

Downstream Authority of the Quapaw Tribe of Oklahoma Regular Meeting
July 22, 2010

Meeting Called to Order: 1:05 pm

ROLL CALL:	John Berrey, Chairman	Present
	Vice-Chairman	Vacant
	Larry Ramsey, Secretary	Present
	Ranny McWatters, Treasurer	Present
	Marilyn Rogers, Member	Present

DECLARATION OF QUORUM: announced by Larry Ramsey

Steve Drewes/Tim Brown

Policies

- See attached
- 6320.23.01 – Gaming Industry Tip Compliance Agreement

Motion by DDA Secretary Larry Ramsey to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.31.02 – Table Fills

Motion by DDA Treasurer Ranny McWatters to approve policy. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.66.01 – Suspicious Activity Report by Casinos (SARC)

Motion by DDA Member Marilyn Rogers to approve policy. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 1400.30.01 – TRU Move Procedures

Motion by DDA Secretary Larry Ramsey to approve policy. Seconded by DDA Treasurer Ranny McWatters. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

- 6320.05.01 – Check Signing Authority

Motion by DDA Treasurer Ranny McWatters to approve policy. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

VGT Contract

- 50 added machines – sell 50 Aristocrat games (AWP \$ 99.86) to VGT for \$450,000

Motion by DDA Treasurer Ranny McWatters to approve the VGT contract for 50 new games, DDA Resolution 072210-A. Seconded by DDA Member Marilyn Rogers. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

Proposed change to Finance Org Chart

- See attached
- Add Gaming ops controller and remove Director of Finance.

Motion by DDA Member Marilyn Rogers to approve Org Chart as presented. Seconded by DDA Secretary Larry Ramsey. Vote: JB: yes; LR: Yes; RM: absent; MR: yes (4 yes, 0 no, 0 abstaining, 0 absent, 1 vacant) Motion Carries.

Subcontractor agreement

- See attached
- For the Daycare
- All contracts have been sent to Steve Ward for review
- Steve Drewes will request copies of all contracts from Steve Ward

Daycare

- Memo sent out from Jani w/survey
- Rate schedule
 - One star –two star rate (one star plus) w/possible modifications after survey
- Daycare Coordinator to report to JoOuita, JoOuita to report to DDA

Cage Uniforms

- Current – long sleeve brown with green trim
- New option
 - ¾ length sleeve with no buttons
 - Arabian teal – trim
 - Brown shirt w/swirls on placket
 - High stakes – At Work Uniform

Kansas Speedway Sponsorship

- Player Development Expense
- October Race
 - 2 options
 - A suite above track – 32-39 seats \$31,000-\$36,000
 - Hospitality Village – at turn 1 up to 50 seats plus seats in the stands (each day)
\$13,000 plus seats - \$25,500 plus food and beverage in tent

Consensus of the DDA to do the hospitality village at the October race.

KC Chiefs Sponsorship

- Player Development Expense
- Club Red Suite – 10 seats, 14 people
- looking for a three year deal
 - \$64,680 year one
 - \$68,256 year two
 - \$72,674 year three
- 2 preseason and 8 regular season games
- Additional seats can be purchased for approx \$200 each – seats will have access to the box

Consensus of the DDA to approve the Chiefs sponsorship.

Fencing Quote

- Road leading to the pavilion from employee parking lot
- Pipe and cable fencing
- Previous company used for entry
- \$10,062.50

Consensus of the DDA to approve fencing quote as presented.

Directional sign faces

- Replace existing to add high limit slots

Furniture for Coffee Shop

- Several options presented
- Prefer the lower tables
- Wood finish with upholstered barstool with metal trimmed back, in coffee finish
- Product ID 1397, favorite of those presented
- Purchasing to research and get pricing information

Pool wall

- Would like to see 4 line swirls similar to those on the front of the building
- Facilities to get quotes and samples to be presented for approval.

Adjourn 2:38 pm

Check Signing Authority - Finance	Policy No: 6320.05.01	Issue Date: 7/21/2010
PURPOSE: Establish procedures and authority for check signing		

DCR Compliance – ITEM Tracking	Date
Issue Date	7/21/2010
QTGA Submission	6/3/2009
QTGA Return	12/2/2009
Compliance Review	2/22/2010
QTGA Submission	2/25/2010
QTGA Return	3/25/2010
Compliance Review	3/30/2010
QTGA Submission	4/01/2010
QTGA Return	4/12/2010
Compliance Review	4/16/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	6/15/2010
QTGA Submission	6/17/2010
QTGA Return	7/1/2010
Compliance Review	7/5/2010
QTGA Submission	7/8/2010
GM Approval	7/6/2010
QTGA Final Approval	7/21/2010
DDA Final Approval	7/22/2010

POLICY

1. Only authorized Team Members shall sign checks. Each bank checking account with Downstream Casino Resort (DCR) shall have a minimum of three authorized signors.
2. Purpose of this policy is to outline "dollar limits" and the check signing authority process.

BACKGROUND

1. While the accounting staff may be responsible for entering bills, paying bills, and printing out checks, all printed checks and related documentation should be presented to a second individual for signing. No one person or Team Member should be allowed to enter invoices, select invoices for payment, then print and sign checks. At a minimum, this process requires at least three individuals to ensure the integrity of the accounting system remains intact.
2. This procedure applies to the Accounts Payable and Payroll bank checking accounts of DCR.

RESPONSIBILITIES

1. The General Manager is responsible for adding and removing check signing authority and limits.
2. The CFO is responsible for managing the check signing authority process and alerting all individuals and banks of any changes to authority.

PROCEDURE

AUTHORIZED CHECK SIGNERS

1. The General Manager shall approve authorized check signers in writing. All approvals should be forwarded to the CFO for processing.
2. The General Manager should have check signing authority. Additional individuals with or without dollar limitations may be authorized as necessary.
3. For back-up purposes, it is advisable to have at least three check signers authorized for each checking account. One should be the General Manager or primary signer and the other should be the Director of Finance or secondary check signer. The third should be a back-up signer, which will only be used if the primary and secondary signers become incapacitated for any period of time. The back-up signer shall be a trusted individual that will ensure continuing operations.
4. The following signature levels will be required according to the dollar amount of the check:
 - a. Less than \$5,000 - A check issued for less than \$5,000 requires only one authorized signature.
 - i. General Manager
 - ii. CFO
 - iii. Director of Finance
 - b. Greater than \$5,000 - A check issued for an amount greater than \$5,000 requires two different authorized signatures.
 - i. General Manager
 - ii. CFO

iii. Director of Finance

5. Maximum control shall be maintained if only one individual signs all checks, such as the General Manager or the appropriate designee, and another individual prepares the payment information. Accountability and control shall be maintained at all times.

CHANGING CHECK SIGNERS

1. The CFO receives all approval paperwork and should prepare and maintain a file record of all authorized check signers and will maintain the signature cards for each authorized check signer. Signature records shall be provided to QTGA upon request.
2. The CFO will contact the bank that administers the checking account for details on adding, changing, or removing check signers from a checking account. Normally the process is presenting identification and signing a card to be placed on file at the bank. Banks maintain an authorized check signer card for each checking account. Only those individuals listed on the authorized check signer's card may sign checks.
3. The General Manager or Downstream Development Authority may revoke check signing authority at any time without cause. Any person who is no longer entitled to sign DCR checks will be notified in writing by the General Manager. The CFO will oversee the proper notification of DCR's banks whenever authorized signature changes are made.

Quapaw Tribal Gaming Agency



Date Received	7/8/10
Comments	
Reviewed By	[Signature] 7/21/10
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

Policy Name and Number: Gaming Industry Tip Compliance Agreement Policy #6320.23.01	Department: Compliance	Submission Date: 6/24/2010
Narrative Description: To establish a Gaming Industry Tip Compliance Agreement Program between Downstream Casino Resort (DCR)/Downstream Development Authority and the Internal Revenue Service. The purpose of the Agreement is to establish tip rates for all participating Team Members of DCR. The execution of the agreement will be August 1, 2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED JUL 22 2010

DCR Compliance Authorization

Signature: Stephane B. 2551

Date: 6/23/10

Department Director Authorization

Signature: [Signature] 598

Date: 6/24/10

General Manager Authorization

Signature: [Signature]

Date: 6/25/10

QTGA Authorization

Signature: Barbara Collins

Date: 7/12/10

Gaming Industry Tip Compliance Agreement	Policy No: 6320.23.01	Issue Date: 7/12/2010
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PURPOSE: To establish a Gaming Industry Tip Compliance Agreement Program between Downstream Casino Resort (DCR)/Downstream Development Authority (DDA) and the Internal Revenue Service (IRS). The purpose of the Agreement is to establish tip rates for all participating Team Members of DCR.

DCR Compliance – ITEM Tracking	Date
Issue Date	7/12/2010
Compliance Review	6/23/2010
QTGA Submission	7/1/2010
QTGA Final Approval	7/12/2010
GM Approval	6/25/2010
DDA Final Approval	7/22/2010

DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

May 27, 2010

John L. Berrey, Chairman
Quapaw Tribe of Oklahoma
P.O. Box 765
Quapaw, OK 74363

RE: Downstream Casino & Resort, 14-1999278

Dear Chairman Berrey:

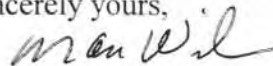
Downstream Casino & Resort has elected to participate in the Gaming Industry Tip Compliance Agreement (GITCA) Program. In order to finalize the agreement, we need your signature on both originals of the GITCA's that are enclosed.

We have worked closely with Downstream Casino & Resort to establish the tip rates reflected in the GITCA. We are satisfied that execution of the agreement is in the best interest of both Downstream Casino & Resort and the Internal Revenue Service.

Please sign, date and return both of the enclosed GITCAs in the envelope provided, within ten (10) days of the date you receive this letter.

If you, or your staff, have any questions, I can be reached by telephone at 405-297-4497, by fax at 405-297-4495 or by mail at the address shown below. Internal Revenue Service, 55 N. Robinson, MS: 4900OKC:MW, Oklahoma City, OK 73102.
Thank you for your cooperation.

Sincerely yours,



Marc Wilson CPA

ITG Specialist, Employee ID 73-2679

Enclosures (1)

cc: Casey Riddle, CFO

Gaming Industry Tip Compliance Agreement

I. PARTIES

The parties to this Agreement are The Quapaw Tribe of Oklahoma DBA Downstream Development Authority of the Quapaw Tribe Downstream Casino Resort, Employer Identification Number 14-1999278, Route 44 & US Route 166, Quapaw, OK 74363, of The Quapaw Tribe of Oklahoma (hereinafter "Employer") and the Commissioner of the Internal Revenue Service (hereinafter "Service"; collectively "the Parties"). This Agreement will establish tip rates for all Participating Employees of the Employer. This Agreement is pursuant to Revenue Procedure 2007-32.

II. APPENDICES

The Parties have agreed to:

- A. The Occupational Categories, shifts, outlets, and tip rates for all participating employees of the Employer, set forth in Appendix A;
- B. A Narrative Summary of Tip Rate Calculation Methodology (specific to the Employer), set forth in Appendix B;
- C. The Model Gaming Employee Tip Reporting Agreement, set forth in Appendix C;
- D. The Model Extension Agreement set forth in Appendix D;
- E. The Employer-Computed Tip Reporting Process Certification Form, set forth in Appendix E (but only if the Employer uses an Employer-Computed Tip Reporting Process to compute and report the tips of Participating Employees as described in Section V.J of this Agreement); and
- F. The GITCA Contact Listing for both the Service and the Employer, set forth in Appendix F.

III. INTENDED BENEFICIARIES

The Participating Employees of the Employer are intended beneficiaries of this Agreement.

IV. EMPLOYEE PARTICIPATION

A. For purposes of this Agreement, an "Eligible Employee" means an individual employed by the Employer who:

- (1) performs a job function in an Occupational Category described in Appendix A of this Agreement; and
- (2) regularly and routinely receives tips, directly or indirectly, of at least \$20 per month during the course of the individual's employment.

B. A "Participating Employee" is an Eligible Employee who:

- (1) filed, if required to do so by law, federal income tax returns for the three taxable years that precede the Effective Date of this Agreement or, if the employee has not yet filed, files these returns prior to signing the Model Gaming Employee Tip Reporting Agreement provided in Appendix C of this Agreement;
- (2) gives to the Employer a signed Model Gaming Employee Tip Reporting Agreement;
- (3) either (i) reports and continues to report tips to the Employer at or above the "tip rates" set forth in Section VIII of this Agreement, or (ii) works for an Employer that utilizes an Employer-Computed Tip Reporting Process to compute and report the tips of Participating Employees for the taxable year as described in Section V.J of this Agreement, and
- (4) timely files federal income tax returns that report those tips.

C. A Participating Employee who revokes the election under the Model Gaming Employee Tip Reporting Agreement to participate in the tip reporting program under this Agreement must begin reporting tips to the Employer effective on the first day of the next payroll period, as provided by section 6053 of the Internal Revenue Code and shall be treated as a Nonparticipating Employee for the entire taxable year in which the revocation occurred. The Employee may not enter into a new Model Gaming Employee Tip Reporting Agreement with the Employer until January 1 of the following taxable year.

D. If a Participating Employee reports tips to his or her Employer in an amount below the tip rate set forth in Section VIII of this Agreement, the employee will be deemed to have revoked his or her election under the Model Gaming Employee Tip Reporting Agreement and will be treated as specified in paragraph C of this section.

E. An Eligible Employee who has filed federal income tax returns for the three taxable years that precede the Effective Date of this Agreement but has not fully paid the tax liability reported on the returns, or has additional tax liability due to, for example, a completed examination of the returns or the filing of amended returns, may participate in this program. To participate, however, the employee must contact the local office of the Service within the later of 60 days of electing to become a Participating Employee under this Agreement or 60 days of commencing employment to resolve the tax liability.

F. For purposes of this Agreement, a "Nonparticipating Employee" is any Eligible Employee who does not meet the definition of a Participating Employee.

G. An employee may report tips on the employee's federal income tax return below the tip rates if the employee can substantiate, with adequate books and records, that the employee earned less tip income than would be reflected by applying the tip rates. As indicated in Section IV.D., this employee would be considered a Nonparticipating Employee.

V. EMPLOYER PROGRAM

A. The Employer agrees to encourage all of its Eligible Employees to become Participating Employees and to sign the Model Gaming Employee Tip Reporting Agreement, attached as Appendix C. The Employer agrees to keep these agreements for at least the period of limitation on assessment of employment tax for the years in which this Agreement is in effect and to make the agreements available to the Service upon request.

B. The Employer shall withhold and pay tax based upon tips reported, as required by law.

C. The Employer shall include all reported tips on Forms W-2.

D. The Employer acknowledges that the Service has authority, including the issuance and enforcement of summonses pursuant to sections 7602, 7604, and 7609 of the Code, to secure the information necessary for the Service to develop the tip rates of Nonparticipating Employees.

E. The Employer shall maintain the following records, to be made available to the Service upon request:

(1) Employee Records. For each Eligible Employee, the Employer will maintain a record of the employee's name and social security number; the date on which the employee was hired by the Employer; the employee's Occupational Category or Categories, as set forth in Appendix A; the employee's reported tips; the employee's shift(s) and hours; outlet(s) worked; and the employee's wages.

(2) Gaming Establishment Records. For each instance of token and chip-cashing, where the information is in the possession or control of the Employer, the Employer will maintain a record of the dollar amount of tokens and chips presented to the Employer for cashing by the token committee (or other representatives of Eligible Employees), a list of the tip splits furnished to the Employer by its Eligible Employees or the token committee (or other representatives of Eligible Employees), and other separate records of the amounts presented to the Employer for cashing by the token committee. The Service acknowledges that the records of the token committee reflecting the actual division of tips may not be in the Employer's possession or control.

(3) Food and Beverage Operations Records. If the Occupational Categories set forth in Appendix A include food or beverage servers, the Employer will maintain gross receipts subject to food or beverage tipping, and aggregate receipts showing charged tips.

(4) Tip Rates Records. The Employer will maintain any other records relevant to determining tip rates, as may be required by other governmental agencies.

The Employer must retain the records listed in this section for at least 4 years after April 15 following the calendar year to which the records relate.

F. The Employer shall furnish to the Service the following documents:

(1) Annual Report. An annual report showing the following information for each Nonparticipating Employee:

- a. The employee's name and social security number;
- b. Occupational Category or Categories;
- c. shift(s) and hours;
- d. outlet(s) worked;
- e. wages and reported tips; and
- f. total hours worked in each applicable Occupational Category, shift, and outlet.

Tips reported to the Employer by a Nonparticipating Employee do not need to be segregated by outlet.

The report is due on or before March 31 of the year after the calendar year, or any portion thereof, during which this Agreement was in effect.

(2) Additional Annual Report. Unless an Employer uses an Employer-Computed Tip Reporting Process (as described in Section V.J and as certified under Appendix E) to compute and report the tips of Participating Employees, the Employer must furnish an additional annual report showing for each Participating Employee the information described in paragraph F(1) of this section. The report is due on or before March 31 of the year after the calendar year, or any portion thereof, during which this Agreement was in effect.

(3) Additional Information - Food & Beverage Establishments. If the Occupational Categories listed in Appendix A include employees of large food and beverage establishments as defined in section 6053(c)(4) of the Code, the Employer shall provide annually to the Service, on or before the Form 8027 filing date, the following information:

- a. the gross receipts subject to food and beverage tipping;
- b. the aggregate amount of charge receipts attributable to such gross receipts;
- c. the aggregate amount of charged tips shown on the charge receipts;
- d. the sum of (i) the aggregate amount of tips reported by Nonparticipating Employees to the Employer and (ii) the amount the Employer is required to report under section 6051 of the Code with respect to service charges of less than 10 percent; and
- e. the amount allocated to each Nonparticipating Employee under section 6053(c)(3) of the Code.

(4) Allocated Tips Reporting Requirements. The Employer shall report on Forms W-2 issued to Nonparticipating Employees tips allocated pursuant to section 6053 of the Code. The Employer is not required to report allocated tips on Forms W-2 issued to Participating Employees. In addition, the Employer is not required to complete the portion of Form 8027 related to tip allocations to Participating Employees.

(5) Time and Attendance System/Payroll Processing System Report. For each calendar year, the Employer shall provide a report generated from the Employer's time-and-attendance system or payroll processing system that evidences the tip rates utilized by the Employer in the preparation of the Forms W-2 and to implement this Agreement. The report will contain information

showing the tip rates for each Occupational Category, shift, and outlet. The report will include the total number of the Employer's Eligible Employees as of December 31. The report is due on or before March 31 of the year after the calendar year, or any portion thereof, during which this Agreement was in effect.

G. If the Employer complies with the terms of this Agreement with respect to its Participating Employees, provides the information described in paragraph F(1) of this section with respect to its Nonparticipating Employees on Forms 8027 (or the equivalent information in an alternate form deemed acceptable by the Service) and Forms W-2, and provides the information specified in Paragraph F (3), the Employer shall be deemed to satisfy the requirement that the Employer prepare and file Forms 8027 with respect to all of its Employees.

H. If the Employer fails to maintain or provide any material information in the manner described in paragraphs E and F of this section, following notice and demand to the Employer for the information, the Service may employ any lawful means, including the issuance and enforcement of summonses pursuant to sections 7602, 7604, and 7609 of the Code, in order to secure that information.

I. In the event of a material breach by the Employer of its obligation to maintain or provide the information described in paragraphs E and F of this section that continues following notice and demand for the information by the Service, the restrictions in Section VII.A on methods of determination of additional liabilities under section 3121(q) of the Code shall be deemed to be waived by the Employer and shall be inapplicable for all taxable periods occurring after the date of the material breach, and the Service shall be permitted to determine employer liability by any lawful means.

J. For purposes of this Agreement, the term "Employer-Computed Tip Reporting Process" means a process established, maintained, and controlled by the Employer under which the time-and-attendance and payroll processing systems used for operation and management of the Employer's business are applied by the Employer during the term of this Agreement to compute, without intervention by the employee, the tips reportable in respect of each Participating Employee by:

- (1) tracking and reporting each Participating Employee's Occupational Category or Categories, shift(s), outlet(s), and hours worked at each Occupational Category, shift, and outlet to which the Participating Employee is assigned during a particular workday;
- (2) subjecting this information to review and validation by the Employer's management in the ordinary course of business operations for independent business purposes;

(3) recording and preserving this information as part of the Employer's time-and-attendance or payroll processing systems or in other applicable and available business records of the Employer;

(4) applying the tip rates applicable under this Agreement to the Participating Employee's work assignments by multiplying the tip rates by the total hours worked by the Participating Employee at each Occupational Category, shift, and outlet worked during the particular workday or payroll cycle (or in the case of amounts described in Section V.E(2), determining reportable tips utilizing the list of tip splits as determined by the token committee (or other representatives of Eligible Employees as provided in Section V.E (2) of this Agreement);

(5) treating the tip amounts computed under paragraph (4) as tips reported to the Employer by the Participating Employee and withholding and paying applicable taxes on the computed tips; and

(6) reporting the tips as determined by the Employer to the Participating Employee and the Service on Form W-2 for the taxable year.

K. The Employer's process shall qualify as an Employer-Computed Tip Reporting Process under this Agreement upon the certification of the Employer, with the concurrence of the Service (which shall not be unreasonably withheld), that the process satisfies the requirements of paragraph J of this section. Qualification may be subsequently reviewed by the Service in conjunction with the renewal of this Agreement. Nothing in this section limits the Service's ability to perform a Compliance Review at any time of any underlying data per Section XIII.

VI. TIP EXAMINATIONS OF EMPLOYEES

A. Except as provided in paragraph B. of this section, the Service will not examine a Participating Employee's tip income for any taxable year that ends after the Effective Date of this Agreement to which this Agreement applies, provided that each of the following conditions is met:

(1) The employee is a Participating Employee for the entire taxable year (or such portion thereof during which the employee earns tip income). In the case of a new employee, he or she must become a Participating Employee within 60 days after commencement of employment with the Employer as an Eligible Employee.

(2) The Participating Employee:

a. reports the tips earned during the taxable year to the Employer at or above the tip rates set forth in Section VIII of this Agreement, or

b. works for an Employer that utilizes an Employer-Computed Tip Reporting Process to compute and report the tips of Participating Employees on Forms W-2; and

c. timely files a federal income tax return for the taxable year that reports tips and wages reported on Form W-2.

B. If an employee becomes a Participating Employee more than 60 days after becoming employed as an Eligible Employee, the Service may examine the Participating Employee's tip income received before the employee becomes a Participating Employee, except for the period the employee was a Participating Employee of the Employer or of another Employer under a tip compliance agreement (GITCA, TRDA, TRAC, or similar agreement) during any taxable year. Once the employee becomes a Participating Employee, the Service will not examine the employee's tip income received during the period the employee remains a Participating Employee.

C. The Service will not examine tip income of a Participating Employee for any taxable year that ends on or before the Effective Date of this Agreement, provided that during that prior period the employee was:

(1) a Participating Employee, as defined in Section IV, of the Employer under a predecessor agreement between the Employer and the Service and satisfied the terms and conditions of that agreement in that prior taxable year;

(2) a Participating Employee, as defined in Section IV, of another employer who had a Gaming Industry Tip Compliance Agreement (or other tip compliance agreement, such as a Tip Rate Determination Agreement) with the Service and satisfied the terms and conditions of that agreement in that prior taxable year; or

(3) an employee of (i) an employer that did not have a Gaming Industry Tip Compliance Agreement (or predecessor agreement) with the Service or (ii) the Employer had a Gaming Industry Tip Compliance Agreement (or predecessor agreement), but the employee was not an Eligible Employee within the meaning of that agreement, and the employee filed, if required to do so by law, federal income tax returns for the three taxable years that preceded the year of the Effective Date of this Agreement.

D. In the case of Participating Employees of an Employer that does not have a certified Employer-Computed Tip Reporting Process, if the Service believes on the basis of information provided by the Employer pursuant to Section V.F(2) that the Participating Employee did not report tips on his or her federal income tax return as required by Section VIII of this Agreement, the Service shall confirm with the Employer the accuracy

of the Participating Employee data received from the Employer prior to making any determination that tips have not been reported at or above the applicable rates.

E. A Nonparticipating Employee is subject to the full range of compliance and enforcement procedures of the Service, at any time, including during the term of this Agreement. (The treatment of the Employer in the case of Nonparticipating Employees is set forth in Section VII.A(2)).

F. At the Service's discretion, the Service may continue any ongoing examination of any employees of the Employer begun by the Service before the Effective Date of this Agreement.

VII. TIP EXAMINATIONS OF EMPLOYER

A. With respect to any taxable year during which this Agreement is in effect:

(1) the Service may not assert liability against the Employer pursuant to section 3121(q) of the Code with respect to the tip income of Participating Employees (except in the limited case provided in subparagraph (2)(ii) immediately below).

(2) the Service may assert liability against the Employer pursuant to section 3121(q) of the Code based on (i) tips received by a Nonparticipating Employee if the asserted liability is based upon the final results of an audit or agreement of the Nonparticipating Employee or (ii) the reporting of additional tip income by an employee.

B. At the Service's discretion, the Service may continue any ongoing examination of the Employer begun by the Service before the Effective Date of this Agreement.

VIII. TIP RATES

A. This section sets forth the applicable tip rates under this Agreement. The Parties established the applicable tip rates as follows:

(1) Employees Who Pool Tips. In satisfaction of their tip reporting obligations under section 6053(a) of the Code with respect to employees who pool tips, these employees or their employee group representatives (e.g., the token committee) shall present to the Employer a listing of the actual share of pooled tips received by or given to each employee. This listing must reconcile to the tips presented to the Employer's cage for cashing. The tip rate in the case of these employees is the amount of tips so reported to the Employer with respect to each employee.

(2) Other Tipped Employees -- Specified Occupational Categories. Based on information available from the Employer, historical information available to the Service, and generally accepted accounting principles, the Employer and the Service have agreed to separate tip rates for the occupational categories or subcategories of Eligible Employees ("Occupational Category"), shifts, and outlets listed on Appendix A for each of the years during which this Agreement is in effect. These rates specify tips received, by hour, by shift, by drink, by percentage of sales, or other mutually agreed and verifiable bases of measurement depending on the nature of the work performed.

B. Tip Rates and Occupational Categories.

(1) In General. The applicable Tip Rates and Occupational Categories established by this Agreement shall remain in effect for the term of this Agreement, unless modified pursuant to paragraph B(2) or (3) of this section.

(2) Mutual Agreement Process. The Service or the Employer may propose revisions to tip rates or Occupational Categories during the term of the Agreement. The non-proposing party will notify the proposing party in writing of approval or disapproval within 60 calendar days of receipt of the proposed revision. The non-proposing party will not unreasonably withhold approval. If accepted, the revisions will become effective upon the date agreed to by the Parties.

(3) Request for Tip Rate Modification. Upon the occurrence of one of the following specific events:

- a. a significant change in the nature of the business (or segment thereof) in which the Participating Employee earns tips (e.g., an Employer converts an upscale restaurant into a coffee shop),
- b. a decrease of 20 percent or more in the Employer's gross monthly revenue as compared to the same month of the previous year, or
- c. a drop below 50 percent in the participation rate of any Occupational Category as of the participation measurement date,

the Employer may request that the Service agree to a modification in the relevant tip rate of an affected Participating Employee within an Occupational Category (e.g., an outlet or shift) that is appropriate in amount and duration, consent to which shall not be unreasonably withheld.

The process established in paragraph B(3) of this section for the revision of a tip rate upon the occurrence of specific events in no way limits the circumstances that may give rise to a request for revision of a tip rate under the mutual agreement process described in paragraph B(2) of this section.

IX. TERM OF AGREEMENT

A. This Agreement shall commence on the Effective Date and shall terminate on July 31, 2013 (See Rev. Proc. 2007-32 Section 4.03). The "Effective Date" of this Agreement shall be August 01, 2010.

B. The Service and the Employer agree that, beginning not later than six months prior to the termination date described in paragraph A., they shall commence discussions as to any appropriate revisions to this Agreement, including any appropriate revisions to the tip rates described in Section VIII. In the event that the Service and the Employer have not reached final agreement on the terms and conditions of a renewal Agreement to become effective beginning on August 01, 2013, the Parties may, by mutual agreement, extend this agreement for an appropriate time to finalize and execute a renewal Agreement.

C. Neither the Employer's nor the Service's decisions regarding renewal of agreements are subject to review.

X. TERMINATION OF AGREEMENT; SURVIVAL OF TERMS

A. If employee participation is below 75 percent of the Eligible Employees, the Service and the Employer shall meet to discuss the cause of the decline in the participation rate and appropriate measures to increase the participation rate. At the meetings, the Employer shall provide information with respect to the records necessary for assessing the tip rate and for assessing the procedures used to encourage all of the Employer's Eligible Employees to be Participating Employees.

(1) If the Employer undertakes good faith discussions with the Service on these matters and the Employer is not in breach of its obligations under Section V.A, the Service may not terminate the Agreement.

(2) If the Employer fails to undertake good faith discussions with the Service on these matters or the Employer is in breach of its obligations under Section V.A, the Service may terminate the Agreement.

B. The Service may terminate this Agreement by written notice if participation falls below 50 percent of the Eligible Employees. Termination by the Service shall become effective on the first day of the first payroll period after the 60th day after the date of the written notice.

C. This Agreement may be terminated upon the joint agreement of the Employer and the Service, without the consent of any Participating Employee. The effective date of termination shall be as agreed to by the Employer and the Service.

D. If either party fails to comply with any material provision of this Agreement, the non-defaulting party, at its option, may terminate this Agreement by giving written notice of termination to the other party. Termination of the Agreement shall be effective upon receipt of the notice by the other party.

E. If this Agreement is terminated pursuant to the terms of this agreement, the mutual obligations of the Parties shall remain in effect through the effective date of termination. The agreements set forth in Sections VI and VII shall survive termination with respect to taxable periods (or portion thereof) that occur prior to the effective date of termination.

XI. PRECEDENTIAL VALUE

The contents of this agreement may not be used or cited as precedent by any other Employer or other taxpayer and will not bind, or otherwise control, the Parties for taxable years or issues not covered by this Agreement.

XII. FAILURE TO COMPLY

If the Employer fails or refuses to provide any of the information required by this Agreement, the Service may employ any lawful means, including the issuance and enforcement of summonses pursuant to sections 7602, 7604, and 7609 of the Code, in order to secure the information.

XIII. COMPLIANCE REVIEW

The Employer agrees that a compliance review or other inspection of books and records, as required for compliance with the terms of this Agreement, will not be considered an examination or inspection of books of account for purposes of section 7605(b) of the Code or the Service's policy and procedures for reopening cases closed after examination, or an audit for purposes of section 530 of the Revenue Act of 1978.

XIV. EXCLUSION OF CERTAIN EMPLOYEES

This Agreement does not cover employees of the Employer working in housekeeping and those employees shall not be considered Eligible Employees for purposes of this Agreement.

XV. OTHER AGREEMENTS SUPERSEDED

This Agreement shall supersede all existing tip compliance agreements between the Employer and the Service.

XVI. ENTIRE AGREEMENT

This Agreement contains the final and entire agreement between the Employer and the Service.

By signing this Gaming Industry Tip Compliance Agreement, the Parties certify that they have read and agreed to the terms of this document, including all Appendices.

EMPLOYER

INTERNAL REVENUE SERVICE

By: _____

SIGNATURE

John L. Berrey

NAME PRINTED

Chairman, Quapaw Tribe of OK

TITLE

EIN: 14-1999278

Route 44 & US Route 166
Quapaw, OK 74363

ADDRESS

Date: _____

By: _____

SIGNATURE

Catherine S. Bird

NAME PRINTED

Employee ID 73-2798
Group Manager, Indian Tribal
Governments

TITLE

55 N. Robinson MS: 4900OKC
Oklahoma City, OK 73102

ADDRESS

Date: _____

APPENDIX A

Occupational Categories, Outlets, Shifts and Tip Rates

Occupational Category	Outlet	Shift	Tip Rate Yr. 1	Tip Rate Yr. 2	Tip Rate Yr. 3
Cage Dept. Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
E-Game Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Table Game Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Poker Dealers Tipped Employees	All	All	Actual	Actual	Actual
Poker Host Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Poker Tournament Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Hotel Valet Tipped Employees	All	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Shuttle Driver Tipped Employees	All	All	Actual	Actual	Actual
Red Oak Steak House Servers & Bussers	Red Oak Steak House	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled
Red Oak Steak House Bartenders	Red Oak Steak House	All	Actual	Actual	Actual
Buffalo Grille Servers	Buffalo Grille	All	\$5.75/hour	\$5.75/hour	\$5.75/hour
Buffalo Grille Bussers	Buffalo Grille	All	1.5% of food sales from each server	1.5% of food sales from each server	1.5% of food sales from each server
Legends Sports Bar Servers	Legends Sports Bar	All	\$5.75/hour	\$5.75/hour	\$5.75/hour
Legends Sports Bar Bussers	Legends Sports Bar	All	1.5% of food sales from each server	1.5% of food sales from each server	1.5% of food sales from each server
Pool Bar, Devil's Promenade Bar, & Legends Sports Bar Bartenders	Pool Bar, Devil's Promenade Bar, & Legends Sports Bar	All	Actual	Actual	Actual
Pool Bar, Devil's Promenade Bar, & Legends Sports Bar Bar Backs	Pool Bar, Devil's Promenade Bar, & Legends Sports Bar	All	Actual/Split /Pooled	Actual/Split /Pooled	Actual/Split /Pooled

APPENDIX B

Narrative Summary of Tip Rate Calculation Methodology

All Credit Card Tokes For All Tipped Employees

All credit card tokes for all tipped employees that are not on a tip rate will be reported in their paychecks as applicable in the appropriate pay period as tip income. For tip rate employees, the total reported tip income in the appropriate pay period shall be greater than or equal to their credit card tips. There are no exceptions to this rule. All credit card tips will be paid by payroll during the normal payroll cycle.

Cage Tokes

Employee tokes are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokes:

Accepting Tokes

When a toke is generated, the employee will clearly announce 'TOKE' and drop the toke into a designated clear acrylic toke box. If the toke is within reach of the guest, the guest may deposit into the clear locked toke box.

Maintaining Tokes

All Cage tokes will be maintained in the designated clear toke containers for a period of one (1) week commensurate with the casino pay week (Friday 12:00am – Thursday 11:59pm). Should a box become full prior to the end of the pay period, it may be dropped with Cage Shift Manager or above approval.

At the end of each pay week, a Cage Shift Supervisor or above will procure the toke container key(s) and empty the contents of each toke container into a clear bag. The bag will be counted and verified by a minimum of two (2) Cage employees, and the total amount, and week ending date, will be clearly marked on a paid in form. This is done under the surveillance cameras.

The funds will be deposited to the Main Bank as Cage Tokes.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle.

Distribution Tokes

Tokes will be allocated by payroll to all hourly cage cashiers and main bank cashiers, based on hours worked.

The Cage will store the locked token boxes for Main Bank verification. The Cage will verify all funds in the box and complete the Poker Host Worksheet with the following allocation:

100% will be allocated to the Poker Hosts pool, and allocated to each tipped employee based on the number of hours worked.

The funds will be deposited to the Main Bank as Poker Tokens.

The Cage will return the empty token box for further use.

The Token box keys will be maintained in the Main Bank at all times.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle. The Poker Host worksheet will be distributed as follows:

White, Retained in Income Audit

Yellow, Retained by Poker

Pink, Provided to the Poker Host

Distribution of Tokens

The tokens will be allocated as noted by Income Audit, and reported to Payroll at the end of each pay period.

The Poker Manager or above will review and approve the Poker token Allocation.

All tokens will be disbursed on the employees normal pay check.

All tokens reported will be treated as reportable income.

Tokens may never be personally accepted and kept from the token container. Any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Tournament Tokens

Employee tokens are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokens:

Accepting Tokens

Each work period a host will be issued a metal locked token box for individual use. The Cage will have the only key to designated Token box.

Poker Hosts, Dealer, Cage Tokens- Discretionary

When a token is generated, the employee will clearly hold the token in their hand and drop the token into a designated token box assigned to each tournament employee.

Maintaining Tokens

All tournament tokens will be maintained in the designated token containers for a period of one (1) tournament employee shift. Should a box become full prior to the end of the shift, it may be dropped with the Main Bank prior to the end of shift, and an additional locked token box will be used.

At the end of each work day, the tournament employee will provide the cage the locked token box which will include a three part (white, yellow, and Pink) Tournament Tip Worksheet (which will list the employee name and Badge number, date and time of drop) placed inside it.

The Cage will store the locked token boxes for Main Bank verification. The Cage will verify all funds in the box and complete the Tournament Worksheet with the following allocation:

100% will be allocated to the tournament pool, and allocated to each tipped employee based on the number of hours worked.

The funds will be deposited to the Main Bank as Tournament Tokens.

The Cage will return the empty token box for further use.

The Token box keys will be maintained in the Main Bank at all times.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle. The tournament worksheet will be distributed as follows:

White, Retained in Income Audit

Yellow, Retained by the Employees Department

Pink, Provided to the Tournament Employee

employer in writing or by reporting tips to my an employer or the Service in an amount less than the agreed upon rates.

The Cage Shift Manager or above will review and approve the cage token pool.

All tokens will be disbursed on the employees normal pay check.

Tokens may never be accepted as cash, any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees who violate this policy as may be deemed necessary.

Employees on any type of leave will not receive tips during the time they are not working.

E-Game Employee Tokens

Employee tokens are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokens:

Accepting Tokens

When a token is generated, the employee will clearly hold the token in their hand and drop the token into a designated locked metal token box located near the E-games FJP (Jackpot Payment) station.

Maintaining Tokens

All E-Games tokens will be maintained in the designated metal token containers for a period of one (1) Slot Attendant (SA) shift. Should a box become full prior to the end of the shift, it may be dropped with Slot Shift Manager or above approval.

At the end of each SA Shift, the Acting Slot Shift Manager (SSM) or their designee will provide the cage the locked token box which will include a two part (white and yellow) SA Tokens Form which will list the SA's that will receive an equal portion of the total tokens in the box.

The Cage will store the locked token boxes until the SSM and Cage schedule the verification of the locked token boxes with both parties present. This verification should happen every 24 hours for all locked token boxes collected.

During Verification box will be counted and verified by a minimum of two (2) employees (One cage and One Slots) and the total amount and Shift ending date and will be clearly

marked on a paid in and SA token form. The SA Token Form will be attached to the cage paid in. The Cage will maintain the White of both forms; Slots will maintain the Yellow of both forms. The SSM will return the Yellow copy to the Slot Administrative Assistant.

The funds will be deposited to the Main Bank as Slot Tokens.

The SSM will retain the empty locked token box and place in the FJP station for shift use.

The Token box keys will be maintained in the Main Bank at all times.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle.

Employees on any type of leave will not receive tips during the time they are not working.

Distribution Tokens

The tokens will be allocated equally for the number of SA's listed on the SA Tokens Form and the amounts noted with the SA information.

The SSM or above will review and approve the Slot token Allocation.

All tokens will be disbursed on the employees normal pay check.

Tokens may never be personally accepted and kept from the tip pool. Any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against as may be deemed necessary.

Table Game Employee Tokens

Employee tokens are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokens:

Accepting Tokens

Each work period a dealer will be issued a locked metal token box for individual use. The Cage will have the only key to designated Token box.

Dealer Tokens- Discretionary

When a token is generated, the employee will clearly hold the token in their hand and drop the token into a designated token box assigned to each Table Games Dealer.

At no time can the Dealer accept a token bet that is larger than the patron's wager.

Dealer Tokens- Wager

When a patron is at the posted table maximum; the most that can be played for the dealer as a token bet will be 10% of that maximum wager.

At no time can the Dealer accept a token bet that is larger than the patron's wager.

At no time other than when the patron is at the table maximum, (as stated in point A) can both the token bet and the patron's wager exceed the posted table maximum bet for that hand.

When a token is won, the employee will clearly hold the token in their hand and drop the token into a designated token box assigned to each Table Games Dealer.

Maintaining Tokens

All Table Games tokens will be maintained in the designated token containers for a period of one (1) Table Games Dealer (TG) shift. Should a box become full prior to the end of the shift, it may be dropped with the Main Bank prior to the end of shift, and an additional locked token box will be used.

At the end of each work day, the Table Games Dealer will provide the cage the locked token box which will include a three part (white, yellow, and Pink) Table Games Dealers Tip Worksheet (which will list the TG name and Badge number, date and time of drop) placed inside it.

The Cage will store the locked token boxes for Main Bank verification. The Cage will verify all funds in the box and complete the Table Games Dealer Worksheet with the following allocation except for Card Craps:

50% will be allocated to the Table Games Pool to be distributed based on Hours worked.

50% will be allocated to the Individual Table Games dealer.

For Card Craps, the Cage will verify all funds in the box and complete the Table Games Dealer Worksheet with the following allocation:

50% will be allocated to the Table Games Pool to be distributed based on Hours worked.

50% will be allocated between then Card Craps dealers.

The funds will be deposited to the Main Bank as Table Games Tokes.

The Cage will return the empty toke box for further use.

The Toke box keys will be maintained in the Main Bank at all times.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle. The Table Games Dealer worksheet will be distributed as follows:

White, Retained in Income Audit

Yellow, Retained by Table Games

Pink, Provided to the Table Games Dealer

Distribution Tokes

The tokes will be allocated as noted by Income Audit, and reported to Payroll at the end of each pay period.

The Table Games Manager or above will review and approve the Table Games toke Allocation.

All tokes will be disbursed on the employees normal pay check.

All tokes reported will be treated as reportable income.

Tokes may never be personally accepted and kept from the tip pool. Any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Employees on approved Personal Time Off (PTO) will receive tips based on their normal hours worked.

Poker Dealer Tokes

Employee tokes are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokes:

Accepting Tokes

Each work period a dealer will be issued a metal locked toke box for individual use. The Cage will have the only key to designated Toke box.

Dealer Tokes- Discretionary

When a toke is generated, the employee will clearly hold the toke in their hand and drop the toke into a designated toke box assigned to each Poker Dealer.

Maintaining Tokes

All Poker tokes will be maintained in the designated toke containers for a period of one (1) Poker Dealer shift. Should a box become full prior to the end of the shift, it may be dropped with the Main Bank prior to the end of shift, and an additional locked toke box will be used.

At the end of each work day, the Poker Dealer will provide the cage the locked toke box which will include a three part (white, yellow, and Pink) Poker Dealers Tip Worksheet (which will list the Poker Dealer name and Badge number, date and time of drop) placed inside it.

The Cage will store the locked toke boxes for Main Bank verification. The Cage will verify all funds in the box and complete the Poker Dealer Worksheet with the following allocation:

100% will be allocated to the Individual Poker dealer.

The funds will be deposited to the Main Bank as Poker Tokes.

The Cage will return the empty toke box for further use.

The Toke box keys will be maintained in the Main Bank at all times.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle. The Poker Dealer worksheet will be distributed as follows:

White, Retained in Income Audit

Yellow, Retained by Poker

Pink, Provided to the Poker Dealer

Distribution Tokes

The tokens will be allocated as noted by Income Audit, and reported to Payroll at the end of each pay period.

The Poker Manager or above will review and approve the Poker token Allocation.

All tokens will be disbursed on the employees normal pay check.

All tokens reported will be treated as reportable income.

Tokens may never be personally accepted and kept from the token container. Any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Poker Host Tokens

Employee tokens are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokens:

Accepting Tokens

Each work period a host will be issued a metal locked token box for individual use. The Cage will have the only key to designated Token box.

Hosts Tokens- Discretionary

When a token is generated, the employee will clearly hold the token in their hand and drop the token into a designated token box assigned to each Poker Host.

Maintaining Tokens

All Poker tokens will be maintained in the designated token containers for a period of one (1) Poker Host shift. Should a box become full prior to the end of the shift, it may be dropped with the Main Bank prior to the end of shift, and an additional locked token box will be used.

At the end of each work day, the Poker Host will provide the cage the locked token box which will include a three part (white, yellow, and Pink) Poker Host Tip Worksheet (which will list the Poker Host name and Badge number, date and time of drop) placed inside it.

Distribution Tokes

The tokes will be allocated as noted by Income Audit, and reported to Payroll at the end of each pay period.

The Tournament Manager or above will review and approve the Tournament toke Allocation.

All tokes will be disbursed on the employees normal pay check.

All tokes reported will be treated as reportable income.

Tokes may never be personally accepted and kept from the toke container. Any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Hotel Valet Employee Tokes

Employee tokes are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokes:

Accepting Tokes

When a toke is generated the employee will collect and hold the toke in clear sight until the toke can be deposited in the clear fixed toke box located at the base station.

Maintaining Tokes

All Valet tokes will be maintained in the designated clear toke containers for a period of one (1) Shift. At the end of each shift the Valet supervisor will collect the entire toke pool, seal in a tamper evident clear bag, and sign denoting "valet" with a shift, date, signature, and badge number.

The toke bag will be deposited at the end of each shift to the Main Bank.

The funds will be verified and deposited at the Main Bank as Valet Tokes.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle.

Distribution of Tokes

Tokes will be allocated by payroll to all hourly valet attendants, based on hours worked and approved PTO.

The Transportation Manager or above will review and approve the valet toke pool.

All tokes will be disbursed on the employees normal pay check.

Tokes may never be accepted as cash, any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Shuttle Driver Tokes

Employee tokes are acceptable, but may not be solicited by employees. The following is the proper procedure for accepting, maintaining, and distributing employee tokes:

Accepting Tokes

Each work period, a driver will be issued a clear locked toke box for individual use. The Cage will have the only key to designated Toke box.

Maintaining Tokes

All shuttle tokes will be maintained in the designated clear toke containers for a period of one (1) Shift. At the end of each shift, the Shuttle supervisor or their designee will provide the cage with the locked toke box.

The funds will be verified and deposited at the Main Bank as Shuttle Tokes.

All deposits will be reported by Income Audit to payroll at the end of each pay cycle.

Distribution of Tokes

Tokes will be allocated by payroll to the employee who received the toke.

The Transportation Manager or above will review and approve the shuttle tokes that are to be dispersed to the employees.

All tokes will be disbursed on the employees normal pay check.

Tokes may never be accepted as cash, any failure to comply with this policy will be considered an attempt to circumvent reporting and be subject to employee discipline up to and including termination.

Nothing in the policy prevents the Management of Downstream Casino Resort, the Downstream Development Authority, Quapaw Tribal Gaming Agency, Internal Revenue Service, or any other applicable agency from taking further action against employees as may be deemed necessary.

Food & Beverage Tipped Employees Tokes

Red Oak Steak House Server and Bussers

The facility is open from 5:00 pm to 9:00 pm on Wednesday, Thursday, and Sunday. It is open from 5:00 pm to 10:00 pm on Friday and Saturday. There is only one shift of servers based on this.

Server tips will be placed in the apron each employee wears. Once a tip is received, it will be immediately placed in the apron and cannot leave the apron until it is turned in to the Main bank.

Each employee will count and verify the tips they receive with their manager or shift leader verifying the amount. Ten percent of total liquor sales from the servers shall be allocated to the bartender. The gross liquor sales are reported on the shift close out report. The ten percent shall be recorded on the Tip Worksheet and will be subtracted from the server cash and/or credit card tips. The server and manager or shift leader shall sign the Tip Worksheet in acknowledgement that of all tips reported and allocated to the bartenders. Cash tips will be paid by the server to the bartender. Credit card tips will be allocated to the Bartenders by payroll.

The servers will provide 22.5% of their remaining tips to the busser pool, which shall be recorded on the Tip Worksheet and subtracted from the server cash and/or credit card tips. The tips shall be divided between the bussers based on the hours worked. Cash tips allocated to the pool shall be dispersed at the end of the shift. Credit card tips will be allocated to the bussers by payroll.

All tips will be reported by Income Audit to payroll at the end of each pay cycle for each tipped server for the amount they received.

Red Oak Steak House Bartenders

The bartenders will have all tips placed in their respective tip jars during their shifts.

Cash tips will be counted down by the bartender and manager or supervisor and recorded on the Tip Worksheet. The bartender and manager or supervisor shall sign the Tip Worksheet in acknowledgement.

Bartenders will be allowed to leave with their cash tips at the end of their shift only after they have been verified and signed off on the Tip Worksheet.

All cash and credit card tips will be reported by Income Audit to payroll at the end of each pay cycle for each tipped bartender for the amount they received.

Buffalo Grille Servers and Bussers

Food servers will receive reported tips of \$5.75 an hour based on an analysis of the data provided for this function by the McQuatters formula as agreed upon by IRS ITG Group Manager Cathy Bird and casino staff.

Bussers will be tipped at a rate of 1.5% of food sales from each server. The server and manager or shift leader will calculate this amount from the server close out report and record it on the Tip Worksheet. The server and manager or shift leader will sign the Tip Worksheet in acknowledgement. If only one busser works in a given shift, all of this will be allocated to the busser. The busser and the manager or shift leader shall sign the Tip Worksheet in acknowledgement. If more than one busser is working during the shift, then the tokens will be allocated between the bussers by the hours worked during the shift. The manager or shift leader will verify and record the tips on the Tip Worksheet. The bussers and manager or shift leader shall sign the Tip Worksheet for all cash tips dispersed and all credit card tips to be dispersed. Bussers will be allowed to leave with cash tips at the end of the shift after all tips are allocated.

The Tip Worksheet shall be sent to income audit for verification. Income audit will send the Tip Worksheet to payroll at the end of each pay cycle for each tipped busser for the amount they received. Payroll will dispense all credit card tips on the busser paycheck during the normal payroll cycle.

At the end of each shift, Food servers will also tip out 5% of their liquor sales to the service bartender pool, which will be calculated from the server close out report. The tips shall be verified and recorded on the Tip Worksheet by the restaurant manager or supervisor. The cash tips will be sealed and given to the Food and Beverage Manager or supervisor for verification and disbursement.

The server and the manager or shift leader shall sign the Tip Worksheet acknowledging the tips paid to the busser and service bartender pools.

Legends Sports Bar Tokens

Tip rates for this operation will be based on Buffalo Grille rates for all tipped positions with the exception of the bartenders noted below, since there is a shared kitchen, and all tipped employees operate from it.

Pool Bar, Devil's Promenade Bar, & Legends Bartender & Bar Back Tokens

The bartenders will have all tips placed in their respective tip jars during their shifts.

At the end of their shift, the tips will be verified with the manager or shift leader and recorded on the Tip Worksheet. The bartender and manager or shift leader shall sign the Tip Worksheet in acknowledgement. After verification, the bartenders will be allowed to leave with their cash tips.

The Manager or Shift leader shall submit a copy of the Tip Worksheet to Income Audit.

All tips will be reported by Income Audit to payroll at the end of each pay cycle for each tipped bartender for the amount they received.

Bartenders will have \$10 deducted from the net amount they receive for each tipped shift to be allocated to the bar back pool. The pool will then be counted and verified by the manager or supervisor and recorded on the Tip Worksheet. The pool will be divided between each of the bar backs who worked during the day based on their number of hours worked, and will receive this compensation as cash from their supervisor.

Bar Backs will have their allocated tips received recorded as income in their paycheck.

All tips will be reported by Income Audit to payroll at the end of each pay cycle for each tipped bartender or bar back for the amount they received.

Cocktail waitresses will receive an agreed upon rate of \$5.00 per hour. This is based on an analysis of the data provided for this function by the McQuatters formula as agreed upon by IRS ITG Group Manager Cathy Bird and casino staff. Cocktail waitresses will tip out to the Service Bartender pool \$10 if they work a shift in which alcohol is served for more than 4 hours during their shift. If a cocktail waitress works under 4 hours or if alcohol is available to be served less than during their shift, then the Cocktail waitress will tip out \$5 to the Service Bartender pool.

Service Bar Bartenders

Service Bar Bartenders receive cash tips from a tip pool that is paid throughout the day by the Cocktail servers as well as Buffalo Grille servers. The tip pool will be divided as such that each Service Bartender who works a full shift will receive an equal portion as all the other Service Bartenders who work full shifts. If the Service Bartender works less than a full shift, then the portion received will be half of what full shift Service Bartenders receive. Tips will be collected and allocated on a daily basis, regardless of the time that the tip outs are received or the shift the Bartender works.

The Manager or Shift leader will be responsible for allocating the tips to the Service Bartenders and recording the tips they receive on the Tip Worksheet. Tips may be picked up after all pooled tips are received, counted, and allocated.

The bartender and manager or shift leader shall sign the Tip Worksheet in acknowledgement of tips paid out to the bartender.

The manager or shift leader shall submit a copy of the Tip Worksheet to Income Audit.

All tips will be reported by Income Audit to payroll at the end of each pay cycle for each tipped Service Bartender for the amount they received.

Spring River Buffet Tokes

Food servers will receive reported tips of \$5.00 per hour, and bussers will receive \$3.00 per hour, based on an analysis of the data provided for this function by the McQuatters formula as agreed upon by IRS ITG Group Manager Cathy Bird and casino staff.

Room Service Tokes

Rates for tipped room service employees will have a tip rate of \$5.75 per hour. This is due to the fact that the room service is delivered via Buffalo Grille servers. Please refer to the Buffalo Grille tip rates for details.

APPENDIX C

Gaming Employee Tip Reporting Agreement

I am an employee of The Quapaw Tribe of Oklahoma, DBA Downstream Development Authority of the Quapaw Tribe Downstream Casino Resort, Employer Identification Number 14-1999278, Rt. 44 & 166, Quapaw, OK 74363, and by signing this agreement I am choosing to participate in the tip reporting program administered by my employer under the Gaming Industry Tip Compliance Agreement between my employer and the Internal Revenue Service (Service).

I understand that I have responsibilities under this agreement and agree to the following terms and conditions.

A. General Responsibilities.

(1) I will report tips to my employer at or above the tip rate that has been established pursuant to the Gaming Industry Tip Compliance Agreement for my job or have my employer compute my reportable tips for me using the tip rate. [I understand that I may revoke this agreement and report (either to my employer or to the Service) tips below the tip rate if I can substantiate, to the satisfaction of the Service and subject to a possible review by the Service, that I earned less tip income than would be reflected by applying the tip rate].

(2) I will file my Federal income tax returns on a timely basis and report those tips and the rest of my earnings from my job as shown on the Form W-2 that my employer gives me, as well as any other income.

(3) For each of the three years prior to the date of this agreement, if required to do so, I have filed a Federal income tax return on a timely basis. If I have filed all of these tax returns but have not fully paid the tax I owe, I must contact the local office of the Service within 60 days from now to resolve my account.

If I fulfill my responsibilities and continue to participate under this tip reporting program, I will receive important benefits under this agreement.

B. Benefits Under Agreement.

(1) If I report to my employer tips at or above the tip rate that has been established for my job or if my employer computes my reportable tips for me using the tip rate and reports them to me and to the Service on Form W-2, the Service will not audit my tip income received after the date of this agreement during which the Gaming Industry Tip Compliance Agreement between my employer and the Service is in effect.

(2) The Service also will not audit my tip income for any prior tax year during which (i) I was a participant in a prior tip compliance agreement while working for my current employer or a former employer, or (ii) I had no opportunity to participate in a prior tip compliance agreement because I worked in a job that was not covered by a tip compliance agreement or because my employer did not have a tip compliance agreement with the Service.

(3) If I was eligible to participate in an employer's tip compliance agreement in prior tax years but did not do so, I will not be protected from an audit of my tip income for those prior years, but I will receive protection from audit of my tip income received after the date of this agreement during which the Gaming Industry Tip Compliance Agreement between my employer and the Service is in effect.

(4) If I sign this agreement within 60 days after I first became employed with my current employer, I will be protected from an audit of my tip income received after the beginning date of employment during which the Gaming Industry Tip Compliance Agreement between my employer and the Service is in effect. If I sign this agreement more than 60 days after I first became employed with my current employer, I will be protected from an audit of my tip income received after the date of this agreement during which the Gaming Industry Tip Compliance Agreement between my employer and the Service is in effect.

C. Revocation of Agreement. I understand that the following additional terms and conditions apply to this agreement.

(1) I may revoke this agreement in writing to my employer at any time.

(2) If I report tips to my employer or the service below the established tip rate, this agreement will be automatically revoked.

(3) If this agreement is revoked, I must begin reporting my tips to my employer, beginning with the tips I receive on the first day of the next payroll period.

(4) Upon revocation of this agreement, I will no longer be protected from an audit of my tip income for the tax year in which I revoke the agreement.

(5) After revocation of this agreement, I will not be able to sign up again for my employer's tip reporting program until January 1 of the year after I revoke this agreement.

D. Term of Agreement. This agreement shall remain in effect as long as there is a Gaming Industry Tip Compliance Agreement between my employer and the service, and I have not taken any actions to terminate this agreement either by notifying my

By signing below, I agree to fulfill my responsibilities under this agreement and to participate in the tip reporting program pursuant to the Gaming Industry Tip Compliance Agreement between my employer and the Service.

Signature

Social Security Number

Printed Name of Employee

Street Address

Street Address Line 2

Date Signed

City, State, Zip Code

APPENDIX E

Employer-Computed Tip Reporting Process Certification

5986 Downstream Development Authority of the Quapaw Tribe, Employer Identification Number 14-1999278, certifies that it utilizes an Employer-Computed Tip Reporting Process within the meaning of Section V.J of the Gaming Industry Tip Compliance Agreement to compute and report tips of Participating Employees on Forms W-2.

Employer Representative & Date

A representative of the Internal Revenue Service has reviewed the Employer's Certification and Does Not Concur. If the representative of the IRS does not concur with the Employer's Certification, the representative will provide the Employer with the actions necessary to attain certification.

IRS Representative & Date

APPENDIX F

GITCA Contact Listing

IRS Contacts:

IRS Program Manager

Name: Suzanne Perry, Tip Compliance Coordinator, ID #359740
Address: Internal Revenue Service, MS 7200 PHX
4041 N. Central Ave., Suite 112
Phoenix, AZ 85012
Telephone: (602) 636-9181 E-Mail: Suzanne.V.Perry@irs.gov

IRS Tax Manager (Local Office)

Name: Catherine S. Bird, ITG Group Manager, Employee ID 73-2798
Address: IRS, 55 N. Robinson, MS: 4900:OKC:CB
Oklahoma City, OK 73102
Telephone: 405-297-4757 E-Mail: Catherine.S.Bird@irs.gov

IRS Examiner

Name: Marc Wilson, ITG Specialist, Employee ID 668495
Address: IRS, 55 N. Robinson, MS: 4900:OKC:MW
Oklahoma City, OK 73102
Telephone: 405-579-9122 E-Mail: marc.j.wilson@irs.gov

Taxpayer Advocate (Local Office)

Name: IRS Taxpayer Advocate Service
Address: 55 N. Robinson, MS: 1005, Room 138
Oklahoma City, OK 73102
Telephone: [405-297-4055 E-Mail: www.irs.gov

Employer Contacts:

Name: Casey Riddle
Address: Downstream Casino & Resort
Rt. 44 & Route 66
Quapaw, OK 74363
Telephone: 1-888-398-7876 E-Mail: criddle@downstreamcasino.com

Suspicious Activity Report by Casinos (SARC)	Policy No: 1400.66.01	Issue Date: 7/21/2010
PURPOSE: To establish policies and procedures for Cage Team Members to monitor suspicious activity.		

DCR Compliance – ITEM Tracking	Date
Issue Date	7/21/2010
Compliance Review	4/28/2010
QTGA Submission	4/29/2010
QTGA Return	5/6/2010
Compliance Review	6/15/2010
QTGA Submission	6/17/2010
QTGA Return	7/1/2010
Compliance Review	7/5/2010
QTGA Submission	7/8/2010
QTGA Final Approval	7/21/2010
GM Approval	7/6/2010
DDA Final Approval	7/22/2010

POLICY

Casinos are required to report suspicious transactions under the Bank Secrecy Act (BSA). BSA regulations require a Casino to file a Suspicious Activity Report by Casinos (SARC) (FinCEN Form 102, pg. 3-7). When a transaction is attempted that involves or aggregates at least \$5,000 (five thousand dollars) worth of funds or assets and the Casino knows, or has reason to suspect that the transaction, or a pattern of transactions, is an attempt to violate Federal laws and transaction reporting requirements a SARC shall be filed.

PROCEDURE

1. A SARC shall be filed for any transaction conducted, or attempted at a casino, and involving or aggregating at least \$5,000 in funds or other assets that the casino knows, suspects, or has reason to suspect involve illegal transactions. Types of transactions include, but are not limited to the following:
 - a. Involvement of funds derived from illegal activities or are intended or conducted in order to hide or disguise funds or assets.
 - b. Evading the reporting or record keeping requirements of the BSA, for example money laundering, which is the process by which “dirty money” generated by

criminal activities is converted through legitimate businesses into assets that cannot be easily traced back to their illegal origins.

- c. No apparent or lawful purpose, or not the sort of activity in which the particular patron would normally be expected to engage, and Downstream Casino Resort (DCR) knows of no reasonable explanation for the transaction after examining the available facts.
- d. Use of DCR to facilitate any criminal activity.

Exceptions


1. DCR is not required to file a SARC as a result of a robbery or burglary that is reported to appropriate law enforcement authorities.
2. DCR Team Members are prohibited from notifying any person involved in a suspicious DCR transaction that the transaction has been reported.

Safe Harbor

1. Federal law provides complete protection from civil liability for all reports of suspicious transactions made to appropriate authorities, including supporting documentation, regardless of whether such reports are filed.

Time frame for filing:

1. DCR has 30 calendar days to file a SARC after the date of the initial detection of any suspicious transaction that is required to be reported.
2. If DCR is unable to identify the patron involved in a suspicious transaction on the date it initially became aware of the suspicious activity, DCR has 30 additional days to file the SARC.
3. In any circumstance, a SARC must be filed within 60 calendar days.

FinCEN Form 102 April 2003 Previous editions will not be accepted after December 31, 2003	Suspicious Activity Report by Casinos and Card Clubs Please type or print. Always complete entire report. Items marked with an asterisk * are considered critical (see instructions).	 OMB No. 1506 - 0006
1 Check the box if this report corrects a prior report (see instructions on page 6) <input type="checkbox"/>		
Part I Subject Information		
2 Check box (a) <input type="checkbox"/> if more than one subject box (b) <input type="checkbox"/> subject information unavailable		
*3 Individual's last name or entity's full name		*4 First name
		5 Middle initial
6 also known as (AKA- individual), doing business as (DBA- entity)		7 Occupation / type of business
*8 Address		*9 City
*10 State	*11 ZIP code	*12 Country (if not U.S.)
		13 Vehicle license # / state (optional) a. number b. state
*14 SSN / ITIN (individual) or EIN (entity)	*15 Account number	No account affected <input type="checkbox"/> Account open ? Yes <input type="checkbox"/> No <input type="checkbox"/>
		16 Date of birth MM / DD / YYYY
*17 Government issued identification (if available) a <input type="checkbox"/> Driver's license/state ID b <input type="checkbox"/> Passport d <input type="checkbox"/> Alien registration		
d <input type="checkbox"/> Other		
e Number: f Issuing state or country		
18 Phone number - work () -	19 Phone number - home () -	20 E-mail address (if available)
21 Affiliation or relationship to casino/card club		
a <input type="checkbox"/> Customer b <input type="checkbox"/> Agent c <input type="checkbox"/> Junket / tour operator d <input type="checkbox"/> Employee e <input type="checkbox"/> Check cashing operator		
f <input type="checkbox"/> Supplier g <input type="checkbox"/> Concessionaire h <input type="checkbox"/> Other (Explain in Part VI)		
22 Does casino/card club still have a business association and/or an employee/employer relationship with suspect?		23 Date action taken(22)
a <input type="checkbox"/> Yes b <input type="checkbox"/> No If no, why? c <input type="checkbox"/> Barred d <input type="checkbox"/> Resigned e <input type="checkbox"/> Terminated f <input type="checkbox"/> Other (Specify in Part VI)		MM / DD / YYYY
Part II Suspicious Activity Information		
*24 Date or date range of suspicious activity From MM / DD / YYYY To MM / DD / YYYY		*25 Total dollar amount involved in suspicious activity \$, , , .00
* 26 Type of suspicious activity:		
a <input type="checkbox"/> Bribery/gratuity g <input type="checkbox"/> Misuse of position m <input type="checkbox"/> Unusual use of wire transfers b <input type="checkbox"/> Check fraud (includes counterfeit) h <input type="checkbox"/> Money laundering n <input type="checkbox"/> Unusual use of counter checks c <input type="checkbox"/> Credit/debit card fraud (incl. counterfeit) i <input type="checkbox"/> No apparent business or lawful purpose or markers d <input type="checkbox"/> Embezzlement/theft j <input type="checkbox"/> Structuring o <input type="checkbox"/> False or conflicting ID(s) e <input type="checkbox"/> Large currency exchange(s) k <input type="checkbox"/> Unusual use of negotiable instruments (checks) p <input type="checkbox"/> Terrorist financing f <input type="checkbox"/> Minimal gaming with large transactions l <input type="checkbox"/> Use of multiple credit or deposit accounts q <input type="checkbox"/> Other (Describe in Part VI)		
Part III Law Enforcement or Regulatory Contact Information		
27 If law enforcement or a regulatory agency has been contacted (excluding submission of a SARC), check the appropriate box.		
a <input type="checkbox"/> DEA e <input type="checkbox"/> U.S. Customs Service i <input type="checkbox"/> State law enforcement b <input type="checkbox"/> U.S. Attorney (** 28) f <input type="checkbox"/> U.S. Secret Service j <input type="checkbox"/> Tribal gaming commission c <input type="checkbox"/> IRS g <input type="checkbox"/> Local law enforcement k <input type="checkbox"/> Tribal law enforcement d <input type="checkbox"/> FBI h <input type="checkbox"/> State gaming commission l <input type="checkbox"/> Other (List in item 28)		
28 Other authority contacted (for box 27 g through l) ** List U.S. Attorney office here.		29 Name of person contacted (for all of box 27)
30 Telephone number of individual contacted in box 29 () -		31 Date Contacted MM / DD / YYYY

Part IV Reporting Casino or Card Club Information			2
*32 Trade name of casino or card club	*33 Legal name of casino or card club	*34 EIN 	
*35 Address			
*36 City	*37 State 	*38 ZIP code -	
39 Type of gaming institution a <input type="checkbox"/> State licensed casino b <input type="checkbox"/> Tribal licensed casino c <input type="checkbox"/> Card club d <input type="checkbox"/> Other (specify) _____			
Part V Contact for Assistance			
*40 Last name of individual to be contacted regarding this report		*41 First name	42 Middle initial
*43 Title/Position	*44 Work phone number () -	*45 Date report prepared ____/____/____ MM DD YYYY	
Part VI Suspicious Activity Information - Narrative*			
<p>Explanation/description of suspicious activity(ies). This section of the report is critical. <u>The care with which it is completed may determine whether or not the described activity and its possible criminal nature are clearly understood by investigators.</u> Provide a clear, complete and chronological description (not exceeding this page and the next page) of the activity, including what is unusual, irregular, or suspicious about the transaction(s), using the checklist below <u>as a guide</u> as you prepare your account.</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>a. Describe the conduct that raised suspicion.</p> <p>b. Explain whether the transaction(s) was completed or only attempted.</p> <p>c. Describe supporting documentation and retain such documentation for your file for five years.</p> <p>d. Explain who benefited, financially or otherwise, from the transaction(s), how much and how (if known).</p> <p>e. Describe and retain any admission or explanation of the transaction(s) provided by the subject(s), witness(s), or other person(s). Indicate to whom and when it was given. Include witness or other person ID.</p> <p>f. Describe and retain any evidence of cover-up or evidence of an attempt to deceive federal or state examiners, or others.</p> <p>g. Indicate where the possible violation of law(s) took place (e.g., branch, cage, specific gaming pit, specific gaming area).</p> <p>h. Indicate whether the suspicious activity is an isolated incident or relates to another transaction.</p> <p>i. Indicate whether there is any related litigation. If so, specify the name of the litigation and the court where the action is pending.</p> <p>j. Recommend any further investigation that might assist law enforcement authorities.</p> <p>k. Indicate whether any information has been excluded from this report; if so, state reasons.</p> <p>l. Indicate whether any U.S. or foreign currency and/or U.S. or foreign negotiable instrument(s) were involved. If foreign, provide the amount, name of currency, and country of origin.</p> </div> <div style="width: 48%;"> <p>m. Indicate whether funds or assets were recovered and, if so, enter the dollar value of the recovery in whole dollars only.</p> <p>n. Indicate any additional account number(s), and any domestic or foreign bank(s) account numbers which may be involved.</p> <p>o. Indicate for a foreign national any available information on subject's passport(s), visa(s), and/or identification card(s). Include date, country, city of issue, issuing authority, and nationality.</p> <p>p. Describe any suspicious activities that involve transfer of funds to or from a foreign country, or any exchanges of a foreign currency. Identify the currency, country, sources and destinations of funds.</p> <p>q. Describe subject(s) position if employed by the casino or card club (e.g., dealer, pit supervisor, cage cashier, host, etc.).</p> <p>r. Indicate the type of casino or card club filing this report, if this is not clear from Part IV.</p> <p>s. Describe the subject <u>only</u> if you do not have the identifying information in Part I or if multiple individuals use the same identification. Use descriptors such as male, female, age, etc.</p> <p>t. Indicate any wire transfer in or out identifier numbers, including the transfer company's name.</p> <p>u. If correcting a prior report, complete the form in its entirety and note the changes here in Part VI.</p> </div> </div> <p style="text-align: center;"><u>NOTE:</u> Information already provided in earlier parts of this form need not necessarily be repeated if the meaning is clear.</p> <p style="text-align: center;">Tips on SAR Form preparation and filing are available in the SAR Activity Review at www.fincen.gov/pub_reports.html.</p> <p style="text-align: center;">Supporting documentation should not be filed with this report. <u>Maintain the information for your files.</u></p> <p style="text-align: center;">Do not include legal disclaimers in this narrative. Continue on next page as necessary.</p>			

Safe Harbor. Federal law (31 U.S.C. 5318(g)(3)) provides complete protection from civil liability for all reports of suspicious transactions made to appropriate authorities, including supporting documentation, regardless of whether such reports are filed pursuant to this report's instructions or are filed on a voluntary basis. Specifically, the law provides that a financial institution, and its directors, officers, employees and agents, that make a disclosure of any possible violation of law or regulation, including in connection with the preparation of suspicious activity reports, "shall not be liable to any person under any law or regulation of the United States, any constitution, law, or regulation of any State or political subdivision of any state, or under any contract or other legally enforceable agreement (including any arbitration agreement), for such disclosure or for any failure to provide notice of such disclosure to the person who is the subject of such disclosure or any other person identified in the disclosure".

Notification Prohibited. Federal law (31 U.S.C. 5318(g)(2)) provides that a financial institution, and its directors, officers, employees, and agents who, voluntarily by means of a suspicious activity report, report suspicious transactions to the government, may not notify any person involved in the transaction that the transaction has been reported.

In situations involving suspicious transactions requiring immediate attention, such as when a reportable transaction is ongoing, the financial institution shall immediately notify, by telephone, appropriate law enforcement and financial institution regulatory authorities in addition to filing a timely suspicious activity report.

When To File A Report:

1. Every casino and card club (for purposes of 31 CFR 103, a "reporting casino"), shall file with FinCEN, to the extent and in the manner required by 31 CFR 103, a report of any suspicious transaction relevant to a possible violation of law or regulation. A casino may also file with FinCEN, by using the Suspicious Activity Report by Casinos (SARC), a report of any suspicious transaction that it believes is relevant to the possible violation of any law or regulation but whose reporting is not required by 31 CFR 103.

2. A transaction requires reporting under the terms of 31 CFR 103.21 if it is conducted or attempted by, at, or through a casino, and involves or aggregates at least \$5,000 in funds or other assets, and the casino knows, suspects, or has reason to suspect that the transaction (or a pattern of transactions of which the transaction is a part):

(i) Involves funds derived from illegal activity or is intended or conducted in order to hide or disguise funds or assets derived from illegal activity (including, without limitation, the ownership, nature, source, location, or control of

such funds or assets) as part of a plan to violate or evade any federal law or regulation or to avoid any transaction reporting requirement under federal law or regulation;

(ii) Is designed, whether through structuring or other means, to evade any requirements of 31 CFR 103 or of any other regulations promulgated under the Bank Secrecy Act, Public Law 91-508, as amended, codified at 12 U.S.C. 1829b, 12 U.S.C. 1951-1959, and 31 U.S.C. 5311-5332;

(iii) Has no business or apparent lawful purpose or is not the sort in which the particular customer would normally be expected to engage, and the casino knows of no reasonable explanation for the transaction after examining the available facts, including the background and possible purpose of the transaction; or

(iv) Involves use of the casino to facilitate criminal activity.

3. A SARC shall be filed no later than 30 calendar days after the date of the initial detection by the reporting casino of facts that may constitute a basis for filing a SAR under this section. If no suspect is identified on the date of such initial detection, a casino may delay filing a SARC for an additional 30 calendar days to identify a suspect, but in no case shall reporting be delayed more than 60 calendar days after the date of such initial detection. In situations involving violations that require immediate attention, such as ongoing money laundering schemes, the reporting casino shall immediately notify by telephone an appropriate law enforcement authority in addition to filing timely a SARC. Casinos wishing to voluntarily report suspicious transactions that may relate to terrorist activity may call FinCEN's Financial Institutions Hotline at 1-866-556-3974 in addition to filing timely a SARC if required by 31 CFR 103.

4. Exceptions. A casino is not required to file a SARC for a robbery or burglary committed or attempted that is reported to appropriate law enforcement authorities.

5. The Bank Secrecy Act requires financial institutions to file currency transaction reports (CTRs) in accordance with the Department of the Treasury's implementing regulations (31 CFR Part 103). These regulations require a financial institution to file a CTR whenever a currency transaction exceeds \$10,000. CFR 31 103.22(b)(2) requires that all casinos and card clubs file using FinCEN 103 (CTRC). If a currency transaction exceeds \$10,000 and is suspicious, the institution must file both a CTRC reporting the currency transaction and a suspicious activity report reporting the suspicious aspects of the transaction. If a currency transaction is \$10,000 or less and is suspicious, the institution should only file a suspicious activity report. Appropriate records must be maintained in each case. See: 31 CFR Part 103.

General Instructions

A. Abbreviations and Definitions:

1. AKA--also known as
2. DBA--doing business as
3. DEA--Drug Enforcement Administration
4. EIN--Employer Identification Number
5. FBI--Federal Bureau of Investigation
6. IRS--Internal Revenue Service (AML or CI)
7. ITIN--Individual Taxpayer Identification Number
8. SSN--Social security number

B. How to Make a Report:

1. **This form should be e-filed through the Bank Secrecy Act E-Filing System. Go to <http://bsaeifiling.fincen.treas.gov> to register.** This form is also available for download on the Financial Crimes Enforcement Network's Web site at www.fincen.gov, or may be ordered by calling the IRS Forms Distribution Center at (800) 829-3676.

If not filed electronically, send each completed suspicious activity report to:

**Detroit Computing Center
ATTN: SARC
P.O. Box 32621
Detroit, MI 48232-5980**

2. While all items should be completed fully and accurately, items marked with an asterisk (*) are considered critical and must be completed according to the provisions of paragraph 3 below and any special item instructions.

3. If the information for a critical item marked with an asterisk (*) is not known or not applicable, enter special response "XX" as appropriate to complete the item. Non-asterisk fields should be left blank if the information is unknown or not applicable. NOTE: The XX response for unknown may not be used in item 24 (suspicious activity "From" date), the check boxes in item 26 (one or more boxes must be checked), and in Parts IV, V or VI.

4. Complete each suspicious activity report by providing as much information as possible on initial and corrected reports.

5. Do not include supporting documentation with the suspicious activity report filed. Identify and retain a copy of the suspicious activity report and all supporting documentation or business record equivalents for your files for five (5) years from the date of the suspicious activity report. All supporting documentation such as, canceled checks, confessions, credit bureau reports, credit slips/vouchers, deposit/withdrawal slips, multiple transaction logs, player rating records, slot club records, identification credentials, spreadsheets, photographs, surveillance audio and/or video recording media, and surveillance logs. For casinos that have hotels, and in the absence of any information other than a customer's name, other supporting documentation such as credit/debit

cards, guest folios, and safety deposit box registrations. All supporting documentation referenced above must be made available to appropriate authorities upon request.

6. If more than one subject is being reported, make a copy of page 1 and complete only the subject information Part I, and attach the additional page(s) behind page 1. If more space is needed to complete any other item(s), identify that item in Part VI by "item number", and provide the additional information.

7. Type or complete the report using block written letters.

8. Enter all **dates** in MM/DD/YYYY format where MM = month, DD = day, and YYYY = year. Precede any single number with a zero, *i.e.*, 01, 02, etc.

9. Enter all **telephone numbers** with (area code) first and then the seven numbers, using the format, (XXX) XXX-XXXX. List international telephone and fax numbers in Part VI.

10. Always enter an **individual's name** by entering the last name, first name, and middle initial (if known). If a legal entity is listed, enter its name in the last name field.

11. Enter all **identifying numbers** (Alien registration, Driver's License/State ID, EIN, ITIN, Foreign National ID, Passport, SSN, etc.) starting from left to right. Do not include spaces, dashes or other punctuation.

12. Enter all **Post Office ZIP codes** with at least the first five numbers (all nine (ZIP+4)) if known) and listed from left to right.

13. Enter all **monetary amounts** in U.S. Dollars. Use whole dollar amounts rounded up when necessary. Use this format: \$0,000,000.00. If foreign currency is involved, state name of the currency and country of origin.

14. **Addresses, general.** Enter the permanent street address, city, two letter state/territory abbreviation used by the U.S. Postal Service and ZIP code (ZIP+4 if known) of the individual or entity. A post office box number should not be used for an individual, unless no other address is available. For an individual also enter any apartment number or suite number, and road or route number. If a P.O. Box is used for an entity, enter the street name, suite number, and road or route number. If the address of the individual or entity is in a foreign country, enter the city, province or state, postal code and the name of the country. Complete any part of the address that is known, even if the entire address is not known. If from the United States, leave country box blank.

C. Specific Suspicious Activity Report Preparation Instructions:

Item 1-- *Check box, "corrects prior report", if this report is filed to correct a previously filed SARC. To correct a report, a new SARC must be completed in its entirety. Also note corrected information in Part VI, (see line "u").

Part I Subject Information

Note: Enter information about the person(s) or entity involved that caused this report to be filed, not the victim of the activity.

Casinos and card clubs may rely upon their own internal records, including copies of federal forms, which contain verified customer information, to identify the subjects of these reports. These records may include credit, deposit, or check cashing account records; or a filed FinCEN Form 103 (CTRC), IRS Form W-2G, (Certain Gambling Winnings) (*e.g.*, pertaining to a keno or slot win), IRS form W-9 (Request for Taxpayer Identification Number and Certification), or any tax or other form containing such customer information. If casinos do not have verified identification information on the customer, they should consult whatever other sources of customer information that are available within internal records (player rating records, slot club records, etc.). If the subject is an "unknown," casinos that offer hotels including conference/seminar facilities, entertainment venues, and resort amenities should consider using whatever other internal sources are available to obtain customer identification such as credit/debit card numbers; hotel registrations – *e.g.*, guest folios, safe deposit box registrations; show, spa, transportation and/or tour reservations; etc.

Item 2 -- Multiple Subjects. If there are multiple subjects involved, check box "2a" and complete a separate Part I for each subject. Check box "2b" only if **NO** critical* subject information is available. If **ANY** subject information is available, record that information in Part 1, leave box "2b" blank, and insert the appropriate special response "XX" in any critical item for which data is missing. This will alert law enforcement and regulatory users of the BSA database that this information has not been inadvertently omitted.

Items *3, *4, and *5--Name of Subject. See General Instruction B10. If the subject is an entity, enter the legal name in item 3, enter XX in item 4 and leave item 5 blank. If the entity is operated under a different trade or business name than its legal name, enter the entity's legal name in Item 3 (*e.g.*, Smith Enterprises, Inc.) and the name of the business in Item 6 (*e.g.*, Smith's Tours). If more than one Part I is required, make a copy of page 1 and provide the additional information.

Item 6-- also known as (AKA-individual), or doing business as (DBA-entity). If a

reporting casino or card club has knowledge of a subject's separate "AKA" or an entity's DBA name, enter it in item 6.

Item 7-- Occupation/type of business. Fully identify the occupation, profession or business of the individual or entity shown in **Items 3 through 5** (*e.g.*, accountant, attorney, carpenter, truck driver, check casher, etc.). Do not use nondescript terms such as merchant, self-employed, businessman, or salesperson. If the subject's business activities can be described more fully than just by occupation, provide additional information in Part VI. Indicate in **Item 7** if unknown.

Items *8, *9, *10, *11 and *12-- *Address. See General Instructions B12 and B14.

Item 13-- Vehicle license number (optional). Enter the subject's vehicle license plate number and issuing state, if known or available.

Item *14-- *SSN/ITIN (individual) or EIN (entity). See General Instruction B11 and definitions. If the subject named in **Items 3 through 5** is a U.S. Citizen or an alien with a SSN, enter his or her SSN in **Item 13**. If that individual is an alien who has an ITIN, enter that number. If the subject is an entity, enter the EIN. If unknown, enter XX in the first two spaces.

Item *15-- *Account number. See General Instruction B11. Enter the number of any account in or through which the suspicious activity occurred. If an account is not affected or if no affected account is known, mark the "no account affected" box. Check box to indicate if the account is open or closed. If more than one account is affected, provide the additional information in Part VI.

Item 16-- Date of birth. See General Instruction B8. If an individual is named in **Items 3 through 5**, enter the date of birth. If the month and/or day is not available or is unknown, fill in with zeros (*e.g.*, "01/00/1969" indicates an unknown date in January, 1969).

Item *17-- *Government issued identification (if available). See General Instruction B11. Check the appropriate box(es) showing the type of document used to verify the subject's identity. If you check box "d" (Other), be sure to specify the type of document used. In box "e" list the number of the identifying document. In box "f" list the issuing state or country. If more space is required, enter the information in Part VI. If all information for item 17 is unknown, check box "d" and enter "XX" in the space provided for "other."

Items 18, 19-- Telephone numbers See General Instruction B9 (telephone). List any additional number(s) (*e.g.*, hotel, cell, fax, international etc.) in Part VI.

Item 20-- E-mail address List e-mail address if available.

Item 21-- Affiliation/relationship to casino. If box "d" (employee) is checked, indicate in Part VI the subject's position (e.g., dealer, pit supervisor, cage cashier, host, etc.) and the subject's involvement. If box "h" (other) is checked, briefly describe in Part VI.

Items 22 and 23-- Continuing business association and/or employer/employee relationship. If the "no" box is checked, check the appropriate box to indicate what action occurred that ended the relationship. Indicate the date that action was taken in **Item 23** (see General Instruction B8).

PART II Suspicious Activity Information*

Item 24-- *Date or date range of suspicious activity. See General Instruction B8. Enter the date of the reported activity in the "From" field. If more than one day, indicate the duration of the activity by entering the first date in the "From" field and the last date in the "To" field. If the same individual or organization conducts multiple or related activities within the 30 calendar day period after the date of initial detection, the reporting institution may consider reporting the suspicious transactions on one form but only if doing so will fully describe what has occurred. A new report must be filed for other related suspicious transactions committed after the initial detection period. "XX" may not be used in the "From" date entry.

Item 25-- *Total dollar amount. See General Instruction B13. Enter the total dollar value of the funds or asset(s) involved in the suspicious activity which is conducted by the same individual or organization within the 30 calendar day period after the date of initial detection. For multiple or related suspicious transactions, show the breakdown of this aggregated total in Part VI. For individual(s) with a relationship to the casino (reference **Item 21** "b" through "h"), the value of this item can be zero (0). Do not use any words, such as "thousand", "million", etc. If unknown, enter "XX" right justified.

Item 26-- *Type of suspicious activity. Check the box(es), which best identify the suspicious activity. If the activity involves exchanging numerous small denomination bills for large denomination bills at the cage, after the subject engages in minimal or no gaming activity, check boxes "e" and "f". Check box "j" for Structuring when a subject acting alone, in conjunction with, or on behalf of other subjects, conducts or attempts to conduct activity designed to evade any recordkeeping or reporting requirement promulgated under the Bank Secrecy Act. Check box "o" if the ID presented does not match the individual or if multiple ID's conflict. If you check box "q" for Other, you must describe, in Part VI, the type of suspicious activity that occurred that is not listed in Item 26. Use of "XX" does not apply to this item. At least one box must be checked.

Part III Law Enforcement or Regulatory Contact Information

Note: If no contact, go to Part IV.

Item 27, 28, and 29-- Contacting enforcement authorities. See General Instructions "A. Abbreviations and Definitions" for law enforcement and regulatory identities. If the casino/card club has contacted any law enforcement or regulatory agency about the suspicious activity, by telephone or written communication (excluding submission of a SARC), check the appropriate box in item 27.

In **Item 28** provide the name of the authority contacted if box "b" or boxes "g" through "l" are checked.

In **Item 29**, provide the name of the individual contacted for all of box 27. Contact with law enforcement agencies does not eliminate the requirement to file the SARC.

Item 30-- Telephone number. See General Instruction B9. Enter telephone number of the individual listed in item 29.

Item 31-- Date contacted. See General Instruction B8.

Part IV Reporting Casino or Card Club Information*

Item *32-- *Casino or card club's trade name*. Enter the name by which the casino or card club does business and is commonly known. Do not enter a corporate, partnership, or other entity name unless such name is the one by which the casino is commonly known.

Item *33-- *Casino or card club's legal name. Enter the legal name as shown on required tax filings, only if different from the trade name shown in **Item 32**. The legal name should match the name shown on the charter or other document creating the entity, and which is identified with the casino's established employer identification number.

Item *34-- *Employer identification number. Enter the institution's nine-digit EIN.

Items *35, *36, *37, and *38-- *Address. See General Instruction B14.

Item 39-- Type of gaming institution. Check the appropriate box for the type of gaming institution. Check box "a" for a land-based or riverboat casino that is duly licensed by a State, Territory or Insular Possession of the United States. Check box "b" for a tribal casino (i.e., a Class III gaming operation). Check boxes "a" and "b" for a tribal casino duly licensed by a state gaming regulatory agency. Check box "c" for a card club, gaming club, and card room or gaming room (including one operating on Indian lands). If you check box "d" for "Other", be sure to specify the type of gaming institution (e.g., race track).

Part V Contact for Assistance*

Items *40, *41, and 42-- *Contact individual. See General Instruction B10.

Item *43 *Title/Position-- Enter the job title/position of the contact individual.

Item *44 *Work phone number-- See General Instruction B9.

Item *45 *Date report prepared-- See General Instructions item B8.

PART VI *Suspicious Activity Information -- Narrative. See FinCEN Form102, page 2 for instructions.

Paperwork Reduction Act Notice: The purpose of this form is to provide an effective means for financial institutions to notify appropriate law enforcement agencies of suspicious transactions that occur by, through, or at the financial institutions. This report is required by law, pursuant to authority contained in 31 U.S.C. 5318(g). Information collected on this report is confidential (31 U.S.C. 5318(g)). Federal securities regulatory agencies and the U.S. Departments of Justice and Treasury, and other authorized authorities may use and share this information. Public reporting and record keeping burden for this form is estimated to average 45 minutes per response, and includes time to gather and maintain information for the required report, review the instructions, and complete the information collection. Send comments regarding this burden estimate, including suggestions for reducing the burden, to the Office of Management and Budget, Paperwork Reduction Project, Washington, DC 20503 and to the Financial Crimes Enforcement Network, Attn.: Paperwork Reduction Act, P.O. Box 39, Vienna VA 22183-0039. The agency may not conduct or sponsor, and an organization (or a person) is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

Quapaw Tribal Gaming Agency



Date Received	7/08/10
Comments	
Reviewed By	Dr 7/20/10 MK-7/20/10 B-7/21/10
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

✓emailed 7/26/10

Policy Name and Number: Table Fills Policy #1400.31.02	Department: Cage	Submission Date: 07/02/2010
Narrative Description: To establish policy and procedures for Table Games fills in the Cage area. This is a revised version from the original document approved on 5/14/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED JUL 22 2010

DCR Compliance Authorization

Signature: _____

Date: 7-1-10

Department Director Authorization

Signature: _____

Date: 7-1-10

General Manager Authorization

Signature: _____

Date: 7/1/10

QTGA Authorization

Signature: _____

Date: 7/26/10

TABLE FILLS	Policy No: 1400.31.03	Issue Date: 7/21/2010
PURPOSE: To establish policy and procedures for Table Fills in the Cage area.		

DCR Compliance – ITEM Tracking	Date
Issue Date	5/12/2010
QTGA Submission	7/8/2009
QTGA Return	11/6/2009
Compliance Review	3/18/2010
QTGA Submission	3/25/2010
QTGA Return	4/8/2010
Compliance Review	4/20/2010
QTGA Submission	4/22/2010
QTGA Return	4/29/2010
Compliance Review	4/30/2010
QTGA Submission	5/6/2010
QTGA Final Approval	5/12/2010
GM Approval	5/4/2010
DDA Final Approval	5/14/2010
Revisions to Final	7/1/2010
QTGA Submission	7/8/2010
QTGA Final Approval	7/21/2010
GM Approval to Final	7/1/2010
DDA Approval to Final	7/22/2010

POLICY

1. A fill occurs when chips are transferred from the Main Bank to the gaming table.
2. A computer requested Fill (pg. 4) is generated by a Table Games Supervisor or above. A three-part form is generated from the computer system and prints automatically in the Chip bank.

PROCESSING A FILL IN THE CHIP BANK

1. The request for a fill prints in the Chip bank.
2. The Cage Cashier, Cage Shift Supervisor or above, tears off the fill and assembles the requested chips.
3. The Main Bank Cashier recounts the fill chips to ensure accuracy.
4. The Main Bank Cashier signs, including badge number, the fill slip in the area marked "Cash Desk". Their signature must be legible and must match their signature control card, which was completed during orientation.

5. Security dispatch is notified of the prepared fill by the Main Bank Cashier or above. If the Pit has indicated that the fill is a “RUSH” fill, the Main Bank Cashier will indicate this to the dispatcher.
6. Upon arrival of a Security Officer, the assembled fill is placed on the counter and the fill slip is placed on the counter of the Main Bank for Surveillance review.
7. All chip fills are called into Surveillance by the Main Bank Cashier processing the fill. Surveillance is told the Pit number, the table number and the total amount of the fill.
8. The Main Bank Cashier will break down one barrel of each denomination in the fill, take one chip, and slide down the side of each same denomination to indicate that the barrel is full. All barrels of \$500 chips are broken down for the camera.
 - a. Example 1: The fill calls for \$40 in white; \$300 in red. The Cashier will break down for the camera one barrel of the white and one barrel of the red and run a chip down the side of the full rack to indicate that each barrel is full.
 - b. Example 2: The fill calls for \$10,000 in black chips. The Cashier will break down one barrel of the black chips and run one chip down the side of the rack, indicating a full rack.
9. The Security Officer reviews the fill slip for accuracy, counts the fill and signs their name and badge number on the fill slip indicating agreement.
10. Upon signing the fill slip, the Security Officer retains the Original (White) copy and the Duplicate copy (yellow) and gives the Triplicate copy (Pink) to the Main Bank Cashier.
11. The Main Bank Cashier places the completed fill in a clear container called a “Birdcage”. Fills can only leave the Main Bank if they are placed in a Birdcage.
12. The Security Officer takes possession of the fill and delivers the fill to the table game number indicated on the fill slip.
13. The Main Bank Cashier will go to the CTA (Cage and Table Accounting) system and click on the “FILL NUMBER SUBMITTED”. A new screen will appear and the Main Bank Cashier will click on “ACCEPT”.
14. The Dealer and Table Games Supervisor or above will break down the fill in public view on the table, count the fill, examine the fill slip for completeness and sign with their name and badge number.
15. The chips are taken into the inventory of the table. The original (white) copy of the fill is dropped by the Dealer in the Table Games locked drop box, which is later picked up during the Soft Count process.

16. The Tables Games Supervisor or above will go into the CTA system and click on the "FILL NUMBER" and accept the fill.
17. The Security Officer returns the duplicate (yellow) copy to the Main bank. The Duplicate (yellow) copy and the triplicate (pink) copy are stapled together.
18. The completed fill is then used for balancing purposes and later forwarded to accounting in the end of shift paperwork.
19. If a fill is returned to the Main Bank from table games due to an overage or a shortage, the Cage Cashier will contact his/her Cage Shift Supervisor who will contact Surveillance to verify if the fill went out incorrectly. At no time will a Cage Cashier correct the fill without a Cage Supervisor present and Surveillance called.

Example of Table Fill

Sim 1189

FILL

Downstream Casino Resort
Doc ID: 10029029
Station: B1108+3
Location: Pit 1
Cage:
Date: 03/17/2010 05:41
Acct Date: 03/17/2010
Pit Shift: Day
Game: Blackjack
Cage Shift: Grave

\$25.00	...	\$100.00	Chips-Chips
15.00	...	\$100.00	Chips-Chips
11.00	...	\$20.00	Chips-Chips

\$ 820.00

C. McCall
Cash Desk

Tom Kratt
Pit Manager

7/14/10
Pit Manager

Adm

Quapaw Tribal Gaming Agency



Date Received	7/08/10
Comments	
Reviewed By	Chr 7/20/10 MLC 7/20/10 JB 7/21/10
Approved	Tentative
Not Approved	Final

Policy and Procedure Submission

✓emailed 7/24/10

Policy Name and Number: TRU Move Procedure Policy #1400.30.01	Department: Cage	Submission Date: 7/8/2010
Narrative Description: To establish policy and procedures for moving the ticket redemption units (TRU) on and off the Casino floor. This is a revised version based on QTGA's comments provided to us on 7/1/2010.		DCR/QTGA Tracking: POLICIES & PROCEDURES DDA APPROVED JUL 22 2010

DCR Compliance Authorization

Signature: Stephanie Ball 2551

Date: 7/5/10

Department Director Authorization

Signature: [Signature]

Date: 7/5/10

General Manager Authorization

Signature: [Signature]

Date: 7/6/10

QTGA Authorization

Signature: [Signature]

Date: 7/21/10

TRU MOVE PROCEDURE	Policy No: 1400.30.01	Issue Date: 7/21/2010
PURPOSE: To establish policies and procedures for moving the ticket redemption machines on and off of the casino floor.		

DCR Compliance – ITEM Tracking	Date
Issue Date	7/21/2010
Compliance Review	11/19/2009
QTGA Submission	11/22/2009
QTGA Return	12/21/2009
Compliance Review	6/11/2010
QTGA Submission	6/17/2010
QTGA Return	7/1/2010
Compliance Review	7/5/2010
QTGA Submission	7/8/2010
QTGA Final Approval	7/21/2010
GM Approval	7/6/2010
DDA Final Approval	7/22/2010

POLICY:

Ticketing Redemption Units (TRU) are moved from the casino floor to the warehouse when they are out of order and need repaired. They are placed back on the casino floor once they are repaired and in working order. Procedures must be followed when moving the TRUs on and off the casino floor.

PROCEDURE:

1. Cage Manager shall notify the Director of Finance or above that a TRU needs to be removed from the casino floor.
2. Cage Manager shall notify the Downstream Casino Resort (DCR) Compliance Department of the TRU move so that an Activity Review Form (pg. 4) can be completed. The Activity Review Form contains the following:
 - a. Type/Name of Activity
 - b. One time event or on-going event
 - c. Department
 - d. Submission date

- e. Date, time, and place of activity
 - f. Narrative description as to what TRU is being moved from the floor to the warehouse and the TRU number that is replacing the one being moved from the floor
 - g. Departments impacted
 - h. Department director authorization and date
 - i. Compliance Manager/Officer authorization and date
 - j. QTGA authorization date
3. DCR Compliance Department shall provide the Activity Review Form to the QTGA for review and approval.
 4. Once the QTGA approves the Activity Review Form, DCR Compliance shall take the form to Security and Surveillance and obtain their date stamps. Both Security and Surveillance shall receive copies of the Activity Review Form.
 5. DCR Compliance shall scan in the QTGA approved Activity Review Form and email the PDF file to the QTGA, Director of Finance, and the Cage Manager.
 6. Once the Cage Manager receives the QTGA approved Activity Review Form, the Main Bank Cashier, or above, shall get the cassettes and coin ready for the TRU that will be placed into service on the casino floor.
 7. The Main Bank Cashier or above shall complete a full drop on the TRU that is down, removing all currency, coin, and ticket vouchers.
 8. After the TRU has been dropped and ready to be moved to the warehouse, the Main Bank Cashier shall contact the Facilities Supervisor to let them know that the TRU is ready to be moved off the casino floor. Facilities will need three Team Members to move the TRU and a two wheel dolly with a strap.
 9. Security, a Main Bank Cashier or above, and QTGA must be present when a TRU is moved on or off the casino floor.
 10. Once the new TRU has been moved to the casino floor, the IT Director shall be called to ensure that the IP address on the TRU is accurate so that the TRU is able to read the ticket voucher.

11. The QTGA Compliance Agent or above shall perform a software verification on the new TRU.
12. Once the QTGA Compliance Agent or above approves the machine test, it is ready to be filled with currency and coin.
13. After filling the TRU with currency and coin, it shall be tested with a test ticket to ensure that the cassettes are reading correctly.



Quapaw Tribal Gaming Agency

Date Rcvd	
Action	
Reviewed By	
Approved	Tentative
Not Approved	Final

ACTIVITY REVIEW FORM

Type/Name of Activity: <i>One-time Event On-going Event</i>	Department:	Submission Date:
		Date/Time/ Place
Narrative Description:		Policy and Activity Approval.
Departments Impacted:		

Department Director Authorization

Date: _____

Compliance Manager/Officer

Date: _____

QTGA Authorization

Date: _____