

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

**Who must file** All charitable gaming permit holders realizing any gaming receipts for the quarter.

**When to file**

<u>Quarter</u>	<u>Quarter Ending</u>	<u>Due Date</u>
First Quarter	March 31 <sup>st</sup>	June 1 <sup>st</sup>
Second Quarter	June 30 <sup>th</sup>	September 1 <sup>st</sup>
Third Quarter	September 30 <sup>th</sup>	December 1 <sup>st</sup>
Fourth Quarter	December 31 <sup>st</sup>	March 1 <sup>st</sup>

**Where to File**

The completed Quarterly Financial Report – Form 102, properly signed and including a check for fees due, should be mailed to:

If no payment is enclosed,  
VDACS, OCRP  
P.O. Box 1163  
Richmond, Virginia 23218

If enclosing payment,  
VDACS, OCRP  
P.O. 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.”

**Required Form**

The Quarterly Financial Report must be filed on the Office of Charitable and Regulatory Programs' Form 102. The approved form is available on our web site <http://www.vdacs.virginia.gov/gaming>. You may request to have the form mailed to you by calling (804) 371-0501.

**Fee Calculation**

The audit and administration fee percentage for this report is 1.375% of Total Receipts. (Volunteer Fire Departments and Rescue Squads or auxiliary units thereof are exempt from paying the audit and administration fee)

**Fee Payments**

A check for fees due must accompany the report.  
Checks must be made payable to the **Treasurer of Virginia**.

**IDENTIFY QUARTER AND FISCAL YEAR**

**Quarter**

Mark an **X** in the block of the appropriate quarter for the quarterly financial information you are submitting.

**Calendar Year**

Enter the four-digit calendar year for the quarterly report you are submitting.

**ORGANIZATION INFORMATION**

**Organization Name**

Fill in the official name of the organization as shown on the Charitable Gaming Permit.

**OCG No.**

Provide the organization’s four-digit Office of Charitable and Regulatory Programs (OCRP) number.

**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 OCRP should contact if questions arise regarding this financial 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, early birds, late birds, jackpot, Progressive Bingo Games, 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, Coin Board Sales** – Enter the gross receipts from all instant bingo, seal card, 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 if these items were purchased with gaming funds.
- Line 6** **TOTAL RECEIPTS FOR BINGO SESSION** – Add lines 1 through 5.
- Line 7** **Discounts Given** – Enter the total amount of discounts given during the quarter. 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.
- Line 8** **ADJUSTED RECEIPTS FOR BINGO SESSIONS** – Subtract Line 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 QUARTER** – Add Line 8 to Line 9.

## PART 2 –AUDIT AND ADMINISTRATION FEE CALCULATION

- Line 11** a. **Audit and Administration Fee Due** - Multiply Line 10 by 1.375%  
(Volunteer Fire Departments & 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 the due date a late filing penalty is due. Multiply \$25 times the number of days the report is late. Enter late penalty in this block.
- c. **Fee Due with Report** - Add Lines 11a + 11b Make out a check payable to Treasurer of Virginia for the amount on this line and mail it with your completed quarterly report.

## PART 3 – DISBURSEMENTS

### PRIZES AWARDED

- Line 12**
- a. **Bingo Games** (Regular, Special, Jackpot, and Progressive Bingo Games, Decision Bingo) – Enter the total of all bingo prizes paid.
  - b. **Bingo Session Instant Bingo, Seal Card, Coin Boards** – Enter total cash prizes paid for all instant bingo 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 as a prize would enter \$500 on this Line. If the TV had been donated, they would enter -0-.*
- Total Prizes**
- f. **TOTAL PRIZES AWARDED** – Add Lines 12a through 12e.

### 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, then enter it as a negative figure so it will subtract from expenses.
- Line 15** **Payments to Registered Suppliers for Supplies** – Enter the total amount 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 and other Outside Gaming 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 OCRP during the quarter.
- 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 quarter.
- a. **Use of Proceeds Facility Disbursements** – Enter the total amount of all disbursements for charitable facility expense.
  - b. **Use of Proceeds Charitable Donations** – Enter the total amount of all disbursements for charitable donations.
  - 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.
- Total UOP**
- d. **Total Use of Proceeds** – Add Lines 21a + 21b + 21c
- Line 22** **Business Expenses** – Enter the total amount of disbursements for business expenses during the quarter. This line will generally be used only by fraternal organizations.

**Line 23**      **TOTAL DISBURSEMENTS** – Add Lines 12f through 22.

For Informational Purposes Only:

<b>Progressive Bingo Game Receipts</b>	<b>All Progressive Bingo Game Receipts</b> – Enter the total of all progressive receipts for all sessions in the report period.
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<b>Bingo Attendance</b>	<b>Bingo Attendance</b> – Enter the total number of bingo players in attendance for all session in the report period.
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**PART 4 – CASH RECONCILIATION**

- Line 24**      **Beginning Reconciled Bank Balance** – Enter the reconciled bank balance at the beginning of quarter for all gaming bank accounts. Do not include restricted account bank balance(s). This amount must agree with the amount listed as Ending Reconciled Bank Balance on the prior report.
- Line 25**      **Beginning Cash on Hand** – Enter the total of change and petty cash funds on hand at beginning of quarter. The amount must agree with the amount listed as Ending Cash on Hand on the prior report.
- Line 26**      **Returned Checks Collected** – Enter the amount collected on bad checks accepted from players.
- 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 Quarter** – Enter the amount from Line 10 of the Quarterly Financial Report.
- Line 30**      **TOTAL FUNDS AVAILABLE** – Add Lines 24 through 29.
- Line 31**      **Ending Bank Balance** –
  - a. Bank Statement Balance** – Enter the bank balance from the bank statement at the end of the quarter. Do not include restricted account bank balance(s).
  - b. Deposits in Transit** - Enter the total of all deposits for game sessions the last of Quarter that had not reached the bank as of the bank statement cut off.
  - c. Outstanding Checks** - Enter the total of all checks written before end of Quarter 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 of change and petty cash funds on hand at end of quarter.
- Line 33**      **Returned Checks** – Enter the total amount of all bad checks returned by your bank as non-payable.
- Line 34**      **Total Disbursements for Quarter** – Enter the amount from Line 23 on page two of this report.
- Line 35**      **TOTAL FUNDS ACCOUNTED FOR** – Add Lines 31 through 34.

<b>Form out of Balance</b>	<b>Form out of Balance</b> – Line 30 must equal Line 35 If you are out of balance and you want help, please call 804-786-1343.
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**ACKNOWLEDGEMENT**      The President or Designee must sign, attesting to the accuracy of the report data. They must provide their title, print their name, and enter the date signed.