

PADDLEWHEEL W/O TABLE RECORDKEEPING FORMS AND INSTRUCTIONS

This booklet contains recordkeeping forms, instructions for each form, and a completed sample of each form. The instructions are designed to assist an employee in completing a line or section of a form that may not be readily understood by the title or instructions found on the form itself. Instructions for lines that are considered self-explanatory, such as simple math computations, are not included.

Sample forms have been provided to illustrate the proper completion of this office's standard forms. The instructions will answer the most commonly asked questions about the recordkeeping forms. Please remove the master forms from the booklet and make copies for your site(s). Note that some forms are two sided.

*If you have any questions or comments, please contact this office
in writing or by calling 1-800-326-9240.*

TABLE OF CONTENTS

Master Game Inventory Log Instructions	Page 2
Sample form	Page 4
Site Game Inventory Log Instructions	Page 2
Sample form	Page 5
Paddlewheel Activity Record Instructions	Page 2
Sample form	Page 6
Reconciliation of Inventories Instructions	Page 3
Sample form	Page 7

Master Game Inventory Log
(SFN 9935)

This form is used to account for all games requiring a N.D. gaming stamp purchased by an organization. A separate form is used for each game and each game type. For example, if an organization purchased Hooked pull tab games and paddlewheel tickets, two forms would be used.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed. If an organization has more than one site, or if it has inventory at more than one location, the Master Game Inventory Log and Site Game Inventory Log would be used.

1. Date Placed - Enter the date that the series of paddlewheel tickets are actually put into play, not the date the paddlewheel tickets were sent to the site.
2. Date Closed - Enter the last date the series of paddlewheel tickets was in play.
3. Quarter Reported on Tax Return - Enter the quarter the paddlewheel tickets were reported on the tax return. This can be entered as 10-1, 1st qtr of 10, 9/30/10, or any other entry that indicates the quarter.
4. Date Unplayed Deal Returned to Home Office - If an unplayed series of paddlewheel tickets is returned from a site, enter the date that tickets are received at the home office. If a series of paddlewheel tickets is played, this field is left blank.
5. Date Deal Returned to Distributor - If a series of paddlewheel tickets is returned to a distributor, enter the date the tickets were returned. When the credit invoice is received, enter the invoice number.

If a series of paddlewheel tickets is returned to the master inventory and is re-issued to a site, the stamp number is entered a second time on the master inventory in the next available row to track the deal at the "new" site.

See sample form on page 4.

Site Game Inventory Log
(SFN 9934)

This form is used to account for all games requiring a N.D. gaming stamp at a site. A separate form is used for each game and each game type. For example, if an organization played Hooked pull tab games and paddlewheel tickets, two forms would be used.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed.

See instructions for the Master Game Inventory Log for instructions in completing "Date Placed", "Date Closed" and "Date Unplayed Deal Returned to Home Office".

See sample form on page 5.

Paddlewheel Activity Record
(SFN 9875)

This form is used to account for the activity of a series of paddlewheel tickets. A series of paddlewheel tickets must be played in one quarter. Any paddlewheel ticket cards from the series not sold at the end of the quarter must be retained as unsold.

Cash Bank

1. Before the start of activity for a ticket card, the cashier counts the actual starting cash and records the amount.
2. If a second employee is on duty, that employee recounts the starting cash

and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

3. After activity for a ticket card has been completed, the cashier counts the actual ending cash and records the amount.
4. If a second employee is on duty, that employee recounts the ending cash and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.
5. Cash and merchandise prizes are accounted for separately for each ticket card played. Enter the actual cost to the organization, not the retail value of the prize. For example, a donated prize is entered as -0-.

Deposit Amount Verified to Bank Statement

An employee who did not have access to the bank deposit funds must verify to the bank statement that the amount recorded as the "Deposit Amount" was actually deposited in the gaming account.

This person initials each deposit and records the date verified indicating that the verification has been completed.

Summary

If the person summarizing the game has conducted the game, has access to the total receipts or cash profit, or has sole signatory authority of the gaming account, the summarization must be audited by someone independent.

If the game is summarized by a person who meets the requirements listed above and is independent, the summary does not need to be reaudited.

G. Cash Profit - The sum of the total "Change in Cash Bank" for all ticket cards of the series minus prizes paid by check.

See sample form on page 6.

Reconciliation of Inventories **(SFN 17937)**

This form is used by a person who has not had access to the inventory, for the annual reconciling of games requiring a N.D. gaming stamp, bingo cards, and casino chips to a physical count of these items back to the information on the inventory logs.

This form accounts for the master inventory and up to three additional site inventories.

The serial number is completed only for the reconciliation of bingo cards. However, when reconciling rolls of tickets use this field to document the starting ticket number as required by N.D.A.C. § 99-01.3-03-09(3).

If the physical count of inventory does not match the records, the action(s) taken by management to resolve the discrepancy must be noted.

The person who completes the reconciliation initials the form verifying the information recorded.

See sample form on page 7.



RECONCILIATION OF INVENTORIES
OFFICE OF ATTORNEY GENERAL
 SFN 17937 (4-10)

Organization **Charity, Inc.**

Master *When completing the physical count for the deals and games with a state gaming stamp, include all deals and games in inventory and in play.

Site: _____

Master *When completing the physical count for the deals and games with a state gaming stamp, include all deals and games in inventory and in play.

Site: **The Bar**

Reconciliation Completed By Linda Green		Job Title Bookkeeper		Date 10/1/10
Name of Game/Primary Color & Type of Bingo Card/Casino Chips/ or Ticket Rolls	Serial Number	Number Per Inventory Record	*Number Per Physical Count	Difference
Paddlewheel Tickets		1	1	0

Reconciliation Completed By Linda Green		Job Title Bookkeeper		Date 10/1/10
Name of Game/Primary Color & Type of Bingo Card/Casino Chips/ or Ticket Rolls	Serial Number	Number Per Inventory Record	*Number Per Physical Count	Difference
Paddlewheel Tickets		1	1	0

Result: **OK**

Result: **OK**

Corrective Action Taken:

Corrective Action Taken:

Initials **LG**

Initials **LG**