

CASHIERING



Cashiering starts with a sound cashiering system. In order to reduce the labor cost of cashiering, it is important to gain high productivity, which in turn, depends on adequately trained and motivated employees as well as good equipment and sound operating methods. By increasing employee productivity, you decrease labor cost. Proper cash control is training the cashier with a job description and on-the-job training, training to your expectations. As a manager, you must show an interest in maintaining a sound and accurate cash control system.

How is this done? It starts with hiring the right person for the job. A person who is considered trustworthy, dependable, firm but friendly, and knows how to use diplomacy, since this may be the only personal contact the customer has with your operation. A friendly and positive attitude will usually take care of 99% of all situations. He/she is a part of your up-front selling team and since we want a repeat customer, you want them to speak clear without slang, be courteous, and cheerful and be dressed professionally.

Screen the applicants; have applicants fill out an application and after the interview and before you hire them, do a

reference check. Be certain that the person applying have all the above qualities. If there are any doubts, don't hire. Train your new cashier to meet your expectations in cashing handling procedures, proper method for ringing sales, over-rings, taking checks, and cross trained to do jobs other than cashiering.

Now lets review some important procedures, you may want to incorporate into your systems for managing your cashier.

1. Always have good cash control systems
 - a. Always starts with a job description for your cashier
 - b. Only have authorized personnel on the register that are:
 1. Trained
 2. Considered trustworthy
 - c. As manager, you must show an interest in maintaining a sound; consistence and accurate cash control system.

2. Why are you so interested in good cashiering?
 - a. Cashiers handles the cash flow for the business that pays the rent, purchase more products for resale, pays the payroll, taxes and then what is left over hopefully is your profit.
 - b. Cashiers are an important part of your sales and customer service team. People skills are a must.
 - c. Cashiers have direct contact with the customers.
 - d. May be the only contact the customer will have with your business.



Really think about this statement!

- e. It is a very responsible position requiring a dependable person.

3. Traits of a Cashier

- a. Diplomatic
- b. Dependable
- c. Firm and at the same time friendly
- d. Positive attitude, this will usually cover 99% of all situations
- e. Cashier should reflect the management's philosophy
- f. 4 C's
 - 1. Courtesy
 - 2. Cleanliness (neat and well groomed)
 - 3. Cheerful
 - 4. Cross trained – to reduce labor cost cashiers need to do more than just cashier, they will need to be able to stock shelves, make coffee and clean the front of the house.

4. Establishing standards and procedures

- a. Have rules or measures to meet your expectations, by having an employee handbook and a job description.
- b. Have procedures and/or methods to perform the task of cashiering and other jobs as required.
- c. Train the cashier to meet your expectations and the customers. Cashiers should know:
 - 1. Procedures for cash handling.
 - 2. Proper methods for ringing sales.
 - 3. How to handle over rings.
 - 4. Policy for personal checks.

5. Procedures:

One common means for determining whether or not control problems exist in a particular establishment is to assess the work practices by:

- a. Manager's Observations:
 1. Count the till at various times throughout the day. This will give you your X reading and sales mix.
 2. Watch for toothpicks, pennies, and tally marks, over rings and no sales button being used to open the register. These are signs of theft.
- b. Always have cashiers operate from closed drawer, close drawer after each transaction.
 1. Always leave the operation register key with the employee, but never leave the owner key.
 2. Be consistent with cash handling procedures.
 3. Do not allow your attention to be distracted.
 4. Deposit money – finish transaction and close drawer.
 5. Over rings
 - a. Keep to a minimum
 - b. May want management to initial all over rings.
 - c. Show shortage in register if not adjusted. \$2.90 should be \$2.50 = 40 cents over ring.
 - d. Hit receipt key and initial - put in register.
 6. No personal belongs should be kept at register.
 7. Cash register, owner keys should be in possession of management only at all times. And the operator key should be with the register to turn it on and off.
 8. Ring up all transactions to avoid:
 - a. Chance of error
 - b. Pocketing of money

9. Check Cashing – have a firm policy
 - a. Check all I.D.s
10. Paid Outs
 - a. Made only during slow times (not recommended even then).
 - b. Paid outs made only by management.
 - c. Sign invoice as paid.
11. Extending Credit
 - a. Not a good policy
12. Proper Cashier Procedure
 - a. Greet customer
 - b. Ring up sale
 - c. Tell customer what the amount is, i.e. \$4.90
 - d. State the amount that the customer gives you
 - e. “State, \$4.90 out of \$10.00” WHY?
To fix in your mind the \$10.00 and to allow the customer to correct you if you are not right and to avoid any misunderstandings.

Give change back:

Use an addition or build up method
 $\$4.90 + 10 \text{ cents} = \$4.00 + \$5.00 = \$10.00.$

Always count dollars.

Always use the fewest pieces of money when counting change.

Your change will last longer and help prevent mistakes.

- f. Thank the customer. WHY?
The customer is doing business with you voluntarily.

The cashier has final contact with the customer and you want repeat customers.

- g. Put the \$10.00 in the cash drawer and close (if using money I.D., do not leave in the scanning device).

13. Armor Cars

- a. Check for prices.
- b. They will pick up money and are very responsible.
- c. Legitimate business expense.

14. Depositing Money

- a. This is done on a regular basis.
- b. Done at different times of the day.
- c. Night deposits – not only at night.
- d. Keep money in safe – if it is not ready for deposit
 - 1. Keep office and safe door locked.
 - 2. Do not keep deposit in the refrigerator.
 - 3. Most locations have a safe.
 - 4. While a safe is for safeguarding cash – excess should be deposited in your bank.
Have your locks and /or safe combination changed when taking over a new location.
 - 5. Do not leave cash in the register over night – leave drawer open after hours.

15. Remove cash during the day

- a. Especially abundance of \$10.00/\$20.00.
- b. Note any cash removal.

16. Change Fund

- a. Opening bank – set up for each till
 - 1. Smallest amount that will do the job.
 - 2. Always remove opening bank before counting receipts.
- b. Horizon Fund Loan - \$500.00; No interest - must be paid back within 60 days.

17. For known counterfeit money

- a. Take money; delay passer – observe description, telephone police or secret service, initials and date on envelope, do not handle, put carefully in protective covering (envelope) surrender the properly to identified police officer or SS agent.
- b. Important thing to realize here is how many have you seen. Chance of identifying the bill is small and what would you do if you found one. The person is not going to stick around and if you check every bill, the customers would think you don't trust them.

18. Short change or quick change artists

- a. Easy to catch and stop.
- b. Can be female or male.
- c. Buys a small item and pays with a large bill, then wants gum while changing to a dollar bill and then changes mind and wants to use change, then change to something else, continually asking questions while going through procedures.
- d. Add purchase while register is open, but before transaction is complete.

- e. Trade money.
- f. Questions rapid and constant.
- g. HE/SHE IS IN CONTROL. SOLUTION!
Have cashier follow these procedures:

1. Close drawer and ask what he wants. You be in control. This will usually stop him, he needs speed and confusion to succeed.
2. Follow procedures for proper cash handling.

19. Complaints – Wrong Change

- a. Policy
- b. Don't let cashier give money out of register – call Management.
 1. Take personal information – tell them you'll get back to them.
 2. If you have other drawers, take an X reading – check reading against amount in drawer.
 3. If a customer gets upset – causing a scene – don't get angry, back off, talk softly and remain pleasant.
 4. Be nice and calm the customer down.
 5. Tell the customer you will need to count the till.
 6. Whether you have an overage or shortage, call that person back.
- c. Notice unusual markings on the money and mention it to the customer.
You gave me a \$20.00 bill, Wow, with this funny looking ink spot. The instructor will go into this in more detail.

IMPORTANT: As the manager, you should handle complaints, do not expect employees to, you don't pay them enough.

20. Complaints

- a. Listen
- b. Repeat – back the complaint.
- c. Apologize
- d. Acknowledge – customers feelings
- e. Resolution – talk with employee – find out what happened – ask the customer what they would like. Document if necessary.
- f. Let employee know that the customer comes first. Give your employees some empowerment.

SECURITY:

1. BE SAFE – keep and make a profit.
2. Never make change for yourself.
3. Observe
4. Do things a little different each day when dealing with closing and deposit procedure.
5. If you have losses, call your BEC, security, State Police, and the Insurance Company.

RECOGNIZING CURRENCY

1 One dollar bill

Washington
ONE on back

2 Two dollar bill

Jefferson 3rd
Signing of Declaration of
Independence

5 Five Dollar bill	Lincoln Lincoln Memorial
10 Ten dollar bill	Alexander Hamilton 1 st Sec. Of U.S. Treasury U.S. Treasury
20 Twenty dollar bill	Andrew Jackson 7 th White House
50 Fifty dollar bill	Ulysses Grant 17 th U.S. Capitol
100 one hundred dollar bill	Ben Franklin Independence Hall

OPENING AND CLOSING THE REGISTER

BASIC PROCEDURES

The following information details the basic procedures for opening and closing a cash register.

1. Open the register with a set amount of cash each day.

\$200.00 will be used as an example:

\$ 1.00 in Pennies (2 rolls)
\$ 4.00 in Nickels (2 rolls)
\$10.00 in Dimes (2 rolls)
\$40.00 in Quarters (4 rolls)
\$50.00 in One Dollar bills
\$95.00 in Five Dollar bills
The total is: \$200.00

2. Ring up sales, make purchases from the register and otherwise conduct business as usual during the day.
3. At the end of the day, close out the register. First, remove the \$200.00 to be used for tomorrow's opening cash. Count the coins beginning with pennies then nickels, etc.

Example:

\$ 1.57 in Pennies
\$ 2.45 in Nickels
\$8.90 in Dimes
\$15.25 in Quarters
\$28.17 Total Coins

You want a whole number of dollars to work with for opening cash, so you remove the \$.17 from the coin total. You will add the \$.17 to your daily deposit. It doesn't sound like

much, but remember, “Pennies add up to Dollars.” Also, if you have any 50 cent pieces or silver dollars, they should be added to the deposit.

Begin your opening cash count with the \$28.00 in coins and add bills by how you need them. For example, you may need many more one and five dollar bills than you need tens and twenties. Here’s how it’s done:

\$28.00 in Coins
\$77.00 in One Dollar bills
\$95.00 in Five Dollar bills
\$200.00 Total Opening Cash

The remaining money in the register plus the \$.17 in coin and any other income such as rebate checks that came in is the “Actual Cash Count” on the daily cash report. It should balance with the amount of sales/income that came into the register versus the purchases that went out of the register. Once a person becomes used to this procedure, it shouldn’t take more than 15 minutes to close out the register and make the deposit.

CHANGE BANKS

A change bank is a backup reserve of coins and possibly one and five dollar bills. When you run low on a certain coin, ones or fives, you can replenish the supply from the change bank. Be sure to replace the coin or bills with bills of total equal value.

Example:

You are just about out of quarters, so you want to buy another roll from your change bank. Take \$10.00 from the cash drawer, go to the change bank and get a roll of quarters. Leave the \$10.00 bill in the change bank and put the roll of quarters in the cash drawer.

An example of a \$200.00 change bank would be:

- \$ 5.00 in Pennies
- \$10.00 in Nickels
- \$20.00 in Dimes
- \$50.00 in Quarters
- \$50.00 in Ones Dollar bills
- \$50.00 in Fives Dollar bills

TERMS TO BE FAMILIAR WITH

1. **GROSS RECEIPTS.** This is the total money collected for a day or a given time period. Including sales tax, minus over rings/plus under rings. It is what's in the cash drawer for that day.
2. **OVER RING/UNDER RING.** This is exactly what it states. The customer buys something for \$1.30 and you ring \$2.30. At this point, you have a \$1.00 over ring.

Or you accidentally miss the \$1.00 and only hit the \$.30. At this point, it is an under ring of \$1.00

What to do with an Over Ring.

- a. Use the receipt switch to pull up the receipt and initial.
 - b. Note on a piece of paper or form slip the amount, then initial and date. At the end of the day, you can account for overage/shortage.
 - c. There may be human error – not necessarily a crime.
3. **SALES TAX.** This is the amount of sales tax collected for the day on your taxable sales.
 4. **NET SALES.** This is the amount of your actual sales after sales tax has been deducted from gross receipts.
 5. **NON TAXABLE SALES.** These are the sales which you are not required to collect sales tax on.

6. **PAID OUTS.** Cash payment – cash purchases. These are purchases you have made during the day and have paid money out of the cash register. We suggest using only checks. Keep a record of all checks.
7. **OPENING BANK.** This is the start up money for your register. Used to provide change to customers. Usually a rounded figure \$100, \$150 or \$200. A constant amount.
8. **NEW HORIZON FUND.** A no interest loan for new vendors in the amount of \$500.00 for their opening bank at their first location. Two months to repay with no interest.
9. **READINGS.**
 - a. X Reading (interim) (day part). A reading done anytime throughout the day to check the register reading against the money in the till and to check sales mix.
 - b. Z Reading – or final interim is the final reading at end of the day, totals will be set back to zero – X out at the beginning of the day to be sure no one has played with the machine during the night.
10. **TARE WEIGHT.** Amount of package weight that must be taken off when selling products by weight.
11. **SAFE BANK.** Back bank
 - a. Rolled coins and small bills (\$1 and \$5) currency to make change for the register.
 - b. Should be always the same. Take out change and add currency. \$10.00 in quarters, replace with a \$10.00 bill from register. Eventually the manager will have to buy smaller bills and change again, currency

should be kept in folder and organized in some fashion.

- 12. CASH FLOW.** Receiving enough cash to pay expenses and make a profit.
 - a. Do it by being careful of large inventories.
 - Watch food costing.
 - Good Recordkeeping.
 - Tell where you stand at all times with taxes, food and labor cost.

PRUDENT CASH REGISTER POLICIES

Your store's cash register policies can make or break you, for it is here that you get paid for all the inventory and expenses you have incurred to provide your products to the public. Fortunately, there are some simple and effective ways to ensure that cash transactions are undertaken in an effective and reliable manner.

Listed below are policies that have been implemented successfully by major fast-food franchisers.

1. Always make sure that sales are rung up at the time they are made. Instruct employees that under no circumstances, even if 10 people are in line, should cumulative cash register ring ups be made. This is a sure route to error and a potential route to you getting ripped – off.
2. Insist that you be called for any under-rings or over-rings. By correcting errors as they occur, you'll facilitate more rapid consolidation of totals at the end of the day. Remind employees that the cash register drawer is to remain closed at all times except when ringing up a sale or making change. Once this policy is established, it will be difficult for an employee to maintain an open cash register drawer on any occasion.
3. If you have more than one checkout counter or more than one cash register, establish a rule that no money exchange between cash registers is allowed. This invites errors as well as other problems.
4. Ask all cashiers to always state the amount of sale in a loud, clear voice as the cash transaction is being handled. In this

way, cashiers as well as customers will automatically produce a check or verification of the transaction. Also, the amount of currency from which the change is made should be stated. For example, if a customer pays for a small item with a 10-dollar bill, the cashier should say “A dollar and 25 cents out of 10 dollars.”

5. Make sure that cashiers place the customer’s money on the cash register ledge until change is made. After change is made, the customer’s money should be put in the drawer. In this way, a customer cannot claim that he/she gave the cashier a larger bill than the one tendered.
6. Ask that the manager be summoned whenever a customer leaves money behind or if there is some reason to refund money to a customer. This eliminates a potentially troublesome responsibility for the employee and keeps the manager on top of abnormal cash transaction.
7. Train and remind employees about store credit policy, including use of personal checks, credit cards, and store accounts. Provide specific instructions regarding third-party checks, check cashing and credit vouchers.
8. Assign each employee a unique code letter or number and periodically check to ensure the number is being used solely by that employee. Also, carefully “walk” the employee through the checkout procedure, particularly when another employee is to take over that register.
9. Instruct cashiers that they are not to leave the immediate work area unless the store is empty or they have been given prior instructions to perform other tasks. While all cash and cash register transactions involve some degree of risk and the potential for loss, implementing policies, such as those

above, will minimize the potential for problems. You may find it convenient to publish a list of policies and procedures relating to cash register operations, and post the list where it can be easily read by employees, but is out of the reach of customers.

The following are also very important to remember:

- a. Employee handling cash should be properly trained. Job descriptions should be written and reviewed with the employee before they start work. Your full cash handling procedure including your policy in regard to over ring, paying purveyors, handling customer complaints and your check cashing policy should be reviewed.
- b. Limit those people that have access to the register. Too many “cashiers in the till” increase the potential for theft and make it more difficult to pinpoint the cause of cash handling problem.
- c. Personal items should not be kept at the register. Don’t encourage theft by allowing an employee to keep their personal effects (jacket, purse, etc.) at the register.
- d. Register key should be kept with the vendor/manager. The only key necessary at the register is one that allows the machine to be turned on and off. Management should take all register readings only.
- e. Daily cash report needs to be done daily. The cash drawer should be compared with the Z tape reading and all overage and shortages need to be reviewed. The Z tape should be attached to the daily cash report and filed for your records and to prepare you monthly operating report.

- f. The Board of Equalization requires adequate records, example:
- a) Gross receipts from sales.
 - b) Total purchases and purchase prices.
 - c) The normal books of accounts.
 - d) All bills, receipts, invoices, cash register tapes, or other documents of original entry supporting the entries in the books of accounts.
 - e) All working papers used in connection with the preparation of tax returns.

These records must be kept for four years. You are accountable for your records. Make sure you have the proper documentation to support all records.

- g. Use your safe and bank on a daily basis. The safe should be used to keep all monies. The safe should not be left open or ajar, but locked at all times. While the safe is to safeguard cash, the best protection is to deposit excess cash in a timely manner.

CASH REGISTERS

This piece of equipment is the only accurate way to record sales and daily transactions. It is important that both you and your employees are properly trained and know how to operate your cash register.

Many of the problems with an electronic cash register are related to the printer. Both the receipt and journal tapes feed through the printer. Never pull the register tape through the printer area without pushing down on the tape release lever.

Additionally, tape must be kept in both the receipt and journal area. The majority of register breakdowns in facilities are due to no paper being used for the receipt and journal paper feeds. You cannot re-use a roll of tape! When paper is not used, the register will continue to print on the roller platen. This will cause the platen to swell, and the machine will shut down. A new printer will have to be installed and this is very costly!

If, for some reason, you can't get your register drawer to open, there is a release lever underneath the machine either in the back or the front. Push this lever and the drawer should pop open.

All registers should be on a "dedicated circuit breaker." Otherwise, the register can lose its memory or change it due to the electrical demands caused by other equipment on the same breaker.

When your register is properly programmed and used, it is a very valuable tool for you. First, it provides daily sales documentation for auditing purposes. Simply counting the cash at the end of the day is not acceptable. It does not account for theft or errors. You are still responsible for paying taxes on money missing since you did collect it from the customers.

Second, your register journal provides a written story of the day's activities for you. It provides a system of checks and balances. You can monitor no-sales, check the time of transactions where made to be sure there are no lag times that appear unusual. If there are a lot of "voids" or "no sales," there may be a problem with your cashier. The journal tapes are a security tool.

If you need to change a ribbon or ink the printer, check with your Business Enterprises Consultant. Service calls are very expensive. Learn as much as possible about your register and take care of it.

Cash registers are all basically the same with differences in placement of keys, number of keys, programming capabilities, time reports, percentage report, etc.

The cash register company, contact company, or the BEC can assist you in setting up and programming a register. The sales tax is programmed into the computer based on where you are located. The department keys which can be anywhere from 4 to 62 keys are used for detailed transaction analysis and control for efficient management.

Price look-ups (PLU keys) enable you to enter a specific price for a specific item track sales of any one item. At the end of the day when you run a PLU report, each PLU

number will be listed with the number of sales of that item and the total dollar amount.

Other keys can include:

- Voids
- Pay Outs
- Refunds
- No Sales
- Received on Account
- Percent Minus
- Percent Plus
- Coupon
- Check Tend
- Returns
- Clerk
- Credit/Charge

There are usually three keys for turning on a register. The operator key is the only key the cashier should have access to, as this key is unable to program or do end of the day Z readings.

Registers give you reports with:

- Total tax collected
- Department numbers
- Numbers of sales
- Totals per department, with a total cash sales
- Discount
- Refunds
- Charges
- Received on account
- Paid outs
- No sales

Voids
Clerk buttons
The number of purchases
Total sales with total cash in drawer
Gross total of machine

Registers give you reports with total tax collected, department numbers, number of sales and totals per department, with a total cash sales; discounts, refunds, charges, received on account, paid outs, no sales, voids; and with clerk buttons the number of purchases, and total sale with total cash in drawer, and gross total of machine. This report can also reset counter and date.

A register is an asset to a manager if he learns the machine and the features each one contains. At that point, the register can become a tool for a sound cashiering system.

Have you used a cash register:

1. What are the main purposes?
 - a) Keeps money locked
 - b) Keeps tract of what you bring in, paid outs, total taxes, credit, checks, clerk on register, entrees sold, beverages sold, sandwiches sold, percentage off, customer count, how much each clerk sold.
2. Spend time on register - become familiar with it.
3. Keys: owner, manager, operator - this should be the only one the cashier has.

4. Have clerk buttons - if there are problems - know which cashier is responsible.
5. Should get extra drawers.
6. Keys to avoid:
 - a) VOID: for taxes you must be able to prove gross sales, use over ring slips instead of void.
 - b) Refund: only if you are aware of.
 - c) Credit/Charge: you should not be giving credit.
 - d) Paid Outs: you should use.
 - e) #n/s (no sale): should not be used for opening drawer. You can use this key for paying bill, #153 will show invoice number.
 - e) +% or -% could be used for 50% off lunches.
7. Dept. Keys: can set amounts, uses - candy, entrees, breakfast
8. PLU's: 64 on the Casio.

R. C. ALLEN - Mark Series Keyboard

Same keyboard as the raised button except for the top set of buttons. There are only two red buttons. Left button turns on receipt tape. The right button turns on the voice. There is no volume adjustment or *On/Off* switch.

Before programming, run a "Z" report. Turn key to "Z" position, push "1", then push "Cash Tend" key.

Program Tax

- Turn to "P" mode.

- Push "150 - - -0". Fill in three blanks with tax rate, i.e. 8% would be "1508000".
- Push "Tax Shift 1" key.
- Push "150 - - -0"
- Push "Tax Shift 2" key

Program Date and Time

- Turn to "X" Mode
- Push five or six digit number for date, i.e. June 18, 1990. would "061890" or "61890".
- Push "Time" key.
- Push a four digit number in military time, i.e. 3:00 p.m. would be 1500. This will set the time.
- Push "Time" key.

Program Depts. For Pre-Set Prices

- Turn to "P" mode.
- Push "3 3 0 0 - - -. Enter the pre-set price in the three blank spaces, i.e. To program a price of \$1.25, push "3 3 0 0 1 2 5".
- Next, push the department you want programmed, i.e. "Dept. 2".
- Follow these procedures to program each desired department.

Price Look-Up Programming (PLU)

Price look-ups enable you to enter a specific price for a specific item so that you can track sales of that one item. Also, you would only have to press the numeric code to register the sale.

- Turn to "P" mode.
- Enter the PLU number – from 1 to 64.
- Push "PLU" key.
- Push a 6-digit preset price, i.e. \$2.25 would be "000225."

- Push the respective department key to link the PLU.

Example: Chicken Salad Sandwich is \$2.25.

- Assign it to PLU #9.
- Enter “9” on the keyboard. Push “PLU” key.
- Enter “000225.”
- Push “Dept. 3” key.

Example: Roast Beef Sandwich is \$3.50.

- Assign it to PLU #10.
- Enter “10.” Push “PLU” key.
- Enter “000350.”
- Push “Dept. 3” key, etc.

At the end of the day when you run a PLU report, each PLU number will be listed with the number of sales of that item and the total dollar amount.

PLU prices cannot be changed without running a reset report. Use the Z4 report which is the PLU reset report. You can also change the PLU's after running a Z report. This report resets all period-to-date information.

To get a list of all programmed PLU's, turn to the “P” mode, push “PLU” key.

Voids – Direct (before sub-totaling)

A customer wants a candy bar and two ice cream bars. You enter the \$.65 candy bar in Dept. 2 and press Dept 1 twice for the ice cream bars. You **have not** subtotaled. The customer

decides he only wants one ice cream bar. Simply hit the “Void” key and the last entry is removed.

Void – Indirect

Using the above example, the customer decides that he does not want the candy bar. Enter “65-Void-Dept. 2.” This removes \$.65 from Dept. 2. If you have subtotaled, then the correction must be made using the “Refund” procedures.

Refunds

Enter the amount, depress the “REF” key and the department key from which the refund should be deducted.

Reports

X1 – Daily Mgmt. Reading: turn key to “X” mode, push “1” then “Cash Tend.” This gives information on the day’s activities since the journal was last reset. It lists the date, machine number, and the title “X1.” It then goes through each department showing the number of transactions and the total dollar amount for the combined departments. Each tax shift is then totaled separately. Then it shows the total sales including tax. Then it lists the total dollars in cash, check, charges, the total received on account, the total paid out, and the total cash in the drawer. It then lists discounts, refunds, and voids. Then it lists the total in “Tax Shift 1” and the total in “Tax Shift 2.” Next, the number of no-sales. Then the activity by clerk number including number of transactions and dollars. The report finishes with the consecutive number and time.

Z1 – Daily Mgmt. Reset: Turn to “z” mode, push “1” then “Cash Tend.” This gives the same information as the X1 but begins with the grand total, then goes into the full report. At the end of the report, all information is reset to zero.

XZ-Period-to-Date Mgmt. Reading: Turn to “X” mode, push “2” then “Cash Tend.” Shows same information as “X1” report, but combines days.

Z2-Period-to-Date Mgmt. Reset: Turn to “Z” mode, push “2” then “Cash tend.” Shows same information as “X2” but rests to zero.

X4-PLU Sales Reading: Turn to “X” mode, push “PLU” key. This report begins with PLU1 and reports the quantity in each PLU, the present price and the total dollar sales of that item. It reads through all PLU’s then ends with the time.

Z4-PLU Sales Reset: Turn to “Z” mode, push “PLU” key. Gives same information as X4, but resets all PLU’s to zero.

Flash Report: Turn to “X” mode and push “Sub Total” key. This gives information for cash in drawer. List in order: date, machine no., CD (cash in drawer), Q (transactions), CK (check received), No. (consecutive receipt numbers), clerk number and time.

Time Report: Turn to “X” or “Z” mode and push “Check Tend” key. This gives transaction count and sales for each hour for 24 hours. Lists in order: date, machine no., type of report “X” or “Z”, hour, Q (transaction), *(hourly sales amount). Ends with No. (consecutive receipt number), clerk number and time.

PLU Report: Turn to “X” or “Z” mode and push “PLU” key. This gives transactions and sales for each PLU number. Lists in order: date, machine no., “X” or “Z”, tax shift, PO1 (PLU numbers), Q (transactions), *(dollar amounts) etc.

At the end of the day when you run a PLU report, each PLU number will be listed with the number of sales of that item and the total dollar amount.

PLU prices cannot be changed without running a reset report. Use the Z4 report which is the PLU reset report. You can also change the PLU's after running a Z2 report. This report resets all period-to-date information.

To get a list of all programmed PLU's, turn to the "P" mode, push "PLU" key.

DAILY CASH REPORT

The Daily Cash Report (DCR) must be completed every day using the cash register “Z” report. Take gross sales tax, cash pay outs, etc. directly off the “Z” report, which is the “Z” tape and put it on your daily cash report form. Keep your Daily Cash Report and “Z” tapes together. You should retain your DCRs for three years. Keeping them for seven years or forever would be better.

The DCR that was designed by the Business Enterprise Program staff for calculation of your cash report is the DR 1130. This form, or a like one, must be completed daily.

Without good records and DCRs as a back up, it would be difficult to prove sales if an audit should occurs. Use the remarks section for such information as the effect of the weather on sales, if people were in the building for training or why you are short or over.

Studies have shown a close relationship between business failure and inadequate records.

In class we will go over the preparation of the Daily Cash Report that the instructor at this time prefers to use over the DR 1130. This Cash report has a section on the back for performing daily analysis.

Common parts of a Daily Cash Report:

Register Reading (Z-Tape) or Gross Receipts: This is the total sales including sales tax minus over-rings taken off the “Z” tape.

Over-rings: This column should be used when doing a manual over-ring. For example, a customer gets a hamburger for \$1.60, but you accidentally ring up \$2.60. If you don't void out the error, you will have to put a slip of paper for the \$1.00 in the cash drawer. At the end of the day, you will deduct the amount of over-rings from the counter gross. Otherwise, you would have to pay sales tax on money you didn't collect.

Total Register Sales: Also called the Adjusted Gross Sales. This is the register reading minus any over-rings.

Net Sales: Amount of sales after deducting sales tax. Sales tax should be separate on the "Z" tape. To verify or to calculate your sales tax, you will need to back out the sales tax from the total register sales. To do this, turn your sales tax into a factor 7.25% sales tax to 107.25. Take your adjusted gross sales divided by the factor and press your percent key. This will give you your net sales amount. Subtract the adjusted gross sales from the net sales. This will give you your sales tax. To test this, take the net sales times the sales tax rate, then press the plus key followed by the equal key on your calculator.

Actual Cash Count: This is how much cash or checks you have in your register.

Change Fund: This is your opening bank, that is, the actual cash with which you start the day.

Total Cash to be Deposited: This is the total amount of cash minus the opening bank to be deposited.

Cash Purchase (Paid Outs): Total amount of cash paid out to purveyors. Be sure to write PAID CASH and have the purveyor sign and date the invoice.

Total Cash Purchases: Total of all cash Paid Outs.

Total Register Receipts: Add your total cash to be deposited with your total cash paid out.

Cash Over or Short: Total register receipts minus total register sales. The difference will be equal, plus or minus.

Remarks: Make any comments that may help you plan for the following year or to help explain any problems. Comments include weather, special events, reason for shortage, etc.

Number of Transactions: Total number of customers for the day. Take this figure from the “Z” report. It’s sometime identified as “Q” or “NO” on your “Z” tape.

Number of Voids / \$: Take from the “Z” report the total number of voids and their dollar amount.

Refunds / \$: Take from the “Z” report the total number of refunds and their dollar amount.

No Sales: Take off the “Z” report the total number of no sales.

Breakfast Sales / Percentage: Run the “X” report after breakfast, about 10:30 am. Record the Net Sales. The percentage of the breakfast sales will be calculated by dividing the day’s total sales by the breakfast “X” readings.

Lunch Sales / Percentage: Run the “X” report after lunch about 1:30. Most registers will separate each “X” reading, if not, then subtract the breakfast “X” reading from the lunch. Take that amount and divide that by the total sales of the day.

Afternoon Sales / Percentage: Run your “X” reading at the end of the day. Go ahead and do a “Z” if your register does not separate the “X” readings.

Check Average: Total Net Sales divided by number of transactions

DAILY CASH REPORT

LOCATION:	FACILITY #:	
DATE:	TODAY	MONTH
1. Counter Gross Sales		
2. Minus Over-Rings	-	
3. Equals Adjusted Gross Sales	=	
4. Minus Net Sales (31.0)	-	
5. Equals Sales Tax (3-4)	=	
6. Machine Gross Sales		
7. Minus Net Sales (61.0)	-	
8. Equals Sales Tax (6-7)	=	
9. Total Net Sales (4+7)		
10. Add Total Sales Tax (5+8)	+	
11. Add Other Income	+	
12. Equals Total Sales (9+10+11)	=	
13. Deduct Cash Payouts (Backside)		
14. Equals Cash To Account For	=	
15. Enter Actual Cash Count		
16. Cash "Over" or "Short" (14-15)		
17. Enter Sales Tax Deposit (10)		
18. Enter Business Deposit (15-17)		
19. Today's Opening Cash		

DAILY PAY-OUTS

COMPANY	AMOUNT
20. A.	
B.	
C.	
D.	
E.	
F.	
G.	
H.	
21. Total Pay Outs	

22. Transactions

23. #Voids/\$

24. #Refunds/\$

25. #No Sales

26. Breakfast Sales/%

27. Lunch Sales/%

28. Afternoon Sales/%

29. Average Check

/
/
/
/

22. Transactions

23. #Voids/\$

24. #Refunds/\$

25. #No Sales

26. Breakfast Sales/%

27. Lunch Sales/%

28. Afternoon Sales/%

29. Average Check

/
/
/
/

DAILY CASH REPORT

Daily cash reports must be completed every day using the cash register "Z" report. Take gross sales, sales tax, cash payouts, etc. directly off the "Z" report and put on daily cash report form. Keep Daily Cash Reports with your Monthly Facility Report and invoices. You should retain for seven years.

This form also tells you how to manually do calculations. This should be done only when the register breaks down during the day, or you are unable to read closing reports. If you have cash theft, manually completing the cash report will not show this.

1. **Counter Gross Sales** - This is the total sales, including tax collected, taken off register tape. (Z report).
2. **Over-rings** - This column should be used when doing a manual over-ring. For example, a customer gets a hamburger that cost \$1.60, but you ring up \$2.60 accidentally. If you don't void out the error, you will have to put a slip of paper for \$1.00 in the cash drawer. At the end of the day, you will deduct the amount of over-rings from Counter Gross Sales. Otherwise, you will pay tax on money you didn't collect.
3. **Adjusted Gross Sales** - This is your true gross sales after deducting over-rings.
4. **Net Sales** - Amount of sales after deducting sales tax. To compute, divide Adjusted Gross Sales by the current tax factor, i.e., 1.0775, or take off "Z" Report.

5. **Sales Tax** - The amount of sales tax collected for the day on taxable counter sales. Deduct Net Sales from Adjusted Gross Sales. Can also take off "Z" Report.
6. **Machine Gross Sales** - Total taxable machine sales, including tax.
7. **Net Machine Sales** - Amount of sales after deducting Sales Tax. Divide Machine Gross Sales by current tax rate factor, i.e., 1.0775.
8. **Sales Tax** - Amount of sales tax collected for the day on machine sales. Deduct Net Machine Sales from Machine Gross Sales.
9. **Total Net Sales** - Counter and machine sales not including tax.
10. **Total Sales Tax** - Tax collected for both counter and machine sales.
11. **Other Income** - Commission check from vending company. The vending company pays the sales tax.
12. **Total Sales** - Includes counter and machine sales plus vending commission.
13. **Pay-outs** - The amount paid purveyors in cash from the register. You should keep track of the name of the purveyor and the amount paid on the backside of the daily cash report. Total the pay-outs for the day and put them on line 13.

14. **Cash To Account For** - Total net sales minus pay-outs. This is the amount of money you should have on hand.
15. **Actual Cash Count** - How much money you actually have. Be sure to deduct your opening cash amount.
16. **Cash "Over" or "Short"** - Cash to Account For minus Actual Cash Count. If the Cash To Account For is higher than Actual Cash Count, you will be "short" for the day. If your Actual Cash Count is higher than Cash To Account For, you will be "over" for the day.
17. **Sales Tax Deposit** - Includes both counter and machine tax collected. Line 10.
18. **Business Deposit** - Actual Cash Count minus Sales Tax Deposit.
19. **Opening Cash** - The amount of cash you started with.
20. **A - H** - List purveyors and amount paid from register.
21. **Total Pay-outs** - Total paid for the day to purveyors from register, or checks written to purveyors.
22. **#Transactions** - Total number of customers for the day. Take off "Z" Report. Sometimes identified as "Q" or "No."
23. **#Voids/\$** - Take off "Z" Report. Total number of voids and their dollar amount.
24. **#Refunds/\$** - Take off "Z" Report. Total number of refunds and their dollar amount.

25. **No Sales** - Take off "Z" Report.
26. **Breakfast Sales/%** - Run "X" Report after breakfast (about 10:30 a.m.). Record Net Sales. Percent is percentage of breakfast sales to total day's Net Sales. Must be calculated at end of day.
27. **Lunch Sales/%** - Run "X" Report after lunch (about 1:30 p.m.). Take Net Sales minus Net Sales from breakfast. This gives you lunch sales. Percent is percentage of lunch sales to total day's Net Sales. Must be calculated at end of day.
28. **Afternoon Sales/%** - Run "Z" Report. Subtract Lunch "X" Report from Net Sales on "Z" Report. This gives you afternoon sales. Percent is percentage of afternoon sales to total day's Net Sales. Calculate at end of day.
29. **Average Check** - Total Net Sales divided by Transactions.

EXAMPLE DAILY CASH REPORT

Income:

- You are in a 7 3/4 sales tax area
- Counter Gross Sales \$460.72
- Machine Gross Sales \$26.00

Expenses:

- Wholesale Company \$62.50
- Candy Company \$18.68
- Chip Company \$26.19
- Linen Company \$32.00

Other Information:

- Actual Cash Count \$348.80
- Today's Opening Cash \$100.00
- Transactions 560
- 3 Voids for \$4.50
- 1 Refund for \$.55
- 6 No Sale
- 10:30 a.m. "X" Report \$56.45
- 1:30 p.m. "X" Report \$359.99

DAILY CASH REPORT PROBLEM 1

Income:

<input type="checkbox"/> Counter Gross Sales	\$454.72
<input type="checkbox"/> Over-rings	\$-0-
<input type="checkbox"/> Machine Gross Sales	\$48.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Wholesale Company	\$62.50
<input type="checkbox"/> Candy Company	\$18.68
<input type="checkbox"/> Frito Lay Company	\$26.19
<input type="checkbox"/> Janitorial Company	\$32.00

Other Information:

<input type="checkbox"/> Actual Cash Count	\$364.20
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 575	
<input type="checkbox"/> 2 Voids for \$3.66	
<input type="checkbox"/> 0 Refunds	
<input type="checkbox"/> 18 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$119.06
<input type="checkbox"/> 1:30 p.m. "X" Report	\$411.32

DAILY CASH REPORT PROBLEM 2

Income:

<input type="checkbox"/> Counter Gross Sales	\$382.80
<input type="checkbox"/> Over-rings	\$-0-
<input type="checkbox"/> Machine Gross Sales	\$35.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Wholesale Company	\$162.50
<input type="checkbox"/> Candy Company	\$30.00
<input type="checkbox"/> Frito Lay Company	\$62.90
<input type="checkbox"/> Janitorial Company	\$37.80

Other Information:

<input type="checkbox"/> Actual Cash Count	\$123.20
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 444	
<input type="checkbox"/> 0 Voids	
<input type="checkbox"/> 2 Refunds for \$4.50	
<input type="checkbox"/> 12 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$82.00
<input type="checkbox"/> 1:30 p.m. "X" Report	\$282.00

DAILY CASH REPORT PROBLEM 3

Income:

<input type="checkbox"/> Counter Gross Sales	\$381.50
<input type="checkbox"/> Over-rings	\$1.89
<input type="checkbox"/> Machine Gross Sales	\$10.00
<input type="checkbox"/> Other Income	\$16.00
	(Vending Comm. Ck)

Expenses:

<input type="checkbox"/> Frito Lay Company	\$26.50
<input type="checkbox"/> Milk Company	\$37.00
<input type="checkbox"/> Bread Company	\$25.95
<input type="checkbox"/> Meat Company	\$82.58

Other Information:

<input type="checkbox"/> Actual Cash Count	\$232.00
<input type="checkbox"/> Today's Opening Cash	\$110.00
<input type="checkbox"/> Transactions 599	
<input type="checkbox"/> 1 Void \$2.60	
<input type="checkbox"/> 3 Refunds for \$7.80	
<input type="checkbox"/> 4 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$108.88
<input type="checkbox"/> 1:30 p.m. "X" Report	\$325.67

DAILY CASH REPORT PROBLEM 4

Income:

<input type="checkbox"/> Counter Gross Sales	\$462.62
<input type="checkbox"/> Over-rings	\$2.56
<input type="checkbox"/> Machine Gross Sales	\$51.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Meat Company	\$183.50
<input type="checkbox"/> Candy Company	\$78.00
<input type="checkbox"/> Wholesale Company	\$158.95
<input type="checkbox"/> Linen Company	\$42.60

Other Information:

<input type="checkbox"/> Actual Cash Count	\$48.00
<input type="checkbox"/> Today's Opening Cash	\$120.00
<input type="checkbox"/> Transactions 402	
<input type="checkbox"/> 0 Voids	
<input type="checkbox"/> 0 Refunds	
<input type="checkbox"/> 20 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$75.75
<input type="checkbox"/> 1:30 p.m. "X" Report	\$400.00

DAILY CASH REPORT PROBLEM 5

Income:

<input type="checkbox"/> Counter Gross Sales	\$378.78
<input type="checkbox"/> Over-rings	\$3.26
<input type="checkbox"/> Machine Gross Sales	\$25.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Meat Company	\$142.50
<input type="checkbox"/> Candy Company	\$37.16
<input type="checkbox"/> Wholesale Company	\$129.60
<input type="checkbox"/> Bread Company	\$22.00

Other Information:

<input type="checkbox"/> Actual Cash Count	\$69.33
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 478	
<input type="checkbox"/> 4 Voids \$10.48	
<input type="checkbox"/> 8 Refunds \$5.20	
<input type="checkbox"/> 16 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$87.87
<input type="checkbox"/> 1:30 p.m. "X" Report	\$207.08

DAILY CASH REPORT PROBLEM 6

Income:

<input type="checkbox"/> Counter Gross Sales	\$522.86
<input type="checkbox"/> Over-rings	\$1.62
<input type="checkbox"/> Machine Gross Sales	\$80.00
<input type="checkbox"/> Other Income	\$12.00
	(Vending Comm. Ck.)

Expenses:

<input type="checkbox"/> Milk Company	\$86.95
<input type="checkbox"/> Wholesale Company	\$168.50
<input type="checkbox"/> Meat company	\$95.00
<input type="checkbox"/> Frito Lay Company	\$16.80

Other Information:

<input type="checkbox"/> Actual Cash Count	\$242.00
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 686	
<input type="checkbox"/> 0 Voids	
<input type="checkbox"/> 1 Refund \$1.56	
<input type="checkbox"/> 21 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$128.62
<input type="checkbox"/> 1:30 p.m. "X" Report	\$422.68

DAILY CASH REPORT PROBLEM 7

Income:

<input type="checkbox"/> Counter Gross Sales	\$286.30
<input type="checkbox"/> Over-rings	\$-0-
<input type="checkbox"/> Machine Gross Sales	\$34.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Meat Company	\$50.00
<input type="checkbox"/> Candy Company	\$29.60
<input type="checkbox"/> Coke Company	\$48.96
<input type="checkbox"/> Chip Company	\$18.00

Other Information:

<input type="checkbox"/> Actual Cash Count	\$175.60
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 321	
<input type="checkbox"/> 6 Voids \$3.00	
<input type="checkbox"/> 0 Refunds	
<input type="checkbox"/> 10 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report \$38.63	
<input type="checkbox"/> 1:30 p.m. "X" Report \$136.82	

DAILY CASH REPORT PROBLEM 8

Income:

<input type="checkbox"/> Counter Gross Sales	\$415.68
<input type="checkbox"/> Over-rings	\$2.34
<input type="checkbox"/> Machine Gross Sales	\$108.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Wholesale Company	\$165.00
<input type="checkbox"/> Milk Company	\$39.46
<input type="checkbox"/> Coke Company	\$95.68
<input type="checkbox"/> Candy Company	\$48.16

Other Information:

<input type="checkbox"/> Actual Cash Count	\$178.60
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 515	
<input type="checkbox"/> 0 Voids	
<input type="checkbox"/> 18 Refunds \$18.00	
<input type="checkbox"/> 23 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report \$100.00	
<input type="checkbox"/> 1:30 p.m. "X" Report \$215.68	

DAILY CASH REPORT PROBLEM 9

Income:

<input type="checkbox"/> Counter Gross Sales	\$458.19
<input type="checkbox"/> Over-rings	\$1.39
<input type="checkbox"/> Machine Gross Sales	\$35.00
<input type="checkbox"/> Other Income	\$-0-

Expenses:

<input type="checkbox"/> Wholesale Company	\$175.60
<input type="checkbox"/> Produce Company	\$49.50
<input type="checkbox"/> Candy Company	\$27.86
<input type="checkbox"/> Coke Company	\$56.00

Other Information:

<input type="checkbox"/> Actual Cash Count	\$182.16
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 399	
<input type="checkbox"/> 4 Voids \$9.60	
<input type="checkbox"/> 0 Refunds	
<input type="checkbox"/> 2 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report \$58.19	
<input type="checkbox"/> 1:30 p.m. "X" Report \$419.45	

DAILY CASH REPORT PROBLEM 10

Income:

<input type="checkbox"/> Counter Gross Sales	\$588.30
<input type="checkbox"/> Over-rings	\$2.00
<input type="checkbox"/> Machine Gross Sales	\$44.00
<input type="checkbox"/> Other Income	\$9.00
	(Vending Comm. Ck)

Expenses:

<input type="checkbox"/> Milk Company	\$12.36
<input type="checkbox"/> Candy Company	\$18.95
<input type="checkbox"/> Produce Company	\$26.00
<input type="checkbox"/> Bruce Pie Company	\$20.19

Other Information:

<input type="checkbox"/> Actual Cash Count	\$561.80
<input type="checkbox"/> Today's Opening Cash	\$100.00
<input type="checkbox"/> Transactions 700	
<input type="checkbox"/> 0 Voids	
<input type="checkbox"/> 0 Refunds	
<input type="checkbox"/> 6 No Sale	
<input type="checkbox"/> 10:30 a.m. "X" Report	\$203.88
<input type="checkbox"/> 1:30 p.m. "X" Report	\$458.37