



Liquor and Gaming  
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**MANAGER'S DAILY SUMMARY REPORT**  
**INSTRUCTION GUIDE FOR FIRST NATION VLT SITEHOLDERS**

**Instructions for the VLT Manager/Administrator**

**Manager's Daily Summary**

1. On the Date line, print the month, day and year shown on your end of day tape.
2. Print your initials in the "Counted by" box. Another staff person, usually the day shift cashier, should recount the cash and print their initials in the "Verified By" box.
3. After removing all cash from the VLTs, count and record the amounts of each denomination and record the total on Line 1.
4. Refer to the Cashier's Daily Balancing Report. Add the amounts recorded in Box G of the day shift and evening shift. Record the total on Line 2 of the Manager's Daily Summary.
5. Add line 1 and 2 together to get the grand total amount of cash on hand.
6. Record the individual float amount(s) to be issued for the day on line 4.
7. Subtract the float total on line 4 from the cash on hand on line 3 to determine the Total Cash for Deposit. Record this amount on Line 5 and complete the deposit slip.

**End of Day Summary**

8. Record the total Cash In from the End of Day Tape on Line 6 of the End of Day Summary.
9. Record the total prizes paid from the End of Day Tape on Line 7. This amount can be found on the lower half of the tape.
10. Refer to the Cashier's Daily Balancing Report. Add up the cash expenses paid in Box E of the day shift and evening shift and record the total on Line 8 of the End of Day Summary. Itemize these expenses in the Cash Expenses Paid Out box.
11. Subtract total Prizes Paid Out (Line 7) and total Cash Expenses (Line 8) from total Cash In (Line 6); record the result under Calculated Cash Line 9. ***This is the amount of cash that you should have.***
12. ***If you have a "loss" for the day please see note below titled Accounting for a Loss.***
13. Record the amount from your deposit slip on Line 12, "Cash For Deposit."
14. Subtract Cash for Deposit (Line 12) from Calculated Deposit (Line 9); record the result in the Cash (Over)/Short box (Line 13).
15. Refer to Box H of the Cashier's Daily Balancing Report. Record the Cash (over)/short amount from each shift in the Cash Short/Over Reconciliation area of the End of Day Summary..

16. The total Cash (over)/short from both the Day and Evening shift should be recorded on Line 14. ***This amount should equal the total cash (over)/short recorded on Line 13.***
17. If the amounts recorded on Line 13 and Line 14 do not match, follow the instructions below to determine the reason.
18. Sign your name on the Manager's Signature line.
19. If you are not taking the deposit to the bank immediately, place the deposit money and the deposit slip in an envelope and seal it.
20. Place this envelope in the safe.
21. When you go to the bank, take all of your envelopes and make sure the envelopes are deposited separately into your VLT bank account.

***Note: ACCOUNTING FOR A LOSS***

If prizes and expenses paid out are greater than the cash taken in, complete the box on the right hand side on the End of Day Summary.

***Float set up today*** - Record the amount of money you have on hand at the end of the day, line 3 from the Manager's Daily Summary

***Regular Float Amt*** - Record your regular float amount

***Float Shortage*** – (Float set up today) less (Regular Float Amt) and record this amount on ***line 12 (Float Shortage or Cash for Deposit)***.

**The next day:**

On the **Manager's Daily Summary Report**, complete the box on the right hand side of the End of Day Summary.

***Float set up today*** - Record the amount of money you have on hand at the end of the day, line 3 from the Manager's Daily Summary

***Subtract Float Set up Yesterday*** - Record yesterday's float amount

***Cash Held Back to Return Float to Normal***– (Float set up today) less (Float Set up Yesterday) and record this amount on ***line 10***.

*\*Remember, if you are in doubt about properly accounting for a loss (or any other financial matter concerning your VLT operation), contact the LGA and ask to speak to the auditor assigned to your file.\**

***Reconciling Line 13 and 14***

*If the Cashier's DBRs don't balance to the Manager's Summary, there are several areas that can be cross checked, as follows:*

- 1) *Ensure that all of the pulls add up to the total Cash In on the End of Day Tape. If you don't have enough cash pulled out of the machines, go back and look in each machine for bills that may have become stuck or were missed when the machine was pulled.*
- 2) *Check the prize amount that was recorded by each of the cashiers to ensure that they used the validated amount on the lower half of the Current Day Tapes. Also, make sure that the validated amount was used on Line 7 of the Manager's Summary. If a ticket could not be*

*validated, but it was paid, be sure that this ticket is added to all of the prize totals you are comparing.*

- 3) Recount the float that you have set aside for the day to be sure that it is accurate.*
- 4) Recalculate the cash expense totals and if they are not correct, adjust the Cashier DBRs. Ensure that the itemized cash expenses on the Manager's Summary balances to the correct total.*
- 5) Recalculate the cash short and over amounts for each cashier and adjust these if necessary.*

*If none of these procedures result in Lines 13 and 14 coming into balance with each other, then the only possibilities are*

- a) The float from the previous day was not issued correctly and this was not caught.*
- b) A receipt for a cash expense was not made out and attached to the Cashier DBRs.*