

**HOST FIRST NATION
CHARITABLE CASINO POLICIES
HANDBOOK**

HOST FIRST NATION CHARITABLE CASINO POLICIES HANDBOOK

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1.1 INTRODUCTION

1.1.1 The Host First Nation Charitable Casino Policies Handbook (HFNCCPH) was developed in consultation with Host First Nations (HFN). The Alberta Gaming and Liquor Commission (AGLC) is created by statute and must interpret its policies in a way that best ensures that attainment of its objects is consistent with the *Criminal Code*, the *Gaming and Liquor Act* and the Gaming and Liquor Regulation. When determining what is charitable in law, the AGLC shall have regard to the unique position of Canadian aboriginal people. The HFNCCPH includes policies for HFN charitable casinos regarding:

- a) eligibility for charitable Casino Licences;
- b) the requirements related to conducting and managing a charitable casino Event at a HFN casino facility;
- c) the use of charitable casino Proceeds; and
- d) financial reporting, internal control standards and audit requirements for charitable casino Proceeds.

1.1.2 The policies contained in the HFNCCPH comply with the requirements of the *Criminal Code*, the *Gaming and Liquor Act* and the Gaming and Liquor Regulation.

1.1.3 The policies contained in the HFNCCPH do not apply to bingo, raffle and pull ticket licensing. For information about bingo, raffle and pull-ticket licensing refer to Bingo Terms & Conditions and Operating Guidelines, Raffle Terms & Conditions and Pull-Ticket Terms and Conditions. Copies of terms and conditions for all licensing streams are available at any of the contact locations listed in Subsection 1.5 of the HFNCCPH or on the AGLC website at www.aglc.gov.ab.ca.

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1.2 DEFINITIONS

1.2.1 In this handbook,

- a) “Advisor” means all independent advisors (cash cage advisor or count room advisor) or a person employed by the Licensed Charity to perform the duties of an advisor.
- b) “AGLC” means the Alberta Gaming and Liquor Commission.
- c) “Applicant” means an applicant as defined in Section 1(5) of the Gaming and Liquor Regulation.
- d) “Applicant’s Associates” means an applicant’s associates as defined in Section 1(7) of the Gaming and Liquor Regulation.
- e) “Board” means the Board of the AGLC.
- f) “Casino Facility Licensee” means the HFN holding a casino facility licence which authorizes the operation of a facility in which a casino Event may be conducted.
- g) “Casino Licence” means a licence issued by the AGLC to the HFN charity authorizing the charity to conduct and manage casino Events.
- h) “Casino Terms & Conditions and Operating Guidelines (CTCOG)” mean the AGLC’s set of policy requirements and operating guidelines which apply to casino Events held in a licensed casino facility.
- i) “Charitable Community Benefit” means a benefit delivered to the HFN community in one of the areas recognized as charitable by the AGLC [see Subsection 1.2.1j)].

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- j) “Charitable or Religious Purpose” means a purpose that is recognized as charitable by the AGLC and includes the following:
 - i) relief of poverty;
 - ii) advancement of education;
 - iii) advancement of religion; and
 - iv) other purposes beneficial to the community.
- k) “Charity Worker” means a Registered Gaming Worker who is a paid employee of a First Nation charity that is working in the capacity of a general manager, alternate general manager, banker, cashier, chip runner, count room supervisor, sorter, counter, recorder or amalgamator.
- l) “Discrepancy Report” means a report prepared by the Casino Facility Licensee, Licensed Charity, registered worker and/or Charity Worker regarding a breach of the CTCOG, security breach or any other illegal activity.
- m) “Due Diligence Investigation” means a background check as defined in Section 9 of the Gaming and Liquor Regulation.
- n) “Event” means all casino table games conducted on a daily basis during the hours specified on the Casino Licence.
- o) “Host First Nation (HFN)” means a First Nation on whose reserve land there is located a casino facility licensed by the AGLC.
- p) “Host First Nation Charitable Casino Policies Handbook (HFNCCPH)” means the AGLC’s set of policies which apply to licensed HFN charities conducting casino Events in a HFN casino facility.

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- q) "Inspector" means someone designated by the AGLC as an Inspector under the *Gaming and Liquor Act* or any Police Officer as defined in the *Police Act*.
- r) "Licensed Charity" means the First Nation charitable or religious organization holding a Casino Licence issued by the AGLC authorizing an Event within a HFN casino facility.
- s) "Minor" means a person under the age of 18 years.
- t) "Other Entity" means a group eligible to receive Proceeds under AGLC policies from the Licensed Charity.
- u) "Pit Boss" includes the floor supervisor or any other person employed in that capacity.
- v) "Pit Supervisor" includes pit manager or any other person employed in that capacity.
- w) "Proceeds" means the gross casino revenue less casino prizes and expenses, and the commission paid to Licensed Charities at whose licensed casino Events the AGLC conducts provincial lotteries. It also includes all interest, dividends or other income earned on casino Proceeds deposited in interest accounts or held, with AGLC approval, in deposit certificates or investments made by a trustee.
- x) "Registered Gaming Worker" means a person registered by the AGLC to perform the function(s) specified in their registration.
- y) "Sub-charity" means a group eligible to receive Proceeds under AGLC policies from the Licensed Charity.
- z) "Voluntary Exclusion" means when an individual voluntarily agrees to be excluded from all licensed casino facilities in the Province of Alberta. (Forms are to

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be made available at all licensed casino facilities). The “Voluntary Self-Exclusion Program” is designed for people who feel it is in their best interest not to participate in casino gambling. By participating in this program, an individual is voluntarily agreeing to be banned from all licensed casino facilities in Alberta.

1.3 LEGISLATION AND BOARD POLICIES

1.3.1 Once a Casino Licence has been issued, the casino activity must be conducted in compliance with:

- a) the *Criminal Code* (Canada);
- b) the *Gaming and Liquor Act* (Alberta);
- c) the Gaming and Liquor Regulation (Alberta);
- d) Board policies; and
- e) the terms and conditions of licence.

1.3.2 The AGLC is the province’s gaming authority, responsible for administering and regulating the gaming industry in Alberta, including the licensing and regulation of charitable casino gaming activities. The AGLC is established under the *Gaming and Liquor Act*.

1.3.3 Charitable casino gaming refers to Events conducted by the Licensed Charity.

1.3.4 Under the above noted federal and provincial legislation the AGLC may only issue gaming licences to charitable and religious organizations to conduct gaming activities if the Proceeds derived from these activities are used for charitable or religious objects or purposes.

1.3.5 The AGLC must ensure that its policies and the use of Proceeds by Licensed Charities comply with federal and

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provincial legislation. The policies established by the Board for eligibility for charitable casino licensing and the use of Proceeds are contained in this handbook.

- 1.3.6 Casino facilities and casino Events must be operated in accordance with the *Gaming and Liquor Act*, the Gaming and Liquor Regulation and Board policies established under the legislation including these terms and conditions.
- 1.3.7 Casino Facility Licensees, Registered Gaming Workers and Licensed Charities must comply with the legislation and Board policies.
- 1.3.8 Registered gaming suppliers and Registered Gaming Worker suppliers, while providing gaming supplies or gaming workers (as authorized in their registration), must ensure that they and the supplies or gaming workers they provide comply with the *Gaming and Liquor Act*, the Gaming and Liquor Regulation and Board policies.
- 1.3.9 Facility licensees, Licensed Charities, Registered Gaming Workers and Charity Workers must comply with all federal and provincial laws.
- 1.3.10 Non-compliance with the legislation or Board policies contained in this handbook may result in disciplinary action by the Board pursuant to Part 4 of the *Gaming and Liquor Act*.
- 1.3.11 The policies of the Board reflect the guiding principles for gaming adopted by the province:
- a) The integrity of gaming will be ensured.
 - b) Gaming policies will reflect a commitment to social responsibility.
 - c) The financial return to eligible charities from charitable gaming is to be maximized for the benefit of charitable and religious groups, the programs or activities they

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deliver and the communities in which those programs or activities are undertaken.

- d) Gaming policies will be supported by sound research and consultation with the public and stakeholders.
- e) The collection and use of gaming revenue will be open and accountable.
- f) Gaming activities will meet standards of quality to protect the integrity of gaming activities, provide gaming entertainment value to consumers and help to keep gaming dollars in the province.
- g) The guiding principles for gaming will be subject to review, to ensure they reflect Albertans' wishes.

1.4 ALBERTA GAMING AND LIQUOR COMMISSION (AGLC)

- 1.4.1 The AGLC is the province's gaming authority, responsible for conducting and managing provincial lotteries (as defined in Section 1(1)(x) of the *Gaming and Liquor Act*) and for licensing and regulating charitable gaming activities including HFN casinos.
- 1.4.2 The AGLC issues Casino Licences to charitable and religious groups to conduct casino Events.
- 1.4.3 Facility licences are issued by the AGLC and the facility licensees must operate under the charitable gaming model of the province. A casino Event may only occur under a Casino Licence issued by the AGLC to an eligible charitable or religious group.
- 1.4.4 The administration and monitoring of licensed casino facilities and casino Events is the responsibility of the AGLC.
- 1.4.5 Five (5) copies of the HFNCCPH and a copy of the *Gaming and Liquor Act* and Gaming and Liquor Regulation are provided to each Licensed Charity.

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- 1.4.6 The Licensed Charity is responsible for ensuring the HFNCCPH is available to both its members and its Registered Gaming Workers.
- 1.4.7 The Licensed Charity is responsible to keep the HFNCCPH updated when amendments are received. A page titled "Record of Amendments" is located at the front of the handbook to keep track of updates issued and date inserted in the handbook.
- 1.4.8 The Licensed Charity and its Charity Workers:
- a) are responsible for knowing the legislation and the policies referred to or contained in the HFNCCPH;
 - b) must ensure that all records, reports and financial control forms as required by the AGLC or its representatives are complete and accurate; and
 - c) must ensure that all communications (written or oral) with the AGLC or its representatives are accurate.
- 1.4.9 Additional or replacement copies of the HFNCCPH may be purchased from the AGLC for a fee of \$25.00 per copy or may be accessed at no charge on the AGLC's web site at www.aglc.gov.ab.ca.
- 1.4.10 Additional or replacement copies of the legislation may be obtained from the Queen's Printer Publication Services in Edmonton at (780) 427-4952 and in Calgary at (403) 297-6251 or may be accessed at no charge on the AGLC's web site at www.aglc.gov.ab.ca.

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1.5 CONTACTING THE AGLC

- 1.5.1 Written communication may be addressed to any of the following:

Alberta Gaming and Liquor Commission
50 Corriveau Avenue
St. Albert, Alberta
T8N 3T5
Fax Number: (780) 447-8912

Alberta Gaming and Liquor Commission
110 Deerfoot Atrium
6715 - 8 Street NE
Calgary, Alberta
T2E 7H7
Fax Number: (403) 292-7302

Alberta Gaming and Liquor Commission
3-7965 - 49 Avenue
Red Deer, Alberta
T4P 2V5
Fax Number: (403) 314-2660

Alberta Gaming and Liquor Commission
10020 – 124 Avenue
Grande Prairie, Alberta
T8V 5L7
Fax Number: (780) 832-3006

Alberta Gaming and Liquor Commission
3103 – 12 Avenue North
Lethbridge, Alberta
T1H 5P7
Fax Number: (403) 331-6506

- 1.5.2 The following is a list of AGLC office telephone numbers. Telephones will be answered by machine when staff are not available or calls are outside normal office hours. Normal

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office hours are 8:15 a.m. to 4:00 p.m. Monday to Friday, excluding holidays.

| | |
|-----------------------------|----------------|
| St. Albert (Head Office): | (780) 447-8600 |
| Calgary: | (403) 292-7300 |
| Red Deer: | (403) 314-2656 |
| Grande Prairie: | (780) 832-3000 |
| Lethbridge: | (403) 331-6500 |
| Gaming Irregularities Only: | 1-800-742-7818 |

1.5.3 The Internet address of the AGLC is www.aglc.gov.ab.ca.

1.6 TRAINING

1.6.1 Training is available to Applicants and Licensed Charities through the AGLC's Gaming Information for Charitable Groups (GAIN) program. The GAIN sessions include information on the following topics:

- a) the licensing application process;
- b) eligibility for casino gaming licensing;
- c) approved use of casino Proceeds;
- d) reporting requirements following a casino Event; and
- e) legislation, regulation and policy that govern the conduct of casino Events.

Further information about the GAIN program may be obtained on the AGLC web site at www.aglc.gov.ab.ca or by contacting the AGLC at 1-866-307-7499 (toll free).

1.6.2 The Licensed Charity is responsible for training Charity Workers.

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1.7 LICENSING AND REGISTRATION

- 1.7.1 A Casino Licence issued pursuant to Section 19(d) of the *Gaming and Liquor Regulation* authorizes a casino.
- 1.7.2 An Applicant for a casino Event licence must be a charitable or religious organization and must satisfy the Board that the Proceeds from the casino will be used for a charitable or religious object or purpose.
- 1.7.3 Charity Workers designated in Subsection 3.1.1 may be employed by, or paid by, the Licensed Charity.
- 1.7.4 The Board of Directors and key employees of the Licensed Charity shall be subject to a Due Diligence Investigation and must be approved by the AGLC.

1.8 RESPONSIBLE GAMING TRAINING

- 1.8.1 All Casino Facility Licensees' Registered Gaming Workers and Charity Workers must participate in the Alberta Alcohol & Drug Abuse Commission's (AADAC) Phase 1, responsible gaming awareness training sessions within six (6) months of the hiring date.
- 1.8.2 All Casino Facility Licensees' Registered Gaming Workers and Charity Workers must participate every two years in an updated responsible gaming awareness training session.
- 1.8.3 Casino Facility Licensees are responsible for providing the Phase 1, awareness training and the updated responsible gaming awareness training to all Registered Gaming Workers within the specified time periods.
- 1.8.4 Licensed Charities are responsible for providing the Phase 1, awareness training and the updated responsible gaming awareness training to all Charity Workers within the specified time periods.

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- 1.8.5 Licensed Charities must submit the names of all staff which have received either Phase 1 or Phase 2 of AADAC's responsible gaming awareness training to the AGLC's Social Responsibility Division within one week of receiving training.

1.9 VOLUNTARY SELF-EXCLUSION PROGRAM

- 1.9.1 Information regarding the Voluntary Self-Exclusion (VSE) Program may be found in Subsection 1.8 of the CTCOG.
- 1.9.2 If a Charity Worker identifies a patron enrolled in the VSE program within the casino facility, the worker must notify casino security immediately.

1.10 ABANDONED OR UNATTENDED CHILDREN

- 1.10.1 Information regarding abandoned or unattended children on casino facility property may be found in Subsection 1.9 of the CTCOG.
- 1.10.2 If a Charity Worker becomes aware of children left abandoned or unattended on casino facility property, the worker must notify casino security immediately.

1.11 MINORS

- 1.11.1 Minors (under 18 years of age) are not permitted within a casino facility, or other premises where a casino has been authorized, and is being conducted.
- 1.11.2 A Licensed Charity must not use Minors as Charity Workers for a casino.
- 1.11.3 If a Charity Worker identifies any person who appears to be less than 25 years of age within the casino facility, the worker must notify casino security immediately.

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1.12 EXTENDING CREDIT

1.12.1 Cashing personal cheques or extending credit in any form by the casino operator, office staff, Registered Gaming Workers, Charity Workers or any other casino or facility staff is prohibited.

Exception: Cash Call cheques as per Subsection 1.22 of the CTCOG may be accepted.

1.12.2 Reimbursement of Cash Call cheques shall be as follows:

- a) On a nightly basis the Casino Facility Licensee is required to write a single cheque (on casino facility account) directly to the Licensed Charity for the total amount of all Cash Call cheques.
- b) Should the float be significantly depleted, the Casino Facility Licensee shall be responsible for replenishing the float:
 - i) the Casino Facility Licensee may provide more cash; or
 - ii) purchase back the Cash Call cheques for cash.

1.13 CASINO ACCESS

1.13.1 Every Police Officer as defined in the *Police Act* is an Inspector for the purposes of the *Gaming and Liquor Act*.

1.13.2 Casino Facility Licensees, Licensed Charities, Registered Gaming Workers and Charity Workers are required to cooperate fully with AGLC Inspectors and Police Officers attending at a casino. A licensee must, on the request of an Inspector, the AGLC or an employee of the AGLC:

- a) assist the Inspector in carrying out an inspection, and

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- b) provide the Inspector with records, documents, books of account and receipts and provide a place where they may be inspected, audited examined or copied.

1.13.3 To ensure compliance with the *Gaming and Liquor Act*, the Gaming and Liquor Regulation and Board policies, an AGLC Inspector:

- a) must be given full and unrestricted access to all areas of a casino facility;
- b) may take reasonable samples of gaming supplies;
- c) may inspect, audit, examine and make copies of any records, documents, books of account and receipts relating to a gaming activity, a provincial lottery, a gaming or facility licence, gaming supplies or may temporarily remove any of them for those purposes;
- d) may interview the licensee or agents of the licensee with regard to any of the records, documents, books of account and receipts;
- e) may interview and request identification from any person who appears to be a Minor who is found in the licensed facility;
- f) may interview and request identification from any person who appears to be a Minor who is found outside of the licensed facility if the Inspector has reasonable grounds to believe that the person is contravening or has contravened the *Gaming and Liquor Act*, and
- g) may seize identification from any person interviewed if the Inspector has reasonable grounds to believe that the identification is false or has been altered.

1.13.4 A field technician, employed by or working on behalf of the AGLC in a casino facility installing, servicing or removing electronic gaming or gaming related equipment, has been

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designated by the AGLC as an Inspector pursuant to Section 98(1) of the *Gaming and Liquor Act*.

- 1.13.5 An auditor or person employed or working on behalf of the AGLC in a casino facility has been designated by the AGLC as an Inspector pursuant to Section 98(1) of the *Gaming and Liquor Act*.

1.14 HOURS OF OPERATION

- 1.14.1 Casino table games are allowed to operate a maximum of 14 consecutive hours, commencing no earlier than 10:00 a.m., and ending no later than 2:00 a.m.
- 1.14.2 Casino slot machines are allowed to operate a maximum of 17 consecutive hours commencing at 10:00 a.m., and ending no later than 3:00 a.m.
- 1.14.3 Casino poker rooms may operate 24 hours a day provided the conditions in Subsection 10.3.2 c) of the CTCOG are met.
- 1.14.4 Casinos are allowed to operate seven (7) days a week.
- 1.14.5 All casinos must be closed on Christmas Day.

1.15 DRESS

- 1.15.1 All Charity Workers must be in a uniform as approved by the Casino Facility Licensee or Licensed Charity. These uniforms will be worn when performing duties in a gaming pit or for cash cage/count room duties.
- 1.15.2 Each Casino Facility Licensee and Licensed Charity shall develop and enforce their own dress code for Registered Gaming Workers and Charity Workers to allow for easy recognition by patrons of the casino and to reduce the

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possibility of criminal activity taking place in the gaming pit or cash cage/count room.

- 1.15.3 Patrons are not permitted to wear costumes in the casino which conceal their identity (e.g. face or eye masks).

1.16 ADVERTISING

- 1.16.1 Information regarding casino facility advertising may be found in Subsection 1.15 of the CTCOG.

- 1.16.2 The Casino Facility Licensee is responsible for all costs of advertising. None of the advertising expenses may be paid either directly or indirectly by the Licensed Charities.

1.17 PROMOTIONS

- 1.17.1 Information regarding casino facility promotions may be found in Subsection 1.16 of the CTCOG.

- 1.17.2 The Casino Facility Licensee is responsible for all costs associated with a promotion. Any promotional activity that results in the Licensed Charity's revenue being reduced is prohibited.

1.18 TOURNAMENTS

- 1.18.1 Tournaments may only be held during a licensed casino Event (see Subsection 1.14).

- 1.18.2 A tournament may not adversely affect normal revenues for the Licensed Charity.

- 1.18.3 Casino Facility Licensees must disburse the revenue generated from entry fees, re-buys and add-ons with the Licensed Charity as follows:

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- a) in tournaments where entry fees are \$150.00 and less, 10% of the revenue generated must be allocated as compensation to the Licensed Charity;
- b) in tournaments where entry fees are greater than \$150.00, 2.5% of the revenue generated must be allocated as compensation to the Licensed Charity; and
- c) the remaining revenue generated must be allocated to the Casino Facility Licensee in order to pay all prize amounts.

1.18.4 Prior to the casino Event starting, the general manager must communicate the date, time and tournament fee schedule to the cash cage Advisor and/or count room Advisor by a memorandum posted in the cash cage and count room.

1.18.5 The count room Advisor must record tournament fees on the Master Revenue Report separately from the rake. The fee is to be clearly identified as "Tournament Fees."

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2.1 HOST FIRST NATION ELIGIBILITY

2.1.1 Host First Nation (HFN) groups applying for a charitable Casino Licence must:

- a) be representative, and act for the benefit, of the HFN community;
- b) have a Board of Directors elected by HFN members at large or appointed by Chief and Council, who establish, maintain control of and deliver the group's programs or objectives;
- c) be a charitable or religious organization and have a not-for-profit objective;
- d) have Charitable or Religious Purposes or objects that benefit the HFN community, not member's self-interest;
- e) be established or incorporated in a manner acceptable to the AGLC pursuant to one of the following:
 - i) Band Council Resolution (BCR);
 - ii) *Societies Act* (Alberta);
 - iii) Part 9 of the *Companies Act*;
 - iv) Part II of the *Canada Corporations Act*;
 - v) *Religious Societies Land Act*;
 - vi) a charter from a recognized international governing body (e.g., service club charter); and
 - vii) other Alberta Statutes, approved by the AGLC.
- f) have by-laws that upon dissolution of the Applicant group, require any assets remaining after paying debts and liabilities to be:
 - i) disbursed to eligible charitable or religious groups or purposes; or
 - ii) transferred in trust to the Chief and Council until such time as the assets can be transferred from the Chief and Council to a charitable or religious group or purpose approved by the AGLC.

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2.1.2 To have its eligibility for casino gaming licensing determined by the AGLC, the HFN Applicant group must submit an application in the prescribed form, signed by a minimum of two (2) authorized members of the group, and attach the following information:

- a) for groups established by BCR, a copy of the BCR and by-laws or Articles of Association authorized by Chief and Council or approved by the membership of the group;
- b) for groups incorporated under the *Societies Act*, Part 9 of the *Companies Act*, the *Religious Societies Land Act* and other statutes, copies of the Objects or Memorandum of Association, registered by-laws and Articles of Association;
- c) for groups incorporated under Part II of the *Canada Corporations Act*, Letters Patent;
- d) current executive list, including position titles, addresses and telephone numbers (business, residence and fax) and a description of how the group's board and executive were determined;
- e) BCR authorizing the request to make an application for a Casino Licence; and
- f) a written declaration or statement of the Charitable Community Benefit provided by the programs or services the group delivers either directly or indirectly. The declaration must identify:
 - i) the types of programs or services delivered or supported by the group;
 - ii) an explanation as to why the programs or services are important to the HFN community;
 - iii) the number of persons participating in the programs or receiving services and the fee structure charged;

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- iv) the number of persons who may potentially benefit from the programs or services offered;
- v) the date(s) and approximate time(s) of program or service delivery (if requested by the AGLC); and
- vi) the premises from which the program or service delivery is made (if requested by the AGLC).

2.1.3 For a HFN group incorporated under a statute, the group must ensure it is listed as “active” with Corporate Registry.

2.1.4 The HFN group’s registered Objects as stated in a Statement of Objects, in its registered by-laws or in its Memorandum of Association, must:

- a) be expressed in precise terms;
- b) be charitable in law;
- c) be not for profit; and
- d) describe a HFN community benefit as listed in Subsection 2.1.2f).

2.1.5 The group’s proposed use of Proceeds must be in accordance with the policies in this handbook or as approved by the AGLC.

2.1.6 Groups engaged in any commercial activity which generates income for the personal gain of the group’s membership or others are ineligible for licensing, unless otherwise approved by the AGLC.

2.1.7 Groups that charge fees for their programs or services for the purpose of generating a profit rather than on a cost-recovery basis are ineligible for licensing, unless otherwise approved by the AGLC.

2.1.8 Groups whose application for licensing is under review by the AGLC or licensed charities already licensed by the AGLC must immediately advise the AGLC in writing of any changes to:

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- a) their organizational structure as defined in Subsection 2.1.1;
- b) their objectives or purpose; and
- c) the type of programs or services they deliver or support including changes to:
 - i) the intended recipients, participants or beneficiaries of its programs or services;
 - ii) for groups who operate a public facility, changes to the access policy or procedures to the facility;
 - iii) the date and time of program and/or service delivery (if requested by the AGLC); and
 - iv) the premises from which the program and/or service delivery is made (if requested by the AGLC).

2.1.9 A licensed HFN charity is not eligible to apply for a Casino Licence off its reserve.

2.1.10 If an application for a Casino Licence is refused by the AGLC, the Applicant may request a Hearing before the Board pursuant to Section 94(1) of the *Gaming and Liquor Act*.

2.2 SUB-CHARITY/OTHER ENTITY ELIGIBILITY

2.2.1 To be eligible to receive Proceeds from a Licensed Charity, a Sub-charity must be in compliance to Subsection 2.1.1, unless otherwise approved by the AGLC.

2.2.2 Entities that do not comply to Subsection 2.1.1 may be eligible to receive Proceeds from a Licensed Charity if:

- a) the entities are approved by the AGLC beforehand (the written declaration provided to the Licensed Charity, as specified in Subsection 2.2.4, may be reviewed by the AGLC when making its determination); and
- b) the entity uses the Proceeds for Charitable or Religious Purposes.

SECTION: 2. ELIGIBILITY

2.2.3 If a Sub-charity/Other Entity dissolves, all of its remaining Proceeds and any assets acquired with Proceeds must be returned to the Licensed Charity.

2.2.4 The Sub-charity/Other Entity must provide to the Licensed Charity a written declaration or statement of the charitable HFN community benefit provided by the programs or services the Sub-charity/Other Entity delivers. The declaration must identify:

- a) the types of programs or services delivered;
- b) an explanation as to why the programs or services are important to the HFN community;
- c) the number of persons participating in the programs or receiving services and the fee structure charged;
- d) the number of persons who may potentially benefit from the programs or services offered;
- e) the date(s) and approximate time(s) of program or service delivery; and
- f) the premises from which the program or service delivery is made.

2.2.5 The Sub-Charity's/Other Entities' proposed use of Proceeds must be in accordance with policies in this handbook or as approved by the AGLC.

2.2.6 Sub-charities/Other Entities engaged in any commercial activity which generates income for the personal gain of the Sub-charities'/Other Entities' membership or others are ineligible to receive Proceeds, unless otherwise approved by the AGLC.

2.2.7 Sub-charities/Other Entities that charge fees for their programs or services for the purpose of generating a profit rather than on a cost-recovery basis are ineligible to receive Proceeds, unless otherwise approved by the AGLC.

SECTION: 2. ELIGIBILITY

2.2.8 Sub-charities/Other Entities receiving Proceeds from the Licensed Charity must immediately advise the Licensed Charity in writing of any changes to:

- a) the Sub-charity's/Other Entity's objectives or purpose;
- b) the type of programs or services delivered by the Sub-charity/Other Entity including changes to:
 - i) the intended recipients, participants or beneficiaries of its programs or services;
 - ii) the date and time of program and/or service delivery;
 - iii) the premises from which the program and/or service delivery is made; and
 - iv) for Sub-charities/Other Entities who operate a public facility, changes to the access policy or procedures to the facility.

SECTION: 3. CHARITY WORKERS

3.1 ELIGIBILITY REQUIREMENTS

3.1.1 Eligibility requirements for Charity Workers are as follows:

- a) Charity Workers must be registered with the AGLC. Applications for registration as a Charity Worker may be obtained from the AGLC.
- b) Only employees of a First Nation Charity must work in the positions of general manager, banker, cashier, count room supervisor or Advisor.
- c) Charity Workers cannot perform any of the following functions at the same First Nation casino facility in which they are employed:
 - i) cash cage Advisor;
 - ii) count room Advisor;
 - iii) games manager;
 - iv) Pit Supervisor;
 - v) Pit Boss;
 - vi) dealer;
 - vii) director/manager of security;
 - viii) security guard;
 - ix) monitor room personnel;
 - x) slot manager; and
 - xi) slot operator (slot attendant or cashier).
- d) All Charity Workers must be 18 years of age or older.
- e) All Charity Workers must be a Canadian citizen or a landed immigrant, or a citizen of a foreign country who has received a work visa from federal authorities to work as a casino worker. The appropriate documents from federal authorities must be provided as part of the registration process.

SECTION: 3. CHARITY WORKERS

- f) A person may not be eligible to work as a Charity Worker if the person:
- i) has, within the five years prior to the submission of the application, been charged with or convicted of:
 - an offence under the *Criminal Code* (Canada), the *Excise Act* (Canada), the *Food and Drugs Act* (Canada) or the *Controlled Drugs and Substances Act* (Canada), or
 - an offence under a foreign Act or regulation that, in the Board's opinion, is substantially similar to an offence referred to in subclause i);
 - ii) has, at any time, been charged with or convicted of:
 - an offence under the *Criminal Code* (Canada), the *Excise Act* (Canada), the *Food and Drugs Act* (Canada) or the *Controlled Drugs and Substances Act* (Canada); or
 - an offence under a foreign Act or regulation that, in the Board's opinion, is substantially similar to an offence referred to in subclause ii),

if in the Board's opinion the offence is sufficiently serious that it may detract from the integrity with which gaming activities or provincial lotteries are to be conducted in Alberta or may be detrimental to the orderly or lawful conduct of activities authorized by a liquor licence or a registration relating to liquor, or
 - iii) has, within the five years prior to the submission of the application, been serving a term of imprisonment of three years or more.
 - iv) has within the five years prior to the submission of the application contravened:
 - the *Gaming and Liquor Act* or Gaming and Liquor Regulation;

SECTION: 3. CHARITY WORKERS

- a predecessor of the *Gaming and Liquor Act* or Gaming and Liquor Regulation; or
- a condition imposed on a licence or registration issued or made under the *Gaming and Liquor Act* or a predecessor of the Act.

g) The Board may refuse to register an Applicant if the Board is satisfied that the Applicant, any of the Applicant's associates or any other person with connections to the Applicant:

- i) is a person who has not acted or may not act in accordance with the law, with honesty and integrity or in the public interest, having regard to the past conduct of the person;
- ii) would be a detriment to the integrity or lawful conduct of gaming activities or provincial lotteries;
- iii) is a person whose background, reputation and associations may result in adverse publicity for the gaming industry in Alberta; or
- iv) would be a detriment to the lawful manufacture, import, purchase, sale, provision, transport, possession, storage, use or consumption of liquor.

h) Notwithstanding Subsection 3.1.1g) above, the Board may refuse to register an Applicant.

3.1.2 A Charity Worker must notify the AGLC and the Licensed Charity immediately when charged with or convicted with an offence under:

- a) the *Criminal Code* (Canada);
- b) the *Excise Act* (Canada)
- c) the *Food and Drugs Act* (Canada);
- d) the *Controlled Drugs and Substances Act* (Canada);

SECTION: 3. CHARITY WORKERS

- e) a foreign Act or Regulation that is substantially similar to an offence referred to in a), b), c), or d) above;
- f) the *Gaming and Liquor Act* (Alberta); or
- g) the Gaming and Liquor Regulation (Alberta).

- 3.1.3 If a Charity Worker is charged or convicted, as described in Subsection 3.1.2, the Board may take disciplinary action including, but not limited to, suspension or cancellation of the registration.
- 3.1.4 If a Charity Worker has misled the Board, failed to provide information or provided inaccurate information, the Board may take disciplinary action including, but not limited to, suspension or cancellation of the registration.
- 3.1.5 Charity Workers may only work in the position(s) for which they are registered and may only be paid for the work performed in these positions.
- 3.1.6 Failure to comply with the conditions of registration and any of the provisions of the terms and conditions may result in disciplinary action by the Board pursuant to Part 4 of the *Gaming and Liquor Act*.
- 3.1.7 Applications for registration as a Charity Worker (Form LIC/GAM 5422) can be obtained from the AGLC by calling any of the AGLC offices as listed in Subsection 1.5.2 during regular business hours. A copy of the application may also be accessed on the AGLC web site at www.aglc.gov.ab.ca.
- 3.1.8 The registration application will only be processed if it is complete in all the information required.
- 3.1.9 Any changes to personal information (for example, address or surname) provided to the AGLC must be reported immediately in writing, by fax to (780) 447-8911, or by telephoning the AGLC registration clerk at (780) 447-8835.

SECTION: 3. CHARITY WORKERS

3.1.10 Registrations expire every two (2) years. Persons re-applying for registration are not required to provide a birth certificate. If approved, the original registration number will continue to be used.

3.2 WAGES AND POSITIONS

3.2.1 Proceeds may be used to pay for Charity Worker wages and associated benefits (including the cost of food and non-alcoholic refreshments while on duty).

3.2.2 Charity Worker wages are subject to AGLC approval.

3.2.3 A Licensed Charity must employ Charity Workers to fill the following positions:

- a) general manager;
- b) alternate general manager;
- c) banker;
- d) cashier;
- e) chip runner;
- f) count room supervisor; and
- g) count room staff (sorter, counter, recorder and amalgamator).

3.2.4 Any additional Charity Worker positions not listed in Subsection 3.2.3 must be approved by the AGLC.

3.2.5 The maximum number of Charity Workers working an Event at any one time, unless otherwise approved by the AGLC, will be:

SECTION: 3. CHARITY WORKERS

- a) general manager: 1;
- b) alternate general manager: 1;
- c) banker: 1;
- d) count room supervisor: 1
- e) cashier: 4;
- f) chip runner: 4; and
- g) count room staff: 5.

3.3 CONDUCT

- 3.3.1 A Charity Worker must comply with the conditions of registration and the provisions of the HFNCCPH and the CTCOG. Failure to do so may result in disciplinary action in accordance with Section 91 or 91.1 of the *Gaming and Liquor Act*.
- 3.3.2 Charity Workers must maintain the integrity of gaming and ensure that only lawful gaming activities are conducted in a casino facility.
- 3.3.3 Charity Workers must ensure their registration is current with the AGLC.
- 3.3.4 Charity Workers must not be under the influence of liquor or drugs or consume liquor, or use an illicit substance while on duty.
- 3.3.5 Charity Workers are prohibited from playing casino games or gaming terminals (including slot machines and VLTs) in the facility where their employer holds its casino licence.

SECTION: 3. CHARITY WORKERS

- 3.3.6 Personal possession of chips by Charity Workers is prohibited and must be reported immediately to the AGLC by the general manager.
- 3.3.7 Charity Workers are prohibited from cashing cheques or extending credit.
- 3.3.8 A name card must be worn by all Advisors and Charity Workers while on duty and must be visible at all times:
- a) Advisors and Charity Workers must wear a laminated colour photo identification tag showing first or common name, position, registration number, registration expiry month and also an AGLC registration card for CasinoTrack;
 - b) Two (2) AGLC registration cards shall be issued at the time of registration for CasinoTrack. These will be kept secured by the individual and must not be transferable. All Advisors and Charity Workers must wear the registration card while on duty. In case of loss of a card a \$25.00 replacement fee will be charged. If a Registered Gaming Worker does not have a valid registration card, they will not be allowed into the system and therefore cannot be permitted to work.
- 3.3.9 Only Charity Workers, scheduled to a specific task and on duty are allowed in gaming areas.
- 3.3.10 All Charity Workers must report to the general manager before starting their shift.
- 3.3.11 Charity Workers may work only in the position for which they are currently registered.
- 3.3.12 No Charity Workers shall work more than one position during the Event except:

SECTION: 3. CHARITY WORKERS

- a) the general manager may assign a count room worker to witness table closing chip counts. This must not interfere with count room duties; and
- b) in casinos with under 300 slot machines, those individuals assuming the positions of banker, cashier(s) and chip runner may, once their cash cage duties have been concluded, also work in the various count room positions. The one exception being the banker, who shall not be allowed to assume the position of count room supervisor.

3.3.13 The general manager and banker are deemed to be on continual duty during the Event. They may not participate in any activity that detracts from their casino duties.

3.4 GENERAL MANAGER AND ALTERNATE GENERAL MANAGER

3.4.1 The general manager is responsible for all aspects of conducting and managing the charitable Event.

3.4.2 In consultation with the games manager, the general manager must ensure the casino is conducted in accordance with the HFNCCPH and the CTCOG.

3.4.3 An alternate general manager must be on duty in the general manager's absence.

3.4.4 The general manager duties are as follows:

- a) Operational Functions:
 - i) enters the appropriate information from the licence into the CasinoTrack system;
 - ii) ensures all Charity Workers (excluding count room staff) are in the casino facility prior to casino opening;
 - iii) ensures the count room staff are present prior to scheduled start of shift;

SECTION: 3. CHARITY WORKERS

- iv) ensures the names of all Charity Workers are entered into the CasinoTrack system;
- v) ensures designated Charity Workers are in place and have signed in at the beginning of shift and signed out at end of shift with system access cards on the CasinoTrack system;
- vi) witnesses interim and final pull of drop boxes;
- vii) may perform duties of other Charity Workers on a temporary basis (no longer than one hour) as long as all procedures for the position are followed, e.g. assuming duties of other Charity Workers to allow them to take a break or eat a meal;
- viii) may fill a position that becomes vacant due to unforeseen circumstances (must be documented on a Discrepancy Report);
- ix) may assign another Charity Worker to fill a vacant position for the duration of the Event; (must be documented on a Discrepancy Report) and
- x) sign all Discrepancy Reports in addition to the Advisor or the games manager.

b) Financial Transactions:

- i) counts and verifies the opening cash bankroll and the opening chip inventory received from the Casino Facility Licensee or his designate for each Event;
- ii) witnesses transfer of cash from count room supervisor to banker;
- iii) ensures closing cage bankroll are in secure overnight storage;
- iv) ensures all financial transaction entries into the CasinoTrack system are completed as required;
- v) investigates fully any error, procedural irregularity or other breach of the CTCOG or the HFNCCPH and reports to the AGLC;
- vi) reports immediately to the AGLC any Charity Worker in personal possession of casino chips; and
- vii) returns remaining chips to the Casino Facility Licensee or designate and enters the information on the CasinoTrack system;

SECTION: 3. CHARITY WORKERS

- viii) returns and signs, after the close of the Event, to the Casino Facility Licensee or his designate, cash equal to the opening cash bankroll received the morning of each Event;
 - ix) after the conclusion of all related tasks, all cash including the opening bankroll and the Event's Proceeds is to be returned to the Casino Facility Licensee or designate. Verification of the return of this cash is to be obtained from the Casino Facility Licensee's designated individual.
- c) Security:
- i) ensures secure handling and storage of chips and cash at all times during the Event;
 - ii) enforces access provisions to restricted areas; and
 - iii) keeps the safe combination confidential, or maintains possession of safe keys (if applicable).

3.5 BANKER

- 3.5.1 The banker supervises the cash cage and is directly accountable to the general manager.
- 3.5.2 The banker is responsible for the cashiers and the chip runners.
- 3.5.3 Specific duties of the banker are as follows:
- a) documents all transactions as required and ensures security of all chips and cash in cash cage;
 - b) ensures cashiers retain personal control of chips and cash for which they are responsible while on duty;
 - c) receives and counts opening cash bankroll and chip inventory with the general manager;
 - d) records and maintains a running inventory of the cash bankroll and the chip inventory;

SECTION: 3. CHARITY WORKERS

- e) issues opening inventory of chips to games where required;
- f) documents transactions as required and maintains security and control of chips/coin inventory during shift;
- g) supplies games with chips/coin as requested on the CasinoTrack system;
- h) receives excess chips/coin from games as requested on the CasinoTrack system;
- i) issues opening cash fill and subsequent cash fills to cashiers;
- j) obtains cash transfers from the count room supervisor as required;
- k) receives inventory of chips/cash from cashiers;
- l) counts, amalgamates and records all chips and cash in cash cage at the end of the day;
- m) returns remaining chips to the facility operator at the end of the day and enters information on the CasinoTrack system; and
- n) at the end of Event, transfers cash to general manager for transfer to Casino Facility Licensee.

3.6 CASHIER

3.6.1 The cashier duties are as follows:

- a) receives and counts opening cash fill from the banker;
- b) maintains security of the cash and chips for which he or she is responsible while on duty in the cash cage;

SECTION: 3. CHARITY WORKERS

- c) redeems players' chips for cash;
- d) must not sell chips;
- e) ensures the general manager, banker or Advisor witnesses all player cash-outs over \$200;
- f) ensures trays are put in cash drawers and the drawers are locked when leaving cash cage;
- g) exchanges travellers' cheques and U.S. currency for Canadian currency; and
- h) at the end of a shift, accounts for and transfers all chips and cash for which he or she is responsible to the banker.

3.7 CHIP RUNNER

3.7.1 The chip runner duties are as follows:

- a) participates in games opening and closing with gaming table personnel;
- b) transfers fills from the banker to games and credits from games to banker;
- c) verifies the accuracy of these transactions;
- d) at final close of games, witnesses chip count and verifies on the CasinoTrack system; and
- e) may assist the general manager during pull of drop boxes.

SECTION: 3. CHARITY WORKERS

3.8 COUNT ROOM SUPERVISOR

- 3.8.1 The count room supervisor is directly accountable to the general manager for supervision of count room procedures and count room staff.
- 3.8.2 The count room supervisor must document all transactions as required and ensure security of all cash and chips in the count room.
- 3.8.3 Specific duties of the count room supervisor are as follows:
- a) ensures count room is secured;
 - b) records the number of bills, coins and chips (if any) counted by the amalgamator, on the CasinoTrack system;
 - c) verifies the information entered by the recorder;
 - d) supplies cash to banker as required;
 - e) ensures the rake boxes are counted first and chips are transferred to banker before continuing the count; and
 - f) generates Master Revenue Report and Count Room Drop Box Verification on the CasinoTrack system.

3.9 SORTER

- 3.9.1 The duties of the sorter are as follows:
- a) empties the contents of the drop box and shows open box to camera to ensure it is empty;
 - b) sorts cash or chips into denominations and places contents into money bin with a "Box ID Card" and passes bin to counter.
 - c) witnesses count by counter; and

SECTION: 3. CHARITY WORKERS

- d) at final close of games, may witness table chip count, if required.

3.10 COUNTER

3.10.1 The duties of the counter are as follows:

- a) counts the contents of the money bin using money counting machine;
- b) places contents of the drop box back into the money bin along with the "Box ID Card" and passes bin to the amalgamator; and
- c) assists sorting of chips and cash as needed.

3.11 RECORDER

3.11.1 The duties of the recorder are as follows:

- a) enters the table number from the "Box ID card" into the CasinoTrack system; and
- b) enters the number of bills, coins and chips (if any) counted by the counter into the CasinoTrack system.

3.12 AMALGAMATOR

3.12.1 The duties of the amalgamator are as follows:

- a) receives cash or chips from counter in money bin;
- b) verifies all bills are of the same denomination;

SECTION: 3. CHARITY WORKERS

- c) uses a counting machine to verify contents of the money bin and advises count room supervisor of the amount by denomination; and
- d) amalgamates all cash or chips in the count room by denomination into bundles of one hundred (100) after receiving confirmation from the count room supervisor that the totals from both counts match.

SECTION: 4. CASINO EVENT OPERATION

4.1 LICENSED CHARITY'S ROLES AND RESPONSIBILITIES

4.1.1 The Licensed Charity shall operate the casino according to:

- a) the *Gaming and Liquor Act*;
- b) the Gaming and Liquor Regulation;
- c) the licence which includes information pertaining to the location, number of games, dates and hours of operation;
- d) the operating requirements provided in the HFNCCPH and the CTCOG. Copies are to be available at the casino premises in the following areas:
 - each games pit;
 - cash cage;
 - count room;
 - Charity Worker lounge; and
 - staff lounge;
- e) any special conditions required by the Board;
- f) the House Rules of the casino facility which shall not conflict with the HFNCCPH and CTCOG; and
- g) all federal and provincial laws.

4.1.2 Licensed charities shall immediately report to the AGLC any irregularities, theft, fraud, cheating at play or violations of policy in the conduct of its licensed Event and in the use of Proceeds.

4.1.3 Where casino revenue or Proceeds are missing due to suspected theft or fraud, the Licensed Charity shall not initiate any civil action against, or enter into any repayment agreements or other agreements with, persons suspected of being responsible for the missing casino revenue or Proceeds.

SECTION: 4. CASINO EVENT OPERATION

4.2 CASINO FACILITY AND SERVICES AGREEMENT

4.2.1 A Casino Facility and Services Agreement between the Licensed Charity and the Casino Facility Licensee must abide by the following conditions:

- a) a Licensed Charity shall not solicit or accept any financial inducement from a Casino Facility Licensee to enter into a Casino Facility and Services Agreement;
- b) a Casino Facility Licensee shall not offer or give any financial inducement to a Licensed Charity to enter into a Casino Facility and Services Agreement;
- c) a Licensed Charity shall not enter into a Casino Facility and Services Agreement with a Casino Facility Licensee which guarantees a minimum net return to the Licensed Charity; and
- d) a Casino Facility Licensee shall not offer or enter into a Casino Facility and Services Agreement with a Licensed Charity which guarantees a minimum net return to the Licensed Charity.

4.2.2 Casino Facility Licensees must provide each Licensed Charity with a Casino Facility and Services Agreement which establishes fixed fees or charges, excluding GST, for the operation of the casino.

4.2.3 The Casino Facility and Services Agreement must include a provision that at the completion of the Event it will be determined if the total of the fixed fees and charges of the Casino Facility Licensee exceeds:

- a) for casinos with over 400 slot machines, 50% of the net table game Proceeds;
- b) for casinos with 300 to 400 slot machines, 65% of the net table game Proceeds; and

SECTION: 4. CASINO EVENT OPERATION

- c) for casinos with less than 300 slot machines, 75% of the net table game Proceeds.

If such fees and charges exceed the above net Proceeds, the Casino Facility Licensee will only be entitled to payment of an amount equivalent to 50%, 65% or 75% of the net table game Proceeds.

- 4.2.4 GST (if applicable) is paid only on the actual revenues received by the Casino Facility Licensee and is to be calculated at the end of each Event. The Licensed Charity will be responsible for paying a portion of this using the same formula as it used to calculate the charity's portion of the Proceeds (50% for those casinos with over 400 slot machines; 35% for those casinos with 300 to 400 slot machines; and 25% for those casinos with under 300 slot machines).
- 4.2.5 The Casino Facility Licensee may keep surpluses generated at Events to cover deficits which may occur at subsequent Events. Net accumulated surpluses that exist at the end of each licensed period must be paid by the Casino Facility Licensee to the Licensed Charity within three (3) days of the end of the licensed period.
- 4.2.6 The Casino Facility Licensee may request an adjustment to its fees, providing such requests have been submitted for the prior approval of the AGLC. Adjustment, once approved, would commence at the start of the month following the approval.
- 4.2.7 The Casino Facility Licensee shall be responsible for the applicable percentage of losses (net Proceeds after prizes are paid is negative), in casinos with over 400 slot machines 50%; in casinos with 300 to 400 slot machines 65%; and in casinos with less than 300 slot machines 75%.

SECTION: 4. CASINO EVENT OPERATION

4.3 ADVISOR CONTRACTS

- 4.3.1 The AGLC does not advocate Advisor contracts, which obligate licensed charities to utilize the services of a specific Advisor for their next Event where the duration of the contract exceeds one year. Where such contracts have been signed, licensed charities are advised to seek their own legal advice on the legality and enforceability of these contracts.

4.4 CASINO CLEARING ACCOUNT

- 4.4.1 A separate casino Event clearing bank account shall be set up to facilitate the management of Event Proceeds. The following procedures shall be followed when managing Event Proceeds:
- a) All Event Proceeds (plus cash overages/less cash shortages), as calculated in Casino Track, shall be deposited into the approved clearing bank account on an Event by Event basis.
 - b) The following disbursements shall be made by cheque from the clearing bank account on an Event by Event basis:
 - i) fixed fee payment to the Casino Facility Licensee as stipulated in Section 4.2.3;
 - ii) remaining balance of Proceeds to the Licensed Charity; and
 - iii) in the case of an Event loss, the Licensed Charity shall transfer from its casino account an amount equal to the Licensed Charity's portion of the Event loss (see Section 4.2.7) to the casino clearing account within five (5) banking days of the Event loss. A cheque shall then be written to the facility licensee to help offset the total loss.

SECTION: 4. CASINO EVENT OPERATION

4.5 CASINO EXPENSES

4.5.1 Licensed charities are responsible for paying the following expenses from their casino account at the conclusion of each Event:

- a) cash cage Advisor and count room Advisor fees; and
- b) any other expenses approved by the Board.

4.5.2 Licensed Charities that choose to contract the services of a cash cage Advisor and/or a count room Advisor on a per diem basis may pay the following maximum fees, per diem:

- a) Cash cage Advisor:
 - i) for casinos with over 400 slot machines: \$645 (plus GST, if applicable);
 - ii) all others: \$345 (plus GST, if applicable).
- b) Count room Advisor:
 - i) for casinos with over 400 slot machines: \$268 (plus GST, if applicable);
 - ii) all others: \$250 (plus GST, if applicable).

4.5.3 Licensed Charities are responsible for paying, from their casino account, licence fees to the AGLC on a quarterly basis. The licence fees, as listed in Schedule 1 of the Gaming and Liquor Regulation, are as follows:

\$15 x the number of gaming tables opened during an Event.

4.6 OPENING PROCEDURES

4.6.1 Initialize Event Forms:

- a) The general manager shall initialize the Event by:

SECTION: 4. CASINO EVENT OPERATION

- i) entering licence number displayed on the charity's licence;
- ii) selecting his/her name from the list of Charity Workers;
- iii) scanning an ID card for his/her usage;
- iv) entering the system access code that is printed on the Casino Licence; and
- v) entering the U.S. currency exchange rate to be used for the Event.

b) Charity Workers will sign in as Registered Gaming Workers and be assigned specific duties by the general manager.

c) The general manager shall enter the casino clearing account banking information (bank, branch, and account number) into the CasinoTrack system (if necessary).

d) The general manager, in consultation with the games manager, shall verify the game table mix. If the table mix has changed, the general manager shall make the required changes into the CasinoTrack system. The revised table mix will be printed and signed by the games manager, general manager, and cash cage Advisor. Changes can only be made at the start of an Event.

4.6.2 The Casino Facility Licensee gives cash float to the banker. The banker, witnessed by the general manager and the Advisor:

a) receives from the games manager or designate, the opening cash bankroll and counts; and

b) records details of opening cash bankroll on the CasinoTrack system.

4.6.3 The Casino Facility Licensee gives the chip float to the banker. The opening chip inventory shall be accepted and accounted for by the Licensed Charity, as follows:

SECTION: 4. CASINO EVENT OPERATION

- a) If the entire opening chip inventory is located in the cash cage, the banker witnessed by the general manager and the Advisor receives and counts opening chip inventory from the games manager or designate and records details on the CasinoTrack system;
- b) If part of the opening chip inventory is located in the cash cage, and the balance is locked in chip trays at the games or in the chip caddy:
 - i) the general manager or designated chip runner will:
 - witness the games manager unlock the chip tray and count chips;
 - for each chip tray, record totals of each chip denomination on the CasinoTrack system.
 - witness the games manager lock the tray lid onto tray;
 - where chip trays are not secured to games, locked chip trays shall be stored in a secure chip caddy, access to which is limited to the general manager;
 - the games manager shall place a red closer card into the chip tray indicating the tray has been verified and accepted by the licensed charity; and
 - the games manager's duties as described in this section may be assumed by the Pit Supervisor with a valid games manager registration.
 - ii) the banker, witnessed by the Advisor and general manager:
 - receives and counts opening chip inventory in Cash Cage; and
 - records these totals on the CasinoTrack system.

4.6.4 Opening Games:

- a) Where total opening chip inventory is received in the cash cage:

SECTION: 4. CASINO EVENT OPERATION

- i) the banker, witnessed by the Advisor:
 - prepares opening chip fills;
 - records total opening on the CasinoTrack system;
 - from Cash Cage, distributes opening chip fills using chip runners only to games staffed with dealers; and
 - remaining chip openers either stay with the banker until required at games or, if chips are in locked chip trays, may be transferred to a secure chip caddy by the banker and are kept in a pit until required at games. Access to caddy is limited to the general manager.
 - ii) the chip runner delivers chips to corresponding games; and
 - iii) at each game, Pit Boss or games manager, witnessed by chip runner and dealer, verifies chips on the CasinoTrack system and places the red closer card into the tray.
- b) Where the opening chip inventory is received at the cash cage and games:
- i) where a dealer is on duty at a game, the Pit Boss or the games manager, witnessed by the chip runner and dealer, unlocks the chip tray, verifies chips and removes red closer card from the tray.

4.6.5 Cash Transfer - Banker to Cashiers (Opening):

- a) The banker, witnessed by the Advisor:
 - i) prepares fill from the banker's cash bankroll;
 - ii) records details on the CasinoTrack system; and
 - iii) delivers cash to the cashier. In order to balance, all transactions that involve the banker must be recorded on CasinoTrack, including making change for cashiers.

SECTION: 4. CASINO EVENT OPERATION

- b) The cashier:
 - i) counts cash; and
 - ii) records details on the CasinoTrack system.

4.7 CASH/CHIP TRANSFERS

4.7.1 Chip Transfer - Cashier to Banker:

- a) The cashier:
 - i) counts chips;
 - ii) records details on the CasinoTrack system; and
 - iii) delivers chips to the banker.
- b) The banker, witnessed by the Advisor:
 - i) receives chips from the cashier;
 - ii) assisted by the Advisor and witnessed by the cashier, counts chips; and
 - iii) records details on the CasinoTrack system.

4.7.2 Chip/Cash Transfer - Banker to Banker:

- a) At shift change, outgoing banker, witnessed by the general manager and Advisor shall:
 - i) count chip and cash inventories; and
 - ii) record details on the CasinoTrack system.
- b) Incoming banker, witnessed by the general manager and Advisor shall:
 - i) verify chip and cash inventories; and
 - ii) record details on the CasinoTrack system.
- c) The general manager shall end the outgoing banker's shift on the CasinoTrack system. A non-zero account balance will either be a shortage or overage. The Banker's Daily Master Chip/Cash Control is printed and signed by the outgoing banker and the Advisor.

SECTION: 4. CASINO EVENT OPERATION

4.7.3 Chip Transfer - Banker to Games (Fill):

When a game requires chip/coin:

- a) The Pit Supervisor:
 - i) requests a chip runner to deliver chips to a games table on the CasinoTrack system; and
 - ii) summons a chip runner.
- b) The chip runner proceeds to cash cage.
- c) The banker:
 - i) makes up the fill request from details on the CasinoTrack system;
 - ii) records the amounts as “banker to chip runner” on CasinoTrack and transfers chip/coin to chip runner; and
 - iii) witnesses chip runner record details on the CasinoTrack system
- d) The chip runner, escorted by casino security:
 - i) receives chips from the banker;
 - ii) counts chips and records details on CasinoTrack;
 - iii) delivers chips/coin to designated game;
 - iv) gives chips to the Pit Boss; and
 - v) witnesses the dealer and the Pit Boss verify fill on the CasinoTrack system.
- e) The Pit Boss:
 - i) records details on the CasinoTrack system; and
 - ii) obtains dealer witness on the CasinoTrack system.
- f) The banker visually verifies transaction has been completed on the CasinoTrack system.

4.7.4 Chip Transfer - Games to Banker:

SECTION: 4. CASINO EVENT OPERATION

When a game has an excess of chips/coin (credits from the game may be made up in stacks of any amount):

- a) The Pit Supervisor:
 - i) summons chip runner;
 - ii) records details of credit on the CasinoTrack system; and
 - iii) obtains dealer witness on the CasinoTrack system.
- b) The chip runner:
 - i) at the game, witnessed by the Pit Boss, receives chips/coin from the dealer, records details on the CasinoTrack system; and
 - ii) delivers chips/coin to the banker.
- c) The banker:
 - i) receives chips/coin from the chip runner; and
 - ii) records details of credit on the CasinoTrack system.

4.7.5 Chip Transfer - Count Room Supervisor to Banker (Fill):

- a) The rake boxes are to be counted first and chips are transferred to the banker immediately.
- b) The count room supervisor, witnessed by the Advisor:
 - i) prepares the chips to be transferred;
 - ii) records details on the CasinoTrack system; and
 - iii) delivers chips. If the count room is not directly accessible to the cashier's cage, transfers chips with casino security guard present.
- c) The banker, witnessed by the general manager and the Advisor:
 - i) receives and counts chips; and
 - ii) records details of credit on the CasinoTrack system.

SECTION: 4. CASINO EVENT OPERATION

4.7.6 Cash Transfer - Count Room to Banker:

- a) The banker notifies the general manager and the count room supervisor that cash is required in cash cage and supplies details for an interim fill.
- b) The count room supervisor, witnessed by the Advisor:
 - i) prepares the cash to be transferred;
 - ii) records details on the CasinoTrack system; and
 - iii) delivers cash to the banker. If the count room is not directly accessible to the cashier's cage, transfers cash with casino security guard present.
- c) The banker, witnessed by the general manager and Advisor:
 - i) receives and counts cash; and
 - ii) records details on CasinoTrack.

4.8 CLOSING PROCEDURES

4.8.1 Closing Games:

- a) The general manager assigns work patterns to chip runners.
- b) The Pit Supervisor, witnessed by the dealer and chip runner (repeat procedure for all games):
 - i) inserts coin into drop box;
 - ii) counts chips;
 - iii) records details on the CasinoTrack; and
 - iv) places red closer card in chip tray and locks the lid on the tray.
- c) Chip Runner:
 - i) records details on the CasinoTrack system;

SECTION: 4. CASINO EVENT OPERATION

- ii) delivers chips and corresponding duplicate (opener) to the banker (not applicable if chip inventory is to remain at the games); and
 - iii) after all games are closed, signs Closing Game Inventory of Chips and delivers it to the banker.
- d) Where chip inventory is returned to the banker. The banker, witnessed by the general manager:
- i) verifies chips on CasinoTrack. Chip runners may assist if verification is performed outside cash cage; and
 - ii) when the verification procedure is finished, amalgamates all closing games chips, enters the information on the CasinoTrack system and verifies with the general manager and chip runner if applicable.
- e) Where games' chip inventory remains at games, after all games are closed, the chip runner the general manager and the games manager verify all trays and record details on CasinoTrack.
- f) If an error is detected, a game table adjustment transaction is recorded on CasinoTrack. If the adjustment is for \$100 or more a Discrepancy Report must be completed and forwarded to the AGLC.

OPTIONS:

1. The general manager may appoint a chip runner to form an additional team with another Casino Facility Licensee representative. Up to three teams may be formed. Gaming workers shall not verify games in which they participated in the closing of.
2. If the closing table inventory is used as opening table inventory for the next casino, the Casino Facility Licensee keeps a photocopy of all Opener Cards and Closing Game Inventory of Chips for verification.

SECTION: 4. CASINO EVENT OPERATION

The general manager receives all completed, reports from the games manager.

4.8.2 Chip/Cash Transfer - Cashier to Banker (Credit). As per Section 4.7.1.

4.8.3 Closing Cage Bankroll:

- a) The banker or the count room supervisor, witnessed by the general manager and the Advisor:
 - i) amalgamates and counts all cash in the cash cage;
 - ii) records details on the CasinoTrack system;
 - iii) has the games manager verify the next day's float on the CasinoTrack system;
 - iv) prints a bank deposit slip for final closing cage bankroll, places both slip and cash into deposit bag and locks or seals;
 - v) records details of deposit and has the games manager verify the next days float on CasinoTrack. Any balance remaining is an overage or a shortage and this amount shall be recorded on the CasinoTrack system; and
 - vi) transfers deposit bag to the general manager for secure storage pending transfer to the bank.

4.8.4 Chip Transfer - Banker to Casino Facility Licensee:

- a) Where all game chip inventories are returned to the banker, the banker, witnessed by the Advisor and the general manager:
 - i) amalgamates and counts all chips;
 - ii) records details on the CasinoTrack system. Any balance remaining is an overage or shortage and is recorded on the CasinoTrack system; and
 - iii) delivers to the facility designate all chips for return to Casino Facility Licensee including keys to chip caddy.

SECTION: 4. CASINO EVENT OPERATION

- b) Where games' chip inventory remains in the games area; the banker, witnessed by the Advisor and the general manager:
 - i) amalgamates and counts all chips in cash cage;
 - ii) records details on the CasinoTrack system. Any balance is either an overage or shortage and is recorded on the CasinoTrack system;
 - iii) the banker delivers to the general manager all chips in the cash cage for return to the Casino Facility Licensee; and
 - iv) chips at games shall not be disturbed until the general manager has been assured by the banker and the Advisor that the closing chip inventory is in order and ready for transfer to the Casino Facility Licensee including keys to the chip caddy.

4.8.5 Closing Accounting Records:

The general manager:

- a) receives and retains all completed and voided reports from the banker; and
- b) reviews reports with the banker and the Advisor. If required, provides an explanation of overage or shortage in chips or cash and details of corrective actions taken on a Discrepancy Report. Delivers the report to the count room supervisor for completion.

4.8.6 Transfer and Custody of Reports:

- a) The general manager:
 - i) receives all completed reports from the banker and Pit Supervisor; and
 - ii) if required, provides on a Discrepancy Report, an explanation of overage or shortage in chips or cash and details of corrective action taken.
 - iii) generates the following reports:

SECTION: 4. CASINO EVENT OPERATION

- Daily Summary, to be signed by the banker, the count room supervisor, the general manager, the cash cage Advisor and the count room Advisor for distribution to the Licensed Charity and the AGLC.
- Master Revenue, to be signed by the count room supervisor and the count room Advisor, for distribution to the Casino Facility Licensee, the Licensed Charity and the AGLC.
- Reconciliation of Casino Win/Loss, to be signed by the count room Advisor and the general manager, for distribution to the Licensed Charity, the Casino Facility Licensee and the AGLC.

4.9 PULL OF DROP BOXES

- 4.9.1 The general manager may, in consultation with the banker and the Advisor, order a pull of drop boxes when 60% of the opening cash bankroll has been paid out, or four (4) hours prior to close, whichever occurs first.
- 4.9.2 If cash is required before the above criteria are met, an emergency pull may be done. The AGLC shall be notified of the number of games being pulled and the staff conducting the count (a minimum of two Charity Workers, an Advisor and the games manager are required). A Discrepancy Report shall be completed.
- 4.9.3 The general manager shall:
- a) ensure the count room staff and the Advisor are in position, and are supplied with the keys to drop boxes;
 - b) with a casino security guard, accompany and witness the games manager conduct the pull of drop boxes assisted by chip runner(s) as deemed necessary (for the purposes of a count, all drop boxes shall be removed from games); and

SECTION: 4. CASINO EVENT OPERATION

- c) with the casino security guard, deliver all drop boxes to the count room.

4.10 INTERIM COUNT

4.10.1 The count may be performed in one of two ways:

- a) machine count, machine verification; or
- b) manual count and manual verification.

4.10.2 An appropriate number of money counting machines will be provided to each casino by the AGLC. Money counting machine(s) must always be used.

4.10.3 The drop box count shall be conducted in the count room as follows:

- a) The count room supervisor/count room Advisor ensures all required staff (see Section 8.1.2 of the CTCOG) are present and prepared to conduct the count. If the entire top of the count table is transparent, staff may sit while the count is in progress, otherwise, unless confined to a wheelchair, all staff handling cash and chips shall stand.
- b) Sorter receives the drop box keys from the count room supervisor, and for each drop box:
 - i) places the box on the counting table, unlocks and empties the contents onto the table;
 - ii) shows the empty box to the video surveillance camera, one other count room staff or the count room Advisor to satisfy them that nothing remains in the box, and removes it from the table;
 - iii) the next box shall not be unlocked until all cash and chips from a box has been sorted and placed into a bin with a white Drop Box ID card and passed to the counter; and

SECTION: 4. CASINO EVENT OPERATION

- iv) if a drop box is empty, a white Drop Box ID Card shall be placed into a bin and passed to the counter. The count room supervisor shall confirm, witnessed by the Advisor, that the game has not been opened.
- c) Sorters (counter may assist) sort bills into separate piles by denomination and bills are placed into the counting bin. Chips are sorted by value.
- d) The counter receives bills from the sorter, and consecutively for each denomination, starting with the highest denomination, counts all bills either using a money counting machine, or manually. Both counters must confirm all manual counts. Coins and chips are counted separately.
- e) The counter, for each denomination of bills, and starting with the highest denomination, shall:
 - i) use the stranger detector on the money counting machine or fan all bills to verify the accuracy of the sort; and
 - ii) count bills using the money counting machine, ensures the recording counter has entered the correct amount of the count into the CasinoTrack system and then pass the bills to the amalgamator.
- f) Counters shall for each box:
 - i) count and record the quantities of coin;
 - ii) tell the count room supervisor the coin amounts;
 - iii) amalgamate the coin; and
 - iv) record the totals counted by the counter on the CasinoTrack system.
- g) The amalgamator, after the count procedure is completed for each denomination shall:
 - i) receive bills, coin, and chips from the counter, and using a money counting machine, verify each denomination as in e) i) above; and

SECTION: 4. CASINO EVENT OPERATION

- ii) receive bills, coin and chips from counter, and after verifying count with a counting machine, shall have the count room supervisor record the details on the CasinoTrack system; only when the transaction has been completed on the CasinoTrack system:
 - amalgamate bills in bundles of one hundred (100), until less than one hundred (100) bills remain;
 - coin is amalgamated and placed into rolls by denomination;
 - count each bundle to ensure that each full bundle contains one hundred (100) bills; and
 - ensure all bills are face up.

- h) The Advisor witnesses, verifies its accuracy, and ensures security of the count.

- i) The count room supervisor shall for each drop box:
 - i) record the total counted by the amalgamator on the CasinoTrack system;
 - ii) ensure that the totals from the counter and the amalgamator are correct and match;
 - iii) in the event of a discrepancy between the two, the amalgamator shall recount the bills in question and the confirmed count shall prevail; and
 - iv) receive bills, coin and chips from the counter and, when using a money counting machine, verify each bundle as in e) i) above; or
 - v) at the conclusion of the count, the count room supervisor shall generate the Count Room Drop Box Verification Report.

4.10.4 Procedure - Poker Games:

- a) The rake box may become full and require more than one interim pull. Standard interim pull procedures are used. The boxes are stored in the count room under camera surveillance, until first count.

SECTION: 4. CASINO EVENT OPERATION

- b) The rake boxes are counted before the drop boxes as follows:
 - i) the rake box is opened, emptied and counted using standard counting procedures;
 - ii) the recording counter enters the details on the CasinoTrack system;
 - iii) the count room supervisor enters the details on the CasinoTrack system;
 - iv) if more than one interim pull of the rake boxes is done, all chips from the game are recorded on one transaction; and
 - v) chips are immediately transferred to the banker.
- c) Rake chips are transferred to the banker following standard chip transfer procedures.
- d) The Casino Facility Licensee is financially responsible for overages/shortages on poker games and will submit to the AGLC Discrepancy Reports for amounts in excess of \$25.

4.10.5 Reporting Caribbean Stud/Draw Poker on the Master Revenue Report:

- a) The game portion will be treated just as any other traditional casino game.
- b) Once all games are closed, the Pit Supervisor shall produce the Hard Count Report (provides total amount bet on progressive portion for each table) and the Jackpot Report (provides the total jackpots paid out from each table) and signs both reports. A copy of this report shall be delivered to the Advisor for use by count room staff.

4.10.6 After the cash from all boxes is counted and amalgamated:

- a) The count room supervisor shall:

SECTION: 4. CASINO EVENT OPERATION

- i) ensure all information entered into the CasinoTrack system is correct;
 - ii) print all reports from the CasinoTrack system, and
 - iii) sort white Drop Box ID cards numerically by game number to verify all boxes have been removed from the games and received in the count room, and that each box has been opened and counted.
- b) The advisor, after cash in all boxes has been counted and while cash is being amalgamated, shall verify that all recorded totals for each denomination of cash and chips is correct.
- c) The count room supervisor, witnessed by the general manager and Advisor, shall:
- i) prepare chip fill to the banker immediately after count is completed;
 - ii) if required, prepare cash fill to the banker;
 - iii) prepare deposit and seal remaining cash in deposit bag, and
 - iv) enters details on the CasinoTrack system.
- d) The general manager, witnessed by both the count room supervisor and the Advisor, or banker and the Advisor (depending on location of secure storage), shall place the deposit in secure location.
- e) The count room supervisor shall deliver drop box keys and copies of the printed reports to the general manager.

4.10.7 Cash/Chip Transfer - Count Room Supervisor to Banker:

- a) The banker shall notify the general manager and count room supervisor that cash is required in the cash cage and supply details.
- b) The count room supervisor, witnessed by Advisor, shall:

SECTION: 4. CASINO EVENT OPERATION

- i) prepare fill;
 - ii) enters the details on the CasinoTrack system; and
 - iii) delivers cash/chips to banker. (Note: If the count room is not directly accessible to the cash cage, transfer cash with a casino security guard present.)
- c) The banker, witnessed by the general manager and the cash cage Advisor, shall:
- i) receive and count cash/chips; and
 - ii) enters the details on CasinoTrack and verifies together with Advisor.

4.11 COUNT ROOM CLOSING

- 4.11.1 Once play has ceased on all the casino games the pull of the drop boxes can commence as described in Subsection 4.9.
- 4.11.2 The closing count counting procedures are described in Subsection 4.10, except as each drop box is counted, the count room Advisor must ensure that the entries into the CasinoTrack system are correct.
- 4.11.3 Chips from rake boxes are transferred to the banker immediately. Details are recorded on the CasinoTrack system.
- 4.11.4 Count Room Supervisor transfers Cash to Safe:
- a) The count room supervisor, witnessed by the Advisor and the general manager, shall record details of cash transfer on the CasinoTrack system.
- 4.11.5 Count Room Supervisor Deposits to Outside Bank:
- a) The count room supervisor, witnessed by the general manager and Advisor, prepares the bank deposit. Complete deposit slip(s), for balance of cash, both

SECTION: 4. CASINO EVENT OPERATION

verifies and sign bank slip(s) for deposit in the designated clearing account.

- b) The count room supervisor shall record totals of all deposit slips on the CasinoTrack system and prints deposit slip; and
- c) The count room supervisor, witnessed by the Advisor, shall place cash and slip in deposit bag, lock it, and transfer it to the general manager for secure storage pending delivery to the bank.

4.11.6 Closing Accounting Records:

- a) The count room supervisor, assisted by the count room Advisor, shall print the Master Revenue Report, and both sign.
- b) The count room supervisor shall print the Count Room Drop Box Verification Report. The Advisor, the count room supervisor and staff sign.

4.11.7 Transfer And Custody of Reports:

- a) The general manager shall receive and retain all completed and voided reports from the count room supervisor and the Advisor.
- b) The general manager shall receive and review all completed, voided reports from the count room supervisor and the Advisor and sign. (Note: Any overage or shortages in cash/chips in excess of \$200 are to be recorded on a Discrepancy Report, with explanation of corrective action.)
- c) The general manager shall return the keys for the drop boxes to the Casino Facility Licensee.
- d) The count room supervisor and the Advisor, shall print the Reconciliation of Casino Win/Loss Report. It shall be

SECTION: 4. CASINO EVENT OPERATION

witnessed and verified by the general manager and distributed as follows:

- i) one (1) copy to the Licensed Charity;
- ii) one (1) copy to the Casino Facility Licensee; and
- iii) one (1) copy to the AGLC.

SECTION: 4. CASINO EVENT OPERATION

4.12 SAMPLE FORMS

- 4.12.1 Reconciliation of Casino Win/Loss
- 4.12.2 Daily Summary Report
- 4.12.3 Banker's Daily Master Chip/Cash Control
- 4.12.4 Cashier's Daily Record
- 4.12.5 Master Revenue Report
- 4.12.6 Count Room Reconciliation
- 4.12.7 Count Room Advisor's Drop Box Count Verification
- 4.12.8 Drop Box Count Card
- 4.12.9 Opener/Closer Card
- 4.12.10 Fill/Credit Slip
- 4.12.11 Closing Game Inventory of Chips
- 4.12.12 Daily Poker Rake Summary Form
- 4.12.13 Weekly Craps Reconciliation Form
- 4.12.14 Weekly Craps Summary Form
- 4.12.15 Facility Chip Inventory Control Form
- 4.12.16 Discrepancy Report

RECONCILIATION OF CASINO WIN/LOSS

| | |
|---------------|--------------------|
| Licensee | Licence Number |
| Casino Dates | Location |
| Bank & Branch | Casino Account No. |

| SECTION 1 | | FINANCIAL EVENT SUMMARY | |
|---|-------|--|--------|
| Win/Loss Day 1 (less Poker, Craps & Tournament) | (1.1) | Deposit (less Poker, Craps & Tournament) | (1.8) |
| Win/Loss Day 2 (less Poker, Craps & Tournament) | (1.2) | Minus: Opening Float | (1.9) |
| Win/Loss Day 3 (less Poker, Craps & Tournament) | (1.3) | Plus: US Exchange | (1.10) |
| TABLE Closer Error | | Plus: Caribbean Poker Payouts | |
| <i>Plus Overage/Minus Shortage</i> | (1.4) | <i>(by chips only)</i> | (1.11) |
| TOTAL NET WIN/LOSS | (1.5) | Minus: Caribbean Poker Hard Count | (1.12) |
| CASH <i>Plus Overage/Minus Shortage</i> | (1.6) | CHIPS <i>Plus Overage/Minus Shortage</i> | (1.13) |
| ADJUSTED NET WIN/LOSS | (1.7) | TOTAL | (1.14) |
| ("Adjusted Net Win/Loss" must equal "Total") | | | |
| NUMBER OF TABLES OPEN DURING THE CASINO EVENT, EXCLUDING POKER & CRAPS: | | Day 1 | _____ |
| | | Day 2 | _____ |
| | | Day 3 | _____ |
| General Manager _____ | | | |

| SECTION 2 | | POKER RAKE SUMMARY - OPTION 1 | |
|---|---------------------|---|-------|
| ** Complete this section only when using Regular Casino Chips during Regular Casino Operating Hours ** | | | |
| Day 1 Rake | \$(2.1) | Poker Deposit [(2.4) plus (2.6) over/minus (2.6) short] | (2.5) |
| Day 2 Rake | \$(2.2) | Poker Rake Differential | (2.6) |
| Day 3 Rake | \$(2.3) | <i>(Minus Overage/Plus Shortage)</i> | |
| TOTAL POKER RAKE | (2.4) | TOTAL | (2.7) |
| Poker Hours of Operation: | From _____ | To _____ | |
| Number of Poker Tables Open: | Day 1 _____ x _____ | (\$1,400/table/day) | |
| | Day 2 _____ x _____ | (\$1,400/table/day) | |
| | Day 3 _____ x _____ | (\$1,400/table/day) | |
| ("Total Poker Rake" must equal "Total") | | | |

| SECTION 3 | | CARIBBEAN POKER ACCOUNT | |
|---|-------|-------------------------|-----------|
| | | 70% POT #1 | 5% POT #2 |
| Deposit (70% of Caribbean Poker Hardcount Minus Caribbean Poker Payouts by Chips) | (3.1) | _____ | 0 |
| Deposit (5% of Caribbean Poker Hardcount) | | 0 | (3.8) |
| Minus: Payouts by Cheque | (3.2) | _____ | 0 |
| Plus: Seed Amount if POT #2 is less than \$25,000 <i>[Enter \$5,000 in POT #2 (3.9) when Royal Flush is won]</i> | | 0 | (3.9) |
| Plus: Balance Forward <i>[Pot Balance from Previous Event]</i> | (3.3) | _____ | (3.10) |
| Plus: Transfer from POT #2 | (3.4) | _____ | 0 |
| Minus: Transfer to POT #1 | | 0 | (3.11) |
| Equals: POT Balances | (3.5) | _____ | (3.12) |
| Meter Reading/Printout Total | (3.6) | _____ | (3.13) |
| Difference (Pot Balance minus Meter Reading) | (3.7) | _____ | (3.14) |

| SECTION 4 | | TOURNAMENT REVENUE | |
|--------------------|---|--------------------|----------|
| Entry Fee: | No. of Players _____ X Entry Fee _____ | = | \$ _____ |
| Re-Buys: | No. of Re-Buys _____ X Re-Buy Fee _____ | = | \$ _____ |
| Add-Ons: | No. of Add-Ons _____ X Add-On Fee _____ | = | \$ _____ |
| Cumulative Fee: | | | \$(4.1) |
| Maximum Allowable: | No. of Tables _____ X \$3,250/Table _____ | = | \$(4.2) |
| SPLIT: | Operator - 90% of the lesser of (4.1) or (4.2) | (4.3) | _____ |
| | Minus Payouts to Winning Player(s) | (4.4) | _____ |
| | Net Operator's Split | = | \$(4.5) |
| | Charity - 10% of the lesser of (4.1) or (4.2), plus 100% of fees in excess of (4.2) | (4.6) | _____ |
| | Money left for deposit [(4.5) plus (4.6)] | (4.7) | _____ |

Prepared by: _____ Cash Cage Advisor/Count Room Advisor Witnessed by: _____ General Manager

| SECTION 5 | | CRAPS SUMMARY | |
|---|-------|--------------------|-------|
| Craps Deposit | (5.5) | Event Win/Loss | (5.1) |
| Maximum Allowable: \$3,000/table/day | | | |
| SPLIT: Operator - lessor of 75% of (5.1) or \$3,000/table/day | | Operator Portion | (5.2) |
| Charity - 25% of (5.1) | | Charity Portion | (5.3) |
| Surplus/Deficit - 75% of Win/Loss | | Surplus or Deficit | (5.4) |
| Minus \$3,000/table/day | | | |

| SECTION 6 | | DISBURSEMENT OF FUNDS | |
|--|--------|---|--------|
| ◆ FACILITY LICENSEE | | ◆ CHARITY POOL | |
| Facility Licensee's Portion [of (1.5)] | (6.1) | Charity's Portion [of (1.5)] | (6.10) |
| <small>[Edmonton/Calgary (1.5) x 0.5; St. Albert (1.5) x 0.65; Others (1.5) x 0.75]</small> | | <small>[Edmonton/Calgary (1.5) x 0.5; St. Albert (1.5) x 0.35; Others (1.5) x 0.25]</small> | |
| Facility Licensee's Portion [75% of (2.4)] | (6.2) | Charity's Portion [25% of (2.4)] | (6.11) |
| Poker Rake Differential [from (2.6)] | (6.3) | Less Cash Shortage/Add Cash Overage | |
| <small>[PLUS Overage/MINUS Shortage]</small> | | <small>[from (1.6)]</small> | |
| Facility Licensee Portion [from (4.5)] | (6.4) | Charity's Portion [from (4.6)] | |
| Equals: Net Facility Licensee Portion | (6.6) | Charity's Portion [from (5.3)] | |
| Minus: Approved Facility Licensee Expense [Excluding GST] | (6.7) | Net Charity's Portion | (6.12) |
| Equals: Event Surplus/(Deficit) | (6.8) | ◆ EXPENSES | |
| Plus: Previous Accumulated Surplus/(Deficit) | (6.9) | *Concession | (6.13) |
| <small>[(6.20) from Previous Event]</small> | | **Cash Cage Advisor | (6.14) |
| Equals: Current Surplus/(Deficit) | (6.20) | ***Count Room Advisor | (6.15) |
| Facility Licensee Portion [from (5.2)] | (6.5) | Total Expenses [(6.13) plus (6.14) plus (6.15)] | (6.16) |
| Craps Surplus/(Deficit) [from (5.4)] | | Pool Contribution [(6.12) minus (6.16)] | (6.17) |
| Plus: Craps Accumulated Surplus/(Deficit) | (6.21) | Previous Pool Balance | (6.18) |
| <small>[(6.22) from Previous Event]</small> | | <small>[(6.19) from Previous Event]</small> | |
| Equals: Current Craps Surplus/(Deficit) | (6.22) | Current Pool Balance [(6.17) plus (6.18)] | (6.19) |
| <small>(If this is the last event of the quarter, the facility licensee must pay any surplus (5.9) to the trustee)</small> | | Maximum Deductible Expenses: | |
| Note: GST on facility licensee's expenses will be calculated on the total amount retained by the facility licensee at the end of the quarter. The charity pool will be responsible for paying a portion of this, using the same formula as is used to calculate the charity's portion of the proceeds (50% in Edmonton/Calgary; 35% in St. Albert; and 25% in other locations). The charity's portion will be paid by the Trustee (out of pooled funds) to the facility licensee before disbursing the pool. | | *Edmonton/Calgary/St. Albert \$346/Others \$173 | |
| | | **Edmonton/Calgary/St. Albert \$1020/Others \$557 | |
| | | ***Edmonton/Calgary/St. Albert \$510/Others \$403 | |

| SECTION 7 | | CASH/CHEQUE RECONCILIATION | |
|--|--|----------------------------|--|
| A. CASH | | | |
| 1) Deposits [from (1.8)] | | | |
| 2) Poker Deposit [from (2.5)] | | | |
| 3) Tournament Revenue [from (4.7)] | | | |
| 4) Craps Deposit [from (5.5)] | | | |
| Total Cash | | | |
| B. CHEQUES | | | |
| 1) Facility Fee [(6.1) if positive; "0" if negative + (6.2) ± (6.3) + (6.4) ± (6.5) ± (1.13)] | | | |
| 2) Caribbean Poker [(1.12) minus (1.11)] | | | |
| 3) Pool Contribution [from (6.17); if negative, enter "0"] | | | |
| 4) Concession (Actual) | | | |
| 5) Cash Cage Advisor (Actual) | | | |
| 6) Count Room Advisor (Actual) | | | |
| 7) Outside Concession Expenses (if applicable) | | | |
| 8) Float Replacement [from (1.9)] or [in case of Casino Loss, from C.1 - Event Loss Procedure] | | | |
| Total Cheques | | | |
| Total Cash minus Total Cheques | | | |
| C. ADDITIONAL FUNDS | | | |
| 1) Funds from Trustee to Charity [from E.3 Note 1 - Event Loss Procedure] | | | |
| 2) US Exchange Charity [from (1.10) Charity's bank will credit account] | | | |
| 3) Funds from Charity's other sources required to cover balance of "Event" expenses | | | |
| BALANCE (should be "0") | | | |

GST CALCULATION: (at end of pooling period)

- Sum of payments to facility licensee [(6.6) of all events during the quarter], minus surplus paid to pool (6.10) at end of quarter = Total Net Payment to facility licensee.
- Total Net Payment to facility licensee * 7% = Total GST. Total GST * [50% Edmonton/Calgary/ 35% St. Albert; 25% Other Locations] = Charity Portion of GST.
- Trustee writes cheque for charity portion of GST to facility licensee.

DAILY SUMMARY REPORT (AG1095)

Prepared by Banker and Count Room Supervisor, and reviewed by General Manager. Used to advise General Manager, daily, of overages and shortages in casino, and identify areas in which they occurred. Also, a daily chip and cash summary.

Instructions:

- a. Banker completes heading information and:
 - i. In section one, enters from Cashiers' Daily Record, required information at end of shift/day. Totals each column.
 - ii. In section two, enters from Bankers' Daily Master Chip/Cash Control, overage or shortage amounts remaining in *Running Balance* sections four and eight at end of shift/day.
 - iii. In section 6, completes *Daily Chip Summary*:
 - ☛ On first day:
 - enters total of *Closing Chip Inventory* from Fill Slip,
 - enters total from *Closing Game Inventory of Chips*,
 - adds totals together, and subtracts this from *Original Opening Chip Inventory of 1st Day*. Difference will be chips over or outstanding for that day.
 - ☛ On final day:
 - enters *Closing Chip Inventory* from Fill Slip and subtracts from *Original Opening Chip Inventory of 1st Day*. Difference will be chips over or outstanding at end of casino.
 - iv. In section seven, records details for:
 - Closing Cage Bankroll and Fill Slip number,
 - Next Days' Opening Bankroll for Banker and Fill Slip number,
 - Total deposits for Banker, and
 - Signs forms with Cashiers' Cage Advisor and delivers to General Manager.

- b. Count Room Supervisor:
- i. In section four, from Count Room Reconciliation records:
 - Total over/short from section one, Drop Counts,
 - Total over/short from section four, Summary, and
 - Adds or Subtracts for Count Room Net overage/shortage for day.
 - ii. In section five, completes *Summary* by entering Net Over/Short from sections one, two, three and four, and records Total Over/Short for day.
 - iii. Completes section seven *Daily Cash Summary*, from information recorded on Count Room Reconciliation. Signs with Count Room Advisor and delivers to General Manager.
- c. General Manager reviews completed report with Banker, Cashiers' Cage Advisor, Count Room Supervisor and Count Room Advisor, signs, and if required, completes a Discrepancy Report.

DAILY SUMMARY REPORT (AG1095)

DAILY SUMMARY

00000

AGLC

NAME OF ORGANIZATION:

DATE:

| SECTION 1 - CASHIER'S (AGC 1085) | | TOTAL CASH FILLS | TOTAL CHIP CREDITS | U.S. EXCH. | CASH REQUIRED | CASH TO BANKER | OVER / SHORT |
|----------------------------------|-----|------------------|--------------------|------------|---------------|----------------|--------------|
| NAME | NO. | | - | + / - | = | - | = |
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| | 7 | | | | | | |
| | 8 | | | | | | |
| | 9 | | | | | | |
| | 10 | | | | | | |
| TOTALS | | | | | | | NET O/S |

| <p>SECTION 2 - BANKER (S) OVER/SHORT (AGC1089)</p> <table style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">CASH OVER / SHORT</th> <th style="text-align: center;">CHIPS OVER / SHORT</th> </tr> </thead> <tbody> <tr><td>1ST BANKER</td><td>\$ _____</td><td>\$ _____</td></tr> <tr><td>2ND BANKER</td><td>\$ _____</td><td>\$ _____</td></tr> <tr><td>3RD BANKER</td><td>\$ _____</td><td>\$ _____</td></tr> <tr><td>NET OVER / SHORT</td><td>\$ _____</td><td>\$ _____</td></tr> </tbody> </table> <p>SECTION 3 - FILL CLERK(S) OVER / SHORT (AGC2060)</p> <table style="width: 100%;"> <thead> <tr> <th>NAME</th> <th style="text-align: center;">OVER / SHORT</th> </tr> </thead> <tbody> <tr><td>1. _____</td><td>\$ _____</td></tr> <tr><td>2. _____</td><td>\$ _____</td></tr> <tr><td>3. _____</td><td>\$ _____</td></tr> <tr><td>4. _____</td><td>\$ _____</td></tr> <tr><td>5. _____</td><td>\$ _____</td></tr> <tr><td>6. _____</td><td>\$ _____</td></tr> <tr><td>NET OVER / SHORT</td><td>\$ _____</td></tr> </tbody> </table> <p>SECTION 4 - COUNT ROOM OVER/SHORT (AGC1091)</p> <table style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">OVER / SHORT</th> </tr> </thead> <tbody> <tr><td>SECTION 1 - DROPS</td><td>\$ _____</td></tr> <tr><td>SECTION 4 - SUMMARY</td><td>\$ _____</td></tr> <tr><td>NET OVER / SHORT</td><td>\$ _____</td></tr> </tbody> </table> <p>SECTION 5 - OVER / SHORT SUMMARY</p> <table style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">NET OVER / SHORT</th> </tr> </thead> <tbody> <tr><td>CASHIERS</td><td>\$ _____</td></tr> <tr><td>BANKER - CASH</td><td>\$ _____</td></tr> <tr><td>BANKER - CHIPS</td><td>\$ _____</td></tr> <tr><td> </td><td>_____</td></tr> <tr><td>COUNT ROOM</td><td>\$ _____</td></tr> <tr><td>TOTAL OVER / SHORT</td><td>\$ _____</td></tr> </tbody> </table> | | CASH OVER / SHORT | CHIPS OVER / SHORT | 1ST BANKER | \$ _____ | \$ _____ | 2ND BANKER | \$ _____ | \$ _____ | 3RD BANKER | \$ _____ | \$ _____ | NET OVER / SHORT | \$ _____ | \$ _____ | NAME | OVER / SHORT | 1. _____ | \$ _____ | 2. _____ | \$ _____ | 3. _____ | \$ _____ | 4. _____ | \$ _____ | 5. _____ | \$ _____ | 6. _____ | \$ _____ | NET OVER / SHORT | \$ _____ | | OVER / SHORT | SECTION 1 - DROPS | \$ _____ | SECTION 4 - SUMMARY | \$ _____ | NET OVER / SHORT | \$ _____ | | NET OVER / SHORT | CASHIERS | \$ _____ | BANKER - CASH | \$ _____ | BANKER - CHIPS | \$ _____ | | _____ | COUNT ROOM | \$ _____ | TOTAL OVER / SHORT | \$ _____ | <p>SECTION 6 - DAILY CHIP SUMMARY</p> <table style="width: 100%;"> <tbody> <tr><td>CLOSING BANK INVENTORY</td><td>\$ _____</td></tr> <tr><td>FILL SLIP NO:</td><td></td></tr> <tr><td>CLOSING GAME INVENTORY (AGC 1090)</td><td>\$ _____</td></tr> <tr><td>SUB TOTAL</td><td>\$ _____</td></tr> <tr><td>LESS: ORIGINAL OPENING INVENTORY</td><td>\$ _____</td></tr> <tr><td>CHIPS: OVER / OUTSTANDING</td><td>\$ _____</td></tr> </tbody> </table> <p>SECTION 7 - DAILY CASH SUMMARY</p> <table style="width: 100%;"> <tbody> <tr><td>COUNT ROOM - TOTAL CASH (DROPS)</td><td>\$ _____</td></tr> <tr><td>LESS: TOTAL FILLS TO BANKER</td><td>\$ _____</td></tr> <tr><td>SUB TOTAL</td><td>\$ _____</td></tr> <tr><td>CLOSING CAGE BANKROLL</td><td>\$ _____</td></tr> <tr><td>FILL SLIP NO:</td><td></td></tr> <tr><td>SUB TOTAL</td><td>\$ _____</td></tr> <tr><td>LESS: NEXT DAYS OPENING BANKROLL</td><td></td></tr> <tr><td>COUNT ROOM</td><td>\$ _____</td></tr> <tr><td>FILL SLIP NO:</td><td></td></tr> <tr><td>BANKER</td><td>\$ _____</td></tr> <tr><td>FILL SLIP NO:</td><td></td></tr> <tr><td>TOTAL NEXT DAYS OPENING BANKROLL</td><td>\$ _____</td></tr> <tr><td>SUB TOTAL</td><td>\$ _____</td></tr> <tr><td>LESS: DEPOSITS</td><td></td></tr> <tr><td>COUNT ROOM</td><td>\$ _____</td></tr> <tr><td>BANKER</td><td>\$ _____</td></tr> <tr><td>TOTAL DEPOSITS</td><td>\$ _____</td></tr> <tr><td>OVER/SHORT</td><td>\$ _____</td></tr> </tbody> </table> | CLOSING BANK INVENTORY | \$ _____ | FILL SLIP NO: | | CLOSING GAME INVENTORY (AGC 1090) | \$ _____ | SUB TOTAL | \$ _____ | LESS: ORIGINAL OPENING INVENTORY | \$ _____ | CHIPS: OVER / OUTSTANDING | \$ _____ | COUNT ROOM - TOTAL CASH (DROPS) | \$ _____ | LESS: TOTAL FILLS TO BANKER | \$ _____ | SUB TOTAL | \$ _____ | CLOSING CAGE BANKROLL | \$ _____ | FILL SLIP NO: | | SUB TOTAL | \$ _____ | LESS: NEXT DAYS OPENING BANKROLL | | COUNT ROOM | \$ _____ | FILL SLIP NO: | | BANKER | \$ _____ | FILL SLIP NO: | | TOTAL NEXT DAYS OPENING BANKROLL | \$ _____ | SUB TOTAL | \$ _____ | LESS: DEPOSITS | | COUNT ROOM | \$ _____ | BANKER | \$ _____ | TOTAL DEPOSITS | \$ _____ | OVER/SHORT | \$ _____ |
|---|----------------------|-----------------------|-----------------------|------------|----------|----------|------------|----------|----------|------------|----------|----------|------------------|----------|----------|------|--------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------------|----------|--|--------------|-------------------|----------|---------------------|----------|------------------|----------|--|------------------|----------|----------|---------------|----------|----------------|----------|--|-------|------------|----------|--------------------|----------|--|------------------------|----------|---------------|--|-----------------------------------|----------|-----------|----------|----------------------------------|----------|---------------------------|----------|---------------------------------|----------|-----------------------------|----------|-----------|----------|-----------------------|----------|---------------|--|-----------|----------|----------------------------------|--|------------|----------|---------------|--|--------|----------|---------------|--|----------------------------------|----------|-----------|----------|----------------|--|------------|----------|--------|----------|----------------|----------|------------|----------|
| | CASH OVER / SHORT | CHIPS OVER / SHORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1ST BANKER | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2ND BANKER | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3RD BANKER | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET OVER / SHORT | \$ _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NAME | OVER / SHORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. _____ | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET OVER / SHORT | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | OVER / SHORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SECTION 1 - DROPS | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SECTION 4 - SUMMARY | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NET OVER / SHORT | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | NET OVER / SHORT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CASHIERS | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BANKER - CASH | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BANKER - CHIPS | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNT ROOM | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL OVER / SHORT | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLOSING BANK INVENTORY | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FILL SLIP NO: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLOSING GAME INVENTORY (AGC 1090) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LESS: ORIGINAL OPENING INVENTORY | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CHIPS: OVER / OUTSTANDING | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNT ROOM - TOTAL CASH (DROPS) | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LESS: TOTAL FILLS TO BANKER | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLOSING CAGE BANKROLL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FILL SLIP NO: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LESS: NEXT DAYS OPENING BANKROLL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNT ROOM | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FILL SLIP NO: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BANKER | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| FILL SLIP NO: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL NEXT DAYS OPENING BANKROLL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SUB TOTAL | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LESS: DEPOSITS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNT ROOM | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| BANKER | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL DEPOSITS | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| OVER/SHORT | \$ _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SIGNED:

BANKER (S) (1) _____ (2) _____ (3) _____

COUNT ROOM SUPERVISOR

GENERAL MANAGER

COUNT ROOM ADVISOR

CASHIERS CAGE ADVISOR

MASTER REVENUE REPORT (AG1088)

Prepared by Count Room Advisor assisted by Count Room Supervisor. Used to calculate individual game performance.

| <u>T.T.L.</u> | <u>DROP</u> | <u>WIN</u> | <u>LOSS</u> |
|---------------|-------------|------------|-------------|
| \$100 | \$200 | \$100 | -- |

Instructions: Count Room Advisor completes heading information and enters:

1. Game type, number and limits, e.g.,
2.

| | |
|--------|--------|
| \$1-25 | \$2-50 |
| BJ 1 | BJ 3 |
| BJ 2 | |

NOTE: There shall be a separate listing for each game type. After all individual games have been calculated, grand total for each type of game shall be entered on a separate page marked *Summary*.

2. Total opening value of chips/coin from Opener Card.
3. Total value of chips/coin transferred to game.
4. Total value of chips/coin transferred to Banker from game.
5. Total value of chips/coin at game at end of day from Closer Card.
6. T.T.L. (Total Table Liability) is net balance of chips/coin transactions and is calculated as follows:

$$TTL = \boxed{\begin{array}{c} \text{Column} \\ (2) \\ \text{Opener} \end{array}} + \boxed{\begin{array}{c} \text{Column} \\ (3) \\ \text{Fills} \end{array}} - \boxed{\begin{array}{c} \text{Column} \\ (4) \\ \text{Credits} \end{array}} + \boxed{\begin{array}{c} \text{Column} \\ (5) \\ \text{Closer} \end{array}}$$

NOTE: When combined totals of column 2 (opener) and column 3 (fills) are less than total of column 4 (credits) and 5 (closer), this is a negative result and amount entered in T.T.L. column shall be bracketed []. When totalling T.T.L. column this amount is subtracted.

7. Total value of all cash/chips deposited in drop box during day as recorded on Drop Box Count Cards.
- 8/9. To determine whether a game has won or lost for the day, compare the T.T.L. to actual revenue Drop.
 - a. **WIN** - if T.T.L. is less than the drop, it is a win, enter the difference between the two in *WIN* column, i.e.

b. **LOSS** - If T.T.L. is more than the drop, it is a loss, enter the difference between the two in **LOSS** column, i.e.

| <u>T.T.L.</u> | <u>DROP</u> | <u>WIN</u> | <u>LOSS</u> |
|---------------|-------------|------------|-------------|
| \$200 | \$100 | -- | \$100 |

c. **WIN** - If T.T.L. is a negative [] amount, it is a win, **add** this amount to drop and enter result in **WIN** column, i.e.

| <u>T.T.L.</u> | <u>DROP</u> | <u>WIN</u> | <u>LOSS</u> |
|---------------|-------------|------------|-------------|
| [\$100] | \$200 | \$300 | -- |

the overall Master Revenue Report results in wrong *win* and *percentage* figures.

b. In order to ensure consistent and valid Master Revenue Reports, casinos operating poker tables report poker results as follows:

c. If the Total Table Liability and Drop are not equal an error has occurred. When using this method of balancing, errors or discrepancies are easily detected, and narrows down the

10. To calculate *WIN* or *LOSS* percentage, divide WIN (8) or LOSS (9) by DROP (7) and multiply by 100; enter in (10).
11. Count Room Advisor and Count Room Supervisor sign.
12. Reporting poker results on the Master Revenue Report.
 - a. As poker games do not have a house *win*, nor is a *percentage* relevant to the poker revenue figures, poker table activity is reported separately at the end of the Master Revenue Report. Adding the rake and percentage into

| Game | Open | Fills | Credits | Closer | T.T.L. | Drop | Win | Loss | % |
|----------|--------|--------|---------|--------|---------------|---------------|--------------|------|------|
| Csno Tot | 50,000 | 20,000 | 1,000 | 40,000 | 29,000 | 38,000 | 9,000 | 0 | 24.0 |
| | | | | | | | Rake | xxxx | xxx |
| Pok 1 | 5,000 | 3,000 | 0 | 4,000 | 4,000 | 4,000 | 1,875 | | |
| Pok 2 | 10,000 | 5,000 | 0 | 9,000 | 6,000 | 6,000 | 2,950 | | |
| Pok Tot | 15,000 | 8,000 | 0 | 13,000 | 10,000 | 10,000 | 4,825 | | |

possible causes, making the game more secure.

- d. The rake is counted and recorded separately at all times.
 - i. rake box is pulled at the same time as the drop boxes.

COUNT ROOM RECONCILIATION (AG1091)

COUNT ROOM RECONCILIATION

00000

AGLC

NAME OF ORGANIZATION: _____ DATE: _____

CASINO LOCATION: _____

| 1. DROP COUNTS | | | | | | | |
|----------------|-------|--------|---------------|--------|-------------------------|------------|------------|
| DROP COUNT NO. | TIME | | SERIAL NUMBER | | \$ VALUE OF COUNT CARDS | TOTAL CASH | OVER/SHORT |
| | START | FINISH | BEGINNING | ENDING | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| TOTALS: | | | | | \$ _____ | \$ _____ | \$ _____ |

| 2. FILLS TO BANKER | | | 3. DEPOSIT SUMMARY | | |
|-----------------------|------|--------|--------------------|--------|-------|
| FILL SLIP NO. | TIME | AMOUNT | CANADIAN | "U.S." | TOTAL |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL FILLS TO BANKER | | | TOTAL DEPOSITS | | |
| \$ _____ | | | \$ _____ | | |

| 4. SUMMARY | |
|---|-------|
| TOTAL CASH FROM DROP COUNTS (SECTION 1) | _____ |
| LESS: TOTAL FILLS TO BANKER (SECTION 2) | _____ |
| SUB TOTAL | _____ |
| LESS: NEXT DAY OPENING CAGE BANKROLL (FILL SLIP NO. _____) | _____ |
| NET CASH FOR DEPOSIT | _____ |
| TOTAL DEPOSITS (SECTION 3) | _____ |
| OVER/SHORT | _____ |

COUNT ROOM SUPERVISOR

COUNT ROOM ADVISOR

COUNT ROOM ADVISOR'S DROP BOX COUNT VERIFICATION (AG287)

COUNT ROOM ADVISORS DROP BOX COUNT VERIFICATION

NAME OF ORGANIZATION: _____ DATE: _____
 DROP COUNT NO. _____ TIME: _____

| GAME AND NO. | | CASH | | GAME AND NO. | | CASH | |
|--------------------|--|--------------------|--|--------------------|--|--------------------|--|
| CHIPS | | CASH | | CHIPS | | CASH | |
| X \$500. = | | X \$1000. = | | X \$100. = | | X \$1000. = | |
| X \$100. = | | X \$ 100. = | | X \$ 25. = | | X \$ 100. = | |
| X \$ 25. = | | X \$ 50. = | | X \$ 5. = | | X \$ 50. = | |
| X \$ 5. = | | X \$ 20. = | | X \$ 2. = | | X \$ 20. = | |
| X \$ 1. = | | X \$ 10. = | | X \$ 1. = | | X \$ 10. = | |
| X \$.50 = | | X \$ 5. = | | X \$.50 = | | X \$ 5. = | |
| X = | | X \$ 2. = | | X = | | X \$ 2. = | |
| TOTAL CHIPS \$ | | X \$ 1. = | | TOTAL CHIPS \$ | | X \$ 1. = | |
| | | COIN = | | | | COIN = | |
| | | TOTAL CASH \$ | | | | TOTAL CASH \$ | |
| | | ADD TOTAL CHIPS \$ | | | | ADD TOTAL CHIPS \$ | |
| COUNT ROOM ADVISOR | | TOTAL DROP \$ | | COUNT ROOM ADVISOR | | TOTAL DROP \$ | |

| GAME AND NO. | | CASH | | GAME AND NO. | | CASH | |
|--------------------|--|--------------------|--|--------------------|--|--------------------|--|
| CHIPS | | CASH | | CHIPS | | CASH | |
| X \$500. = | | X \$1000. = | | X \$100. = | | X \$1000. = | |
| X \$100. = | | X \$ 100. = | | X \$ 25. = | | X \$ 100. = | |
| X \$ 25. = | | X \$ 50. = | | X \$ 5. = | | X \$ 50. = | |
| X \$ 5. = | | X \$ 20. = | | X \$ 2. = | | X \$ 20. = | |
| X \$ 1. = | | X \$ 10. = | | X \$ 1. = | | X \$ 10. = | |
| X \$.50 = | | X \$ 5. = | | X \$.50 = | | X \$ 5. = | |
| X = | | X \$ 2. = | | X = | | X \$ 2. = | |
| TOTAL CHIPS \$ | | X \$ 1. = | | TOTAL CHIPS \$ | | X \$ 1. = | |
| | | COIN = | | | | COIN = | |
| | | TOTAL CASH \$ | | | | TOTAL CASH \$ | |
| | | ADD TOTAL CHIPS \$ | | | | ADD TOTAL CHIPS \$ | |
| COUNT ROOM ADVISOR | | TOTAL DROP \$ | | COUNT ROOM ADVISOR | | TOTAL DROP \$ | |

| GAME AND NO. | | CASH | | GAME AND NO. | | CASH | |
|--------------------|--|--------------------|--|--------------------|--|--------------------|--|
| CHIPS | | CASH | | CHIPS | | CASH | |
| X \$500. = | | X \$1000. = | | X \$100. = | | X \$1000. = | |
| X \$100. = | | X \$ 100. = | | X \$ 25. = | | X \$ 100. = | |
| X \$ 25. = | | X \$ 50. = | | X \$ 5. = | | X \$ 50. = | |
| X \$ 5. = | | X \$ 20. = | | X \$ 2. = | | X \$ 20. = | |
| X \$ 1. = | | X \$ 10. = | | X \$ 1. = | | X \$ 10. = | |
| X \$.50 = | | X \$ 5. = | | X \$.50 = | | X \$ 5. = | |
| X = | | X \$ 2. = | | X = | | X \$ 2. = | |
| TOTAL CHIPS \$ | | X \$ 1. = | | TOTAL CHIPS \$ | | X \$ 1. = | |
| | | COIN = | | | | COIN = | |
| | | TOTAL CASH \$ | | | | TOTAL CASH \$ | |
| | | ADD TOTAL CHIPS \$ | | | | ADD TOTAL CHIPS \$ | |
| COUNT ROOM ADVISOR | | TOTAL DROP \$ | | COUNT ROOM ADVISOR | | TOTAL DROP \$ | |

DROP BOX COUNT CARD (AG1092)

| DROP BOX COUNT CARD | | | |
|--|--|-------------------------------|--|
| GAME AND NO.: | | DATE: | |
| DROP COUNT NO.: | | TIME: | |
| CHIPS | | CASH | |
| X \$500. = | | X \$1000. = | |
| X \$100. = | | X \$ 100. = | |
| X \$ 25. = | | X \$ 50. = | |
| X \$ 5. = | | X \$ 20. = | |
| X \$ 1. = | | X \$ 10. = | |
| X \$.50 = | | X \$ 5. = | |
| X = | | X \$ 2. = | |
| TOTAL CHIPS \$ | | X \$ 1. = | |
| <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> SIGNATURE <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> SIGNATURE <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> SIGNATURE <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> SIGNATURE | | COIN = | |
| | | TOTAL CASH \$ | |
| | | ADD TOTAL CHIPS \$ | |
| | | TOTAL DROP \$ | |

OPENER/CLOSER CARD (AG1093)

| GAME CLOSER CARD | |
|--|------------------------------|
| GAME AND NO. | DATE |
| PIT NO. | TIME |
| ORIGINAL | |
| X \$ 500. = | DO NOT WRITE IN THIS AREA |
| X \$ 100. = | |
| X \$ 25. = | |
| X \$ 5. = | |
| X \$ 1. = | |
| X \$.50 = | |
| X \$ = | |
| COIN = | |
| TOTAL \$ | |
| _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE | |
| 0000000 | |

LIC/GAM/5402

| GAME OPENER CARD | |
|--|--|
| GAME AND NO. | DATE |
| PIT NO. | TIME |
| DUPLICATE | ADJUSTMENT TO CLOSING COUNT |
| X \$ 500. = | X \$ 500. = |
| X \$ 100. = | X \$ 100. = |
| X \$ 25. = | X \$ 25. = |
| X \$ 5. = | X \$ 5. = |
| X \$ 1. = | X \$ 1. = |
| X \$.50 = | X \$.50 = |
| X \$ = | X \$ = |
| COIN = | COIN = |
| TOTAL \$ | ADJUSTED TOTAL \$ |
| _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE | _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE |
| 0000000 | |

LIC/GAM/5402

FILL/CREDIT SLIP (AG1094)

| FILL-CREDIT | | REQUEST FOR FILL/CREDIT | |
|--|--|---|--|
| | | NO.: _____ | |
| GAME AND NO.: _____ | | DATE: _____ | |
| PIT NO.: _____ | | TIME: _____ | |
| CASHIER - FILL CLERK | | | |
| NAME: _____ | | NO.: _____ | |
| CHIPS | | CURRENCY | |
| X \$ 100. = | | X \$ 1000. = | |
| X \$ 25. = | | X \$ 100. = | |
| X \$ 5. = | | X \$ 50. = | |
| X \$ 2. = | | X \$ 20. = | |
| X \$ 1. = | | X \$ 10. = | |
| X \$.50 = | | X \$ 5. = | |
| x = | | X \$ 2. = | |
| COIN = | | X \$ 1. = | |
| TOTAL \$ | | COIN = | |
| _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE _____ SIGNATURE | | TOTAL \$ OPENER <input type="checkbox"/> INTERIM <input type="checkbox"/> CLOSER <input type="checkbox"/> 000000 | |

FORM/LIC/GAM/5407 (95/11)

CLOSING GAME INVENTORY OF CHIPS (AG1090)

CLOSING GAME INVENTORY OF CHIPS

00000

GAMING CONTROL BRANCH

NAME OF ORGANIZATION: _____ DATE: _____

PIT NO.: _____ SIGNATURE: _____
(CHIP RUNNER)

| GAMES AND NO. | GAMES AND NO. | GAMES AND NO. |
|-----------------------|-----------------------|-----------------------|
| _____ x \$500. = | _____ x \$500. = | _____ x \$500. = |
| _____ x \$100. = | _____ x \$100. = | _____ x \$100. = |
| _____ x \$25. = | _____ x \$25. = | _____ x \$25. = |
| _____ x \$ 5. = | _____ x \$ 5. = | _____ x \$ 5. = |
| _____ x \$ 1. = | _____ x \$ 1. = | _____ x \$ 1. = |
| _____ x \$.50 = | _____ x \$.50 = | _____ x \$.50 = |
| _____ x | _____ x | _____ x |
| COIN _____ | COIN _____ | COIN _____ |
| TOTAL \$ _____ | TOTAL \$ _____ | TOTAL \$ _____ |
| _____ x \$500. = | _____ x \$500. = | _____ x \$500. = |
| _____ x \$100. = | _____ x \$100. = | _____ x \$100. = |
| _____ x \$25. = | _____ x \$25. = | _____ x \$25. = |
| _____ x \$ 5. = | _____ x \$ 5. = | _____ x \$ 5. = |
| _____ x \$ 1. = | _____ x \$ 1. = | _____ x \$ 1. = |
| _____ x \$.50 = | _____ x \$.50 = | _____ x \$.50 = |
| _____ x | _____ x | _____ x |
| COIN _____ | COIN _____ | COIN _____ |
| TOTAL \$ _____ | TOTAL \$ _____ | TOTAL \$ _____ |
| _____ x \$500. = | _____ x \$500. = | _____ x \$500. = |
| _____ x \$100. = | _____ x \$100. = | _____ x \$100. = |
| _____ x \$25. = | _____ x \$25. = | _____ x \$25. = |
| _____ x \$ 5. = | _____ x \$ 5. = | _____ x \$ 5. = |
| _____ x \$ 1. = | _____ x \$ 1. = | _____ x \$ 1. = |
| _____ x \$.50 = | _____ x \$.50 = | _____ x \$.50 = |
| _____ x | _____ x | _____ x |
| COIN _____ | COIN _____ | COIN _____ |
| TOTAL \$ _____ | TOTAL \$ _____ | TOTAL \$ _____ |
| _____ x \$500. = | _____ x \$500. = | _____ x \$500. = |
| _____ x \$100. = | _____ x \$100. = | _____ x \$100. = |
| _____ x \$25. = | _____ x \$25. = | _____ x \$25. = |
| _____ x \$ 5. = | _____ x \$ 5. = | _____ x \$ 5. = |
| _____ x \$ 1. = | _____ x \$ 1. = | _____ x \$ 1. = |
| _____ x \$.50 = | _____ x \$.50 = | _____ x \$.50 = |
| _____ x | _____ x | _____ x |
| COIN _____ | COIN _____ | COIN _____ |
| TOTAL \$ _____ | TOTAL \$ _____ | TOTAL \$ _____ |

CHARITY: _____

CASINO: _____

DATE: _____

SECTION 1 DAILY POKER RAKE SUMMARY - OPTION 3 (FLEXIBLE HOURS - SEPARATE CHIP INVENTORY)

| <u>CHIPS</u> | | <u>RAKE</u> | |
|------------------------------|----------|------------------|----------------|
| Closing Chip Inventory | \$ _____ | Poker T.T.L. | \$ _____ |
| Minus Opening Chip Inventory | \$ _____ | Minus Poker Drop | \$ _____ |
| Chips Shortage/Overage | \$ _____ | Rake Over/Short | \$ _____ |
| | | Poker Rake | \$ (1.1) _____ |

| | <u>Hours</u> | <u>Basic Fee</u> | <u>Additional Fee*</u> | <u>Maximum Table Fee</u> |
|----------|---------------------|------------------|------------------------|--------------------------|
| Table 1 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 2 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 3 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 4 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 5 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 6 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 7 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 8 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 9 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 10 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 11 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |
| Table 12 | From _____ To _____ | \$1,400 + _____ | = _____ | _____ |

MAXIMUM ALLOWABLE: (1.2) _____

*Additional Fee (\$100/table/hour) for hours outside of 12 noon through 2:00 a.m.

NOTE: Maximum table fee is \$2,000/table/day.

SECTION 2 TOURNAMENT REVENUE

| | |
|---------------------------|---|
| Entry Fee: | No. of Players _____ X Entry Fee _____ = \$ _____ |
| Re-Buys: | No. of Re-Buys _____ X Re-Buy Fee _____ = \$ _____ |
| Add-Ons: | No. of Add-Ons _____ X Add-On Fee _____ = \$ _____ |
| Cumulative Fee: | _____ = \$ (2.1) _____ |
| Maximum Allowable: | No. of Tables _____ X \$3,250/Table _____ = \$ (2.2) _____ |
| SPLIT: | Operator - 90% of the lesser of (2.1) or (2.2) (2.3) _____ |
| | Minus Payouts to Winning Player(s) (2.4) _____ |
| | Net Operator's Split _____ = \$ (2.5) _____ |
| | Charity - 10% of the lesser of (2.1) or (2.2), plus 100% of fees in excess of (2.2) (2.6) _____ |
| | Money left for deposit [(2.5) plus (2.6)] (2.7) _____ |

SECTION 3 OPERATOR PORTION

| | | |
|--|-------------------|-------------|
| Poker Rake | (1.1) _____ x 75% | (3.1) _____ |
| Maximum Allowable | | (1.2) _____ |
| Daily Operator Portion from Poker [lessor of (3.1) or (1.2)] | | (3.2) _____ |
| Plus Tournament Revenue [(2.5) above] | | _____ |
| TOTAL OPERATOR PORTION | | (3.3) _____ |

SECTION 4 CHARITY PORTION

| | |
|---------------------------------------|---|
| Daily Charity Portion From Poker | Poker Rake (1.1) _____ minus Operator Portion (3.2) _____ = (4.1) _____ |
| Plus Tournament Revenue [(2.6) above] | _____ |
| TOTAL CHARITY PORTION: | (4.2) _____ |

Signature of Authorized Casino Facility Licensee Representative

WEEKLY CRAPS SUMMARY

FACILITY: _____

DATE: _____

| WEEKLY CRAPS SUMMARY | |
|---|-------------------------------|
| Craps Deposit _____ | Weekly Win/Loss(1.1) _____ |
| Maximum Allowable: \$3,000/table/day | |
| SPLIT: Operator - lessor of 75% of (1.1) or \$3,000/table/day | Operator Portion(1.2) _____ |
| Charity - 25% of (1.1) | Charity Portion(1.3) _____ |
| Surplus/Deficit - 75% of Win/Loss minus \$3,000/table/day | Surplus or Deficit(1.4) _____ |

| Accumulating Operator Portion | Accumulating Charity Portion | Accumulating Surplus/Deficit |
|---|---|---|
| Weekly Split (1.2) _____ | Weekly Split (1.3) _____ | Weekly Split (1.4) _____ |
| Accumulated Portion 1.6 from Previous Week _____ | Accumulated Portion 1.7 from Previous Week _____ | Accumulated Portion 1.8 from Previous Week _____ |
| Accumulating Operator Portion (1.6) _____ | Accumulating Charity Portion (1.7) _____ | Accumulating Surplus/Deficit (1.8) _____ |

*** Charity will receive 25% of Win/Loss, plus accumulated surplus for the quarter (if any).
Operator will receive 75% of Win/Loss to a maximum of \$3,000/table/day.
Deficit will be covered by surplus for the quarter (if any).
Deficit will not be covered by Charity Portion.**

| | |
|--|--------------|
| This Section to be completed only at the END of the quarter. | |
| Number of days in quarter: | (1.9) _____ |
| Operator Maximum [1.9 x \$3,000 x _____ tables/day] | (1.10) _____ |
| Operator Portion [from 1.6 above] | (1.6) _____ |
| Surplus/Deficit [1.6 - 1.10] | (1.11) _____ |
| Charity Entitlement: 1.7 plus 1.8 if positive; otherwise 1.7 | _____ |
| Operator Entitlement: Total Win/Loss for the Quarter minus Charity Entitlement | (1.12) _____ |

Signature of Authorized Casino Facility Licensee Representative

FACILITY CHIP INVENTORY CONTROL FORM



FACILITY CHIP INVENTORY CONTROL FORM

Organization: _____ Date: _____

| OPENER | | CLOSER | |
|--------|------------|--------|--------|
| | CHIP COUNT | VALUE | |
| F | | | F |
| 100.00 | | | 100.00 |
| B | | | B |
| F | | | F |
| 25.00 | | | 25.00 |
| B | | | B |
| F | | | F |
| 5.00 | | | 5.00 |
| B | | | B |
| F | | | F |
| 1.00 | | | 1.00 |
| B | | | B |
| F | | | F |
| 0.50 | | | 0.50 |
| B | | | B |
| F | | | F |
| TOTAL | | | TOTAL |
| B | | | B |
| | | | |
| | | | SHORT |
| | | | OVER |

NOTE: A chip shortage means that players have not turned in chips that they have paid for. Attach a cheque to this form.

If there is a chip overage, the facility licensee will issue the licenced charity a refund cheque within 10 days.

Advisor _____

General Manager _____

Drop _____ % _____ Win _____

or Banker _____

Drop _____ % _____ Win _____

SECTION: 5. ELECTRONIC GAMES

5.1 GENERAL INFORMATION

- 5.1.1 The AGLC's authority to conduct and manage electronic games is contained in the *Criminal Code* (Canada) and the *Gaming and Liquor Act* (Alberta).
- 5.1.2 The AGLC conducts and manages the following types of electronic games in a casino facility:
- a) slot machines: gaming terminals as defined in Section 1(1)(j.1) of the *Gaming and Liquor Act*, and
 - b) Keno: a provincial lottery ticket gaming product where draws are held every five (5) minutes. Players pick from one (1) to ten (10) numbers from a field of one (1) to eighty (80). Twenty (20) winning numbers are drawn and broadcast to playing locations.
- 5.1.3 All electronic gaming equipment is the sole property of the AGLC.
- 5.1.4 Slot machines and Keno equipment are installed in a licensed casino facility subject to the terms and conditions of the Casino Gaming Retailer Agreement and the Lottery Ticket Centre Retailer Agreement between the Casino Facility Licensee and the AGLC.
- 5.1.5 Services and space provided for the operation of electronic games are the sole responsibility of the Casino Facility Licensee and does not involve the Licensed Charity. See Section 13 of the CTCOG for details on the operation of slot machines and Section 11 of the Bingo Terms & Conditions and Operating Guidelines for details on the operation of Keno.
- 5.1.6 Casino Facility Licensees shall provide a cash cage, physically separate from the Licensed Charity's casino cash cage.

SECTION: 5. ELECTRONIC GAMES

5.1.7 All monies received from electronic gaming equipment less winnings paid and retailer commissions are the property of the AGLC.

5.2 REMUNERATION

5.2.1 The AGLC allocates 15% of slot machine net sales and 5% of gross Keno sales to licensed charities.

5.2.2 Net sales are calculated as follows:

- a) for core slot machines, net sales are calculated as cash played less cash won; and
- b) for leased slot machines, net sales are calculated as cash played less cash won less the cost of the lease.

5.2.3 Gross sales for Keno are calculated as total sales prior to prize payout.

5.2.4 The Licensed Charity must deposit the allocated Proceeds, as specified in Subsection 5.2.1, into its casino account.

5.2.5 The Licensed Charity must spend the Proceeds only on charitable and religious purposes approved by the AGLC (see Subsection 6.4).

5.3 FLOATS

5.3.1 The float and financial controls for the slot and Keno operation shall be maintained separate from all other casino financial transactions and controls.

5.3.2 A Casino Facility Licensee may make application to the AGLC for permission to obtain advances from the Licensed Charity's casino float for additional slot and Keno float funds in emergency situations only (e.g. slot float has been

SECTION: 5. ELECTRONIC GAMES

depleted by a large number of payouts). Approval is subject to:

- a) submission and approval of forms to be used to document such advances which includes:
 - i) Slot Advance Voucher; and
 - ii) Fill Slip.
- b) complying with the following conditions:
 - i) the entire advance shall be repaid in cash prior to the completion of a Licensed Charity's Event. Issuing cheques to repay an advance is not permitted;
 - ii) if the advance is required near closing time, the Casino Facility Licensee will deduct the amount of such an advance from its outstanding opening casino float total. For example, if the casino provides a \$120,000 casino float, and an advance of \$5,000 is required by the slot manager, the Licensed Charity will only be responsible for paying back \$115,000; and
 - iii) all advances are to be taken and paid in \$1,000 increments.
- c) transactions will be witnessed by the general manager and completed as follows:
 - i) slot manager prepares and signs a Slot Advance Voucher and presents it, through the general manager, to the banker in the cash cage;
 - ii) the banker in the cash cage prepares a fill slip and provides the slot manager with the amount of cash requested (witnessed by the cash cage Advisor);
 - iii) banker, cash cage Advisor, slot manager and general manager sign fill slip; and

SECTION: 5. ELECTRONIC GAMES

- iv) banker enters transaction on the Banker's Daily Master Cash/Chip Control form.

- d) a copy of the Slot Advance Voucher shall be submitted to the AGLC within seven (7) days.

SECTION: 6. GENERAL USE OF PROCEEDS

6.1 CASINO TABLE REVENUE

- 6.1.1 Casino table revenue refers to the total income from sales of casino table games of chance at licensed Events.
- 6.1.2 Casino table revenue must only be spent on approved prizes, approved Event expenses and on Charitable or Religious Purposes approved by the AGLC.
- 6.1.3 The Licensed Charity must comply with Board policy including the terms and conditions for Event expenses and use of Proceeds which are provided in this handbook and the CTCOG.
- 6.1.4 Prizes, Event expenses and proposed use of Proceeds that do not comply with terms and conditions of licence and Board policy shall not be approved.
- 6.1.5 Changes to approved Event expenses and use of Proceeds after the licence is issued must be submitted in writing to the AGLC for approval. The submission must be made prior to the Licensed Charity disbursing any funds on the requested change. Two (2) authorized personnel of the Licensed Charity must sign the request for approval to make changes.
- 6.1.6 If a proposed use of casino table revenues is refused by the AGLC, the Applicant may request a hearing before the Board pursuant to Section 94(1) of the *Gaming and Liquor Act*.

6.2 CASINO TABLE GAME PRIZES

- 6.2.1 In this subsection, prizes are anything of value, such as money, property, merchandise or services, which a player of a game of chance, played during a licensed Event, has a chance to win.
- 6.2.2 Casino table revenue must only be used to pay for prizes which have been approved by the AGLC.

SECTION: 6. GENERAL USE OF PROCEEDS

6.2.3 Table game prizes are the responsibility of the Casino Facility Licensee. Standards for Event prizes are specified in the rules of play for each approved game in the CTCOG.

6.3 CASINO EVENT EXPENSES

6.3.1 Event expenses are the costs incurred by the Licensed Charity to operate an Event and may include the following:

- a) the casino facility fee (see Subsection 4.2);
- b) Advisor fees (see Subsection 4.3); and
- c) any other expenses approved by the AGLC.

6.3.2 Casino table game revenue may be used to pay Event expenses which have been approved by the AGLC.

6.3.3 Standards for Event expenses are specified in Subsection 4.5.

6.3.4 All payments from the casino account for approved Event expenses must be made by cheque, payable directly to the vendor or supplier, unless otherwise stipulated in this handbook. All cheques must be signed by two (2) authorized personnel of the Licensed Charity.

6.4 GENERAL USE OF PROCEEDS

6.4.1 With regard to Subsection 6.4 and Section 7, all references to Sub-charity include Other Entities approved by the AGLC, as specified in Subsection 2.2.2.

6.4.2 Casino Proceeds are:

- a) funds remaining from Event revenue after the payment of approved prizes and approved Event expenses;

SECTION: 6. GENERAL USE OF PROCEEDS

- b) the commission for Licensed Charities at whose licensed Events the AGLC operates (conducts and manages) slot machines and Keno;
- c) all interest, dividends or other income earned on Proceeds deposited in interest accounts or held, with AGLC approval, in deposit certificates or investments; and
- d) funds from the sale of assets purchased with Proceeds.

6.4.3 Proceeds must only be spent on Charitable or Religious purposes approved by the AGLC.

6.4.4 Proceeds must only be used for AGLC approved purposes or objects which are essential to the delivery of the Licensed Charity's or Sub-charities' charitable or religious programs.

6.4.5 Proceeds must be used to support the Licensed Charity's or Sub-charities' overall objectives, programs and services as approved; and not solely to provide benefits to specific or select members of the Licensed Charity or Sub-charity.

6.4.6 If casino proceeds are disbursed on unapproved uses, the amount of the disbursement must be re-deposited into the casino account.

6.4.7 Proceeds are to be used to supplement, and should not reduce, existing government funding for HFN programs and services.

6.4.8 The Licensed Charity is accountable to the AGLC for all Proceeds, including the Proceeds distributed to Sub-charities.

6.4.9 All payments from the casino account for approved Charitable or Religious Purposes must be made by cheque, payable directly to the vendor, supplier or Sub-charity, unless otherwise stipulated in this handbook. All cheques must be signed by two (2) authorized personnel of the Licensed Charity.

SECTION: 6. GENERAL USE OF PROCEEDS

- 6.4.10 The Licensed Charity must review all requests for use of Proceeds from Sub-charities and is responsible for ensuring all Proceeds disbursed to Sub-charities are used for AGLC approved purposes or objects.
- 6.4.11 The Licensed Charity must record all Proceeds disbursed to Sub-charities and the purpose of each disbursement.
- 6.4.12 When the Licensed Charity disburses Proceeds to a Sub-charity there must be a signed written agreement between the Licensed Charity and the Sub-charity stating the Sub-charity will:
- a) maintain a record of the disbursements from the Licensed Charity showing the:
 - i) date and amount of Proceeds received; and
 - ii) date, amount and purpose of all uses of Proceeds received.
 - b) allow the AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination.
- 6.4.13 The books and records of a Licensed Charity and the Sub-charities receiving Proceeds from the Licensed Charity are subject to review and/or audit by the AGLC.
- 6.4.14 The Licensed Charity must keep a record of all Sub-charities receiving Proceeds and, if requested, must provide the list to the AGLC.
- 6.4.15 Any Sub-charity in receipt of an annual amount of \$50,000 or more in Proceeds must set up a designated casino account in which all Proceeds received must be deposited, unless otherwise approved by the AGLC. All payments from the Sub-charity's casino account for approved Charitable or Religious Purposes must be made by cheque, payable directly to the vendor or supplier, unless stipulated in this handbook. All cheques must be signed by two (2) authorized personnel of the Sub-charity.

SECTION: 6. GENERAL USE OF PROCEEDS

6.4.16 Proceeds must normally remain in the respective casino account until spent on the approved uses. If not required immediately, Proceeds may:

- a) be put into a separate interest account(s);
- b) be used to purchase deposit certificate(s); or
- c) if the Licensed Charity qualifies as a Trustee under the *Trustee Act*, be invested subject to the conditions established for and applying to, investments by a trustee under the *Trustee Act*. To qualify to invest, the AGLC will require a letter from the group's lawyer confirming the trustee qualification.
- d) If Proceeds are re-directed as stated in Subsection 6.4.16a) to c), the following conditions apply:
 - i) investments made as stated in Subsection 6.4.16a) and b) must be made only on investment instruments which are acceptable under the *Canada Deposit Insurance Act*;
 - ii) the financial institution, account or deposit number, or details of other permitted investments and the total value of the Proceeds transferred or invested must be identified on financial reports;
 - iii) all interest, dividends or other income earned becomes part of Proceeds and must be retained in the separate interest bearing account or must be retained as part of the investment if the income is in the form of shares or units; and
 - iv) when needed for approved uses, Proceeds must be transferred back to the casino account to be disbursed.

SECTION: 6. GENERAL USE OF PROCEEDS

6.4.17 If disbursements of Proceeds are not made within 24 months of licence expiry date or annual anniversary date of the issuance of the Casino Licence, whichever comes first, a business plan must be submitted to, and approved by, the AGLC beforehand. The business plan must include the following:

- a) a written explanation why the Proceeds have to be accumulated beyond 24 months;
- b) timelines for the anticipated disbursement of the accumulated Proceeds; and
- c) if the Proceeds are to be used for a specific project or event:
 - i) any other sources of revenues associated with the planned project or event; and
 - ii) a list of expenditures associated with the planned project or event.

6.4.18 The purchase of liquor is not an eligible use of proceeds.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.1 ADMINISTRATIVE COSTS

- 7.1.1 Proceeds may be used to pay for reasonable administrative costs which are necessary to the delivery of a charitable or religious program or service, or to administer the distribution of Proceeds to the Sub-charities.
- 7.1.2 Proceeds may be used to pay for reasonable professional fees necessary for the administration of the Licensed Charity.
- 7.1.3 The salaries, wages or honorariums of persons employed by the Licensed Charity and approved by the AGLC may be paid for the performance of administrative duties (see Subsection 7.31.5).
- 7.1.4 Licensed Charities may use Proceeds to hire a professional accountant to satisfy the financial reporting requirements of the AGLC.
- 7.1.5 Audited financial statements of the Licensed Charity must be prepared by a member in good standing of:
- a) the Institute of Chartered Accountants of Alberta; or
 - b) the Society of Certified Management Accountants of Alberta; or
 - c) the Certified General Accountants Association of Alberta.
- 7.1.6 Approved administrative expenditures must normally be limited to a maximum cumulative total of 10% of Proceeds earned the previous calendar year. Written approval of the AGLC must be obtained prior to using more than 10% of Proceeds on administrative costs. A written request must be forwarded to the AGLC, providing a breakdown of the costs involved.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.2 ADDICTIONS TREATMENT

7.2.1 Proceeds may be used to pay for the costs associated with treatment programs for alcohol, drug and gambling addictions of individuals of the Host First Nation (HFN) community.

7.2.2 The treatment programs must be reasonably available to all eligible members of the HFN who make application.

7.2.3 Requests to use Proceeds for addictions treatment must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed addictions treatment must be submitted with the request:

- a) the purpose and proposed detailed budget of the addictions treatment;
- b) a copy of the Band Council Resolution (BCR) authorizing the addictions treatment; and
- c) the application selection process for determining the recipients of the addictions treatment, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.

7.2.4 The AGLC must have access to all records related to the application selection process, including the names of the recipients and the dates of the treatment.

7.2.5 Eligible treatment costs include, but are not limited to:

- a) treatment facility fees;

SECTION: 7. SPECIFIC USE OF PROCEEDS

- b) direct-route transportation to the facility;
- c) meals (if not included in facility fees);
- d) accommodation fees (if not included in the facility fees);
and
- e) costs for supporting affected family members.

7.2.6 Proceeds may be used to pay for the development and operation of an addictions treatment facility. The facility must be located on-reserve or on land where the Licensed Charity or Sub-charity holds title, unless otherwise approved by the AGLC (see Subsection 7.17).

7.2.7 A full accounting of all sources of funding and disbursements for addictions treatment must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.3 AID OF THE DISTRESSED

7.3.1 Proceeds may be used to pay for the social services and/or educational programs which have identified specific issues of social concern in the HFN community and actively work to address these issues.

7.3.2 Proceeds may be used to pay for educational, counselling and/or information programs in the HFN community.

7.3.3 Proceeds may be used to support programs that provide the necessities of life for those in distress, for example, homeless shelters, battered person's shelters, youth shelters, food banks, soup kitchens, and in-home supplemental food or meal assistance for seniors and persons with disabilities.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.3.4 Proceeds must not be used to support groups that are primarily commercial enterprises providing through their facilities or programs a HFN community service.

7.3.5 A full accounting of all sources of funding and disbursements for the programs listed in Subsection 7.3.3 must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.4 ARTS

7.4.1 Proceeds may be used to support non-profit Sub-charities that actively deliver an arts program or activity to the HFN community in the visual arts, the literary arts, the media arts and the performing arts.

7.4.2 To be eligible to receive Proceeds, the Sub-charity delivering the arts program or activity must:

- a) actively encourage the HFN community's participation in the program;
- b) give the HFN community opportunities to participate in the program;
- c) promote the program or activity to the HFN community; and
- d) provide performances of the program or activity to the HFN community or the public, or provide training to the HFN community in the program or activity.

7.4.3 Proceeds may be used to pay for the development and operation of HFN community facilities in which visual, literary, or performing arts activities are undertaken. (see Subsection 7.17).

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.4.4 Proceeds may be used to pay for the production costs of performances or displays which are available to the HFN community. If an admission fee is charged to attend the performance or display, the revenue generated from the fees must only be used to cover the costs of production.

7.4.5 Proceeds may be used to pay salaries, wages or fees of artists if:

- a) the duties performed are essential to the Sub-charity's program delivery;
- b) the duties are performed by a person with specialized qualifications; and
- c) the "Request to Use Gaming Proceeds To Pay Wages/Salaries" form (Form 5442) is submitted to the AGLC beforehand.

7.4.6 A full accounting of all sources of funding and disbursements for arts programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.5 BURSARIES AND SCHOLARSHIPS

7.5.1 Proceeds may be used for educational bursaries or scholarships.

7.5.2 The bursaries and scholarships must be made reasonably available to all qualified HFN individuals.

7.5.3 Requests to use Proceeds to establish and administer a charitable trust fund to support educational bursaries and scholarships must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed trust fund must be provided with the request:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) the purpose and proposed detailed budget of the trust fund;
- b) a copy of the BCR authorizing the establishment of the trust fund; and
- c) the application selection process for determining the recipients of the bursaries and scholarships, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.

7.5.4 The AGLC must have access to all records related to the application selection process, including the names of the recipients.

7.5.5 Proceeds donated to approved trust funds administered by the Licensed Charity or Sub-charity may be invested with AGLC approval in short term deposit certificates with the interest earned then also becoming part of the Proceeds. If requested, the Licensed Charity or Sub-charity must provide to the AGLC the serial number, value, interest rate, interest paid and the term of all approved short term deposit certificates (see Subsection 6.4.16d).

7.5.6 Licensed Charities or Sub-charities may only make cheque payments directly to individuals as a means of providing bursaries and scholarships if the recipient meets the eligibility criteria as specified in 7.5.3 above, and the Licensed Charity or Sub-charity has proof the recipient is attending a recognized educational institution (e.g. tuition receipt).

7.5.7 The trust funds may also be administered by an approved AGLC body, such as a post-secondary educational institution which is governed by:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) Board of a university under the *Universities Act*;
- b) Board of a public college under the *Colleges Act*; or
- c) Board of a technical institute under the *Technical Institutes Act*.

7.5.8 Prior to AGLC approval of a donation to a trust fund specified in 7.5.7, the documentary evidence as to the legal status of the trust and the manner in which it is administered must be provided to the AGLC.

7.5.9 A full accounting of all sources of funding and disbursements for bursaries and scholarships must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.6 CHILDREN/YOUTH/ADULTS IN CARE

7.6.1 Proceeds may be used to pay for social services and/or educational programs that:

- a) deal with children, youth, or dependent adults in care and their families;
- b) are not commercial enterprises; and
- c) have identified specific issues of social concern in the HFN community and actively work to address these issues.

7.6.2 The programs and/or services must be reasonably available to all HFN children, youth, and/or dependent adults in care, on or off-reserve, who qualify and wish to participate.

7.6.3 Eligible uses of Proceeds for children/youth/adults in care programs and/or services include, but are not limited to:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) counselling services;
- b) medical treatment; and
- c) clothing, food and shelter.

7.6.4 Non-profit child care Sub-charities holding government licences in good standing, or those approved by BCR, may be eligible to receive Proceeds under the following conditions:

- a) the Sub-charity's child care application process is open to all parents or guardians in the HFN community;
- b) the Sub-charity has a waitlist process which is open to all parents or guardians in the HFN community; and
- c) the Sub-charity complies with the eligibility requirements as stated in Section 2.

7.6.5 Proceeds may be used to support youth development programs and services on a HFN, such as the teaching of leadership, citizenship and HFN community development skills.

7.6.6 A full accounting of all sources of funding and disbursements for children/youth/adults in care programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.7 COMMUNITY SAFETY PROGRAMS

7.7.1 Licensed Charities or Sub-charities involved in programs to improve the on-reserve safety of the HFN community and protect HFN property by deterring or reducing undesirable activity such as drug use, public intoxication, vandalism, gang activity, and criminal offences may be eligible to use Proceeds under the following conditions:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) the RCMP or other local police authority provides written confirmation that they do not object to the community safety program;
- b) security officers used in any programs must be currently licensed under the *Private Investigators and Security Guards Act* (PISGA) or be provided by a third party who is licensed under the Act.

7.7.2 Eligible uses of Proceeds for community safety include:

- a) the costs of training HFN community members in Neighborhood Watch activities such as observing and reporting crime;
- b) the training of HFN community members in the provision of alternative measures/rehabilitation programs such as victim/offender reconciliation and community service work programs;
- c) the purchase, installation, operation, maintenance and repair of video surveillance systems to monitor community property;
- d) the purchase or development of a facility from which community safety programs can be delivered (see Subsection 7.17); and
- e) the provision of security personnel to protect community property and ensure safety at community events such as cultural events, community meetings, etc.

7.7.3 Proceeds must not be used to pay for the provision of traditional and/or tribal police officers.

7.7.4 Ownership of any equipment, uniforms or other community safety assets purchased with Proceeds must remain with the Licensed Charity or Sub-charity, unless otherwise approved by the AGLC.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.7.5 A full accounting of all sources of funding and disbursements for community safety programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.8 CULTURAL EVENTS

7.8.1 Proceeds may be used for the costs of specific HFN cultural events which preserve, promote or enhance HFN heritage, traditions, First Nation languages or culture, such as Powwows, Treaty Days, Round Dances, Sun Dances, Feasts, Sweats, funerals, memorials, etc., and annual fairs, exhibitions rodeo events or chuckwagon events.

7.8.2 A list of the cultural events (excluding funerals) must be submitted to the AGLC on an annual basis.

7.8.3 Proceeds may be used for disbursements which are essential to the cultural event including, but not limited to:

- a) costumes for performances (see Subsection 7.16);
- b) food and non-alcoholic beverages;
- c) fees and travel costs of elders, healers, medicine men, fire keepers, drummers and dancers;
- d) pipe ceremony costs;
- e) gifts;
- f) security costs for the event;
- g) facility rental charges; and
- h) clean-up costs.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.8.4 A full accounting of all sources of funding and disbursements for the cultural events must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.9 DEBT RETIREMENT

7.9.1 Proceeds may be used to pay the outstanding balance of debt incurred in the delivery of their approved charitable or religious programs or services.

7.9.2 All proposed debt financing or servicing must be approved by the AGLC prior to any payments being issued.

7.9.3 Proceeds from one (1) licence cannot be used to cover gaming losses from another gaming licence unless specific approval is given by the AGLC.

7.10 DONATIONS WITHIN ALBERTA

7.10.1 Proceeds may be donated to, or used in support of, charitable or religious groups within Alberta that actively deliver a program or service which provides a community benefit.

7.10.2 The donations referred to in Subsection 7.10.1 do not include Proceeds disbursed by the Licensed Charity to its Sub-charities.

7.10.3 Donated Proceeds must only be used for Charitable or Religious Purposes.

7.10.4 The donor group (Licensed Charity or Sub-charity) must maintain a record of all donations and the purpose of each

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donation, and, if requested, provide the information to the AGLC.

7.10.5 No donor group, an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is related to, shall directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of Proceeds.

7.10.6 Licensed Charities may make a total annual donation of \$1,000 or less to any eligible individual charity or religious group within Alberta without the prior approval of the AGLC. (If the donor group is uncertain if a donation request qualifies as an eligible charitable or religious activity, they must submit a written request to the AGLC for approval). The donor group must retain a signed written request from the recipient group stating the purpose for which the donation is to be used.

7.10.7 Annual donations of Proceeds to an individual charity or religious group within Alberta greater than \$1,000 require the prior approval of the AGLC. The donor group must submit a written request detailing the following:

- a) name and address of intended recipient;
- b) the amount of the donation; and
- c) the purpose or purposes for which each donation will be used.

7.10.8 If the recipient group is not licensed by the AGLC, is not a recognized charitable organization such as the Red Cross, or is not involved in obvious charitable activities such as a food bank, then an eligibility review of the group, as per AGLC eligibility policy in this handbook or in the Charitable Gaming

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Policies Handbook, may have to be completed prior to any donations to the group being approved.

7.10.9 Licensed Charities applying to donate Proceeds in annual amounts greater than \$1,000 within Alberta must provide the following documents with its written request:

- a) an agreement in writing signed by the recipient group stating the recipient group will:
 - i) maintain a record of donations showing the date, amount and source of donated funds received as well as the date, amount and purpose of all disbursements of donated funds; and
 - ii) allow AGLC access to all records, including those at any financial institution and to make copies of such records and/or remove them for further examination.
- b) a Statutory Declaration (Form 5503) sworn by an executive member of the donor group affirming the donor group, or an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is a shareholder, member, or relative of, will not directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of Proceeds.

7.11 DONATIONS OUTSIDE OF ALBERTA

7.11.1 Proceeds may be donated to, or used in support of, charitable or religious groups outside of Alberta that actively deliver a program or service which provides a community benefit.

7.11.2 The donations referred to 7.11.1 do not include Proceeds disbursed by the Licensed Charity to its Sub-charities.

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7.11.3 Donated Proceeds must only be used for Charitable or Religious Purposes. To be an eligible use of Proceeds outside of Alberta, the nature of the project would have to be an eligible use of Proceeds within Alberta.

7.11.4 Donations outside of Alberta must be limited to a maximum cumulative total of \$100,000 or 5% of Proceeds earned by the Licensed Charity in the previous calendar year, whichever is less. The entire amount may be donated within Canada, however, only \$50,000 or 2.5% of the Proceeds earned the previous calendar year, whichever is less, may be donated outside of Canada.

7.11.5 Donations of Proceeds outside of Alberta require the prior approval of the AGLC.

7.11.6 Donations outside of Alberta but within Canada will only be approved for the purpose of:

- a) disaster/emergency relief;
- b) supporting nationally recognized charitable programs; and
- c) supporting medical and educational research programs.

7.11.7 Donations of Proceeds outside of Canada will only be approved for the purpose of:

- a) international disaster/emergency relief; and
- b) projects in countries that the Board considers as developing or underdeveloped and countries that appear on the Canadian International Development Agency (CIDA) list of countries and territories eligible for Canadian official development assistance, which support:

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- i) the development of local self-sufficiency in the provision of basic human needs for water, food, sanitation or shelter; or
- ii) the provision of primary health care (acute care and public health) and basic education (reading, writing and basic math).

Note: Donations may be made directly to a specific eligible project or may be made directly to an organization which complies with the following standards:

- registered or incorporated in Canada for the purpose of carrying out projects and programs of international development assistance or international emergency relief (e.g. World Vision Canada, Care-Canada, Canadian Red Cross);
- actively engaged in projects and programs of international development assistance or international emergency relief;
- maintains a clearly identifiable fund to which Canadians voluntarily contribute funds for purposes of international development assistance or international emergency relief; and
- accepts donations of Proceeds and uses donated Proceeds for purposes approved by the AGLC.

7.11.8 The donor group (Licensed Charity or Sub-charity) must maintain a record of all donations and the purpose of each donation, and, if requested, provide the information to the AGLC.

7.11.9 No donor group, an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an

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individual member of the donor group is related to, shall directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of Proceeds.

7.11.10 Licensed Charities requesting to donate Proceeds out of Alberta in an amount up to but not exceeding \$10,000 must provide the following information with the request:

- a) description of the project/facility to which funds will be applied;
- b) description of method of transfer for funds to final destination; and
- c) identify one (1) responsible officer for each stage of the movement of funds including designated recipient at the final destination.

If the request is approved, the donor group must have available to the AGLC cancelled cheques/receipts documenting transfer of funds to designated recipients.

7.11.11 Licensed Charities requesting to donate Proceeds greater than \$10,000 out of Alberta, but within Canada, must provide the following information with the request:

- a) project title and location;
- b) detailed objectives of the project, total budget for the project and a budget specifying use of funds;
- c) other sources of funding for the project;
- d) personnel responsible for project administration and disposal of funds at project's location;

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- e) identify one responsible officer for each stage of the movement of funds including designated recipient at the final destination;
- f) a written agreement signed by the recipient group stating the recipient group will:
 - i) maintain a record of donations showing the date, amount and source of donated funds received, as well as the date, amount and purpose of all disbursements of donated funds; and
 - ii) allow AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination; and
 - iii) a Statutory Declaration (Form 5503) sworn by an executive member of the donor group affirming the donor group, or an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is related to, will not directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of Proceeds.

7.11.12 If the request is approved, the following terms and conditions shall form part of the licence:

- a) financial reporting requirements must be accompanied by documents of expenditure which specifically relate to detailed items in proposed budget submitted with original request;
- b) the financial documents must be verified as correct by an official at final destination; and
- c) the AGLC may request an audited statement of use of funds.

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7.11.13 For donations outside of Canada, a "Request to Donate Proceeds - Out of Canada Projects" (Form 5484) must be submitted and approved by the AGLC before any Proceeds are spent. In addition the donor group must:

- a) be registered or incorporated in Alberta for the purpose of carrying out projects and programs of international development assistance or international emergency relief;
- b) maintain a clearly identifiable fund to which Canadians voluntarily contribute funds for purposes of international development assistance or international emergency relief;
- c) be actively engaged in projects and programs of international development assistance or international emergency relief;
- d) accept donations of Proceeds and use donated Proceeds for purposes approved by the AGLC.

7.11.14 Groups requesting to donate Proceeds greater than \$10,000 outside of Canada must provide the following information with the request:

- a) project title and location;
- b) projected start/completion dates;
- c) detailed objectives of the project, total budget for the project and a budget specifying use of funds;
- d) other sources of funding for the project;
- e) address and telephone number of group and person responsible for the project in the recipient country;

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- f) identify one responsible officer for each stage of the movement of funds including designated recipient at the final destination;
- g) a written agreement signed by the recipient group stating the recipient group will:
 - i) maintain a record of donations showing the date, amount and source of donated funds received as well as the date, amount and purpose of all disbursements of donated funds; and
 - ii) allow AGLC access to all records, including those at any financial institution, to make copies of such records and/or remove them for further examination.
- h) a Statutory Declaration (Form 5503) sworn by an executive member of the donor group affirming the donor group, or an individual member of the donor group, or a corporation, society, non-profit group, partnership, limited partnership or proprietorship that the donor group or an individual member of the donor group is related to, will not directly or indirectly receive funds, goods, services or any other item of value from the recipient group or from any individual member of the recipient group or intermediary in return for a donation of Proceeds.

7.11.15 If the request is approved, the following terms and conditions shall form part of the licence:

- a) financial reporting requirements must be accompanied by documents of expenditure which specifically relate to detailed items in proposed budget submitted with original request;
- b) the financial documents must be verified as correct by an official at final destination;
- c) the relevant Canadian Foreign Service official may be notified of the request and be asked to verify the project; and

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- d) the AGLC may request an audited statement of use of funds.

7.12 EDUCATION

- 7.12.1 Proceeds may be used for the costs of specific educational program(s) or support within or affiliated with schools or educational institutions.
- 7.12.2 The school or institution must be recognized by BCR and/or Alberta Learning.
- 7.12.3 Proceeds may be used to provide a specific educational experience for students which is not principally recreational or social in nature and which otherwise would not be available. Examples include field trips, athletic tournaments and cultural exchanges. All travel disbursements must comply with Subsection 7.30.
- 7.12.4 The educational programs must be reasonably available to the HFN community.
- 7.12.5 Proceeds may be used to purchase educational equipment and supplies such as audio-visual equipment, athletic equipment and musical instruments which otherwise would not be available. The ownership of these assets must remain with the educational institution or school.
- 7.12.6 Proceeds may be used to pay for the nutritional meals (e.g. breakfast, hot lunch program) and snacks of students attending educational institutions or schools.
- 7.12.7 Proceeds may be used to pay for public or school bus transportation for students attending educational institutions or schools.
- 7.12.8 Proceeds may be used to pay the difference between the educational allowance received for each student and the

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actual cost incurred for public schooling. Documentation verifying the shortfall must be maintained and be available to the AGLC on request.

7.12.9 Proceeds may be used to enhance or expand, but not replace, the existing funding of an educational institution or school on-reserve. Examples of how the Proceeds may be used include employee salaries, wages, and benefits, building additions, renovations and utilities.

7.12.10 Proceeds may be used to provide educational bursaries or scholarships as specified in Subsection 7.5.

7.12.11 A full accounting of all sources of funding and disbursements for educational programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.13 ELDERS

7.13.1 Proceeds may be used to pay for the costs incurred by Elders while performing charitable or religious activities.

7.13.2 The Licensed Charity must provide the AGLC with a list of the Elders or an explanation on the process for recognizing an Elder.

7.13.3 Eligible Elders' costs include, but are not limited to:

- a) honorariums, fees or gifts;
- b) ceremonial tobacco;
- c) direct-route travel to various events;
- d) meals while attending events;

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- e) accommodation fees while attending events; and
- f) training costs of new Elders.

7.13.4 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted and approved by the AGLC before any Proceeds are spent.

7.13.5 A ledger detailing cash disbursements to an Elder must be maintained. The ledger must indicate the following:

- a) the name of the Elder;
- b) the date of the disbursement;
- c) the amount of the disbursement;
- d) the purpose of the disbursement; and
- e) the name of the event.

7.13.6 A full accounting of all sources of funding and disbursements for Elders' costs must be maintained. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. The AGLC must have access to the records, including the ledger, and may make copies of its contents and remove them for further examination.

7.14 EMERGENCY FUNDS

7.14.1 Proceeds may be used to provide relief for individuals or families who are victims of physical disaster or emergency (e.g. fires, floods, gas leaks).

7.14.2 Eligible physical disaster or emergency disbursements include, but are not limited to:

- a) accommodation fees for those individuals affected by the disaster; and

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b) the meal costs for those individuals affected by the disaster.

7.14.3 Any insurance funds or re-imbursments received as a result of the emergency must be deposited to the Licensed Charity's casino account up to the amount originally disbursed from the casino account.

7.14.4 Proceeds may be used to provide equipment and supplies or train volunteers during emergency situations.

7.14.5 A ledger detailing the disbursements associated with a physical disaster or emergency must be maintained. The ledger shall indicate the following:

a) the date and description of the disaster; and

b) the date(s), amount(s) and purpose of all disbursements.

7.14.6 A full accounting of all sources of funding and disbursements for emergency aid must be maintained. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. The AGLC must have access to the records, including the ledger, and may make copies of its contents and remove them for further examination.

7.15 ENDOWMENT FUNDS

7.15.1 With regard to this policy, "endowment fund" means a fund where the principal is not normally disbursed and only the investment income, or a portion thereof, is expended.

7.15.2 Proceeds may be used to establish and/or donate to an endowment fund, whose purpose is to support approved Charitable or Religious Purposes.

7.15.3 Licensed Charities may request Board approval to withdraw a portion, or all, of the principal of the endowment fund to be

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spent on approved Charitable or Religious Purposes. The Board will only grant such approval if the Licensed Charity can demonstrate that the funds are required to ensure the continued delivery of one or more of its charitable programs to the community and that no other source of funding is available.

7.15.4 Endowment fund contributions shall normally be limited to a maximum cumulative total of 10% of Proceeds earned the previous calendar year. Written approval of the Board must be obtained prior to a group using more than 10% of Proceeds for an endowment fund.

7.15.5 The amount of Proceeds that may be contributed to an endowment fund shall normally be limited to a maximum total of \$10 million. Written approval of the Board must be obtained prior to a group contributing more than \$10 million of Proceeds to an endowment fund.

7.15.6 Endowment funds may be administered by the Licensed Charity or by a third party on behalf of the Licensed Charity subject to the approval of the requests outlined in Subsections 7.15.7 and 7.15.8.

7.15.7 Requests by a Licensed Charity to administer its own endowment fund must be submitted to the AGLC and approved by the Board before any Proceeds are directed for the first time to an endowment fund. The following information about the proposed endowment fund must be provided with the request:

- a) the purpose of the fund;
- b) a copy of the BCR authorizing the request to use Proceeds for an endowment fund;
- c) confirmation that Proceeds placed into the fund will be separated for accounting purposes when reporting to the AGLC;

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- d) explanation of how Proceeds will be disbursed from the fund;
- e) the intended recipient(s) of the fund's disbursements; and
- f) explanation of how the fund will be administered including:
 - i) who determines how the Proceeds from the endowment fund will be invested;
 - ii) the identity of the investment manager responsible for the endowment fund's investments. A copy of the draft agreement between the Licensed Charity and investment manager must be submitted;
 - iii) a breakdown of how the Proceeds from the endowment fund will be invested;
 - iv) the signing authorities for the endowment fund; and
 - v) the fee structure associated with the administration of the endowment fund.

7.15.8 Requests to have a third party administer an endowment fund must be submitted to the AGLC and approved by the Board before any Proceeds are directed for the first time to an endowment fund. The following information about the proposed endowment fund must be submitted with the request:

- a) the purpose of the fund;
- b) a copy of the BCR authorizing the request to use Proceeds for an endowment fund;
- c) confirmation Proceeds placed into the fund will be separated for accounting purposes when reporting to the AGLC;
- d) explanation of how Proceeds will be disbursed from the fund;

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- e) the intended recipient(s) of the fund's disbursements;
- f) the identity of the third party administrator; and
- g) a copy of the draft agreement between the Licensed Charity and the third party administrator which states:
 - i) who determines how the Proceeds from the endowment fund will be invested;
 - ii) a breakdown of how the Proceeds from the endowment fund will be invested;
 - iii) the signing authorities for the endowment fund;
 - iv) the identity of the third party's investment manager;
 - v) the fee structure associated with the administration of the endowment fund; and
 - vi) how often financial statements from the endowment fund are provided to the Licensed Charity.

7.15.9 Investments for endowment funds must be managed by a person possessing a recognized professional investment designation [e.g. Certified Financial Planner (CFP), Chartered Financial Analyst (CFA)] or a recognized licensed investment management corporation.

7.15.10 If there is a proposed change in the purpose of the endowment fund, the intended recipient of the fund's disbursements or the party administering the endowment fund, it must be approved by the AGLC prior to the change taking effect. A copy of the BCR authorizing the proposed change must be submitted with the letter of request.

7.15.11 Any Proceeds donated to an endowment fund held by other charitable groups or eligible institutions (e.g. hospitals, post-secondary institutions) must be made in accordance with the following:

- a) Subsection 7.10 - Donations Within Alberta - Use of Proceeds; and
- b) Subsection 7.11 - Donations Outside of Alberta - Use of Proceeds

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7.15.12 An endowment fund annual report must be prepared by Licensed Charities which administer their own endowment fund or have a third party administer the endowment fund. The report must be submitted to the AGLC's Financial Review Section annually. The endowment fund report must include, at a minimum, the following:

- a) the current balance of Proceeds in the fund;
- b) a list of the recipients of the fund's disbursements and the amount of these disbursements; and
- c) the fees charged to administer the fund.

7.15.13 Endowment funds cannot be merged with other endowment funds without prior approval of the AGLC.

7.15.14 For a Licensed Charity that administers its own endowment fund or has a third party administer its endowment fund and the endowment fund ceases, all Proceeds must be transferred back to the casino account and spent on approved Charitable or Religious Purposes (see Subsection 6.4).

7.15.15 The AGLC must have access to all endowment fund records, including those of the fund manager or third party administrator, and may make copies of such records and remove them for further examination.

**7.16 EQUIPMENT/UNIFORMS/COSTUMES/FIRST NATIONS REGALIA/
VEHICLES**

7.16.1 Proceeds may be used to purchase or rent equipment, furnishings, uniforms, costumes, First Nations regalia and/or a vehicle if they are essential to the delivery of the Licensed Charity's or Sub-charity's charitable programs or services.

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7.16.2 Ownership of the items purchased must remain with the Licensed Charity or Sub-charity.

7.16.3 Items of a personal, social or promotional nature may not be purchased.

7.16.4 Equipment or supplies that are used in any activity or operation which is intended to produce income cannot be purchased with Proceeds.

7.16.5 Proceeds may be used to purchase uniforms, costumes and First Nations regalia under the following circumstances:

- a) the uniform, costume or First Nations regalia is required for cultural activities, competitive play, practice or artistic performance;
- b) the item is provided to the player or participant during the season and at the end of the season or event is returned to the charity or Sub-charity, except those items which
 - i) wear out; or
 - ii) for hygienic purposes should not have to be returned; or
 - iii) are distinct cultural costumes.
- c) uniforms must have a distinctive logo or markings;
- d) players or participants do not use the item for activities not related to cultural activities, games, practices or performances; and
- e) the Licensed Charity or Sub-charity submits a written policy for the use of uniforms and costumes with its application or request to use Proceeds to purchase uniforms or costumes.

7.16.6 Proceeds may be used to purchase a vehicle under the following circumstances:

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- a) the vehicle must be registered and insured in the name of the Licensed Charity;
- b) the vehicle must be used for community service programs;
- c) the vehicle cannot be used for the personal use of any members nor for the administrative activities of the group;
- d) when not in use for community programs, the keys must be controlled to prevent unauthorized use; and
- e) a transportation log must be maintained detailing the date, purpose, mileage, and driver of all trips taken by the vehicle.

7.16.7 Proceeds may be spent on vehicle repairs, operation and insurance.

7.16.8 If equipment/uniforms/costumes/vehicles purchased from Proceeds are rented or sold, funds received from the rental or sale must be returned to the casino account.

7.16.9 A full accounting of all sources of funding and disbursements for equipment/uniforms/costumes/vehicles must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.17 FACILITY

7.17.1 With regard to this policy, facility means a physical structure and/or land.

7.17.2 Proceeds may be used for the capital, leasehold, rental and operating costs of a community, not for profit facility (commercial properties are not included).

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7.17.3 Proceeds may be used for facility disbursements if:

- a) the Licensed Charity or Sub-charity either:
 - i) owns the facility; or
 - ii) has the legal right to occupy the facility; and
- b) the facility is accessible to the HFN community.

7.17.4 Proceeds may be used to purchase or develop facilities. Prior to disbursing any Proceeds towards the purchase or development of a facility, a detailed business plan must be submitted to the AGLC, which will include the following:

- a) the proposed purpose or use of the facility;
- b) the location, square footage, and zoning of the proposed land and/or facility;
- c) sources of funding available and/or proposed funding arrangements to accommodate the purchase or development;
- d) copy of the BCR approving the purchase/development plans;
- e) the proposed facility's admission procedures; and
- f) if the facility is under the ownership of a local municipality, a statement of municipal support for the proposed purchase.

7.17.5 Eligible facility disbursements include, but are not limited to:

- a) purchase of fixtures and furnishings;
- b) facility mortgage, lease or rental payments;
- c) utilities;

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- d) insurance - fire and liability;
- e) property taxes;
- f) janitorial costs and supplies;
- g) repairs and maintenance;
- h) renovations and leasehold improvements; and
- i) professional fees associated with the purchase or development of a building (e.g. legal fees, architectural fees, engineering fees, financial consulting fees).

7.17.6 Proceeds cannot be used for the purchase, maintenance or repair of equipment, furniture or a facility for income-producing operations or any other activity which appears to be of a commercial nature, unless otherwise approved by the AGLC.

7.17.7 Proceeds cannot be used for the facility disbursements of a facility used for private social activities where the HFN community are not allowed access.

7.17.8 Eligible facility disbursements may be spent from the casino account or from a separate account designated as a "building fund." If a separate account is created, the AGLC must have access to the bank statements, cancelled cheques and invoices/receipts from the account.

7.17.9 A full accounting of all sources of funding and disbursements for facility projects must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.18 FUNDRAISING

7.18.1 Proceeds cannot be used to subsidize the cost of fundraising activities.

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7.18.2 Proceeds cannot be used to purchase any equipment, supplies or services that are to be used in any activity or operation which is intended to produce profit.

7.18.3 Proceeds can be used to supplement the purchase of approved equipment, supplies or services for use in charitable works for which an admission fee is charged, such as an arts performance, as long as the admission fee is reasonable and the fee is set on a cost recovery basis.

7.19 HISTORICAL RESOURCES

7.19.1 Proceeds may be used to pay for public programs and activities which provide the HFN community access to historical resources, such as historical book committees.

7.19.2 Proceeds may be used to pay for the development and operation of facilities (e.g. museums) which provide access to historical resources and are open to the HFN community (see Subsection 7.17).

7.19.3 Proceeds cannot be used to pay for activities which primarily involve the social, recreational, hobby, commercial or professional interests of its members.

7.20 HOUSING AND INFRASTRUCTURE

7.20.1 Requests to use proceeds for off-reserve housing must be submitted to, and approved by, the AGLC before any Proceeds are disbursed.

7.20.2 Proceeds may be used to pay for on-reserve housing projects, the maintenance/repair/renovation of existing housing and on-reserve infrastructure needs.

7.20.3 With regard to on-reserve housing, infrastructure includes electricity, sewage disposal, water treatment, roads and gas lines.

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7.20.4 Proceeds may be used to enhance or expand, but not replace, the existing funding for housing and infrastructure on reserve.

7.20.5 Housing must be reasonably available to all individuals of the HFN community who make application.

7.20.6 Requests to use Proceeds for on-reserve housing projects must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed housing project must be submitted with the request:

- a) the purpose and proposed detailed budget of the housing project;
- b) a copy of the BCR authorizing the housing project; and
- c) the application selection process for determining the recipient(s) of the housing project, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.

7.20.7 The AGLC must have access to all records related to the application selection process, including the names of the recipients.

7.20.8 Requests to use Proceeds for on-reserve infrastructure projects must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed infrastructure project must be submitted with the request:

- a) the purpose, location and proposed detailed budget of the infrastructure project; and

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b) a copy of the BCR authorizing the infrastructure project.

7.20.9 A full accounting of all sources of funding and disbursements for housing and infrastructure projects must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.21 LIFE SKILLS TRAINING

7.21.1 Proceeds may be used to pay for life skills programs of all individuals of the HFN community.

7.21.2 Eligible programs may include, but are not limited to,:

- a) behavioural counselling;
- b) communication skills;
- c) human relations training;
- d) contingency management;
- e) employment counselling;
- f) parenting skills; and
- g) budgeting/financial skills.

7.21.3 The programs must be reasonably available to all individuals of the HFN community who make application.

7.21.4 Requests to use Proceeds for life skills programs must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed life skills program must be submitted with the request:

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- a) the purpose and proposed detailed budget of the life skills program;
- b) a copy of the BCR authorizing the life skills program; and
- c) the application selection process for determining the recipient(s) of the life skills program, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.

7.21.5 The AGLC must have access to all records related to application selection process, including the names of the recipients and the dates and names of the programs.

7.21.6 Eligible life skills program costs include, but are not limited to:

- a) instructor fees;
- b) facility rental fees; and
- c) classroom equipment and supplies.

7.21.7 A full accounting of all sources of funding and disbursements for life skills programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.22 LOBBYING

7.22.1 With regard to this policy, lobbying means conducting political activities including activities aimed at influencing or attempting to influence any level of government or members

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of the public either on or off-reserve to support or not support a specific cause or other activities directed toward achieving changes in public policy.

7.22.2 Proceeds must not be used for lobbying.

7.22.3 Proceeds must not be used on political activities such as campaign or candidacy costs for on or off-reserve elections, conventions of political parties and research costs for a particular political party or candidate.

7.23 MEDICAL/HEALTH AID & RELIEF

7.23.1 Proceeds may be used to supplement the cost of medical/health aids, programs and treatments of individuals of the HFN community.

7.23.2 A Medical/Health Fund may be established to pay for medical/health aids, programs and treatments of individuals of the HFN community. Eligible items include, but are not limited to, the following:

- a) vision coverage, (e.g. glasses, eye exam fees);
- b) dental coverage;
- c) prescribed drugs;
- d) required aids to daily living (e.g. hearing aids, inhalers, wheel chairs, walkers, crutches, etc);
- e) transportation costs to medical/health appointments; and
- f) traditional healing.

7.23.3 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted and approved by the AGLC before any Proceeds are spent.

SECTION: 7. SPECIFIC USE OF PROCEEDS

- 7.23.4 The maximum amount of Proceeds that may be contributed to this Fund on an annual basis is \$100,000, unless otherwise approved by the AGLC. Once this amount has been depleted, the Licensed Charity may apply to the AGLC to contribute additional Proceeds to the Fund.
- 7.23.5 The Medical/Health Fund must be reasonably available to all individuals of the HFN community who make application.
- 7.23.6 Requests to use Proceeds for a Medical/Health Fund must be submitted to, and approved by, the AGLC before any Proceeds are disbursed. The following information about the proposed Medical/Health Fund must be submitted with the request:
- a) the purpose and proposed detailed budget of the Medical/Health Fund;
 - b) a copy of the BCR authorizing the Medical/Health Fund; and
 - c) the application selection process for determining the recipient(s) of the Medical/Health Fund, which will include the following information:
 - i) the composition of the decision-making body responsible for reviewing the applications;
 - ii) the eligibility criteria of the applicants; and
 - iii) the selection criteria used to determine the recipients.
- 7.23.7 The AGLC must have access to all records related to the application selection process.
- 7.23.8 All payments from the Medical/Health Fund, where possible, must be paid directly to the vendor and be supported by an invoice, receipt and/or voucher.
- 7.23.9 A ledger detailing the Medical/Health Fund's disbursements must be maintained. The ledger shall indicate the following:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) the name of the recipient;
- b) the date of the disbursement;
- c) the amount of the disbursement; and
- d) the purpose of the disbursement.

7.23.10 A full accounting of all sources of funding and disbursements for medical/health aid must be maintained. All disbursements must be supported by receipts, vouchers or a cash disbursements ledger. The AGLC must have access to these records, including the ledger, and may make copies of such records and remove them for further examination.

7.24 NATURE CONSERVATION

- 7.24.1 Proceeds may be used to pay for educational programs which promote nature conservation in the HFN community
- 7.24.2 Proceeds may be used to pay for the development and operation of facilities which preserve, restore and improve wildlife and its habitat (see Subsection 7.17).
- 7.24.3 Proceeds may be used to pay for the treatment of injured or damaged domesticated or wild animals, birds, insects or plants.
- 7.24.4 Proceeds must not be used to pay for the treatment, support, breeding or promotion of animals, birds, insects or plants for commercial profit.
- 7.24.5 Proceeds must not be used to support a particular breed or species of animal for hobby, recreational, social or commercial purposes.
- 7.24.6 Proceeds must not be used to pay for any costs affiliated with commercial activities such as the trapping or camping industry.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.25 PROMOTIONAL ACTIVITIES

- 7.25.1 Proceeds may be used for promotional activities designed to increase HFN community awareness and participation in HFN charitable or religious programs.
- 7.25.2 Promotional activities include advertising in newspapers, radio, television, posters, signs, pamphlets, letters and Internet web pages.
- 7.25.3 Proceeds must not be used to pay for promotional activities which benefit a commercial activity or enterprise or advance political purposes.

7.26 RELIGION

- 7.26.1 Proceeds may be used to pay for educational programs which further religious principles or objectives.
- 7.26.2 Proceeds may be used to pay for the development and operation of places of religious worship. These places have to offer regular services and be open to all members of the HFN community (see Subsection 7.17).

7.27 SENIOR CITIZENS

- 7.27.1 With regard to this policy, a senior citizen is at least sixty (60) years of age.
- 7.27.2 Proceeds may be used to pay for recreational and social programs provided to senior citizens.
- 7.27.3 Seniors entertainment, including meals but excluding liquor, is an eligible use of Proceeds under the following circumstances:
- a) the entertainment is available to all seniors in the HFN community;

SECTION: 7. SPECIFIC USE OF PROCEEDS

- b) a minimum of 75% of those partaking in the entertainment are seniors; and
- c) the expenditures paid from Proceeds are on a cost recovery basis and not intended to generate profit.

7.27.4 Seniors travel is an eligible use of Proceeds under the following circumstances:

- a) the travel is available to all seniors in the HFN community;
- b) a minimum of 75% of those travelling are seniors; and
- c) expenditures are restricted to direct transportation, meals and accommodation costs within the province of Alberta and/or First Nation reserves within North America.

7.27.5 Proceeds may be used to pay for the development and operation of facilities in which all seniors in the HFN community have reasonable access (see Subsection 7.17).

7.27.6 A full accounting of all sources of funding and disbursements for senior citizen programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.28 SOCIAL EVENTS

7.28.1 With regard to this policy, social events are defined as activities primarily designed to serve, or further the self-interest of, the charity's or Sub-charity's members/participants through the pursuit of leisure time activities based upon hobby, recreational or personal interest.

7.28.2 Proceeds cannot be used to pay for social events.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.28.3 Activities involving senior citizens may be excluded from this policy (See Subsection 7.27).

7.29 SPORTS

7.29.1 Consistently the courts have held that sports by themselves are not charitable. The courts have found some sports activity to be charitable due to the object sought to be advanced and the character of the intended beneficiary. For example, sports has been recognized as part of the education of the young, and as therapy and relief of suffering for the disabled, which are themselves recognized as charitable activities. The provision of sports facilities for public use has also been recognized as charitable

7.29.2 With regard to this policy:

- a) an adult is at least 22 years of age;
- b) adult sports Sub-charities refer to Sub-charities where 25% or more of its membership or participants are 22 to 59 years of age;
- c) disabled sports Sub-charities refer to Sub-charities where 75% or more of its membership or participants are disabled;
- d) senior sports Sub-charities refer to Sub-charities where a majority of its membership or participants are 60 years of age or older; and
- e) youth sports Sub-charities refer to Sub-charities where 75% or more of its membership or participants are 21 years of age or younger.

7.29.3 Proceeds may be used to support eligible sports Sub-charities which deliver a structured and developmental amateur sports program to the HFN community either on an individual or team basis.

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7.29.4 A structured and developmental amateur sports program contains the following characteristics:

- a) the program is delivered by a group which operates with the approval and support of a governing body;
- b) there is a published set of rules and regulations established by the sport's governing body;
- c) there is an official schedule which shows the dates of sanctioned games or events for a specific season or year;
- d) the program utilizes accredited coaches recognized by the sport's governing body;
- e) the games or competitions are refereed or judged by officials approved by the sport's governing body;
- f) there are different age classifications or classifications of skill level for the participants;
- g) the participants have the opportunity to be promoted to a higher classification category according to their age or skill level; and
- h) the participants are not paid, directly or indirectly, for their participation.

7.29.5 A sport group may be recognized as a governing body if it has the following mandatory characteristics and a majority of the following non-mandatory characteristics:

- a) Mandatory Characteristics:
 - i) it facilitates the establishment and participation of clubs for its particular sport in the province;
 - ii) it establishes and maintains rules of play and operational regulations, such as disciplinary,

SECTION: 7. SPECIFIC USE OF PROCEEDS

arbitration and appeal process guidelines for disputes, for the sport in the province; and
iii) it provides programs and services, such as group insurance, safety programs and equipment and uniform purchases, for the sport's participants in the province.

b) Non-Mandatory Characteristics:

i) it provides training of coaches and officials for the sport in the province;
ii) it provides a unified representative voice for the particular sport in the province; and
iii) it is recognized as a governing body by Sport Canada, the Alberta Sport, Recreation, Parks & Wildlife Foundation; Alberta First Nations Provincial Sports Associations; and/or the North American Indigenous Games Association.

7.29.6 Proceeds may be given to disabled, senior and youth sports Sub-charities if the Sub-charities:

- a) deliver a structured and developmental amateur sports program as defined in Subsection 7.29.4;
- b) comply with the eligibility requirements as stated in Section 2; and
- c) use all of their Proceeds on disabled, senior and/or youth programs.

7.29.7 Proceeds must not be given to an adult sports group if the only programs it provides are for adults.

7.29.8 Proceeds may be given to an adult sports Sub-charity with a youth component if:

- a) the Sub-charity is able to demonstrate its programs are open, advertised and promoted to all members of the HFN community;

SECTION: 7. SPECIFIC USE OF PROCEEDS

- b) the Sub-charity complies with the eligibility requirements as stated in Section 2;
- c) the Sub-charity actively delivers a structured and developmental youth program in the same sport activity as its adult component. A youth program is defined as a program comprised of a minimum of 75% youth competing against or participating with other youth; and
- d) the Sub-charity uses at least 50% of its Proceeds on its youth programs (the remainder of the Proceeds may be used on the adult programs).

7.29.9 An adult sports Sub-charity with a disabled or seniors component may be eligible to receive Proceeds if:

- a) the Sub-charity is able to demonstrate its programs are open, advertised and promoted to the HFN community;
- b) the Sub-charity complies with the eligibility requirements as stated in Section 2;
- c) the Sub-charity actively delivers a structured and developmental disabled or seniors program in the same sport activity as its adult component. A disabled program is defined as a program comprised of a minimum of 75% disabled participants competing against or participating with other disabled participants. A seniors program is defined as a program comprised of a majority of seniors competing against or participating with other seniors; and
- d) the Sub-charity uses all of its Proceeds on its disabled and/or seniors programs.

7.29.10 Proceeds may be used to pay for the development and operation of an athletic or recreational facility if:

SECTION: 7. SPECIFIC USE OF PROCEEDS

- a) all individuals of the HFN community have the right to make use of the facility at least 50% of the time the facility is in operation and the hours of public use are reasonable. Membership cannot be a requirement for public use; and
- b) the facility is used by sports teams and/or participants representing the HFN community.

7.29.11 Proceeds may be given to a Sub-charity which is a governing body responsible for the delivery of a structured and developmental amateur sports program for HFN youth, disabled and/or seniors if the Sub-charity:

- a) meets the criteria for recognition of a governing body outlined in Subsection 7.29.5; and
- b) the Proceeds are only spent on the youth, disabled and/or seniors programs.

7.29.12 Proceeds may be given to a Sub-charity which is a governing body responsible for the delivery of a structured and developmental amateur sports program with adult and youth components if the Sub-charity:

- a) meets the criteria for recognition of a governing body outlined in Subsection 7.29.5; and
- b) at least 50% of the Proceeds are used on youth programs (the remainder of the Proceeds may be used on the adult programs).

7.29.13 Proceeds may be given to a Sub-charity which is a governing body responsible for the delivery of a structured and developmental amateur sports program with adult and disabled and/or seniors components if the Sub-charity:

- a) meets the criteria for recognition of a governing body outlined in Subsection 7.29.5; and

SECTION: 7. SPECIFIC USE OF PROCEEDS

b) all of the Proceeds are used on disabled or seniors programs.

7.29.14 Single teams are considered “self-interest” and not normally eligible to receive Proceeds. However, if a team represents the most senior level of competitive activity for the sport on the reserve, it may be eligible to receive Proceeds if:

- a) 75% of its players are 21 years of age or under;
- b) the team is a member of a league sanctioned by the sport’s governing body;
- c) the team is not represented by a local association for the particular sport; and
- d) the team supports the development of athletes in lower levels of the sport in the HFN community (e.g. coaches clinics and/or youth development camps).

7.29.15 Proceeds must not be given to Sub-charities which are formed to promote the individual leisure-time, recreational or social interests of its members, with activities focussed around participation in sporting events.

7.29.16 Non-profit sports groups that are not eligible to receive Proceeds under this policy may be eligible for a small raffle licence as per Section 207(1)(d) of the Criminal Code.

7.29.17 Proceeds may be used to pay for the rental fees of a facility or a venue for a Sub-charity’s sporting events.

7.29.18 Proceeds may be used to pay for officiating and judges’ fees, if the officials or judges are approved by the sport’s governing body. The “Request to Use Gaming Proceeds to pay Wages/Salaries” form (Form 5442) does not have to be submitted to pay for these positions during regular or tournament competition.

SECTION: 7. SPECIFIC USE OF PROCEEDS

- 7.29.19 Sub-charities may use Proceeds to pay for the reasonable costs of certifying officials and judges in their sport, including training and education costs.
- 7.29.20 Proceeds may be used to pay for coaching/instructor fees providing the duties performed by the coach/instructor are essential to the Sub-charity's program delivery, the duties of the coach/instructor are performed by a person with specialized qualifications and the duties of the coach/instructor cannot be reasonably performed by a volunteer.
- 7.29.21 Proceeds may be approved to purchase uniforms and equipment as long as they are required for the participation in the sport. The uniforms and equipment may not be for personal use, and ownership must remain with the group, except those items which:
- a) wear out; or
 - b) for hygienic purposes should not have to be returned.
- 7.29.22 Proceeds may be used to pay for membership, registration, affiliation or insurance fees to tournaments or to local, provincial, national or international governing bodies when the membership, registration, affiliation or insurance is related to a Sub-charity's specific objectives and individual members of the Sub-charity do not also pay the fee.
- 7.29.23 Proceeds may be used to pay for the following costs associated with attending a competition away from the team's or athlete's home facility (Note: The athlete or team must meet the criteria for approved travel specified in Subsection 7.30.10 and 7.30.11.):
- a) transportation costs to and from the competition;
 - b) local transportation costs while at the competition; and

SECTION: 7. SPECIFIC USE OF PROCEEDS

c) accommodation and meal costs during the period of competition, excluding liquor.

7.29.24 Proceeds may be used to pay for awards such as trophies, plaques and ribbons. Such awards must be earned by achievement and not granted for volunteer appreciation. The use of Proceeds for cash or merchandise prizes or any other prize of value is prohibited.

7.29.25 Adult sports Sub-charities with a youth component must use at least 50% of its Proceeds on its youth programs.

7.29.26 A full accounting of all sources of funding and disbursements for sports programs must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.30 TRAVEL

7.30.1 Proceeds may be used for a Licensed Charity's or Sub-charity's travel expenses if the travel is directly related to the delivery of the Licensed Charity's or Sub-charity's charitable or religious programs and services in a HFN community.

7.30.2 With regard to this policy, support personnel are defined as teachers, instructors, coaches, managers, trainers, elders and other adult chaperones.

7.30.3 Proceeds may be used to pay travel expenses to conferences, seminars, workshops, clinics, meetings and conventions that are directly related to a charity's or Sub-charity's charitable programs or services.

7.30.4 The conference, seminar, workshop, etc., must be primarily organized for educational purposes related to a specific charitable program or service the Licensed Charity or Sub-charity supports or delivers to the community. Delegates attending must be in a position to train other members of their group upon return.

SECTION: 7. SPECIFIC USE OF PROCEEDS

7.30.5 Proceeds may be used by a charity for conferences, seminars, etc., which are primarily organized for administrative purposes if the conference, seminar, etc., relates directly to the operation of a program or service the Licensed Charity provides.

7.30.6 Employees of a Licensed Charity attending an approved conference, seminar, etc. may be paid their regular wage while attending the conference, seminar, etc.

7.30.7 Proceeds may be used for travel that enriches an educational school or institution's curriculum if the trip provides an educational experience which otherwise would not be available.

7.30.8 The school or institution must be recognized by a BCR and/or Alberta Learning and the governing body of the school or institution must approve the trip in writing and confirm it is an enrichment of the approved educational curriculum. The proper authorities are:

- a) Board of Governors of a University, College, Community College, etc.;
- b) President of a post-secondary trade school, vocational school (such as NAIT, SAIT or NorQuest College), or First Nation college or institute; and
- c) Principal of a high school, junior high or elementary school.

7.30.9 Proceeds may be used to pay for the travel expenses of Sub-charities involved in activities such as music, dance, drama or cultural activities, if:

- a) the travel is a requirement to deliver the Sub-charity's programs; and
- b) the Sub-charity is participating in a recognized and organized event, such as a competition or festival; and

SECTION: 7. SPECIFIC USE OF PROCEEDS

- c) for travel outside of Alberta, the Sub-charity must:
 - i) be selected because of its level of creative achievement or success; or
 - ii) be entered in a recognized competition in which there is a formal evaluation or adjudication process, with qualified judges or adjudicators who evaluate the participants' efforts and publish their opinions; or
 - iii) have a bona fide invitation from the organizing or sponsoring body.

7.30.10 Proceeds may be used to pay for the travel expenses of individuals and teams (including school teams) involved in structured and developmental amateur sports.

7.30.11 In order for a Sub-charity to be eligible to use Proceeds for sports travel expenditures, the game, tournament or competition must:

- a) form a regular part of the Sub-charity's programs, such as participation in scheduled league games, or in recognized or sanctioned league tournaments or competitions which affects the individual athlete's or the team's standings in the sport within Alberta; or
- b) be a recognized or sanctioned playoff or championship game or competition to which the individual or team qualifies due to successful play in Alberta competition; or
- c) be an invitational or exhibition event where the governing body of the Sub-charity confirms in writing the game, tournament or competition is essential to the development of the participants or team. The governing body must provide a list of these invitational games, tournaments or competitions to the AGLC in advance of such events taking place. The local governing body will normally approve competitions within Alberta, competitions outside of Alberta will normally be approved by the provincial governing body and

SECTION: 7. SPECIFIC USE OF PROCEEDS

competitions outside of Canada will normally be approved by the Canadian or national governing body.

- 7.30.12 Sports Sub-charities and performing arts Sub-charities may use Proceeds to pay expenses of coaches and instructors to attend conferences, seminars, etc., if the conference, seminar, etc., is directly related to the delivery of the charitable objectives of the Sub-charity.
- 7.30.13 All approved travel must be reasonably available to all eligible members of the HFN community who qualify and wish to participate.
- 7.30.14 Proceeds must only be used for registration fees and the costs of direct-route transportation, meals, and accommodation during the period of the actual conference, seminar, activity, event, etc. All expenditures must be supported by receipt or voucher. The AGLC must have access to these records and may make copies of such records and remove them for further examination.
- 7.30.15 Proceeds may only be used to pay for the allowable expenditures of students/participants and a limited number of support personnel. The number of support personnel is normally determined by the number of students/participants. A group may use Proceeds to pay for the allowable travel expenditures of a maximum of one (1) support person per five (5) students/participants, or portion thereof. For example, the travel expenditures of two (2) support personnel could be covered by Proceeds if there are six (6) to ten (10) students/participants; three (3) support personnel if there are 11 to 15 students/participants, etc. A higher number of support personnel per students/participants may be approved by the AGLC if the higher number is endorsed in writing by the Sub-charity's governing body.
- 7.30.16 Eligible travel within Alberta does not require specific prior approval of the AGLC by way of a submitted itinerary if approval is requested and granted at the time of application.

SECTION: 7. SPECIFIC USE OF PROCEEDS

- 7.30.17 For travel outside of Alberta, a Travel Itinerary form (Form 5443) must be submitted and approved by the AGLC before any Proceeds are spent. In addition, for travel outside of Canada the group must demonstrate a similar activity does not exist in Canada.
- 7.30.18 Proceeds must not be used for travel expenditures which are recreational or social in nature.
- 7.30.19 A full accounting of all sources of funding and disbursements for travel must be maintained. All disbursements must be supported by receipts or vouchers. The AGLC must have access to these records and may make copies of such records and remove them for further examination.

7.31 WAGES, SALARIES, FEES FOR SERVICE AND HONORARIUMS

- 7.31.1 This subsection covers senior managers, managers and administrative employees of the Licensed Charity and not Charity Workers. Please refer to Section 3 for more information regarding Charity Workers.
- 7.31.2 Proceeds may be used to pay salaries, wages, associated benefits, fees for service or honorariums only if the duties performed are essential to the Licensed Charity's or Sub-charity's program delivery, the duties are performed by a person with specialized qualifications and the duties cannot be reasonably performed by a volunteer.
- 7.31.3 A Licensed Charity's or Sub-charity's members, directors or officers cannot be paid strictly for being a Licensed Charity or Sub-charity member, director or officer.
- 7.31.4 Licensed Charities or Sub-charities proposing to pay wages, salaries, fees for service and honorariums must complete and submit to the AGLC the "Request to Use Gaming Proceeds to Pay Wages/Salaries" form (Form 5442). This form does not have to be completed for Charity Workers and the fees of officials or judges.

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- 7.31.5 The salaries, wages or honorariums of persons employed by the Licensed Charity and approved by the AGLC may be paid for the performance of administrative duties provided the Licensed Charity completes and submits to the AGLC a "Request to Use Gaming Proceeds to Pay Wages/Salaries" form (Form 5442) for all persons requested to be paid.
- 7.31.6 Duties must require technical skills. They cannot be reasonably done by volunteers.
- 7.31.7 Any paid worker, other than a Charity Worker, must have the qualifications of the position being held.
- 7.31.8 Approval to pay a salary or wage is not transferable from one individual to another. If a new individual is hired, the identity of the new individual and any change in job duties must be submitted to the AGLC (does not apply to Charity Workers).

SECTION: 8. FINANCIAL REPORTING AND AUDITING

8.1 QUARTERLY REPORTING REQUIREMENTS

8.1.1 The Licensed Charity is required to submit quarterly reports regarding its Event revenues, Proceeds, expenses and disbursement of Proceeds. The quarterly reports must be submitted to the AGLC within thirty (30) days after the conclusion of each quarterly period. The reporting requirements are as follows:

- a) First Quarter Report:
 - i) a report for the first three (3) months of the reporting period (first quarter).
- b) Second Quarter Report:
 - i) a report for the fourth to sixth months of the reporting period; (second quarter) and
 - ii) year-to-date in-house financial statements of the reporting period.
- c) Third Quarter Report:
 - i) a report for the seventh to ninth months of the reporting period; (third quarter) and
 - ii) year-to-date in-house financial statements of the reporting period.
- d) Fourth Quarter Report:
 - i) a report for the tenth to twelfth months of the reporting period (fourth quarter); and
 - ii) year-to-date in-house financial statements for the entire reporting period.

8.1.2 The quarterly reports must include copies of financial statements and a general ledger. The information contained in these documents shall include:

- a) the amount of casino table revenue earned (see Subsection 6.1.1);

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- b) the commissions received from the AGLC for slot machines and Keno;
- c) the costs incurred for Event expenses (see Subsection 6.3.1); and
- d) a complete listing of all use of Proceeds' disbursements, including those made directly by the Licensed Charity and those to Sub-charities and Other Entities.

8.2 ANNUAL AUDIT REQUIREMENTS

8.2.1 The Licensed Charity must provide the AGLC with an audited financial statement and a management letter (letter of recommendation prepared by the auditor) of the Licensed Charity's income and expenses. It shall be prepared on an annual basis and be prepared by an independent accountant who is a member in good standing of:

- a) the Institute of Chartered Accountants of Alberta; or
- b) the Society of Certified Management Accountants of Alberta; or
- c) the Certified General Accountants Association of Alberta.

8.2.2 The audited financial statement and a copy of the management letter shall be submitted to the AGLC within one hundred and twenty (120) days of the HFN's fiscal year end.

8.2.3 When requested, the Licensed Charity must ensure the AGLC is allowed access to, and make copies of the following:

- a) the auditor's working paper files of the Licensed Charity; and

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- b) the auditor's working paper files related to the receipt and disbursement of Proceeds of Sub-charities and Other Entities.

8.2.4 As part of the yearly audit, the Licensed Charity shall provide a separate statement for the auditor reconciling the financial statement revenue and expenses to revenue and expenses reported on the year-end quarterly report as specified in Subsection 8.1.1d)ii).

8.2.5 The Licensed Charity shall ensure the recommendations made by the auditor under Subsection 8.2.1 (except recommendations which may be contrary to the policies of this Handbook or the CTCOG) are acted upon immediately, and the recommended financial operating procedures are established and maintained.

8.3 AGLC AUDIT REQUIRMENTS

8.3.1 The books and records of Licensed Charities, Sub-charities and Other Entities are subject to review and/or audit by the AGLC and must be maintained in a manner acceptable to the AGLC.

8.3.2 All of the charity's books and records must be kept for a period of six (6) years from the date of the end of the annual reporting period.

8.3.3 The areas normally subject to audit for the charities will include, but not be limited to:

- a) books of original entry (including computerized records such as the income statement and general ledger specified in subsection 8.1.2);
- b) original invoices;
- c) bank statements and cancelled cheques;

SECTION: 8. FINANCIAL REPORTING AND AUDITING

- d) all Event documents;
- e) schedules of Sub-charities' and Other Entities' disbursements;
- f) contracts, agreements or similar documents;
- g) Income Tax and Goods and Services Tax returns;
- h) minutes of annual general meetings, and meetings of general membership, board and executive;
- i) external accountant's/auditor's working paper files;
- j) annual (audited) financial statements; and
- k) business and financial records, as outlined above, related to the receipt and disbursement of Proceeds of Sub-charities, Other Entities or any Other Entity that is/was in receipt of any of the Licensed Charity's casino funds either directly, indirectly or through a series of transactions.

8.3.4 When requested, the Licensed Charity must provide the AGLC with an electronic copy of all the financial transactions related to the receipt and disbursement of Proceeds. If a custom accounting software program is used by the Licensed Charity, a working copy of the accounting software used to record the financial transactions as well as any updates to the accounting software must also be provided to the AGLC.

8.3.5 The AGLC will conduct real-time, unannounced audits at the licensed casino facility and/or the Licensed Charity's casino administration office.

8.3.6 The Licensed Charity and their employees are responsible for ensuring that, at all reasonable times, AGLC Inspectors have access to all records. AGLC Inspectors may copy or temporarily remove records at their discretion.

SECTION: 9. ENFORCEMENT OF LEGISLATION

9.1 GENERAL INFORMATION

- 9.1.1 The AGLC is the province's gaming authority, responsible for administering and regulating the gaming industry in Alberta, including the licensing and regulation of charitable casino gaming activities. The AGLC is established under the *Gaming and Liquor Act*.
- 9.1.2 Licensed Charities and Charity Workers must comply with all federal and provincial laws, including the *Gaming and Liquor Act* and the Gaming and Liquor Regulation, and Board policies established under the legislation, including the policies in this handbook.
- 9.1.3 The AGLC conducts inspections, investigations and audits to ensure compliance with the *Gaming and Liquor Act*, the Gaming and Liquor Regulation and Board policies.
- 9.1.4 Where casino revenue or Proceeds are missing due to suspected theft, fraud or cheating at play, the matter will be forwarded to the Investigations Branch of the AGLC for criminal investigation. Where there is sufficient evidence that persons are involved in theft, fraud or cheating at play, they will be criminally prosecuted.
- 9.1.5 Non-compliance with the legislation or Board policies may result in disciplinary action up to and including suspension or cancellation of licence or registration.

9.2 PENALTY GUIDELINES

- 9.2.1 The Board has established guidelines which provide a framework for penalty decisions regarding Licensed Charity and Charity Worker violations of the *Gaming and Liquor Act*, Gaming and Liquor Regulation and Board policies.
- 9.2.2 Penalties may vary from the guidelines at the discretion of the Board based upon the nature or circumstance of a violation.

SECTION: 9. ENFORCEMENT OF LEGISLATION

- 9.2.3 The Board, when making an Order under Section 91(2) of the *Gaming and Liquor Act*, will consider the relevant disciplinary record of the Licensed Charity/Charity Worker.
- 9.2.4 The penalty guidelines are included at the end of this section.

AGLC PENALTY GUIDELINES

The following scale of penalties represents disciplinary measures normally taken by the AGLC respecting violations of the *Gaming and Liquor Act* (GLA), Gaming and Liquor Regulation (GLR), an Order of the Board or a condition of a licence, pursuant to Section 91 of the GLA. The following list of violations includes those which arise most frequently. The GLA and the GLR should be referenced for the actual wording of these and other violations.

| VIOLATION [GLA or GLR Section] | PENALTY NORMALLY IMPOSED FOR SUCCESSIVE VIOLATIONS OF A SIMILAR NATURE | | | |
|--|--|---|--|--|
| | Specifics of Offence | 1 st Hearing/ Violations(s) | 2 nd Hearing/ Violation(s) | 3 rd Hearing/ Violation(s) |
| UNAUTHORIZED ACTIVITY | | | | |
| 1. Charity Worker contravenes conditions of registration [GLR s.17(1)]. | Up to 2 violations | Warning | \$200 fine | \$300 fine |
| | 3 - 5 violations | \$100 fine | \$300 fine | \$400 fine |
| | 6 - 10 violations | \$200 fine | \$400 fine | \$500 fine |
| | 11 or more violations | Hearing | Hearing | Hearing |
| 2. Charity Worker employed when not registered [GLA s.39(1)]. | 1 - 14 days | \$200 fine | \$300 fine | \$400 fine |
| | 15 - 28 days | \$300 fine | \$400 fine | \$500 fine |
| | 29 or more days | Hearing | Hearing | Hearing |
| 3. Licensed Charity employing an unregistered Charity Worker [GLA s.39(3)]. | 1 - 14 days | \$200 fine | \$300 fine | \$400 fine |
| | 15 - 28 days | \$300 fine | \$400 fine | \$500 fine |
| | 29 or more days | Hearing | Hearing | Hearing |
| 4. Licensed Charity failing to notify the AGLC when a Charity Worker has been charged with or convicted of a criminal offence [GLA s.38(1)]. | | \$250 fine | \$500 fine | \$1,000 fine |
| 5. Charity Worker failing to notify the AGLC when charged with or convicted of a criminal offence [GLR s.10(2)(b)]. | | Hearing | Hearing | Hearing |
| 6. Charity Worker consuming liquor, or being under the influence of liquor or drugs, while on duty [GLA s. 38(1)]. | | Warning | \$250 fine | \$500 fine |
| 7. Extending credit to patrons or cashing personal cheques [GLA s. 38(1)]. | 1 patron | \$250 fine | \$500 fine | \$750 fine |
| | 2 or more patrons | \$500 fine | \$750 fine | \$1,000 fine |
| 8. Permitting a person enrolled in a self-exclusion program to enter or remain in a licensed facility [GLR 34.2]. | 1 patron | \$250 fine | \$500 fine | \$750 fine |
| | 2 or more patrons | \$500 fine | \$750 fine | \$1,000 fine |

| VIOLATION [GLA or GLR Section] | PENALTY NORMALLY IMPOSED FOR SUCCESSIVE VIOLATIONS OF A SIMILAR NATURE | | | |
|--|--|---|--|--|
| | Specifics of Offence | 1 st Hearing/ Violations(s) | 2 nd Hearing/ Violation(s) | 3 rd Hearing/ Violation(s) |
| 9. Failure to complete and balance required financial control documentation. | | \$250 fine | \$500 fine | \$750 fine |
| OPERATING GUIDELINES | | | | |
| 10. Licensed Charity contravenes a condition of a licence [GLA s.38(1)]. | Up to 2 violations | Warning | \$500 fine | \$750 fine |
| | 3 - 5 violations | \$500 fine | \$1,000 fine | \$1,250 fine |
| | 6 - 10 violations | \$750 fine | \$1,250 fine | \$1,500 fine |
| | 11 or more violations | Hearing | Hearing | Hearing |
| 11. Failure to post gaming licence or other required signage [GLR s.33]. | | Warning | \$250 fine | \$500 fine |
| 12. Failure to request identification from a possible Minor or a person who appears to be under the age of 25 [GLA s.37.1(3) and s.61(1)]. | Single person | \$750 fine | \$1,500 fine | \$2,500 fine |
| | 2 or more persons | \$1,500 fine | \$3,000 fine | \$5,000 fine |
| 13. Permitting a Minor in a licensed gaming facility where Minors are prohibited [GLA s.37.1(2)]. | Under 16 years of age | \$1,500 fine | \$1,750 fine | \$2,000 fine |
| | Single minor | \$1,000 fine | \$1,250 fine | \$1,500 fine |
| | 2 or more minors | \$2,000 fine | \$4,000 fine | Hearing |
| 14. Permitting an intoxicated person to take part in a gaming activity or provincial lottery [GLA 37.2]. | One patron | \$1,000 fine | \$1,500 fine | \$2,000 fine |
| | 2 or more patrons | \$1,500 fine | \$2,000 fine | \$2,500 fine |
| USE OF PROCEEDS | | | | |
| 15. Licensed Charity fails to provide required reports and information specified by the AGLC [GLA s.100]. | | \$250 fine | \$500 fine | Hearing |
| 16. Licensed Charity fails to provide an accounting of the Proceeds of the lottery scheme [GLR s. 21]. | | \$250 fine | \$500 fine | Hearing |
| 17. Expenditure of Proceeds on unapproved objectives [GLA s.38(1)]. | | \$250 fine | \$500 fine | Hearing |
| OBSTRUCTION | | | | |
| 18. Obstruction of an Inspector(s) [GLA s.99]. | | Hearing | Hearing | Hearing |
| 19. Failure to assist an Inspector when requested [GLA s.104]. | | \$1,000 fine | \$2,000 fine | Hearing |
| SECURITY | | | | |
| 20. Failure to maintain adequate security of cash or chips [GLA s.38(1)]. | | Warning | \$500 fine | \$750 fine |