

REGULATION

MONTGOMERY COUNTY PUBLIC SCHOOLS

Related Entries: DIA-RA
Responsible Office: Chief Operating Officer

Control of Admission Receipts

I. PURPOSE

To set forth procedures for the control of admission receipts for school events to provide protection for the principal and other school personnel against the hazards connected with the handling of admission receipts

II. GUIDELINES

- A. Only serially numbered tickets are used as a basis for admission to all school events in the county elementary, middle, and high schools; however, persons presenting season, faculty, or special passes may be admitted to events upon certain conditions. Tickets are purchased in rolls, issued in rolls, and sold to spectators on the basis of one ticket per person for athletic events. Tickets are to be detached from the roll only when there is an immediate sale for each ticket. For activities other than athletic contests, serially numbered tickets prepared by the school may be used.
- B. No personal monies are to be used in the cash boxes of ticket sellers, nor are personal monies to be mingled with any school funds.
- C. Adequate records shall be maintained to provide chronological and accounting data for subsequent review and analysis.

III. DEFINITIONS (For purposes of this regulation only)

- A. The *ticket controller* is the individual responsible for the custody of admission tickets, e.g., principal, assistant principal, business manager, or financial agent.
- B. The *admissions manager* is the individual responsible for the sale of admission tickets, e.g., manager of the event.

- C. The *report auditor* is the individual responsible for accounting for admissions sales, e.g., school secretary, financial agent, or business manager.

IV. PROCEDURES

The principal is responsible for the administration and supervision of all phases of school events for which an admission is charged. The principal determines members of the school staff who will be responsible for the custody of admission tickets (ticket controller), sale of admission tickets (admissions manager), and accounting for admissions sales (report auditor). It is desirable that one person not be assigned more than one of the above responsibilities. However, the functions of ticket controller and report auditor may be incorporated into the responsibilities of one person if the principal so determines. The functions of the admissions manager are not to be combined with the functions of ticket controller or report auditor.

A. Accounting for Tickets and Funds

1. The ticket controller issues the ticket rolls to the admissions manager before the event. The ticket controller maintains a periodic inventory count of admission tickets in his custody. All ticket rolls which are too small to be reissued should be destroyed by the ticket controller and recorded on MCPS Form 280-50: *Tickets and Cash Report of Admissions Manager*, as being destroyed.
2. The admissions manager obtains a check for the change boxes from the school bank or financial agent.
3. The ticket controller prepares in duplicate MCPS Form 280-50: *Tickets and Cash Report of Admissions Manager*, indicating (a) the beginning and ending ticket numbers of each roll issued to the admissions manager and (b) the amount of the check issued for the change fund. The admissions manager signs the form and retains the duplicate copy.
4. The admissions manager completes the duplicate copy of MCPS Form 280-50 after the close of all ticket sales for each event. MCPS Form 280-50 and all unsold tickets are submitted to the report auditor who signs the form after checking the report.
5. The admissions manager prepares all monies for deposit and deposits the money in a bank night depository.

6. The report auditor completes the original of MCPS Form 280-50, indicating the beginning and ending number of each ticket roll returned, the total number of tickets returned, the total ticket sales, and the amount of monies deposited. The ticket sales should equal the money collected less the change fund, which is the amount that the admissions manager deposits to the IAF checking account. The admissions manager must explain any discrepancies between the deposit and ticket sales.
 7. The report auditor submits both the original of MCPS Form 280-50 and the unsold ticket rolls to the ticket controller. The report auditor then makes an entry in the accounting records.
 8. The financial agent then records the deposit in the appropriate general ledger account and issues a receipt to the admissions manager.
- B. “Season” or multi-event tickets, Play-off Games, Tournaments, multi-school competitions, or Activity Tickets should be sold and accounted for by the same system as that used for the sale and accounting of serially numbered tickets.
- C. Complimentary Tickets – The ticket controller issues and accounts for complimentary tickets separately from the accounting for serially numbered tickets sold.

Administrative History: Formerly Regulation No. 280-5, January 27, 1978; reviewed April 1988; revised March 8, 2003.