

## FHSAA Financial Reporting & Accounting

### Ticket Sales & Pass Gate Procedures

Proper ticket sales and ticket taking control procedures are required. The adoption and enforcement of these procedures will result in increased revenue for the school and the FHSAA and accountability for the collected funds. Strict adherence to these procedures reduces possible fraudulent practices such as the passing of tickets to friends and others, the resale of the tickets, the pocketing of funds by the ticket seller, etc. Ticket sellers and takers should be screened and only the most reliable, competent persons given this responsibility.

#### Ticket Sales

##### Ticket Prices

Ticket sellers should be provided with information regarding the proper price for the event. A chart is attached that should be used as a guide for the required admission prices for all events. FHSAA has not approved a reduced student or child ticket price for these events. All seats are the same price.

#### Numbered Tickets

Numbered tickets are required for all District and Regional events. They can be purchased at most office supply stores. If the event is for more than one day, or time period, different colored tickets should be used at the different times so that stubs cannot be used to enter a later event. Ticket takers should be instructed as to the color for the event and instructed not to accept a different color ticket. The number of the tickets should be recorded when given to the ticket seller. At the end of the event the number of tickets given minus the ones still remaining equals the # of tickets sold. The number of tickets sold times the admission price should total to the cash taken in from the event. A reconciliation should be conducted at the finish of each event or shift to ensure that the funds were properly handled and that no funds are missing for the number of tickets sold. This ensures that tickets were not given away to someone for entrance.

#### Ticket Sellers

Ticket sellers should be informed of the proper price for the event and should be trained on the proper procedure for selling the tickets.

#### Ticket Takers

Ticket takers should take the ticket and tear it in half and give one half to the person entering the event and keep the other half. The half that is retained by the school should be kept secure and remain with the documentation from the event. This ensures that the tickets cannot be resold or used by another person for entrance.

**\*\*\* No one should ever pay and enter one of these events without receiving a ticket from the ticket seller and their half of the torn ticket from the ticket taker. \*\*\***

### Other Control Measures

No one should be allowed to leave the event and re-enter with a ticket stub. Colored wrist bands may be purchased to be used for this purpose. If someone needs to leave and come back, upon presentation of their ticket stub, they can be issued a wrist band or have their hand stamped and then be allowed to re-enter with the band or the stamped hand. This cuts down on the passing of ticket stubs to others for entrance to the event.

### Pass Gate Procedures

What to do with passes at the gate

FHSAA State Series Passes, FHSAA Lifetime Passes, legitimate news media identification cards and FHSAA Student SID Program identification cards **ONLY** should be honored at State Series events (district, regional, FHSAA Finals). FHSAA Coaches ID Cards, FACA ID Cards and Contest Officials ID Cards are good **ONLY** for regular season competition at the discretion of the host. **If a pass is presented for entrance to a state series event, a second form of identification is required.** The [State Series Contest Pass Gate Sign-In Form – Form A10](#) – should be used to record persons using these passes for entrance to the event. The person using the pass should sign the form and their driver's license verified. The same pass number should not be used more than once during an event.