

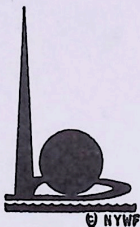
RULES AND REGULATIONS  
FOR  
EXHIBITORS AND CONCESSIONAIRES AND OTHER PARTICIPANTS

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PART IX  
REGULATIONS GOVERNING REVENUE CONTROL

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NEW YORK WORLD'S FAIR 1939 INCORPORATED  
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U. S. A.

REGULATIONS GOVERNING REVENUE CONTROL

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## REGULATIONS GOVERNING REVENUE CONTROL

### 1. General

The regulations and information herein are intended to expand the general statements relating to revenue control found in basic concession agreements and in Parts I to VIII of Rules and Regulations for Exhibitors, Concessionaires and Other Participants.

The Fair Corporation will provide facilities for making collections, deposits, supplying change funds, replenishing change, accounting, and making settlements, for all concessionaires whose agreements establish participation in revenue by the Fair Corporation. No charge will be made for these facilities except the cost of equipment or personnel used by the concessionaire, as more fully described in the following paragraphs and the audit charge prescribed in Section 2.

To protect its interests, the Fair Corporation requires the adoption of its own system of revenue control. Every effort is made to achieve simplicity and economy and to conform to a uniform system when possible. Since there are various types of concessions, there must, however, be variations in systems. The Revenue Control Department will prescribe the required system applicable to each class of concession.

In general, concessions are classified as follows:

- Stands
- Restaurants
- Stores
- Rides and Amusements
- Shows and Spectacles
- Villages
- Games
- Vending Machines
- Transportation and Utilities

One or more of the following methods of revenue control will be employed.

1. Use of cash register.
2. Sales check issued by one person, paid to a cashier, and certified on a cash register.
  - (a) Hand written sales check.
  - (b) Machine issued sales check.
  - (c) Punch check.
3. Fixed price tickets issued by ticket seller.
  - (a) Ticket seller control by recording ticket issuing machine and pre-numbered tickets.
  - (b) Ticket taker control by recording turnstile.
4. Coin operated recording turnstile (under special conditions only).
5. Cashier operated recording turnstile (under special conditions only).
6. Miscellaneous registers (re-ride, wall or overhead pull, etc.).
7. Pre-numbered tag and coupon system.
8. Bill of sale control.
9. Inventory control.

The one essential in the first seven revenue control systems listed above is the use of a revenue position number assigned to each point at which revenue is taken in or recorded. That is to say, each cash register, each turnstile, etc., has its own revenue position number and separate records are maintained in the Fair Corporation's accounting and auditing organization of the deposits, tape readings, register readings, etc., of each.

## **2. Audit Basis**

When the system of control requires special audit of bills of sale, inventories, pre-numbered tags and coupons, a charge for such audit service will be made. The amount of the charge will be determined by the Revenue Control Department.



### **3. Fixed Price Tickets, Sales Checks, and Revenue Control Stationery**

The Revenue Control Department will arrange for the printing of all fixed price tickets for concessionaires. It will maintain a supply of these tickets and will deliver them to ticket vending machine magazines as required. No charge is made for the service, except that the concessionaire will be required to pay for the tickets in accordance with a standard rental schedule. Concessionaires are not permitted to supply their own tickets.

Sales checks and punch checks also will be supplied under the conditions described in the preceding paragraph.

### **4. Revenue Control Equipment**

All mechanical devices for controlling the handling of tickets or cash (such as ticket vending machines, turnstiles, cash registers, coin changers, overhead registers, coin operated machines, etc.) will be leased to concessionaires by the Corporation in accordance with standard price schedules. No such device may be installed or operated without approval of the Revenue Control Department.

Concessionaires will be required to pay the full season's rental charge for equipment ordered by them. Revenue control equipment furnished to concessionaires will remain the property of New York World's Fair 1939 Incorporated and must not be moved or altered in any way without the authority of the Director of Revenue Control.

Installation charges, if any, will be borne by the concessionaire. No additional charge, however, will be made for normal servicing nor for normal depreciation of equipment. Repairs of damaged equipment will be charged at standard rates.

### **5. Cashier and Ticket Taker Hire**

In accordance with each concession agreement, the Revenue Control Department will determine whether ticket sellers, cashiers or ticket takers furnished by the Fair Corporation shall be stationed in the concessionaire's project at his expense. Such services will be charged at standard prevailing costs.

All ticket sellers, ticket takers and cashiers furnished by the Fair Corporation will be under the direction of the Banking and Cashiering Department. The right is reserved to rotate and otherwise to change personnel without notice.

The Fair Corporation will be prepared, upon adequate notice, to furnish cashiers and ticket takers to concessionaires voluntarily desiring such services beyond the requirements of the Fair Corporation.

Requests to change assignments, once made, must be filed on a form provided by the Fair Corporation, with the District Chief in the district in which the concession is located at least forty-eight hours prior to the effective time of such change.

In cases where concessionaires are permitted to engage their own employees for the handling of cash or tickets, the Director of Revenue Control is empowered to require that such employees be replaced with the Fair Corporation's employees at the concessionaire's expense if, in his opinion, the cash and tickets are being handled unsatisfactorily.

Complaints against personnel furnished by the Fair Corporation may be registered at the office of the Director of Banking and Cashiering, and will receive prompt attention.

Concessionaires' service clerks whose duties include the selling of merchandise or any other thing of value and who also are responsible for the handling of cash, are required to follow instructions issued by the Fair Corporation with respect to recording sales and handling cash. Such service clerks, before starting work, will be instructed by a representative of the Fair Corporation in the requirements of the Revenue Control procedure.

## **6. Deposits**

The Fair Corporation will maintain a series of branch banks or depositories conveniently located in various districts on the Fair site.

Change funds will be furnished at the appropriate branch bank to properly identified ticket sellers and cashiers in each district whether employed by concessionaires or by the Fair Corporation.



Concessionaires shall deposit all gross receipts each day in such branch banks. Deposit slips will be furnished to cashiers, and a signed deposit slip will be furnished to each concessionaire for each deposit made. These deposits will be placed in a specially earmarked bank account.

At intervals during each day, as circumstances demand, collectors from the branch banks will call at each revenue position, collect accumulated receipts for interim deposit, and will replenish change funds when necessary. Funds should not be released, however, unless the collector's identity is verified by examination of his identification pass card and photo, the word "collector" on the left sleeve band, and the use of a special form of receipt book (Form T252). Nor should funds be released without obtaining a receipt on this special form.

Ticket sellers and cashiers are required to make final deposits and to return each day's change fund at the district branch bank at the close of the day's work.

Under no circumstances will a concessionaire be permitted to pay out or refund money from receipts in the hands of ticket sellers and cashiers.

Counterfeit money will be charged back to the concession at which it was accepted.

An accounting week ending at a stated hour on a given day will be established for each concessionaire by the Concessions Accounting Section, in such manner as to avoid undue congestion. After 12:00 noon on the third day following the close of such week, the Concessions Accounting Section will mail, or deliver, to each concessionaire a settlement statement covering the week's deposits, accompanied by detailed bills for all charges incurred and deducted and a check for the balance due. Final settlement at the close of the Fair, however, will be withheld until audit of the concessionaires' accounts is completed.

Any error found after settlement will be adjusted in the following week's statement.

Deductions from the week's deposits may include additional charges in correction of errors made in a previous week's settlement, and shall include such sums to be retained for various purposes as provided in the concession agreement.

Concessionaires who, because of the nature of their operations, are not required to deposit their daily receipts in the Fair Corporation's branch banks may nevertheless arrange through the Revenue Control Department to use these facilities. A charge will be made for such banking services.

#### **7. Identification Passes**

As provided in the concession agreement, identification passes will be issued to representatives of concessionaires employed on the grounds. Concessionaires will be provided with pass request forms, and are required to file such forms with the Revenue Control Department. A charge of fifty cents (\$.50) for each such identification pass will be made to cover the cost of photographs and handling.

Upon receipt of the pass request, properly approved by the account executive, the Revenue Control Department will issue identification passes in compliance with regulations of the Fair Corporation.

Participants will be required to return passes upon termination of employee's service to the Pass Section for cancellation, otherwise a charge of three dollars (\$3.00) will be made for each pass not returned.

Pass holders will be required to pay three dollars (\$3.00) for the replacement of a lost pass, such payment not being returnable if the pass is found at a later date.

#### **8. Taxes**

Concessionaires, as previously indicated, are required to deposit total gross receipts each day, including the amounts collected for taxes.

Admissions taxes and amusement taxes levied by the Federal Government will be deducted when making weekly settlements and will be reported and paid by the Fair Corporation.



The Fair Corporation will be governed by special regulations issued by the Comptroller of the City of New York in the handling of emergency sales taxes. On the other hand, the Director of Revenue Control is empowered to agree with each concessionaire subject to emergency sales taxes, upon a percentage to be deducted from gross receipts, for the purpose of determining the amount in which the Fair Corporation shall participate. When such an agreed upon percentage is established, it shall not be considered as a declaration or acceptance of a rate of taxation, it being understood that the Fair Corporation assumes no interest in or responsibility for rates of taxation or the collection of taxes, except as required by law.

#### **9. Coin Box Collections**

Collection of funds from coin boxes in vending machines will be made after 12:00 midnight by collectors operating from the Fair Corporation's Main Bank. Concessionaires whose projects are equipped with coin operated vending machines are required to accompany such collectors and to witness the sealing of bags into which the contents of the coin boxes are placed. These bags are properly identified and the contents counted by machine in the Main Bank.

#### **10. Early Arrangements**

It is to the advantage of each concessionaire to call at the office of the Revenue Control Department at the earliest possible date, in order that arrangements may be completed particularly for revenue control equipment and tickets, in addition to the hire of ticket sellers, ticket takers, and cashiers, preparation of identification passes, and the filing of signature cards authorizing proper employees to make commitments. If possible, such arrangements should be concluded before April 1, 1939, to insure meeting the requirements of concessionaires with a minimum of delay and error.