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# FINANCE

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## **Accounts Payable Services**

The accounts payable service is delivered from the Division Office. All invoices and expense claims are prepared for payment by the accounts payable department.

### **Invoices**

In the preparation for payment of invoices, the following documents are required from schools:

1. Copy of the invoice authorized by the Principal/Manager.
2. Batch report signed off by the Administrator/Manager.
3. The person who verifies the goods received on the packing slip should date and sign the slip.
4. When a school authorizes other purchases such as contracted services, a letter or memo should accompany the purchase order verifying that the work is satisfactory.
5. If a school wants to withhold funds on an invoice due to shortage in goods received or incomplete or substandard work on contracted services, a letter or memo should be written to the vendor and a copy sent to the accounts payable department.

### **Travel Expense Claims**

The accounts payable department processes travel expense claims.

#### **GUIDELINES:**

##### **Mileage**

Reimbursement of mileage is based on a per kilometer driven basis. Claims for kilometers driven should be the lesser of:

- i) Distance from employee's normal place of work to the location, return;  
or
- ii) actual distance driven.

For example, an employee works in Fort Vermilion but lives in Rocky Lane. A meeting is scheduled in La Crete. In this case, a claim for the distance to and from La Crete from Fort Vermilion would be accepted. If however, the meeting was in High Level, and the employee did not report to work prior to attending the meeting, the employee would charge the rate from their home to High Level.

If an employee reports to work and must travel for business to their home community (and does not return), then the employee shall not charge or receive reimbursement.

All subject to using personal vehicle for divisional business.

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### **Extraordinary Mileage**

Employees who are required to report to work after hours or on weekends to perform official functions may claim mileage from their home to place of work. The jurisdiction does not reimburse travel costs for employees to travel from their home to place of work within normal hours of operations.

### **Air Travel vs. Mileage**

Employees who elect to drive rather than fly shall claim the lesser of:

- i) divisional cost to fly as established from time to time, including travel to the airport; or
- ii) actual distance driven at the established rate per kilometer.

### **Meals**

Meal reimbursement is based on authorized amount as stated on expense claim form. It is not necessary to provide receipts for meals.

### **Personal Expenditures**

Any purchases made of a personal nature i.e. movies or other entertainment will not be reimbursed.

### **Other Expenditures**

Any other authorized expenditure requires a copy of the receipt to be attached to the expense claim. If there are no receipts supplied the Division will not reimburse that portion of the claim.

Please ensure the travel expense claims are coded to the appropriate expense account and are authorized by the appropriate supervisor. Expense claims not containing the proper authorization will not be reimbursed. **Any expense claim submitted to Division Office 90 days after encumbrances will not be reimbursed**, as claims are to be submitted monthly. The travel expense claim form is found in FVSD Forms.

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## **Administrator / Manager Signing Authority**

### **Statement**

The purchasing and acquiring of goods and services is an important component of the operation of the Fort Vermilion School Division Board #52. We strive to achieve a standard of consistency across the division as it relates to educational principles and ethical standards. Please adhere to the following guidelines going forward in order to deliver on this consistency across the division.

### **Target Audience**

- All Principals
- All Managers/Supervisors
- All staff who purchase goods and/or services

### **Purpose**

The purpose of this regulation is to establish operational guidelines and procedures for open and accountable purchasing of goods and services for the Fort Vermilion School Division and each individual school and department that operates within our division.

### **Regulations**

This regulation applies to all purchases of goods and services by the Fort Vermilion School Division, regardless of the source of revenue. This includes purchases using provincial funding, school generated funds, and donations from parents or others.

1. All contracts for purchase will not exceed a maximum length of (1) year unless approved by the Superintendent in consultation with the Secretary-Treasurer.
2. All goods that are purchased or received as donations by a school, program or service unit, are the legal property or responsibility of the Fort Vermilion School Division.
3. No employee shall accept gifts, gratuities or any form of compensation from vendors which could appear to compromise a purchasing decision.

### **Authority Levels**

1. Authority to requisition the purchase of goods and services is delegated to designated employees in all schools and service units within the Fort Vermilion School Division. The following authority levels apply to all purchases at FVSD. The dollar values do not include GST.
  - a. Principals may authorize up to \$10,000;
  - b. Information Technology Manager and Transportation Manager may authorize up to \$50,000;
  - c. Supervisor of Maintenance may authorize up to \$75,000;
  - d. Assistant Superintendent(s) may authorize up to \$20,000;

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- e. The Superintendent of Schools or the Secretary-Treasurer may authorize requisitions exceeding \$75,000.
2. These authority levels will also apply to any employees in acting positions as Principal, Assistant Superintendent Roles, Supervisors, Secretary-Treasurer and the Superintendent of Schools.
    - a. A principal may delegate purchasing decision authority to school staff up to a maximum of \$10,000;
    - b. The Superintendent, Assistant Superintendent(s) or the Secretary-Treasurer may delegate purchasing decision authorization up to \$20,000 to Executive Assistants and Assistant Secretary-Treasurer as may be required from time to time.
    - c. Splitting or dividing the purchase of goods or services in order to avoid exceeding an individual's authorized limit is prohibited.
  3. The funds for purchasing must be found in the appropriate capital or operating budget. The Secretary-Treasurer will make final approval of the process to finalize purchases.

#### **Methods of Purchasing**

1. Purchasing cards may be used for purchasing goods at a store or online store as long as it is accepted form of payment, up to maximum credit limit, provided it is still considered to be under their authorization limit.
2. Cheques and or Drafts are acceptable as long as they provide records for banking purposes.
3. All staff who purchase goods and services must ensure receipts are obtained and/or brief explanation of services contract explained in detail for auditing purposes.

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## Budget Control

It is expected that each school and department will budget appropriately and will report and monitor the receipt and disbursement of financial resources in a systematic way. This is to ensure that expenditures do not exceed available financial resources, and that disbursements are made in accordance with current school education plans.

### GUIDELINES:

1. The Secretary-Treasurer tables quarterly accrual based consolidated financial statements for the Board of Trustees. Quarterly receipts and monthly expenditure reports are also brought to the Board of Trustees. The reports include an analysis of any significant variations from the most recently approved budget.
2. School Principals and Department Managers are responsible for creating, implementing, monitoring and controlling their schools budgets. Expenditures shall not exceed available financial resources without approval from the Secretary-Treasurer and or Superintendent of Schools.
3. Financial reporting at the school level:
  - a. Principals shall ensure at a minimum the preparation of quarterly financial reports for presentation to staff and school council.
  - b. If requested by the Secretary-Treasurer copies of the required financial reports are to be forwarded to the Executive Assistant to the Secretary-Treasurer by the seventh day following the end of the quarter (Nov, Feb and May). The Secretary-Treasurer will report any significant budget performance problems or other material irregularities to the Board of Trustees.
  - c. The required financial reports:
    - a. Surplus/Deficit Report - an analysis of significant variances from the original operational budget, overall budget impact and any adjustments required to remain within available resources. (See School Surplus/Deficit Plan Sample in FVSD Appendices)
    - b. SGF (School Generated Funds) Report:
      - i. Trial Balance (Category): - analysis of revenues and expenditures as well as significant variances or issues arising from school activity funds.
      - ii. Note – Funds raised for a specific purpose must be spent for that purpose. If dollars remain, the fundraising group must provide permission to use the funds for another purpose. If not available the Administrator of the school will make a decision over the use best use of the funds.
  - d. Failure to provide the appropriate reports or demonstrate adequate control of a budget may result in financial restrictions being placed on the School Principal/Department Manager until adequate controls are achieved.



4. Standard for School Surplus Carryover
  - a. Schools are encouraged to use their annual allocations in the year that they are received to support student learning.
  - b. It is however recognized that from time to time schools will plan to use resources over multiple years to make purchases that they feel will best benefit students.
  - c. This is acceptable provided a plan is documented and submitted to the Secretary-Treasurer for approval.
  - d. Submissions will only be accepted at the following times:
    - a. Fall submission of the school's revised budget
    - b. Spring submission of the next school year's budget
  - e. Without written approval from the Secretary-Treasurer the following is the standard that can be carried over from year to year. The greater of:
    - a. 5% of the school's operational budget (not including certified staff allocated to the school) or
    - b. \$15,000
5. School Councils will be consulted about fundraising activities so as to give advice to the principal. Consultation will occur prior to the activities beginning.

## Budget Development

The annual budget, operating and capital sections are the resource allocation plan for implementing the Board of Trustees' goals, objectives and educational plan, within the limits of fiscal responsibility. The budget therefore serves as both a management tool and a fiscal control system.

The Fort Vermilion School Division has incorporated a site based budget model for all schools and departments.

### GUIDELINES:

1. Each school year the Board reviews and updates its Educational Plan.
2. Budget Development Cycle: (Please see FVSD Events Calendar for actual dates)

TIMELINE	SCHOOLS	DIVISION
February	Finalization of estimated student enrolment for upcoming school year	Review of budget guidelines, assumptions and Alberta Education Grant Allocations
April	Schools receive grant allocations	
April Board Meeting		Committee of the Whole: review of Draft Budget, revised assumptions and estimates
April	School Education Plans Due	
April	School Budgets and 5 Year Capital Plans Due	
May Board Meeting		Budget presented to the Board of Trustees for approval
May		Budget Report to Alberta Education
May 31 <sup>st</sup>	Request for School Surplus Carryover	
August 31 <sup>st</sup>		Fiscal Year End
September	Schools receive final financial result from previous year.	
September	Schools report on final results of the prior year	
September 30 <sup>th</sup>	Student Enrolment submitted to CO	



October	Nominal Roll submission to CO	Nominal Rolls submitted to appropriate First Nation
October	School Budgets Open for revisions	
October	Revised Budgets	
November COW		Draft Budget Update, Draft AERR and Draft Audited Financial Statement reviewed with Board of Trustees
November Board Meeting		Revised Budget, AERR and Audited Financial Statement presented to Board of Trustees for Approval.
November 30 <sup>th</sup>		Budget Update, AERR and Audited Financial Statement submitted to Alberta Education.

All dates are approximate and actual dates will be communicated annually.

Alberta Education advises school boards throughout the Province in the months of February or March of their grant allocations for the upcoming year. Once grant allocations are known the Fort Vermilion School Division prepares the divisional budget for the next fiscal year. The above timeline may change depending on the timing of information received from Alberta Education.

### **Budget Modifications**

- ◆ At the end of October the following budget adjustments will be made:
  - 1) Actual FNMI Enrolment
  - 2) Actual ESL Enrolment
- ◆ Once school budget is finalized in October, administrators will be unable to make adjustments to budgeted amounts.

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## **Capital Plan**

Schools are responsible for the acquisition, repair and replacement of all furniture and equipment unless otherwise specified. An annual five year capital plan is to be submitted to the Division Office along with the annual budget. See FVSD Forms for the 5 Year Capital Plan Report sample and template.

Each school has a quota for computers that will be supplied by the technology department. Any addition of equipment required above and beyond the quota is the responsibility of the school. The Technology Department is to be used when the school desires to purchase technology equipment to ensure that it is compatible with the Division's current technology. The Technology Department will invoice the school for the costs associated with installation.

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## **Credit Enrolment Unit Reconciliation and Accountability**

School Divisions receive funding from Alberta Education based on the “**Funding Manual for School Authorities**” which is published annually. The largest source of revenues comes from what is called “**base allocations**”. At the high school level dollars are received on a “# of CEU’s completed” basis. As this is a major source of funding for the division and the direct impact on the number of CEU’s completed rests with the individual high schools, it is necessary to have a process that promotes awareness and accountability in this area. The process to promote awareness and bring to light any errors that may have occurred is what we call “**CEU Reconciliation**”. “**CEU Year End Adjustments**” is the process used to reward schools as well as hold them accountable for the CEU’s completed at their school.

### **CEU Reconciliation**

This process will compare the data that has been entered at the individual High School regarding the CEU’s earned for each student, with the information that Alberta Education has received for each student.

This process will highlight any differences between the information held at the school and that held at Alberta Education. It will also provide information on the CEU’s that the division is not receiving funding for.

It is the responsibility of the administration of the school to follow up on why funding is not being received for these CEU’s and to fulfill the requirements necessary to acquire the funding if available.

Administrators will be able to perform these reconciliations two times a year as this is when the information is made available by Alberta Education. 1<sup>st</sup> Semester – March 15<sup>th</sup>; 2<sup>nd</sup> Semester – August 15<sup>th</sup>. Please see the Leadership Team Calendar for the dates designated to perform these reconciliations.

Instructions on how to perform the CEU reconciliation can be found in FVSD Appendices – CEU – Funding Event System. Contact the IT department if you need assistance.

If you are not set up on the Alberta Education Extranet - “Funding Event System” application you will need to be before you start. Contact the Secretary-Treasurer via email to be set up.

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## **Disposition of Personal Property**

From time to time schools or departments may look at disposing of personal property that is no longer of service to the school or department. The Fort Vermilion School Division must ensure that we follow the Disposition of Property Regulation 181/2010 during this process. It states that if a Board intends to sell an item of personal property that has a value of more than \$10,000, the Board must conduct the sale in accordance with the regulations found online on Alberta's Queen's Printer [www.qp.alberta.ca](http://www.qp.alberta.ca) .

Prior to the disposal of personal property if it is deemed to be of usable value by another school or department, email a description of item(s) to the Leadership Team to see if there is any interest internally. If there is no interest internally proceed with the disposal of the personal property.

In cases where personal property is being disposed is valued under \$10,000 the Fort Vermilion School Division will continue to follow the spirit of the regulations. The sale of the personal property valued between \$3,000 to \$9,999 must be conducted by tender. The Board shall advertise the sale at least twice in a newspaper circulating in the Division prior to the sale. The Board may only sell the personal property if the tender is reasonable in the opinion of the Secretary-Treasurer. All tenders will be handled through the office of the Secretary-Treasurer.

In cases where personal property is being disposed is valued less than \$3,000, it must be sold by public auction. If the perceived value of an item is not easily determined the valuation will be made by the Secretary-Treasurer. At a minimum annually each spring the Maintenance Department will transport personal property to a public auction to be sold.

As the funds used to purchase the personal property are derived from public funds we must ensure that the public has an equal opportunity for all items being sold.

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## **Financial Accountability**

Financial accountability is a responsibility of each school and support department of the School Division. The allocation of financial resources by the Division's annual budget to site budgets reflects this distribution of responsibility. Final responsibility at each school or department rests with the principal or manager responsible for that site.

The Division's guidelines on decision making in a site-based environment expect that other staff and stakeholders share in this responsibility. The administrators will use a collaborative process involving the school staff and school council in building the annual budget. Staff and school council provide input into where the available resources should be allocated. The administrators of the school have the final say as to where the dollars will be allocated.

The schools annual budget must be linked to the school education plan. The school education plan document provides space to record the resources planned to accomplish the school goals.

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## **Gift Cards**

FVSD Schools have student recognition programs and in some situations Gift Cards are used as a reward. As Gift Cards are in all essence another form of cash FVSD requires internal controls to ensure that safekeeping of said Gift Cards. When Gift Cards are purchased they will be stored in the Schools safe and all information inputted into a Divisional Gift Card Tracking form. (see FVSD Forms) During Internal Audits the Assistant Secretary-Treasurer will be reviewing the Gift Card documentation to ensure proper security measures are in place and being followed.

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## **Payroll and Benefits Services**

The payroll and benefit services are centralized at Central Office.

### **Payroll**

The payroll service is responsible for the timely pay of all salary and casual employees. Please refer to the Personnel section for documents that are required to ensure the accuracy of payroll information.

The payroll service is responsible for providing information to the Teachers Retirement Fund on the monthly pension deductions and teacher days paid.

The payroll service is responsible to answer any inquiries employees may have on their earnings statement.

Payroll services will provide salary verification to financial institutions and other parties to which employees have authorized this information be released to. Employee authorization may be provided to payroll services in written or verbal format. Payroll will prepare a response letter with the applicable information, scan it and email directly to the individual requesting the information.

The schools are required to use the attendance management software for the entry of staff absences, substitutes and casual time.

### **Financial Compensation/Statements of Earnings**

Payroll will be released to the employee's bank subject to proper authorization.

Payroll will be issued three (3) banking days prior to month end. When payroll is completed, employee statement of earnings are available online through the FVSD website.

All teachers resigning, or whose contract is terminated, shall receive all outstanding remuneration within seven (7) days less monies and/or financial obligations owed to the Board.

### **Benefits**

The benefits representative will be responsible for providing information to new staff regarding their benefit options and processing their requests as provided for under salary agreements and/or condition of employment. The benefits service will also process additions, deletions and changes to benefits coverage received from employee's presently on staff and will ensure the appropriate benefit provider is informed.

Certificated teaching staff will be provided with benefits as soon as their employment with the division begins. Support staff will be provided with benefits after their initial 3 month probationary period ends.

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Any employees concerned about their benefit coverage are encouraged to contact the benefits representative at the Division Office directly.



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## **Purchasing Process**

The Fort Vermilion School Division has always been a supporter of our local communities which includes our local vendors. In order to build upon this relationship, we have decided to implement a purchasing process to ensure that all our local vendors have every opportunity to offer their supplies and services across the Division.

- Any product or service of \$5,000 or greater will be listed on the division website ([www.fvsd.ab.ca](http://www.fvsd.ab.ca)).
- The posting will be advertised for a minimum of two weeks.
- Bid instructions will be outlined on each individual advertisement.
- All bids must be forwarded to the Secretary-Treasurer.
- After the bid deadline, all bids will be opened by the Secretary-Treasurer or designate.
- Factors such as cost, service quality and availability will be considered. The successful bidder may not be the lowest bidder.
- After review and the acceptance of the successful bid all vendors that submitted a bid will be notified.
- All bid results will be posted on our website.

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## Significant Accounting Practices

### School Funds

It is acknowledged that the schools will collect and dispense funds for both Divisional and school based purposes. The school administration is responsible for ensuring the appropriate collection and disbursement of all funds in its care as well as appropriate security of funds. Accounting of all funds shall be in accordance with generally accepted principles of accounting.

#### GUIDELINES:

1. Funds collected for transfer to the Division shall be receipted, recorded using School Cash Accounting Software, deposited intact in a school trust account under the control of the principal and transferred by cheque to the Division Office.
2. Funds collected for school level/student activities shall:
  - a. be receipted, recorded using School Cash Accounting Software , deposited intact in a bank account or accounts established for this purpose under the control of the principal or a staff member acting under his direction, from which appropriate disbursements may be made under the same authority. The schools are responsible for the annual maintenance fee for this software.
  - b. be used in an appropriate manner that will enhance and enrich the programs and activities offered at a school.
  - c. if funds have been collected for a specific purpose, those funds shall be disbursed for the purpose which they had been collected, unless the fund raising group agrees to transfer the use of some or all the funds to another purpose.
3. All school based bank accounts shall have 2 signing authorities.
4. The Assistant Secretary-Treasurer at his discretion will arrange for the internal audit of individual school financial records and processes and will submit a report on such audits.
5. Each school will be able to track and apply for partial reimbursement of Goods and Services Tax (GST) paid on all school/student expenditures subject to legislative provision of CRA. If a school chooses to exercise this option the school shall provide Central Office with a summary of GST expenses annually at year end and retain expense documentation to substantiate their claims. When the GST refund has been received the appropriate portion will be refunded to the school.

### Charitable Donations

Fort Vermilion School Division will acknowledge cash donations for the advancement of education within the Division by issuing receipts which may enable the donor to claim the donation as a tax deduction.

#### GUIDELINES:

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1. The administration of charitable donations shall be carried out under the direction of the Assistant Secretary-Treasurer in consultation with the Secretary-Treasurer.
  2. All cash donations received as donations eligible for income tax deduction must be for the advancement of education, specifically:
    - a. the establishment of student or staff scholarships, or other awards.
    - b. the purchase of capital equipment and furnishings.
    - c. enhancement of extra-curricular programs and activities.
  3. The Division welcomes gifts of books, equipment, furnishings and other materials that are suitable for the advancement of education. These donations will be valued as follows:
    - a. at the fair market value of the property if it is readily determinable.
    - b. in the absence of a readily determinable fair market value, the Secretary-Treasurer at his discretion, shall either set the value or obtain an independent appraisal of the value of the donated property.
  4. The following types of payments cannot be considered as donations eligible for income tax deductions:
    - a. tuition fees, or other payments for which any right, privilege, benefit or advantage may accrue to the donor.
    - b. payments to be used to purchase the services of staff, tutors or similar persons or to purchase books and other instructional materials which are normally paid for by way of fee or rental.
    - c. instructional materials fees or rentals for books, equipment or musical instruments.
    - d. where amounts cannot be identified as having been made by a particular donor.
    - e. donations of services or commodities.
    - f. amounts paid for tickets for bingo, lotteries, social functions, graduations, or similar activities.
  5. All donations must be for application with the Fort Vermilion School Division No 52 or to the benefit of students of the Fort Vermilion School Division No 52.
  6. All funds received shall be processed through the Board's regular accounting system, specifically identified and appropriately recorded
  7. Receipts for income tax purposes shall not be issued for donations of less than \$25.00.
  8. This guideline shall remain in effect only for that period of time that the Board continues to qualify for CRA tax exempt status as a charitable organization.

#### PROCEDURES:

1. All donations received are to be forwarded to the Assistant Secretary-Treasurer for consideration as a valid donation "for the advancement of education". Any donation may be refused if, in the opinion of the

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- Secretary-Treasurer, it is not in the best interest of the education system or is not a charitable nature.
2. All proposed uses for the amount to be donated must be submitted to the Secretary-Treasurer for his approval before any commitment is made to the donor(s).
  3. All approved donations shall be disbursed as directed by the donor for the activity approved "for the advancement of education", as soon as possible. In the case of donations being received without specific instructions for their use, the Secretary-Treasurer shall decide upon the use of such funds.
  4. Official receipts, in the format prescribed by CRA, shall be issued by the Division Office. The only authorized persons to sign will be the Secretary-Treasurer and Assistant Secretary-Treasurer.

### **Purchase Disbursements**

Fort Vermilion School Division No 52 will operate an efficient and effective cash disbursement system for purchases. This system will use a variety of methods to ensure the prompt handling of payments.

#### **GUIDELINES:**

1. **Purchasing Card:**

A purchasing card is a credit card used by Fort Vermilion School Division No 52 personnel to purchase goods or services. The purchasing card works just like a Visa card but provides more flexibility in how limits are set. Any vendor that accepts the Visa card will accept the purchasing card.

- a. For schools, purchasing cards shall be used as the preferred method of payment for goods and services that are less than \$1,000 per transaction.
- b. Purchasing cards will be issued to staff members that have been delegated the authority to make purchases on behalf of the operational department of the school. Issuance of purchasing cards shall be approved by the Secretary-Treasurer or Assistant Secretary-Treasurer along with the spending controls appropriate for the specific card holder. Purchasing card holders must sign and accept all the conditions of an agreement regarding the use of the card.
- c. The responsibility to monitor the use of the purchasing card delegated to the staff member rests with the principal of the school or Supervisor for other departments.
- d. **Personal Expenditures**  
Any purchases of a personal nature i.e. movies or other entertainment should not be made on the purchasing card and will be invoiced back to the individual cardholder.
- e. The purchasing card may not be used for the following purposes:
  - any item exceeding the card transaction limits in value or multiple transactions to avoid this limit

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- any product or service normally considered to be inappropriate use of Division funds (i.e. personal uses, entertainment, cash advances, staffing or temporary help).
  - f. The purchasing cardholder is fully responsible for the use and safe keeping of the card at all times and should therefore exercise proper control consistent with Divisional standards.
  - g. Receipts are required for every transaction to be attached to the monthly statement which is authorized by the principal or manager.
  - h. Inappropriate use of the purchasing card or failure to provide proper receipts of purchases will result in the card being revoked and the use of expense claims will be required.

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## **Year End Procedures**

The school year ends in June and there are certain year end financial requirements to be submitted by the schools to Division Office on or before the last day of school.

The following are the year end requirements to be submitted by the schools:

- ◆ Final cash received report (refer to FVSD Forms for a copy of this form).
- ◆ All receipt books. Receipt books not completed will be returned to the school.
- ◆ August 31<sup>st</sup> bank statements.