I. PURPOSE

To establish specific responsibilities and provide the process for sale of meal tickets, which includes the recording, securing, and depositing of monies received.

II. DEFINITIONS

A. Customers: All non-inmate individuals that desire to eat a meal, or portion of a meal, prepared by Food Services. This includes staff, contractors, volunteers, and institution guests.

B. Functional Unit: The institution where meal tickets are sold.

C. Functional Unit Manager (FUM): Any person within the Department of Corrections who reports to the Director, Deputy Director, an Assistant Director or an Administrator and has responsibility for the delivery of program services or coordination of program operations. In a correctional facility, the functional unit manager is the superintendent.

D. Meal Ticket: A proof of payment instrument that entitles the holder to a meal.

E. Meal Ticket Cashier: A staff member who collects payment for meal tickets. Meal ticket cashiers are responsible for ticket inventory, ticket sales, reconciliation of sales transactions, and may also be responsible for the deposit of collected monies.
F. Reconciliation: Proving and documenting that an account balance is correct. In this case, that the cash on hand accurately matches the amount of purchased meal tickets.

G. Till: All cash, checks, and coins held in a safe, locked box or drawer.

III. POLICY

A meal ticket will be required by all customers eating meals prepared by Food Services, unless otherwise specified in collective bargaining agreements. The time, place, and method (tickets sold in person or via a ticket machine) for meal ticket sales will be determined by each functional unit.

A. General Program Requirements

1. All meals must be pre-purchased via the functional unit's Sale of Meal Tickets program. This means that Food Services staff, or inmates working in Food Services, shall not accept cash payment for meals.

2. Food Services staff, or inmates working in Food Services, shall not allow credit or accept an I Owe You (IOU) for meals served. If customers do not have a meal ticket, they shall be declined a meal and referred to the Meal Ticket Cashier or a ticket machine.

3. A meal ticket authorizes the holder one (1) pass through the meal line during a dining period. No meal, portion of a meal, or beverage is to be served in the dining facility without presentation of a meal ticket. It is the ticket holder’s choice to take a single item up to a full tray. However, a meal ticket is expected for each pass through the meal line (i.e., if the holder only wants a couple of cookies or a cinnamon roll from the meal line, the cost is still one meal ticket).

4. The cost of a single meal ticket shall be $2.00. If tickets are purchased in a book of ten (10), a discount equal to the cost of a single meal ticket shall be applied. Thus, a book of 10 tickets shall cost $18.00. For functional units that sell tickets in bulk via a ticket machine, the limitations of the machine may not allow for the discount (though an extra meal ticket may be allowed to offset the discounted rate).

5. The cost of meal tickets shall be the same for all customers, at all times, including weekdays, weekends, and holidays.

6. Whenever a price increase is published, employees will be limited to the purchase of one ticket book, or multi-punch card, prior to the date of the increase.

7. Personal checks will be accepted only for the amount of meal ticket purchase. No change will be given. Third party checks will not be accepted.
8. The till shall not be used in a change making function. For example, it shall not be used in exchange to break down a larger bill into smaller denominations. Credit or an I Owe You (IOU) will not be accepted by the Meal Ticket Cashier.

9. No refunds will be issued for unused meal tickets.

10. Meal tickets will be interchangeable between institutions and non-institution functional units.

11. Only DOC employees shall be designated as “Meal Ticket Cashiers (MTC)” to be responsible for the selling of tickets and collecting cash or checks for payment. Additionally, MTCs will be responsible for ticket inventory, cash control, and reconciliation. An MTC may also be designated to deposit funds at an approved designated banking facility.

B. Establishing New Meal Ticket Sales Account

When a new institution comes on-line, or a former institution reopens, a new Meal Ticket Sales cost center will need to be created. The steps listed below will be followed to establish the new cost center. Contact the Financial Services Administrator or a Statewide Business Manager if assistance is needed in completing these steps.

1. Establish a secure means (lock box, locked drawer, locked office, or safe) for handling cash and materials related to meal ticket sales.

2. Appoint Meal Ticket Cashier(s).

3. Create an inventory count of meal tickets to be sold.

4. If not already established, request from Accounting that a Food Services Other Funds cost center be established to which ticket sales proceeds can be deposited.

5. If the functional unit does not have Statewide Business Services staff on site or assigned to pick up monies for deposit, the FUM will appoint a staff member that will be responsible for depositing funds collected from meal ticket sales.

6. Obtain inventory issuance, meal ticket/book sales log, and batch total reconciliation forms.
   a. Meal Ticket Inventory Issuance (form CD 955D)
   b. Meal Ticket/Book Sales Log (form CD 798D)
   c. Batch Total Reconciliation (form CD 1799)

7. The FUM or designee will generate a memo to the Accounting Manager requesting funds to establish a till for the meal ticket program; request the check be made out to the Meal
Ticket Cashier. In most cases, $50 will be a suitable amount. Request that the funds be drawn from the functional unit’s Food Services general fund cost center.

a. If the Accounting Manager agrees to establish a till, a check will be cut and sent to the functional unit. The staff member whom the check is made out to will be responsible for cashing the check into cash/coin denominations deemed necessary. These funds will become the cash-on-hand till to which the ticket sales are reconciled.

b. Accounting will create an accounts receivable for the amount of the check.

c. The FUM or designee will have 90 days to reimburse the Food Services general fund cost center from proceeds generated from ticket sales. If more than 90 days are needed, contact the Financial Services Administrator to request an extension.

d. To repay the general fund cost center, a Journal Entry will be generated to move the appropriate funds from the Food Services other fund cost center to their general fund cost center. Accounting will apply these funds as a reduction of expenses.

8. The Meal Ticket Cashier shall maintain a log stating that they are assuming responsibility for the funds assigned to the meal ticket till. This log shall be signed by the cashier(s) and the FUM or their designee. This log shall be filed in an appropriate functional unit location.

C. Meal Ticket Cashier

When a staff member becomes the Meal Ticket Cashier, they will perform an initial reconciliation of the unsold meal tickets and cash till before they take over custody. See section 7 below, Reconciliation of Funds.

1. The staff member taking custody will perform a reconciliation of the Meal Ticket Program assets (cash, checks, sold ticket log, and unsold tickets).

2. The staff member shall date, time stamp, and sign a tracking log that identifies the reconciliation.

   a. The log should state the cash-in-hand balance the cashier is assuming along with listing which cost center the cash is associated with (the Food Services other fund account).

   b. The log shall be signed by the Meal Ticket Cashier and the FUM or their designee.

   c. The log shall be filed in an appropriate functional unit location. The copy of the log shall be included with the deposit in accordance with the cash handling policy.

D. Ticket Sales – Manual Process

1. The Meal Ticket Cashier(s) will reconcile (balance) cash on hand to ticket sales each day that tickets are sold.

2. The sale of all single meal tickets and meal ticket books will be accounted for by date and by numerical sequence:
a. The employee or guest will fill in the date and name on a meal ticket/book sales form.
b. The Meal Ticket Cashier will fill in the ticket(s) or book number(s) and total amount on the form.

E. Ticket Sales – Machine Process
The Department has several types of ticket machines in use. At minimum, Meal Ticket Cashiers will:

1. Properly load tickets, or ticket paper into the machine; and

2. Run test sales to ensure ticket machine is operational and functioning properly. i.e., ensure the machine is dispensing the proper amount of tickets for the funds submitted

F. Sales – E-Commerce Process
When available, and approved, functional units shall maximize the use of current and evolving technology to minimize the quantity of cash, negotiable instruments and monetary transactions received and manually deposited by employees.

G. Reconciliation of Funds
The Meal Ticket Cashier will reconcile (balance) cash on hand to ticket sales each day that tickets are sold.

1. When the meal ticket cashier takes custody of the unsold tickets and cash till or transfers custody to another employee, the employee receiving custody will count the cash, checks, and unsold tickets and verify agreement to the meal ticket/book sales book and sign for it. The meal ticket cashier will then:

   a. Calculate the amount column of the meal ticket/book sales form.

   b. Calculate the amount of cash and checks from ticket sales.

   c. The difference must equal the petty cash till amount.

   d. If cash in the till does not balance, the Meal Ticket Cashier will:
      (1) Re-verify all calculations.
      (2) Search the cash box, desk, and immediate area for misplaced funds.
      (3) Note any unresolved differences between the cash that should be present and the actual cash present as cash over or cash shortage.
      (4) If the investigation does not produce results which allow reconciliation, prepare a memo explaining results of the investigation and the amount counted, sign the memo and send a copy to the functional unit manager, Central Office Business Service Manager, and Inspector General within one working day.
(5) If the amount of shortage exceeds $5, or recurring incidents of shortages occur, the functional unit manager will contact the Office of Inspector General to determine the course of action to follow.

H. Securing of Funds
1. Monies, in the till, will be secured in a locked cash drawer or locked cash box during the day while employees are present.

2. At the end of the day and on weekends, or if employees are leaving the area, all funds will be placed in a safe or a locked office and remain there until employees return.

3. Tickets are just like money; unsold single tickets and books should be secured in the same fashion as the till.

I. Preparing for Deposit
1. Complete batch total reconciliation form once a week. If the amount to be deposited is less than $100, it may be carried over to the following week. At minimum, even if less than $100, funds from ticket sales must be deposited monthly.

2. Attach the adding machine tape to the copy of meal ticket reconciliation, and secure cash, checks, and deposit documentation in the safe until ready for transport to the Central Accounting Unit.

3. If approved in advance by the Financial Services Administrator, the deposit may be made at a designated bank. The copy of the batch total reconciliation form, meal ticket/book sales form, and the bank deposit slip must be emailed to the Central Accounting Unit within one business day.

4. For deposit purposes, a three-part deposit slip (white, yellow, and pink) will be used. Deposit slips, preprinted with bank account information, are provided by the Central Accounting Unit and no other deposit slips will be used.

5. For record purposes, attach a copy of the meal ticket reconciliation form, the meal ticket/book sales form, batch total reconciliation form, and the pink copy of the deposit slip together and file.

J. Collection of Meal Tickets in Dining Area
Each functional unit will establish a method of collecting meal tickets in each dining area. Collection method will depend on the type of tickets used. Some institutions may use one or all methods listed.

1. Paper Tickets:
   a. Customers will write their name and date on their ticket prior to deposit.
b. An employee or inmate(s) will be present to assure that all customers deposit a signed meal ticket in the container. Functional unit may also require a log to be signed in order to match number of tickets to number of signatures.

2. Reusable Single-Use Tickets: An employee or inmate(s) will be present to assure that all customers deposit a reusable ticket in the container. Functional unit will also require a log to be signed in order to match number of tickets to number of signatures.

3. Punch Tickets: An employee or inmate(s) will be present to assure that all customers present a punch ticket. The employee or inmate(s) will punch the ticket once for each pass through the meal line and require that a log be signed in order to know the number of meals served. Once ticket is fully punched (no paid for meals remain) the ticket will be collected.

4. All tickets will be counted daily and a log will be maintained showing the number of customers served.

5. Used tickets, when not reusable, will be retained as backup information, with a log, for six months.

K. Journal Entry to Match Expenditures with Revenue – Food Services

1. To match revenue with expenditures Central Accounting will process a Journal Entry (monthly or quarterly, by institution) moving expenditures from the Food Service General Fund cost center to Food Service Other Fund cost center.

2. Transfer of Expenditures is based on the total meal ticket revenue collected.

V. IMPLEMENTATION

This policy will be adopted immediately without further modification.

Certified: ___ signature on file ________________
Michelle Mooney, Rules Coordinator

Approved: ___ signature on file ________________
Brian Belleque, Deputy Director