Florida Gulf Coast University Board of Trustees
April 19, 2011

SUBJECT: Campus Recreation’s Fitness Center Audit

PROPOSED BOARD ACTION

Accept the internal audit report of the Campus Recreation Fitness Center provided to President Wilson Bradshaw, Dr. Mike Rollo, Vice President of Student Affairs, and Amy Swingle, Director of Campus Recreation on January 4, 2011.

BACKGROUND INFORMATION

The Fitness Center is popular with students, faculty and staff. During the Fall and Spring Semesters it is open every day, 17 hours daily during the week, and 8 hours daily on Saturday and Sunday. The Center is operated by a few permanent staff members and a large number of temporary (OPS) employees, many of which are students. Employees collect revenues from fitness training fees, memberships, and sales of food and drink items.

This audit was part of the 2010 - 2011 internal audit plan approved by the Board of Trustees at its September 21, 2010 meeting.

Supporting Documentation Included: Campus Recreation Fitness Center Audit Issued January 4, 2011

Prepared by: Director of Internal Audit Carol Slade

Legal Review by: General Counsel Vee Leonard (December 22, 2010)

Submitted by: President Wilson G. Bradshaw
INTEROFFICE MEMORANDUM

To: Dr. Michael Rollo, Vice-President, Student Affairs
   Amy Swingle, Director, Campus Recreation

Cc: Dr. Wilson Bradshaw, President
    Susan Evans, Chief of Staff

From: Carol Slade, CPA, CIA
      Director of Internal Audit

Date: January 4, 2011

Subject: Campus Recreation Fitness Center Audit (FINAL REPORT)

Please see the attached final report of the Fitness Center audit, which includes the management response. The report is dated December 17, 2010, which is the date Internal Audit received the management response from the Director of Campus Recreation.

Vee Leonard, General Counsel, completed a legal review of the audit report. The audit was performed with the assistance of Jena May, Accountant, and reviewed by Deborah McEwan, Internal Auditor.
Florida Gulf Coast University
Campus Recreation’s Fitness Center Audit
Internal Audit Report
Report Date: December 17, 2010
EXECUTIVE SUMMARY

The Fitness Center is popular with students, faculty and staff. During Fall and Spring Semesters, the Center is open from 6 am until 11 pm on Monday through Thursday, from 6 am to 9 pm on Friday, and from 10 am until 6 pm on Saturday and Sunday. The Fitness Center is staffed by a few permanent staff members and a large number of temporary (OPS) employees, many of which are students.

Reasons the Fitness Center was selected for audit include 1) its challenge of expanding services, with limited space, to meet the needs of a rapidly growing University; and, 2) the moneys it receives daily and processes manually before delivery to the Cashiers Office for deposit to the University’s bank and entry into the University’s accounting system. We also considered the nature of student staff: high turnover, employees new to work in a fitness center, and a need for continual training.

The Fitness Center had some controls over its business operations in place at the start of the audit. Controls were improved and added throughout our audit fieldwork. In particular, it was evident that some weaknesses in Front Desk Operations were addressed.

Campus Recreation management and staff were receptive to our suggestions for strengthening Fitness Center controls over business operations. They had also recently collaborated with Finance & Accounting to implement TouchNet technology in Campus Recreation so that Fitness Center membership purchases could be made using credit cards. They continue to collaborate so that credit cards will be used to pay for other Fitness Center services like personal fitness training. TouchNet is a technology that provides secure ways to conduct various types of commerce across campus and integrates with the Banner accounting system (Banner Finance).

Audit results include eleven recommendations and suggestions. Offered are eight recommendations and three suggestions that relate to front desk operations, personal fitness training, consumable products for resale, and organization codes. We urge the implementation of recommendations in the manner Campus Recreation considers best. Our suggestions are offered for consideration. We believe they may be of assistance.
OBJECTIVES

This audit reviewed Fitness Center financial operations for adequate controls over revenues, good held for resale, and University budget allocations. The audit also assessed the Center’s compliance with relevant University policy and procedures.

Our objective was to offer recommendations and suggestions that will strengthen the Fitness Center’s business operations as its services and sales continue to grow.

This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors. The audit procedures provided a reasonable basis for our opinion and the following reportable observations and recommendations.

BACKGROUND

The FGCU Fitness Center is one component of Campus Recreation. Other components include Aquatics, Intramural Sports, and Outdoor Activities. Ms. Amy Swingle is the Director of Campus Recreation. She reports to Dr. Mike Rollo, Vice-President of Student Affairs.

The Fitness Center provides students, faculty, and staff with access to exercise equipment as well as fitness programs and services. With more than 3,200 students living in campus housing and a total student population of approximately 12,000 as of Fall Semester 2010, the Fitness Center is stretched to provide its popular services to all who want them.

The Fitness Center offers free memberships to students, full-time faculty and full-time staff.

Students are entitled to use the facilities because the A&S fees (Student Activity & Service Fees) they pay as part of tuition & fees per credit hour are used, in part, to fund the Fitness Center. At the Student Government’s November 30, 2010 meeting, a resolution supporting the implementation of a new Campus Recreation fee was passed. The resolution supports reducing the A&S fee in order to create a recreation fee. Recreation fees will provide for the construction of a new Recreation Center.
Full-time faculty and staff receive free memberships as an employment benefit by the University.

Paid memberships are also available on a six month or twelve month basis to non-qualifying faculty and staff as well as community members. Community members may also purchase daily memberships.

Membership allows one to use the exercise equipment and attend group fitness classes. Personal fitness training sessions are offered for a fee. Fees vary by program type and the number of sessions purchased. As a convenience to members, the Fitness Center also sells a variety of products such as bottled beverages and nutrition bars. Lock and locker rentals are available.

In payment for services and goods, the Fitness Center accepts “Eagle Dollars” on an Eagle ID card, checks, and cash. Revenues are recorded in an electronic register that is linked to the Blackboard application but not to the Banner Finance.

“Eagle Dollars” represent a method of payment in which the Eagle ID card can be used as a campus on-line account. Holders put money on the card and use it like a debit card for purchases at the Fitness Center and other venues on campus like the Bookstore or the dining areas. Blackboard is a group of application that allows the Business Operations department in Administrative Services to monitor activity on Eagle ID cards. Based upon such monitoring and Blackboard reports, Business Operations transfers moneys to service areas within the University on a regular basis.

At the Fitness Center, however, cash and check receipts must be summarized on a Check Log form. Moneys and Check Log must be taken to the Cashiers’ Office for posting to Banner Finance and deposit in the University’s bank account.

In September 2010, the Fitness Center began accepting credit card payments for membership fees using TouchNet Marketplace technology. At present all other purchases must be made in person at the Fitness Center desk.
SCOPE – End of Fieldwork was November 23, 2010

Business operations during the period from January 2010 through October 2010 were audited. A review of 1) front desk operations, 2) consumables for sale, 3) personal training fees, and 4) salary and operating expenditures was conducted. Within Banner Finance, all the indexes (i.e., locations) that relate to Fitness Center revenues and expenditures were reviewed. The relevant indexes are 14014 (Campus Recreation Membership), 160800 (Campus Recreation), and 161201 (Campus Recreation Operational Account). As an explanatory note, every transaction in Banner Finance must be recorded using certain classifying elements including fund and organization to allow preparation of financial reporting. An index code ensures that the correct combination of fund code and organization code are always used.

An initial review of the membership purchases for the 2010 Spring Semester (January 2010 through April 2010) was conducted. A review of all receipts was made for the period July 2010 through September 2010. The processes and controls that relate to consumables for sale, personal fitness training fees, and salary and operating expenditures remained essentially the same from January through October 2010 and were reviewed accordingly.

The information used in this audit included interviews with Campus Recreation staff and, in particular, the Fitness Center staff; observation of Fitness Center business operations and a review of the most current version of the Informal Recreation Manual; review and analysis of Banner Finance and Human Resources records; and, review of the Campus Recreation website.

OBSERVATIONS

Front Desk Operations

By the end of the audit Fitness Center procedures substantially complied with the University’s official cash collection procedures as set forth in Office of the Controller’s Policy & Procedures. Recommendations below may strengthen controls over University revenues and supplies.

The Fitness Center staff conducts revenue counts once or twice daily of the funds it has collected since the last count. The counts are made 1) at the close of business day (once daily) or 2) at approximately 4 PM during the day and at the close of business day (twice daily).
Daily Cash Logs are completed after every count (see Appendix A). Over the period tested, there were numerous monetary shortages and overages reported, generally of relatively small amounts on any one day. During the period from July 2010 through September 2010, monthly shortages ranged from approximately $9 to $40.

Throughout our audit, Fitness Center staff continued to update business and other procedures in the Informal Recreation Manual to make it more useful for Fitness Center staff. However, there were no documented procedures to handle shortages or overages or documentation of the consequences for staff members who incur shortages or overages.

The chart below depicts the last three years of revenues from membership sales, personal training/outdoor pursuits/intramural sports, and product sales. Although there are variances between services and products offered, overall sales at the Fitness Center grew over the most recent three-year period.

![Campus Recreation Revenues excluding Aquatics](chart.png)

Our test indicated that there were often incorrect starting and ending balances in the register. The register should always start and end with a seventy-five dollar ($75) balance. When the register does not start off with the correct balance for the day, it leads to discrepancies that are ever more difficult to resolve.
Several Daily Cash Logs contained notes of "accidental" transaction like ringing up additional items that were not actually purchased or selecting an incorrect payment method. These accidental, incorrect transactions are a contributing fact to shortages.

Some memberships were incorrectly entered into the register. The cashier entered a different product or services code that would get the price close to a prorated membership amount. The cashier then marked through the item on the receipt and indicated that the sale was actually for a membership. Such actions by-pass the necessary control provided by the register. Allocation to the proper revenue account has to be done manually by someone at least one step removed from the receipting process. It requires additional work and is more likely to create errors.

Individual cashiers do not have a unique user ID or special login to ring up sales in the register. Every Fitness Center worker has access to the register under a general "FC-Cashier" login. Individual staff members cannot be held accountable for the incorrect transactions because they cannot be identified.

**Consumables for Resale ("Product")**

Upon inquiry to the Fitness Specialist who is responsible for resale product inventory, we were told that the Fitness Center does not have a formal inventory system. When product is running low, more is ordered. Product is stored in a closet to which more than one employee has access.

When maintaining a supply of items for resale, a necessary control is to have an inventory system. This is particularly important when more than one person has access to the supply of product for resale. An inventory system helps minimize loss of product and provides employee accountability.

The chart below depicts the recorded amount of revenues and the expenditures associated with product held for resale. It illustrates that product sales revenues have exceeded product purchase expenditures for the last three fiscal years. Over the last three years product sales have decreased from approximately $30,000 in 2007 - 2008 to slightly less than $15,000 last year.
During our Membership test and our Daily Receipts test, we noted that the amounts posted to Taxable Food Income ("product sales") account, Account 5334, were "defaulted" dollar amounts. Copies of receipts for memberships, personal training sessions, and trips and events allowed the Student Development Coordinator to credit these receipts to the appropriate revenue account on check logs and, from there, into Banner Finance. All remaining monies in the register were posted to Taxable Food Income ("product sales") on the check logs and into Banner Finance. If the Coordinator failed to receive all the receipts for other services, product revenue would be overstated. If there were shortages or overages in the register, the amount posted to the Taxable Food Income ("product sales") account reflected those shortages or overages.

We noted, near the end of the period we reviewed, i.e., during the week beginning September 20, 2010, that the Campus Recreation staff discovered a Blackboard report that displays all items sold for the day. If used daily, the report allows them to report receipts in the proper sales categories. However, by default, shortages or overages will still be recorded in one of the three available revenue accounts.

**Personal Fitness Training**

Our audit indicated that personal training session rates were not always consistent with the rates provided to us by the Fitness Specialist. Session prices not in the register were charged. To credit these amounts in the register, advertised personal training prices were entered into the register and discounted to match the monies received. The terms of payment or type of plan were not included with the daily receipts reports.
The Fitness Specialist explained that these price inconsistencies were due to individually arranged payment plans. The Fitness Center offered the unadvertised, individualized payment plans in an attempt to make personal fitness training fees as affordable and convenient to pay as possible. Without input keys on the register to properly account for the partial payment received, the cashier has to by-pass register controls.

The personal trainers, who report to the Fitness Specialist, gave him copies of receipts issued for their clients’ payments. The Fitness Specialist maintained spreadsheets of 1) payments received and 2) number of sessions by trainer per month. However, the spreadsheets did not provide a running total of the remaining balance to be paid by a client under his or her current payment plan. As a result, the possibility existed that the full cost of the sessions might not be collected. The ad hoc plans cannot be monitored through the register.

**Expenditures**

The chart below depicts salaries, wages, and benefits paid to, or for the benefit of, Fitness Center, Intramural Sports and Outdoor Pursuits employees during the last three fiscal years. As further described below, additional manual breakout is required to reflect only the salaries, wages and benefits of Fitness Center employees.

![Campus Recreation Salaries Reflected as a Total](chart)

Personnel costs are, by far, the largest in any University budget. However, we also reviewed accounts for capital expenditures under $1,000; office consumables (the Fitness Center uses
this account for purchases of product held for resale); and, refreshments (generally used by Outdoor Activities).

Expenditures were charged to appropriate accounts and were within budget limits. Although product held for resale might be termed “inventory,” the yearly purchase amounts have been immaterial to the University’s financial statements to date. Therefore, product purchases were appropriately expensed. Even though the account charged is titled “office consumables,” product is definitely consumable, and the immaterial amount appears to be as appropriately charged here as any other available account. (See chart titled “Product Revenues and Expenditures” that appears earlier in this report. As product sales grow, the office consumables account may be an issue that needs to be reviewed again.

Organizational Codes in Banner Finance

At the time FGCU set up its accounting system in Banner Finance, the University was much smaller and there was less activity in the Fitness Center, Intramural Sports, and Outdoor Activities. Reporting the financial activities of all three activities as one unit was relevant for most purposes. The Aquatics department was moved to Campus Recreation at a later date and, in general, separate reporting is more readily from Banner Finance.

Financial transactions for the Fitness Center, Intramural Sports, and Outdoor Activities are recorded in Banner Finance using the organization codes for Campus Recreation or for some, at a step up in the hierarchy, the organizational code for Vice-President, Student Affairs. The revenues generated from Fitness Center activities, Intramural Sports activities and Outdoor Pursuits activities are all credited to the same set of revenue accounts. In a similar manner, expenditures for the Fitness Center, Intramural Sports, and Outdoor Pursuits are disbursed from several common Banner indexes (unique fund/organization code combinations). Because transactions are entered into the same locations in Banner Finance, it can be difficult to readily determine which revenues and expenditures result from a particular activity or department.

Currently, the Recreation Office Assistant maintains spreadsheets distributing revenue and expenditures to the Fitness Center, Intramural Sports, Outdoor Activities, and Aquatics. However, Banner Finance is the authorized, official accounting system for the University. If possible and cost effective, reporting should come from Banner Finance. In general, the integrity of spreadsheet reporting is not as secure as a proven automated accounting and reporting system like Banner Finance.
RECOMMENDATIONS

Front Desk Operations

1) A recommendation is made that the Daily Cash Log be re-formatted to include a final cash count at the end of each shift after the deposit for the shift has been deducted. This final cash count should be mirrored as the first or “opening” column on the next shift’s Daily Cash Log.

2) A recommendation is made to add a supervisory review signature to demonstrate that a “shift manager,” as designated by the Student Development Coordinator, is aware of any daily shortage or overage. Each cashier should also be required to sign and date the log. For additional accountability, management may consider adding a printed statement to the Daily Cash Log that the cashier is responsible for all balances and totals on the form.

3) It is strongly recommended that each cashier should be assigned a unique login code that indicates who enters a sale or opens the register. An identifying login code promotes accountability and can make reconciliations easier when there are differences between receipts and monies submitted for deposit to the Student Development Coordinator. An alternative might be to allow only one identified staff member for each shift to open, use, and close the register.

4) It is suggested that the Student Development Coordinator consider allowing the LEAD Front Desk Attendant to void incorrect transactions when necessary. A controlled void procedure may reduce the shortages created by incorrect entries.

5) In conjunction with other improved controls over receipting at the Fitness Center, written procedures regarding how shortages and overages should be handled will improve monetary accountability.

6) It is suggested that the Fitness Center consider training from the Bursar’s Office regarding handling monies and University cash handling policies. The Bursar’ Office is willing to train or review policies and procedures at any time that is mutually convenient. Individual or small group training or review may be arranged. This might reinforce training staff members already receive from other Fitness Center staff.
7) It is recommended that Eagle ID cards be issued to all who use the Fitness Center including community members. It is our understanding that this is scheduled to take place by January 1, 2011. It is further recommended that the use of Eagle ID dollars in the Fitness Center be promoted so that the use of cash and checks is minimized. In particular, students, faculty and staff can easily transfer money from a debit or credit card to an Eagle ID card through Gulfline. Gulfline is a technology support service that allows users (students, faculty and staff) direct access to their personal records.

**Personal Fitness Training**

8) It is recommended that the Fitness Center document and display policies and procedures regarding rates and payment options for personal fitness training sessions. The Fitness Center should require each customer to follow the payment plan options that are set forth in the PT Program Pricing and Payment Options. The Front Desk register should include all allowable payment options. For example, instead of entering “Session- 15” and discounting the item down to today’s payment for 8 sessions, there should be an option to select “Session- 15 Half Payment” if this is allowable.

9) It is recommended that paying for personal training sessions by credit card through TouchNet Marketplace be implemented as soon as possible. It is our understanding that this is anticipated to occur no later than June 30, 2011.

**Consumable Supplies for Resale (“Product”)**

10) It is recommended that, at a minimum, the Fitness Center establish a manual perpetual inventory of its products for resale. This is a step that can be undertaken immediately. Access to product should be limited to the extent possible. The Blackboard report available from the Front Desk register should be reviewed regularly for inventory sales and compared to the manual perpetual products for resale listing maintained with the product supplies themselves.

It is recommended that a computerized perpetual inventory system continue to be considered on a cost/benefit basis. The Fitness Center may consider consulting with Information Systems about the possibilities of purchasing such system versus developing one in the future.
Organization Codes

11) It is strongly recommended that Campus Recreation work with the Business Manager, Student Affairs and with the Director, Finance and Accounting so that, at the start of the next fiscal year (July 1, 2011), the Campus Recreation functions of Fitness Center, Intramural Sports, and Outdoor Activities may each have its own Organizational Code as Aquatics does now. Another example in Student Affairs of a breakout from one organization code into several is the July 1, 2010 creation of codes for Student Health Services, Prevention & Wellness Services, and Counseling & Psychological Services.

Performed by: Carol Slade, Director of Internal Audit and Jena May, Accountant

Reviewed by: Deborah McEwan, Internal Auditor/Investigator
Recommendation for Front Desk Operations:

1) The daily cash log will be re-formatted to include the cash count for each shift. Implemented by: January 2011.
   Responsible party: Informal Recreation Coordinator

2) The Student Facility Manager on duty will be responsible for verifying and signing the daily cash log after each shift change of the front desk worker. The daily cash log will also include a statement that the employees are responsible for all balances and totals on the form. Implemented by: January 2011.
   Responsible party: Informal Recreation Coordinator and Assistant Director-Operations

3) Campus Recreation will investigate if we can have each employee assigned a unique login code to use the cash register. We will work with Business Operations to verify that this can be done and a report can be generated for each shift without zeroing out the daily sales totals. If this is possible, we hope to implement this by May 2011. In the interim, after each shift change at the front desk, the employees will count all money in cash drawer and then the student facility manager will verify, assist in identifying any problems, and sign-off on the daily cash log. Implemented by: January 2011.
   Responsible party: Informal Recreation Coordinator and Assistant Director-Operations

4) The student facility managers will be allowed to void any incorrect transactions that are made by the front desk staff. Campus Recreation will work with Business Operations to learn the process for voiding/refunding money on Eagle ID’s. Implemented by: April 2011
Responsible party: Informal Recreation Coordinator and Assistant Director - Operations

5) The employee manuals for the front desk staff and student facility managers will contain written instructions on cash handling procedures including shortages and overages. In addition to these instructions, student staff will be informed of Campus Recreation policies regarding possible disciplinary procedures for not following cash handling policies.
 Implemented by: January 2011

Responsible party: Assistant Director – Operations and Memberships Coordinator

6) Campus Recreation consults the Bursar’s Office on a regular basis regarding cash handling procedures and we will continue to do so. As department policies and procedures are developed and refined, we will ask the Bursar’s Office to review and recommend any changes. We will investigate the possibility of their office attending our student meetings to reinforce our procedures.
 Implemented by: On-going

Responsible party: Director of Campus Recreation

7) Eagle ID cards will be issued to all community and spouse members of Campus Recreation. This process began in August 2010 and will be fully implemented by January 2011. Sales of products and services using Eagle ID have steadily risen over the past year and Campus Recreation will continue to promote the use of the ID. Throughout the year, we will offer special pricing for products and services if they are paid for with the Eagle ID.
 Implemented by: Currently in practice

Responsible party: Director of Campus Recreation

Recommendations for Personal Training:

8) All personal training rates, payment options, and policies will be advertised and posted for all customers. Campus Recreation will not allow “special deals” for any one individual that’s not available to all customers. All rates and payment options will also be set in the cash register so employees won’t need to “discount” prices.
 Implemented by: January 2011

Responsible party: Fitness Coordinator and Informal Recreation Coordinator

9) Campus Recreation is in the process of implementing credit card sales through TouchNet Marketplace for personal training, outdoor recreation trips, and other
program fees. This has been a slow process but we hope to have it completed by end of May 2011.

Implemented by: May 2011

Responsible party: Director of Campus Recreation

10) Campus Recreation has been researching improved inventory procedures for all resale products and all inventory duties have been transferred to the Assistant Director – Operations. We are currently monitoring inventory manually by having a designated student facility manager perform an inventory check once per week. The Blackboard sales report is compared to the inventory report at that time. All back stock for resale items are stored in a secure room that only the professional staff and student facility managers have access. This portion of the recommendation will be implemented by January 2011.

Responsible party: Assistant Director - Operations

As Campus Recreation continues to grow and improve upon our services, we will research new and more efficient computer systems to handle membership sales, product sales, and inventory control. This will be an on-going process throughout the remainder of this fiscal year and all of 2011-2012.

Recommendations for Organizational Codes

11) Once the proposed Campus Recreation Fee is implemented, we will model the budget codes similar to how the Student Health Fee has been done. Campus Recreation will work with the Student Affairs Budget Manager and the office of Finance and Accounting to establish organization and index codes for each program area within Campus Recreation, including different account codes for the auxiliary cash accounts.

Implemented by: July 1, 2011

Responsible party: Director of Campus Recreation
### APPENDIX A

#### DAILY CASH LOGS

**START SHIFT**

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<th>Total cash amount at start of shift:</th>
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<td>Start Cash Drawer</td>
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<td>Bills/Coins</td>
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**END SHIFT**

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<td>Start Cash Drawer</td>
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#### Daily Revenue Summary

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#### Daily Drop

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<td>Drawer Income Total</td>
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<td>Add eagle Dollars</td>
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<td>Cash Register Balance</td>
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<td>Sales Revenue Total</td>
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<tr>
<td>Subtract Receipt Total</td>
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<tr>
<td>Over/Under Amount</td>
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</tbody>
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What of significance happened on your shift? Anything management should know (positive or negative?)

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