

Carnivals

Many parishes and schools, and their related organizations, hold carnivals, festivals, etc., during the year. Because large amounts of cash are generated by such events, special procedures need to be in place for the security of the money as well as the safety of the people involved. The organizers should carefully manage and control the flow of money and record all gross receipts and disbursements on the parish/school books.

Highlighted (in *italics*) are those portions of “Specific Information” and “Procedures and Steps” that are the minimum any parish/school or related organization should have in place.

Specific Information	
<i>Planning</i>	<ul style="list-style-type: none"> • <i>Adequate planning of the event should include determining:</i> <ul style="list-style-type: none"> ○ <i>The appropriateness of the activities to be offered</i> ○ <i>If there are sufficient volunteers</i> ○ <i>The appropriateness of the timing (in the heat of the summer, in conflict with other parish/school or community events, etc.)</i>
<i>Insurance</i>	<ul style="list-style-type: none"> • <i>If you are holding the activity on another property, hire or contract with ride providers, or use non-parish/school personnel, equipment or things, you must make sure adequate liability insurance is secured.</i> • <i>Contact the Diocese’s Risk Management Office well in advance of the event.</i>
<i>Outside Contractors</i>	<ul style="list-style-type: none"> • <i>If the event is contracted out to an outside company, contact the Diocese Business Office regarding proper contracts.</i>
<i>Vendors</i>	<ul style="list-style-type: none"> • <i>If products/services will be purchased from vendors, care should be taken to ensure that the products/services are of reasonable quality and at a reasonable price.</i> • <i>Do not pay for any items in full until they have been received.</i> • <i>In choosing vendors, favoritism toward parishioners or school parents or supporters should not be shown to the financial detriment of the entity.</i>
<i>Ticket Usage</i>	<ul style="list-style-type: none"> • Individual booths should not receive cash. Instead of each booth accepting cash, tickets should be sold that can be used at all booths. • Such a practice further controls the flow of money, and decreases the possibility of theft both internally (by workers) and externally. • Pre-numbered tickets should be used.

Specific Information	
<i>Ticket Pre-sales</i>	<ul style="list-style-type: none"> ● If tickets are sold before the event: <ul style="list-style-type: none"> ○ Only authorized persons should sell tickets. ○ The event chairperson, or a designated person, is responsible for keeping track of the tickets and funds collected. ○ Funds collected should be secured and deposited appropriately.
<i>Ticket Booths</i>	<ul style="list-style-type: none"> ● <i>A ticket booth should have at least two persons staffing it at all times.</i> ● <i>Immediate relatives/family members should never be the only people to work in a ticket booth during the same block of time.</i> ● The ticket booth should be issued two purse bags at the beginning of each day, with one bag containing the opening change purse. Two workers from the ticket booth should pick up the purses from the cash office and take them to the ticket booth. ● At regularly scheduled times, or when the ticket booth has a pre-set amount of cash, the funds should be taken to the cash office by 2-3 workers. ● At the end of the day all cash and both bags are returned to the cash office.
<i>Cash Office</i>	<ul style="list-style-type: none"> ● <i>A cash office should be established to handle all monies for the event.</i> ● <i>It should control the collection, disbursement, and recording of all funds during the event.</i> ● This is essential for the proper safekeeping and recording of all cash receipts and disbursements. ● A police officer should be on duty outside the cash office at all times. ● All bags (backpacks, diaper bags, even purses if possible) should be left outside the cash office.
<i>Cash Office Staffing</i>	<ul style="list-style-type: none"> ● <i>The cash office should be adequately staffed, with the proper segregation of duties.</i> ● A pre-approved list of workers should be made and posted in the office. Anyone not on the list is forbidden to enter. ● <i>The cash office staff should include:</i> <ul style="list-style-type: none"> ○ <u>Chairperson</u> – overall manager of the cash office during individual shifts. ○ <u>Window cashier</u> – distributes and receives all purse bags for ticket booths. When receiving, the cashier records in a log book the ticket booth, the names of the workers, and the time receiving the purse bag. ○ <u>Money counters</u> – is responsible for counting the money collected in the purse bags. Each bag should be counted twice. The amounts should be recorded on individual count sheets and initialed by the counters. ○ <u>Vault cashier</u> – receives the deposits from the money counters, counts and wraps currency and coins for bank deposits, and maintains the inventory of wrapped money in a pre-selected secure place. ○ <u>Vendor manager</u> – is responsible for handling payments to vendors and police officers using checks only.

Specific Information	
<i>Payments to Vendors and Police Officers</i>	<ul style="list-style-type: none"> • <i>All payments to vendors and police officers are to be made by check, not cash.</i> • <i>Prior to the event, a list should be prepared of who will be receiving checks.</i> • <i>Checks should already be prepared beforehand, with all the information filled in except the payment amount and signatures.</i> • <i>An authorized check signer should be available at pre-arranged times on the evenings of the event.</i>
<i>Cashing Personal Checks</i>	<ul style="list-style-type: none"> • <i>Personal checks may be cashed for event activities.</i> • <i>A limit of \$250 per day per household should be established.</i> • <i>A valid driver's license for verification should be required.</i>

Procedure	Steps
<i>Preparing Purse Bags</i>	<ul style="list-style-type: none"> • <i>Obtain sufficient purse bags to have 2 bags for each ticket booth. It is advisable to have extra bags on hand.</i> • <i>Before the carnival opens, the chairperson prepares an opening change purse for each ticket booth, placing the pre-set amount in each bag.</i>
<i>Distribution of Purse Bags</i>	<ul style="list-style-type: none"> • <i>Two assigned workers from each ticket booth pick up the two bags from the window cashier. This is done at least 20 minutes before the ticket booths open.</i> • <i>They count the opening change bag to make sure the amount is correct and then sign for the amount taken indicating that the amount is correct and that they took the bag.</i> • <i>They transfer the bags directly to their ticket booth.</i>
<i>Ticket Booth Procedures</i>	<ul style="list-style-type: none"> • <i>The funds are kept secure in the ticket booth, out of easy reach from those not working in the ticket booth. If possible, each ticket booth should have a metal moneybox.</i> • <i>At regularly scheduled times, or when the ticket booth has a pre-set amount of cash, the funds should be taken to the cash office by 2-3 designated workers, using one of the purse bags.</i> • <i>Persons taking the money should sign for the amount taken and put the signed receipt in the opening bag for the amount removed.</i> • <i>At the end of the day, both bags should be brought to the cash office with all remaining cash from the ticket booth.</i> • <i>Sign the receipt for the amount in the bags and for all removed receipts.</i>

Procedure	Steps
<i>Cash Office Procedures</i>	<ul style="list-style-type: none"> • The window cashier receives monies from ticket booth workers, recording their names, the ticket booth, and the time. • The unopened bag is given to the money counters, who count the funds twice. After the funds are counted a second time, a count sheet is completed and both counters initial the sheet. • The money counters then put the monies back into the bag and give it to the vault cashier. That person wraps the bills and coins for the bank deposit. • The vault cashier then places the money in a safe or other secured place. The vault cashier alone should have the key to the safe or secured place.
<i>Deposits</i>	<ul style="list-style-type: none"> • <i>Bank deposits should be made throughout the carnival, so that no more than \$5,000 in cash is kept on hand at any time. A lower maximum may be set.</i> • The chairperson and the vault cashier count and prepare the deposit slip together. They both initial the deposit slip. • The chairperson, accompanied by a police officer, delivers the deposit bags to the bank.
<i>Reconciling</i>	<ul style="list-style-type: none"> • <i>Copies of the count sheets and the deposit slips are kept secure during the event by the chairperson, who gives all of them to the parish/school bookkeeper after the event.</i> • <i>After the entire event, the parish/school bookkeeper reconciles the count sheets with the deposit slips and the bank statement.</i> • <i>If there are any discrepancies greater than \$25, the persons who have initialed the deposit in question are contacted and the matter is reconciled. If the matter cannot be reconciled, the pastor/principal is notified.</i>