

City of Naples  
Policies and Procedures  
Community Services Department

Policy Title: Recreation Centers Daily Cash Handling and Close Out	Policy #: 07-68
Effective Date: February 11, 2008	Amend:  Authorization:

**PURPOSE:** To establish policies and procedures related to the requirement of completing daily cash handling and close out procedures at all City Recreation Centers.

**SCOPE:** All Community Services Department personnel (Full-time, Part-time and temporary) assigned to all City Recreation Centers.

**POLICY:** It will be the policy of the City Recreation Centers that cash handling and close out procedures will be followed daily for all activities transacted at the City Recreation Centers.

**CASH HANDLING PROCEDURES:**

- A. All payments (especially cash payments) should be processed through RecWare immediately upon receipt (including cash from special events).
- B. All payments (especially cash payments) should immediately be placed in the assigned deposit locations, i.e. cash drawer/deposit envelope/bag/etc.
- C. All deposits must be locked in safe overnight.
- D. Deposits should never be taken home by employees for overnight safe keeping or for any other reason.
- E. All deposits (especially those containing cash) should be delivered to the Finance Department on the *next* business day, during regular business hours.
- F. Small sales items such as snack shack items, retail items, t-shirts, tickets, etc., may be set up in RecWare as a Point of Sale for a quick and easy way to record and deposit cash.
- G. Under no circumstance should cash payments/deposits be used as petty cash or as a cash float.

- H. Under no circumstance should cash payments/deposits and cash float/change be used for purchases, payments, loans, borrowed for personal use, etc.
- I. If the method of payment is cash; the money shall be secured in the cash drawer immediately upon the completion of the transaction. All bills received that are a denomination of \$50 or larger will be marked with the counterfeit pen. This must be done prior to completing the transaction in case the bill proves to be counterfeit.
- J. If the method of payment is check; the check must be endorsed with the proper stamp prior to being placed in the cash drawer. The check must have the complete name and address of the individual or business on the front of the check. If this information is not printed on the check, it must be verified by the staff member and written on the check. The check must be coded by the staff member with the name of the recreational center processing the check. The purpose of the check should also be included on the check; for example, dance class, camp fees, etc. Checks written on any bank outside of the U.S. will not be accepted.
- K. If the method of payment is credit card; the card must be presented and swiped on the machine/keypad. If the person using the card is unknown to the staff member, the staff member shall require identification. The credit card slip is to be signed by the card user prior to the completion of the transaction. If the payment is over the phone, the staff member shall write "by phone" on the charge slip and include the name of the person using card.

#### CLOSE OUT PROCEDURES:

- L. At the end of each day, the cashier shall run the "Cash Distribution By Account (Summary)" report from RecWare which lists the amount of cash, checks, and credit cards that have been processed for that day and include in the daily deposit.
- M. Daily Close-Out report must be printed from RecWare Safari at the end of each business day and included in the deposit.
- N. If there are any problems/concerns with close out employee should lock deposit in safe and must notify

supervisor/park manager by a note or email and manager must rectify the next business day.

- O. Daily Close-Out report must be signed by the employee completing the daily close out report and employee must initial sealed envelope.

#### CASH DRAWER PROCEDURES:

- P. Cash Drawer Float/Change amount assigned per center:  
Fleischmann Park = \$200.00; Norris Center = \$150.00;  
River Park = \$100.00; Skate Park = \$100.00; Tennis Center = \$150.00.
- Q. Cash Drawer Float/Change should always have the approved amount and should be verified as part of the cash drawer opening and closing procedures each day. Overages and underages should immediately be reported to supervisor.
- R. Cash Drawer Float/Change should only be used for providing change and should never be used as another form of petty cash.
- S. Cash Drawer Float/Change and petty cash funds may be inspected at any time by the administration of the Community Services Department and/or the Finance Department.

#### SPECIAL EVENTS CASH HANDLING PROCEDURES:

- T. All special events conducted (with a fee) at one of the recreation centers must have a method for accountability. This can be wristbands, tickets, stickers, etc. These items need to be pre-numbered and the accountability procedures should be discussed with the Finance Department prior to each event.
- U. All money collected during the special event shall be secured at all times in a designated controlled area.
- V. After an event the money should be immediately counted in a secure area with at least two employees present; one being a supervisor and the total amount entered into RecWare Safari. The number of tickets (or whatever method of accountability) should be verified and noted by the supervisor on the cash report for the event. All money shall be secured in the safe until sent to Finance. All

money shall be delivered to the Finance Department by noon the following business day.

TRAINING:

- W. All Community Services staff handling monies shall receive training on the proper cash handling procedures and the daily processing of cash receipts.
- X. No employee shall be responsible for cash without city experience. Experience shall include on the job training with a trained staff member on at least two separate occasions.
- Y. Finance and/or Community Services will conduct annual training to all available recreation employees to review the forms and processes as needed.
- Z. Employees handling cash shall be required to read this policy and sign a receipt acknowledging their understanding of this policy.