

DFE

GATE RECEIPTS AND ADMISSIONS

Admissions receipts of athletic events shall be adequately controlled. The Superintendent is responsible for the administration and supervision of all phases of athletic events for which an admission is charged.

Adequate records shall be maintained by the Superintendent to provide chronological and accounting data for subsequent review and analysis.

The following is the current procedure for this activity:

Two cash boxes are processed to accommodate the two gates that are available for the purchase of tickets. The amount of cash in each box is determined by who the visiting team is. A record of information is included in each box which includes:

1. Amount of cash in the box
2. Record of the first ticket to sell
3. Individual who was issued cash box
4. Type of Sport
5. Who they played
6. Date
7. Signatures of Athletic Department and the individual that was issued the cash box

Once the ticket sales have ended, additional information is added:

1. Record of the last ticket sold
2. Amount collected

The Athletic Department balances the boxes to insure that the amount of tickets sold equals the amount of cash collected. The cash is counted with both a representative of the Athletic Department and the individual who collected the cash to insure that they both agree on the dollar amount. Once the reconciliation is complete, the funds received are submitted to the Business Office for deposit.

Adopted: April 8, 1993
Amended: March 12, 2009
Amended: March 8, 2018