

Proposal for Cash Handling Procedure at Dufferin Grove Park

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Overview

This document presents the proposed cash handling procedures for the partnership programs jointly run by City of Toronto Recreation staff and the Centre for Local Research into Public Space (CELOS). Since the first programs began, about 15 years ago, the community partners have been responsible for collecting and accounting for the money received, as well as for paying for all materials and additional support for the programs. The programs are run by an integrated team of Recreation and CELOS staff.

Over the years, the need for more sophisticated accounting has arisen, as both the number of program participants and the total cost of materials has grown. Programs such as pizza days, Friday Night Suppers, seasonal snack programs, and bread baking were created as experiments in ways to engage the community through providing food in public space. The skate rental program started when the NHL Players' Association donated 50 pairs of skates and other hockey equipment to the rink. As soon as a basic rental system was set up to lend out the equipment, the program was bustling. Both the food and skate rental programs have been successful at bringing more people into the park to enjoy their neighbourhood public space and get to know their neighbours. Through the donations raised from the programs, CELOS has been able to pay for all costs associated with the programs not covered by Parks, Forestry and Recreation.

The objective of this document is to ensure that all criteria with regards to clarity and safety around cash handling are met. The proposed procedure draws on both existing practices and City of Toronto cash handling policies.

Recreation Staff and Food

Recreation staff play an important role in public spaces like parks, because their job is to welcome the community into the space, help people get involved in programs, and encourage neighbours to get to know one another.

Whatever specific tasks a Recreation worker is assigned to do during their shift, they will most likely be communicating with community members for much of the time. Whether they work as a building attendant, a rink guard, or a wading pool attendant, Recreation staff are a community resource.

At Dufferin Grove Park, there are two examples of how this part of recreation work has played out. First, about 15 years ago, neighbourhood residents began to try to get involved in their local park, with suggestions of how to improve programs, and ideas for new projects. Small changes started to appear, like cookies in the rinkhouse. Over the years, programs like pizza days, bread baking, and snack programs all grew through a collaboration between Recreation staff and community members. These programs now run as a partnership between Recreation and CELOS, a non-profit group that was created in 2005 out of the local interest in researching public space. The park is a busy and bustling place largely because of the flexibility and creativity of Recreation and local individuals.

The second example is really something that was learned from the collaboration described above. Much of a Recreation worker's job is some kind of rule enforcement. We have found that if staff sticks to just enforcing rules, both the staff and the community feel unwelcome and unfriendly. But if the Recreation worker adds some helpful information about city programming, a cookie, or lends some sports equipment while enforcing the rules, then park users will feel informed and welcome, and the staff will feel appreciated. At present there are many underused Recreation facilities (especially wading pools and Artificial Ice Rinks) across the GTA. We have found that a simple snack bar or skate rental facility will quickly draw an increased crowd. The skills and time necessary to staff such a program are often already present in the form of on-site Recreation staff who are underused as well. Often staff who are engaged in such endeavours take greater pride and care in their work and are more likely to invest in the community they are in.

It is essential that Recreation staff continue to be part of the team that provide the various food and skate-lending programs at Dufferin Grove Park. In fact, their involvement in programs like skate lending could be taken as a model for other locations.

City Staff and Cash Handling in Food and Skate Programs Across the City

Food and skate programs can range from being very simple to busy, depending on the number of users that come to a specific centre, and the capacity of the staff. At Dufferin, the integrated team of recreation and CELOS staff has allowed the programs to develop and grow. At other centres where there are fewer staff and lower though steady attendance, programs may stay simple, but still provide a valuable resource to the community.

At sites where programs are run exclusively by City staff, but where there is no city computer, a similar cash handling system involving calculator printouts and count sheets (described below) would also work. In fact, as we shall see below, the proposed cash handling practices are based on existing city practice. Since these programs would be run by exclusively by Recreation staff, City staff would be responsible for counting and collecting the money as well as supplying all program materials and staff.

Such city-run programs would draw certain lessons from the programs piloted at Dufferin:

- Basic programs such as skate rental can be incorporated into the duties of existing City staff such as building attendants, caretakers, or other onsite staff if they have the time in their work schedules
- When there is food, prices should reflect the need for low-cost, nutritious items
- When there is skate rental, rental fees should be low enough to invite frequent use by families and low-income skaters
- Prices should be flexible enough to respond appropriately to unique situations such as poverty or work-in-trade (for example, for older kids who may be hungry but have no allowance)
- Programs should be seen as community engagement tools, and as such should meet the goals listed below

Future city programs can therefore draw on the lessons learned at Dufferin Grove Park. The city-community partnership at Dufferin has made it possible to experiment with new program ideas, respond quickly and flexibly to community input, and build on past experience. The fact that these programs have operated at Dufferin for some time proves that they can work. Other communities have been interested in bringing some of these programs to their local recreation sites. The city can therefore confidently move forward on creating small skate-lending and snack bar programs at other recreation sites to increase usage and diversity of use of the city's public spaces.

To sum up, in future there could be a continuum of programs operating on the principles outlined below, ranging from quite small and simple to larger-scale. At one end of the continuum, we have simple, staff-run skate-rentals and basic snacks (perhaps even just hot chocolate). At the other end, we have the Dufferin Grove Park partnership programs, that operate as an ongoing laboratory of what can be tried in public space. The rest of this document will focus on cash handling practices at Dufferin Grove Park.

Payment Practices

The main goals of the food programs at Dufferin Grove are to:

- enliven public space by offering food to park users, so that the space becomes a neighbourhood gathering place
- provide affordable, nutritious food in the community
- establish constructive links between staff and park users
- teach children, parents, and youth about nutrition, food history, preparation, etc
- stimulate neighbourly interaction and a sense of common comfort, particularly for marginalized youth

Another guiding principle behind the programs is to keep things flexible, so that staff can respond to each particular situation appropriately. For this reason, we let people know how the prices for things are determined, and then they decide how much to pay. If someone looks like they could really use some food, then we don't charge anything. Sometimes, staff might give away free cookies or hot chocolate to

any skaters that have come out on a chilly –20 degree day. This flexibility allows staff to make use of park food programs as a community engagement tool, which is what they are intended to be.

The current City of Toronto cash handling practice which is the best fit for this type of arrangement is used in facilities without a cash register or a computer with CLASS access (which is the case at Dufferin). In these facilities, money is collected in exchange for a ticket or bracelet, and a tally is done at the end of each day to ensure that the cash total balances with the number of tickets issued. In our case, because the amount of money paid for each item can vary, we propose the use of a calculator that prints receipts. Each time a staff person receives money, it would be recorded on the calculator. Whenever a staff person switches shifts, the total cash collected will be compared to a printout for their shift. The cash and printout are put in a sealed bag and given to the onsite coordinator, who stores the money with its printout in the safe.

Daily Records

We use shift count sheets (see Appendix 1) to record the various types of transactions that occur during each worker's shift. This includes grocery and supply receipts and the total amount of cash received through out their shift. The calculator printouts can be compared to the total cash and the total of all receipts to ensure that all of the cash is accounted for.

At the end of the day, a designated person compares the day's printouts with the shift count sheets and signs off if everything is in order, after completing a closing count sheet (see Appendix 2). Whenever there is more than \$500 in cash on site, the money is deposited in the CELOS bank account. Petty cash is kept on site to pay for the next day's supplies. All receipts and bank deposit slips are kept in the safe, until they have been recorded and then filed.

Bookkeeping

All receipts and count sheets, bank deposits and payments are entered into a QuickBooks file and then physically stored for accounting purposes. This is carried out by CELOS, and the financial information is available upon request.

If desired, CELOS could submit periodic income and expenditure reports to the Recreation supervisor.

Required Actions

- purchase four printout calculators
- purchase a safe
- train staff on new cash handling protocol and completing count sheets
- implement new procedures

Appendix 1: Shift Count Sheet

Date _____

Counted back float: 1 x \$10=\$10, 6 x \$5=\$30, 10 x \$2=\$20, 20 x \$1=\$20, 80 x \$0.25=\$20 _____

Rink: Dufferin Wallace Campbell

Money from: Snack Bar Skate Rental Friday Night Supper Bread Market Other: _____
(please circle one)

Receipts:

| Purchased from | Items purchased | Amount spent | | | | | |
|----------------|-----------------|--------------|--|--|--|--|--|
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Total Receipts: _____

Cash:

| | | | | | | | | | |
|--------|---|-------|---|--|--|--|--|--|--|
| \$100 | x | _____ | = | | | | | | |
| \$50 | x | _____ | = | | | | | | |
| \$20 | x | _____ | = | | | | | | |
| \$10 | x | _____ | = | | | | | | |
| \$5 | x | _____ | = | | | | | | |
| \$2 | x | _____ | = | | | | | | |
| \$1 | x | _____ | = | | | | | | |
| \$0.25 | x | _____ | = | | | | | | |
| \$0.10 | x | _____ | = | | | | | | |
| \$0.05 | x | _____ | = | | | | | | |
| \$0.01 | x | _____ | = | | | | | | |

Total cash: _____

| | | | | | | | |
|------------------|--|--|--|--|--|--|--|
| Total Receipts: | | | | | | | |
| Total cash: | | | | | | | |
| Other (specify): | | | | | | | |

Total days' earnings: _____

Transaction printout: _____
(attach printout)

Balanced? Yes No

Explanation:

Counted by: _____

Appendix 2: Closing Count Sheet

Date _____

Floats checked:

Count sheets:

| Description | Staff | Total receipts | Total cash | Total other | Total earnings | Printout | Reason if not balanced: |
|---------------|-------|----------------|------------|-------------|----------------|----------|-------------------------|
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| | | | | | | | |
| Totals | | | | | | | |

Total Day's Cash:

| | | | | | | | | |
|--------|---|-------|---|--|--|--|--|--|
| \$100 | x | _____ | = | | | | | |
| \$50 | x | _____ | = | | | | | |
| \$20 | x | _____ | = | | | | | |
| \$10 | x | _____ | = | | | | | |
| \$5 | x | _____ | = | | | | | |
| \$2 | x | _____ | = | | | | | |
| \$1 | x | _____ | = | | | | | |
| \$0.25 | x | _____ | = | | | | | |
| \$0.10 | x | _____ | = | | | | | |
| \$0.05 | x | _____ | = | | | | | |
| \$0.01 | x | _____ | = | | | | | |

| | | | | | | | | |
|------------------------|--|--|--|--|--|--|--|--|
| Total Receipts: | | | | | | | | |
| Total cash: | | | | | | | | |
| Total other (specify): | | | | | | | | |

Total days' earnings:

Total cash: _____

Counted by:

Appendix 3: Bank Deposit Log

| Date | Name | Total Deposit | Checked with bank statement |
|------|------|---------------|-----------------------------|
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Appendix 4: Cash Handling Protocol for Dufferin Grove Partnership Program Staff (Adapted from the City of Toronto's cash handling policy)

General comments:

1. Receipts printed from the calculator must be given to clients for each and every transaction involving payment through cheques or cash.
2. It is the responsibility of the Supervisor to ensure that staff are fully trained in all cash handling procedures.
3. Any cash discrepancies must be reported immediately to the Supervisor.
4. There must be no borrowing of funds by staff for any purpose.
5. The office must be restricted to designated staff only.
6. Doors to the office must be locked at all times.
7. All valuable documents including cash, credit card slips, cheques, and passes must be locked in the safe.
8. Only Supervisors or their designated staff will have access to the safe.
9. Only designated staff will be allowed to handle cash.
10. Where more than one staff person is authorized to handle cash during any shift, they must use their own float and printout calculator.
11. All cash and cheques must be balanced off with the calculator printout report at the end of each shift. Once balanced, all cash and cheques, a copy of the report and a shift count sheet must be deposited in the safe.
12. At the end of each business day, a Closing Count sheet must be completed.
13. All records must be filed and any bank deposits logged.
14. Bank deposits should be made on a weekly basis, or whenever the cash balance reaches a maximum of \$500. Please note that the partnership coordinator will be responsible for the security of the cash until it is deposited into the bank.

At the beginning of the designated cash handling person's shift:

1. count float monies to ensure accuracy.
2. enter all money accepted in the calculator, and provide park users with a receipt.
3. collect any receipts paid for with money from your float, make sure that they say what items were purchased, and initial them.
4. Ensure that the money pouch is in a closed position and is on your person at all times
5. If you collect over \$100, deposit the money in the safe in a sealed, labelled envelope to be added to the total at the end of your shift.

At the end of the designated person's shift they will:

1. print out all transactions on the calculator, and balance the receipts and cash received against it using a shift count sheet.
2. sign the sheet once it is balanced. Put the receipts, cash, and calculator print out in a sealed envelope with the count sheet, and deposit it in the safe.