

FINANCE

School Activity Funds

Ticket Management

This regulation supersedes Regulation 5812.2

I. PURPOSE

To provide guidelines for the accounting for and the sale of tickets for all school activities that charge admission.

II. SUMMARY OF CHANGES SINCE LAST PUBLICATION

- A. Section III. language has been changed to clarify procedures.
- B. Section III.B.1. language has been changed to clarify procedures.
- C. Section III.B.1.e. deadline has been changed to five business days.
- D. Section III.F. references a new form, which takes the place of the instructions previously in this section.
- E. Section III.G. summarizes the forms required for ticket management reporting.

III. GENERAL INFORMATION

All middle and high or secondary school activities that involve students and/or faculty, those that involve use of the school facility, and those that charge an admission fee shall be controlled by the use of serially numbered tickets. These tickets are supplied from an inventory of tickets under control and supervision of the principal or his or her designee.

A. Ticket Security

Tickets shall be stored in a secure place with access restricted to authorized personnel. Tickets have monetary value and are only slightly less sensitive than cash with regard to theft and misuse. School authorities must be able to ensure proper control of admission revenue and to provide accountability in response to inquiries from the public.

B. Ticket Managers

1. One or more people shall be designated by the principal to control and supervise the tickets used in the school. The person(s) designated shall be known as ticket manager(s). The principal may require that one ticket manager be responsible for all tickets, or various people may be designated to perform ticket management duties in specific areas. A person receiving supplementary pay as ticket manager is, of course, expected to perform the ticket management duties in connection with tickets. For some events, it may be necessary to delegate certain ticket management duties to the sponsor of the event for which tickets are used. Whether or not the person designated as a ticket manager receives supplementary pay, the duties shall include assuring ticket security, supervising and reporting ticket sales, and reporting accounting discrepancies to the principal.

The duties of the ticket manager(s) include:

- a. To acquire, maintain physical control of, and preserve perpetual inventory of all tickets used for athletics and other student activities.
 - b. To supervise the distribution and sale of tickets.
 - c. To maintain records to account for all tickets.
 - d. To ensure that receipts are deposited promptly and intact.
 - e. To report to the principal any instance in which sales reports (form FS 39-74 and form FS 87-78) and unused tickets are not returned within five business days of the event.
 - f. To report to the principal any significant problems of accountability.
2. The school finance technician may not be designated as the ticket manager.

C. Accounting for Tickets

All tickets on hand at the beginning of a school session and all tickets acquired during the school session (including season passes) shall be accounted for by the ticket manager on the Ticket Accounting Record (form FS 38-74) or Record of Ticket and Cash Accountability for Special Events (form FS 87-78). The Ticket Accounting Record for a specific lot of tickets shall consist of as many Ticket Accounting Record forms as necessary to record all transactions and uses that occur during a school year.

A Ticket Accounting Record shall be opened and maintained for each lot of tickets, except special events tickets, with all tickets that are exactly alike accounted for on one Ticket Accounting Record. Accountability may be permanently transferred to an individual or school group by issuing a Record of Ticket and Cash Accountability for Special Events.

D. Accounting for Ticket Sales

When more than one sales report is involved for a single event, ticket sales shall be reported on a Report of Ticket Sales (form FS 39-74) by ticket sellers and on a Consolidated Box Office Report (form S-55-ED) by the box office manager. Tickets for a one-time specific event shall be reported on a Record of Ticket and Cash Accountability for Special Events (form FS 87-78).

E. Accounting for Special Event Tickets and Ticket Sales

Tickets that are printed for a one-time specific event, and tickets issued from Ticket Accounting Records (form FS 38-74) for permanent commitment to a special event, shall be accounted for on the Record of Ticket and Cash Accountability for Special Events (form FS 87-78). The complete accountability package for a special event should consist of a completed Record of Ticket and Cash Accountability for Special Events, a copy of the invoice (or other documentation) on which the tickets were purchased, and the unused tickets. The complete package shall be kept in the finance technician's or administrative assistant's files and retained for audit review. Though the requirement for serially numbered tickets must be met, this paragraph is designed to account for tickets in quantity rather than by serial number. This method of accountability is authorized for all events at middle schools.

F. Financial Report on Sharing of Revenue

When events require the sharing of revenue, a financial report shall be prepared by the host school on a Sharing of Revenue Financial Report (form FS-163). A copy of the report shall be forwarded with the check to the visiting school.

G. Forms

The following forms are to be used for ticket management reporting. They are available on the FCPS intranet site at <http://fcpsnet.fcps.edu/it/records/forms/>. This link is available only from computers within the Fairfax County Public Schools network (FCPSnet).

- FS 38-74, Ticket Accounting Record
- FS 39-74, Report of Ticket Sales
- FS 87-78, Report ticket/cash Account Special Event
- FS 163, Sharing of Revenue Financial Report