The Athletic Booster Club, along with Athletic Director Dwayne Hartsoe, have created the following Concession procedures for all FMHS Athlete teams that operate a concession stand at a FMHS facility. The goal of these procedures are to streamline concession duties and responsibilities and create consistency among all teams while providing teams with the best possible profit.

**Please adhere to the following:**

1) The FMHS Athletic Booster Club will provide all equipment and goods necessary to operate the concession stand.
2) The FMHS Athletic Booster Club Concessions Officer or Representative will purchase & restock all food and supplies during the playing season.
   a. If a team requires special products, that list should be provided to the Concessions Officer
3) All product will be stored in either the main stadium concession building or gym concession room.
4) Each team will be assigned their own starting cash bag from the treasurer that they will retain for their entire season or event.
   a. Cash boxes are available in all concessions and should be left empty in the concession after each event.
   b. See below for specific cash handle procedures
5) With the exception of Varsity Football and Boys & Girls regular Basketball games, each team will continue to staff, operate and keep the proceeds from their concession activities.
   a. Concessions open during Varsity Football and Boys & Girls regular Basketball games will be operated by the Athletic Booster Club. All monies from these concession activities will go to the General Booster Club Concession account.
   b. Every FMHS Athletic team is expected to work 1 football and 1 basketball game each year to earn their Booster Club grant.
   c. Concessions operated for special basketball events – such as the winter break tournaments – will be staffed by the team hosting the event and will be subject to the same rules and procedures as all other Athletic teams.
6) Deposits from concession activities should be turned in as soon as possible after each event.
   a. Deposit envelopes and forms will be provided by the treasurer. The Deposit Form is also available on the Athletic Website and extra forms are in each concession.
b. An agreed upon percentage will be deducted from each concession deposit to cover all product costs. This percent will be set in the Fall of each year and will be based upon that year’s product costs.

c. Items that teams purchase from their cash box will be deducted prior to calculating the product usage (see below for full description of product usage calculations).

7) If a team finds that the concession inventory is depleted or running low – please contact the Concession Officer as soon as possible so that stock can be replenished.

8) If a team must purchase product (such as candy, buns, condiments, etc), the cost for the purchases should be paid out of your cash box – if possible – and the receipt should be included with the deposit. The cost of these items will be reimbursed to the team (or person) that purchased the items from the general concession fund. Those purchased items should remain in the concession for all team’s usage.

9) If a team purchases consumable items such as pizza or other outside food to sell in their concession, those items should be paid for from your cash box and the receipts included with your deposit. The amount of these receipts will be deducted from the amount used to calculate your product usage (see below for full product usage calculations).

**Product Usage Calculations:**

There are 2 categories of items that you might need to purchase to operate your concession:

- **Inventory Items** – these are items that may not be fully consumed in a single event and can be restored and used for the next event – such as candy, drinks, buns, raw meats, coffee grounds, etc.

- **Consumable Items** – these are items that are typically only good for a single event such as pre-brewed coffee, pizza, chicken, etc.

These are 2 ways in which you can purchase items for your events – if not already supplied by the general stock

- Purchase and reimburse purchaser from your cash box
- Purchase and turn in receipt for reimbursement from treasurer

How product usage is calculated:

1. When you purchase Inventory Items and reimburse the purchaser from the money in your cash box – the amount of those items will be added back into your sales and the cost amount will be charge to the general concessions account. Basically – you will be
paid back for these items and then only charged for what you used – based upon your sales.

a. All receipts must be included with your deposit. Please indicate that the items were paid for from your cash box.

2. When you purchase Inventory Items and the purchaser will be reimbursed from the treasurer, there will be no additions to your sales and the treasurer will create a check to reimburse the purchaser.

   a. The receipt must be turned in with the deposit and a check request form (available in the concession stand, from Coach Hartsoe or from the Athletic website). Items not turned in on a timely basis will not be repaid.

3. When you purchase Consumable Items – such as chicken or pizza - to sell - then the amount of those items will be deducted from your sales. This will reduce the amount you are charged for product. This is actually like a 2x deduction (1\textsuperscript{st} being when you paid/reimbursed the receipt from your cash box, 2\textsuperscript{nd} deduction is when I subtract this from your sales – to reduce your total sales thus lowering the amount you will be charged for product).

   Illustration for item #1 (purchasing Inventory Items using money from cash box):
   
   Deposit = $250 (this is what will be deposited into the bank and credited to your team account)
   
   Supplies purchased + $25 (this will be added to your team acct and deducted from general concessions)
   
   Total Sales = $275 (this amount is used to determine product usage)
   
   28% Product usage - $77 (this will be deducted from your team account and added to general concession)
   
   Net Profit = $198

   If the items were not paid with money from your cash box – then this does not apply and the reimbursement will be deduct directly from the General Concessions account

   Illustration for item #2 (purchasing Consumable items using money from cash box):
   
   Deposit = $250 (this is what will be deposited into the bank and credited to your team account)**

   Food purchased - $50 (this reduces the sales total to be used for product usage determination)

   Total Sales = $200 (this amount is used to determine product usage)

   28% Product usage - $56 (this will be deducted from your team account and added to general concession)

   Net Profit = $144

   **This deposit is already reduced once by the cash that was taken to initially pay for the product

Let’s use a Pizza example to show how this works:

Your starting cash for the night is $200
You bought 4 pizzas @ $9 ea for total of $36 from you starting cash
At the end of the night – you have $500 in your cash box
You take out the $200 for the starting cash
Your deposit is $300 (if you add back the money you spend on pizza the true sales are $336)

Treasurer deducts the pizza cost of $36 from the deposit/sales amount $300-$36 = $264

*Note: This is a calculation only and does not affect your actual deposit amount*

Treasurer then applies the 28% product usage 

$264 * 28% = $73.92

Net profit $300-73.92 = $226.08

Your account entry would look like this:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposit to your team</td>
<td>+300.00</td>
</tr>
<tr>
<td>Transfer to concessions</td>
<td>- 73.92</td>
</tr>
<tr>
<td>Concession Sales</td>
<td></td>
</tr>
<tr>
<td>Product Usage</td>
<td></td>
</tr>
</tbody>
</table>

Pizza cost vs Pizza Retail

Cost = $9 per 8 slice pizza or 1.12 per slice

Retail = $3 slice or $24 per full pizza

If you purchase 4 full pizzas and sell all 32 slices – your max sales would be $96

Your max profit for the pizza is $60 ($96 max sales - $36 cost).

You may think that your sales should actually be reduced by $96 instead of $72 (the $36 when you paid from the cash box and the additional $36 the Treasurer will deduct) – if we are trying to eliminate the pizza from your product usage calculation. However, we still need to account for the supply items used (foil, napkins, forks, etc) for the selling of the pizza and also to account for product loss (slices not sold, sold at discount, eaten by workers or damaged). The difference between the max Pizza sales of $96 and the $72 that your sales were reduced = $24 and 28% of that $24 is $6.72 – so if you sold all pizza you would be charged the cost of 2 slices of pizza to cover overhead expenses & product loss.

This process may be a bit confusing and it is not an exact science or perfect. However, the advantages of this process is overall better team profit, team and booster time, team and booster effort and consistency. With this process, the burden of product waste falls on the Booster Club and not the individual teams. This process allows all teams to share products and eliminates the need for teams to do before and after inventories. All of this helps with inventory control – which reduces waste and saves money. Also – when you provide drinks or food to your officials and some volunteers – the cost will come from the Booster Club General Concessions and not your team’s funds. All of this should lead to better profits for the teams and the Booster Club.

Cash Handling Procedures:

1. Your starting cash should be $240 and you should keep this starting cash until your season ends. Your team has been debited this amount but it will be credited to you at the end of the season when the cash is returned.
   a. At the end of the season, the starting cash can be turned in with your last deposit and can be in any denomination.
FMHS CONCESSIONS TEAM PROCEDURES

i. If this money is in the same envelope as your deposit, please indicate that on the deposit form.

ii. If this money is returned in a separate envelope or bag, please include a deposit form and indicate that this is your starting cash.

iii. Return all cash bags and envelopes at the end of the season.

2. After each game/event, return your cash bag to the starting $240 (in whatever denominations work best for your team) and the excess amount will be your deposit.

3. For each Deposit, please complete a Deposit Form and place the money and form into an envelope to be turned into either Coach Hartsoe or the Athletic Booster Treasurer. The Treasurer will provide deposit envelopes and forms (additional forms are available in the concession and can be downloaded from the Athletic website under Forms & Information). Please always use a deposit form when turning in money (for everyone’s protection).
   a. Make sure your team name and date is on your deposit form please.
   b. Make sure to include all receipts for any items purchased
   c. After deposits are made, the envelopes will be returned to be re-used.
   d. If you have trouble understanding the deposit form, please contact the Booster Treasurer for additional information (also see below for a diagram and form instructions).

4. If you need to exchange larger bills for smaller bills or change – you can contact the Treasurer or visit a local financial institution to exchange the currency.

5. Empty cash boxes are available at the main stadium concession building and also in the gym concession room. Please do not remove these boxes so they are available to the next team. Transport your starting cash in the cash bag that has been provided.
   a. If the treasurer gives you a cash box (like in the case of Baseball & Softball) – those will be collected at the end of the season.

6. Money given to or taken in by individual teams is the responsibility of that team and is not covered by the Booster Club insurance until that money has been given to the Athletic Director or Athletic Booster Club Treasurer.

Deposit Form Instructions:
The following are instructions on how to complete the deposit form.

1. Pull out your starting $240 – in any denomination that works for your team.
   a. If last deposit of the year, you can include your starting $240 in the deposit – just be sure to mark it on your deposit form so that the Booster Treasurer can remove it prior to making the deposit.

2. Count all remaining money and place the totals in the appropriate boxes on the deposit form. Do NOT write in the “For Treasurer” section.

3. Tally up the boxes and write the total in the appropriate totals box

4. Do not subtract the $240 starting cash unless this is your last deposit and the starting cash is included in the individual section totals.
If you have any questions or concerns with the policies and procedures set above, please contact the Athletic Booster Club President, Concession Officer, Treasurer or Athletic Director.

Thank you,
The FMHS ABC and Dwayne Hartsoe, AD