

The features of the till cashing workbook

The master sheet

The master sheet will up-date all the workbooks in the folder and it should be filled in in full.

Insurance totals by checking you policy you will find the cash limits for both your Safe and "cash in transit" any cash over these limits is not covered. By filling out these limits the workbooks will give warning about cash limits

	Cash in Safe	Cash in transit
Please enter your insurance totals here		

Then you will be asked to record the normal float used for all tills

Record your normal till float here.	
£ 10.00	£30.00
£ 5.00	£25.00
£ 2.00	
£ 1.00	£40.00
50p	£10.00
20p	£10.00
10p	£5.00
5p	£5.00
2p	£1.00
1p	£1.00
Total	£127.00

Dull yellow cells require data from you, bright yellow cells are locked and up-date from the data you enter.

the total here will show in the drop down list for taking away the float!

Next you will be asked to enter the totals for your normal change float that is kept in your safe, you will asked to enter it by its value and the workbooks will calculate it by change bags (easier for you when counting it)

£ 5.00	£100.00
£ 2.00	
£ 1.00	£100.00
50p	£20.00
20p	£20.00
10p	£10.00
5p	£10.00
2p	£2.00
1p	£2.00
Total	£264.00

will up-date to this and will update in the worksheet called "safe"

change float		normal holding	
	bag value	bags	total
£5.00	£ 5.00	20	£ 100.00
£2.00	£ 20.00	0	£ -
£1.00	£ 20.00	5	£ 100.00
50p	£ 10.00	2	£ 20.00
20p	£ 10.00	2	£ 20.00
10p	£ 5.00	2	£ 10.00
5p	£ 5.00	2	£ 10.00
2p	£ 1.00	2	£ 2.00
1p	£ 1.00	2	£ 2.00
			£ 264.00

Print page refers to the page number you should request the printer to print.

Print Page	one
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Till number is for you to record the number of the till you are cashing on the page and you can if you wish record its location, say -public bar, lounge etc.

Till No.		Location	
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Cashed by is the person who is cashing the till(s) and can only be used via the drop down menu.

Cashed by	
-----------	--

Cashed by	
Sales by d	*
	*
	*
	*
	*

As shown here

When you've replace the * with a name that name will appear in the list.

The date will update on opening of the sheet to your computers date and should only be used for printing the cashing up form if you require a fixed date you should type in one in another cell do not copy and paste it.

Draft	£ 100.00	Wet
bottles	£ 10.00	Alcoholic
Spirits	£ 5.00	Total
Wines	£ 3.00	£ 118.00
Soft bottled	£ 3.00	Wet
Postmix	£ 10.00	Soft
Cordials	£ 1.00	Total
		£ 14.00
Bar Nibbles	£ 2.00	Wet
Tobacco	£ 10.00	Other bar
Darts equip	£ 0.50	Total
		£ 12.50
Starters	£ 6.00	Dry
Mains	£ 25.00	Kit.Food
Puddings	£ 2.00	Total
Bar snacks	£ 1.00	£ 34.00
No Dept		Mis. Wet
Reports		Mis Dry
Grand totals	£ 178.50	£ 178.50

In the sales by department section you can record your sales either a one lump sum by using the Mis. Wet or Mis. Dry cells here in bright yellow or you can enter your department reports from your till in the dull yellow cells.

The bright green cells and the red cells update from the data you enter.

Draft	£ 100.00	Wet
bottles	£	
Spirits	£	
Wines	£	
Soft bottled	£	
Postmix	£	
Cordials	£	
Bar Nibbles	£ 2.00	wet
Tobacco	£ 10.00	Other bar

Sales by deptment
Please enter your total sales including vat for the departments listed on the left.

If you don't have departments, please enter just a lump sum into any one of the light yellow boxes in this grid.

Mis. Sales	
Total	£ -

Drop down help appears when you click on the first few cells

Entering the cash takings

Cash	
£ 50.00	£50.00
£ 20.00	£60.00
£ 10.00	£50.00
£ 5.00	£20.00
£ 2.00	£2.00
£ 1.00	£34.00
50p	£7.50
20p	£8.20
10p	£1.10
5p	£2.25
2p	£0.98
1p	£1.12
Total	£237.15

Count the cash in your till and include the float and record the values in this section.

Please make sure you record your standard float in the master sheet of the workbook and please insure that this float is used for every day. You only have to do this once.

Next you remove the float.

Under the cash totals is a grey coloured cell, click on this and a list of float values will appear (this list is made up from the different floats you have entered [multi till cashing sheets only] if you have bought the workbook that cashes just one till you will be shown your float value plus a blank line)

1p	£1.12	
Total	£237.15	
		▼ move float
Cards sales	£127.00	Total cash take
Cheques	£35.00	Machine Income
		Refunds P/b

Click on the float value for the till and this amount will be taken away from the cash total

2p	£0.98	
1p	£1.12	
Total	£237.15	
	£127.00	Remove float
Cards sales	£110.15	Total cash take

You are then shown you total cash take for the till in the yellow cell below.

Entering card and cheque payments

Cards sales	
Cheques	£ 35.00
*	
*	
*	
*	
*	
Total	£ 35.00

The cheque payment cell is already entered for you.

The cells to record card payments are in dull yellow to select the card type used click on the white cells under "Cheques" and your drop down menu will appear

To total you cheques and card slips use the adding up section below the cashing up form!

Cards sales		
Cheques	£	35.0
*		
*		
MasterC		
Visa		
Switch		
Solo		
Electron		
Am Exp		
*		35.0

You then just have to find the card type in the list and click on it.

To up-date your list please go to the master sheet and change the * by typing the card type you require in the cell

Next we look at recording paid outs
Paid outs

Use this section to record any money that has been taken out of the till to pay a bill, or to make a loan or give a sub.

If you pay your staff at the end of the night on a daily basis record that payment as wages.

If your staff request, and you allow them to have a sub (advance on wages) record that payment under subs. I assume that subs are auto collected from their wages on their next pay day. Therefore the subs made total is added to the wage bill total automatically.

If your have given any customers a loan for whatever reason record it here, if it's for drinks my advice is to ring them in and convert it to a cash loan, I know the law does not allow such things but I've yet to meet a landlord that has never ever lent a customer some money at some stage.

petty cash payments should also be recorded provided that they have been made from money in the till.

Refunds, should you have to give a customer a refund for such things as a failed vend from one of your machines or a problem with you fruit machine then record it here.

miscellaneous it just what it says and should be used to record any money taken out of the till for any other reason not listed above.

Paid Outs		no. of items
Wages		
Subs		
Loans		
Petty Cash		
Refunds		
Miscel,		
Total	£ -	0

In the number of items record how many slips you have for that section. i.e. if you allow two members of staff to have a £10 sub each, you enter a total of £20 next two subs and enter "2" in the number of items.

You may like to use the "notes" section of the sheet to record what you have done.

Now when the required data as been fully entered the till will be auto balanced by the sheet

we look at the messages you receive and the "rule 9" feature in the next couple of pages.

Each till will receive the following reports after you have entered all the figures
Rule nine is explained below.

Balancing	
Takings	£ 178.50
rec Sales	£ 178.50
Balance	£ - BALANCED
Rule 9	

Here the till is Balanced
It reads as balanced

Balancing	
Takings	£ 180.50
rec Sales	£ 178.50
Balance	£ 2.00 OVER:
Rule 9	22.22

Here the till is over
It reads as over
Rule 9 has 22.22 showing
it does not divide by 0.09 so the till may well be over!

Balancing	
Takings	£ 176.50
rec Sales	£ 178.50
Balance	-£ 2.00 SHORT
Rule 9	-22.22

Here the till is short
it reads as short
rule 9 is showing -22.22 which
means it does not divide by 0.09
it may well be short

Balancing	
Takings	£ 169.50
rec Sales	£ 178.50
Balance	-£ 9.00 SHORT
Rule 9	-100.00

Here the till shows as being short
Rule 9 shows -100.00 which means that
it may be just to digits entered around the
wrong way You should check you entries
first then your counts!

To see how rule nine works
look at these two columns of numbers

231.56	231.56
12345.75	12345.75
125487.2	125487.2
124589.4	124589.4
253.65	253.65
4568.25	4568.25
267475.8	267475.8

Here they are balanced

A	B
231.56	231.56
12345.75	12345.75
125487.23	124587.23
124589.36	124589.36
253.65	253.65
4568.25	4568.25
267475.80	266575.80
900	Here they are 900.00 short

100.00 The short is divided by 9 and the result is an exact number (100) no decimal points other than 0's

So we now look for a possible entry error rather than start a recount!

231.56	231.56
12345.75	12345.75
125487.23	124587.23
124589.36	124589.36
253.65	253.65
4568.25	4568.25
267475.80	266575.80

In the cell out lined in red the 4 and the 5 are around the wrong way the number should read 125487.23
As you can see from the first columns of numbers which balanced.

As you can see the two digits can be in any part of the figure not just at the end.

Your tills will be divided by 0.09 to allow for the pence

Rule 9 is only a guide but may help you check you figures more quickly.

If your till reports your clerks totals they can be recorded on the sheet, as can your managers and again to enter their names you use the drop down menu, please enter their names in the list in the master sheet

Clerks	Sales	No Sales
*	£100.00	12
*		

You can record both the clerks and managers no sales figures, which will give an idea of who may be till dipping, if you have that problem.

On the point of no sales recording a lot of business's remove the no sale function from their till and that in my opinion is a mistake, for it just means that any money lifted from your till is done during a transaction and will not give you a clue as to who is doing it. If they want your money they will take it.

On each sheet there is a section that allows you to record any machine income you might have received it does not affect the till totals and takes no part in the till cashing process it reports to the safe totals and weekly reports.

Now if you receive a refund from your machine company to say replace the money you have refunded to customers you should record that sum in the top line, don't enter it as takings or you may have to pay VAT on it.

If your cigarette vending company pay you commission on each packet you sell there is an area where you can record the value of the commission and the number of packets you are due it on in the safe sheet on this work book.

Machine Income	
Refunds P/b	
AWP's	
Quiz Mc	
Pool Table	
Vending	
Cig Vend	
Juke Box	
Other	
Total	£ -

Remember this section is nothing to do with the till cashing it is for your records only

Notes

the note section is for you to record brief notes for yourself regarding the sheet you are working on

Next we look at the weekly reports sheet

Weekly reports

This whole sheet auto up-date from all the data you have entered into the cashing up sheet throughout the week

You can see:-

Your total sales for the week in one sum

Total Sales
£ 178.50

your department totals

Department Totals

Alcohol	£ 118.00	has the miscellaneous wet sales added
Soft	£ 14.00	
Other Bar	£ 12.50	
Food	£ 34.00	has the miscellaneous dry sales added

and then the section of each department

Splits		
Draft	£ 100.00	
bottles	£ 10.00	
Spirits	£ 5.00	
Wines	£ 3.00	
Soft bottled	£ 3.00	
Postmix	£ 10.00	
Cordials	£ 1.00	
	£ -	
Bar Nibbles	£ 2.00	
Tobacco	£ 10.00	
Darts equip	£ 0.50	
	£ -	
Starters	£ 6.00	
Mains	£ 25.00	
Puddings	£ 2.00	
Bar snacks	£ 1.00	
No Dept	£ -	Mis. Wet
Reports	£ -	Mis Dry

Remember these are the totals for the week as they come in.

The total income from the machines is also shown

Machine Income	
Refunds P	£ -
AWP's	£ -
Quiz Mc	£ -
Pool Table	£ -
Vending	£ -
Cig Vend	£ -
Juke Box	£ -
Other	£ -
Total	£ -

Then the weeks cash takings totals are shown

Cash Taken
Daily cash takings

Please note that the figures shown are only the cash totals	Monday	£138.96
	Tuesday	£154.18
	Wednesday	£229.48
	Thursday	£1,113.62
	Friday	£2,360.00
	Saturday	£3,276.04
	Sunday	£1,566.30
	Total cash taken	£8,838.58

As are your recorded total sales

Daily Recorded sales

Monday	£256.96
Tuesday	£393.47
Wednesday	£727.38
Thursday	£1,298.62
Friday	£3,604.53
Saturday	£4,159.20
Sunday	£2,563.75
Total	£13,003.91

Your card and cheque's totals for the week are shown

Cards and cheque's totals	
Cards	£ -
cheqs.	£ 35.00

The money that you have taken from the tills during the week is show as a total

Paid Outs	Totals
Wages	£ -
Subs	£ -
Loans	£ -
Petty Cash	£ -
Refunds	£ -
Miscellan,	£ -
Total	£ -

Wage bill for week
£ 1,500.00

Your total wage bill for the week is also shown

The total balances from each till is also shown

Balances	
Mon	£0.00
Tue	£0.09
Wed	-£0.64
Thu	£0.00
Fri	-£1.00
Sat	-£7.80
Sun	£2.55
Over all	-£ 6.80

Quite often a shortfall one day will appear as an over the next day, these is often a mix-up caused by float problems. I always found that the weekly running total of balances will pick this problem up. If this section reports that over all you balance is down then sorry you have lost the money and no further action is needed regarding this workbook.

However if over the week you are showing an overall "Over Balance" then you have gained the money and it should be recorded as being cash in the safe.

Quick note on till floats

It is a sad fact that should your staff decide to rob you they are far more likely to take the money when it is quiet and perform the under-rings when its busy. Therefore some consideration should be given to how much to float the till by at the start of the day or shift.

If you over float this gives the staff an opportunity to lift the money in advance and when its quiet and try and under-ring the value latter. Remember that for every £10 put in the till a £20 should at least appear in the till when a £10 is taken out. So if you put three £10 in there should always be three £10 in the till until a higher value note is put in.

If your till is ever extremely over then the chances are that you staff are trying the stupid method trying to under-ring first and take the money later, and have been disturbed in such away that they couldn't lift the money.

By then end of the week you will also be shown you wage cost %, very handy if you have a set budget for staff wages, the reports are in two forms one for sales net of VAT the other for sales including VAT.

Shows total wages paid from till
Subs given
wage cash used from safe
Wage bill for week
£1,152.30

Please remember that if you have paid staff out of the till this is auto recorded for you as are any subs you have given.

Wage % to sales
10.41
Net of Vat

Wage % to sales
8.86
Gross of VAT

You will also see the paid outs from the tills that should come back in at some stage

Loans	Refunds	subs	
£10.00	£3.00	£15.00	Monday
£20.00	£1.00	£5.00	Tuesday
£0.00	£0.00	£20.00	Wednesday
£0.00	£0.00	£0.00	Thursday
£30.00	£0.00	£0.00	Friday
£0.00	£3.00	£0.00	Saturday
£0.00	£0.00	£0.00	Sunday
£60.00	£7.00	£40.00	Total
£ 30.00	£ 3.00	£ 40.00	Repaid
£30.00	£4.00	Sub are assumed to be taken out of the wages	
Outstanding			

Now we look at the safe.

The heart of your office and cash flow is your safe, you should always think of the safe as a place of importance and you should keep a very good eye on what is happening around it

Insurance companies set limits based on what you tell them your safe is going to contain cash wise and you are supposed to kept within those limits.

The safe sheet contains a section which records your cash and cheque takings and allows you to record up to six banks a week

Income

Cheque's	£ 35.00				
Cash (tills)	£ 134.50	bank 1		bank 2	bank 3
Machines	£ -	Date		Date	Date
Loans repaid	£ -	Cash	90	Cash	Cash
Refunds received	£ -	Cheque's	35	Cheque's	Cheque's
Cash Total	£ 134.50	Total	125	Total	0

bank 4	bank 5	bank 6	bank Totals
Date	Date	Date	
Cash	Cash	Cash	Cash 90
Cheque's	Cheque's	Cheque's	Cheque's 35
Total	Total 0	Total 0	Total 125

Just enter the date and the totals you are going to bank, please do this before you set off for the bank that way if you have set up your insurance limits you will be told if it is too much money to be covered by you cash in transit insurance, please make a separate arrangement for obtaining change from you bank.

Paid outs		CASH ONLY	
Date	Amount	payee	
Total	£ -		

Then there's the final totals for balancing.

Cash in safe	
Cash	£ -
Cheque's	£ -
Change flo	£ -
Till float	£ -
Total	£ -

Now there's the change manager

I like to keep a pool of change in my safe from which I can BUY my change when I need it, this gives me a constant change value, I do not include the change that is in my ready made up tills I treat this as automatically needed.

When I need to make up my tills I just buy the change I need from my safe, say I need two bags of £1 coins to make up my till float I put £40 in notes into my change bag and remove the two bags of coins. The Notes I put in are used to buy the change from the bank or machine takings.

change float				normal holding			Change Order	
	bag value	no. of bags	total	bags	total	difference	bags	value
£5.00	£ 5.00		£ -	20	£ 100.00	£ 100.00	20	£ 100.00
£2.00	£ 20.00		£ -	0	£ -	£ -	0	£ -
£1.00	£ 20.00		£ -	5	£ 100.00	£ 100.00	5	£ 100.00
50p	£ 10.00		£ -	2	£ 20.00	£ 20.00	2	£ 20.00
20p	£ 10.00		£ -	2	£ 20.00	£ 20.00	2	£ 20.00
10p	£ 5.00		£ -	2	£ 10.00	£ 10.00	2	£ 10.00
5p	£ 5.00		£ -	2	£ 10.00	£ 10.00	2	£ 10.00
2p	£ 1.00		£ -	2	£ 2.00	£ 2.00	2	£ 2.00
1p	£ 1.00		£ -	2	£ 2.00	£ 2.00	2	£ 2.00
Totals			£ -		£ 264.00	£ 264.00		£ 264.00
				notes held for change				

Above is the table I have set up in your safe's sheet

lets look at the right side first

normal holding		Change Order		
bags	total	difference	bags	value
20	£ 100.00	£ 100.00	20	£ 100.00
0	£ -	£ -	0	£ -
5	£ 100.00	£ 100.00	5	£ 100.00
2	£ 20.00	£ 20.00	2	£ 20.00
2	£ 20.00	£ 20.00	2	£ 20.00
2	£ 10.00	£ 10.00	2	£ 10.00
2	£ 10.00	£ 10.00	2	£ 10.00
2	£ 2.00	£ 2.00	2	£ 2.00
2	£ 2.00	£ 2.00	2	£ 2.00
	£ 264.00	£ 264.00		£ 264.00
notes held for change				

In the bright yellow table is your normal change holding as entered in the master sheet

the green table shows you what change you need to order to obtain you desired totals.

The difference in pink shows the difference from you safe count to you normal holding, as there has been no safe count the table believes you have no change and it telling you to order your whole change requirement.

Now lets take a look of the left side, or counting side

change float			
	bag value	no. of bags	total
£5.00	£ 5.00		£ -
£2.00	£ 20.00		£ -
£1.00	£ 20.00		£ -
50p	£ 10.00		£ -
20p	£ 10.00		£ -
10p	£ 5.00		£ -
5p	£ 5.00		£ -
2p	£ 1.00		£ -
1p	£ 1.00		£ -
Totals			£ -

To count the change in the safe alls you have to do is enter the number of bags you have of each type of change not the value.

Count one £5 note as one bag

see next page

now here's how the table looks once we have counted the change in the safe

change float				normal holding			Change Order	
	bag value	no. of bags	total	bags	total	difference	bags	value
£5.00	£ 5.00	5	£ 25.00	20	£ 100.00	£ 75.00	15	£ 75.00
£2.00	£ 20.00	0	£ -	0	£ -	£ -	0	£ -
£1.00	£ 20.00	3	£ 60.00	5	£ 100.00	£ 40.00	2	£ 40.00
50p	£ 10.00	1	£ 10.00	2	£ 20.00	£ 10.00	1	£ 10.00
20p	£ 10.00	1	£ 10.00	2	£ 20.00	£ 10.00	1	£ 10.00
10p	£ 5.00	1	£ 5.00	2	£ 10.00	£ 5.00	1	£ 5.00
5p	£ 5.00		£ -	2	£ 10.00	£ 10.00	2	£ 10.00
2p	£ 1.00	2	£ 2.00	2	£ 2.00	£ -	0	£ -
1p	£ 1.00	1	£ 1.00	2	£ 2.00	£ 1.00	1	£ 1.00
Totals			£ 113.00		£ 264.00	£ 151.00		£ 151.00
						notes held for change		
						balance	£ -	balance
								£ -

the dull yellow column is your recorded count

the column in blue shows the actual amount of change we have in the safe

the bright yellow columns show what we normally hold in change (from master sheet)

and the green columns show us our required change order

we need 15 more £5 notes 2 bags of £1 coins one bag of 50p's and so on.

now the sand coloured cell with the red border shows the amount of cash that we have in our change float that is not actually change but the money we used to buy our change.

This sum should be entered by you and all totals should match i.e. the difference total and the change order total should both be the same as the total shown is this cell if it is not the balance cells will alert you.

Remember do not include the change that you have for you ready made till floats.

Also in the safe sheet is that cigarette commission record for you

Commis. Per packet		Cig Vend	
		Sold ticket	Value
			£ -

And there is a full report covering loans subs and refunds

This weeks records from tills		
Loans	Refunds	subs
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -
£ -	£ -	£ -

You will also be shown the cash to be carried over to the next workbook, this is drawn from the totals you have given in the actual safe count used to balance the safe.

Cash and cheque's to be carried forward to the next week
(taken from your count excludes float values)

Cash	Cheque's
£2,599.48	£ -

And you are shown your banked totals for the week

Cards	£2,992.65
Cheque's	£ 735.62
Cash	£6,600.00
Total	£10,328.27

There is another sheet to record loans made and payments made against them please update what is paid back here for that returns the cash to the safe totals

Customer		
	Loan	repayment
Date	Amount	amount
Balance	£ -	£ -

If you do record repayments here then the sheet auto updates the safe totals for you if you do not record repayments here that may lead to confusion

Total repaid into safe for the week £ -

remember this cell updates from the data you enter there is no need to enter anything in this cell directly.

Now once you've updated all your data such as loan repayments, counted the change float etc. you will be ready to count your safes contents and have the sheet perform a balance check.

Cash in safe		Safe counts	
Cash	£ 134.50	Cash	
Cheque's	£ -	Cheque's	
Change flo	£ 264.00	Change float	£ 264.00
Till float	£ 127.00	Till float	
Total	£ 525.50	Total	£ 264.00

Balance		Safe Balance	-£ 261.50
From tills	£0.09		

on the left hand side you will see the totals that the sheet states should be in your safe from the data you have entered.

on the right hand side alls you have to enter is the cash in the safe that is nothing to do with the floats, the value any cheques you have not banked and then just check (count) the till float all the others are done for you.

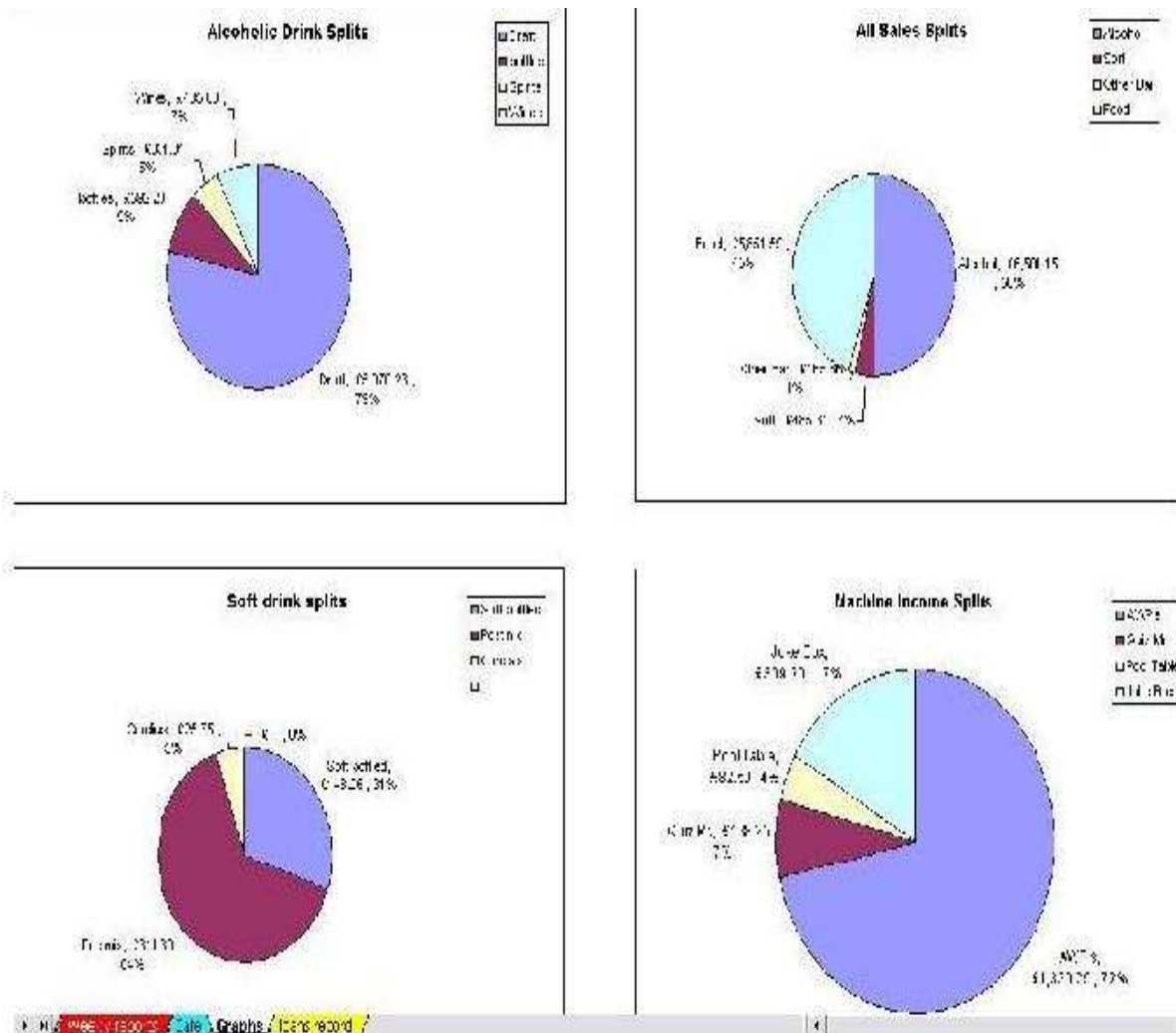
The balance will show in the blue cell.

If the weekly balance is a positive number you must add this to the safes cash total for you have gained this amount of money, if it is a negative amount then sorry but you have lost that money and no further action should be taken.

your cash and cheque totals will be carried forward into the next weeks workbook for you the totals from your actual count are used, so it is vital that your safe balance count is accurate.

The workbook generates graphs to show the splits on your sales, machine income and to show you your till balances .

Heres the graphs much reduced in size



Trust me you will be able to read them they are greatly reduced in size

To see what the till cashing form looks like full size see the next page.

Print Page one

Till No. 1 Location Main Bar

Cashed by boss

Date 07/02/2008

Sales by department

Type the date here 07.02.08

Till Takings

Draft bottles	£ 120.00	Wet
Spirits	£ 30.00	Alcoholic
Wines	£ 15.00	Total
Soft bottled	£ 12.36	£ 177.36
Postmix	£ 1.25	Wet
Cordials	£ 3.25	Soft
	£ 0.75	Total
		£ 5.25
Bar Nibbles	£ 0.50	Wet
Tobacco	£ 2.25	Other bar
Darts equip	£ 1.65	Total
		£ 4.40
Starters	£ 12.85	Dry
Mains	£ 48.75	Kit.Food
Puddings	£ 3.95	Total
Bar snacks	£ 2.95	£ 68.50
No Dept Reports	£ 1.20	Mis. Wet
	£ 0.25	Mis Dry

Cash		
£ 50.00	£50.00	
£ 20.00	£80.00	
£ 10.00	£40.00	
£ 5.00	£30.00	
£ 2.00	£4.00	
£ 1.00	£36.00	
50p	£8.50	
20p	£7.40	
10p	£3.80	
5p	£4.25	
2p	£0.98	
1p	£1.03	
Total	£265.96	

Grand totals £ 256.96 £ 255.51

Mis. Sales Total £ 1.45

	£127.00	Remove float
Cards sales	£138.96	Total cash take
Cheques	£ 15.00	Machine Income
MasterC	£ 22.86	Refunds P/b
Visa	£ 3.20	AWP's
Switch	£ 1.80	Quiz Mc
Solo	£ 4.51	Pool Table
Am Exp	£ 5.63	Vending
		Cig Vend
Total	£ 53.00	Juke Box
		£ 65.20
		Other
		Total
		£ 314.10

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Clerks	Sales	No Sales
Fred	£100.00	3
Anne	£100.00	5

Paid Outs		no. of items
Wages	£ 20.00	1
Subs	£ 15.00	1
Loans	£ 10.00	1
Petty Cash	£ 4.86	1
Refunds	£ 3.00	3
Miscel,	£ 12.00	2
Total	£ 64.86	9

Managers	Sales	No Sales
Ali	£56.96	12

Balancing Takings £ 256.82 rec Sales £ 256.96

Notes
Bob borrowed a tenner
Fred subbed £15
Paid bonus ball shortfall £12

Balance -£ 0.14 **SHORT**
Rule 9 -1.56