**Section 3000.1010 Accounting Records**

The holder of an Owner's license shall keep, in accordance with the retention schedule, and provide to the Board upon request the following records:

a) The accounting records shall be maintained using a double entry system of accounting with transactions recorded on the accrual basis and supported by detailed and subsidiary records.

b) The Administrator shall prescribe a uniform chart of accounts including account classifications in order to insure consistency, comparability, and appropriate disclosure of financial information. The prescribed chart of accounts shall be the minimum level of detail to be maintained for each accounting classification by the holder of an Owner's license.

c) The detailed subsidiary records shall include as a minimum the following:

1) Detailed general ledger accounts identifying all revenue sources, expenses, assets, liabilities and equity for the holder of an Owner's license;

2) Records of all investments, advances, loans and receivable balances, other than patron checks, due the establishment;

3) Record of all loans and other amounts payable by the holder of an Owner's license;

4) Record of all patron checks initially accepted by the holder of an Owner's license, deposited by the owner, returned to the owner as "uncollected" and ultimately written-off as uncollectible by the holder of an Owner's license;

5) Journal entries prepared by the holder of an Owner's license and the independent accountant selected by the Administrator;

6) Tax workpapers used in preparation of any state or federal tax return;

7) Records that identify Table Drop, Table Win and percentage of Table Win to Table Drop for each live table Game and those records accumulated for each type of live table Game, either by shift or other accounting period approved by the Administrator;

8) Records that identify the actual Tokens-in, Tokens-out, Vouchers issued, Vouchers redeemed, Electronic Gaming Device Drop, Electronic Gaming Device Win, Electronic Gaming Device Win to Electronic Gaming Device Drop and Theoretical Payout Percentage for each Electronic Gaming Device on a per day basis or other accounting period approved by the Administrator;

9) Records supporting the accumulation of the costs for complimentary services and items. A complimentary service or item provided to patrons in the normal course of an owner's business shall be recorded at an amount based upon the full retail price normally charged for such service or item;

10) Records that identify the purchase, receipt, and destruction of Gaming Chips and Tokens from all sources;

11) Records required to fully comply with all the federal financial record-keeping requirements as enumerated in 31 CFR 103;

12) Records required by the holder of an Owner's license's Internal Control System;

13) Workpapers supporting the daily reconciliation of cash accountability;

14) Records concerning the acquisition or construction of a proposed or existing Riverboat or Support Facility; and

15) Any other records that the Administrator requires be maintained.

d) If a holder of an Owner's license fails to maintain the records used by it to calculate the adjusted gross receipts or the number of persons admitted on the riverboat, the Administrator may compute and determine the amount upon the basis of an audit conducted by the Board based upon available information.

(Source: Amended at 27 Ill. Reg. 15793, effective September 29, 2003)