

# **Theatre Cash Handling Procedures**

*Any individual involved in the collection, control, and deposit of amounts received by the University from cash sales, credit card sales, concession sales, and any other sources, must be trained on the following cash handling policies and procedures.*

## **BEGINNING OF FISCAL YEAR - JULY 1st (or when students arrive)**

Prior to requesting a cash box, the Department Head assigns a Box Office Manager and a House Manager (both Theatre students) for the academic/fiscal year. After those students are identified, a Long Term Change Fund Request Form is completed and submitted to CSI Fiscal Manager for issuance. CSI Fiscal Manager will enter appropriate transaction in Banner for initial cash box payment. When the check is prepared, the Box Office Manager and/or House Manager will pick up the check to cash in the Accounts Payable Office. At this point, it is the responsibility of the Department to ensure funds are adequately secured.

Policy - [https://www.eou.edu/busserv/files/2012/08/change\\_fund\\_policy.pdf](https://www.eou.edu/busserv/files/2012/08/change_fund_policy.pdf)

Forms - <https://www.eou.edu/busserv/files/2012/09/Long-Term-Change-Fund.pdf>

## **PRE-SALES IN BOX OFFICE (during regular hours before event date)**

The Box Office Manager and House Manager are responsible for making timely deposits at the Student Accounts Office for all revenue generated at the Box Office in Loso Hall, generated during regular business hours outside of Theatre event dates.

### **BEFORE EVENT**

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|----|--|---------------------------------|
| 1. | Verification of cash in each Long Term Change Fund                                 | Box Office Manager              |
| 2. | Prepare both cash boxes for the event and give to House Manager and Ticket Sellers | Box Office Manager              |
| 3. | Verification of beginning cash in each box   | Ticket Sellers<br>House Manager |

### **AFTER EVENT**

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|----|--|---------------------------------|
| 4. | Reconcile total remaining cash in each box with the appropriate transaction report<br>Ticket Sales - Online Vendini Reporting<br>Concessions Sales - Manual Inventory List | Ticket Sellers<br>House Manager |
| 5. | Verification of remaining cash in each box (a ticket seller can't verify the cash in their own box)  | Ticket Sellers<br>House Manager |
| 6. | Verification of total ending cash after event  | Box Office Manager              |

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|----|---|--------------------|
| 7. | Reconciliation of both cash boxes after they are verified by the ticket sellers | Box Office Manager |
|----|---|--------------------|

**NEXT BUSINESS DAY - THIS TIMING IS VERY IMPORTANT**

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|-----|--|--------------------|
| 8.  | Preparation of deposit   | Box Office Manager |
| 9.  | Reconciliation and verification of deposit and total revenue earned for the event                | CSI Fiscal Manager |
| 10. | Make deposit at Student Accounts as soon as possible (make sure to include credit card receipts) | CSI Fiscal Manager |

**NEXT BUSINESS DAY AFTER DEPOSIT IS MADE**

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|-----|--|--------------------|
| 11. | Verify that the deposit receipt from the Student Accounts Office matches the transaction recorded in Banner. | CSI Fiscal Manager |
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**END OF FISCAL YEAR - JUNE 30th**

When returning the cash box at the end of the year, please see the Accounts Payable Office to reconcile and prepare final year-end deposit.