

**Worksheet CS - Cash Shortages**

Organization Name: \_\_\_\_\_

Site Name: \_\_\_\_\_

- Use this worksheet to determine excess cash shortages for each booth-op or owned site.
- DO NOT use this worksheet for leased bar-op.
- DO NOT use this worksheet for electronic pull-tabs or electronic linked bingo conducted by the lessor at a booth-op site.

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
Month/Year	Gross receipts LG100A, line 10A*	Col. A x 0.003	Actual cash short or (cash long) LG100A, line 22	Excess shortage or carryover Col. B minus Col. C	Carryover from previous month Col. F of prev. month	Year-to-date excess shortage or carryover Col. D + Col. E
July _____					<b>- 0 -</b>	
Aug. _____						
Sept. _____						
Oct. _____						
Nov. _____						
Dec. _____						
Jan. _____						
Feb. _____						
Mar. _____						
Apr. _____						
May _____						
June _____						

If Column F for June is negative, you must reimburse your gambling account from nongambling sources by July 20.  
Keep this worksheet with your records. Do not send it to the Gambling Control Board or the Department of Revenue.

\* If line 10A includes receipts from games sold by the lessor or the lessor's employees, deduct these receipts from the amounts entered in Column A. The lessor must reimburse the organization for all cash shortages related to bar-op games.

Use Worksheet CS - Cash Shortages to determine if cash shortages for a booth-op or an owned premises are within the reportable limit allowed by law. Do not include electronic pull-tabs or electronic linked bingo conducted by the lessor and/or lessor's employees.

This worksheet is not applicable to bar-op sites.

### **What is a cash shortage?**

A cash shortage is the difference between net receipts for a game (gross receipts minus prizes paid) and the actual cash-in-hand deposited. It occurs when mistakes are made when handling the cash or ticket transactions during the day.

A cash shortage differs from a "fund loss", which involves missing cash or inventory resulting from impropriety (such as theft) and requires requesting an adjustment from the Gambling Control Board.

Contact your Compliance Specialist to request the adjustment.

### **Completing Worksheet CS**

Worksheet CS covers cash shortages for the fiscal year July 1 through June 30.

For each month, complete the line on Worksheet CS for the month you are reporting.

You must complete a separate Worksheet CS for each booth-op or owned site you operate.

Keep this worksheet with your records. Do not send it to the Gambling Control Board or the Department of Revenue.

### **Column F Reimbursement Amount**

If Column F for June is negative, this is the amount you must reimburse for the fiscal year July 1 through June 30.

### **Only reimburse a negative amount for June; do not reimburse negative amounts for July through May.**

To report the reimbursement, enter the amount on LG100A, line 22, in the month the reimbursement was made.

You must reimburse your gambling account when cash shortages exceed 0.3 percent of gross profits for the fiscal year (July 1 – June 30). Your gambling account must be reimbursed from nongambling sources by July 20.

### **The calculation starts over at zero every July 1.**