

	POLICY & PROCEDURE	POLICY NUMBER: 750 B
	Subject: CASH RECEIPTS	EFFECTIVE DATE: 1/15/06 Rev. 04/23/2008

Cash Receipts

Athlete Registration Payments Received

1. Substantially all registration payments are received contemporaneously with batches of electronic registrations from teams. Such batches contain one or more athlete registrations. (See procedure for athlete and non athletes registrations)
2. Most payments are made by check mailed to the swimming office or made electronically through credit cards and occasionally in person.
3. After the batch of athlete registrations has been processed and the payment received, either by check or by credit card, the receipt is entered into accounting system. Receipts are entered by club/team into general ledger. Deposits made to bank are printed from accounting system. Deposits of checks are made through online teller system located in AzSI office. Receipts are printed from email and attached to computer generated deposits slips. What little cash is received is from time to time taken to the bank for deposit.
4. From time to time the receipts from athletes, not athlete etc will be comingled for deposit to the bank.

Non Athletes and Club Registration Payments Received

1. Substantially all registration payments are received via mail on an individual basis. AzSI send non athlete registrations forms and or club membership forms out for renewal annually. Such forms show all information currently held in USA Swimming data base as well as the Arizona Swimming club database. These forms are returned with payments.
2. Most payments are made by check mailed to the swimming office or made electronically through credit cards and occasionally in person.
3. After the registration and payment have been received, either by check or by credit card, the receipt is entered into accounting system. Receipts are entered by club/team or individual into general ledger.

4. From time to time the receipts from athletes, not athlete etc will be comingled for deposit to the bank. Deposits made to bank are printed from accounting system. Deposits of checks are made through online teller system located in AzSI office. Receipts are printed from email and attached to computer generated deposits slips. What little cash is received is from time to time taken to the bank for deposit.

Club Sanction and Meet Fee Receipts

1. Arizona Swimming derives substantial receipts from the conduct of meets by its member clubs. All athletes who participate in AzSI meets, pay a small surcharge to AzSI. These receipts, together with various sanction and or Approval fees are due to AzSI in accordance with the schedule outlined in the policy XXX.
2. All sanction / meet fees are mailed to the office. Upon receipt of the report and payment, office staff inputs information into the accounting system and logs receipts into the sanction control log. To avoid penalties for late filing and or payment, some clubs choose to fax the report in and use credit card to pay.
3. From time to time the receipts from athletes, not athlete etc will be comingled for deposit to the bank. Deposits made to bank are printed from accounting system. Deposits of checks are made through online teller system located in AzSI office. Receipts are printed from email and attached to computer generated deposits slips. What little cash is received is from time to time taken to the bank for deposit.

Equipment Rental Income

1. AzSI from time to time rents electronic equipment to clubs to conduct meets. Reservations are sent to office which in turns forwards them to the AzSI equipment chair who arranges for the actual rental. When the equipment is returned, equipment chair notified office who issue invoice to the club.
2. Many of the equipment rental charges are paid contemporaneously with meet and sanction fees. Some are paid separately. Upon receipt of the report and payment, office staff inputs information into the accounting system and logs receipts into the sanction control log.
3. From time to time the receipts from athletes, not athlete etc will be comingled for deposit to the bank. Deposits made to bank are printed from accounting system. Deposits of checks are made through online teller system located in AzSI office. Receipts are printed from email and attached to computer generated deposits slips. What little cash is received is from time to time taken to the bank for deposit.