a staff member wants to leave the funds with someone else in the office. The building principal must have that person count the coin and currency in the presence of the individual delivering the money and prepare a duplicate paper receipt indicating how much was received, who delivered the money, and all other pertinent information. The person receiving the funds must sign the paper receipt and give the original to the person delivering the funds. These funds should then be locked in the safe until the person responsible for the Secondary School Fund is available. The bookkeeper should then count the coin and currency in the presence of the person who issued the paper receipt and issue a computer receipt indicating the money was received by the bookkeeper and amounts have been verified.

All funds received by clubs or school organizations (fees, dues, sales, etc.) must be documented on Cash Collection forms provided to each sponsor.

TICKET SALES

Pre-numbered tickets are to be used for admission to any building activity. The tickets are to be requested before the event and an advisor or faculty member must sign for the tickets. Upon completion of the activity, a report showing at least the following items must be completed and turned in with the unused tickets:

- Name of the event,
- Date of the event,

- Ticket information (if different color tickets are used for different admission prices, provide the information for all different tickets),
- Number of first ticket issued,
- Price of tickets,
- Number of next ticket to be sold,
- Calculation showing actual tickets sold and the total sales based on that number of tickets,
- Actual amount of cash received and the receipt number for each amount deposited with the school bookkeeper,
- An explanation for any difference between the actual amount received and the amount that should have been received based on the ticket sales,
- Documentation for any expenditures for this activity and the purchase order number for the expenditures,
- A calculation showing the net amount received for this event,
- The signature of the advisor or faculty member responsible for this event.

When using tickets, the tickets should be issued upon payment and then surrendered to a ticket taker. The ticket should be torn in half, and one half should go to the customer. The remaining half should be retained for reconciliation with the ticket sales report.

DEPOSIT OF FUNDS

- Deposits must be made daily when the total cash and checks on hand exceed \$300.00 for Junior High Schools or \$500.00 for Senior High Schools (excluding petty cash funds). Deposits should be made at least weekly regardless of the amount of the deposit.
- Funds received after banking hours should be locked in the safe or deposited in a night drop at a local bank.
- Schools can also do a night deposit for any funds; two people must count the funds to confirm deposit amount. Place funds in the night deposit bag with a deposit slip initialed by both staff members that verified the deposit amount. Provide a copy of the deposit slip to the ASB office the next morning.

NIGHT DEPOSIT PROCEDURES

Each school should have a supply of night deposit bags from their bank so they have some means of getting money collected from evening events in the safe keeping of the bank and off the school premise.

These bags should be kept in a secured place at all times and should be signed in and out by anyone who may use of them.

The night deposit process should include the following steps:

- The person responsible for collecting the money at a night activity should sign out a

bank bag at the end of the school day.

- Two individuals should count all funds collected; the amount to be deposited should be recorded on a slip of paper and placed in the night deposit bag.
- The bag should be locked and then placed in the night drop at the bank.
- The key should be returned to the bookkeeper the next morning.
- The bookkeeper will pick up the bag and receipt all revenue and make a proper deposit.

CRIME PREVENTION

- The school principal is responsible for establishing safe cash collection, holding and deposit procedures. This includes transporting money to the bank, establishing safe collection areas and safe storage of monies collected.
- Cash collection locations should be placed in open areas, with natural or electronic surveillance. When possible, cash collection activities should occur inside the school building. Cash collection boxes should be secured within the ticket booth, not accessible from the outside and should be sealed from public view. Mid-event deposits may be necessary for large events. Two employees should transport excess money to the school safe/vault.
- Principals need to limit access to the school vault or safe. The safe and vault must be locked at all times. All monies within a school need to be secured in the school safe/vault daily.
- A regular deposit schedule should be developed to keep cash levels at a minimum in the building. The principal should designate two staff members as depositors to the bank after hours. District staff involved with normal banking activity need to be aware of their surroundings and should vary deposit times when possible.

CHECK CASHING

- Cashing checks for students and faculty is not recommended, however if the principal chooses to allow this, amounts cashed should not exceed \$20.00. Checks should not be cashed for any student, if the check is clearly marked for a specific school purpose, such as school lunch, etc.
- Any bookkeeper who does cash a check should take the following steps:
 - Indicate on the lower left-hand corner of the check how much cash was returned to the student,
 - Student is to sign the back of the check to verify that funds are actually received.

VII. PURCHASING PROCEDURES

The school principal is fully responsible for all purchases and purchase commitments requiring the present or future disbursement of funds. All state laws and Board policies pertaining to school district purchasing also apply to purchases made with Associated Student Body funds.

Building principals should not identify single source vendors for students to purchase items associated with school supplies and materials. This includes school uniforms, senior pictures, athletic clothing, etc. Do not give only one vendor access to students and parents for purchasing merchandise.

PURCHASE ORDERS

All purchases must be documented by a properly signed purchase order issued before any goods or services are ordered. Vendors will be advised not to take any orders without a signed purchase order.

No staff member shall make a commitment to any vendor without a written purchase order signed by the principal. (Any purchase commitment made without a signed purchase order will be considered to be a personal purchase made by the staff member, and the vendor will be instructed to bill that staff member.)

No purchase shall be made unless sufficient funds are available in the proper account or will be available by the time payment is due.

COMPETITIVE BIDDING REQUIREMENTS

If a purchase is for less than \$5,000, the purchase may be made in the most inexpensive, expedient manner available to the principal.

If the purchase is greater than \$5,000 but less than \$25,000, at least three (3) written quotes must be obtained. Quotations may be solicited from any generally recognized supplier by mailing/faxing the request for quotation form (See Appendix A) to the suppliers. Specifications for items ordered should be clearly documented on the request for quotation form.

If the lowest quote meeting the specifications is not accepted, the principal must attach a written explanation to the purchase order documenting the reason for not accepting the quote.

Purchases in excess of \$25,000 must be referred to the District Purchasing Office to allow them to request bids in compliance with state law. **Any time there is a possible annual aggregate purchase that may exceed the \$25,000 limit, the order must be referred to the District Purchasing Office.** For any purchase where the District issues the purchase order, the school will be billed through the ASB clearing account for the total amount of the purchase. The merchandise will be delivered to the school, and payment to the vendor will be made from the District Accounting Office.

For any item over \$5,000 that is available from only one source (single-source item), document the vendors contacted to determine whether the item was available; also, consider checking with the District Purchasing Office to determine whether there are other vendors available. Documentation of requests for quotes for single-source items should be retained.

For purchases that are split between ASB funds and District funds, send a requisition (form 102) to the Purchasing Office. The school account, and the ASB clearing account will be charged for the amount of the purchase will then issue the purchase order. The District Accounting office will make the payment to the vendor.

CONTRACTS, INSTALLMENT CONTRACTS, AND LEASE AGREEMENTS

Any contracts, installment contracts, and lease agreements must be reviewed by the District

Purchasing Supervisor and the Budget and Finance Manager for compliance with bidding procedures and appropriate accounting treatment; all such contracts must be approved by the school principal and the Superintendents office. No contract or agreement may extend over a period exceeding one (1) year from the date of the contract or cross over fiscal years without specific written authorization by the Superintendent. All contracts, installment contracts, and lease agreements must be in writing and must be supported by a properly completed purchase order.

CONFLICT OF INTEREST – EMPLOYEE REQUIREMENTS AND RESTRICTIONS

No employee shall make any purchase or incur any obligations for or on behalf of the District from any private business or vendor in which the employee has a direct or indirect financial or ownership interest. Purchases or contracted services from any private business or venture in which any employee of the District has a direct or indirect financial or ownership interest shall be made on a competitive bid basis strictly in accordance with the following procedures:

- The interested employee, the business, or the vendor shall seek, in writing, from the Business and Finance Manager a clarification of this policy stating the transaction at issue. The employee's exact relationship to the business or vendor shall be identified and disclosed fully in writing.
- Upon written clarification from the Superintendent's office, which shall include written specification to be followed in advertising for bids, the affected business or vendor may submit a bid in compliance with the specifications outlined by the District.
- The interested employee shall not be involved in preparing specifications, advertising, analyzing, or accepting bids nor in any manner in the bidding process.
- It shall be the duty of each employee, to the best of his or her knowledge and belief to disclose in writing to the Superintendent's office his or her financial or ownership interest in any business or other purchase arrangement with the District.
- This policy shall apply to any organization, fund, agency or other activity maintained or operated by the District.
- No employee shall receive gifts, prizes, awards of merchandise, or commission as a result of ordering any items secured as a result of placing any purchase order with a vendor on behalf of the District or the ASB funds.

PURCHASE FOR STAFF OR OTHER INDIVIDUALS

Employees are not authorized to purchase supplies, materials, or equipment for personal use.

CREDIT CARDS

Schools are not allowed to have credit cards issued in their name.

GIFT CARDS

Gift certificates and gift cards are considered the equivalent of cash unless they meet a narrowly tailored exception. To qualify for this exception the certificate must: 1) be less than \$25.00; 2) must limit the purchase to one vendor; 3) must not be transferable; and 4) cannot be converted to cash. Schools are not authorized to issue any gift card that does not meet these exceptions. Any

gift card issued must be clearly documented as to the purpose.

VIII. CASH DISBURSEMENTS

Disbursements must be supported by proper receipts and must be for school purposes. No checks should be issued without proper documentation.

PETTY CASH

An imprest petty cash account may be established at the discretion of the principal for the cash purchases of small, miscellaneous items. The same rules that apply to the district petty cash also apply to any petty cash accounts used by the ASB.

Each petty cash account shall not exceed \$100 for Junior High School or Senior High School.

Disbursements from petty cash shall be limited to a maximum of \$50.00 for each purpose.

No payments for labor shall be made from petty cash.

Purchasing items with petty cash - each time an item is purchased, a petty cash voucher is completed including the amount spent, the date, the payee (person or club purchasing item), and an explanation of the purchase, the account number to be charged, and the signature of the person making the purchase. Invoices or other suitable documentation is required for all purchases from petty cash and is to be attached to the petty cash voucher.

When the petty cash is reduced to a small amount, it should be replenished. The total of the petty cash vouchers equals the amount to be replenished. (The total of the petty cash vouchers plus actual cash remaining should always equal the amount of the petty cash fund.) A check is issued for the amount of the petty cash vouchers and the account codes listed on those vouchers are then charged.

The petty cash fund should be closed at the end of each school year. The petty cash on hand should be receipted and deposited to the bank account; the receipt should be coded to the Petty Cash account. A journal voucher should be prepared to clear any petty cash vouchers on hand.

ISSUANCE OF CHECKS

All payments shall be made by Secondary School Fund check with the exception of petty cash disbursements.

All Secondary School Fund checks must be signed by two individuals specifically authorized by the District's Board of Trustees. The authorized individuals include "assistant treasurers" and "designated counter signers". A check may be signed by any two assistant treasurers or by an assistant treasurer and a designated counter signer. Whenever possible, one of the signers should be a building administrator. The school registrar or business technician should not be co-signing on checks.

If any of the individuals authorized by the Board to sign checks leaves the District or leaves the position designated, they must be removed from the list of assistant treasurers and counter signers as well as from the bank signature cards. Any new individuals to be authorized to sign checks must be named by the Board of Trustees as an assistant treasurer or designated counter signer before they are added to the bank signature cards.

It is the responsibility of the principal of the school to ensure any changes in the designated signers and assistant treasurers are reported to the Board of Trustees. The list of approved signers should be reviewed each year to ensure the names are current.

The principal shall approve no disbursements unless sufficient funds are available in the appropriate account, or unless funds are anticipated at a later date in the appropriate account, or unless the principal is willing to underwrite the expenditure from the wealth of the General Student account.

Payments must always be made to a specific person, company, or organization. Checks shall not be made payable to "Cash" or to the paying school. All checks must have supporting documentation prior to issuance of the check.

Under no circumstance shall checks be pre-signed. That is, no check shall be signed until all blanks, (date, payee, and amount) have been completed.

If it is necessary to void a check, the check signatures must be removed by mutilation and "VOID" must be clearly marked across the check. The original and all copies should be filed in numerical sequence in the check file.

ORIGINAL invoices, sales slips should document all disbursements from the Secondary School Fund, or register tapes with detailed explanations provided.

Only reimbursements may be paid to teachers or other employees, and these must be completely supported by paid receipts or other proper documentation and explanations. Any payments for services must be forwarded to the Payroll office.

REIMBURSEMENTS/REFUNDS

Checks may be issued to students or employees to reimburse them for personal funds disbursed for school purposes provided that proper supporting documentation is submitted.

Reimbursements should not exceed \$250.00. (See Appendix A)

Reimbursements should be kept to a minimum as a safeguard against unauthorized purchases.

Multiple Refunds

Occasionally it may be necessary to make multiple refunds due to cancellation of a field trip, an overcharge on a book, or an overcharge on transportation. In such case, a single check may be issued to the activity sponsor who will distribute the refund to each student. The sponsor must have each person due a refund sign for the refund received; this documentation should include the amount of the refund and the date the refund was received. The support showing the amount of the refund and the signatures must be returned to the ASB office and filed as support for the disbursement.

ADVANCE PAYMENTS

Advance payments may sometimes be requested for expenses expected to be incurred by athletic teams or other groups engaged in out-of-town travel. The advances should be made as follows:

- The activity sponsor shall make a written request for an advance stating the amount needed and the purpose for the advance.
- The request for the advance payment should be attached to the original disbursement

voucher and presented to the principal for approval. The voucher should stipulate the payment is for an advance. (A list of outstanding advances and expected completion dates for the activities should be maintained in an open working file.)

- When the activity is complete, the sponsor must submit a report of all expenditures with the appropriate receipts and sales slips.
- Any unused funds must be returned immediately. The ASB bookkeeper will issue a receipt for the money returned and cross-reference this receipt to the original disbursement voucher. All supporting documents must be attached to the original disbursement voucher.
- The settlement of all advances is to be completed within fifteen days upon completion of the activity. In all cases, settlement must be made before the end of the school year.

IX. CANCELLATION OF CHECKS

A check must be canceled if:

- It is outstanding for more than 6 months.
- It has been lost or stolen.
- The payee for some reason has returned it.

In such cases: Void the check and original disbursement by recording it in the computer. This will add the amount of the check back to cash and the appropriate account.

If the check is replaced with a new check file a "stop payment" order with the bank. (Keep in mind that the bank will assess a stop payment fee; only place stop payments on checks that are for more than the fee that will be assessed by your particular bank.)

X. PAYMENT FOR SERVICES

Any payments for services rendered must be made through the District payroll office unless the person performing the services is an independent contractor as defined by the Internal Revenue Service. (Only people who have an established business can be treated as independent contractors). Please refer to the District Business Procedures Manual for reference in determining if someone is an independent contractor.

TEMPORARY EMPLOYEE

Have the temporary employee complete an I-9 form and a W-4 form. Forward this information to the Human Resource/Benefits Office within three days of hiring the individual (hiring means agreeing to the terms of employment not the date the employee actually starts working). **ANY TEMPORARY EMPLOYEE WHO HAS NOT ALREADY BEEN FINGERPRINTED BY THE DISTRICT MUST BE FINGERPRINTED AT THE HUMAN RESOURCE/BENEFITS OFFICE BEFORE ACTUALLY STARTING WORK.**

Complete a time card for the individual for each time period and include the account code. Submit the time card to payroll with the report for additional compensation by the last working day of the month. Include the amount to be paid plus the FICA due with the check for any additional compensation. The employee will be paid on the 15th of the month following the

month in which the work was performed.

DISTRICT EMPLOYEE

Any employee who performs additional services is to be paid through payroll. (This includes teachers, custodians, secretaries, assistants, etc. - anyone who is currently a full or part time employee of the District in any capacity.)

There is only one option for paying employees for additional services. This is to increase their compensation by reporting the additional services to payroll so the compensation can be included in the employee's regular paycheck.

Document the additional services in accordance with building policy. Summarize the services rendered for the month on the "Additional Compensation for Employees Report" (See Appendix A). This form requires:

- If this employee works more than 20 hrs per week more than 5 months per year and is subject to PERSI,
- Employee's name,
- Employee's social security number,
- Date(s) services were performed,
- Brief description of services,
- Amount of additional compensation to be paid,
- Amount of Compensation Subject to PERSI,
- Signature of the employee acknowledging agreement with the information.
 - Total the amount of compensation due; calculate the amount of FICA taxes due on total compensation.
 - Total the amount of compensation for employees who are subject to PERSI contributions. Calculate the amount of PERSI contribution due.
 - Summarize the amount due by entering (a) compensation; (b) FICA as calculated; (c) PERSI as calculated and enter this as the "TOTAL DUE FOR MONTH".

The person in charge of the ASB funds and the principal or assistant principal must sign the form. (Use the same guidelines for authorized signatures as for signing checks, as this is substantially a disbursement of ASB funds.)

Prepare a check payable to the Independent School District of Boise City with the form for the total due for the amount of additional services reported for the month including the FICA and PERSI.

Send the report and the check to the accounting office by the second working day of the month. (The report must be in the District office by 5:00 p.m. on the second working day of the month in order to include the additional compensation in the appropriate paycheck. If the report is received after the second working day of the month, the employee will not be paid until the following month.)

The accounting department will credit an ASB payroll account with the check for the additional services, and the payroll department will charge an ASB payroll account for the same amount. Therefore, the net to the ASB account will be zero and is just a mechanism for recording the payments.

SPECIAL CASES

Athletic Officials

- *Senior High Varsity and Junior Varsity Athletic Officials* - Officials for varsity and junior varsity games provided by the District Three Advisory Board are to be paid directly through RefPay.
- *Junior High Athletic Officials* - Officials for Junior High games are paid through the District Office.

XI. FILING IRS FORM 1099

An IRS 1099 Form (See Appendix A) must be filed for any individual or unincorporated business that renders services or provides materials and labor for an amount greater than \$600 for the District as a whole in any calendar year. (This includes the varsity officials who are paid as independent contractors.) If the vendor's invoices clearly indicate they are incorporated or the company provides information stating they are incorporated, a 1099 Form is not required to be filed.

In order to ensure the District is complying with the IRS regulations, information for each ASB fund is to be accumulated and then combined with District information.

- Send a Form W-9 to each vendor who is providing services or labor and materials. The IRS W-9 Form is the official way to request the Social Security or Employer ID number. If an incorrect Social Security number or Employer ID number is filed, there will be a fine of \$50 per 1099 to the ASB fund. If we can show that we have a Form W-9 provided by the vendor, the IRS must waive the penalty.
- The vendor should be assigned an appropriate code in the computer system for each independent contractor. This will allow for a generated report at the end of the calendar year for all vendors designated as independent contractors showing the total amount paid during the calendar year. Enter the Social Security or Employer ID number and correct name and address in the file for the vendor.
- After December 31, run a report showing the payments to all the vendors marked as an independent contractor. The report should include the name, social security number or employer ID number, and address for the vendor. Send the report and the Forms W-9 for each vendor to the Supervisor of Accounting in the District Accounting Office.
- The District Accounting Office will add the amount paid to each vendor at each school to determine which vendors received \$600 compensation and will prepare a Form 1099 for any vendor with a total of \$600 from all sources in the District.

XII. BANKING PRACTICES

BANK ACCOUNTS

Each school shall have only one checking account. The bank account title and all checks and deposit slips must clearly indicate that these are student funds. All funds received will be deposited into this account.

Only Student Funds that come under the jurisdiction of the Board of Trustees of the District may be recorded in this account. Transactions controlled by outside organizations including PTAs, PTO's, Booster Clubs, and school lunch must be handled through separate bank accounts. This includes the school social accounts. No social account money should be included with the District's ASB accounts.

AUTHORIZED SIGNATURES

Two individuals specifically authorized by the District's Board of Trustees must sign all Secondary School Fund checks. The authorized individuals include "assistant treasurers" and "designated counter signers". A check may be signed by any two assistant treasurers or by an assistant treasurer and a designated counter signer. (At least one of the signatures on the check must be that of an assistant treasurer.) Under no circumstances shall checks be pre-signed.

RETURNED CHECKS

Occasionally the bank, because of insufficient funds, a closed account, or improper signature returns a check deposited.

- Notify the maker of the check immediately and request that it be redeemed with cash. Returned checks should not be redeposited more than twice.
- Do not return the check to the maker except in return for cash.
- Make every effort to collect the funds from the maker.
- If unable to collect the funds, reduce the appropriate account by transferring the check to the returned check account on the computer.
- If the check is subsequently made good by payment of cash, issue a receipt from the computer for the returned check.

BANK RECONCILIATION

Upon receipt of the monthly bank statement, it will be immediately given to the principal who will open and review it before giving it to the bookkeeper for reconciliation. The principal should review the cancelled checks and timeliness of deposits.

The bank statement is to be reconciled to the general ledger cash balance as soon as possible after the bank statement is received. The bank reconciliation form and outstanding checklist should be completed and signed by the bookkeeper and the principal (or an individual designated by the principal). A copy of the signed reconciliation should be retained as a permanent record and sent to the District Accounting Office.

The primary goal of the ASB investment policy is to maximize return on idle cash while ensuring **the safety of the invested principal and providing for adequate liquidity.**

- Schools are only authorized to use the State Treasurer Local Government Investment Pool (LGIP) for investment activities. No other investment accounts are authorized.
 - In order to open an account with the State Treasurer, call the Treasurer's office (332-2900) or go online to access appropriate forms.

XIII. SALES TAX

The Independent School District of Boise City is a governmental agency that is exempt from Idaho State Sales tax for those items purchased and used by the District. Any items we sell or rent to students, parents, or the general public is subject to Idaho State Sales tax. We are responsible for collecting those taxes and remitting them to the State of Idaho each month. If you are unsure if a sale or revenue receipt is taxable, contact the District Business Office.

PURCHASES

In order to purchase items without paying sales tax we must complete an ST101 for each vendor. The ST101 is good for the life of our relationship with the vendors. (Vendors have been advised to update their files periodically, so if a vendor requests an ST101 each year, please complete it.)

NOTE: If you purchase an item from a vendor with your own funds, you must pay sales tax on that purchase even if you are going to be reimbursed by the District. The Idaho State Tax law treats this type of transaction as a purchase by an individual not as a purchase by the District.

SALES

If we sell or rent any item to a third party (students, parents, teachers, and the general public) we must comply with the Idaho State sales tax law and remit the appropriate sales tax. Sales include activity tickets, admission fees for dances and athletic events, etc. Rentals that are taxable include rental of uniforms, band and orchestra instruments, and facilities.

DONATIONS

Any funds received that are clearly donations must be identified in the accounting records as donations. If you require a "donation" for admission to an event, it ceases to be a donation and becomes an admission charge. Admission charges are taxable.

SALES TO ORGANIZATIONS

If you purchase goods and sell them to another organization, such as a PTA, PTO, or Booster Club, you must: (1) ensure that the organization has a current sales tax permit and obtain a completed ST101 for each organization. The ST101 must be retained as part of the accounting records OR (2) if the organization does not have a sales tax permit; you must charge the organization sales tax and remit the sales tax collected to the District office in compliance with procedures described below. (Please note, the organization is still responsible for sales tax on the final sales price and is legally obligated to pay the additional tax to the State. Just paying sales tax on the amount of the purchase does not meet the legal requirements.)

SALES TO STUDENTS, PARENTS AND GENERAL PUBLIC

Funds received from the sale of goods, the sale of activity cards, and charges for admission must be clearly identified in the accounting records. Taxes are to be collected and remitted each

month. Procedures are as follows:

- Identify each sale and the total funds collected.
- Calculate the sales tax due. Total collected divided by one plus the sales tax rate equals taxable sales. Taxable sales times the tax rate equals sales tax due.

- **EXAMPLE:**

TOTAL COLLECTED= \$522.28
SALES TAX RATE= 6%
TAXABLE SALE = \$492.72 (522.28/1.06=492.72)
SALES TAX DUE = \$29.56 (492.72*.06=29.56)

- Allocate cash to pay sales taxes to a "SALES TAX DUE" account in accounting records so the funds are identified and available to pay the tax.
- At the end of the month, summarize all sales and complete the MONTHLY SALES TAX REPORT for the month. (See Appendix A)
- Sign the MONTHLY SALES TAX REPORT FORM and submit it the appropriate individual for approval.
- Send the MONTHLY SALES TAX REPORT and a check for the amount of the taxes due to the District accounting office no later than the 12th of the month.
- A completed MONTHLY SALES TAX REPORT must be submitted at the end of each month EVEN IF YOU HAD NO TAXABLE SALES. If your school is closed for the summer vacation, please complete a form in advance for the months of closure and submit the forms to accounting before leaving for summer vacation.

XIV. FINANCIAL REPORTS

MONTHLY REPORTS

Each month the following reports should be prepared and retained:

- Trial Balance
- Accounts Summary
- Transaction Register

MONTHLY REPORTS TO BOARD OF TRUSTEES

Each month a summary statement of cash receipts and disbursements must be prepared for the Board of Trustees.

- Using the computer software, summarize the receipts and disbursements for the month.
- Agree the beginning cash balance for the month to the ending cash balance for the prior month. (If there are any differences due to corrections, attach an explanation to the report.)
- Add up the total receipts shown on the report and agree amount to total shown. Add up total disbursements shown on the report and agree amount to total shown. (These must

agree; if they are out of balance, there is something out of balance in the general ledger.) Agree the total amount of cash and investments to total per your records.

- Send a copy of the report to the Supervisor of Accounting in the District Accounting office by the Wednesday before the first meeting of the Board of Trustees for the month. (Retain a copy for files.)

Activity Reports

Each month, print a copy of the encumbrance report for each club or organization. Distribute the report to each club or organization sponsor (or the appropriate administrator in charge of the account). Requests that the person reviews the report, note any discrepancies, sign the report, and return the report to the office. (You may consider establishing a time limit, such as within 10 days.) Retain these reports for the fiscal year. (The purpose of these reports is to provide a control over the receipts and disbursements from each account; the auditors may review these reports during the annual audit.)

Audits

Annual Audit

The Independent Auditor at the end of each fiscal year will make an annual audit at the school.

All records should be kept current and in good order for a period of five years.

The independent auditors will request specific schedules to be prepared for the annual audit. The schedule requests will be delivered to the schools no later than May 15 of each year to allow sufficient time for preparation of the schedules before the audit begins.

Internal Audits

Change of Principal

All Secondary School Fund records must be audited when the school principal is changed. A three-week notice should be submitted to the Administrator of Business Operations to allow time to prepare for the audit. The incoming principal should review the results of the audit. (If the change of principal occurs at the end of the fiscal year (June 30) the annual audit prepared by the auditors will be used; if the change occurs at any other time, a team of District employees will prepare the audit.)

Change of Financial Clerk

All Secondary School Fund records must be audited when a change of financial clerk occurs. This will assure the incoming party that the records are in acceptable order when the transfer of duties is made. A three-week notice should be submitted to the Administrator of Business Operations to allow time to prepare for the audit. (If the change of principal occurs at the end of the fiscal year (June 30) the annual audit prepared by the auditors will be used; if the change occurs at any other time, a team of District employees will prepare the audit.)

Record Retention

All records should be kept current and in good order for a period of five years and be available for audit at any time. All schools should have vendor files that include the following items: a copy of the check issued, a copy of the invoice, a copy of the purchase order showing authorization to purchase, and a receiving document.

XV. MISCELLANEOUS

BOARD DIRECTION

- Money collected should be used for purpose that it was collected.
- Schools should not use student funds for faculty items.
- Fees charged should be closely tied to the actual cost of the item.
- Schools should not build up excessive fund balances in the ASB accounts.

FUNDRAISING

The principal must approve all fundraising activities.

TRANSFERS

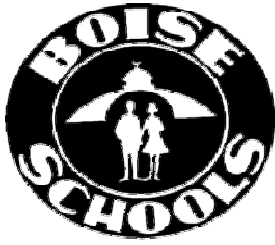
All transfers from one club account to another must be submitted by the initiating advisor and must be in writing.

CARRYOVERS

Any club or organization having funds remaining at the end of the fiscal year may submit a written request to the principal to allow the funds to be carried over to the next fiscal year. The request should document the reason the organization has funds remaining (i.e. a large fundraising effort late in the year) and the anticipated type of expenditure to be made in the next year. The principal must approve or deny the request and return a copy of the request to the originator and send a copy to the person in charge of the ASB funds.

APPENDIX A

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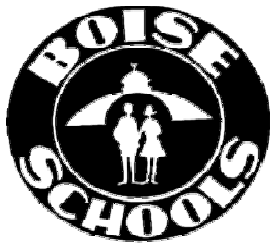


**INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
GL CHART OF ACCOUNTS - SUMMARY LISTING**
Sort By Account Number
GL Account and Description

10-XXX-XX	CASH IN BANK	41-XXX-XX	FOOTBALL FUNDRAISER
10-XXX-XX	PETTY CASH	41-XXX-XX	GOLF
10-XXX-XX	INVESTMENTS	41-XXX-XX	GOLF FUNDRAISER
10-XXX-XX	ADVANCED CHANGE	41-XXX-XX	SOFTBALL
		41-XXX-XX	SOFTBALL FUNDRAISER
20-XXX-XX	SALES TAX	41-XXX-XX	TENNIS
		41-XXX-XX	TENNIS FUNDRAISER
21-XXX-XX	INVESTMENT TRANSFERS	41-XXX-XX	TRACK
		41-XXX-XX	TRACK FUNDRAISER
30-XXX-XX	DUE TO STUDENT BODY	41-XXX-XX	TRAINING SUPPLIES
		41-XXX-XX	TRAINING SUPPLIES-FNDR
40-XXX-XX	GENERAL	41-XXX-XX	VOLLEYBALL
40-XXX-XX	CASH OVER & SHORT	41-XXX-XX	VB FUNDRAISER
40-XXX-XX	ADMIN/STUDENT	41-XXX-XX	WRESTLING
40-XXX-XX	ASB GENERAL/ACTIVITY CARDS	41-XXX-XX	WRESTLING FUNDRAISER
40-XXX-XX	REPLACEMENT ID CARDS	41-XXX-XX	SOCCER BOYS
40-XXX-XX	STUDENT STORE	41-XXX-XX	SOCCER BOYS FUNDRAISER
40-XXX-XX	PARKING PERMITS	41-XXX-XX	SOCCER GIRLS
40-XXX-XX	INTEREST INCOME-STATE	41-XXX-XX	SOCCER GIRLS FUNDRAISER
40-XXX-XX	BANK CHARGES	41-XXX-XX	ATHLETIC DIRECTOR FUND
40-XXX-XX	COMMISSION	41-XXX-XX	GOLDEN EAGLE PASS CLUB
40-XXX-XX	CONCESSIONS	41-XXX-XX	GOLDEN GIRLS
40-XXX-XX	BUS REPAYMENT		
40-XXX-XX	INSTRUCTIONAL SUPPLIES	42-XXX-XX	CLUBS AND ORGANIZATIONS
40-XXX-XX	STUDENT ASSISTANCE/EAGLES	42-XXX-XX	DEBATE
		42-XXX-XX	DODGEBALL CLUB
41-XXX-XX	ATHLETICS/ATHLETIC ACTIVITIES	42-XXX-XX	DRAMA
41-XXX-XX	BASEBALL	42-XXX-XX	VARIETY SHOW
41-XXX-XX	BASEBALL FUNDRAISER	42-XXX-XX	FRENCH CLUB
41-XXX-XX	BASKETBALL BOYS	42-XXX-XX	GERMAN CLUB
41-XXX-XX	BBALL BOYS FUNDRAISER	42-XXX-XX	FCCLA
41-XXX-XX	BASKETBALL GIRLS	42-XXX-XX	CHILD DEV PLAYSCHOOL
41-XXX-XX	BBALL GIRLS FUNDRAISER	42-XXX-XX	VIDEO PRODUCTION CLUB
41-XXX-XX	CHEERLEADERS	42-XXX-XX	KEY CLUB
41-XXX-XX	CHEERLEADERS FNDRAISING	42-XXX-XX	R O T C
41-XXX-XX	CROSS COUNTRY	42-XXX-XX	D E C A
41-XXX-XX	X COUNTRY FUNDRAISER	42-XXX-XX	NATIONAL HONOR SOCIETY
41-XXX-XX	FOOTBALL	42-XXX-XX	BUSINESS PROF OF AMERICA
42-XXX-XX	BEAN BOX	47-XXX-XX	STUDENT HOLDING
42-XXX-XX	PHYSICS CLUB	47-XXX-XX	PSAT TESTING
42-XXX-XX	STUDENT COUNCIL	47-XXX-XX	UNITED WAY
42-XXX-XX	LATIN CLUB	47-XXX-XX	UNICEF DONATIONS
42-XXX-XX	SPANISH CLUB		
42-XXX-XX	SEAL	48-XXX-XX	FINES
42-XXX-XX	ENVIRONMENTAL CONSCIENCE	48-XXX-XX	LIBRARY
		48-XXX-XX	BOOKFINES
43-XXX-XX	CLASSES	48-XXX-XX	FINES/COURT RESTITUTION

43-XXX-XX	PROM
43-XXX-XX	JUNIOR CLASS
43-XXX-XX	SENIOR CLASS
43-XXX-XX	SOPH. CLASS
44-XXX-XX	MUSIC
44-XXX-XX	CHOIR
44-XXX-XX	BAND/INACTIVE ACCT
44-XXX-XX	BAND FUNDRAISING
44-XXX-XX	ORCHESTRA
44-XXX-XX	COLOR GUARD
44-XXX-XX	MUSIC REVENUE
45-XXX-XX	PUBLICATIONS
45-XXX-XX	FLIGHT
45-XXX-XX	FLIGHT FUNDRAISER
45-XXX-XX	YEARBOOK
46-XXX-XX	CLASS FEES
46-XXX-XX	ART
46-XXX-XX	ART-RICH
46-XXX-XX	FACS
46-XXX-XX	BUSSINESS DEPT
46-XXX-XX	CERAMICS
46-XXX-XX	PHOTOGRAPHY CLASS
46-XXX-XX	LIFE SPORTS
46-XXX-XX	TECHNOLOGY EDUCATION
46-XXX-XX	PE LOCKS
46-XXX-XX	HORTICULTURE
46-XXX-XX	VIDEO PRODUCTION LAB FEES
47-XXX-XX	HOLDING
47-XXX-XX	IDLA
47-XXX-XX	REFUNDS TO STUDENTS
47-XXX-XX	AP TESTING
47-XXX-XX	NURSE
47-XXX-XX	RETURNED CHECKS
47-XXX-XX	FACULTY HOLDING

48-XXX-XX	BOOK PROCESSING FEES
48-XXX-XX	PARKING FINES
49-XXX-XX	SPECIAL CLEARING
49-XXX-XX	DIST III TOURNAMENT
49-XXX-XX	STATE TOURNAMENT
49-XXX-XX	PNW
50-XXX-XX	BUILDING/GENERAL
50-XXX-XX	AP TESTING REBATE
50-XXX-XX	PSAT TESTING REBATE
50-XXX-XX	ADMIN FACULTY/STAFF
50-XXX-XX	BUILDING FUND
50-XXX-XX	CARDIO ROOM
51-XXX-XX	DONATIONS/GRANTS SCHOLARSHIPS
51-XXX-XX	ASB MISC - DONATIONS
51-XXX-XX	ASB AUCTION
51-XXX-XX	GRANTS
51-XXX-XX	SCHOLARSHIPS



**INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
ADDITIONAL COMPENSATION FOR EMPLOYEES REPORT**

NAME OF SCHOOL _____

REPORT FOR MONTH OF _____

Is Employee subject to Pers Yes/No	Name of Employee (as it appears on payroll records) (Column A)	Employee Number (Column B)	Amount of Compensation (Column C)	Compensation Subject to PERS (Column D)	Date Services Perfomed	Purpose for Compensation	Employee Signature

Total Compensation
Benefit Rate
Compensation times Benefit Rate

0.0765	0.1039
FICA	PERSI

Any district employee that works more than 20 hours per week for more than five months per year, must have their compensation subject to PERSI. All compensation paid to an eligible employee is subject to the PERSI calculation. Identify in the first column if the employee is subject to PERSI. All compensation is subject to FICA.

Compensation (from above)

FICA Due (from calculation above)

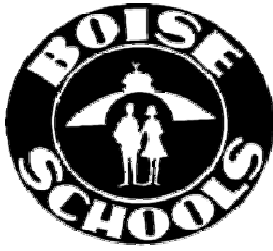
PERS Due (from calculation above)

TOTAL DUE FOR MONTH

This form must be sent to the Accounting Office with a check for the additional compensation and benefit money due. The check should be made payable to the Boise School District. This form and check must be in the Accounting Office by the 3rd working day of the month in order to be included in the payroll for that month.

Authorized Signature (ASB Check Signer)

Authorized Signature (ASB Check Signer)



INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
CASH COUNT DEPOSIT
Please Complete All Information

Taxable: Yes No

Date

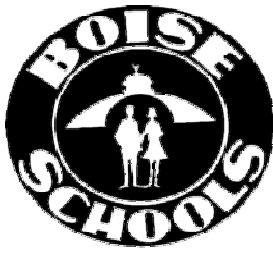
Depositor's Name

Account Name

Money Generated From

Checks	\$	_____
Twenties	\$	_____
Tens	\$	_____
Fives	\$	_____
Ones	\$	_____
Halves	\$	_____
Quarters	\$	_____
Dimes	\$	_____
Nickels	\$	_____
Pennies	\$	_____
<i>Total</i>	\$	_____

Rubber band ones in bundles of 25
Use coin wrappers for full rolls of change
Write account name in memo field of all checks



**INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
FUND RAISING APPROVAL**

Club/Organization

Date(s) of Fundraiser

Vendor

List the exact product(s) to be sold

Anticipated Profits

Sponsor/Adult

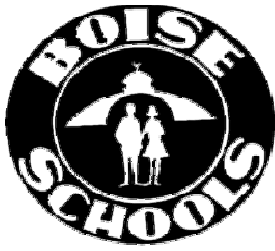
Sponsor/Adult Phone Number

Is this a Booster Club Fund Raiser: _____

Activities Office Use Only:

Approved

Disapproved



INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
MONTHLY SALES TAX REPORT

School Name: _____ For Month of: _____

REGULAR SALES

VENDING MACHINE SALES

1. Total collected from sales	<input type="text" value="\$"/>	4. Total Cost of Goods Sold	<input type="text" value="\$"/>
2. Taxable Sales (line 1 divided by 1.06)	<input type="text" value="\$"/>	5. Multiply Line 4 times 117% to get taxable sales for vending machines.	<input type="text" value="\$"/>
3. Regular Sales Tax due (6 of line 2)	<input type="text" value="\$"/>	6. Vending Sales Tax due (6% of line 5)	<input type="text" value="\$"/>

TOTAL SALES TAX DUE FOR THE MONTH (add line 3 and line 6)

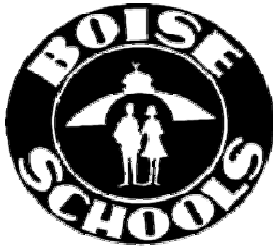
NO TAXABLE SALES WERE MADE DURING THE MONTH
(check box if no taxable sales)

I have reviewed the accounting records for the month and to the best of my knowledge and belief, the above information reflects the total sales and sales tax due for the month in accordance with District procedures.

Principal/Supervisor Signature

Date

Report Due to the Accounting Office by the 12th of Each Month



**INDEPENDENT SCHOOL DISTRICT OF BOICE CITY
REQUEST FOR QUOTATION
For Purchases Between \$5,000 - \$14,999**

Quotation Due Date

School Requesting Quote

School Fax Number

Brief Description of Item(s) Being Quoted: _____

Item(s) Number

Item(s) Price *(Must be FOB Pricing)*

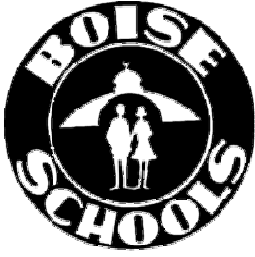
Item(s) Description: _____

Vendors Name

Estimated Delivery Date

Authorized Signature

Date



INDEPENDENT SCHOOL DISTRICT OF BOISE CITY EMPLOYEE vs. CONTRACTOR

The following guidelines should be used as a reasonable basis test to assist you in determining whether to treat an individual as an Employee or Independent Contractor. Remember that consistency is the key to being in IRS compliance. Once a determination is made, you must treat all similarly situated workers the same.

EMPLOYEE

RIGHT TO CONTROL

If the employer has the right to control what work will be done and how that work will be done then the employee/employer relationship exists.

BEHAVIORAL CONTROLS

Level of instruction: Evidence that the worker is subject to detailed instructions about when, where and how to work tends to show that the worker is an employee.

Level of Training Provided: An employment relationship is indicated where the business provides training regarding particular procedures to be followed and methods to be used in performing the work.

FINANCIAL CONTROLS

Employees typically DO NOT:

- Have unreimbursed business expenses.
- Have a significant financial investment in the facilities or business.
- Offer their services to the public at large.
- Realize a profit or incur a loss.

INDEPENDENT CONTRACTOR

RIGHT TO CONTROL

If the employer only dictates the end result of the work that is to be accomplished and does not dictate the details or the method that is to be used, an employee/employer relationship is not evident.

BEHAVIORAL CONTROLS

Level of instruction: If the employer has given up the right to control the details of the worker's performance, an employee/employer relationship is not evident.

Level of Training Provided: Independent contractors generally rely on their own methods and do not receive training from the employer.

FINANCIAL CONTROLS

Independent Contracts typically:

- Have unreimbursed business expenses.
- Have a significant financial investment in the facilities or business.
- Offer their services to the public at large.
- Can realize a profit or incur a loss.

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.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
	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 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 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).

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 4.

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.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

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.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

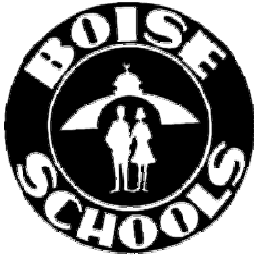
⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.



**INDEPENDENT SCHOOL DISTRICT OF BOISE CITY
FRAUD CERTIFICATION**

Type of Certification:

___ Initial certification Date: _____

___ Annual certification Date: _____

The undersigned employee of Boise Independent School District hereby certifies as follows:

I have not and/or will not engage in any fraudulent activity to gain advantage for myself, another person or persons, or any resident through willful deceit, trickery or dishonesty. I hereby certify that I will not and/or have not engaged in any of the following activities:

- Theft
- Embezzlement
- Bribery or Kickbacks
- Personal gain through unauthorized charges to residents
- Forgery of any document
- Alteration, destruction or concealment of documents
- Bid rigging
- Making false claims or statements
- Personal gain through insider information or conflicts of interest
- Unauthorized personal use of Boise Independent School District’s equipment (maintenance equipment, machinery, vehicles or tools)
- Temporarily misappropriating funds for personal use (i.e. borrowing and repaying petty cash or other cash received)
- Any activity designed to defraud Boise Independent School District

I further certify that I have and/or will strictly follow all company policies and procedures as set forth in the Boise School District Business Policy and Procedures Manual, ASB manual or Employee Handbook (if applicable).

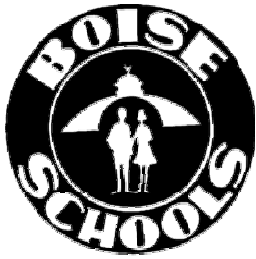
I hereby agree that I will immediately report, to my supervisor or the Director of Human Resources or the District Finance Officer, any instances or suspicions of fraud or other criminal activity by staff where I am employed.

Signed as of the date written above;

Employee’s Signature

Location (s)

Print Employee’s Name



**INDEPENDENT SCHOOL DISTRICT OF BOISE CITY
SENIOR AND JUNIOR HIGH SCHOOL BUSINESS OFFICE/ASB FUND
MANAGEMENT PROCEDURES****

Please familiarize yourself with the following procedures. If you are unsure about the best way to handle any given situation please ask ahead of time. Your cooperation and compliance is greatly appreciated and keeps things running smoothly.

PURCHASE ORDERS

Purchase order request forms are available in the business office as well as athletic director's office. If funds are available your request will be approved, the purchase order will be placed in your mailbox and you may proceed with purchasing. Do NOT purchase items until this process has taken place. This includes fundraising items as well. When an exact amount is not known you may estimate the cost.

CHECK REQUESTS

There are times when a purchase order is not accepted and you need to request a check instead. Please fill out the check request form and attach an invoice, receipt or other kind of documentation. When requesting checks for tournaments or camps email invite or copy of your registration form will suffice. After administrative approval the check will be written and placed in your box unless you indicate it to be mailed out.

REVENUE

All money turned into the business office should have a deposit slip included. Please fill out completely and sign your name. Do not leave money in classrooms, desk drawers, offices, etc. You can never make "too many" deposits. If you are collecting money for something and are not ready to make an official deposit it can always be labeled and locked up in the safe for your convenience. No monies are to be taken out of the cash box to pay for supplies or to pay workers.

ATHLETIC BUDGETS

Athletic budget amounts are determined by the Athletic Director and Principal. After summer registration the money will be transferred into your account.

CLASS FEES

First semester class fees will be collected during summer registration and second semester fees will be paid directly to the business office by students and parents. Teachers should not be collecting class fees. Students who do not pay their class fees will be issued a fine card by the classroom teacher. Student generated funds are to be spent on the current students enrolled in your class and do not carry over from year to year.

TAX EXEMPT STATUS

Only purchases made through the business office qualify for the tax exempt status. Parent groups may not use the School District tax ID number for purchases that are not run through the school. Please make every effort to pass this information on to parents, assistant coaches, etc.

GFT CARDS

Gift cards can not be purchased in excess of \$25.00

TAX EXEMPT STATUS

Only purchases made through the business office qualify for the tax exempt status. Parent groups may not use our tax ID number for purchases that are not run through the school. Please make every effort to pass this information on to parents, assistant coaches, etc.

FUNDRAISERS

All fundraising endeavors must have prior approval by the Athletic Director and Principal before beginning (this applies to all groups’ not just athletics). A fundraiser approval form is available in the business office as well as athletic director’s office.

PAYMENT FOR SERVICES

Wages earned by employees while working school activities must be paid through the District payroll office. Submit the information to the school business office by the last day of the month to be included in the following month’s paycheck. Independent contractors can be written a check after filling out aW-9 (See Appendix).

CASH ADVANCE

A cash advance can be made for traveling as long as the receipts and leftover money are submitted upon return. A cash disbursement form can be used when distributing small amounts of money to your students or team.

STUDENT INVOLVEMENT

There are many times when students are involved in the collection of funds, etc. While it can be a real learning experience for them we must remember that the final responsibility lies with the coach/teacher/advisor/staff member. Please remember to keep student expectations equal to their maturity level.

****Please feel comfortable in asking questions. We are here to assist you in managing your account.**

I attended a review of the procedures for handling ASB funds for Boise School District Secondary Schools. I have read and understand the cash and disbursement procedures as well as the fundraising information and I agree to comply with the guidelines.

Name _____

Date _____

Site _____