

Procedures for Extra Curricular Events

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Cash Change Fund

- The check should be drawn in favor of the officer or employee who has been designated as custodian of the Cash Change Fund. The custodian shall convert same to cash and be held responsible for the safekeeping of such cash and the proper accounting thereof in the same manner as required for other funds of the school corporation.



Ticket Taking Procedures

- “The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold”.

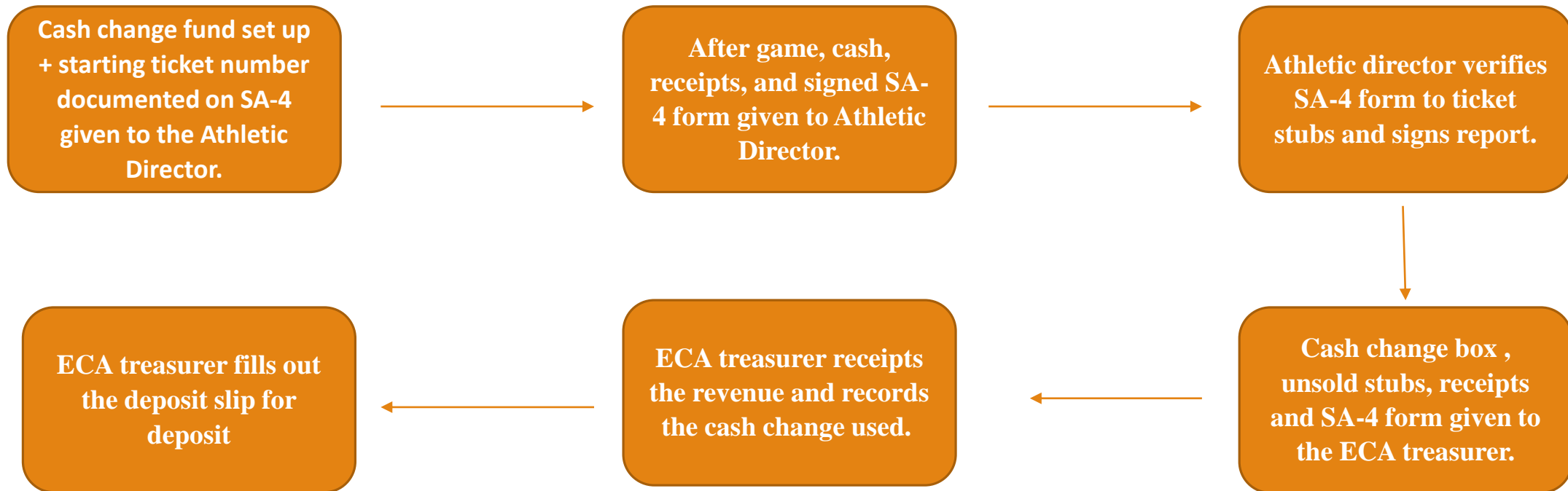
- “All tickets shall be prenumbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the treasurer, the treasurer's receipt issued therefore should show the number of tickets issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4 Ticket Sales Form”.

Tickets

- Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events for which admission is charged. Part of the prenumbered ticket should be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which should also be prenumbered, referred to as the stub) should be retained. All tickets (unused tickets and stubs) should be retained for audit.
- Tickets for each price group should be different colors and/or different in their series number.



Ticket Sales Flowchart



TICKET SALES

SCHOOL _____

TOWN OR CITY _____

GAME _____

DATE _____

OTHER _____

ACTIVITY _____

TICKETS							
KIND	ISSUED		RETURNED		TICKETS SOLD	PRICE	TOTAL AMOUNT SALES
	SERIAL NO.	AMT.	SERIAL NO.	AMT.			
	TOTAL						

SAMPLE

Made by _____
(Title)

Verified and Approved by _____
(Official or Sponsor)

ORIGINAL

Pay of Concession workers/ticket takers

- Pay of teachers and other personnel for service at interscholastic athletic events such as ticket takers, scoreboard personnel, etc., are expenses of the Athletic Fund of the Extra-Curricular Account. Pay of concession stand supervisors and of ticket takers, etc., for fine arts events should be paid from the proceeds of the activity sponsoring these events. Payment to all such personnel must be by way of a payroll. If an extra-curricular payroll is not maintained, the payments may be made a part of the school corporation payroll and charged to a school corporation General Fund appropriation; however, the General Fund must be reimbursed for such payment by the activity which the employees served.

- The School Administrator and Uniform Compliance Guidelines, Volume 170, June 2005, Page 4

Concessions

- Internal controls over vending operations, concessions or other sales should include, at a minimum, a regular reconciliation of the beginning inventory, purchases, distributions, items sold and ending inventory to the amount received. Any discrepancies noted should be immediately documented in writing to proper officials. The reconciliation should provide an accurate accounting.
- Persons with access to vending should be properly designated and access should be limited to those designated.



Top of Form SA-9

Bottom of Form SA-9

ACCOUNTABLE ITEMS REVIEW

Date: _____ Number: _____

_____ School

Time Frame of Report: _____ DESCRIPTION: _____

Beginning Inventory _____

Purchases _____

Subtotal _____

Complimentary Distributions
Per School Board Policy:

Athletic Teams _____

Staff Meetings _____

Awards _____

Other _____

Total

Total Eligible for Sale

Ending Inventory

Items Sold

Sale Price

Projected Revenue (Items Sold @ Sale Price)

Actual Amount Received

Difference

Signed: _____

Title: _____

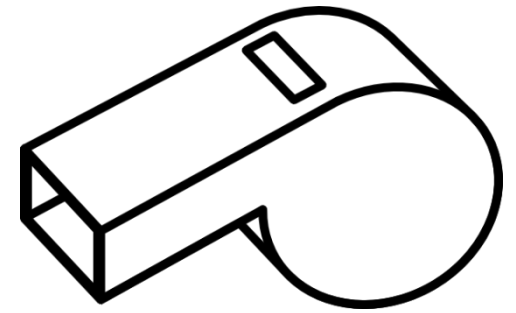
SAMPLE

SAMPLE

()

\$
\$ _____
\$ _____
\$ _____

Official's (Referee) Pay



- Referees that are already employed by the school corporation should be considered employees of the school and payment to these individuals should be ran through the school's payroll.
- If the referee is hired as an independent contractor then we would not take exception to the use of ECA funds for their pay via an SA-7 form.
 - Generally do not have to withhold or pay any taxes on payments to independent contractors.
- December 2013 School Bulletin –
 - Athletic Officials – Independent Contractor or Employee
 - IHSAA considers athletic officials to be independent contractors and not employees.
 - IRS has not made an official determination of whether athletic officials are employees or independent contractors.
 - Online payment system for officials
 - Allowed under the conditions listed in the Bulletin – basic control procedures

Claim for Payment form SA-7

- The Claim for Payment (SA-7) shall be used for claiming payment by anyone in situations where purchase orders are not used.
 - Ex: purchases from delivery salesmen, services of officials at athletic events, etc...

- Claims should be prenumbered and filed in numerical sequence.

CLAIM FOR PAYMENT

No. _____

SCHOOL EXTRA-CURRICULAR ACCOUNT

PAID BY CHECK: _____ DATE _____
 No. _____ Date _____
 Purchased From _____
 Address _____
 Purchased For _____
 Delivered To _____
 Invoice Handed To _____

TO THE DISBURSING OFFICER:

The following expense is proposed, payable from the _____ Fund.

No payment is to be made for this order until the SA-7 Form is properly filed and the items have been received.

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Quantity	Description	Unit	Price	Total
	SAMPLE			\$
Total This Order				\$

Approved for Payment _____
Signature

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

Date _____ Signed: _____
Signature

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

Date _____ Treasurer _____

Vending Machine Commissions

- There should be a clearly defined procedure adopted by the school concerning placement, use, maintenance, and commissions of vending machines.
- If vending machines are located in restricted areas (areas other than those available to the public) and if the governmental body and chief executive officer wish for those revenues to be restricted for the use and benefit of those employees who use the machines and generate the revenues, the State Board of Accounts takes no exception to such action in an audit. The decisions must be authorized by proper resolution of the governing body.
- If vending machines are located in areas where the public makes use of the machines and generates the resulting revenues, we advise officials to place the revenues in the general fund for the benefit of the general public, the machine users. Any alternative procedure should be authorized by resolution of the governing body.

Other SBOA References for Review

- Outside Organizations – Booster Clubs, Parent Organizations, etc.
 - ECA Manual Chapter 1
- Non-session Camps
 - IC 20-30-15-6
- Fundraisers
 - ECA Manual Chapter 7
- Donations
 - Updated position in the December 2012 School Bulletin

Questions?

