

HARRISON HIGH SCHOOL FOOTBALL BOOSTER CLUB CASH COUNTING POLICY AND PROCEDURES

INTRODUCTION

In order to maintain and display at all times the efficiency and integrity of the cash counting process performed by any member of the Finance Committee of the Harrison High School Football Booster Club (HHSFBC) or any member of the HHSFBC, the following Cash Counting Policy and Procedures shall be adhered to.

PURPOSE

In order to effectively control and provide accurate accounting of all financial transactions (cash, checks, etc.) on days and nights in which the ticket gates, admissions gate stand and/or spirit shop is open for sales, the following guidelines shall be followed by all members who are in charge of the ticket gates, admissions gate stand and/or spirit shop for that event. The Finance Committee is committed to maintaining the highest standards of conduct and ethical behavior in maintaining a system of financial controls and accounting in order to provide reasonable assurance regarding the reliability of financial reporting of cash and currency collection for any football related event held at the Harrison High School Football Stadium.

PROCESS:

I. FRIDAY NIGHT CASH COLLECTIONS (HARRISON HOME GAMES)

At the start of every event where cash or other forms of currency shall be collected the following process must take place:

A. CONCESSION STAND

1. Beginning Cash

The person picking up the starting cash to place in the cash box must sign the HHSFBC money transaction form applicable for the event. (Please see exhibit 1). This form will show the amount of cash received and who received the start up cash.

2. Cash withdrawal and accounting during event

During the event, if cash has to be counted and withdrawn from a cash box at anytime for any reason, the concession stand manager and another designated person must do the following:

- Remove the cash from the register and double count the amount of money taken from the register;
- Once the amount has been counted, the concession stand manager shall log onto the Drop Safe Tally Sheet the amount counted;

- Each drop will be double counted, banded, initialed and entered into the log by time and location and amount.

3. Final cash count

a. For each drawer open, the drawer will first be counted back to \$150 (or appropriate starting amount). If possible, keep loose coin in the drawer count to minimize time/effort in counting gross receipts. The remaining cash from each drawer should either be:

- 1) dropped into safe (if there is enough \$\$ to make banded packets) or
- 2) moved to next drawer to be counted
(to be completed by Concession manager on duty)

b. Once all drawers are counted back to \$150, the drop safe should be opened and all drop amounts verified against Drop Safe Tally Sheet (to be completed by Finance committee manager on duty and concessions manager on duty)

c. Once all drop amounts are verified, money should be un-banded and sorted by denominations. Bills should be placed all facing same direction. (to be completed by Finance committee manager)

Cash from drawers should be organized by denominations and combined with cash from drop safe. Each denomination should be double counted (2 people) and banded appropriately as follows: (to be completed by finance committee manager and concessions manager)

Ones: \$50 or \$100	Tens: \$100, \$250 or \$500
Fives: \$50, \$100 or \$250	Twenties: \$500 or \$1000

d. Once all money is banded, a final count of cash takes place – using the calculator with printing paper for verification. Money is counted and entered into calculator as follows:

Hundreds/Fifties loose	Fives banded
Twenties banded	Fives loose
Twenties loose	Ones banded
Tens banded	Ones loose
Tens loose	Coin loose
Coin rolled (if applicable)	

e. Once totals agree, cash is given to either HHS representative or HHSFBC finance committee member-on-duty or other authorized person. Concessions manager keeps a tape copy and HHS and/or HHSFBC member also keep tape copy.

B. ADMISSIONS GATE AND THE SPIRIT SHOP

1. Beginning Cash

The person picking up the starting cash to place in the cash box must sign the HHSFBC money transaction form applicable for the event. (Please see exhibit 1). This form will show the amount of cash received and who received the start up cash.

2. Cash withdrawal and accounting during event

During the event, if cash has to be counted and withdrawn from a cash box at anytime for any reason, the people counting and the person receiving the cash must do the following:

- Document on the HHSFBC money transaction form the amount of money counted;
- The time the money was withdrawn;
- Place in an appropriate container and do the following: record the amount, time, people who counted and whether it was the admissions gate or spirit shop;
- Give the money to a finance committee member who will place it in the drop safe in the until the end of the night;

3. Final Count

At the close of the event, a person from the finance committee and another designated person (security etc. or Harrison High School representative) shall go to the admissions gate stand and the spirit shop and the following shall occur:

- The person in charge of the admissions gate stand and the spirit shop for that particular event shall remove the beginning cash from the cash box and/or register;
- Sign the HHSFBC money transaction form indicating the start up cash has been removed;
- Remove the remaining cash or other currency from the cash to begin the final count;
- The person in charge of the admissions gate and the spirit shop and two designated people shall do a complete double count of the money that was collected for that particular event and record the applicable money count;
- A finance committee member shall verify the count by the two representatives from the admissions gate and the spirit shop;
- Once the count has been verified by the finance committee member, each person shall execute the HHSFBC money transaction form;
- The money shall be placed in a money bag and turned over to the appropriate Harrison official.

II. THURSDAY AND SATURDAY NIGHT COLLECTIONS (JV AND JR HOYAS PROGRAM)

A. CONCESSIONS STAND

1. Beginning Cash

The person picking up the starting cash to place in the cash box must sign the HHSFBC money transaction form applicable for the event. (Please see exhibit 1). This form will show the amount of cash received and who received the start up cash.

2. Cash withdrawal and accounting during event

During the event, if cash has to be counted and withdrawn from a cash box at anytime for any reason, the concession stand manager and another designated person must do the following:

- Remove the cash from the register and double count the amount of money taken from the register;
- Once the amount has been counted, the concession stand manager shall log onto the Drop Safe Tally Sheet the amount counted;
- Each drop will be double counted, banded, initialed and entered into the log by time and location and amount.

4. Final cash count

a. For each drawer open, the drawer will first be counted back to \$150 (or appropriate starting amount). If possible, keep loose coin in the drawer count to minimize time/effort in counting gross receipts. The remaining cash from each drawer should either be:

- 3) dropped into safe (if there is enough \$\$ to make banded packets) or
- 4) moved to next drawer to be counted (to be completed by Concession manager on duty)

b. Once all drawers are counted back to \$150, the drop safe should be opened and all drop amounts verified against Drop Safe Tally Sheet (to be completed by Finance committee manager on duty and concessions manager on duty)

c. Once all drop amounts are verified, money should be un-banded and sorted by denominations. Bills should be placed all facing same direction. (to be completed by Finance committee manager)

Cash from drawers should be organized by denominations and combined with cash from drop safe. Each denomination should be double counted (2 people) and banded appropriately as follows: (to be completed by finance committee manager and concessions manager)

Ones: \$50 or \$100

Fives: \$50, \$100 or \$250

Tens: \$100, \$250 or \$500

Twenties: \$500 or \$1000

- d. Once all money is banded, a final count of cash takes place – using the calculator with printing paper for verification. Money is counted and entered into calculator as follows:

Hundreds/Fifties loose	Fives banded
Twenties banded	Fives loose
Twenties loose	Ones banded
Tens banded	Ones loose
Tens loose	Coin loose
Coin rolled (if applicable)	

- e. Once totals agree, cash is given to either HHS representative or HHSFBC finance committee member-on-duty or other authorized person. Concessions manager keeps a tape copy and HHS and/or HHSFBC member also keep tape copy.

B. ADMISSIONS GATE AND SPIRIT SHOP

At the start of every event where cash or other forms of currency shall be collected the following process must take place:

1. Beginning Cash

The person picking up the starting cash to place in the cash box must sign the HHSFBC money transaction form applicable for the event. (Please see exhibit 1). This form will show the amount of cash received and who received the start up cash.

2. Cash withdrawal and accounting

During the event, if cash has to be counted and withdrawn from a cash box at anytime for any reason, the person receiving the cash must do the following:

- Document on the HHSFBC money transaction form the amount of money counted;
- The time the money was withdrawn;
- Place in an appropriate container and do the following: record the amount, time, people who counted and whether it was the admissions gate or spirit shop;
- Give the money to a finance committee member or a member of the board on duty who will take the money to the concession stand;
- The finance committee member or the member of the board on duty along with a second person on the board (or in the case of concessions, the manager on duty shall verify the amount counted;
- Once the amount has been verified by a second person, the money shall be placed in the drop safe until the end of the night.

3. Final cash counting

At the close of the event, a person from the finance committee shall go to the admissions gate stand and the spirit shop and the following shall occur:

- The person in charge of the admissions gate stand duty and the spirit shop for that particular event shall remove the beginning cash from the cash box and/or register;
- Sign the HHSFBC money transaction form indicating the start up cash has been removed;
- The person in charge of the admissions gate and the spirit shop and two designated people shall do a complete double count of the money that was collected for that particular event and record the applicable money count;
- A finance committee member shall verify the count by the two representatives from the admissions gate and the spirit shop;
- Once the count has been verified by the finance committee member, each person shall execute the HHSFBC money transaction form;
- The person from the finance committee member shall take the cash and other currency and deposit accordingly.

EXHIBIT I.

HARRISON HIGH SCHOOL FOOTBALL BOOSTER CLUB
GAME DAY ACCOUNTING SHEET

_____, 200_____

CONSESSIONS, GATE OR SPIRIT SHOP

Starting Cash \$ _____

Received by: _____

Cash amount with drawn from register if
any:

Minus
Starting Cash \$ _____

Cash Release By: _____

To: _____

Total Cash receipt _____

Amount to be
Deposited \$ _____

Witnessed By: _____

By: _____

By: _____