



ADMINISTRATIVE PROCEDURE

TICKET SALES, MONEY COLLECTION, AND ACCOUNTING FOR ATHLETIC EVENTS

3702

Procedure No.

September 18, 2018

Date

- I. **PURPOSE:** To provide direction for the sale of tickets, as well as the collection of money and accounting procedures for all athletic events.
- II. **POLICY:** Board of Education Policy 5135 provides overall guidance for fund raising activities and specifically requires all funds raised in the name of the school or for school organizations to be deposited in the school's depository as a part of the school's activities account for Interscholastic Athletics.
- III. **INFORMATION:** Each year the Coordinating Supervisor of Athletics will distribute, at least fourteen (14) days before any athletic events, tickets to be sold for all athletic contests at middle schools and high schools. All athletic contests shall have a designated Game Manager.

All athletic directors will receive an invoice for tickets received from the Office of Interscholastic Athletics. Gate receipts from varsity football ticket sales are to be returned to the Office of Interscholastic Athletics. The Coordinating Supervisor of Athletics or his/her designee will account for those ticket sales. Special events, i.e. football classics and games of the week held off Prince George's County Public Schools property and in coordination with the Prince George's County Football Coaches' Association, will be based on the Memorandum of Understanding.

Athletic directors shall provide the bookkeeper and principal a list of athletic events where tickets will be sold 2 weeks prior to each sports season. Gate receipts for all other athletic event ticket sales are the responsibility of the school principal or his/her designee. Tickets are to be kept in a secure location and accounted for at the end of each sports season.

- IV. **DEFINITIONS:** The following definitions apply to the content of these procedures:
 - A. **Designee:** The person appointed by the principal to oversee the successful completion of a task (typically the Athletic Director).
 - B. **Game Manager:** The person designated by the principal of the home school to be in charge of ticket sales, admittance into the contests, collection and deposit of all money involved with the school bookkeeper, and other actions necessary to ensure good results.
 - C. **Starter Bank:** Funds provided prior to an athletic event to ensure ticket seller can provide change to customers.
 - D. **Ticket Seller:** The person appointed to sell and account for ticket sales at the entrance of an athletic event.



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- E. Ticket Taker: The person designated to collect tickets at the entrance of an athletic event, tear tickets, return the coupon portion to the customer and retain the stub of the first and last tickets sold.
- F. Starter Bank: Funds provided prior to an athletic event to ensure ticket seller can provide change to customers.
- G. Reimbursement of Pay (Game workers and Coaches): The school system advances payment for all game workers and coaches when gate receipts are collected and retained at the school. Schools must reimburse the school system for this expense. The only exception is varsity football.

V. PROCEDURES

A. Game Workers:

1. A game manager, ticket seller (s) and ticket taker (s) must be employed for all Varsity Football, JV and Varsity Basketball, and Junior Varsity Football games. The ticket seller and ticket taker should not be the same person.
2. A minimum of two game workers must be employed for all other athletic events. This can include the game manager for athletic events when attendance rates are low. Students and/or parents may not be used as game workers.
3. The principal must approve any deviation from these procedures.

B. Starter Bank:

1. Shall not be provided prior to 48 hours before an event without the principal's approval.
2. Shall not exceed \$250.00 unless approved by the principal.
3. Shall be signed out from the bookkeeper
4. Shall be signed back in at the end of the contest unless there are multiple games in succession.



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C. Steps for the Selling and the Collection of Tickets:

1. Ticket seller will collect money.
2. Ticket seller will give ticket to customer.
3. Ticket taker must take ticket from customer.
4. Ticket taker will tear ticket in half or remove the stub.
5. Ticket taker will stamp the back of the customer's hand (check with customer prior to stamping for possible allergies to ink).
6. Ticket taker will return half of the ticket or the ticket if there is a stub to the customer.
7. Ticket taker will retain the other half for accounting purposes.
8. The Game Manager will attach the numbered portion or stub of the first and last tickets sold to the Mandatory Ticket Sales Report (see Attachment). The report will remain on file with the bookkeeper and athletic director for all sports.
9. ***For varsity football only:*** The original Mandatory Ticket Sales Report for the gate receipts must be submitted to the Office of Interscholastic Athletics 96 hours after the game.
10. Spectators who are allowed to leave should be stamped. They must show the stamp to return to the contest. Torn tickets or tickets with detached stubs are not to be used for re-entry.

D. Accounting for Funds:

Accounting for funds shall be done in a secure location. A security staffer, when employed (policeman, school security or administrator), shall escort the ticket seller and a minimum of one other game worker and/or game manager to a secure location.

1. The ticket seller and one other game worker (preferably the game manager) shall reconcile the gate receipts with tickets sold. All funds collected shall be sealed in an envelope and signed over the seal by



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both parties.

2. The Game Manager should use the drop safe at the school to secure the money collected or deposit the funds in the night deposit at the appropriate bank branch. Security should accompany the game manager when dropping money in a night deposit as well.
3. Game managers must arrange with security personnel on site to escort the money to the drop safe or the bank.
4. Supporting documentation shall be provided to the bookkeeper on the next teacher workday.

G. Close Out for Ticket Sales:

1. Varsity football – The principal or his/her designee (athletic director) must complete the final Mandatory Ticket Report, the Cash Voucher Report, the Football Ticket Sales Report, and the Athletic Event Cumulative Ticket Report (see Attachments).
2. All other sports – the principal or his or her designee must account for all tickets assigned by the Office of Interscholastic Athletics by completing the General Admission Ticket Report (see Attachment). The form must be kept on file in the bookkeeper's office.

H. Settlement of Accounts:

1. **At the School** - Upon satisfactory completion of all matters with the events, the athletic director will report to the school principal that all money collected has been turned over to the school's bookkeeper for deposit in the student activity account for Interscholastic Athletics.
2. **At the Office of Athletics** - The athletic director shall meet with the Coordinating Supervisor of Athletics or his/her designee to reconcile all varsity football ticket sales. Unsold tickets for varsity football shall be returned to the Office of Interscholastic Athletics along with the completed Athletic Event Cumulative Report within 15 business days after the last regular season contest.



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I. **Closeout By Treasury Operations:**

The Office of Treasury Operations will automatically withdraw the Varsity Football Gate Receipts (by December 15 of each year) and game worker/game manager pay from each school's SFO Account one (1) week prior to the coaches payroll pay date for each sports season.

J. **Payment for Game workers and Coaches:**

High Schools, Middle Schools and Charter Schools are responsible for payment for all game workers and coaches for all events where tickets are sold other than varsity football.

K. **Closeout of Game worker and Coaches Pay:**

The Office of Treasury Operations will automatically withdraw the game worker and coaches pay from the SFO Account 15 business days after the final regular season athletic contests for the fall, winter, and spring seasons.

VI. **RELATED PROCEDURES:** Administrative Procedure 3701, Operation of Concession Stands at Night Outdoor Athletic Events.

VII. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** These procedures originate with the Office of Interscholastic Athletics and will be updated as needed.

VIII. **CANCELLATIONS AND SUPERSEDURES:** This Administrative Procedure cancels and supersedes the version of Administrative Procedure 3702 dated June 30, 2014.

IX. **EFFECTIVE DATE:** September 18, 2018

Attachments -

Please contact the [Office of Interscholastic Athletics](#) for access to the following documents:

1. Starter Bank Sign-out and Drop-off/Return Form
2. Game worker Sign-in Sheet
3. Administrator/Athletic Director Event Checklist
4. PGCPS Count Sheet
5. MPSSAA and CEO Pass Sign-in Sheet
6. Mandatory Ticket Report (Google Document)
7. Cash Voucher (Google Document)
8. Athletic Events Cumulative Ticket Report
9. HS Mandatory Ticket Report