

481—103.13(99B) Records. Each qualified organization which conducts bingo occasions shall record specific information. Records shall be current so the department may review them at any time. The following records are required for each bingo occasion:

103.13(1) The daily bingo summary (see Table A¹) shall be a record of the following:

- a. The name of each worker;
- b. The social security number of paid workers;
- c. Compensation of any worker;
- d. The number of players present; and
- e. A list of all games played including a description of each game, the cost to play each game, the number and category of bingo cards used for each game and the prize or prizes paid in each game. The summary shall also include the totals for the occasion of the gross receipts, prizes awarded and the jackpot prize amounts.

The daily bingo summary must be signed by a caller and another member of the organization.

Records shall be maintained for three years for review by the department.

103.13(2) An organization having \$100,000 or more in bingo gross receipts per year must also comply with the following for each bingo occasion:

a. Daily Bingo Summary—CASH CONTROL (Table B¹)

This form must show:

- (1) Gross receipts, adjustments, the prize payouts and net receipts for each game played;
- (2) The total net receipts, total cash counted, the overage or shortage, and the total amount to be deposited for the occasion; and
- (3) Shall be signed and dated by two members of the organization.

This form should correspond with the Daily Bingo Inventory Usage Form. See suggested form in Table B¹.

b. Daily Bingo Inventory Usage (Table C¹)

This form must show:

- (1) For each game the category, serial number and quantity of the sheets or games sold, the cost (price) per unit, and the gross receipts;
- (2) If packets are purchased preassembled, the number of packets sold, the cost (price) per packet, and the gross receipts must be recorded;
- (3) If packets are assembled by the organization, the number of each category and serial number used in the packet must be recorded separately;
- (4) Each hard card must be receipted. The number of cards sold, the cost (price) per card, and the gross receipts must be recorded for each game in which hard cards are sold.

c. Receipting and Log of Hard Cards Sold (Table D¹)

(1) Each hard card sold shall be receipted. Roll tickets may be used for this purpose. All tickets on a roll must be preprinted and consecutively numbered by the manufacturer. Each ticket on a roll shall represent the same specific amount of money. If another method is used in receipting hard cards, all information and controls provided by the roll-ticket method must be maintained.

(2) A log shall be maintained listing the date each roll of tickets is purchased by the licensee, the color, the dollar value of the tickets, the beginning ticket number and the number of tickets on that roll. The log shall also show the date and number of tickets used and value of each ticket for each occasion.

(3) The licensee shall record in its daily or occasion records, the color, the value, and the number of tickets issued as a receipt from each separate roll of tickets used.

Records shall be maintained for three years for review by the department.

103.13(3) Records of expenses and dedicated and distributed money are required. A disbursements journal (Table E¹) may be maintained which contains both. If this method is chosen, expense information required by rule 103.8(99B) shall be separate and distinct from information about dedicated and distributed money. Each subject must be in a clearly labeled section.

a. The name, address, date, check number and amounts dedicated to another person or organization shall be available for review.

b. Receipts used by the licensed organization shall be recorded. The record must show:

- (1) The date,
- (2) The amount,
- (3) Check number,
- (4) The purpose, and
- (5) The recipient.

Records shall be maintained for three years for review by the department.

The format in Table E¹ is suggested for expenses and for dedicated and distributed bingo receipts.

103.13(4) An employee record of people compensated for work (Table F¹) at a bingo occasion shall be maintained which shows:

- a.* The name, address, social security number;
- b.* Dates of employment;
- c.* Times and number of hours worked;
- d.* Wages paid;
- e.* Amounts withheld; and
- f.* Check number.

The records must specifically identify for which bingo occasion an employee was compensated. Compensation is anything of value given to a person in exchange for services rendered in connection with a gambling occasion. Table F¹ is an example.

Records shall be maintained for three years for review by the department.

103.13(5) An inventory list of the number of playing faces owned by the licensed organization is required.

The inventory shall be updated each month.

Records shall be maintained for three years for review by the department.

This rule is intended to implement Iowa Code sections 99B.2 and 99B.16.

¹ See forms at end of this chapter.