

SPORTS POOL 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 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 sports pool 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 the board is actually put into play, not the date the board was sent to the site.
2. Date Closed - Enter the last date the board was in play.
3. Quarter Reported on Tax Return - Enter the quarter this board 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 board is returned from a site, enter the date that board is received at the home office. Played boards are not entered in this column.
5. Date Deal Returned to Distributor - If a board is returned to a distributor, enter the date the board was returned. When the credit invoice is received, enter the invoice number on this form.

If a board is returned to master inventory and is re-issued to a site, the gaming stamp number is entered a second time on the master inventory in the next available row to allow for tracking of the board 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 sports pool 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 5.

Sports Pool Activity Record
(SFN 9906)

This form is used to account for the activity of a single sports pool board. If conducting a master or calendar sports pool, a separate form is used for each sports pool.

Cash Bank

This information is completed each day that the sports pool board is being sold and also when prizes are paid.

1. At the beginning of the day's activity, 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. At the end of the day's activity, 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.

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.

Prize Register

An employee shall legibly print each winning player's complete name on the prize register and every prize awarded is entered on the prize register.

For further information on the Record of Win form, see the instructions for Record of Wins on this page.

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.

- D. Gross Proceeds - Number of lines or squares times cost per play.
- E. Total Prizes - Enter the total prizes actually paid to players.
- S. Total Change in Bank - Enter the sum of the "Change in Cash Bank" column from the Cash Bank section of this form.

See sample form on page 6.

Record of Win **(SFN 9939)**

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

The Record of Win must be pre-numbered.

1. Check the sports pool box and complete the date of event and gaming stamp number.
2. The player must sign the Record of Win, unless the prize is being mailed to the player.

See sample form on page 7.

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 8.



SPORTS POOL ACTIVITY RECORD
 NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
 GAMING DIVISION
 SFN 9906 (6-2012)

| | | | | | |
|---|-------------------------------------|---------------------------------|--|------------------------------|--------------------------------|
| Organization Charity, Inc. | | Site The Bar | | Date Placed 9/5/16 | Date of Event 9/9/16 |
| Type of Professional Sport NFL Football | Gaming Stamp No. 10358888 | No. Squares/Lines 100 | | Cost Per Play \$ 5 | Completed By MS |

| CASH BANK | Date | (A) Opening Cash | Cashier | Verified By | (B) Ending Cash | Cashier | Verified By | Change in Cash Bank (B - A) | Deposit Amount | Deposit Amount Verified to Bank Statement By and Date Verified | |
|-----------|--------|---------------------|---------|-------------|--------------------|---------|-------------|--------------------------------|----------------|---|---------|
| | | | | | | | | | | Initials | Date |
| | 9/5/16 | 0 | MS | JS | 50 | MS | JS | 50 | 0 | | |
| | 9/6/16 | 50 | MS | JS | 200 | MS | JS | 150 | 0 | | |
| | 9/7/16 | 200 | MS | JS | 400 | MS | JS | 200 | 0 | | |
| | 9/8/16 | 400 | MS | JS | 500 | MS | JS | 100 | 0 | | |
| | 9/9/16 | 500 | MS | JS | 100 | MS | JS | (400) | 100 | LG | 10/5/16 |
| | | | | | | | | | | | |

| PRIZE REGISTER | Winning Score | Amount | Date Paid | Name of Winning Player | Address |
|----------------|---------------|--------|----------------|------------------------|------------|
| | | 2 - 0 | 50 | 9/9/16 | Bob Locken |
| | 4 - 0 | 100 | 9/9/16 | Troy Perkins | |
| | 6 - 3 | 250 | 9/12/16 | Sharon Jacobs | |
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| | TOTAL | 400 | Initials MS | | |

Summary for Schedule B2

| SUMMARY | | (D) Gross Proceeds | (E) Total Prizes | (F) Adjusted Gross Proceeds (D - E) | (S) Total Change in Cash Bank | (T) Prizes Paid by Check | (G) Cash Profit (S - T) | Cash Long (Short) (G - F) | Completed By and Date: |
|---------|---------------------|-----------------------|---------------------|---|-------------------------------------|--------------------------------|----------------------------|------------------------------|------------------------|
| | | Summary | 500 | 400 | 100 | 100 | 0 | 100 | 0 |
| | Audit of Summary | | | | | | | | |

| | | | |
|---|---|--|--|
|  RECORD OF WIN ND OFFICE OF ATTORNEY GENERAL GAMING DIVISION SFN 9939 (5-2016) | Organization | Date | NO. 001 |
| | Charity, Inc. | 9/12/16 | |
| | 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 \$ 250 | Description Merchandise Prize | Retail Price of Prize \$ |
| <input type="checkbox"/> Bingo | Game Number | Name of Player Sharon Jacobs | |
| <input type="checkbox"/> Prize Board | Name of Game | Gaming Stamp Number | Address PO Box 235 |
| <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 Sharon Jacobs Date 9/12/16 |
| <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 checked="" type="checkbox"/> Raffle Board | Date of Drawing 9/9/16 | Gaming Stamp Number 10358888 | 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 | | |

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|--|---|-------------------------------|--|
|  RECORD OF WIN ND OFFICE OF ATTORNEY GENERAL GAMING DIVISION SFN 9939 (5-2016) | Organization | Date | NO. 002 |
| | | | |
| | Site | Completed By | Type of ID |
| | | | |
| Game Type (Check One) and Complete Information for that Game Type | Cash Prize Amount \$ | Description Merchandise Prize | Retail Price 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"/> 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 INVENTORIES
 NORTH DAKOTA OFFICE OF ATTORNEY GENERAL
 GAMING DIVISION
 SFN 17937 (6-2012)

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: _____

Reconciliation Completed By **Linda Green** Job Title **Bookkeeper** Date **10/1/16**

| Name of Game/Primary Color & Type of Bingo Card/Casino Chips/ or Ticket Rolls | Bingo Serial Number | Number Per Inventory Record | *Number Per Physical Count | Difference |
|---|---------------------|-----------------------------|----------------------------|--------------|
| Sports Pool Boards | | 3 | 3 | 0 |
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Result: **OK**

Corrective Action Taken:

Initials **LG**

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 **10/1/16**

| Name of Game/Primary Color & Type of Bingo Card/Casino Chips/ or Ticket Rolls | Bingo Serial Number | Number Per Inventory Record | *Number Per Physical Count | Difference |
|---|---------------------|-----------------------------|----------------------------|--------------|
| Sports Pool Boards | | 1 | 1 | 0 |
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Result: **OK**

Corrective Action Taken:

Initials **LG**