

SPR Golf Finance Cash Handling Manual



Seattle
Parks & Recreation
healthy people healthy environment strong communities

Table of Content

Section One	3
General Financial Operation	3
Public Perception	3
Security	3
Deposit	4
Safe for Golf Courses	4
Method of Payment	4
Point of Sale	6
Unclaimed Property	6
Procedure update	6
Staff Training	7
Section Two	8
Daily Financial Operation	8
Opening a Golf Course	8
Performing Transactions	9
Processing Refunds/Voids	9
Manager Procedure for Refunds	10
Merchandise Management	10
New Merchandise	11
Daily Sales	11
Defective Merchandise	11
Verification or reconciliation	11
Petty Cash and Change Fund	11
Charge back	12
NSF Checks	13
Network Outage Plan	13
Open Drawer Button	14
Section Three	14
Closing a Golf Course	14
Prepare Deposit	14
Run the Daily cash receipt report and reconcile	15
Enter Transaction into Stratago	16
Balance Variance – Over & Short	16
Daily Financial Paperwork	18
Section Four	19
Lost & Found and Currency	19

Items of Value.....	19
Non-Valuable Items.....	20
Claiming Lost & Found.....	20
Currency Identification.....	21
How to Detect Counterfeit Money.....	26
Personal Safety/Crime Prevention.....	29
Robbery Response.....	30

SECTION 1

General Financial Operation

The City of Seattle expects that all golf courses will comply with primary cash handling standards that include the use of Club Prophet Systems and the specific procedures defined in this document. The care and handling of public money is a top priority.

Public Perception

- You have custody of public money; take more precautions to protect it than if it were your own. Do not borrow money, do not loan money, and do not steal money.
- The work site should be neat, clean, and organized with a professional appearance.
- Display money outside of the till while completing each transaction and making change.

Security

- Money is to be counted carefully and placed into the safe. The following morning, managers are required to check the counting, put it in deposit bags and placed in Brink's safe for pick up. The current pick up schedule is Monday, Tuesday, Thursday and Saturday.
- Site Manager and Golf accounting to regularly review all Voids or Cancelled transactions.
- Secure all monies; never leave it unattended or unsecured. Secure credit card slips in locked location. Secure passes and certificates as if they were cash.
Lock the register by logging out of point of sale (POS) and ensure that the cash drawer is closed and locked when you leave... even for just a moment.

Deposit

- Prepare deposits every night for the transactions of the day. Identification of errors, adjustments, **over/short must be entered in POS on the same business day.** Notify Manager of discrepancies.
- Golf courses should deposit Cash and checks within 24 hours and must be made within 48 hours.
- A stamped endorsement is required for every check at the time received.
- Enter checks, cash, and charges correctly; verify actual with closing or shift change reports. Do not exchange check for cash.
- Financial/ Cash Balance reports can only be taken at shift changes and close of operation. Manager may authorize a mid-shift report, however no attempt to force a balance may be made.

Safe for Golf Courses

Every golf course must have at least one locking **Primary Safe** that meets these requirements and defined uses:

- Drop slot to allow materials to be added without opening the safe.
- Combination safe (digital or manual) that is securely bolted to the floor.
- Access only by those who have an essential business need; a smaller number of people will improve security.
- Combination changed quarterly or when there is a staffing change.
- Inside the door of the safe, a safe log of the names of those with the combination and the date the combination was changed.
- For new safe boxes, the combination to the safe will be hand delivered to the Manager.

**The safe is to remain locked when not attended.
Spin the dial after you close the door.**

Methods of Payment

Cash: United States currency or coin.

- Accepted for payment of services and change is given.
- Foreign money, including Canadian, cannot be accepted.
- Counterfeit detection pen must be used to check authenticity of all \$100 bills or larger and should be used whenever there is a question of authenticity.
- If counterfeit cash is received it is not accepted as payment and should be taken out of circulation if it does not pose a risk to the cashier.
- Notify your supervisor to assist with any customer service issues that arise.

Personal Checks: A “promise to pay” from one person to another person or entity.

- Accepted for exact amount due.
- \$20 NSF charge for all returned checks (*Posting of this City Ordinance (#114345) is required for each course*).
- In order to be valid, a check must have the following: Routing Number, Account Number, Amount, Date and Signature.
- Checks do not need to be pre-printed with name and address but this information needs to be connected to that specific payment and tied to a POS customer account; personal data retained in POS is an acceptable connection by writing the Customer ID on the back of the check.
- **Company Checks, Cashier Checks, Personal Money Orders** may be accepted for the amount of the purchase (or less).

Two Party Checks:

A check written to an individual, endorsed on the back “pay to the order of City of Seattle” and presented to you as payment for a service will not be accepted because of the difficulty with collection if the check is returned as NSF.

Traveler Checks:

A check which is signed at purchase and countersigned upon use; intended as a more secure method of handling money while traveling.

- Traveler's checks may be accepted, and change given.
- Must be payable to City of Seattle countersigned in your presence, and signatures must match.
- Ring in as cash so that change may be given. Note this on your financial paperwork.
- \$20 checks are recommended but higher bills may be accepted if the change given does not reduce your change fund below your opening fund amount within the cash drawer.
- Cannot be accepted if drawn on foreign currency.

Credit Cards/ Debit Cards: A payment method which is secured by a Credit Card service when a valid card is presented for use, the signatures match, and an electronic authorization is received.

- We accept Visa, Mastercard, American Express, and Discover. There is no distinction between Credit or Debit cards. *(Posting of all four of these credit card logos is required for each site).*
- Have customer use the Pin Pad to provide credit/debit card payment.
- Attach the note to the business copy of the receipt and indicate how verification was obtained.

Split Tendering: Payment comprised of multiple methods of payment for one sale may be taken.

- Each method of payment must be correctly attributed to payment type. Cash rung in as cash, checks rung in as checks, etc.
- Must conform to all the individual payment method requirements.

Keep the cash drawer tidy!

Currency of \$20 or less and coin in the drawer compartments.

Currency of \$50 or more, endorsed checks and credit card receipts are kept under the tray. The currency is bundled in groups of 20.

Point of Sale

A point-of-sale (POS) workstation is a computerized cash register system. The POS system can include the ability to record and track customer orders, process credit and debit cards.

Our Point of Sale workstation consist of:

- Desktop computer
- POS Receipt tape printer
- Cash drawer
- Desktop printer for Monitor
- Receipts.
- Membership Card scanner

Only one staff member should have access to the cash drawer. They are responsible for the contents.

When another staff member comes on shift, a complete accounting of the funds within the drawer must be

done.

Unclaimed Property

Unclaimed Property is money or intangible property owed to an individual or business.

For Governmental agencies, property is considered unclaimed after it is held for a two-year time with no owner contact, and a good faith effort has been made to locate the owner.

Abandoned property is turned over to the Department of Revenue (DOR) by SPR on a yearly basis. Premier will provide detail of unclaimed property on or before September 30th of every year.

Per unclaimed property report detail received from Premier, SPR will submit the fund to DOR on or before Oct 31st of every year.

Upon confirmation from SPR, PREMIER will update its customer record to reflect the transfer of fund to (DOR)

Procedure Update

This document will be reviewed and revised yearly if there are any applicable changes.

Staff Training

- Supervisors must ensure that staff receive required training.

Training Unit	Description	Operated By	Training Time	Expiration
Cash Handling Training	Cash Handling – Required for everyone who handles money in any job within the Park system.	Premier	Varies	Renew every three years.
POS	Units offered for Registration, Daily Operations, Point of Sale Training is strongly encouraged for anyone using POS.	Premier	Varies	None
Stratago	Data entry for reporting	Premier	As needed	None
Front Desk Operation	Orientation to “Front Desk Resources” manual including cash handling policies required for all staff who touch money.	Premier	Varies	None

The official customer service model “quick highlights”

- **Greet the Customer-** Say hello and ask what you can do for them. Everyone wants to be recognized as soon as they enter the facility. Eye contact and a smile create a smooth start to any transaction!
- **Listen to the Customer-** Wait until the customer has finished explaining what they want before you start to ring in their transaction. Make sure you really listen. Mistakes are often made during this stage. Avoid the temptation to jump ahead and start ringing in the transaction. Just because the last 100 customers in line wanted to play golf, does not mean that the next one wants to.
- **Repeat the Request-** Let the customer know that you heard them by repeating what they said to you, and then wait for verification.
- **Enter Transaction into POS -** Refer to the POS user procedures for specifics of how to enter Point of Sale.
- **Say the Sale Amount-** Tell the customer the total amount of the sale.
- **Say the Tendered Amount-** When you take payment, say the method of payment and amount tendered; display on the register until the transaction is completed. Please use the Method of Payment guidelines on the next page.
- **Give Change-** Give change if required. Count back change for the customer from the sale amount up to the tendered amount. Place the payment into the register.
- **Give Receipt to Customer-** All customers should be given a receipt.

SECTION 2

Daily Financial Operation

Opening a Golf Course

Before opening the golf course...

Ensure the necessary signage is properly displayed.

- \$20 fee charged for dishonored checks. Ordinance 114345.
- Receipts provided for every transaction.
- Taxes included in prices where applicable.
- Logos for Visa, Master Card American Express and Discover.
- We are not responsible for Lost or Stolen Items
- All Lost and Found items unclaimed after 30 days subject to disposal.
- You are welcome to enjoy this golf course.

Front Counter Tool Kit

- Front Desk Resources manual; Counterfeit detector pen
- Registration forms
- Sale receipt tape
- “For Deposit Only” with City account number, Stamp
- Rental Forms
- Cashier Locked Drawer

Each course should have **locked secure storage** for routine business records that may have confidential information.

Performing Transactions

Any time you are performing a transaction there is a possibility of mistakes. Common errors include mistakes that arise from miscommunication between staff and the customer and losing track of what step you are performing during a transaction. Problems often occur due to distractions in our busy work environment. When you start a transaction, follow it through to completion. Do not start another transaction until you have completed the first. Avoid passing the transaction to another staff member in mid transaction.

To avoid errors and loss of funds, all transactions should be completed in the same manner by all Golf course Staff. All transactions will follow the same basic steps. A few of the steps are a reiteration of what you have learned during customer service training and will help your interaction with the customer flow better. The steps are as follows:

Starting your financial day...

- The staff opening the financial day must have access to the safe-
- Log into POS.
- Count opening change fund to verify amount and place in cash register drawer.

Processing Refunds/Voids

When to Issue a Refund

- A customer is unsatisfied with their merchandise purchase and returns it for a refund.
- A customer is incorrectly charged for an item and it is not realized until after the purchase (re-ring with the correct purchase price)

How to issue a refund?

- Look up transaction
 - Receipt number
 - Last 4 digits of card used for purchase
 - Premier customer – name or customer number
- Pull up transaction detail
 - Refunds with no sales receipt – can be looked up using the instructions above – prefer to issue a gift card to use for a future in-store purchase – no receipt & no record of purchase should not be issued a refund

- If return is for the full amount of the purchase, select return – use this method for returns on same day as purchase.
 - Screen should show a negative transaction for the exact amount of the original purchase.
 - Finalize transaction – this will refund to the same method as the original purchase (if cash, return cash to the customer, if credit card amount will automatically be refunded to the card used on the original purchase)
 - Write the customer's name and phone number on the return receipt.
 - Customer must sign on the signature line.
 - Give customer their copy of the return receipt for their records.
- If customer is returning only a portion of the original purchase
 - Select items not being returned – click delete item (this will remove this item(s) from the return)
 - Once only the item(s) being returned is showing on the screen, select finalize sale.
 - cash purchase – return cash to customer
 - credit card purchase – scan credit card to return funds to customer's card

Who can issue a refund?

- Refunds should be approved by a manager/pic (person in charge)
- Site Staff can issue a refund with manager approval.

When to void:

- Void is used within a transaction when a customer determines they do not want an item previously scanned into the purchase.
 - On the screen with the sale showing select the item no longer wanted
 - Select delete item (this will remove this item(s) from the purchase)
 - Continue processing transaction as usual.

Manager Procedures for Refunds

Refunds

- When daily audit is performed by a person in charge (PIC), the manager should regularly review all refunds during his or her next shift.
- Manager should perform randomized audits calling customers to verify the return and ensure the return went smoothly and they are satisfied with their transaction.

Merchandise Management

Every course manager has the responsibility to monitor the retail sales operation at their golf course- The primary intent of this system is improved security and accountability.

The management should include four elements: 1) New merchandise, 2) Daily Sales, 3) Security, and 4) Verification or reconciliation. The following outlines the minimum requirements for management of retail merchandise:

New merchandise

- Maintain a record of orders placed including date, names, quantity, cost, etc.... in POS.
- Carefully inventory shipments as received. Record information on master record.

Daily sales

- Establish a price for each item that covers costs, generates a profit, and includes Washington State Sales Tax.
- Price for each unique item to be programmed into POS.
- As items are sold, enter Point of Sale.

Security

- Merchandise must be kept in locked secure storage.

Defective Merchandise

- Defective merchandise may be exchanged on site.
- Process a refund if the customer does not want to exchange.
- Retain and label all returned merchandise with date, customer, and justification.
- For any reason, if merchandise cannot be returned to vendor, it can be disposed. But keep record of all disposed merchandises with reason for disposal.

Verification or reconciliation

- On a regular basis prepare a total of each type of item sold from the information gathered on the POS Sales Report. It is recommended this be done monthly but must be done quarterly.
- On a regular basis count the quantity of each type of item on hand, less any new merchandise received during the month. It is recommended this be done monthly but must be done quarterly.
- Compare the sales and stock on hand to determine if there is a difference.
- This report to be signed by the Manager and one other staff person verifying the accuracy.
- Discrepancies are to be reported to the golf Manager.

Petty Cash and Change funds

- **At the start of 2025 Contract, Premier will return city Petty cash; and any Petty cash they use on site will be Premier funds. The Change funds will remain city funds and need to comply with the City financial policy.** Maintaining accountability for the full amount of the account and its safekeeping,

- The custodian must ensure funds on hand are kept in a secured place (e.g. locked drawer or box).
- To support segregation of duties, the custodian should be independent of invoicing, cash receipting, check signing, and accounting functions. Also, reconciliations of the Change fund cash accounts should not be performed by the custodian. In instances where segregation of duties cannot be maintained, Departments must develop compensating controls to mitigate against associated risks.
- Change fund cash accounts must be reconciled on a monthly basis.
- Citywide Accounting maintains a list of authorized Change fund cash accounts. A listing of custodians is available real time from the City's centralized financial management system.

Accounting will be contacting all sites for yearend cash count and reconciliation for change fund as of December 31st every year.

Please email PKS_GOLF_ACCOUNTING@seattle.gov for custodian change request.

Credit card signature & Chargebacks

Charge Back is a return of funds to a customer or reversal of a prior outbound transfer of fund due to any reason like duplicate payment, incorrect/unknown charge...etc. Charge backs are handled centrally by City Treasury. SPR accounting is responsible for reviewing charge back notices, determine courser of action & provide supporting documents that backs the recommended course of action.

To facilitate credit card payment chargebacks, all credit card transactions more than \$20 are required to have customers' signature.

NSF Checks

City Treasury will send NSF statement that include NSF Fee to SPR as they occur. SPR will immediately notify Premier and forward the Statement received from treasury.

As soon as Premier Accounting is made aware of an NSF check the following steps.

- Notification is posted in POS for staff stating not to accept checks from the individual.
- Notify staff to ensure they are aware of how to handle this.
- Any contact information available to Premier is provided to the City.
- Premier alerts all Premier managed courses of the potential for a bad check by the identified individual
- Premier will put a note on the account in CPS that will pop up whenever someone is booking a tee time or checking in. All courses should be able to view the message when the golfer's account is pulled up.
- Below is Contact information for any questions.
 - Ryan Sires – rsires@premiergc.com
 - Beth Hagen – bhagen@premiergc.com
 - Fancy Promet – Fpromet@premiergc.com
- Premier can verify with customers that the address and phone listed on the check are correct.
 - This does not mean customers will actually tell premier if they have a new address or phone.

- Premier can request an email address.
- Premier will follow up with customer and exert effort to collect amount of NSF check with a \$ 20.00 fee.

Network Outage Plan

In the event of any power failure or computer outage, this procedure must be used to continue to do business:

- For planned outage, close out 15 minutes before announced time. Close out as through you are closing for the day and prepare your bank deposit. Any transactions will be rung in on next business day and will be considered as next day transactions. Reset up your cash drawer with your change fund.
- The next morning you will need to enter in all transaction into the POS system. This will become part of your total for that new day.
- For planned outages such as computer system maintenance, please post information in advance whenever possible.

Open Drawer Button

Use of the 'Open Drawer' button in the Point of Sale module should be limited to the following circumstances:

- **Opening the day** - only necessary IF the drawer wasn't left open overnight. **Cashier/Staff shift change** - counting out the till (should coordinate around the same time as a shift change is scheduled)
- **Mid-Day Drop** - in case of large amounts of cash in your till (by policy a recommended maximum of \$400) , you and your coordinator will need to find a break in front desk traffic to remove funds above your opening amount and transfer this cash and all checks to the safe. A record of each drop is retained in the till.
- **Evening close out** - should occur AFTER the deposit is completed.
- **Exception** - could be anything out of the ordinary but should only happen rarely so that the cashier/staff would remember why they did it. Examples may include, but are not limited to:
 - Accidentally closed out the drawer after giving someone WRONG change. Need to pop drawer to correct mistake. Do this IN FRONT OF the customer.
- When receiving an official coupon, gift certificate, void it in the presence of the customer, place it in the till record the use on any applicable logs.
- Do NOT use for:
 - Returning someone's payment - *Instead, recall transaction and void payment. This will pop the drawer and allow you access.*
 - Straightening up cash - *This should be done during shift changes, not a slow cashiering period*

SECTION 3

Closing a Golf Course

You **MUST** have a staff member to close a facility's financial 'day'—With access to the safe or the safe must have a drop slot.

Preparation

When your financial day concludes, start the closing process.

Prepare Deposit

- Use the Open Drawer POS button to open the cash drawer.
- Separate your starting change fund.
- Count cash and checks/money orders.
- Have staff initial fund verification or deposit slip, and place slip and cash/checks in

Run the daily cash receipt report and reconcile

- Run Reports
 - Revenues: sales by sales category type (all terminals)
 - Receipts: total by pay method by day (all terminals) (check “include tips”)
 - Gift cards report: gift card activity report (store, all types, all terminals)
 - Credit card detail: credit card transactions report (**uncheck “show note”**)
 - Print cash counts for each shift.
 - A/R accounts: credit book detail by member (run twice)
 - Type: all but xx account holders, credit: all, course: xx
 - any listing requires investigation.
 - notify City Golf Manager for more information/assistance.
 - Type: xx account holders, credit, all, course West Seattle
- Open daily audit sheet (standard PGC version)
- Enter date to spreadsheet in row 2 (i e: 3-25-15)
- Count each shift drop, confirming total included matches cash count amount listed.
 - note any variances for investigation.
- Enter cash (for each shift), checks, credit cards, credit books used, gift cards used, old gift certificates used.
- Enter credit books sold (on sales by category), gift cards sold (on sales by category)
- Enter total pos - credit books sold= net amount (**do math on report!**)
- Check variance and investigate if over \$10.00 (put in reason for variance)
- Print out daily audit sheet.
- Place in safe for pickup
- Run 2 copies of summarized Daily Cash Receipt report (DCRR) plus any additional POS reports.
- Add the cash and checks on the DCRR and compare to the prepared deposit slip.

- If you see an obvious transaction mistake (check entered as cash, etc.); you can fix the error within POS and rerun the Daily Cash Receipt Report. Do not force balance. If you cannot account for discrepancies between the deposit amount and the Report and your till was either OVER or SHORT, you will need to write it in the overage/shortage on the Daily Cash Receipt Report and entered OVER/SHORT in POS. **It is important to enter OVER/SHORT the same day of closing!**
- If discrepancy identified on the following/different day, notify accounting at PKS_GOLF_ACCOUNTING@seattle.gov , Golf supervisor and manager with explanation.
- Depending on how much you are off, you will need to follow additional steps to report a “Loss or Overage of Funds”. See section below for Loss or overage of fund under Balance variance section of this procedure.

Enter Transactions into STRATAGO

Stratago is an online, software application specializing in real-time, financial reporting and data collection used to help Golf courses manage their businesses more effectively. Stratago is also the only software through which summary of transactions from POS are transferred to City’s financial system.

Daily transaction entry to Stratago is a very important part of closing the operating day. Golf course manager is responsible to make sure transactions are accurately entered to Stratago.

- Open Stratago
- Enter Revenue Items, Gift Cards, and Credit Book Sold/Pay on Account (Check Total to Report)
- Enter Gift Cards Used and Issued, Credit Books Used, and Old Gift Certificates Used
- Enter Credit Cards, Cash/Check, Sales Tax, and Admissions Tax
- Enter Variance (should see green check mark at this point)
- Managers should be extra cautious while entering data and ensure data are entered correctly.
- Submit Journal after review and confirm correctness by manager.
- Print Journal
- If error of any kind is subsequently discovered after submitting journal.
 - ✓ Correct it immediately in Stratago and other systems as needed.
 - ✓ Document the correction and identify the causes of the error and come up with a better process so that it will not happen again.
 - ✓ Communicate the correction to Parks accounting right away so that SPR records are adjusted accordingly.

Balance Variances - Over & Short

Cashiers should work to properly record every transaction and to carefully issue change to each customer, however, mistakes may happen.

- Take care to record each transaction.
- Display payment outside the cash register until change is given.

- It is expected that occasionally, the money in the till will vary slightly from the register recordings.

Less than \$10.00

TRACKING

- Record the over/short total, on the Daily Cash Receipt Report and entered in POS at each shift change.
- Notify course manager of discrepancies with explanation.

REPORTING

- Any regularly occurring errors or errors that cannot be explained, requires that a memo be prepared and attached to the Daily Financial Report and sent to Parks Accounting. The site Coordinator is required to investigate.
- If you believe it is a loss due to theft, follow the procedures for Loss of Funds over \$100

Between \$10.00 and \$99.00

TRACKING

- Record the over/short total on the Cashier Close-out log, on the Daily Cash Receipt Report and entered in POS at each shift change.
- Notify course manager of discrepancies with explanation.

REPORTING

- Any difference of \$10.00, excess or shortage requires that a memo be prepared and attached to the Daily Financial Report and sent to Parks Accounting.
- The course manager is required to investigate.
- If you believe it is a loss due to theft, follow the procedures for Loss of Funds over \$100

Loss of funds over \$100

A “loss of funds” is the theft or disappearance of money that was accepted into the custody of a cashier or manager. Any loss of funds in excess of \$100 requires immediate action.

- When any loss over \$100 is suspected, immediately notify Manager who is responsible for the overall management of the situation including any personnel actions that may be required.
 - ✓ Fill out the Loss of Assets Form
 - ✓ Email the completed form to City Accounting at PKS_GOLF_ACCOUNTING@seattle.gov.)
 - ✓ City Accounting will follow with Citywide Accounting Loss Assets Policy and notify Parks Human Resources and General Ledger.
- Prepare Reports
 - ✓ When a preliminary estimate of the loss is known, contact Seattle Police to file a report and obtain an incident number.

- ✓ Within 24 hours of when a loss is suspected, a preliminary written report and a “Loss of Assets” form (A-70) will be completed and submitted to the Parks Accounting Manager
- Golf Manager to collect the following information as an attachment to the Incident Report as noted above.
 - ✓ What information is known about the loss? When did it occur, who was present at that time, what was the sequence of events, etc.....?
 - ✓ Amount of cash missing. How was this determined?
 - ✓ Amount of checks missing. How was this determined? Are names of people who paid by check known?
 - ✓ Cash value of credit certificates along with serial numbers of each type of card.
 - ✓ Was credit card information included in the loss? Does this pose a risk to customers?
 - ✓ Was there anything else of value taken such as cash register keys, building keys, locker collection keys.
 - ✓ Obtain signed written statements from everyone who was working. Supervisor prepares a written summary indicating who was working; time each person was scheduled to work; time each person actually worked; length of service with the Department and with this job; date that each person took Cash Handling Training.
 - ✓ Steps taken when loss was suspected and being investigated.
- The following staff actions must be taken:
 - ✓ Those associated with the loss will not be scheduled to work in a job that involves any handling of funds until approved by **Vice President/CFO** or the Director of Operations.
- A preliminary security review will be completed to determine if the loss of keys or other information poses a potential risk to the facility, the City of Seattle or customers. Actions must be taken to reduce or eliminate any identified risks which may include the following:
 - ✓ Take immediate actions to rekey areas of concern.
 - ✓ Discuss with Parks Accounting, other areas of potential risk to determine a proper activity of action.
 - ✓ Contact customers about stopping payment on checks or about the potential for credit card fraud

Daily Financial Paperwork

The following materials are to be attached to the Daily Cash Receipt Report that is retained on site. They must be maintained in an organized chronological filing system. These records will be kept at site for six months from the transaction date (as space permits) and will be archived afterwards.

- Compile all appropriate paperwork for transfer to the city
 - ✓ All Credit Card Receipts
 - ✓ All Gift Certificates
 - ✓ Audit Sheet
 - ✓ Stratago Journal Print out
 - ✓ Cash Count
 - ✓ Total by Pay Method
 - ✓ Gift Card Activity Report
- Place it in a daily packet on the desk in office (in order below) and box them.
DEPOSIT SLIP ON TOP
 - ✓ STRATAGO 1ST

- ✓ AUDIT SHEET 2ND
- ✓ CASH COUNT SHEETS 3RD
- ✓ SALES BY SALES CATEGORY REPORT 4TH
- ✓ CREDIT CARD TRANS 5TH
- ✓ TOTAL PAY BY METHOD 6TH
- ✓ ANYTHING ELSE THAT NEEDS TO BE INCLUDED

Per City of Seattle office of Clerk - General records retention schedule, financial record should be retained for 6 years. It includes information from the following sources.

SECTION 4 - Lost & Found and Currency

It is the policy of Seattle Parks and Recreation to handle personal items found at a recreation facility in a way that protects and respects personal property yet recognizes that there is limited storage. Signs will be displayed at all sites indicating that there is a thirty-day limit; “All items unclaimed after **30 days** subject to disposal”.

**Lost and Found items will be retained for a period of 30 days
and then transferred to the police, donated, discarded or reused, depending on type of item.**

Items of Value:

- “Items of Value” are materials and possessions with a monetary value of more than \$50 or of significant personal value. Other items of value include wallets, drivers’ licenses, cellular telephone, some jewelry, bicycle, cameras, cash, leather jacket, etc..
- Items of value will be placed in locked storage until they can be turned over to Seattle Police. When found, immediately tag them with information about when and where they were found along with the name of the person who finds the item.
- When first opening a found wallet or purse to determine ownership or contents, whenever possible a second staff person should be present. The wallet or purse should be tagged with date, location and contents. Both people should sign the tag.
- In an attempt to assist with claiming property while the customer is still on site, use a public address system if available. If the probable owner of found property is known, call on the PA to request the person believed to be the owner to report to a designated location. Do not indicate the reason why.
- If the person finding the item expresses an interest in claiming the item if it is not claimed by the owner, complete a Lost and Found Report. The found item is turned over to Seattle Police within 7 days and the citizen will be directed to contact them to pursue a claim.
- All items of value will be turned over to Seattle Police within **90days**. The exceptions are: Cell phones that are unclaimed after 30 days are turned over to Parks Security. These will be recycled and reprogrammed for emergency use to help meet community safety needs.
- Keys of any type (car keys, key fobs, etc..) are considered to be garbage after 30 days. It has been determined that these no longer have a value. Disconnect from ring and place in trash.

- To turn over property to Seattle Police, call the non-emergency number of **625-5011**, indicate you have “found property” and request a pick-up by a Community Service Officer.
- Dangerous items should be turned over to Seattle Police **when found**. This includes guns, ammunition, other weapons, and drugs. Also, large amounts of cash should be turned over immediately. Call the non-emergency number of 625-5011.
- The right to claim property, which has been found, is covered by Washington State Law (RCW 63.21 Uniform Unclaimed Property Act). Property cannot be claimed by a government employee who found or acquired the property while acting within the activity of his/her employment.

Intangible Personal Property: Cash

- The Washington State Department of Revenue’s Unclaimed Property Division is the legal holder of unclaimed money.
- When cash is turned in, place cash in envelope and label as “Lost Cash” with date, location and amount of money indicated.
- If finder asks to keep cash, facility staff to turn over to Seattle Police within 7 days. Finder is directed to contact Seattle Police to pursue claim.
- If finder does not ask to keep cash, it will be deposited into the City of Seattle account. A note of explanation will accompany deposit record when submitted to Parks Accounting.

Non-Valuable Items:

- Most used clothing (shoes, swimsuits, sweatshirts, jackets, etc..), sports gear, towels, toys, etc. are considered to be “Non-valuable Items”.
- Clothing items will be placed in a storage area away from unsupervised public access. For health reasons, items of a personal nature should be disposed of promptly, rather than placed in the Lost and Found; this includes hairbrushes, combs, underwear, make-up, food, etc...
- If a site does not have a method to clean or dry clothing, wet and muddy items may be disposed of in the garbage without allowing for the 30 days claim period.

Claiming Lost and Found:

- Ask the customer to carefully describe the property lost. A staff member should accompany them to the Lost and Found area or present items which match the description and continue to oversee the selection.
- When Items of value are claimed, the customer must sign the property tag which is then retained by the facility.
- Lost and Found items may be identified or held over the phone. If a person calls with a request, obtain a complete description, and based on the information they provide, determine if the item has been turned in. When identified, immediately tag with name, date, and phone number; place in “Will Call”. Customer to be informed that it should be picked up immediately and will be disposed of in 30 days.
- Lost and found items are not to be loaned or given to anyone except the owner.

Check Fraud Prevention

By paying attention to a check's appearance, you can often detect a possible bad check before accepting it as payment. When you see one or more of the following telltale signs, you may be looking at a bad check. Protect yourself against possible losses by verifying the funds or asking for an alternative form of payment.

- No perforations on check edge.
- Apparently altered writing or erasures.
- Water spots or alterations of check's color or graphic background. Signature does not match imprinted name or ID.
- Magnetic ink of the routing and account numbers appear glossy rather than the dull finish of magnetic ink.

Currency Identification

Excerpts from: http://www.secretservice.gov/know_your_money.shtml

Characteristics of United States Paper Currency

Three types or classes of U.S. paper currency are in use today. The most numerous--accounting for 99 percent of the total value in circulation--are Federal Reserve notes. Most of the remainder are United States notes and silver certificates, which are occasionally seen but are no longer produced.

The designation of the class to which the note belongs appears on the upper center of its face. Each type is identified by the distinctive color of its Treasury seal and serial numbers. On Federal Reserve notes these are green, on United States notes they are red, and on silver certificates they are blue.



Each denomination, regardless of class, has a prescribed portrait and back design selected by the Secretary of the Treasury.

Notes of the \$500, \$1,000, \$5,000, and \$10,000 denominations have not been printed for many years and are being withdrawn from circulation. The portraits appearing on these notes are: McKinley on the \$500, Cleveland on the \$1,000, Madison on the \$5,000 and Chase on the \$10,000.

Position of Important Features

- | | |
|------------------------------------|---------------------------------------|
| 1 Type of Note | 8 Inscribed Security Thread |
| 2 Portrait | 9 Federal Reserve Letter/Number |
| 3 Microprinting | 10 Series |
| 4 Fine-Line Printing Pattern | 11 Treasury Seal |
| 5 Serial Number | 12 Check Letter and Face Plate Number |
| 6 Check Letter and Quadrant Number | 13 Back Plate Number |
| 7 Federal Reserve Seal | 14 Watermark |
| | 15 Color Shifting Ink |

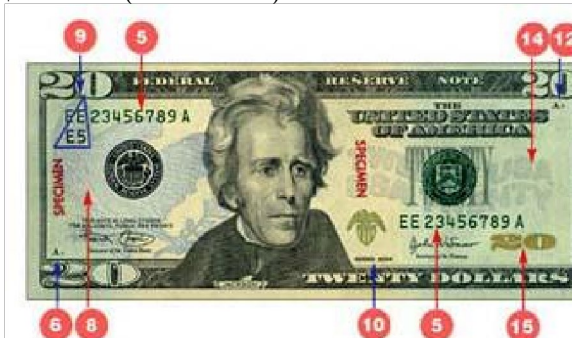
\$10 Front (2004 Series)



\$50 Front (2004 Series)



\$20 Front (2004 Series)



\$50 Front (1996 Series)



\$20 Front (1996 Series)



\$100 Front (1996 Series)



When Money Is Damaged or Wears Out

Even though United States currency is strong and durable, it does wear out with constant handling.



All currency in circulation is routinely deposited to Federal Reserve Banks by commercial banks. Worn notes are systematically destroyed by Federal Reserve Banks during ordinary currency processing. The destroyed notes are replaced by new currency provided by the Bureau of Engraving and Printing. The note most frequently replaced is the \$1 denomination. There are over four billion \$1 bills in circulation, and the life expectancy of each is approximately 18 months. Since larger denominations are handled less, they last longer.

When a note is partially destroyed, the Treasury Department will replace it if clearly more than half of the original remains. Fragments of mutilated currency which are not clearly more than one half of the original whole note may be exchanged only if the Director of the Bureau of Engraving and Printing is satisfied by the evidence presented that the missing portions have been totally destroyed.



Damaged or mutilated notes should be taken to a bank for redemption. When partially destroyed currency is of questionable value, the fragments should be sent by registered mail to the Department of the Treasury, Bureau of Engraving and Printing, OCS/BEPA, P.O. Box 37048, Washington, D.C. 20013. The Bureau of Engraving and Printing can be accessed through the Internet at <http://www.moneyfactory.com>

Advanced Technologies in Counterfeiting

Counterfeiting of money is one of the oldest crimes in history. It was a serious problem during the 19th century when banks issued their own U.S. currency. At the time of the Civil War, it was estimated that one-third of all currency in circulation was counterfeit.

At that time, there were approximately 1,600 state banks designing and printing their own notes. Each note carried a different design, making it difficult to distinguish the 4,000 varieties of counterfeits from the 7,000 varieties of genuine notes.

It was anticipated that the adoption of a national currency in 1863 would solve the counterfeiting problem. However, the national currency was soon counterfeited so extensively it became necessary for the government to take enforcement measures. On July 5, 1865, the United States Secret Service was

established to suppress counterfeiting.

Although counterfeiting has been substantially curtailed since the creation of the Secret Service, this crime continues to represent a potential danger to the nation's economy and its citizens. Production methods used in counterfeiting operations have evolved over the years from the traditional method of offset printing to color copiers and, more recently, to scanners, computers and inkjet printers.

The Secret Service has noted that many of today's counterfeiters have moved from the traditional method of offset printing, which has its own set of required skills, to computer-generated counterfeiting. Today's counterfeiter is able to produce counterfeit currency with basic computer training and skills afforded by trial and error, and public education. Counterfeit passing statistics are likely to increase because of several factors: these instruments of production are more readily available, the capabilities of these machines continue to improve and the techniques are more readily understood by an increasingly larger segment of the population, including those with criminal intent.

The United States Secret Service remains committed to zero tolerance and is determined to investigate each and every counterfeiting case. Each counterfeiting case, no matter how large or small, carries the serious consequences of incarceration and/or fines.

Office Machine Copiers / Printers

Advanced technology in the office machine copier/printer industry has made it possible for even unskilled operators to produce high-resolution color reproductions. The widespread availability of such copiers/printers has increased the incidence of the manufacturing and passing of office machine notes.

Toner Technology

Copiers/printers using toner technology generally employ the electrostatic transfer of toner (dry plastic powder) to the paper. This results in the image area resting on top of the surface of the paper. In addition, small particles of toner can often be seen, under magnification (approximately 20x power), outside the image area.

There are three basic types of toner notes: (1) black and white, (2) monochromatic, and (3) full color. Black and white copier notes bear images produced by black toner only.

Monochromatic utilizes single color toners. (i.e., red, green, blue and brown). Treasury seals and serial numbers will be a solid shade of green, rather than a combination of yellow and cyan. The back plate often is a mixture of green and black toner.

Full color notes bear images produced by utilizing a combination of yellow, magenta (bright pink), cyan (light blue) and black toners.

Ink Jet Technology

Ink Jet copiers/printers spray tiny droplets of ink from the printer head through a small gap of air onto the paper to form the image.



Genuine



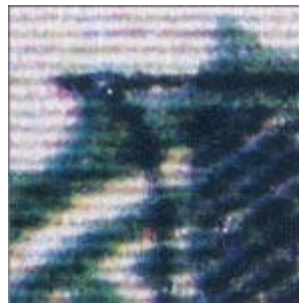
Black & White



Monochromatic



Ink Jet



Full Color

How To Detect Counterfeit Money

The public has a role in maintaining the integrity of U.S. currency. You can help guard against the threat from counterfeiters by becoming more familiar with United States currency.

Look at the money you receive. Compare a suspect note with a genuine note of the same denomination and series, paying attention to the quality of printing and paper characteristics. Look for differences, not similarities.

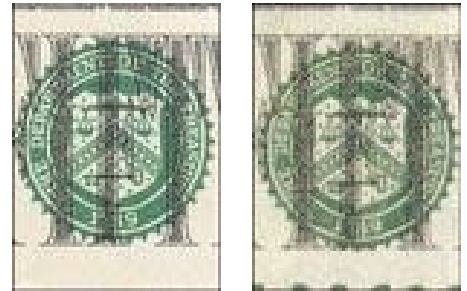
Portrait

The genuine portrait appears lifelike and stands out distinctly from the background. The counterfeit portrait is usually lifeless and flat. Details merge into the background which is often too dark or mottled.



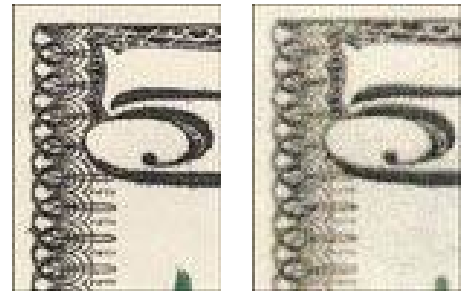
Federal Reserve and Treasury Seals

On a genuine bill, the saw-tooth points of the Federal Reserve and Treasury seals are clear, distinct, and sharp. The counterfeit seals may have uneven, blunt, or broken saw-tooth points.



Border

The fine lines in the border of a genuine bill are clear and unbroken. On the counterfeit, the lines in the outer margin and scrollwork may be blurred and indistinct.



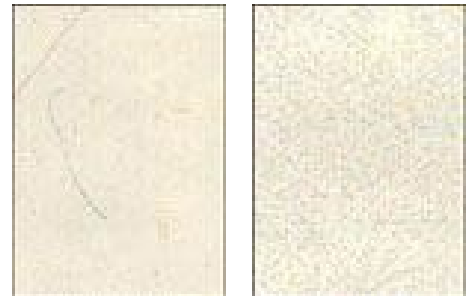
Serial Numbers

Genuine serial numbers have a distinctive style and are evenly spaced. The serial numbers are printed in the same ink color as the Treasury Seal. On a counterfeit, the serial numbers may differ in color or shade of ink from the Treasury seal. The numbers may not be uniformly spaced or aligned.



Paper

Genuine currency paper has tiny red and blue fibers embedded throughout. Often counterfeiters try to simulate these fibers by printing tiny red and blue lines on their paper. Close inspection reveals, however, that on the counterfeit note the lines are printed on the surface, not embedded in the paper. It is illegal to reproduce the distinctive paper used in the manufacturing of United States currency.



Raised Notes

Genuine paper currency is sometimes altered in an attempt to increase its face value. One common

method is to glue numerals from higher denomination notes to the corners of lower denomination notes.

These bills are also considered counterfeit, and those who produce them are subject to the same penalties as other counterfeiters. If you suspect you are in possession of a raised note: Compare the denomination numerals on each corner with the denomination written out at the bottom of the note (front and back) and through the Treasury seal.

Compare the suspect note to a genuine note of the same denomination and series year, paying particular attention to the portrait, vignette, and denomination numerals.



If You Receive a Counterfeit

- Do not return it to the passer.
- Delay the passer if possible.
- Observe the passer's description, as well as that of any companions, and the license plate numbers of any vehicles used.
- Contact your local police department or United States Secret Service field office.
- Surrender the note or coin only to a properly identified police officer or a U.S. Secret Service special agent.

Personal Safety/ Crime Prevention

The following is an excerpt from the Seattle Police department website.

<http://www.seattle.gov/police/prevention/Personal/streetsmarts.htm>

GENERAL SAFETY TIPS

- Follow your intuition — trust your feelings. If you feel that a situation is not right, move out of the situation.
- Be aware of your surroundings. In social situations, be alert to places and situations that make you vulnerable.
- Walk confidently and alertly.

BEING SAFE ON THE STREET

- Be aware that walking alone at night may be dangerous.
- If you are being followed or you see a person or group further down the street who makes you feel uncomfortable, cross the street, walk in another direction, or ask other people walking if you may walk a short distance with them.
- Walk near the curb, in the middle of the street, and away from buildings, trees, and shrubbery, which can hide potential assailants.
- When walking near the car to your home or apartment, carry your house keys in your hand. Don't stand in a doorway and fumble in your purse or pocket for your keys. Have them ready to use.
- Use a grocery cart when you have many packages. You make a good mark when your arms are full.
- Always dress so that movement is not restricted.
- Try to vary your routine routes of travel. Most rapists have been found to study their victim's habitual patterns.
- While waiting for public transportation, keep your back against a wall (or pole) so that you cannot be surprised from behind.
- Know your routes. Notice lighting, alleys, abandoned buildings, and street people. Pick out places that you consider safer, places where you can either make a stand or reassure yourself that you are not being followed or watched (i.e., lit porches, bus stops, stores, etc.).
- If you are going somewhere in a city with which you aren't familiar, check a map, know where you are going. Looking lost increases vulnerability.

IF YOU ARE CONFRONTED

- If it may seem like a good idea to tell a robber that you have no money, but this technique may backfire. It is safer to give up a few dollars. Carry a little money separate from your other funds in an accessible place.
- If someone demands your property and displays or implies in any way that they have a weapon, don't resist.
- If someone tries to grab you, make a scene. Scream, kick, fight . . . do what you can to get away and attract attention.

Robbery Response

The following is an excerpt from the Seattle Police department website.

<http://www.seattle.gov/police/prevention/business/robbery.htm#business>

IF YOU ARE ROBBED

Cooperate with the Robber

- Do exactly as you are told. If you don't understand what you are being told to do, ask.
- Give the robber(s) what they want. Don't argue.
- Don't move too quickly or reach for anything. Tell the robber(s) what you are doing.
- Keep it Short and Smooth
- The longer the robbery takes the more nervous the robber is. The average robbery takes less than 2 minutes.
- Don't Resist
- Don't fight.

- Don't use weapons.
- Don't chase the robber(s).

Be Observant

- Observe the person(s) involved for the purpose of describing clothing and physical features.
- Observe the person or persons' means of escape, direction of travel and description of vehicle.
- Call Police (9-1-1) After the Robbery is Over
- Stay on the phone until police tell you to hang up.
- Record the suspect(s) description on an "I.D." form or piece of paper.

Protect the Crime Scene

- Don't touch anything. There may be suspect(s) fingerprints or other physical evidence crucial to the investigation.