



**MILWAUKEE
PUBLIC SCHOOLS**

Milwaukee Public Schools
Department of Recreation and
Community Services

PART-TIME RECREATION EMPLOYEE

Appendix F –
Inventory and Cash
Handling Procedures

INVENTORY PROCEDURES:

1. Snack bar/concessions and merchandise inventory must be completed daily.
2. Beginning and ending amounts must be documented on the Daily Snack Bar Inventory Sheet. The form should be completed in its entirety including all total amounts. Use a calculator for accuracy.
3. The person conducting the beginning and ending inventory should be specified on the form.
4. Beginning and ending of each day:
 - a. All items must be individually counted. Transferring totals from previous day's ending inventory is unacceptable.
5. The Daily Snack Bar Inventory Sheet should be placed inside that days cash deposit envelope and the envelope should be sealed.

CASH HANDLING PROCEDURES:

1. Till:
 - a. The season will begin with a specified amount in the till as determined by the Assistant Recreation Supervisor.
 - b. The till is to remain in the presence of an MPS Recreation staff member at all times.
 - c. The till is to be secured (locked cabinet in recreation office, in safe at site) whenever not in use.
 - d. Building Directors are responsible for:
 - Notifying their Assistant Recreation Supervisor when change (\$) is needed.
 - The accuracy of the shift's transactions.
2. Deposits:
 - a. Deposits should be prepared in the recreation office or other location out of sight from the general public. **No money is to be counted in the hallway!**
 - b. Place monies to be deposited in the cash deposit envelope provided. Fill out the envelope completely:
 - Date of deposit.
 - Total amount for bills, total amount for coins, and combined total amount.
 - Include your name.
 - Beginning till amount (as specified by Assistant Recreation Supervisor) should remain in the till.
 - c. Make sure Snack Bar Inventory Sheet is completed, placed in cash deposit envelope with deposit, and place envelope in locked cabinet/safe (in recreation office) or give directly to the Assistant Recreation Supervisor.
 - d. Building Directors are responsible for:
 - Completing and securing deposits **each night**.
 - The accuracy of cash deposits.
3. Income Reports:
 - a. The Income Report must be completed daily during closing procedures.
 - b. Complete the currency count detailing the number of each item (currency type) and the total \$ amount. Use a calculator for accuracy.

- c. The amount over and above the starting amount (as specified by the Assistant Recreation Supervisor) is that day's deposit. Complete deposits following the guidelines above.
4. Cash receipts:
- a. Receipts must be written for merchandise purchases or when funds are received for registrations that were not submitted on the carbon copy registration form (e.g. Recreation Guide, copy of registration form). Items may include:
 - Swim caps, yoga mats, etc.
 - b. One copy goes to the customer.
 - c. Cash receipts must be filled out completely stating the following:
 - Who made the purchase
 - Items purchased
 - Total amount of purchase
 - How the purchase was paid for (Cash or check)
 - Include check # on receipt
 - Staff initials