

Appendix A

Athletic Program

Athletic Monies

Procedures for Handling Athletic Monies

1. The Athletic Director will secure two-part coupon tickets on rolls for utilization at games.
2. The Athletic Director will write and initial the starting ticket number (s) on a copy of one of the attached sheets.
3. The Athletic Director will recommend the hiring of a Financial Manager with the roll of two-part tickets and the sheet described in #2 above, plus a duplicate sheet for reconciliation purposes.
4. The Financial Manager will sell tickets by giving one part of the coupon in exchange for the approved price and retaining (attached to the roll) the other half of the ticket.
5. After ticket sales have been completed, the ticket seller will record the number of the final ticket sold on the reconciliation sheet and initial that number. The Financial Manager will then enter both starting and ending numbers on the duplicate reconciliation sheet.
6. The Financial Manager will give the original reconciliation sheet to the Athletic Director and bring the duplicate reconciliation sheet and the money to the Bookkeeper's safe to complete the total cash reconciliation.
7. On the next school day, the Financial Manager will give the Athletic Director the money, the completed reconciliation sheet, and the ticket roll. If there are any discrepancies, they will be identified and addressed at this time.
8. The Athletic Director will provide copies of the reconciliation to the Bookkeeper.
9. The Athletic Director will also provide the Bookkeeper with the ticket coupons/receipts in an envelope (dated by function) to support the reconciliation sheet.
10. The Bookkeeper will verify the ticket coupon / receipt numbers with the reconciliation sheet.
11. The Bookkeeper will file the reconciliation sheets in a notebook and place the envelope containing the ticket coupons / receipts in a file box until the end of the school year.