MINNESOTA LAWFUL GAMBLING
LG285 Point-of-Sale System Monthly Reconciliation Report

Organization Name:_____ License/Premises Permit #: _____

Site Name: _____ Month/Year_____

Games in Play at the End of the Month (use additional forms if necessary)

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Game name	Serial number	Ideal gross receipts	Total value of unsold tickets	Actual gross receipts to date	Total value prizes paid	Net receipts
Totals						

Reconciliation of Cash Bank

1. Total in cash drawer.
   1. $ _____

2. Starting cash bank.
   2. $ _____

3. Cash in hand. Subtract Line 2 from Line 1.
   3. $ _____

4. Total net receipts (total of Column G).
   4. $ _____

5. Cash long or short. Subtract Line 4 from Line 3.
   5. $ _____

6. Original cash in hand amount for last game closed in month.
   6. $ _____

7. Adjusted cash in hand amount for last game closed in month. Add Lines 5 and 6. Enter the amount on Line 7.
   7. $ _____

Serial number of last game closed in the month: _____

Preparer Signature: _____ Date: _____

As part of the site inventory, complete a separate LG285 for each premises at which a point-of-sale system (POS) for pull-tabs is used.

Complete the LG285 on the last day of the month. Include all pull-tab games still in play at the end of this month.

- Count the winning and unsold tickets for each of the games in play.

- Based on these amounts, calculate the actual net receipts as of the last day of the month for the games in play.

- Determine the cash in hand for the games in play.

- Apply the cash long or short found (if any) to the last game actually closed in that month.

GAMES IN PLAY AT THE END OF THE MONTH

Column A
Enter the name of each game in play on the last day of the month.

Column B
Enter the serial number printed on the bar code label. The game serial number will consist of eight characters or less. The characters will be numbers or letters or a combination of both.

Column C
From the flare or the distributor's invoice, enter the ideal gross receipts for each game (the amount of money that would be taken in if all tickets in the deal were sold).

Column D
For each game in play at the end of the month, enter the total dollar value of all tickets not yet sold. These figures must be based on the actual physical count of unsold tickets.

Column E
Subtract the amount in Column D from the amount in Column C and enter the figure in Column E. This is the value of the tickets that were sold from the games as of the last day of the month.

Column F
Enter the total value of prizes paid out for each game. This figure must be based on a count of the winning pull-tab tickets redeemed for each game as of the last day of the month.

Column G
Subtract Column F from Column E and enter this amount in Column G. This is the net receipts for the games in play.

Totals
Total the amounts in Columns C, D, E, F, and G and enter the totals for each column.

The total of Columns D and E should equal the total amount of Column C.

The total of Columns F and G should equal the total of Column E.

RECONCILIATION OF CASH BANK

Line 1
Count all of the cash in the cash drawer of the POS and enter the total.

Line 2
Enter the amount of your starting cash bank.

Line 3
Subtract the amount on Line 2 from the amount on Line 1, and enter this figure on Line 3. This is your "cash in hand" for the games in play.

Line 4
Enter the total net receipts for the games in play (total of Column G).

Line 5
Subtract the amount on Line 4 from the amount on Line 3, and enter this figure on Line 5.
- If the amount is negative, you are cash short.
- If the amount is positive, you are cash long.

Line 6
Select the last game closed at the premises for which the cash in hand is greater than any cash short amount entered on Line 5. Enter the selected game's "cash in hand" amount on Line 6.

Line 7
Add the amount on Line 5 to the amount on Line 6, and enter this figure on Line 7. This is the adjusted cash in hand amount for the last game closed in the month, and is reported on the Schedule B2, Column K, for this game.

Serial Number
Enter the serial number of the last game of the month.

Preparer's Signature
Enter the date prepared and sign the report.

(continued next page)

Adjust the Cash Drawer
If the cash for the last game closed in the month has
not yet been deposited and:
- If Line 7 is greater than Line 6, take the amount on
  Line 5 from the cash drawer and add it to the
  deposit for the last game closed for the month.
- If Line 7 is less than Line 6, take an amount of cash
  equal to the amount on Line 5 from the cash in
  hand for the last game closed for the month and put
  it in the cash drawer.

If the cash for the last game closed for the month has
already been deposited and:
- If Line 7 is greater than Line 6, take the amount on
  Line 5 from the cash drawer and deposit it.
- On the deposit slip write the game name, serial
  number, and manufacturer part number of the last
  game closed for the month and note that it was the
  result of an adjustment made to the POS cash
  drawer amount.

- If Line 7 is less than Line 6, write a check to cash
  for the amount on Line 5, and place the cash in the
  POS cash drawer.
- On the check, note the game name and serial
  number of the last game closed for the month and
  that the money was used to replenish the POS cash
  drawer.

Keep the Form
Do not send the form to the Gambling Control Board or
Department of Revenue.

Keep this form for at least 3-1/2 years as part of the
organization's records.