



Broward
Community
College

Procedure Manual

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The provosts are authorized to develop an operational procedure manual for Bailey Hall on Central Campus, OMNI Building on North Campus, and other campus activities; however, any manual must incorporate the following procedures for sale of tickets. Forms referenced below may be modified by the provosts for functions cited above, provided such modifications will assure equal controls on the purchase, sale, and accounting of tickets.

Designated Representative to Set Ticket Sale Rates. The president, vice presidents, and provosts are authorized to set the rates to be charged for admission to student activity and other events and determine the number of complimentary tickets to be authorized for each event.

Designated Positions and/or Cost Center Administrators for Ticket Inventory Control. The manager of Bailey Hall, the manager of OMNI, and the director of student activities are responsible for maintaining ticket inventory control on tickets purchased for resale:

Request to Have Tickets Printed. All tickets to be printed must be ordered by the department (cost center) holding the event. In ordering tickets, consideration should be given to the types of tickets (i.e. seasonal, regular, reserved seats, group discount, and complimentary) and the method of accounting for sales. The requestor should attach a hand-prepared sample of the ticket to a *PUR-1* or *AUX-1* form specifying the following and any other relevant specifications:

- the number of tickets to be printed
- the specific information to appear on the ticket, including sale price and tax
- the refund policy (if applicable)
- the size and color of tickets
- the number series, beginning and ending
- the type of ticket (roll, individual, stub)
- a statement requiring printer's certification as to the number of tickets printed
- a statement requiring tickets to be delivered to the position or cost center administrator maintaining ticket inventory control and issuing tickets to person responsible for ticket sales

The *PUR-1* or *AUX-1* form should be submitted through normal channels for processing.

Recommending Officer's Signature 	Date 06/18/97	President's Signature 	Date 06/18/97
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Request to Have Tickets Issued to the Department (Cost Center) Holding the Event.

The requestor should forward a *Request for Tickets* form to the position or cost center administrator that was designated as the delivery location on the *PUR-1* or *AUX-1* and pick up tickets on the date requested.

Accounting for Ticket Sales. All tickets for sales will be issued by the person responsible for ticket inventory control. Procedures for accounting for ticket sales will be determined at the time the tickets are issued to the department (cost center). All monies collected from the sale of tickets must be receipted in the cashier's office on a daily basis. Ticket sales for each event must be shown separately on the receipt and a separate transmittal of funds must be used for each event. The name of the cost center that is to receive credit for the receipt and the appropriate general ledger code (GLC) must be provided to the cashier's office when receipting in the money. GLC 466100 (*Ticket Sales - Taxable*) covers sales for events including some performers who are not Broward Community College students or employees. GLC 466200 (*Ticket Sales - Non-taxable*) covers sales for events in which all performers are Broward Community College students or employees. The receipt must be retained for attachment to the *Ticket Sales Report*.

Within 2 days after completion of the event, the following must be accomplished:

- A *Ticket Sales Report* must be completed and returned to the designated person responsible for ticket inventory control along with the receipts obtained from the cashier's office. *The Ticket Sales Report* must be completed for each event and must separate each series of ticket numbers with a different value. The total amount deposited must equal the value of the tickets sold.
- Unsold tickets must be returned to the office that issued the tickets.
- All *PUR-1's*, receiving reports, etc., submitted as a group for payment of bills incurred for the event must be sent to the office that issued the tickets.

The office responsible for ticket inventory control shall maintain adequate files for each event for audit purposes.

Refund of tickets purchased. The comptroller is authorized to establish a ticket refund account up to \$1,000 at Bailey Hall and at OMNI. A ticket holder may receive a refund for tickets purchased if the president, a vice president, or a provost specifically authorizes the



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refund in writing or if the event was canceled and a substitute was not provided. Refunds may be made in cash at the two locations designated above or by check through the college accounting department.

Cash Refunds. The officer authorizing the refund shall determine the value of the ticket that is to be refunded and shall provide the custodian of the cash refund account with a written statement establishing the value for the tickets that are refundable. The holder of the ticket may present the ticket to the custodian of the cash refund account and request a refund. The holder of the ticket shall sign a *Ticket Refund Voucher*. For a refund on canceled tickets, the custodian of the cash refund account shall stamp “Refund” on the ticket and give the person a copy of the *Ticket Refund Voucher*. The canceled ticket shall be provided to the person responsible for ticket sales. The custodian of the cash refund account must ensure that the monies and the ticket refund vouchers equal the total established for the ticket refund account. On a monthly basis, or more frequently if necessary, a *Ticket Refund Transmittal (BUR-1)* must be submitted to person responsible for ticket inventory control with canceled tickets and *Ticket Refund Vouchers* attached.

Refunds by Check. The cost center administrator responsible for the event in which tickets were sold shall prepare an *Order to Draw Payment (ACC-1)* and forward it to the college officer who is authorized to approve refunds. The college officer shall forward the *ACC-1* form to college accounting for processing. College accounting will prepare and mail the check pursuant to instructions on the *ACC-1* form.

Complimentary tickets. With written approval from the president, appropriate vice president or appropriate provost, complimentary tickets may be authorized for college performances. The number of complimentary tickets approved must be shown on the *Request for Tickets* form, and the written approval must be filed in the office maintaining ticket inventory for audit purposes.

[Link to Policy 6Hx2-6.19](#)