

**491—12.2 (99F) Accounting records.**

**12.2(1)** Each facility shall maintain complete and accurate records of all transactions pertaining to revenues and costs.

**12.2(2)** General accounting records shall be maintained on a double entry system of accounting with transactions recorded on an accrual basis.

**12.2(3)** Detailed, supporting, and subsidiary records shall be maintained. The records shall include, but are not limited to:

- a.* Statistical game records by gaming day to reflect drop and win amounts by table for each game.
- b.* Records of all investments, advances, loans, and receivable balances due the facility.
- c.* Records related to investments in property and equipment.
- d.* Records which identify the handle, payout, win amounts and percentages, theoretical win amounts and percentages; and differences between theoretical and actual win amounts and percentages for each slot machine on a week-to-date, month-to-date, and year-to-date basis.
- e.* Records of all loans and other amounts payable by the facility.
- f.* Records that identify the purchase, receipt, and disposal of gaming chips and tokens. All methods of disposal are subject to administrator approval.

**12.2(4)** Whenever forms or serial numbers are required to be accounted for or copies of forms are required to be compared for agreement and exceptions are noted, irreconcilable gambling revenue exceptions shall be reported immediately and in writing to the commission. All other exceptions shall be recorded in a log, accessible to commission representatives, maintained according to the requirements in 491—subrule 5.4(14).

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