Procedures for Extra Curricular Events

RYAN PRESTON – DIRECTOR OF AUDIT SERVICES
CHASE LENON – ASSISTANT DIRECTOR OF AUDIT SERVICES, CPA, CGFM
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

Cash change fund set up + starting ticket number documented on SA-4 given to the Athletic Director.

After game, cash, receipts, and signed SA-4 form given to Athletic Director.

Athletic director verifies SA-4 form to ticket stubs and signs report.

ECA treasurer fills out the deposit slip for deposit

ECA treasurer receipts the revenue and records the cash change used.

Cash change box, unsold stubs, receipts and SA-4 form given to the ECA treasurer.
# TICKET SALES

SCHOOL ___________________________  TOWN OR CITY ___________________________
GAME ___________________________  DATE ___________________________
OTHER ___________________________  ACTIVITY ___________________________

<table>
<thead>
<tr>
<th>KIND</th>
<th>ISSUED</th>
<th>RETURNED</th>
<th>TICKETS SOLD</th>
<th>PRICE</th>
<th>TOTAL AMOUNT SALES</th>
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<tbody>
<tr>
<td></td>
<td>SERIAL NO.</td>
<td>AMT.</td>
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<td>TOTAL</td>
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Made by ___________________________  Verified and Approved by ___________________________

(Title)  (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 reconcilement 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 reconcilement should provide an accurate accounting.

- Persons with access to vending should be properly designated and access should be limited to those designated.
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Total</td>
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<tr>
<td>Total Eligible for Sale</td>
<td></td>
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<tr>
<td>Ending Inventory</td>
<td></td>
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<tr>
<td>Items Sold</td>
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<tr>
<td>Sale Price</td>
<td>$</td>
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<td>Projected Revenue (Items Sold @ Sale Price)</td>
<td>$</td>
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<tr>
<td>Actual Amount Received</td>
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<tr>
<td>Difference</td>
<td>$</td>
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<td>Signed</td>
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<td>Title</td>
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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.
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?