



TICKET ORDERING AND RECONCILIATION PROCEDURE (ISA-P002)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines and process of reconciling tickets issued with money collected.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Accounting Technician

3.0 APPROVAL AUTHORITY:

- 3.1 Chief Financial Officer

4.0 DEFINITIONS:

- 4.1 ISA Liaison: Central Office employee assigned to provide support to the school accounting technicians.
- 4.2 Gatekeepers: Ticket Seller and Ticket Taker
- 4.3 Start-up Change Fund: A determined amount of cash to be used for making change from the gate receipts.
- 4.4 SRO: Security Resource Officer

5.0 PROCEDURE:

- 5.1 Accounting Technician orders pre-numbered, colored tickets through the warehouse ordering system.
 - 5.1.1 Warehouse forwards ticket requisition to the Purchasing Office.
- 5.2 Purchasing Office issues tickets to requesting school and Report of Issued Tickets is forwarded to ISA Liaison.
- 5.3 Accounting Technician completes an accountability sheet (ref. ISA-F004) for each roll of tickets, identifying the beginning and ending number of the tickets sold for a particular event. This is an ongoing process until the roll is completed.
- 5.4 Roll(s) of tickets are issued to the person responsible for the event along with Ticket Reconciliation Form (ref. ISA-F005) and start-up change fund. Person responsible for the event turns these items over to the gatekeepers.
 - 5.4.1 Start-up change fund is verified at each point of transfer.
- 5.5 Gatekeepers are responsible for counting and recording money collected from admissions on the ticket reconciliation form.
 - 5.5.1 Monies collected are verified by administrator/designee on duty.
 - 5.5.2 Ticket reconciliation forms are completed for money collected and are reconciled with number of tickets sold.



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- 5.5.3 Start up change fund along with funds collected for the event and unused tickets are returned to the accounting technician in a tamper proof collection bag/box.
- 5.5.4 If warranted, funds are deposited by administrator or SRO with a copy of deposit slip given to the accounting technician for receipt to be issued to the person responsible for the event.
- 5.6 Accounting Technician verifies ticket reconciliation form and balances with the money collected verifying for accuracy and proper signatures. Original reconciliation form is kept with school records.
- 5.7 Accounting Technician deposits any funds forwarded to them collected for the event, credits the proper account and issues receipt to the person responsible for the event.
- 5.8 Copy of the reconciliation form is forwarded to the ISA Liaison in the business department at Central Office at the end of each event.
 - 5.8.1 ISA Liaison records tickets used on the accountability sheet.
 - 5.8.2 ISA Liaison files ticket reconciliation form by school.
- 5.9 Accounting Technician completes ticket inventory at the end of the fiscal year and reconciles with accountability sheet(s) for each roll of tickets.

6.0 PERFORMANCE MEASURES:

- 6.1 Ticket reconciliation is in 100% compliance when audited by schools accounting firm.

7.0 INTERACTIONS:

- 7.1 Departments: Warehouse, ISA Liaison, Booster Clubs
- 7.2 Procedures/Processes: None identified at this time.

8.0 ASSOCIATED DOCUMENTS:

- 8.1 Accountability Sheet ([ISA-F004](#))
- 8.2 Reconciliation Form ([ISA-F005](#))
- 8.3 Report of Issued Tickets (PUR-F010)

9.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Accountability Sheet	School Office	Current year plus five	Discard as Desired	Secured Building
Reconciliation Form (original)	School Office	Current year plus five	Discard as Desired	Secured Building
Report of Issued Tickets, ISA	ISA Liaison	Indefinitely	N/A	Secured Building



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Liaison Office
Accountability
Sheet & copy of
reconcilement
form

10.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
5/18/04		Initial Release
4/18/08	A	Change title of Accounting Associate to Accounting Technician, remove reference of sending destroyed tickets to ISA Liaison and add performance measures and interactions, update flowchart

11.0 FLOWCHART:

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

***** End of procedure *****

Ticket Reconciliation Flowchart

