

TICKETS – SUPPLEMENTAL INFORMATION

School District of Okaloosa County

Revised 1/11/17

I. General Provisions

- A. Pre-numbered admission tickets are to be used as a means of cash control for all events to which admission is charged.
- B. Stocks of unused tickets must be stored in a secure location.
- C. Complimentary tickets will be issued only by written approval by the principal.

II. Ticket Control

- A. Tickets must be ordered by the bookkeeper and kept in a secure location.
- B. All tickets shall be pre-numbered and list the name of the school.
 - 1. If a school is selling tickets for extremely small amounts, such as \$0.25 for a carnival, the school may purchase pre-numbered generic tickets. These tickets should be purchased in a color not easily accessible at local stores.
- C. Season tickets shall be pre-numbered and include seat location, if applicable, and a number or date for each game.
- D. Perpetual inventories shall be maintained. Inventories shall show the beginning and ending numbers of all tickets acquired and issued. This shall be accomplished by completing the following steps each time new tickets are received:
 - 1. The ticket information, including first and last ticket numbers, shall be entered on the Ticket Roll Perpetual Inventory form (MIS 5422) by the bookkeeper and verified by a witness.

| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET ROLL PERPETUAL INVENTORY | | | | | | | |
|---|---------------------------------------|------------------------|-----------------------|---------------|-----------------------|--------------------|-----------------------|
| SCHOOL: _____ Any School | | | | | | | MIS 5422 |
| TICKET COLOR | ROLL NUMBER AND/OR TICKET DESCRIPTION | FIRST TICKET # ON ROLL | LAST TICKET # ON ROLL | DATE RECEIVED | BOOKKEEPER SIGNATURE | WITNESS SIGNATURE | DATE ROLL COMPLETED * |
| Blue | #4 - Football | 003001 | 004000 | 7/1/15 | <i>Ima Bookkeeper</i> | <i>Ima Witness</i> | |
| Red | #5 - Football | 002001 | 003000 | 7/1/15 | <i>Ima Bookkeeper</i> | <i>Ima Witness</i> | |
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- 2. The Ticket Roll Perpetual Inventory form is to be kept in a Ticket Log Book. This form is a permanent record and as such will never be filed with any fiscal year.
- 3. The top portion of a Ticket Inventory Ledger (MIS 3400) shall be prepared to record the tickets. The same Ticket Inventory Ledger shall be used until all tickets are sold, even if it crosses fiscal years.

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| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET INVENTORY LEDGER | | | | | | | | | |
|---|----------|----------------------------------|------------------------------------|------------------------|--------------------------------|------------|------------------|----------------|--------------|
| SCHOOL: Any School | | | | | FISCAL YEAR(S): 15-16 | | | | |
| TICKET ROLL #: 5 | | | | | FIRST TICKET # ON ROLL: 002001 | | | | |
| COLOR/DESCRIPTION: Red (Football) | | | | | LAST TICKET # ON ROLL: 003000 | | | | |
| DATE ISSUED | ACTIVITY | 1ST TICKET # ON ROLL WHEN ISSUED | 1ST TICKET # ON ROLL WHEN RETURNED | NUMBER OF TICKETS USED | PRICE PER TICKET | AMOUNT DUE | AMOUNT COLLECTED | RECEIPT NUMBER | RECEIPT DATE |
| | | | | | | - | | | |
| | | | | | | - | | | |
| | | | | | | - | | | |
| | | | | | | - | | | |

4. The Ticket Inventory Ledger shall be filed in the Ticket Log Book. Once all tickets are sold, enter the date of the last sale on the Ticket Roll Perpetual Inventory form. The Ticket Inventory Ledger may be moved to an inactive Ticket Log Book or a folder.
5. The Ticket Inventory Ledger is used each time tickets are issued and returned. See Section III – Issuing Tickets and Section VIII – Completing the Process for further information.
- E. If a ticket roll may no longer be used (such as outdated) or is too small to use, the bookkeeper or designee shall shred the tickets with a witness. The numbers of the shredded tickets shall be noted on the Ticket Inventory Ledger, and the bookkeeper and a witness shall sign and note that the tickets have been shredded. The date will then be entered on the Ticket Roll Perpetual Inventory to denote that all tickets have been utilized.
- F. The Ticket Roll Perpetual Inventory, Ticket Inventory Ledgers, copies of Ticket Seller’s Reports, and unsold tickets must be available for audit.

III. Issuing Tickets

- A. If tickets will be sold at different prices, such as ‘adult and student’ or ‘advance and at the door,’ there must be a roll of tickets for each price category. These ticket rolls should be different colors for easy identification.
- B. Prior to the event, the bookkeeper shall prepare a box for each seller containing:
 1. An appropriate amount of change (dependent on expected gate)
 2. Change fund envelope (marked ‘Do Not Deposit’)
 3. Pre-numbered tickets
 4. Two locking bank bags with keys or sealing, tamper-proof plastic bags, depending on the bank

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5. Activity Event Ticket Sellers Report (MIS 4004)
6. Monies Collected Form(s) (MIS 4002) – signed out by the bookkeeper on the MCF Log
7. Instructions for Ticket Sellers
8. Receipt of Locked Bag Form (MIS 3398)
9. Report of Tickets Transferred (MIS 3396)
10. Optional Item: Deposit Slip – Used when the funds are to be taken to the bank as a night deposit to be worked by the bank.

C. The bookkeeper shall record the issuance of tickets on the appropriate Ticket Inventory Ledger sheet(s). Information to be recorded includes “Date Issued,” “Activity,” “First Ticket Number on Roll When Issued,” and “Price Per Ticket.”

| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET INVENTORY LEDGER | | | | | | | | | |
|---|----------------------------|----------------------------------|------------------------------------|------------------------|---------------------------------------|------------|------------------|-----------------------|--------------|
| | | | | | | | | MIS 3400 REV 10/16 | |
| SCHOOL: <u>Any School</u> | | | | | FISCAL YEAR(S): <u>15-16</u> | | | | |
| TICKET ROLL #: <u>5</u> | | | | | FIRST TICKET # ON ROLL: <u>002001</u> | | | | |
| COLOR/DESCRIPTION: <u>Red (Football)</u> | | | | | LAST TICKET # ON ROLL: <u>003000</u> | | | | |
| DATE ISSUED | ACTIVITY | 1ST TICKET # ON ROLL WHEN ISSUED | 1ST TICKET # ON ROLL WHEN RETURNED | NUMBER OF TICKETS USED | PRICE PER TICKET | AMOUNT DUE | AMOUNT COLLECTED | RECEIPT NUMBER | RECEIPT DATE |
| 9/7/15 | Football vs Tigers - Adult | 002001 | | | 5.00 | - | | | |
| | | | | | | - | | | |
| | | | | | | - | | | |

| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET INVENTORY LEDGER | | | | | | | | | |
|---|------------------------------|----------------------------------|------------------------------------|------------------------|---------------------------------------|------------|------------------|-----------------------|--------------|
| | | | | | | | | MIS 3400 REV 10/16 | |
| SCHOOL: <u>Any School</u> | | | | | FISCAL YEAR(S): <u>15-16</u> | | | | |
| TICKET ROLL #: <u>4</u> | | | | | FIRST TICKET # ON ROLL: <u>003001</u> | | | | |
| COLOR/DESCRIPTION: <u>Blue (Football)</u> | | | | | LAST TICKET # ON ROLL: <u>004000</u> | | | | |
| DATE ISSUED | ACTIVITY | 1ST TICKET # ON ROLL WHEN ISSUED | 1ST TICKET # ON ROLL WHEN RETURNED | NUMBER OF TICKETS USED | PRICE PER TICKET | AMOUNT DUE | AMOUNT COLLECTED | RECEIPT NUMBER | RECEIPT DATE |
| 9/7/15 | Football vs Tigers - Student | 003001 | | | 3.00 | - | | | |
| | | | | | | - | | | |
| | | | | | | - | | | |

D. The bookkeeper shall complete the top of the Ticket Seller’s Report and the following sections:

1. Type of Ticket
2. Color (and any other identifying information)

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3. Price Per Ticket
4. First and Last Number on Roll Before Sale
5. Change Fund Amount

| SCHOOL DISTRICT OF OKALOOSA COUNTY, FLORIDA FINANCE DEPARTMENT | | | | | | | | MIS 4004 Rev. 01/17 | | | |
|---|--------------------------|-------------------------|---|--|--------------------|--|------------------------|------------------------------------|--|---------------|--------------|
| ACTIVITY EVENT TICKET SELLER'S REPORT | | | | | | | | | | | |
| Any School | | | Gate #1 | | Football vs Tigers | | | | | | |
| SCHOOL | | | TICKET STATION | | EVENT | | | DATE | | | |
| Type of Ticket | Color and/or Description | Price Per Ticket [A] | First Number on Roll Before Sale [B] | Last Number on Roll Before Sale [C] | Tickets Rec'd By | First Number On Roll After Sale [D] | Quantity Sold * [E] | Value of Tickets Sold [A] x [E] | Bookkeeper Initials Indicating Verification | | |
| Adult | Red #5 | \$5.00 | 002001 | 003000 | jnh | | | | | | |
| Student | Blue #4 | \$3.00 | 003001 | 004000 | jnh | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Change Fund Amount: 300 | | | | | Rec'd By: jnh | Totals | | | | | |
| | | | | | | | | Cash from Sales | | | |
| | | | | | | | | Difference (Over/Under) | | | |
| I CERTIFY THAT THIS REPORT IS TRUE AND ACCURATE IN EVERY DETAIL. | | | | | | | | | | | |
| Explanation of difference, if applicable: _____ | | | | | | | | | | | |
| <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">TICKET SELLER</td> <td style="width: 50%; border: none;">TICKET TAKER</td> </tr> </table> | | | | | | | | | | TICKET SELLER | TICKET TAKER |
| TICKET SELLER | TICKET TAKER | | | | | | | | | | |
| | | | | | | <p style="text-align: center; margin: 0;">How to Calculate Quantity Sold</p> <p style="margin: 0;">* If tickets remain, [E] = [D] - [B].</p> <p style="margin: 0;">* If all tickets are used, [E] = [C] - [B] + 1</p> | | | | | |
| FOR OFFICE USE ONLY: | | | | | | DISPOSITION OF FORM: | | | | | |
| | Amount | Receipt Number(s) | Date | | | 1. Prepare form for each ticket seller, for all selling locations. | | | | | |
| Change Fund Returned | _____ | _____ | _____ | | | 2. Original to be attached to Monies Collected Form (MIS 4002). | | | | | |
| Ticket Sales Received | _____ | _____ | _____ | | | 3. Copy to be given to activity or event sponsor. | | | | | |
| Verified by: | _____ | _____ | _____ | | | 4. Copy to be filed in Ticket Log. | | | | | |
| | Bookkeeper or Designee | | Date | | | | | | | | |

E. The ticket seller shall initial or sign the Ticket Sellers Report acknowledging receipt of the change fund and tickets. (See yellow highlighted sections above.)

1. The ticket seller shall verify the total amount of change and beginning ticket numbers prior to acknowledging receipt.
2. If an intermediary picks up the ticket boxes from the bookkeeper and delivers them to the ticket sellers, the intermediary shall initial acknowledging receipt from the bookkeeper and then the ticket seller shall initial acknowledging receipt from the intermediary.

IV. Selling and Taking Tickets

A. At all events, ticket sellers shall be accompanied, at minimum, by one ticket taker per seller.

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B. The ticket seller and ticket taker may not be related parties.

C. Ticket Seller

1. During the event, the ticket seller shall ensure that unsold tickets and the change fund are inaccessible to the public.
2. At high school football games, all tickets shall be sold from permanent booths with locking doors and a secure window.
3. The ticket seller shall take money and immediately give the ticket(s) to the patron.
4. All tickets transferred between ticket sellers at an event must be evidenced by the signatures on the “Report of Tickets Transferred” (MIS 3396). This can be minimized by issuing sufficient tickets to each seller to satisfy possible demand.

D. Ticket Taker

1. The ticket taker shall stand at the admission gates and tear tickets in half; one half is to be given to the patron, and one half is to be retained by the ticket taker.
2. If season tickets are used, the number or date of the game must be punched or stamped so that the ticket may not be used again.
3. Ticket stubs and/or season tickets should not be used to allow patrons to leave and re-enter. A hand stamp or a written pass may be used for re-entry purposes.

V. Completing the Ticket Seller’s Report

A. Immediately after ticket sales cease, the ticket seller shall secure the ticket window (if in a booth), or remove the ticket box with the cash and unused tickets to a private room.

B. The ticket taker shall remain with the ticket seller until the cash and unused tickets have been verified and turned into the appropriate authority.

C. The ticket seller and ticket taker shall complete the Ticket Seller’s Report as follows (example after Item G.):

1. Record the first ticket number of each series in the column labeled “First Number On Roll After Sale.”
2. Calculate “Quantity Sold” (If tickets remain, subtract “First Number On Roll Before Sale” from “First Number On Roll After Sale.” If all tickets are used,

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- subtract “First Number On Roll Before Sale” from “Last Number on Roll Before Sale” and add 1.)
3. Calculate “Value of Tickets Sold” (“Price Per Ticket” X “Quantity Sold”)
 4. Calculate “Totals” for “Quantity Sold” and “Value of Tickets Sold.”
- D. The ticket seller and ticket taker shall separate the change fund from the remaining cash.
1. If the change fund is to be re-deposited, the ticket seller shall enter the amount on a Monies Collected Form.
 2. If the change is being kept for the season, it shall be placed in the Change Fund Envelope and sealed. “Do Not Deposit” should be written on the Change Fund Envelope.
- E. The ticket seller and ticket taker shall count the remaining funds (“Cash from Sales”) and compare the amount of cash from sales to the value of tickets sold.
1. If the amounts are not equal, the ticket seller and ticket taker shall recount the cash and re-verify all amounts.
 2. The “Cash from Sales” are then recorded on the Ticket Seller’s Report, the Monies Collected Form, and the Deposit Slip, if applicable.
- F. The ticket seller and ticket taker shall finish the Ticket Sellers Report by:
1. Calculating the “Difference” between the “Value of Tickets Sold” and “Cash from Sales.”
 2. Writing an explanation for the difference, if applicable.
 3. Signing and dating Ticket Seller’s Report.
- G. Any pattern of cash outages (i.e., consistently short small amounts) or any large cash outage (more than \$50) should be immediately investigated by the principal or his/her designee.

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| SCHOOL DISTRICT OF OKALOOSA COUNTY, FLORIDA FINANCE DEPARTMENT | | | | | | | | MIS 4004 Rev. 01/17 | | | | |
|--|--------------------------|-------------------------|---|--|--|--|------------------------|------------------------------------|---|--------------------------------|---------------------------------------|--|
| ACTIVITY EVENT TICKET SELLER'S REPORT | | | | | | | | | | | | |
| Any School SCHOOL | | | Gate #1 TICKET STATION | | Football vs Tigers EVENT | | | DATE | | | | |
| Type of Ticket | Color and/or Description | Price Per Ticket [A] | First Number on Roll Before Sale [B] | Last Number on Roll Before Sale [C] | Tickets Rec'd By | First Number On Roll After Sale [D] | Quantity Sold * [E] | Value of Tickets Sold [A] x [E] | Bookkeeper Initials Indicating Verification | | | |
| Adult | Red #5 | \$5.00 | 002001 | 003000 | <i>jni</i> | #002358 | 357 | \$1,785.00 | | | | |
| Student | Blue #4 | \$3.00 | 003001 | 004000 | <i>jni</i> | #003417 | 416 | \$1,248.00 | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Change Fund Amount: 300 Rec'd By: <i>jni</i> | | | | | | Totals | 773 | \$3,033.00 | | | | |
| | | | | | | Cash from Sales | | \$3,033.00 | | | | |
| | | | | | | Difference (Over/Under) | | | | | | |
| I CERTIFY THAT THIS REPORT IS TRUE AND ACCURATE IN EVERY DETAIL. | | | | | | | | | | | | |
| Explanation of difference, if applicable: _____ | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| <i>Janice Hawthorne</i> TICKET SELLER | | | | | <i>Michael Jones</i> TICKET TAKER | | | | | | | |
| <table border="1" style="margin-left: auto;"> <tr> <th style="text-align: left;">How to Calculate Quantity Sold</th> </tr> <tr> <td>* If tickets remain, [E] = [D] - [B].</td> </tr> <tr> <td>* If all tickets are used, [E] = [C] - [B] + 1</td> </tr> </table> | | | | | | | | | | How to Calculate Quantity Sold | * If tickets remain, [E] = [D] - [B]. | * If all tickets are used, [E] = [C] - [B] + 1 |
| How to Calculate Quantity Sold | | | | | | | | | | | | |
| * If tickets remain, [E] = [D] - [B]. | | | | | | | | | | | | |
| * If all tickets are used, [E] = [C] - [B] + 1 | | | | | | | | | | | | |
| FOR OFFICE USE ONLY: | | | | | DISPOSITION OF FORM: | | | | | | | |
| Change Fund Returned | Amount | Receipt Number(s) | Date | | 1. Prepare form for each ticket seller, for all selling locations. | | | | | | | |
| Ticket Sales Received | _____ | _____ | _____ | | 2. Original to be attached to Monies Collected Form (MIS 4002). | | | | | | | |
| Verified by: | _____ | _____ | _____ | | 3. Copy to be given to activity or event sponsor. | | | | | | | |
| | Bookkeeper or Designee | | Date | | 4. Copy to be filed in Ticket Log. | | | | | | | |

VI. Disposition – Football Games

- A. After a football game, the money must be taken to the bank. The school may have the bank simply hold the bag for pickup the next school day or have the bank work the bag as a night deposit.
- B. The ticket seller shall place the following items in the first locking bank bag or sealing, tamper-proof plastic bag that will be delivered to the bank:
 - 1. Deposit Slip (if the bank is working the bag as a night deposit)
 - 2. Money to be deposited
- C. The ticket seller shall place the following items in a second locking bank bag or sealing, tamper-proof plastic bag that will be delivered to the school on the next school day:
 - 1. Monies Collected Form (MCF) for sales (yellow and white copies only)
 - 2. MCF for change fund OR change fund in sealed envelope if not depositing
 - 3. Ticket Seller’s Report

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4. Report of Tickets Transferred, if applicable
 5. Leftover tickets
- D. The ticket seller and ticket taker shall lock or seal the bags and deliver the locked or sealed bags to the administrator on duty.
1. The administrator on duty shall verify that the bags are locked or sealed, sign a “Receipt of Locked Bag” form (MIS 3398) acknowledging receipt of the bags.
 2. The ticket seller shall then deliver the “Receipt of Locked Bag” form and the key (if locked bag is used) to the designated party.
- E. The administrator on duty shall immediately deliver the bag to the night depository at the bank.
- F. The same person may never have the locked bag and the key.

VII. Disposition – All Other Events

- A. At all other events, the money is to be placed in the drop safe. *If the gate is expected to be large, the principal may decide to follow the same procedure used for football games.*
- B. The ticket seller shall place the following items in the first locking bank bag or sealing, tamper-proof plastic bag:
1. Deposit Slip (if the bank is working the bag as a night deposit)
 2. Money to be deposited
 3. Monies Collected Form (MCF) for sales (yellow and white copies only)
 4. MCF for change fund OR change fund in sealed envelope if not depositing
- C. The ticket seller shall place the following items in a second locking bank bag or sealing, tamper-proof plastic bag:
1. Ticket Seller’s Report
 2. Report of Tickets Transferred, if applicable
 3. Leftover tickets

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- D. The ticket seller and ticket taker shall lock or seal the bags and either place the bags in the drop safe or deliver the locked or sealed bags to the administrator on duty.
 1. If the bags are taken to the administrator on duty, he/she shall verify that the bags are locked, sign a “Receipt of Locked Bag” form (MIS 3398) acknowledging receipt of the bags, and immediately place the bags in the drop safe.
 2. The ticket seller shall then deliver the “Receipt of Locked Bag” form, if applicable, and the key to the designated party. The same person may never have the locked bag and the key.

VIII. Completing the Process

- A. The next school morning, the principal’s designee shall retrieve the bag from the bank and return it to the school.
 1. If the bank only held the bag, the bookkeeper and a witness shall verify the cash and make a deposit as usual.
 2. If the bank made the deposit, the bookkeeper verifies that the amount on the deposit slip agrees with the Monies Collected Form.
- B. The bookkeeper shall verify the figures on the Ticket Seller’s Report, initialing where indicated. The bookkeeper will then complete the “For Office Use Only” section as follows (blue sections in the example on the next page):
 1. “Change Fund Returned” – Fill in the amount, receipt number(s), and date. If the change was not re-deposited, there will be no receipt number.
 2. “Ticket Sales Received” – Fill in the amount, receipt number(s), and date.
 3. “Verified by” – Sign and date.

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|---|-------------------------------|-------------------------|---|--|--|--|------------------------|------------------------------------|---|------------|
| ACTIVITY EVENT TICKET SELLER'S REPORT | | | | | | | | | | |
| Any School | | | Gate #1 | | Football vs Tigers | | | | | |
| SCHOOL | | | TICKET STATION | | EVENT | | | DATE | | |
| Type of Ticket | Color and/or Description | Price Per Ticket [A] | First Number on Roll Before Sale [B] | Last Number on Roll Before Sale [C] | Tickets Rec'd By | First Number On Roll After Sale [D] | Quantity Sold * [E] | Value of Tickets Sold [A] x [E] | Bookkeeper Initials Indicating Verification | |
| Adult | Red #5 | \$5.00 | 002001 | 003000 | <i>juh</i> | #002358 | 357 | \$1,785.00 | <i>isb</i> | |
| Student | Blue #4 | \$3.00 | 003001 | 004000 | <i>juh</i> | #003417 | 416 | \$1,248.00 | <i>isb</i> | |
| Change Fund Amount: 300 | | | Rec'd By: <i>juh</i> | | Totals | | 773 | \$3,033.00 | <i>isb</i> | |
| I CERTIFY THAT THIS REPORT IS TRUE AND ACCURATE IN EVERY DETAIL. | | | | | | | | Cash from Sales | \$3,033.00 | <i>isb</i> |
| Explanation of difference, if applicable: _____ | | | | | | | | Difference (Over/Under) | | |
| <i>Janice Hawthorne</i> | | | | | <i>Michael Jones</i> | | | | | |
| TICKET SELLER | | | | | TICKET TAKER | | | | | |
| FOR OFFICE USE ONLY: | | | | | | DISPOSITION OF FORM: | | | | |
| | Amount | Receipt Number(s) | Date | | 1. Prepare form for each ticket seller, for all selling locations. | | | | | |
| Change Fund Returned | \$300.00 | 5042 | 9/18/2015 | | 2. Original to be attached to Monies Collected Form (MIS 4002). | | | | | |
| Ticket Sales Received | \$3,033.00 | 5043 | 9/18/2015 | | 3. Copy to be given to activity or event sponsor. | | | | | |
| Verified by: | <i>Ima Schaaf, Bookkeeper</i> | | 9/18/2015 | | 4. Copy to be filed in Ticket Log. | | | | | |
| | Bookkeeper or Designee | | Date | | | | | | | |

C. The bookkeeper shall complete the Tickets Inventory Ledger(s) as follows:

1. "First Ticket Number on Roll When Returned"
2. "Number of Tickets Used" – If tickets remain, subtract "First Ticket Number On Roll When Issued" from "First Ticket Number On Roll When Returned." If all tickets are used, subtract "First Ticket Number On Roll When Issued" from "Last Ticket Number on Roll" and add 1.)
3. "Amount Due" – Calculate by multiplying "Number of Tickets Used" by "Price Per Ticket"
4. "Amount Collected" – Enter amount from Monies Collected Form(s)
5. "Receipt Number" – Enter the receipt number generated by the accounting software
6. "Receipt Date" – Enter the date the funds were collected

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| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET INVENTORY LEDGER | | | | | | | | MIS 3400 REV 10/16 | |
|---|----------------------------|----------------------------------|------------------------------------|------------------------|------------------|---------------------------------------|------------------|-----------------------|--------------|
| SCHOOL: <u>Any School</u> | | | | | | FISCAL YEAR(S): <u>15-16</u> | | | |
| TICKET ROLL #: <u>5</u> | | | | | | FIRST TICKET # ON ROLL: <u>002001</u> | | | |
| COLOR/DESCRIPTION: <u>Red (Football)</u> | | | | | | LAST TICKET # ON ROLL: <u>003000</u> | | | |
| DATE ISSUED | ACTIVITY | 1ST TICKET # ON ROLL WHEN ISSUED | 1ST TICKET # ON ROLL WHEN RETURNED | NUMBER OF TICKETS USED | PRICE PER TICKET | AMOUNT DUE | AMOUNT COLLECTED | RECEIPT NUMBER | RECEIPT DATE |
| 9/7/15 | Football vs Tigers - Adult | 002001 | 002358 | 357 | 5.00 | 1,785.00 | 1,785.00 | 5042 | 9/8/15 |
| | | | | | | - | | | |
| | | | | | | - | | | |

| SCHOOL DISTRICT OF OKALOOSA COUNTY FINANCE DEPARTMENT TICKET INVENTORY LEDGER | | | | | | | | MIS 3400 REV 10/16 | |
|---|------------------------------|----------------------------------|------------------------------------|------------------------|------------------|---------------------------------------|------------------|-----------------------|--------------|
| SCHOOL: <u>Any School</u> | | | | | | FISCAL YEAR(S): <u>15-16</u> | | | |
| TICKET ROLL #: <u>4</u> | | | | | | FIRST TICKET # ON ROLL: <u>003001</u> | | | |
| COLOR/DESCRIPTION: <u>Blue (Football)</u> | | | | | | LAST TICKET # ON ROLL: <u>004000</u> | | | |
| DATE ISSUED | ACTIVITY | 1ST TICKET # ON ROLL WHEN ISSUED | 1ST TICKET # ON ROLL WHEN RETURNED | NUMBER OF TICKETS USED | PRICE PER TICKET | AMOUNT DUE | AMOUNT COLLECTED | RECEIPT NUMBER | RECEIPT DATE |
| 9/7/15 | Football vs Tigers - Student | 003001 | 003417 | 416 | 3.00 | 1,248.00 | 1,248.00 | 5042 | 9/18/15 |
| | | | | | | - | | | |
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- D. If there are several receipts, such as is the case with advance ticket sales, ‘see attached’ may be noted and a General Ledger with highlighted receipt numbers may be attached.
- E. The yellow copy of the MCF shall be given to the ticket seller. The ticket seller shall match the yellow copy of the MCF with the pink copy MCF and retain these documents for three years. The school may choose to retain these records in a central location, as long as custody is with someone independent of the bookkeeper.
- F. The bookkeeper shall provide a copy of the Ticket Seller’s Report to the event/activity sponsor. Another copy of the report shall be kept in the Ticket Log and made available for audit purposes.

IX. Advance Ticket Sales and Season Tickets

- A. The sales of advance tickets and season tickets shall follow the same rules as regular ticket sales.
- B. The ticket seller shall use a Monies Collected Forms (MCF) to turn in funds daily, using either the drop safe or delivering directly to the bookkeeper.

TICKETS – SUPPLEMENTAL INFORMATION

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- C. The seller shall keep the pink copies of the MCFs with the Ticket Seller’s Report. Once sales are complete, the seller shall balance the ticket sales report to collections evidenced by the MCFs.
- D. Season tickets shall be pre-numbered and include a seating location, if applicable, and a number or date for each game.
- E. Only one person will be designated to sell season tickets. If this is impossible, the school may assign no more than two persons to sell season tickets.

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|-------|------------------------|---|---|---|---|-------|
| | ABC SCHOOL | | | | | |
| | Football Season Ticket | | | | | |
| | FY 2004-2005 | | | | | |
| | Seat G14 | | | | | |
| 68243 | 1 | 2 | 3 | 4 | 5 | 68243 |

X. Cost of Athletic Event Tickets for Senior High Schools

- A. The principal of each senior high school in Okaloosa County shall have the authority to recommend the cost of athletic event tickets at each individual school and shall consider input from the school advisory council regarding the schedule of charges.
- B. Should there be a recommendation to increase the cost of any ticket, the principal shall follow the procedures listed below:
 - 1. The principal shall submit his recommendation for athletic event ticket prices for the coming school year to the school advisory council for review on or before April 1 of each year.
 - 2. The principal shall submit his recommendation in writing to the Superintendent or his/her designee on or before May 1 of each year.
 - 3. The Superintendent shall recommend to the School Board any increase in ticket prices over the previous athletic season.
 - 4. The Superintendent or his/her designee shall notify the principal in writing on or before June 1 as to the disposition of the recommendation.