



# BOARD ADMINISTRATIVE RULE

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Athletic Concession Monies	DFD	1/13/10
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## RATIONALE/OBJECTIVE:

The Cobb County Board of Education (Board) [Policy SD-6](#) (Fiscal Accounting and Reporting) establishes the expectation that the Cobb County School District (District) will establish financial guidelines and procedures that comply with generally accepted accounting principles, State Department of Education rules, and District expectations established in Board [Policy SD-5](#) (Financial Planning/Budgeting). Athletic Concession monies represent a significant source of revenue for high schools and/or their school support organizations. Board [Policy SD-6](#) necessitates the establishment of clearly stated and understood guidelines for the consistent accountability of these funds.

## RULE:

### A. GATE RECEIPTS/TICKET SALES:

These guidelines apply only to athletic concession monies not athletic/special event gate receipts/ticket sales. Guidelines and procedures for athletic/special event gate receipts/ticket sales may be found in the District's [Local School Accounting and Procedures Manual](#).

### B. ATHLETIC CONCESSION MONIES:

District guidelines for the accounting and reporting of high school athletic concession monies are as follows:

#### 1. School Receives Proceeds:

If the school is the direct recipient of the monies received from the sale of athletic concessions, the monies shall be handled in accordance with procedures specified by the [Financial Services Division](#).

#### 2. Booster Club Received Proceeds:

If the Principal elects to consider the concession sales as a fund raising activity for a specific booster organization, the monies shall be handled as follows:

##### a. Other Required Guidelines:

All activities and procedures shall be in compliance with the provisions of the following:

(1) Administrative [Rule JJE](#) (Student Activities: Fund Raising Activities);

and

(2) Administrative [Rule KJA](#) (Relations with Booster Organizations).

##### b. Accounting:

All receipts must be collected and recorded in the booster organization's financial records and all concession invoices must be paid directly by the booster organization.

##### c. Reporting Requirements:

Reporting requirements are outlined in Administrative [Rule KJA](#) (Relations with Booster Organizations) as follows:

(1) The booster organization's annual budget should include the projected dollar amount of anticipated athletic concessions proceeds and the planned expenditure of these funds;

(2) Quarterly financial reports to the Principal to include actual proceeds/expenditures from athletic concessions; and

(3) An annual financial accounting and summary report as provided in the booster organization's constitution.

Adopted: 9/8/71

Reclassified an Administrative Rule: 9/1/04

Reviewed: 7/74

Revised: 7/28/83; 8/8/84; 2/25/93; 1/14/09; 1/13/10