

PRIZE BOARD 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.*

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Master Game Inventory Log
(SFN 9935)

This form is used to account for all games requiring a North Dakota 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 prize boards, 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 prize board/deal is actually put into play, not the date it was sent to the site.
2. Date Closed - Enter the last date the prize board was in play.
3. Quarter Reported on Tax Return - Enter the quarter this prize board/deal was reported on the tax return. This can be entered as 16-1, 1st qtr of 16, 9/30/16, or any other entry that indicates the quarter.
4. Date Unplayed Deal Returned to Home Office - If an unplayed prize board/deal is returned from a site, enter the date it is received at the home office. Played prize boards/deals are not entered in this column.
5. Date Deal Returned to Distributor - If a prize board/deal is returned to a distributor, enter the date it was returned. When the credit invoice is received, enter the invoice number on this form.

If a game is returned to 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 allow for tracking of the prize board/deal at the 'new' site.

See sample form on page 7.

Site Game Inventory Log
(SFN 9934)

This form is used to account for all games requiring a North Dakota 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 prize boards, 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 8.

Prize Board Daily
Activity Report & Summary
(SFN 50154)

This form is used to account for the activity of one prize board at a site. This form and each day's redeemed winning pull tabs should be sent to the home office when the prize board is closed.

This form can also be used to record the activity separately for each shift. The cash and prizes would be accounted for at each shift change, and a new line of the form started.

Cash Bank

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

2. The cashier reviews the IOU form for any outstanding IOU balance. If the running balance is negative, enter it as a negative amount. If the running balance is positive, enter it as a positive amount.
3. If a second employee is on duty, that employee recounts the starting cash and verifies the amount the cashier recorded and any IOU. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.
4. At the end of the day's activity, the cashier counts the ending cash and records the amount. The cashier reviews the IOU form for any outstanding IOU balance. If the running balance is negative, enter it as a negative amount. If the running balance is positive, enter it as a positive amount.
5. If a second employee is on duty, that employee recounts the ending cash and verifies the amount recorded and any IOU. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

For further information on the IOU form, see the instructions for IOU's on page 4.

The change in bank is computed each day the game is available for play.

Enter the amount of deposit, if any.

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.

Cash Prizes

The total cash prizes awarded each day are recorded on the report and are separately banded and dated for each day's activity. If recording prizes by shift, each shift's prizes are separately banded and identified to a shift for each prize board.

Prize Board Summary for Schedule B2

When the prize board is closed, this form, the board and each day's redeemed winning pull tabs are sent to the home office. This section is used to summarize the prize board using the information completed on the top section of this form. Prizes, the change in cash bank, and deposit amounts are audited before the summary is completed.

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.

A. Ideal Gross Proceeds - The number of pull tabs for the prize board times the cost per play. This information is from the game information sheet.

C. Enter the value of the unsold pull tabs. For example, if there were 500 pull tabs remaining in a \$2 cost per play game, the amount entered would be \$1000.

Enter the total cash prizes from the "Totals" section above.

- E. Total Prizes - "Total Cash Prizes" plus "Total Prizes Paid By Check and plus the cost of the coins. The merchandise prizes paid by check and the cost of coins include any sales tax paid by the organization.
- H. Enter the total change in the cash bank from the "Totals" section above. Do not enter total deposits.
- G. Cash Profit - "Total Change in Bank" minus cost of coins and prizes paid by check.

See sample form on page 9.

I.O.U. (SFN 9880)

This form is used at a site to record the lending of funds to one game from another, or from a cash reserve bank. This form accounts for all loans and payback of funds for all games at a site for one quarter.

The source of cash (the game lending the cash or paying back a previous loan) is always entered as a positive amount. The destination for the cash (the game borrowing the cash or being paid back for a previous loan) is always entered as a negative amount. For example, if the twenty-one cash bank lends \$200 to the prize board cash bank, the entries would be:

<u>Amount</u>	<u>Running Balance</u>
Twenty-One	
S \$200	\$200
Prize Board	
D (\$200)	(\$200)

When the prize board cash bank pays the twenty-one cash bank back, the entries would be:

<u>Amount</u>	<u>Running Balance</u>
Twenty-One	
D (\$200)	\$0
Prize Board	
S \$200	\$0

If a game has a running balance at the beginning or end of the day's activity, that amount is entered on the daily accounting form for that game. If the running balance is positive, it is entered as a positive amount. If the running balance is negative, it is entered as a negative amount.

See sample form on page 10.

Record of Win
(SFN 9939)

This form is used whenever a single cash prize or retail value of merchandise prize of greater than \$200 is paid to a player. It is also used when a last sale prize or a cash seal prize of any amount is paid to a player.

The Record of Win must be pre-numbered.

1. Check the box for prize board and complete the name of game and gaming stamp number.
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 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 11.

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. (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 12.

Cumulative Ideal Cash Bank Record **(SFN 52533)**

This form is used to maintain a record of all organization cash banks at all sites. It is used in conjunction with the Ideal Cash Bank Master Record. It provides a cumulative total of the ideal value of all cash banks of the organization.

1. Cash Bank Reference No. – This is the same number assigned to the cash bank on the Ideal Cash Bank Master Record by the organization. If the ideal cash bank amount for a game is permanently increased or decreased, an entry is made on the next available line of this form and the cash bank reference no. for the game recorded.

2. Increase/(Decrease) – This field is used to record any increases or decreases to the ideal cash bank amount as indicated on the Ideal Cash Bank Master Record. If a cash bank is being established, record the amount of the bank. If a cash bank is being discontinued, record the previously recorded amount of the bank as a negative amount. If an established cash bank is being increased or decreased, only the amount of the increase - a positive amount or decrease - a negative amount, is recorded.

3. Ideal Cash Bank Amount – This is the same ideal cash bank amount as recorded on the Ideal Cash Bank Master Record. If an established cash bank has been increased or decreased, the new ideal amount is recorded.

4. Cumulative Total – All Banks – This column maintains a running total of all cash banks at all sites. If an established cash bank is increased or decreased, the cumulative total is changed only by the amount of the increase or decrease to the bank. Add or subtract the amount of the increase or decrease to the previous amount recorded for Cumulative Total – All Banks to establish the current cumulative total for all cash banks.

See sample form on page 13.

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 (and who does not have sole signatory of the gaming account).

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 14.

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 North Dakota gaming stamp, bingo cards, casino chips, and rolls of tickets 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 15.



PRIZE BOARD DAILY ACTIVITY REPORT & SUMMARY
 NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
 GAMING DIVISION
 SFN 50154 (6-2012)

Organization Charity, Inc.	Site The Bar	Description of Merchandise Prize(s) Jacket
Name of Game Royal Flush	Gaming Stamp # 10225777	Game Serial # 7611960
Date Placed 7/1/16	Date Removed 7/15/16	Quarter Reported September 2016

Date	(A) Starting Cash	(B) Starting IOU	(C) Total Starting Cash (A +/- B)	Jar Operator	Verified By	(D) Ending Cash	(E) Ending IOU	(F) Total Ending Cash (D +/- E)	Jar Operator	Verified By	Change in Cash Bank (F - C)	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified Initials Date	Cash Prizes
7/1/16	50	0	50	MS	JS	0	(200)	(200)	MS	JS	(250)	0		165
7/2/16	0	(200)	(200)	MS	JS	100	0	100	MS	JS	300	50	LG 8/5/16	70
7/3/16	50	0	50	MS	JS	200	0	200	MS	JS	150	150	LG 8/5/16	55
TOTALS											^(H) 699	699		500

Summary for Schedule B2

	(A) Ideal Gross Proceeds	(C) Value of Unsold Pull Tabs	(D) Gross Proceeds (A - C)	Total Cash Prizes (1)	Total Prizes Paid By Check (2)	Cost of Coins (3)	(E) Total Prizes (1+2+3)	(F) Adj. Gross Proceeds (D - E)	(H) Total Change In Bank	Cost of Coins	Prizes Paid By Check	(G) Cash Profit	Cash Long (Short) (G - F)	Completed By and Date
Summary	1200	0	1200	500	+ 200	+ 300	1000	200	699	- 300	- 200	199	(1)	LG 7/17/16
Audit of Summary		-			+	+				-	-			

 RECORD OF WIN ND OFFICE OF ATTORNEY GENERAL GAMING DIVISION SFN 9939 (5-2016)	Organization	Date	NO. 001
	Charity, Inc.	7/15/16	
	Site	Completed By	Type of ID
	The Bar	MS	ND Drivers Lic.
Game Type (Check One) and Complete Information for that Game Type	Cash Prize Amount	Description Merchandise Prize	Retail Price of Prize
	\$ 100		\$
<input type="checkbox"/> Bingo	Game Number	Name of Player	
		Bob Johnson	
<input checked="" type="checkbox"/> Prize Board	Name of Game	Gaming Stamp Number	Address
	Royal Flush	10225777	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
			Bob Johnson
			Date
			7/15/16
<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"/> Raffle Board	Date of Drawing	Gaming Stamp Number	Check Number
			Paid By
			Date
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament	Date of Event		

 RECORD OF WIN ND OFFICE OF ATTORNEY GENERAL GAMING DIVISION SFN 9939 (5-2016)	Organization	Date	NO. 002
	Charity, Inc.	7/15/16	
	Site	Completed By	Type of ID
	The Bar	MS	ND Drivers Lic.
Game Type (Check One) and Complete Information for that Game Type	Cash Prize Amount	Description Merchandise Prize	Retail Price of Prize
	\$	jacket	\$ 225
<input type="checkbox"/> Bingo	Game Number	Name of Player	
		Jane Doe	
<input checked="" type="checkbox"/> Prize Board	Name of Game	Gaming Stamp Number	Address
	Royal Flush	10225777	PO Box 123
<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
			Jane Doe
			Date
			7/15/16
<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"/> Raffle Board	Date of Drawing	Gaming Stamp Number	Check Number
			Paid By
			Date
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament	Date of Event		



RECONCILIATION OF IDEAL CASH BANKS
 NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
 GAMING DIVISION
 SFN 52532 (6-2012)

Organization Charity, Inc.	Site The Bar	Page 1 of 1
Reconciliation Completed By Linda Green	Job Title Bookkeeper	Date 10/1/16

Game Type <u>Prize Boards</u>	Game Type _____	Game Type _____
Game Identifier/Name of Game <u>Royal Flush</u>	Game Identifier/Name of Game _____	Game Identifier/Name of Game _____
Current Cash Amount of Bank (per count) \$ <u>150</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>100</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>50</u>	Total Current Cash Bank Amount \$ _____	Total Current Cash Bank Amount \$ _____
Ideal Cash Bank Amount (per master record) <u>50</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 LG	Initials _____	Initials _____

