

POKER 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).

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

TABLE OF CONTENTS

Poker Cashier Report – Daily Income and Deposit Summary Instructions	Page 2
Sample form	Page 6
Poker Daily Summary Control Sheet Instructions.....	Page 3
Sample form	Page 7
Poker Tournament – Player Registration Instructions	Page 3
Sample form	Page 8
Record of Win Instructions	Page 4
Sample form	Page 9
Prize Register Instructions	Page 4
Sample form	Page 10
Ideal Cash Bank Master Record Instructions	Page 4
Sample form	Page 11
Reconciliation of Ideal Cash Banks Instructions	Page 5
Sample form	Page 12

Poker Cashier Report – Daily Income and Deposit Summary (SFN 17236)

This form is used to account for each poker occasion. It accommodates non-tournament and tournament play. It is used with the Poker Daily Summary Control Sheet (SFN 17337) and the Poker Tournament – Player Registration (SFN 18866).

Cash Bank

1. At the beginning of the day's activity, the cashier counts and records the actual starting cash and records the amount by denomination.
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. At the end of the day's activity, the cashier counts the actual ending cash and records the amount by denomination.
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.

Chip Bank

1. At the beginning of the day's activity, the cashier counts all the poker chips at the site and records the amounts, including the quantity and value for each denomination.

No value chips are counted and the total number of chips is recorded as the quantity.

2. If a second employee is on duty, that employee recounts the starting chip bank and verifies the amounts recorded by the cashier. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.
3. At the end of the day's activity, the cashier counts all the poker chips at the site and records the amounts, including the quantity and value for each denomination.

No value chips are counted and the total number of chips is recorded as the quantity.

4. If a second employee is on duty, that employee recounts the ending chip bank and verifies the amounts recorded by the cashier. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

If no-value chips are being used for tournament play, the "Difference In Chip Bank" section (Letter E) is not computed.

Prize Register

The prize register is completed for tournament play only. Every prize awarded must be entered on the prize register. If the prize register section of this form does not have enough lines, use the Prize Register (SFN 9932) provided in this booklet.

Gross Proceeds, Prizes, Adjusted Gross Proceeds

1. Enter the gross proceeds (total fees collected) from the Poker Tournament – Player Registration (SFN 18866), "Total Tournament Fees Collected" section and the Poker Daily Summary Control Sheet (SFN 17337) for non-tournament

play and side games, "Fees Collected – Cumulative" section.

2. If the chip bank difference (letter E) was positive, add Line 3 to Line 2. If the chip bank difference was negative, subtract Line 3 from Line 2. This does not apply if no value chips are used.
3. Enter the total prizes paid to players and compute adjusted gross proceeds.

Cash Profit and Bank Deposit

Enter the amount of the deposit for poker activity.

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.

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.

See sample form on page 6.

Poker Daily Summary Control Sheet (SFN 17337)

This form is used by the cashier to record poker fee collection by the half-hour for nontournament play or side games

conducted. This form is used in conjunction with the Poker Cashier Report – Daily Income and Deposit Summary.

1. Fee Per Half Hour – At the beginning of each half-hour of play the organization shall charge each player a fee to participate in the poker game.
2. Immediately after collecting fees from each player, the cashier shall record, by time and table number, the number of players and the total fees collected.
3. The fees collected for each table each half-hour are added together and recorded as the subtotal. The subtotal of the current row is added to the cumulative total of the previous row, if any, for the new cumulative total.
4. Each person who entered information on the Poker Daily Summary Control Sheet must print and sign their name. Each person must also indicate which hours they worked.

See sample form on page 7.

Poker Tournament – Player Registration (SFN 18866)

This form is used by the organization to record the names of the players in the tournament and the buy-ins/fees, re-buys, and add-ons paid by each player. The total buy-ins/fees, re-buys, and add-ons collected for a tournament cannot exceed \$300 per player. This form is used in conjunction with the Poker Cashier Report – Daily Income and Deposit Summary.

1. Date – Enter the first date of the poker tournament.
2. Tournament Dates – Enter the date the tournament begins and the date the tournament ends.

3. The amount of the buy-ins/fees, re-buys, and add-ons, determined by the organization and paid by the player is entered next to each player's name.
4. The total of all fees paid for each player are added together and the total entered. When all possible tournament fees are paid the totals for each player on the page are added together and recorded in the "Subtotal – Tournament Fees."
5. Total Tournament Fees Collected is the total of the "Subtotal – Tournament Fees" for each page used.
6. The employee of the organization who registered players for the tournament must sign or initial and date the form.

See sample form on page 8.

Record of Win
(SFN 9939)

This form is used whenever a single cash prize of greater than \$200 is paid to a player is paid to a player.

The Record of Win must be pre-numbered.

1. Check the box for poker tournament and complete the date of event.
2. The player must sign the Record of Win, unless the prize is being mailed to the player.
3. If a partial payout is made, for example, the player is paid \$200 of a \$500 prize in cash and will be paid the remaining \$300 of the prize by a check issued from the home office, complete the bottom right section of the form.

See sample form on page 9.

Prize Register
(SFN 9932)

This form is used for poker to record all prizes awarded if the Prize Register on the Poker Cashier Report – Daily Income and Deposit Summary (SFN 17326) does not have enough space for all prizes being awarded to players.

The complete name of each winner is completed for all prizes awarded.

Cost of Merchandise Prize – If a merchandise prize is awarded, enter the actual cost to the organization, not the retail value of the prize. For example, a donated prize is entered as -0-.

Date of Payout - If the prize is actually paid or transferred to the player on a date other than the date of the raffle drawing, enter the date the player received the prize. Otherwise, the column is left blank.

Totals – Calculate and enter the column totals for the cost of merchandise prizes and cash prizes on the last page of the prize register. If only one page is needed, enter the totals on page one. If two pages are needed, enter the totals on page two only. The total prizes are transferred to the Poker Cashier Report – Daily Income and Deposit Summary (SFN 17326).

See sample form on page 10.

Ideal Cash Bank Master Record
(SFN 52534)

This form is used to maintain a master record of the ideal cash bank amounts at a site for each game type. It is used to account for any permanent increases or decreases to the cash bank. If a cash bank is established for a poker event, this form is completed. (Note: Temporary increases or decreases in a daily cash bank do not need to be recorded.) This form is maintained at the home office.

1. Cash Bank Reference No. – This is a number assigned by the organization to each cash bank for reference purposes. Each cash bank is assigned its own number. Once a number is assigned to a cash bank, that number cannot be duplicated or used again for any other cash bank.
2. Game Identifier/Name of Game – Enter the name of game that identifies which cash bank the master record is for. For example, pull tabs are identified by the name of the game such as “Century 100” and twenty-one would simply be “twenty-one.” If the Game Identifier changes at any time, an entry is made on the Ideal Cash Bank Master Record to show the new name for the Game Identifier with no increase or decrease, the ideal cash bank amount is completed and the record initialed.
3. Source/Destination - This identifies where the cash bank funds are coming from or where they are going. For example, if a check is being written from the Gaming Account to increase a cash bank the source is “Gaming Account.” If a cash bank is being decreased and the funds are being deposited into the Gaming Account the destination is the “Gaming Account.”
4. Increase/(Decrease) – This field is used to record any permanent increases or decreases to the ideal cash bank amount. If a cash bank is being established or increased, a positive amount is recorded. If a cash bank is being discontinued or decreased, a negative amount is recorded.
5. Ideal Cash Bank Amount – Enter the ideal cash bank amount as established by the organization. When the ideal amount of a cash bank is increased or decreased, add the increase to or subtract the decrease from the previous

ideal cash bank amount recorded for the bank.

See sample form on page 11.

Reconciliation of Ideal Cash Banks
(SFN 52532)

This form is used to reconcile the gaming cash banks at a site on an annual basis. This form accounts for six cash banks at a site. The count and reconciliation must be done by a person who does not have access to the cash banks.

1. Current Cash Amount of Bank is the amount of cash in the cash bank per a physical count on the day of the reconciliation.
2. Plus - Any IOU's (when game is the source of the cash), cash losses from the previous day(s) of activity, or any other increases are added to the current cash bank amount.
3. Less - Any IOU's (when game is the destination of the cash), cash profit accumulated in bank and not yet deposited, or any other decreases are subtracted from the current cash bank amount.
4. Total Current Cash Bank Amount is computed accordingly.
5. Ideal Cash Bank Amount per the Ideal Cash Bank Master Record is recorded.
6. Difference is computed by subtracting the Ideal Cash Bank Amount from the Total Current Cash Bank Amount. If there is any difference, an explanation is required.

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

See sample form on page 12.



**POKER CASHIER REPORT -
DAILY INCOME AND DEPOSIT SUMMARY**
OFFICE OF ATTORNEY GENERAL
SFN 17326 (4-10)

Organization Charity, Inc.	Date 7/1/10
Site The Bar	<input checked="" type="checkbox"/> Tournament <input type="checkbox"/> Non Tournament

CASH BANK		
Denomination	Starting Cash	Ending Cash
Other	\$	\$
\$50		
\$20	40	500
\$10	50	300
\$5	30	100
\$1	20	82
Change		
Checks		
TOTAL STARTING (A)	140	TOTAL ENDING (B) 982
Cashier	MS	Cashier MS
Verified By	JS	Verified By JS

CHIP BANK				
Denomination	STARTING		ENDING	
	Quantity	Value	Quantity	Value
\$2		\$		\$
\$1				
\$.50				
\$.25				
\$.10				
\$.05				
No Value	500		500	
TOTAL	(C) 500	TOTAL	(D) 500	
DIFFERENCE IN CHIP BANK (D - C)				(E) N/A
Cashier	MS	Verified By	JS	Cashier
	MS		JS	MS
				Verified By JS

PRIZE REGISTER			
Name	Description of Merchandise Prize	Retail Value of Merchandise Prize	Cash Prize Amount or Cost of Merchandise Prize
Joe Smith		\$	\$ 800
Jim Jacobson			200
Tom Jones			200
		Initials MS	TOTAL (F) \$ 1200

GROSS PROCEEDS, PRIZES, & ADJUSTED GROSS PROCEEDS		CASH PROFIT & BANK DEPOSIT		CASH LONG (SHORT)	
1. Gross Proceeds (Total Fees Collected)	2042	6. Total Ending Cash (B)	982	11. Cash Profit (Loss) (Line 9)	842
2. Chip Bank Difference (E)	+ / - 0	7. Total Starting Cash (A)	- 140	12. Adjusted Gross Proceeds (Line 5)	- 842
3. Prizes (F)	- 1200	8. Prizes Paid By Check	- 0	13. Cash Long (Short)	0
4. Total Prizes (2 + / - 3)	1200	9. Cash Profit (Loss)	842	Summary Completed By and Date MS 7/1/10	
5. Adjusted Gross Proceeds (1 - 4)	842	10. Deposit Amount	842	Summary Audited By and Date LG 7/5/10	
		Deposit Amount Verified to Bank Statement By and Date Verified LG 8/5/10			



POKER DAILY SUMMARY CONTROL SHEET
OFFICE OF ATTORNEY GENERAL
 SFN 17337 (4-10)

Organization Charity, Inc.	
Site The Bar	Date 7/1/10

Fee per 1/2 Hour	Table 1		Table 2		Table 3		Table 4		Table 5		Fees Collected	
	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Subtotal	Cumulative
8:00 am												
8:30 am												
9:00 am												
9:30 am												
10:00 am												
10:30 am												
11:00 am												
11:30 am												
12:00 pm	5.00	5	5.00	5							10.00	10.00
12:30 pm	5.00	5	4.00	4							9.00	19.00
1:00 pm	4.00	4	4.00	4							8.00	27.00
1:30 pm	3.00	3	3.00	3							6.00	33.00
2:00 pm	3.00	3	2.00	2							5.00	38.00
2:30 pm	2.00	2	2.00	2							4.00	42.00
3:00 pm												
3:30 pm												
4:00 pm												
4:30 pm												
5:00 pm												
5:30 pm												
6:00 pm												
6:30 pm												
7:00 pm												
7:30 pm												
8:00 pm												
8:30 pm												
9:00 pm												
9:30 pm												
10:00 pm												
10:30 pm												
11:00 pm												
11:30 pm												
12:00 am												
12:30 am												

Person(s) Preparing Report (Print Name)	Signature	Hours Worked
Mary Sharp	Mary Sharp	12:00 p.m. - 2:30 p.m.





**POKER TOURNAMENT -
PLAYER REGISTRATION**
OFFICE OF ATTORNEY GENERAL
SFN 18866 (4-10)

Organization	Charity, Inc.	Date	7/1/10
Site	The Bar	Tournament Date(s)	7/1/10

No.	Name of Player	Buy-Ins/Fees	Re-buys	Add-ons	Total
1	Joe Smith	\$ 100	\$ 50	\$ 50	\$ 200
2	Bill Peters	100	50	50	200
3	John Miller	100	50	50	200
4	Bob Johnson	100	50	50	200
5	Tom Jones	100	50	50	200
6	Jim Jacobson	100	50	50	200
7	Andy Keller	100	50	50	200
8	Randy Jensen	100	50	50	200
9	David Baker	100	50	50	200
10	Richard Michaels	100	50	50	200
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
				Subtotal - Tournament Fees	\$ 2000

Signature/Initials	Date	Total Tournament Fees Collected
Mary Sharp	7/1/10	\$ 2000

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (4-10)	Organization Charity, Inc.		Date 7/1/10		NO. 005
	Site The Bar		Completed By MS		Type of ID ND Drivers Lic.
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$ 600	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player Joe Smith		
<input type="checkbox"/> Prize Board	Name of Game	Gaming Stamp Number	Address PO Box 999		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City Anytown	State ND	Zip Code 58999
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Stamp Number	Signature of Player Joe Smith		Date 7/1/10
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard	<input type="checkbox"/> Tip Board <input type="checkbox"/> Seal Board	Gaming Stamp Number	If Partial Cash Prize Payout, Complete This Section		
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input checked="" type="checkbox"/> Poker Tournament	Date of Event 7/1/10				

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (4-10)	Organization		Date		NO. 006
	Site		Completed By		Type of ID
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player		
<input type="checkbox"/> Prize Board	Name of Game	Gaming Stamp Number	Address		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City	State	Zip Code
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Stamp Number	Signature of Player		Date
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard	<input type="checkbox"/> Tip Board <input type="checkbox"/> Seal Board	Gaming Stamp Number	If Partial Cash Prize Payout, Complete This Section		
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament	Date of Event				



PRIZE REGISTER
OFFICE OF ATTORNEY GENERAL
 SFN 9932 (4-10)

"X" ONE
 GAME
 TYPE

- Bingo
 Raffle
 Poker

Organization Charity, Inc.	Date 9/30/10
Site The Bar	Completed By MS

Bingo Game No. or Raffle Ticket No.	Name of Winner	Address of Winner	Initials - Raffle Drawing	Initials - Raffle Drawing	Description of Merchandise Prize	Retail Value of Merchandise Prize	Cost of Merchandise Prize	Cash Prize Amount	Date of Payout if Different Than Above
	Jim Jones					\$	\$	\$ 100	
	Nancy Miller							50	
	Robert Thomas							25	
						TOTALS	(A)	(B)	(A + B)
							0	175	175



RECONCILIATION OF IDEAL CASH BANKS
OFFICE OF ATTORNEY GENERAL
 SFN 52532 (4-10)

Organization Charity, Inc.	Site The Bar	Page 1 of 1
Reconciliation Completed By Linda Green	Job Title Bookkeeper	Date 7/2/10

Game Type <u>Poker</u>	Game Type _____	Game Type _____
Game Identifier/Name of Game <u>Poker</u>	Game Identifier/Name of Game _____	Game Identifier/Name of Game _____
Current Cash Amount of Bank (per count) \$ <u>982</u>	Current Cash Amount of Bank (per count) \$ _____	Current Cash Amount of Bank (per count) \$ _____
Plus:	Plus:	Plus:
IOU-When Game Is Source Of Cash _____	IOU-When Game Is Source Of Cash _____	IOU-When Game Is Source Of Cash _____
Cash Loss From Previous Day(s) Activity _____	Cash Loss From Previous Day(s) Activity _____	Cash Loss From Previous Day(s) Activity _____
Other Increases (explain) _____	Other Increases (explain) _____	Other Increases (explain) _____
Less:	Less:	Less:
IOU-When Game Is Destination Of Cash _____	IOU-When Game Is Destination Of Cash _____	IOU-When Game Is Destination Of Cash _____
Cash Profit Not Yet Deposited <u>842</u>	Cash Profit Not Yet Deposited _____	Cash Profit Not Yet Deposited _____
Other Decreases (explain) _____	Other Decreases (explain) _____	Other Decreases (explain) _____
Total Current Cash Bank Amount \$ <u>140</u>	Total Current Cash Bank Amount \$ _____	Total Current Cash Bank Amount \$ _____
Ideal Cash Bank Amount (per master record) <u>140</u>	Ideal Cash Bank Amount (per master record) _____	Ideal Cash Bank Amount (per master record) _____
Difference (explanation required) <u>0</u>	Difference (explanation required) _____	Difference (explanation required) _____
Explanations: <u>OK</u>	Explanations: _____	Explanations: _____
Initials <u>LG</u>	Initials _____	Initials _____