

**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; unless, the organization is permitted under definition Type 18 of "Organization" pursuant §18.2-340.16. of the Code of Virginia, who raise funds by conducting raffles, bingo, instant bingo, pull tabs, or seal cards that generate annual gross receipts of \$40,000 or less in calendar year. Organizations required to file Quarterly Financial Report 102-EZ are **not** required to file an Annual Financial Report (Form 101).
2. Any organization that had charitable gaming funds on hand at the end of the prior report year, even if the organization has ceased gaming. Form 101 **must** be filed annually until all gaming funds have been disbursed in accordance with the Charitable Gaming Statute and the Charitable Gaming Rules and Regulations.
3. **Exception:** Organizations permitted under definition Type 18 of "Organization" pursuant §18.2-340.16. of the Code of Virginia, who raise funds by conducting raffles, bingo, instant bingo, pull tabs, or seal cards that generate annual gross receipts of \$40,000 or less in a calendar year and are required to file Quarterly Financial Reports on Form 102-EZ are **not** required to file an Annual Financial Report (Form 101).

Required Form

The Annual Financial Report must be filed on Form 101.
Approved forms are available on our website
<https://www.vdacs.virginia.gov/charitable-gaming-financial-reporting.shtml>.
For filing questions contact finreports.assistance@vdacs.virginia.gov

When to File

An Annual Financial Report is due by March 15th, and shall cover all charitable gaming activities for the prior calendar year ending December 31st.

Where to File

The completed Annual Financial Report – Form 101, properly signed and including a check for fees due, should be mailed to:

If no payment is enclosed:
VDACS, OCRP
PO Box 1163
Richmond, VA 23218

If enclosing payment:
VDACS, OCRP
PO Box 526
Richmond, VA 23218

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." Pursuant to §18.2-340.30 F. "For purposes of this section, the requirement to file a report shall also include the payment of any applicable fees required to accompany such report."

Fee Calculation	<p>The audit and administrative percentage fee is as follows:</p> <ul style="list-style-type: none"> .50% or .0050 of gross receipts derived from bingo, raffles, paper pull-tabs and Texas Hold'em Poker Tournaments gaming activities. .50% or .0050 of adjusted gross receipts derived from electronic device gaming activities. <p>The additional percentage fee is as follows:</p> <ul style="list-style-type: none"> .25% or .0025 of gross receipts derived from bingo, raffles, paper pull-tabs and Texas Hold'em Poker Tournaments gaming activities. .25% of .0025 of adjusted gross receipts from electronic device gaming are required to be paid by the electronic device Manufacturer. <ul style="list-style-type: none"> Volunteer Fire Departments and Rescue Squads or auxiliary units thereof are exempt from paying the audit and administration and the additional fee, with the exception of fees due from electronic device gaming activities. The audit and administrative fee and the additional fee are due, with this report, on gross receipts or adjusted gross receipts not previously reported on the quarterly financial reports for the year.
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Fee Payments	A check for any fees due must accompany the report. Checks must be made payable to the Treasurer of Virginia. A financial report is not considered received until the report is submitted and all associated fees are paid.
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Instructions for Completing Form Fields

IDENTIFY CALENDAR YEAR	
Calendar Year	Enter the four-digit calendar year for the annual report you are submitting.

ORGANIZATION INFORMATION	
Organization Name	Fill in the official name of the organization as shown on the Charitable Gaming Permit.
OCRCP No.	Provide the organization's 2-5 digit Office of Charitable and Regulatory Programs (OCRCP) number.
Mailing Address	Provide complete mailing address of record, 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 OCRCP should contact if questions arise regarding this financial report.
Daytime Phone	Provide the daytime phone number of the contact person.

PART 1 – RECEIPTS	
<i>Electronic Device receipts are report in Part 6A</i>	
Line 1	Bingo Paper Sales Before Discounts – Enter the total gross sales of all bingo games from paper or hard cards sold during the calendar year. (Include all sales: admission, floor, decision, early birds, late birds, jackpot, progressive bingo games, etc.). Note: There is no distinction between public and social quarters bingo sessions as all are reportable and require the same game management documentation. <i>This should equal the total of line 3d from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>

Line 2	Electronic Bingo Device Sales Before Discounts – Enter the total gross receipts from the sale or rental of electronic bingo devices during the year. <i>This should equal the total of line 4 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
Line 3	Bingo Session Instant Bingo, Seal Card, Coin Board Sales – Enter the gross receipts from all paper instant bingo, seal card and coin or merchandise boards sold at bingo sessions during the calendar year. Paper pull-tabs sold outside of a bingo session should be reported on Line 9b. <i>This should equal the total of line 5 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
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 sessions during the calendar year. <i>This should equal the total of line 6 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
Line 5	Bingo Session Miscellaneous Sales – Enter the gross receipts from the sale of daubers, tape, and other items if these items were purchased with gaming funds. <i>This should equal the total of line 7 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
Line 6	TOTAL RECEIPTS FOR BINGO SESSION – Add lines 1 through 5.
Line 7	Bingo Session 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. Bingo programs with specials offered to all players are not considered discounts. Do not include door prizes here. Door prizes are not discounts; and are reported on Line 11d on this report. <i>This should equal the total of line 9 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i>
Line 8	ADJUSTED RECEIPTS FOR BINGO SESSIONS – Subtract Line 7 from Line 6.
Line 9	<p>a. Raffles Conducted Outside of Bingo Sessions – Enter the gross receipts from the sale of raffle tickets outside of bingo sessions. <i>This should equal the total from Forms 104D (line 5), 110(column 10), and/or 114 (line5) for all raffle activities held during the year.</i></p> <p>b. Paper Instant Bingo, Seal Cards, Pull Tabs sold in Social Quarters or Outside Bingo Sessions - Enter the gross receipts from all paper instant bingo, seal cards, and pull tabs sold in social quarters or as part of an annual fund-raising event, by a qualified organization that is an athletic association, booster club or a band booster club. <i>This should equal the total of line 22 from Form 111 for all sessions held during the year.</i></p> <p>c. Texas Hold'em Poker Tournaments- Enter the gross receipts from Texas Hold'em Poker Tournaments. <i>This should equal the total of line 4 from Form 117 for all tournaments held during the year.</i></p> <p>Total Line 9a + 9b + 9c - Add lines 9a + 9b + 9c.</p>
Line 10	TOTAL RECEIPTS FOR YEAR – Add line 8 to line 9d.

PART 7- FEES	
Line 58	<p>a. Audit and Administrative Fee Based on Gross Receipts- a. Line 10 * .0050</p> <p>b. Additional Fee Based on Gross Receipts- a. Line 10 * .0025</p> <p><i>Volunteer Fire and Rescue Organizations: When using the Excel version, mark “X” in the Organization Information section to ensure no fees are calculated.</i></p> <p>c. Total Fees due on Gross Receipts- Add lines 59a + 59b.</p> <p>d. Late Fees- \$25 per day past the due date of the report. Use the postmark date or</p>

	<p>date delivered to OCRP if not mailing. A financial report is <u>not</u> considered received until the report is submitted and all associated fees are paid.</p> <p>e. Audit & Administrative and Additional Fees Paid With Quarterly Reports- Enter the combined total amount of all audit & administrative and additional fees paid with quarterly reports for the year. Do not include any late fees paid with quarterly reports.</p> <p>f. Total Fees Due with This Report- lines 59c + 59d – 59e <i>Fees due for electronic device gaming are calculated separately in Part 6.</i></p> <p>g. Account Balance Brought Forward- Enter charitable gaming account balance prior to fees due with this report. Enter a credit balance as a negative amount.</p> <p>h. Total Amount Due- Add lines 59f + 59g.</p> <p>i. Amount Remitted with Report- Enter the amount remitted with the report- A report is not considered remitted until all fees, including late fees, are received. The amount remitted should equal Line 58h. If Line 58h is a credit amount, no amount should be remitted.</p>
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PART 2 – PRIZES	
<i>Electronic Device Expenses are reported in Part 6A</i>	
Line 11	<p>a. Bingo Games (Regular, Special, Jackpot, and Progressive Bingo Games, Decision Bingo) – Enter the total of all bingo prizes paid. <i>This should equal the total of line 13d. from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>b. Bingo Session Instant Bingo, Seal Cards, Pull Tabs – Enter total prizes paid for all instant bingo, seal card, and paper pull-tabs games during a bingo session. Prizes from instant bingo / pull-tabs conducted outside of bingo sessions are reported on Line 11f. <i>This should equal the total of line 14 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>c. Bingo Session Treasure Chests and Raffles – Enter total prizes paid for treasure chests, raffles, etc. awarded during bingo sessions. Do not include merchandise prizes. Merchandise costs should be included on either Line 12c or Line 12e and reported in the period purchased. Note: Do not include value of donated prizes. Donated prizes are not reported on financial reports. However, the value of the donated prize may not exceed prize limitations set by statute. <i>This should equal the total of line 15 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>d. Bingo Session Door Prizes- Enter the amount of all cash door prizes and coupons redeemed. <i>This should equal the total of line 16c from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>e. Raffles Conducted Outside of Bingo Sessions- Enter the total of all raffle prizes awarded for raffles conducted outside of bingo sessions. For cash prizes report in the period awarded. Merchandise prizes are reported in the period purchased on line 13b or 13e on financial reports. Do not include value of donated prizes. Donated prizes do not have any value for financial reporting purposes. <i>Example: An organization that spent \$500 for a TV as a prize would enter \$500 on this Line. If the TV had been donated, they would enter -0-.</i></p> <p>f. Paper Instant Bingo, Seal Cards, Pull Tabs sold in Social Quarters or Outside Bingo Sessions - Enter total prizes paid for paper instant bingo, seal cards, pull tabs sold in social quarters or as part of an annual fund-raising event, by a qualified organization that is an athletic association, booster club or a band booster club.</p> <p>g. Texas Hold'em Poker Tournaments- Enter the total prizes paid for Texas Hold'em Tournaments. <i>This should equal the total of line 7 from Form 117, Texas Hold'em Poker Tournament Reconciliation Summary, for all tournaments held during the year.</i></p> <p>h. TOTAL PRIZES AWARDED- Add lines 11a thru 11g</p>

PART 3 – EXPENSES	
Bingo Sessions, Raffles and Paper Pull-Tabs	
Part 3A- Bingo Session Expenses- <i>If no Bingo Sessions Conducted, skip to Part 3B</i>	
Line 12	<p>a. Cash Payments from Funds at Bingo Sessions- Enter the total amount of all cash payments, other than prizes, reported on lines 11a thru 11d, during bingo sessions. Report the actual amount, but note regulations allow only for cash payments for prizes and food for volunteers. <i>This should equal the total of line 17 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>b. Cash Shortage or Overage - Enter the combined total of all bingo session shortages/overages. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses. <i>This should equal the total of line 23 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>c. Payments to Registered Suppliers - Enter the total amount paid to registered suppliers for rent paid for electronic bingo devices or purchases of supplies to include paper, instants, seal cards, merchandise boards, daubers, tickets, etc.</p> <p>d. Bingo Hall Lease Payments - Enter the total amount paid to a landlord for rental of a facility or space to conduct bingo sessions.</p> <p>e. All Other Bingo Session Expenses - Enter total disbursements for expenses directly related to the operation of charitable gaming activities, during bingo sessions, that have not been recorded elsewhere on this report.</p> <p>f. TOTAL BINGO SESSION EXPENSES - Add lines 12a thru 12e.</p>
Part 3B – Gaming Conducted Outside of Bingo Sessions- <i>If no expenses for raffles or paper pull tabs sold outside of bingo sessions, skip to Part 3C. Electronic Devices are reported in Part 6A</i>	
Line 13	<p>a. Cash Shortage or Overage- Enter the combined total for all shortages/overages for raffles and paper pull tabs sold outside of bingo sessions. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses.</p> <p>b. Payments to Registered Suppliers for Supplies Outside of Bingo Sessions- purchases of supplies to include paper, instants, seal cards, merchandise, boards, daubers, tickets etc. paid to a registered charitable gaming supplier during the report period.</p> <p>c. Raffle Supplies-Enter total paid for all raffle supplies for outside of bingo sessions.</p> <p>d. Lease Payments Made for Gaming Activities Outside of Bingo Sessions- Enter the total amount paid to a landlord to conduct raffle drawings.</p> <p>e. All Other Outside Bingo Gaming Expenses- Enter total disbursements for expenses directly related to the operation of charitable gaming activities, but not related to bingo sessions or electronic devices, that have not been recorded elsewhere on this report.</p> <p>f. TOTAL OUTSIDE BINGO SESSION EXPENSES-Add lines 13a thru 13e.</p>
Part 3C- Texas Hold'em Poker Tournament Expenses- <i>If no Texas Hold'em Expenses, skip to part 3D.</i>	
Line 14	<p>a. Cash Shortage or Overage- Enter the combined total for all shortages/overages for all Texas Hold'em Poker Tournaments. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses. <i>This should equal the total of line 14 from Form 117, Texas Hold'em Poker Tournament Reconciliation Summary, for all tournaments held during the report period.</i></p> <p>b. Payment to Registered Suppliers for Texas Hold'em Poker Supplies- Purchases of supplies to include decks of cards, poker chips, merchandise, tickets, etc. paid to a registered charitable gaming supplier during the report period.</p>

	<p>c. Texas Hold'em Poker Tournaments Hall Lease Payments - Enter the total amount paid to a landlord for rental of a facility or space to conduct Texas Hold'em Poker Tournaments.</p> <p>d. Payments to Registered Texas Hold'em Poker Tournament Operators - Enter total payments made to Registered Operators to conduct the activities associated with the production of all poker tournaments conducted during the report period.</p> <p>e. All Other Texas Hold'em Poker Tournament Expenses- Enter total disbursements for expenses directly related to the operation of poker tournaments, that have not been recorded elsewhere on this report.</p> <p>f. TOTAL TEXAS HOLD'EM POKER TOURNAMENT EXPENSES- Add lines 14a thru 14e.</p>
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Part 3D – General Disbursements- *Electronic Device Expenses are reported in Part 6A*

Line 15	<p>Use of Proceeds</p> <p>a. Use of Proceeds Internal Disbursements-Enter the total amount of all disbursements for payments related to services, equipment, supplies or other expenses for those lawful religious, charitable, community or educational purposes for which the organization is specifically chartered.</p> <p>b. Use of Proceeds External Donations-Enter the total amount of all donations to external organizations or payments to support sick, indigent, or deceased individuals that support the lawful religious, charitable, community, or educational purposes for which the organization is specifically chartered or organized.</p> <p>c. Use of Proceeds Transfers to Restricted Account-Enter the total amount of all transfers of funds from a gaming account to a restricted gaming account that were credited to the restricted account by December 31st.</p> <p>d. TOTAL USE OF PROCEEDS-(UOP)-Add lines 15a thru 15c.</p>
UOP Informational	This line is for informational purposes only. This shows the organization's UOP requirement based on reported bingo, raffle and paper instant / pull-tab receipts. Organizations are required to disburse 10% of total receipts annually towards allowable UOP purposes.
Line 16	Payments to Office of Charitable and Regulatory Programs- Enter the total amount disbursed to OCRP for fees associated with charitable gaming other than electronic devices as of December 31 st .
Line 17	Business Disbursements- Enter the total amount of disbursements for business expenses during the year. See §18.2-340.16 for definition of business expenses.
Line 18	TOTAL DISBURSEMENTS (Prizes & Expenses) – 11h+12f+13f+14f+15d+16+17

PART 4 – CASH RECONCILIATION-

Electronic Device Cash Reconciliation is reported in Part 6B

Line 19	<p>Beginning Reconciled Bank Balance(s) – Enter the reconciled bank balance at the beginning of the year for <u>all</u> gaming bank accounts. Do not Include:</p> <ul style="list-style-type: none"> • Electronic device bank account information, reported in Part 6. • Restricted bank account information, reported in Part 9. <p>This amount should agree with the Ending Reconciled Balance (Line 26d) from the prior year's Annual Financial Report. If the amounts do not agree, report the actual amount, and attach an explanation and any amendments needed.</p>
Line 20	<p>Beginning Cash On Hand</p> <p>a. Beginning Bingo Session Cash on Hand - Enter total cash on hand at the beginning of the year for bingo sessions. This amount should agree with the amount reported as Ending Bingo Session Cash on Hand (Line 27a) from the prior year's Annual Financial Report. If the amounts do not agree, report the</p>

	<p>actual amount, and attach an explanation and any amendments needed, <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p>b. Beginning Other Cash on Hand – Enter total petty cash or change funds available on hand at the beginning of the year for gaming activity reported on Lines 9a thru 9c. Do not include Electronic Device cash on hand as it is reported in Part 6. The amount should agree with the amount reported Ending Other Cash Hand (Line 27b) from the prior year’s Annual Financial Report. If the amounts do not agree, report the actual amount, and attach an explanation and any amendments needed, <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p>c. Total Beginning Cash on Hand – Add Lines 20a + 20b</p>
Line 21	Returned Checks Collected – Enter the amount collected and redeposited on bad checks. <i>Do not include restricted or electronic device bank account information.</i>
Line 22	Earned Interest Income – Enter total interest earned during the reporting period from <i>all</i> gaming bank accounts. <i>Do not include restricted or electronic device bank account information.</i>
Line 23	Deposits from Non-Gaming Sources – Enter total funds received from non-gaming sources deposited into the organization’s charitable gaming account(s). <i>Do not include restricted or electronic device bank account information.</i>
Line 24	Total Receipts Available for Year – Enter the amount from Line 10 of this report.
Line 25	TOTAL FUNDS AVAILABLE- Add Lines 19 + 20c + 21 + 22 + 23 + 24
Line 26	<p>Ending Reconciled Bank Balance- Do not include restricted or electronic device account information.</p> <p>a. Bank Statement Balance – Enter the ending bank balance as reported on your December 31st statement from your financial institution for all charitable gaming accounts.</p> <p>b. Deposits in Transit – Enter total amounts to be deposited from gaming activities occurring during year that were not deposited or did not clear the organization charitable gaming account(s) as of December 31st.</p> <p>c. Outstanding Checks – Enter total checks issued before the end of the year that did not clear the organization’s gaming account(s) prior to December 31st.</p> <p>d. Ending Reconciled Bank Balance – Add Lines 26a + 26b - 26c.</p>
Line 27	<p>Ending Cash On Hand- Do not include restricted or electronic device account information.</p> <p>a. Ending Bingo Session Cash on Hand – Enter total cash on hand as of December 31st for bingo sessions. <i>This should equal the total of line 21 from Form 103, Bingo Session Reconciliation Summary, for the last session held for the calendar year plus any withdrawals from the gaming account to increase the bingo cash on hand after the last session of the year and prior to December 31st.</i> <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p>b. Ending Other Cash on Hand - Enter total cash on hand as of December 31st for gaming activities reported on Lines 9a thru 9c. <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p> <p>c. Total Ending Cash on Hand – Add lines 27a + 27b.</p>
Line 28	Returned Check from Players – Enter the total of all non-payable checks returned during the reporting period. <i>Do not include restricted or electronic device account information.</i>
Line 29	Bank Charges – Enter the total charges assessed to the organization’s bank account(s) during the year. This includes maintenance, overdraft, and returned check fees, etc. <i>Do not include restricted bank or electronic device account information.</i>
Line 30	Total Disbursements – Enter the amount from Line 18 from this report
Line 31	TOTAL FUNDS ACCOUNTED FOR – Add lines 26d + 27c + 28 + 29 + 30

Line 32	Report Out of Balance – Subtract Line 25 from Line 31. If there is an amount other than \$0, the organization must review line items to determine if receipts, disbursements or funds available at the end of year were either over reported or underreported. If further assistance is needed, please email finreports.assistance@vdacs.virginia.gov
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PART 5 – REQUIRED INFORMATION	
Line 33	<p>Bingo Session Required Information</p> <p>a. Bingo Player Count – Enter the total number of players in attendance for all bingo sessions during the year. <i>This should equal the total of line 1 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p> <p>b. Progressive Receipts – Enter the total of all progressive bingo receipts from all bingo sessions during the year. <i>This should equal the total of progressive admission sales from the Information Entries section on page 1 from Form 103, Bingo Session Reconciliation Summary, for all sessions held during the year.</i></p>

Part 6- ELECTRONIC DEVICE RECEIPTS AND EXPENSES	
Part 6A- Electronic Device Receipt and Expenses	
Line 34	Electronic Device Instant Bingo, Seal Cards, Pull Tab Ticket Sales- Enter the total gross receipts (tickets played) for all electronic device ticket sales. Do not report “cash in” as your gross receipts.
Line 35	Electronic Device - Instant Bingo, Seal Cards, Pull Tab Prizes Paid- Enter total prizes won (claimed or unclaimed) for all electronic instant bingo, seal cards, and pull tab games. Do not report “cash out” as your prizes paid.
Line 36	Cash Shortage or Overage- Enter the combined total for all shortages/overages for electronic device instant bingo, seal cards and pull-tab gaming activity. If the combined total is an overage, then enter it as a negative figure so it will subtract from the expenses. <i>This should be the difference between expected deposits and actual deposits along with any deposits in transit for electronic device activity during the calendar year.</i>
Line 37	Payments to Registered Manufacturers for Electronic Device Rentals- Enter total rent paid for electronic devices during the calendar year. Expenses are reported on a cash basis or in the period disbursed.
Line 38	All Other Electronic Device Expenses - Enter total disbursements for expenses directly related to the operation of electronic devices that have not been recorded elsewhere in Part 6. Expenses are reported on a cash basis or in the period disbursed.
Line 39	<p>Use of Proceeds</p> <p>a. Use of Proceeds Internal Disbursements- Enter the total amount of all disbursements for payments related to services, equipment, supplies or other expenses for those lawful religious, charitable, community or educational purposes for which the organization is specifically chartered.</p> <p>b. Use of Proceeds External Donations- Enter the total amount of all donations to external organizations or payments to support sick, indigent, or deceased individuals that support the lawful religious, charitable, community, or educational purposes for which the organization is specifically chartered or organized.</p> <p>c. Use of Proceeds Transfers to Restricted Account-Enter the total amount of all transfers of funds from electronic device gaming accounts to the restricted account that were credited to the restricted account by December 31st .</p> <p>d. TOTAL USE OF PROCEEDS-(UOP)- Add lines 39a thru 39c.</p>

UOP Informational	This line is for informational purposes only. This shows the organization's UOP annual requirement based on gross receipts reported on line 34 minus prizes paid on line 35. Organizations are required to disburse 20% of electronic gaming adjusted gross receipts annually towards allowable UOP purposes.
Line 40	Payments to Office of Charitable and Regulatory Programs- Enter the total paid to the OCRP for fees associated with electronic device (electronic instant bingo, seal cards, pull tabs) gaming activities. Payments to Office of Charitable and Regulatory Programs- Enter the total paid by the organization to the OCRP for fees associated with electronic device gaming activities.
Line 41	Business Disbursements- Enter the total amount of disbursements for business expenses during the year. See §18.2-340.16 for definition of business expenses.
Line 42	TOTAL DISBURSEMENTS- (Prizes & Expenses)- Add lines 35+36+37+38+39d+40+41.
Part 6B- Electronic Device Cash Reconciliation	
Line 43	Beginning Reconciled Bank Balance(s) – Enter the reconciled bank balance at the beginning of the year for <u>all</u> electronic device gaming bank account(s). Do not include restricted bank account information, reported in Part 9 or other gaming bank account information reported in Part 4. This amount should agree with the Ending Reconciled Balance (Line 50d) from the prior year's Annual Financial Report. If the amounts do not agree, report the actual amount, and attach an explanation and any amendments needed.
Line 44	Beginning Electronic Devices Cash on Hand (Pull-Tabs) - Enter the total funds on hand at the beginning of the year for electronic device gaming. This amount includes total funds available in gaming kiosks or in cash drawers to pay for prizes. This amount should agree with the amount reported as Ending Electronic Devices Cash on Hand (Line 51) from the prior year's Annual Financial Report. If the amounts do not agree, report the actual amount, and attach an explanation and any amendments needed. <i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i>
Line 45	Returned Checks Collected –Enter the total of all non-payable checks returned during the reporting period for electronic device gaming accounts only.
Line 46	Earned Interest Income – Enter total interest earned during the reporting period from <u>all</u> electronic device gaming bank accounts only.
Line 47	Deposits from Non-Gaming Sources – Enter total funds received from non-gaming sources deposited into the organization's charitable electronic device gaming account(s) only.
Line 48	Total Receipts – Enter the amount from Line 34 of this report.
Line 49	TOTAL FUNDS AVAILABLE- Add lines 43+44+45+46+47+48
Line 50	Ending Electronic Device Reconciled Bank Balance <ul style="list-style-type: none"> a. Bank Statement Balance – Enter the ending bank balance as reported on your December 31st statement from your financial institution for all electronic device gaming accounts. Do not include restricted bank account information, reported in Part 9 or other gaming bank account information reported in Part 4. b. Deposits in Transit – Enter total amounts to be deposited from electronic device activities occurring during the year that were not deposited into electronic device gaming account(s) as of December 31st.

	<p>c. Outstanding Checks – Enter total checks issued before the end of the year that did not clear the organization’s gaming account(s) prior to December 31st.</p> <p>d. Ending Reconciled Bank Balance- Add lines 50a+50b – 50c.</p>
Line 51	<p>Ending Electronic Devices Cash on Hand – Enter total cash on hand for electronic pull-tab gaming as of December 31st. This amount includes total funds available in gaming devices, kiosks or in cash drawers to pay for prizes.</p> <p><i>Receipts not yet deposited are considered deposits in transit and are not reported as cash on hand.</i></p>
Line 52	<p>Returned Check from Players – Enter the total of all non-payable checks returned during the reporting period from electronic device players during the reporting period. Do not include restricted bank account information or other gaming bank account information reported in Part 4.</p>
Line 53	<p>Bank Charges – Enter the total charges assessed to the organization’s electronic device gaming bank account(s) during the reporting period. This includes maintenance, overdraft, and returned check fees. <i>Do not include restricted bank account information or other gaming bank account information reported in Part 4.</i></p>
Line 54	<p>Total Disbursements – Enter the amount from Line 42 from this report.</p>
Line 55	<p>TOTAL FUNDS ACCOUNTED FOR- Add lines 50d + 51 + 52 + 53 + 54</p>
Line 56	<p>Report Out of Balance – Subtract Line 49 from Line 55. If there is an amount other than \$0, the organization must review line items to determine if receipts, disbursements or funds available at the end of the year were either overreported or underreported. If further assistance is needed, please email finreports.assistance@vdacs.virginia.gov</p>
Part 6C - Electronic Device Informational	
Line 57	<p>Electronic Device Information Check the box to indicate <u>all</u> manufacturers providing electronic devices during the reporting period.</p>
Line 58	<p>a. Electronic Device Audit and Administrative Fees:</p> <ul style="list-style-type: none"> (Lines 34-35) * .0050 <p>b. Electronic Device Additional Fees:</p> <ul style="list-style-type: none"> (Lines 34-35) * .0025 Per §18.2-340.31(D) the additional fee (0.25%) of adjusted gross receipts shall be paid by the Manufacturer <p>Electronic Device Audit & Administrative Fees if Paid by Organization- Remit payment with Form 102V, Electronic Device Fee Voucher. The voucher may be found on the VDACS website. Check with your Manufacturer(s) to confirm they are not remitting audit & administrative fees on the organization’s behalf prior to remitting any audit & administrative fee due.</p>

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

INCLUDE THE FOLLOWING ATTACHMENTS TO THE ANNUAL REPORT:	
Use of Proceeds Listing	Listing of disbursements to include “Date of Check”, Check #”, “Payee”, “Purpose” and “Amount of Check” that equals to the amounts listed on Line 15a, 15b, and 15c. A separate listing must be attached for amounts listed on Lines 39a, 39b, and 39c.

Copy of Bank Statement(s)	Copy of December 31 st year end bank statements for all gaming accounts, including regular checking, savings, restricted & special funds
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PART 8- INVENTORY

Part 8A- Suppliers

Supplier Name	Enter the name of all persons or companies who provided gaming supplies, electronic bingo devices or gaming equipment during the calendar year. In the corresponding box indicate if supplies provided were for bingo sessions, gaming occurring outside of a bingo session or both. <i>Additional pages may be added, as necessary.</i>
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PART 8B- Inventory of Instant Bingo Supplies – Bingo Sessions

Enter the actual number of full deals available for bingo sessions as of December 31 st . 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. <i>Additional pages may be added, as necessary.</i>

Part 8C- Inventory of Instant Bingo Supplies – Outside of Bingo Sessions

Enter the actual number of full deals available for gaming outside of a bingo session as of December 31 st . 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. <i>Additional pages may be added, as necessary.</i>
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Part 8D- Inventory of Bingo Paper Supplies

Enter the actual quantity for each type of paper available as of December 31 st . Provide counts by the type of paper/pack. Be sure to complete all columns. In “Type of Paper” column, provide a description of the paper/pack (Admission pack, Jackpot sheets, Lucky 7 sheets, Special sheets, Early Bird sheets, Early Bird pack, 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. <i>Additional Pages May Be Added, as necessary</i>

PART 8E- Inventory of Poker Supplies

Enter the actual quantity of decks and poker chips available as of December 31 st .
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PART 9- RESTRICTED ACCOUNT TRANSACTIONS

Name of Bank	Provide the names of the banking institutions for all restricted accounts.
Last 4 digits of account number (s)	Provide the last four-digits of all restricted bank accounts.
Purpose of Fund	Describe the purpose each restricted account as approved by OCRP.

Deposits and Other Credits:

Line 1	Beginning Reconciled Bank Account Balance- Enter the reconciled bank balances for all restricted bank accounts, as of 1/1. This amount should agree with the Ending Restricted Reconciled Bank Account Balance on the prior year’s Annual Financial Report, Part 9 Line 11. This amount should be the 12/31 restricted account statement balance(s) minus any outstanding checks.
Line 2	Interest Income- Enter interest earned on all restricted bank accounts during the year.
Line 3	Deposits from Gaming Account- Enter amount transferred from the gaming and electronic device gaming accounts during the year. This must equal the amounts on Part 3C – Line 14c and Part 6A – Line 38c on this report.

Line 4	Other Deposits- Enter amount deposited from non-gaming sources into restricted account(s). Note : Gaming and non-gaming funds may not be comingled but if non-gaming funds were deposited, they must be reported here.
Line 5	Total Credits for Period- Add Lines 2 + 3 + 4
Line 6	Total Funds Available – Add Lines 1 + 5
Checks and Other Debits	
Line 7	Bank Charges- Enter any fees assessed to restricted bank account(s).
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 this line.
Line 9	Other Debits- Enter the amount of any other debits that was not listed on Line 7 or Line 8.
Line 10	Total Debits for Period – Add Lines 7 + 8 + 9.
Line 11	Ending Restricted Reconciled Account Balance – Subtract Line 10 from Line 6. This should be the reconciled bank balance as of December 31 st for all restricted accounts. Enclose a copy of the December bank statements for all restricted accounts. Since the organization has control over the transfer of funds into restricted accounts, deposits not credited by 12/31 are not considered a transfer for the report period.
ITEMIZATION OF CHECKS DISBURSED	
<ul style="list-style-type: none"> • <i>Must equal the amount from Line 8 and Line 9 above from Restricted Account</i> • <i>Provide a separate itemize check listing for each restricted account</i> 	
List the total checks written from each restricted account during the year. Provide the date the check was written, the check number, the payee, the purpose of the disbursement, and the amount of the check.	

- ***Remember to include copies of December banks statements and Use of Proceeds (UOP) listing for the reporting year.***

A report is not considered complete and submitted unless it has been signed and all fees (audit & administrative and late filing penalties) have been paid.