

RAFFLE 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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Raffle Ticket Distribution Log - Single Tickets (SFN 9873)

This form is used to account for the sales of all single raffle tickets for a raffle. Single tickets all sell for the same price, for example, \$1 each.

Each time tickets are given to a person or entity to sell, record the range of ticket numbers and quantity issued to that person or entity.

When cash and/or tickets are returned, enter the quantity of tickets returned and the amount of cash turned in.

See sample form on page 7.

Raffle Ticket Distribution Log - Discounted Tickets (SFN 9942)

This form is used to account for the sales of discounted raffle tickets for a raffle. A discounted ticket is one that sells for less than the price of a single ticket. For example, if a single ticket sells for \$1 and a book of 5 sells for \$4, the books of tickets are discounted tickets.

A discounted ticket must be specifically designated as a discounted ticket on the ticket and its stub. Discounted tickets must be predetermined and separately issued and accounted for when issued to a ticket seller. For example, the same ticket cannot sell for either \$1 or 5 for \$4.

Each time tickets are given to a person or entity to sell, record the range of ticket numbers and quantity issued to that person or entity.

When cash and/or tickets are returned, enter the quantity of tickets returned and the amount of cash turned in.

See sample form on page 8.

Prize Register (SFN 9932)

This form is used for raffles to record all prizes awarded.

Raffle Ticket Number – Enter the winning raffle ticket number.

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

N.D. Admin. Code § 99-01.3-05-02(8) requires that two employees be present for a raffle drawing. Both employees must initial the form verifying that the information recorded is correct.

Cost of Merchandise Prize - 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.

See sample form on page 9.

Record of Win (SFN 9939)

This form is used whenever a single cash prize or retail value of a merchandise prize of greater than \$200 is awarded to a player.

The Record of Win must be pre-numbered.

1. Check the raffle box and record the date of drawing and winning ticket 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 \$500 in cash and will be paid the remaining \$500 of the prize by a check issued from the home office), complete the bottom right section of the form.

See sample form on page 10.

Raffle Summary
(SFN 9871)

This form summarizes the activity of one raffle. Total Gross Proceeds, Prizes, and Adjusted Gross Proceeds are reported on the tax return for raffle 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.

Schedule of Bank Deposits

This section is used to record deposits made for the raffle that the summary corresponds to.

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 11.

Raffle Summary With
Nongaming Activity
(SFN 54065)

This form summarizes the activity of one raffle which relates to admission for a meal or other nongaming activity. Any amounts claimed for the nongaming activity, such as the cost of the meal, must have adequate documentation retained to support the amount claimed. This form allocates the amounts between gaming and nongaming activity. Only the gaming related Gross Proceeds, Prizes, Adjusted Gross Proceeds and Cash Profit are reported on the tax return as raffle 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.

Schedule of Bank Deposits

This section is used to record deposits made for the raffle the summary corresponds to.

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 12.

Master Inventory Log - Ticket Rolls
(SFN 9861)

This form is used to account for ticket rolls purchased by the organization for double admission raffle activity. This form accounts for all ticket rolls purchased, regardless of the color.

Note: If an organization has only one site where inventory is stored, it may combine the master and site inventory records. All ticket rolls will be accounted for on the Master Inventory Log – Ticket Rolls. However, if tickets are kept in a storage area and also the gaming area, for example, the Master Inventory Log – Ticket Rolls would be used for the tickets kept in the storage area, and the Site Inventory Log – Ticket Rolls would be used for the tickets in the gaming area. If an organization has more than one site, or if it has inventory at more than one location, the Master Inventory Log – Ticket Rolls and Site Inventory Log – Ticket Rolls must be used.

The first section of the form accounts for the receipt of ticket rolls or the return of ticket rolls.

The second section of the form accounts for the tickets issued to the site or the tickets returned from the site.

The third section is used to compute and maintain a running balance of the total number of tickets in inventory.

See sample form on page 13.

Site Inventory Log - Ticket Rolls
(SFN 9859)

This form is used to account for ticket rolls at a site to account for raffle activity. This form accounts for one ticket roll.

If an organization has only one site which is the home office, only the Site Inventory Log – Ticket Rolls is needed.

For a raffle event:

1. Session/Event - Enter the name of event.
2. Beginning Ticket Number - The beginning ticket number on the roll is recorded by the cashier. If a second employee is on duty, that employee verifies the ticket number recorded. When both persons agree, the cashier and second employee initial the form verifying the accuracy of the number recorded.
3. Ending Ticket Number - After sales are complete, the ticket number left on the ticket roll after sales is recorded by the cashier. For example, if the roll had tickets numbered 1 through 1000, and tickets 1 through 50 were sold, ticket number 51 would be entered on the form. If a second employee is on duty, that employee verifies the ticket number recorded. When both persons agree, the cashier and second employee initial the form verifying the accuracy number recorded.
4. Number Received/(Returned) - This is used to record the receipt of rolls of tickets at the site from the home office or purchased, or the number of tickets returned to the home office or returned to the place of purchase.
5. Tickets in Inventory - This is used to compute and maintain a running

balance of the total number of tickets in inventory at the site.

See sample form on page 14.

Double Roll Ticket Raffle Daily Report & Summary (SFN 18873)

This form summarizes the activity of six double roll ticket raffles. This form is used with Master Inventory Log - Ticket Rolls (SFN 9861) and Site Inventory Log - Ticket Rolls (SFN 9859).

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.

Ticket Sales

1. Color of Ticket – Enter the color of the tickets on the roll.
2. Ticket Number Remaining on Ticket Roll After Sales – Enter the ticket number left on the roll after sales are complete.

3. Beginning Ticket Number – Enter the ticket number on the roll before sales begin.

4. Tickets Voided – If a ticket cannot be sold for any reason, enter the number of tickets that are voided. These voided tickets must be attached to the session report.

Prize Register

Every cash and merchandise 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.

Cash Profit and Bank Deposit

Line 6 Enter only the amount of prizes that are paid by check, including merchandise prizes. Do not include prizes that were paid from the cash bank.

Line 8 Enter the amount of the deposit for raffles only.

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.

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.

See sample form on page 15 and 16.

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, 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 field is intended for the reconciliation of bingo cards. However, when reconciling rolls of tickets use this field to document the starting ticket number.

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 17.



RAFFLE TICKET DISTRIBUTION LOG - SINGLE TICKETS
OFFICE OF ATTORNEY GENERAL
 SFN 9873 (4-10)

Attach copy of raffle ticket

Organization Charity, Inc.			Date of Drawing 7/4/10
Range of Ticket Nos. 1 — 1000	A. Price Per Ticket 2	Date Received 6/1/10	Received By LG

Date	Issued By	Issued To	Range of Ticket Numbers	B. Quantity Issued	C. Quantity Unsold (Returned)	D. Quantity Sold (B - C)	E. Gross Proceeds (A X D)	F. Cash Turned In	G. Cash Long (Short) (F - E)	Date Received	Received By
6/1/10	DS	Mary Watson	1 — 100	100	0	100	200	200	0	6/15/10	DS
6/2/10	DS	Cindy Thomas	101 — 200	100	5	95	190	190	0	7/1/10	DS
			—								
			—								
			—								
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			—								
			—								
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			—								
			—								
			—								
			—								
			TOTALS	1000	5	995	1995	1995	0	Completed By DS	





RAFFLE TICKET DISTRIBUTION LOG - DISCOUNTED TICKETS
OFFICE OF ATTORNEY GENERAL
 SFN 9942 (4-10)

Organization Charity, Inc.			Date of Drawing 7/4/10	
Range of Ticket Nos. 1001 - 5000	No. of Tickets/Book 5	A. Price Per Book 8	Date Received 6/1/10	Received By DS

Attach Copy of Raffle Ticket

Date	Issued By	Issued To	Range of Ticket Numbers	B. Quantity Issued	C. Quantity Unsold (Returned)	D. Quantity Sold (B - C)	E. Gross Proceeds (A X D)	F. Cash Turned In	G. Cash Long (Short) (F - E)	Date Received	Received By
6/1/10	DS	Mary Watson	1001 - 1100	20	2	18	144	144	0	6/15/10	DS
6/2/10	DS	Cindy Thomas	1101 - 1200	20	5	15	120	119	(1)	7/1/10	DS
			—								
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			—								
			TOTALS	800	50	750	6000	5998	(2)	Completed By DS	

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (4-10)	Organization Charity, Inc.		Date 7/4/10		NO. 001
	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 \$ 300	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player Lois Fisher		
<input type="checkbox"/> Prize Board	Name of Game	Gaming Stamp Number	Address 1262 Elm Street		
<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 Lois Fisher		Date 7/4/10
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard	<input type="checkbox"/> Tip Board <input type="checkbox"/> Seal Board	Gaming Stamp Number	For Prize Paid By Check, Complete This Section		
<input checked="" type="checkbox"/> Raffle	Date of Drawing 7/4/10	Winning Ticket Number 199	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				

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (4-10)	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 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	For Prize Paid By Check, 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				



RAFFLE SUMMARY
OFFICE OF ATTORNEY GENERAL
 SFN 9871 (4-10)

Organization Charity, Inc.	
Site The Bar	Date of Drawing 7/4/10

1. Gross Proceeds - Single Tickets	1995	6. Cash Turned In - Single Tickets	1995
2. Gross Proceeds - Discounted Tickets	+ 6000	7. Cash Turned In - Discounted Tickets	+ 5998
3. Total Gross Proceeds	7995	8. Total Cash Turned In	7993
4. Total Prizes	- 5000	9. Total Prizes	- 5000
5. Adjusted Gross Proceeds	2995	10. Cash Profit	2993
		11. Adjusted Gross Proceeds (Line 5)	- 2995
Summary Completed By and Date MS 7/4/10		12. Cash Long (Short) (Line 10 less Line 11)	(2)
Summary Audited By and Date LG 7/5/10			

Schedule of Bank Deposits

Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified	Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified	Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified
6/16/10	1800	LG 7/15/10						
7/02/10	2500	LG 8/15/10						
7/03/10	3693	LG 8/15/10						
						Total Deposits	7993	



RAFFLE SUMMARY WITH NONGAMING ACTIVITY
OFFICE OF ATTORNEY GENERAL
 SFN 54065 (4-10)

Organization Charity, Inc.	
Site The Bar	Date of Drawing 7/4/10

A. Value of Tickets Sold - Single	1995	K. Cash Turned In - Single Tickets	1995
B. Value of Tickets Sold - Discounted	6000	L. Cash Turned In - Discounted Tickets	5998
C. Subtotal - Total Value (A + B)	7995	M. Total Cash Turned In (K + L)	7993
D. Prizes - Gaming	— 5000	N. Prizes - Gaming	— 5000
E. Subtotal (C – D)	2995	O. Cost of Nongaming Activity	— 1000
F. Cost of Nongaming Activity (Cannot Exceed E - Subtotal)	— 1000	P. Cash Profit	1993
G. Subtotal (E – F)	1995	Q. Adjusted Gross Proceeds (Line J)	1995
H. Gross Proceeds (D + G)	6995	R. Cash Long (Short) (P - Q)	(2)
I. Prizes	— 5000	Summary Completed By and Date MS 7/4/10	
J. Adjusted Gross Proceeds	1995	Summary Audited By and Date LG 7/5/10	

Schedule of Bank Deposits

Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified	Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified	Date	Deposit Amount	Deposit Amount Verified to Bank Statement By and Date Verified
6/16/10	1800	LG 7/15/10						
7/02/10	2500	LG 8/15/10						
7/03/10	3693	LG 8/15/10						
						Total Deposits	7993	



DOUBLE ROLL TICKET RAFFLE DAILY REPORT & SUMMARY
OFFICE OF ATTORNEY GENERAL
 SFN 18873 (4-10)

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

Starting Cash 0	Initials MS	Initials JS	Ending Cash 169	Initials MS	Initials JS
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Color of Ticket	(A) Ticket Number Remaining on Ticket Roll After Sales	Initials	(B) Beginning Ticket Number	Initials	(C) Tickets Sold (A - B)	(D) Tickets Voided	(E) Number Sold (C - D)	(F) Cost Per Ticket	Gross Proceeds (E X F)	
Blue	95	MS JS	1	MS JS	94	0	94	X 1	\$ 94	
Yellow	151	MS JS	1	MS JS	150	0	150	X 1	\$ 150	
								X	\$	
								X	\$	
								X	\$	(G) TOTAL
								X	\$	\$ 244

GROSS PROCEEDS, PRIZES, ADJUSTED GROSS PROCEEDS		CASH PROFIT AND BANK DEPOSIT		CASH LONG (SHORT)	
1. Gross Proceeds (G)	244	4. Ending Cash	169	9. Cash Profit (Loss) (Line 7)	129
2. Prizes (H + I)	115	5. Starting Cash	0	10. Adjusted Gross Proceeds (Line 3)	129
3. Adjusted Gross Proceeds	129	6. Prizes Paid By Check	40	11. Cash Long (Short)	0
		7. Cash Profit (Loss)	129		
		8. Deposit Amount	169	Summary Completed By and Date MS 7/1/10	
		Deposit Amount Verified to Bank Statement By and Date Verified LG 8/15/10		Summary Audited By and Date LG 7/8/10	

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
52	Jeff Jones		MS	JS	T-shirt	\$ 20	\$ 20	\$	
70	Sherry Smith		MS	JS	T-shirt	20	20		
99	Edward Brown		MS	JS				75	
						TOTALS	(H) 40	(l) 75	(H + l) 115

