

Information:

Drawer: Accounts Payable - Invoices

Vendor Number: 1188426

Vendor Name: Village of Glen Ellyn, Illinois

Invoice Number: MARCH '20 SALE TAX

Invoice Date: 04/16/20

PO Number:

Check Number: 0267799

Check Amount: \$ 340.35

Check Date: 05/12/2020

Department ID: 11301

Reviewer Name:

Voucher Number: V0622392

Redaction Type: None

Document Type: AP Invoice-3 Way/Pre-Approved

Document Below

From: marekr@cod.edu
Sent: Fri Apr 17 14:19:31 CDT 2020
To: invoicing@cod.edu
CC:
Subject: Village of Glen Ellyn Food and Beverage Tax

Bobby Marek
Senior Accountant | Financial Affairs
College of DuPage
425 Fawell Blvd | SRC 2130 | Glen Ellyn, IL 60137-6599
phone 630-942-2655 | fax 630-942-2297 | marekr@cod.edu

****DO NOT SEND ACH****

PAPER CHECK NEEDED

College of DuPage - Accounts Payable

Check Request Form

revised 3/27/17

This form may be used to request check payments only for those items for which the issuance of a purchase order would not be appropriate. Attach supporting documentation (e.g., invoice or agreement). Please refer to Vendor Payment - Check Request Procedure in the College of DuPage website.

Date: 4/16/2020

Vendor ID: 1188426

AP VERIFIED
05/11/20 - ISABEL BARRIOS

Invoice Number	P.O. Number/ Req. Number	Fund	Func.	Dept.	Object	Object Descip.	Amount
March 2020 Sales Tax		01	00	00000	2900018	General Food/Beverage Tax	\$ 152.12
March 2020 Sales Tax		05	60	11301	2900018	AUX MAC Food/Beverage Tax	\$ 171.56
March 2020 Sales Tax		05	60	11301	2900018	AUX MAC Food/Beverage Tax	\$ 16.67
Grand Total							\$ 340.35

Check the appropriate box below and sign

- ☒ We, the undersigned, hereby certify that the goods/services, for which payment is herein requested, have been provided in a satisfactory condition/manner. Consequently, payment is appropriate at this time.
- ☐ We, the undersigned, hereby certify that the goods/services, for which payment is herein requested, have not yet been provided. The first approver indicated below will notify the Accounts Payable Office in writing when the goods/services have been delivered in a satisfactory condition/manner.

Payee Name:

Village of Glen Ellyn

Other
Instructions:

Please send attached tax form, approval email from Scott, along with check, to the address shown at left

Payee Address:

Attn: Food and Beverage Tax
535 Duane Street
Glen Ellyn, IL 60137

Description on Check:

Payment of Village Tax for March 2020

Approvals:

Prepared By:

Bobby Marek

Approved By:

David Virgilio

Date:

Signature:

APPROVED

Signature:

By David P Virgilio at 9:46 am, Apr 17, 2020

Payment Due:

By Bobby Marek at 3:52 pm, Apr 16, 2020

Approved By:

Date:

Board Approved Date:

Signature:

Approved By Division VP:

Date:

Signature:

MANUAL CHECK IS NOT NEEDED

Return Approved Request and All Supporting Documents to: Accounts Payable (SRC 2132 A), acctpay@cod.edu



VILLAGE OF GLEN ELLYN FOOD & BEVERAGE TAX REMITTANCE FORM

Owner / Corporate Name: Community College District 502

Address: 425 Fawell Blvd, Glen Ellyn, IL 60137

Contact: Robert Marek, Senior Accountant

Phone: (630) 942-2655

Email: marekr@cod.edu

DBA Business Name: College of DuPage

Address: same as above

Tax Preparer's Firm: n/a

Address: n/a

Contact: n/a

Phone: n/a

Email: n/a

CHECKLIST

- ☐ Fill out all Lines
- ☐ Attach ST-1
- ☐ Attach ST-2 if required
- ☐ Attach Check
- ☐ Sign Form
- ☐ Remit all documents
by 20th of the
month after
collected

Tax Collection Period:

MONTH March

YEAR 2020

1. Gross Sales of Food & Beverage: 1 16,163.89
2. Gross Sales of Packaged Alcohol, Spirits, Wine and Beer 2 6,755.30
3. TOTAL SALES SUBJECT TO TAX: (Add lines 1 & 2) 3 22,919.19
4. Food and Beverage Tax: (Multiply Line 3 by 1.5%) 4 343.79
5. Discount for timely payment: (Multiply Line 4 by 1%) 5 3.44
6. Late payment penalty: (Multiple Line 4 by 5% per month) 6 0
7. TAX DUE: (Line 4, minus Line 5, plus Line 6) 7 340.35

Mail To: Village of Glen Ellyn
Attn: Food & Beverage Tax
535 Duane St
Glen Ellyn, IL 60137

Drop Off: Civic Center, Cashier's Dept.
535 Duane St
Glen Ellyn, IL 60137

OR: drop box located in rear parking lot

Contact: Finance Department
Email: finance@glenellyninfo.org
Phone: 630-547-5219

Under penalties of perjury and other penalties provided by law, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete. I further declare that the information set forth is taken from the books and records of the business for which this is filed.

Preparer Name: Robert Marek

(Printed Name)

Owner Name: Scott Brady, Interim CFO/Treasurer

(Printed Name)

APPROVED

By Bobby Marek at 2:26 pm, Apr 16, 2020

(Signature)

see attached email

(Signature)

(Date)

(Date)

Village Tax Adj		
01-00-00000-2900018	-	0.01
01-10-00069-4509022	0.01	-
05-60-11301-2900018	-	21.64
05-60-11301-4509022	21.64	-
05-60-11301-4509022	16.84	-
05-60-11301-2900018	-	16.84
Check	38.49	38.49 :)

Marek, Robert:
Village tax should be charged on MAC VIP
Experience tickets (05-60-11301-4509021)

deposit discrepancy adjustment

Marek, Robert:
less \$0.01 for rounding

for March submission

Village Tax Amount	153.66	-	-	173.29	-	-	-	-	16.84	343.79	Submitting
Less Discount 1%	1.54	-	-	1.73	-	-	-	-	0.17	3.44	Discount
Amount on Check Request	152.12	-	-	171.56	-	-	-	-	16.67	340.35	Paying

	00000-2900002	11401-2900002	00000-2900011	11301-2900002	00000-2900013	11701-2900002	00577-2900002	00000-2900017	11301-2900002		
Rounded Tax Amount	845.10	-	-	953.13	-	-	-	16.78	92.60	1,907.61	1,908.00 Submitting
Less Discount 1.75% to whole rounded	15.10	-	-	15.13	-	-	-	0.78	1.60	32.61	33.00 Discount
Amount on Check Request	830.00	-	-	938.00	-	-	-	16.00	91.00	1,875.00	1,875.00 Paying

Discount Entry		Dr.	Cr.
Culinary Arts	01-00-00000-2900002		15.10
Concessions Sales	05-60-11301-2900002		15.13
Athletics	01-00-00000-2900017		0.78
Concessions Sales	05-60-11301-2900002		1.60
Misc. Revenues	01-10-00409-4900099		32.61
Check		32.61	32.61 :)

Marek, Robert:
add \$2.00 to tie to ST-1
calculation

SALES TAX ALLOCATION SHEET

Step 1:

Run General Ledger Trial

Use Report GLTB to fill out Spreadsheet below. The accounts that usually have activity are as follows:

	Sales Account #	Sales Tax Account #
Culinary	01-10-00069-4509030	01-00-00000-2900002
AUX MAC Rental	05-60-11401-4600001	05-60-11401-2900002
Auto Parts	01-10-00017-4509030	01-00-00000-2900011
Concessions Sales	05-60-11301-4509008/4509009	05-60-11301-2900002
Conf & Events	01-90-13290-4509030	01-00-00000-2900013
New Philharmonic	05-60-11701-4509008/4509009	05-60-11701-2900002
Horticulture	05-60-00577-4509030	05-60-00577-2900002

Pre Month End Close

		Culinary Arts (00069)	AUX MAC Rental (11401)	Auto Parts (00017)	Concessions Sales (11301)	Conf & Events (13290)	New Philharmonic (11701)	Horticulture (00577)	Athletics (17100)	Deposit Discrepancy (11301)	Total	Rounded Total
Per GL	Sales Amount	10,243.55	-	-	11,553.21	-	-	-	203.37	1,122.43	23,122.56	23,123
Per GL	Sales Tax Amounts	845.10	-	-	953.13	-	-	-	16.78	92.60	1,907.61	1,908
Per GL	Village Tax Amount	153.65	-	-	151.66	-	-	-	-	16.84	322.15	322
Per Tax R	Sales Tax S/B 8.25%	845.09	-	-	953.14	-	-	-	16.78	92.60	1,907.51	1,908
Sales Tax Difference		0.01	-	-	(0.01)	-	-	-	-	-	-	-
Adj. To Sales		0.12	0.00	0.00	(0.12)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	A	B	C	D	E	F	G	H	I
JE for Approval	DR	CR							
A 01-10-00069-4509030	-	0.12							
A 01-10-00069-4509022	0.12	-							
D 05-60-11301-4509008	0.06	-							
D 05-60-11301-4509009	0.06	-							
D 05-60-11301-4509022	-	0.12							
I 05-60-11301-5909050	1,122.43	-							
I 05-60-11301-4509008	-	561.22							
I 05-60-11301-4509009	-	561.21							
I 05-60-11301-4509022	92.60	-							
I 05-60-11301-2900002	-	92.60							
Check	1,215.27	1,215.27							

deposit discrepancy adjustment

subject to Village tax

Post Adjustments

		Culinary Arts (00069)	AUX MAC Rental (11401)	Auto Parts (00017)	Concessions Sales (11301)	Conf & Events (13290)	New Philharmonic (11701)	Horticulture (00577)	Athletics (17100)	Deposit Discrepancy (11301)	Food & Bev Total	Total	Rounded Total
Adj	Sales after Adj	10,243.67	-	-	11,553.09	-	-	-	203.37	1,122.43	22,919.19	23,122.56	23,123
Per GL	Sales Tax Amounts	845.10	-	-	953.13	-	-	-	16.78	92.60	1,907.61	1,907.61	1,908
Per GL	Village Tax Amount	153.65	-	-	151.66	-	-	-	-	16.84	322.15	322.15	322
Per Tax R	Sales Tax S/B 8.25%	845.10	-	-	953.13	-	-	-	16.78	92.60	1,907.61	1,907.61	1,908
Per Tax R	Village Tax S/B 1.5%	153.66	-	-	173.30	-	-	-	-	16.84	343.80	343.79	344
Village Tax Difference		0.01	-	-	21.64	-	-	-	-	-	21.65	-	-
Sales Tax Difference		-	-	-	-	-	-	-	-	-	-	-	0.00
Adj. To Sales		-	-	-	-	-	-	-	-	-	-	-	0.00

Sales Amount & Tax - Line 1 on tax form:

25,031

Fiscal Year: 2020

ASSET.CLASS: Unassigned

Date	Src	Ref.No	Description	Opening Balance	Debits	Credits	Closing Balance
<hr/>							
01-10-00017-4509030			Automotive Technology : Taxable Sales and Services				
<hr/>							
Totals for 01-10-00017-4509030				0.00	0.00	13,715.10	13,715.10-
<hr/>							
01-10-00069-4509030			Culinary : Taxable Sales and Services				
<hr/>							
			Prior Activity Total:	0.00	0.00	51,260.83	
Mar 06	CR	A000042664	Summary for session 55369		0.00	5,825.33	sum of highlighted transactions below = \$22,919.19 taxable receipts
Mar 13	CR	A000042757	Summary for session 55485		0.00	2,062.87	
Mar 16	CR	A000042769	Summary for session 55498		0.00	2,355.35	
			Mar Totals		0.00	10,243.55	
Totals for 01-10-00069-4509030				0.00	0.00	61,504.38	61,504.38-
<hr/>							
01-30-17100-4509030			Athletics : Taxable Sales and Services				
<hr/>							
			Prior Activity Total:	0.00	0.00	100.00	
Mar 06	CR	A000042661	Summary for session 55366		0.00	203.37	
			Mar Totals		0.00	203.37	
Totals for 01-30-17100-4509030				0.00	0.00	303.37	303.37-
<hr/>							
01-90-13290-4509030			Conference & Events Services : Taxable Sales and Services				
<hr/>							
Totals for 01-90-13290-4509030				0.00	0.00	19,113.07	19,113.07-
<hr/>							
05-60-00577-4509030			AUX Plant Shop/Horticulture : Taxable Sales and Services				
<hr/>							
Totals for 05-60-00577-4509030				0.00	0.00	4,641.46	4,641.46-

04/16/20

College Of DuPage
General Ledger Detail Trial Balance
For Period 03/01/2020 thru 03/31/2020

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Fiscal Year: 2020

ASSET.CLASS: Unassigned

Date	Src	Ref.No	Description	Opening Balance	Debits	Credits	Closing Balance

05-60-11301-4509008 AUX MAC Operations : Concession Sales - Other							

Prior Activity Total:				0.00	0.00	36,514.46	
Mar 12	CR	A000042732	Summary for session 55463		0.00	1,456.95	
Mar 16	CR	A000042769	Summary for session 55498		0.00	2,300.69	
Mar 17	CR	A000042786	Summary for session 55528		0.00	160.36	
Mar Totals					0.00	3,918.00	
Totals for 05-60-11301-4509008				0.00	0.00	40,432.46	40,432.46-

05-60-11301-4509009 AUX MAC Operations : Concession Sales Beer & Wine							

Prior Activity Total:				0.00	0.00	101,546.71	
Mar 12	CR	A000042732	Summary for session 55463		0.00	4,041.01	
Mar 16	CR	A000042769	Summary for session 55498		0.00	1,941.69	
Mar 17	CR	A000042786	Summary for session 55528		0.00	211.39	
Mar Totals					0.00	6,194.09	
Totals for 05-60-11301-4509009				0.00	0.00	107,740.80	107,740.80-

05-60-11301-4509021 AUX MAC Operations : Other Sales & Services - MAC							

Prior Activity Total:				0.00	0.00	6,919.18	
Mar 26	CR	A000042819	Summary for session 55568		0.00	1,441.12	
Mar Totals					0.00	1,441.12	
Totals for 05-60-11301-4509021				0.00	0.00	8,360.30	8,360.30-

05-60-11701-4509008 AUX New Philharmonic/DOT : Concession Sales - Other							

Totals for 05-60-11701-4509008				0.00	0.00	323.33	323.33-

04/16/20

College Of DuPage
General Ledger Summary Trial Balance
Year-to-Date Summary for Period Ending 03/31/2020

Page: 1

Fiscal Year: 2020

FUND: 05 - Auxiliary Enterprises

GL Account	Opening Balance	Year-to-Date Debits	Year-to-Date Credits	Closing Balance
05-60-11301-5909050 AUX MAC Operations : Deposit Discrepa	0.00	84.04	1,206.47	1,122.43-
Totals for FUND: 05 - Auxiliary Enterprises	0.00	84.04	1,206.47	1,122.43-

College of DuPage
Payables Reconciliation

Account Title:	Sales Tax Liability				
Account Number:	XX-XX-XXXX-2900002	01-00-00000-2900011	01-00-00000-2900013	01-00-00000-2900017 Athletic	XX-XX-XXXX-2900018
Month End:	General/Culinary	Automotive Lab	Conference and Events	Concessions	Glen Ellyn Food/Beverage Tax
	March 2020 (FY2020)	March 2020 (FY2020)	March 2020 (FY2020)	March 2020 (FY2020)	March 2020 (FY2020)
General Ledger	(4,141.23)	(322.00)	(65.00)	(16.78)	(305.31)

Sales tax check requests submitted in April

Village of Glen Ellyn Food and Beverage Tax (1.5%)	-	-	-	-	340.35
State of Illinois, Department of Revenue Sales Tax (8.25%)	1,859.00	-	-	16.00	-

Discounts and other adjs recorded in April

March 2020 Sales Tax Adjustments JE	(60.77)	-	-	0.78	(35.04)
	(2,343.00)	(322.00)	(65.00)	(0.00)	- difference

Reconciling Items

February 2020 State Sales Tax Check Request	2,343.00	322.00	65.00	-	- Note 1
	-	-	-	(0.00)	-

Notes:

1. The February 2020 State sales tax check request was not recorded. Will send a copy to Jill, requesting that she voucher and record a "dummy check" for the \$2,730 payment debited from the bank on 3/11/20.

College Of DuPage					
04/17/20		General Ledger Summary Trial Balance			Page: 1
Fiscal Year: 2020		Year-to-Date Summary for Period Ending 03/31/2020			
		ASSET.CLASS: Unassigned			
GL Account		Opening Balance	Year-to-Date Debits	Year-to-Date Credits	Closing Balance
01-00-00000-2900002	General : Sales Tax	221.02-	3,648.56	5,083.64	1,656.10-
01-00-00000-2900011	General : Auto Lab Sales Tax	390.77-	1,198.66	1,129.89	322.00-
01-00-00000-2900013	General : Conf & Event salex tax on f	1,691.50-	3,837.48	2,210.98	65.00-
01-00-00000-2900017	General : Sales Tax Athletic Concessi	0.00	7.62	24.40	16.78-
01-00-00000-2900018	General : Glen Ellyn Food/Beverage Ta	31.11-	804.90	927.44	153.65-
05-60-00577-2900002	AUX Plant Shop/Horticulture : Sales T	8.25	386.97	395.22	0.00
05-60-11301-2900002	AUX MAC Operations : Sales Tax	1,484.25-	11,913.22	12,914.10	2,485.13-
05-60-11301-2900018	AUX MAC Operations : Glen Ellyn Food/	269.91-	2,444.62	2,326.37	151.66-
05-60-11701-2900002	AUX New Philharmonic/DOT : Sales Tax	0.00	37.34	37.34	0.00
Totals for ASSET.CLASS: Unassigned		4,080.31-	24,279.37	25,049.38	4,850.32-

Marek, Robert

From: Brady, Scott
Sent: Friday, April 17, 2020 10:08 AM
To: Marek, Robert
Subject: RE: Approval Request for Food and Beverage Tax Payment
Attachments: 2020-04 Check Req for March 2020 Village Sales Tax.pdf

Follow Up Flag: Follow up
Flag Status: Completed

Bobby,

Approved. Thanks, Scott

Scott L. Brady, CPA
Interim Chief Financial Officer
College of DuPage
425 Fawell Blvd.
SRC 2130L
Glen Ellyn, IL 60137-6599
Direct: 630.942.2219
Email: bradys310@cod.edu



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From: Marek, Robert <marekr@cod.edu>
Sent: Friday, April 17, 2020 10:01 AM
To: Brady, Scott <bradys310@cod.edu>
Subject: Approval Request for Food and Beverage Tax Payment

Hi Scott,

Hope you and your family are doing well!

When you get a chance, can you please review the attached check request/tax form and reply with your approval? This is to pay the March 2020 Village Food and Beverage tax amount of \$340.35. Given the circumstances, the Village indicated that they would accept an alternate form of approval instead of your hand signature. I will attach the email with the tax form and check as support.

Let me know if you have any questions.

Thanks!

Bobby Marek

Senior Accountant | Financial Affairs

College of DuPage

425 Fawell Blvd | SRC 2130 | Glen Ellyn, IL 60137-6599

phone 630-942-2655 | fax 630-942-2297 | marekr@cod.edu