

**COMMONWEALTH OF VIRGINIA  
DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES  
OFFICE OF CHARITABLE AND REGULATORY PROGRAMS  
ANNUAL FINANCIAL REPORT**

- Who must file** 1. All organizations that held a charitable gaming permit at any time during the calendar year.  
2. Any organization that has ceased gaming, but had charitable gaming funds on hand at the end of the prior report year. Form 101 must be filed annually until all funds have been disbursed in accordance with the Charitable Gaming Statute and the Charitable Gaming Rules and Regulations.
- What must be filed** **Form 101**, Annual Financial Report Form, Office of Charitable and Regulatory Programs.
- When to file** An Annual Financial Report Form 101 is due by March 15<sup>th</sup>, and shall cover all charitable gaming activities for the prior calendar year ending December 31<sup>st</sup>
- Where to File** The completed Annual Financial Report (all eight parts) – Form 101, including all attachments of bank statements and use of proceeds listings and a check for fees due should be mailed to:
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| If no payment is enclosed,<br>VDACS, OCRP<br>P.O. Box 1163<br>Richmond, Virginia 23218 | If enclosing payment,<br>VDACS, OCRP<br>P.O. Box 526<br>Richmond, VA 23218 |
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- Failure to File** Organizations are subject to a late filing penalty of \$25 per day from the due date. *Pursuant to section 18.2-340.30 E of the Charitable Gaming Statute*; "Failure to file reports within 30 days of the time such reports are due shall cause the automatic revocation of the permit, and no organization shall conduct any bingo game or raffle thereafter until the report is properly filed and a new permit is obtained."
- Required Form** The Annual Financial Report must be filed on the Office of Charitable and Regulatory Programs' Form 101. You are encouraged to file online through our web site <http://www.vdacs.virginia.gov/gaming>. The Annual Financial Report Form 101 is available on our web site if you wish to mail your report to the OCRP.
- Transactions Include** The Annual Financial Report form must include all charitable gaming gross receipts and related activities that occurred during the calendar year.
- Fees Due** An audit and administration fee of 1.375% of the Total Receipts is due with the report. (Volunteer Fire Departments, Rescue Squads and auxiliary Units, thereof, are exempt from paying the audit and administration fee.) Organizations failing to file required reports, request an extension, or make fee payments when due shall be charged a penalty of \$25 per day from the due date until the required report is filed. (Volunteer Fire Departments, Rescue Squads and Auxiliary Units, thereof, are **NOT** exempt from paying late fees.)
- Fee Payments** A check for fees due must accompany completed Form 101. Checks should be made payable to the **Treasurer of Virginia**.

**IDENTIFY YEAR**

- Report Year** Enter the four-digit calendar year.

## ORGANIZATION INFORMATION

- If a Volunteer Fire Department, Rescue Squad*** Place an "X" in the box on the right if the organization is a Volunteer Fire Department, Volunteer Rescue Squad or Auxiliary Unit thereof.
- Organization*** Fill in the official name of the organization as shown on the Charitable Gaming Permit.
- OCR P No.*** Provide the organization's four-digit Office of Charitable and Regulatory Programs (OCR P) number. If you do not know your organization's OCR P number please contact the Office.
- Mailing Address*** Provide complete mailing address, including city, state, and zip code.
- Business Phone*** Provide the organization's telephone number.
- E-Mail*** Provide an e-mail address for the organization or contact person.
- Contact Person*** Provide the full name of the individual the OCR P should contact if questions arise regarding this report.
- Daytime Phone*** Provide the daytime phone number of the contact person.

## PART 1 – RECEIPTS

- Line 1** **Bingo Paper Sales Before Discounts** – Enter the total gross sales of all bingo paper. (Include all sales: admission, floor, Decision, Progressive Bingo Games, Early Birds, Late Birds, Jackpot, etc.)
- Line 2** **Electronic Bingo Device Sales Before Discounts** – Enter the total gross receipts from the sale or rental of electronic bingo devices.
- Line 3** **Bingo Session Instant Bingo, Seal Card, Pull Tab Sales** – Enter the gross receipts from all instant bingo, seal cards, pull tabs, and coin or merchandise boards sold in conjunction with an organization's bingo games.
- Line 4** **Bingo Session Treasure Chest and Raffle Sales** – Enter the gross receipts from all Treasure Chest and Raffles sold in conjunction with an organization's bingo games.
- Line 5** **Bingo Session Miscellaneous Sales** – Enter the gross receipts from the sale of daubers, tape, and other items that are purchased with gaming funds.
- Line 6** **TOTAL RECEIPTS FOR BINGO SESSIONS** – Add lines 1 through 5.
- Line 7** **Discounts Given** – Enter the total amount of discounts given during the year. Discounts include coupons or any other means where a player does not have to pay full price for an admissions pack. Do not include door prizes here. Door prizes are not discounts; they are prizes and should be included in Line 12d.
- Line 8** **ADJUSTED RECEIPTS FOR BINGO SESSIONS** - Subtract Lines 7 from Line 6.
- Line 9** **Raffle and other Outside Gaming Sales** - Enter the gross receipts from the sale of raffle tickets and other outside gaming.
- Line 10** **GROSS RECEIPTS FOR YEAR** - Add line 8 plus 9.

## FEE CALCULATION WORKSHEET

- Line 11**
- a. **Audit and Administration Fee - Multiply** Line 10 by 1.375%  
(Volunteer Fire Departments and Rescue Squads or Auxiliary Units thereof, are exempt from paying the A & A fee)
  - b. **Late Filing Penalty** – If the report is not filed by March 15<sup>th</sup>, a \$25 per day penalty is assessed and due with the report. Multiply \$25 times the number of days the report is late and enter the amount on this line. Volunteer Fire Departments and Rescue Squads or Auxiliary Units are required to pay late fees.
  - c. **Payments Already Made** – Enter the total amount of Audit & Administration fees paid to the OCRP with the four quarterly financial reports for this calendar year.
  - d. **Fee Due with Report** - Add Line 11a and 11b – 11c. Make check payable to Treasurer of Virginia for the amount on this line and mail it with your completed annual report.

## PART 2 – PRIZES

- Line 12**
- a. **Bingo Games** (Regular, Special, Jackpot and Progressive Bingo Games, Decision Bingo) – Enter the amount of all bingo prizes paid.
  - b. **Bingo Session Instant Bingo, Seal Card, Pull Tabs** – Enter total cash prizes paid for all instant bingo, pull tabs and seal card games. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
  - c. **Bingo Session Treasure Chests and Raffles** – Enter total cash prizes paid treasure chests, raffles, etc. Do not include merchandise prizes. Merchandise costs should be included in either Line 15 or Line 20.
  - d. **Door Prizes** – Enter the amount of all cash door prizes and coupons redeemed.
  - e. **Raffles and other Outside Gaming** – Enter the total of all raffle and other outside gaming prizes awarded. Do not include value of donated prizes. Donated prizes do not have any value for financial reporting purposes. *Example: An organization that spent \$500 for a TV to be used as a raffle prize would enter \$500 on this Line. If the TV had been donated, they would enter -0-*.
  - f. **TOTAL PRIZES AWARDED** – Add Lines 12a through 12e.

## PART 3 – EXPENSES

- Line 13** **Cash Payments from Funds at Bingo Sessions** – Enter the total amount of all cash payments (other than prizes you listed in lines above) during bingo sessions for gaming expenses.
- Line 14** **Cash Shortage or Overage** – Enter the combined total of all bingo session shortages/overages. If the combined total is an overage, enter it as a negative figure so it will subtract from expenses.
- Line 15** **Payments to Registered Suppliers** – Enter the total of all bingo supplies purchased from registered suppliers. This includes paper, instants, seal cards, merchandise boards, daubers, tickets, etc.
- Line 16** **Rent Paid for Electronic Bingo Devices** - Enter total rent paid for electronic bingo devices.
- Line 17** **Raffle Supplies** – Enter the total purchases of any supplies used in conjunction with outside raffle sales.
- Line 18** **Bingo Hall Lease Payments** - Enter the total amount paid to a landlord where the bingo games or raffles were held.
- Line 19** **Payments to Office of Charitable and Regulatory Programs-** Enter the total amount of all checks written to the Office during the year (January – December).
- Line 20** **All Other Gaming Expenses** – Enter total disbursements for expenses directly related to the operation of charitable gaming activities that have not been recorded elsewhere on the report.

- Line 21 Use of Proceeds** – Enter the total charitable disbursements made during the year.
- a. Use of Proceeds Facility Disbursements – Enter the total amount of all disbursements for charitable facility expense. (Attach a listing of the individual checks that make up this total)
  - b. Use of Proceeds Charitable Donations – Enter the total amount of all disbursements for charitable donations. (Attach a listing of the individual checks that make up this total)
  - c. Use of Proceeds Transfers to Restricted Account – Enter the total amount of all transfers of funds from the gaming account to the restricted fund account. (Complete page 5 of this report)
  - d. **Total Use of Proceeds** – Add Lines 21a + 21b + 21c  
To the left of the dollar amount on Line 21d is a space to enter the Use of Proceeds percentage. Calculate this % by dividing the amount on Line 21d by Line 10.  
Another way to describe this is UOP divided by Total Receipts
- Line 22 Business Expenses** – Enter the total amount of disbursements for business expenses.
- Line 23 TOTAL DISBURSEMENTS (Prizes and Expenses)** – Add Lines 12f, 13, 14, 15, 16, 17, 18, 19, 20, 21d and 22.

#### **PART 4 – CASH RECONCILIATION**

- Line 24 Beginning Reconciled Bank Balance** – Enter the reconciled bank balance at the beginning of the year for all charitable gaming checking and savings accounts. (Do not include restricted account see Part 8.) This amount must agree with the amount listed as Ending Reconciled Bank Balance from the prior year's Annual Report.
- Line 25 Beginning Cash on Hand** – Enter the total amount of all gaming funds not reported on Line 24. Cash on hand includes change and petty cash funds. This amount must agree with the amount listed as Ending Cash on Hand from last year's Annual Report.
- Line 26 Returned Checks Collected** – Enter the total of all collected bad checks. Money you collected from players that passed bad checks.
- Line 27 Earned Interest Income** – Enter interest earned on charitable gaming accounts. Do not include interest earned on restricted accounts.
- Line 28 Deposits from Non-Gaming Sources** – Enter the total funds received from non-gaming sources deposited into the charitable gaming accounts.
- Line 29 Total Receipts for Year** – Enter the amount from Part 1 - Line 10.
- Line 30 TOTAL FUNDS AVAILABLE** – Add Lines 24 through 29.
- Line 31 Ending Bank Balance**
- a. Bank Statement Balance – Enter the December 31<sup>st</sup> balance from the bank statement(s). (Do not include restricted account see Part 8). Attach a copy of the bank statement with the report.
  - b. Deposits in Transit – Enter the total of all deposits for game sessions ending December 31<sup>st</sup> that had not reached the bank as of the bank statement cut off.
  - c. Outstanding Checks – Enter the total of all checks written before December 31<sup>st</sup> that had not cleared the bank as of the bank statement cut off.
  - d. **Ending Reconciled Bank Balance** – Add Line 31a + 31b and subtract Line 31c.

- Line 32**    **Ending Cash on Hand** – Enter the total amount of all gaming funds not reported on Line 31. Cash on hand includes change and petty cash funds.
- Line 33**    **Returned Checks** – Enter the total amount of all bad checks from players returned by your bank as non-payable.
- Line 34**    **Total Disbursements for Year** – Enter the amount from Part 3 - Line 23.
- Line 35**    **TOTAL FUNDS ACCOUNTED FOR** – Add Lines 31d through 34.

**REPORT IS OUT OF BALANCE BY**    – Line 30 must equal Line 35.

**PART 5 – REQUIRED INFORMATION**

If your organization conducts bingo sessions, please complete this section

- Line 36**    **All Progressive Bingo Game Receipts** – Enter the total of all progressive bingo game receipts for all sessions in the report period.
- Line 37**    **Bingo Attendance** – Enter the total number of bingo players in attendance for all sessions in the report period

**ACKNOWLEDGEMENT**    The President or Designee must sign, attesting to the accuracy of the report data. They must provide their title, print their name, and provide the date signed.

**PART 6 – SUPPLIERS**

**LIST ALL SUPPLIERS PROVIDING GAMING SUPPLIES, EQUIPMENT, ELECTRONIC BINGO DEVICES**

**SUPPLIER NAME**    Enter the name of all persons or companies who provided gaming supplies, or electronic bingo devices, or gaming equipment during the calendar year.

**INVENTORY OF SUPPLIES**

**INSTANT BINGO SUPPLIES – INSTANT BINGO/SEAL CARDS/COIN BOARDS**

Enter the actual number of full deals. Provide counts by deal name and form number of the instant bingo deals, seal cards, and coin boards, including all information as indicated at the top of each column, *i.e.*, number of deals on hand, number of tickets per deal, price per ticket, number of free tickets per deal, and cash payout per deal.

**Part 6B**    **Ending Inventory ON HAND AS OF December 31<sup>st</sup>** – Enter the actual physical count on hand at the end of year.

**BINGO PAPER – SINGLE SHEETS AND PACKS (Additional Pages May Be Added, If Necessary)**

Enter the actual quantity for each type of paper. Provide the counts by type of paper. Be sure to complete all columns. In the type of paper column, provide a description of the paper (Admission Pack, Jackpot Sheets, Winner-Take-All Sheets, Lucky 7 Sheet, U-Pik-Em Sheets, Specials Sheets, Early Bird Sheets, Early Bird Packs, and Bonanza, etc.). In the unit of issue column, indicate whether it is a pack or sheet. In the ON column, enter the face count (1on, 3on, 9on, etc.). In the UP column, enter the pack size (6up, 15up, etc.). In the quantity on hand column, enter the actual number of sheets or packs on hand.

**Part 6C**    **Ending Inventory ON HAND AS OF December 31<sup>st</sup>** – Enter the actual physical count on hand for each type of paper at the end of the year.

**(Additional Pages May Be Added, if Necessary)**

## PART 7 - RESTRICTED ACCOUNT TRANSACTIONS

- Name of Bank** Provide the name of the bank.
- Account No.** Provide the bank account number.
- Purpose of Fund** Describe the purpose of the fund, *i.e.*, building fund, conservation fund, capital equipment fund, scholarship fund, etc.

**Line 1 Beginning Restricted Bank Account Balance** – Enter the reconciled balance at the beginning of the year. This amount must agree with the amount listed as Ending Restricted Bank Account Balance from the prior year.

### Deposits and Other Credits:

- Line 2 Interest Income** – Enter interest earned on the account during the year.
- Line 3 Deposits from Gaming Account** - Enter amount transferred from the gaming account during the year. This must equal the amount on Part 3 - Line 21 c.
- Line 4 Other Deposits** – Enter amount deposited from non-gaming sources.
- Line 5 Total Credits for Period** – Add Lines 2, 3 and 4.
- Line 6 Total Funds Available** – Add Lines 1 and 5.

### Checks and Other Debits:

- Line 7 Bank Charges** – Enter any fees charged by this bank.
- Line 8 Checks: Disbursements** – Enter the total amount of all checks written during the year. Specific details must be listed below for each check written. The total of all checks written and listed below should be entered on Line 8.
- Line 9 Other Debits** – Enter the amount of any other debits that have not been listed above.
- Line 10 Total Debits for Period** – Add Lines 7, 8 and 9.
- Line 11 Ending Restricted Bank Account Balance** - Subtract line 10 from line 6. This should be the reconciled bank balance as of December 31<sup>st</sup>. Enclose a copy of the bank's ending bank statement.

**Use A Separate Form For Each Restricted Account**

**Remember include copies of Bank Statements and Use of proceeds lists.**

**A report is not considered complete and submitted unless it has been signed and the audit and administration fee has been paid.**