



Charitable Gaming Quarterly Report General Information

Louisiana Department of Revenue
Office of Charitable Gaming
P O Box 1631
Baton Rouge, LA 70821
Phone: 1-800-562-9235
www.ocg.louisiana.gov

IMPORTANT: READ INSTRUCTIONS BEFORE PREPARING REPORT

WHO MUST FILE: Every organization licensed by the Office of Charitable Gaming to conduct games of chance must file a Charitable Gaming Quarterly Report for each calendar quarter during which such games were licensed to be conducted. The report must be filed whether or not the licensee conducted the scheduled games. There are no exceptions to the filing requirements. Failure to file a report shall subject the licensee to a fine and/or suspension or revocation of their license. Licensees must keep a copy of reports submitted to the Office of Charitable Gaming. Organizations conducting games of chance in only one quarter or withdrawing from gaming are to be reminded that gaming funds are to be disbursed only in accordance with charitable gaming laws. (See Schedule A.)

WHERE TO FILE OR OBTAIN ADDITIONAL FORMS AND INSTRUCTIONS: Completed reports and written requests for information, and/or report forms should be mailed to the Office of Charitable Gaming, P.O. Box 1631, Baton Rouge, LA 70821-1631. Telephone inquiries may be made at (225) 925-1835 or 1-800-562-9235. You may also visit our website at www.ocg.louisiana.gov.

FILING REQUIREMENTS: The report must be postmarked, or if hand delivered, received in the Office of Charitable Gaming by the last business day of the first month following the end of the quarter. Business days are defined as Monday through Friday, not including state holidays.

Quarters are on a calendar year basis and begin and end as follows: First Quarter begins January 1 and ends March 31; Second Quarter begins April 1 and ends June 30; Third Quarter begins July 1 and ends September 30; Fourth Quarter begins October 1 and ends December 31.

INCORRECT, INCOMPLETE, AND UNSIGNED REPORTS: Signatures must be originals and not photocopies. An incorrect, incomplete, or unsigned report will be returned to the licensee for corrections or signatures and will not be considered timely filed unless corrected and resubmitted to the Office of Charitable Gaming by the requested date.

PENALTIES FOR DELINQUENT REPORTS: A penalty of \$100.00 may be assessed for reports not timely submitted. Repeated violations shall be cause for additional fines, denial, suspension or revocation of the license. Delay in mailing, mail pickups, and postmarking are the responsibility of the licensee.

TREATMENT OF DONATIONS TO LICENSEE: Cash donations received by licensee in connection with charitable gaming activity should be reported as "other receipts" on Line 7 in Part I of the report. (See specific instructions for Line 7.) Merchandise donated to licensee, to be awarded as prizes, should be reported at fair market value on Schedule B. (See instructions for Schedule B.) **DO NOT** include donated merchandise anywhere in Parts I through IV of the report.

ROUNDING OFF TO WHOLE DOLLARS: Round off cents to the nearest whole dollar on your report. Drop amounts under 50 cents. Increase amounts of 50 cents or over to the next dollar. (Example: \$1.26 becomes \$1 and \$2.75 becomes \$3.)

METHOD OF ACCOUNTING: The cash basis method of accounting should be used for purposes of this report. This is defined as the recognition and reporting of income when received and expenses when paid.

LICENSEE NAME, ADDRESS, AND LICENSE NUMBER: All reports and related correspondence submitted to the Office of Charitable Gaming must include the full name of the organization as it appears on the state gaming license, the official permanent mailing address including ZIP code, and the state gaming license number. If the mailing address entered on a report is different from that previously submitted to the Office of Charitable Gaming, indicate on the report in the space provided that it is a change of address.

TREATMENT OF LOANS TO GAMING FUND: Loans or advances to the gaming account from other accounts, such as loans from the organization's general fund should be added to gaming net proceeds by including the amount on Line 25 in Part III of the report and identify the source of the deposit. When such loans or advances are paid back from the gaming account, they should be deducted on Line 25 and identified. All loan transactions must be board approved and properly documented.

REPORTING OF NSF CHECKS RETURNED AND RECOVERED: Only NSF checks recovered during the quarter that were returned in a prior quarter should be reported on Line 7. Only NSF checks returned during the quarter that are not recovered during the same quarter should be reported on Line 20. NSF checks returned during the quarter and recovered in the same quarter should not be reported on the quarterly report. Detailed slips shall be maintained to identify NSF recoveries.



Charitable Gaming Quarterly Report Instructions

Louisiana Department of Revenue
Office of Charitable Gaming
P O Box 1631
Baton Rouge, LA 70821
Phone: 1-800-562-9235
www.ocg.louisiana.gov

In the box provided, please mark if there is an address change.

Please report the total attendance of all sessions conducted. Please report the total number of sessions. If a raffle session has been held in conjunction with bingo, this is considered one session.

PART I - GAMING PROCEEDS

TOTALS FROM YOUR MODEL ACCOUNTING SYSTEM (MAS) WORKSHEETS FOR COMPILATION OF QUARTERLY REPORT DATA

LINE 1: Report in Column B the amount of cash and/or actual cost of purchased merchandise awarded as door prizes. Any entry in Column B will result in a negative amount in Column C.

LINE 2: Report all bingo/keno games on this line, including special sessions, early birds, bonanzas, etc. Enter in Column A the gross value of the bingo/keno cards. Include early birds, bonanzas, etc., or paper sold during the quarter. Report in Column B the amount of cash, checks, and/or actual cost of purchased merchandise awarded as bingo/keno prizes. Subtract the amount in Column B from the amount in Column A and enter the difference in Column C.

LINE 3: Report the gross amount collected during the quarter from Electronic Progressive Bingo in Column A. Report in Column B the amount of payouts awarded. Subtract the amount in Column B from the amount in Column A and enter the results in Column C.

LINE 4: In the space provided, enter the total number of individual pull tabs sold for each denomination during the quarter. Report in Column A the gross face value of pull tabs sold during the quarter. Report in Column B the amount of prizes awarded including cash and playbacks. Subtract the amount in Column B from the amount in Column A, and enter the results in Column C.

LINE 5: Report in Column A the gross amount collected during the quarter from raffles, duck races, or Las Vegas nights prizes. Subtract the amount in Column B from the amount in Column A and enter the difference in Column C.

LINE 6: Enter the net amount received from the machine owners in Columns A and C.

LINE 7: Use this line to report all other income and receipts not included in Lines 1 through 6, such as cash donations, interest income, net cash overages, redeposits of NSF checks, and receipts from sale of miscellaneous items. Report the total of such other income and receipts in Columns A and C. If an entry is on this line, a schedule must be attached to the report identifying the date and source of such income and receipt. (See general instructions for reporting NSF checks received.)

LINE 8: Report the totals of the amounts reported in Columns A, B, and C. Cross balance to verify totals in Part I.

Note: *If the total number of sessions held do not equal scheduled sessions on your license, submit a schedule stating the differences of dates and reasons for these differences.*

LINE 9: Report the actual amount paid during the quarter for gaming supplies. "Gaming Supplies" are defined as all supplies, equipment, devices, goods, or wares specifically designed for use in the conduct of charitable gaming and subject to the state charitable gaming use fee. Such items include, but are not limited to, bingo cards or paper, keno cards or paper, pull tabs or break open tickets, master boards, and display signs. All gaming supplies must have been purchased from a licensed distributor. The amount of this line should include sales tax, use fees, and shipping costs paid to distributors. This should also include the cost of any handheld rentals by the organization. This line should also include any gaming supplies returned for credit.

LINE 10: Report the amount paid during the quarter for building space. This payment should not exceed fair rental value. (No deduction is allowed for depreciation.) Rental expense paid for a hall owned by a parent organization is not a valid expense for gaming activities.

LINE 11: Report the actual amount paid during the quarter for the purchase or rental of equipment and furnishings, other than that equipment subject to the state charitable gaming use fee and included in the amount reported on Line 9. Items to be reported on Line 11 would be assets such as tables, chairs, security monitors, etc. (Attach a schedule to the report for all equipment and furniture purchases, identifying the type of equipment or furniture purchased and its cost.)

LINE 12: Report the amount of net shortages from session records for the quarter.

LINE 13: Report the amount paid during the quarter for janitorial services, maintenance, and minor repairs relating to gaming operation for building and equipment, not included elsewhere. Major repairs or additions should be reported on Schedule A.

LINE 14: Report the amount paid during the quarter for paid gaming session workers, related taxes and worker meals. (Attach a schedule showing worker name, the amount paid to the worker for wages, meals, and the number of sessions worked.)

LINE 15: Report the amount paid during the quarter for all supplies other than gaming supplies subject to state use fee. The amount reported on Line 15 would include such items as office and cleaning supplies. (Attach a schedule itemizing purchases.)

LINE 16: Report the amount paid during the quarter for legal and accounting fees relating to gaming only. (Attach a supporting schedule with name of payee, amount(s) paid, and detail of work provided or the invoices.)

LINE 17: Report the amount paid during the quarter for security or guard services.

LINE 18: Report all state and local gaming license fees, fines, penalties, and gaming regulatory fees paid during the quarter. Do not include use fees paid to distributors on Line 9.

LINE 19: Report all bank fees and service charges incurred by the Charitable Gaming Checking account for the quarter.

LINE 20: Report all other expenditures not included in Lines 9 through 19. Attach a schedule to the report showing the type and amount of each expense item deducted on this line. This would include items such as NSF checks, insurance, advertising, and pull tab taxes. (See general instruction for reporting of NSF checks returned.)

LINE 21: Report the total amounts of Lines 9 through 20.

LINE 22: Subtract the amount on Line 21 from the amount on Line 8, Column C, and enter the difference.

All expenses deducted in Part II must have been directly associated with the conduct of charitable gaming. Additionally, all expenses deducted in Part II, other than bank charges, NSF checks, and cash shortages must have been paid by checks drawn on the separate charitable gaming bank account. Electronic transfer of funds and charges are allowed with proper documentation.

PART III - NET PROCEEDS CARRYOVER

LINE 23: Report the net proceeds carryover from Line 28 of the prior quarter's report. If an amended report was filed, enter the amended amount. First-time filers should report a zero balance.

LINE 24: Report the net proceeds amount from Part II, Line 22 of the current period.

LINE 25: Report any adjustments to net proceeds made during the quarter such as adjustments, loan transactions, progressive startup, progressive refunds, and donations made to and received from other licensed organizations. (Attach a full explanation to the report for any entry on this line.)

LINE 26: Add the amounts reported on Lines 23 and 24, plus or minus the amount of adjustments on Line 25.

LINE 27: Report the total amount from Schedule A of all eligible disbursements of net proceeds made during the quarter. Schedule A must be attached to the report providing detailed information on each disbursement.

LINE 28: Subtract the amount on Line 27 from the amount on Line 26. Line 28 should equal Line 32 plus Part V Column C (reconciled account balance(s) amount plus cash on hand).

PART IV - INVENTORY OF PURCHASED MERCHANDISE TO BE AWARDED AS PRIZES

This part is to be completed only by those organizations that award purchased merchandise as prizes in its gaming activities. Do not use Part IV to account for inventory, pull tabs, other gaming supplies, or donated merchandise.

LINE 29: Report the actual cost of all purchased merchandise on hand at the beginning of the quarter that are to be awarded as prizes. This amount should agree with the amount reported on Line 32 of the prior quarter's report.

LINE 30: Report the actual cost of all merchandise prizes purchased during the quarter.

LINE 31: Report the actual cost of all purchased merchandise prizes awarded during the quarter. This amount should have also been included on the proper line(s) in Part I, Line 1, 2, 4, or 5, Column B.

LINE 32: Report the actual cost of all merchandise prizes on hand at the end of the quarter.

Licensee must maintain a detailed report of all merchandise prizes, including the date of acquisition, cost, and date of award. The record should not be submitted with the quarterly report, but must be retained by licensee for a period of three years for possible audit by the Office of Charitable Gaming.

PART V - BANK ACCOUNT INFORMATION

In the space provided, report the name of the bank where the separate charitable gaming checking account is maintained, the account number, and the reconciled account balance as of the end of the quarter. Report in the space provided the amount of cash on hand at the end of the quarter. If additional charitable gaming funds are held in an interest-bearing account, certificate of deposit, etc., then a statement must be attached to the report describing the amount and location of such other funds as of the end of the quarter.

Note that withdrawals from the gaming account to establish "cash banks" should never be deducted on the report. Likewise, subsequent redeposits of such withdrawals should not be included in Part I.

Reconciled bank statement amounts should equal the bank statement balance plus monies earned in the month, but not yet deposited, minus checks dated during the month, but have not cleared the bank as of the statement date. The reconciled bank statement amount plus any cash on hand in Part V, plus any purchased merchandise prizes on Line 32 must equal Line 28.

NOTE: Progressive pull-tab accounts should not be included in Part V.

Instructions for Schedule A - Form R-50011, Record of Net Proceeds (Donations) Disbursed Current Quarter

Schedule A must be completed in full and submitted with the Charitable Gaming Quarterly Report for all distributions of net proceeds (donations) made by licensee during the quarter and deducted on Line 27 of the report. All such disbursements must have been made by a check drawn on the separate charitable gaming account, and must have been devoted to one or more of the following uses allowed by law: educational, charitable, religious, patriotic, or other public spirited. All such disbursements must be board approved and reduced to writing. Electronic transfer of funds and charges are allowed with proper documentation.

For each disbursement, list the date of payment, check number, payee (recipient), payee address, explanation or reason for donation, code (see below), and amount of payment.

Each disbursement must be coded as to the nature of the payment. In the space provided, enter code "A" for educational, "B" for charitable, "C" for religious, "D" for patriotic, or "E" for other public spirited.

This schedule shall be submitted with the report only if a deduction is taken on Line 27. Do not use the schedule to itemize prizes or expenses deductible in other parts of the report. The total should be rounded to the nearest dollar.

Instructions for Schedule B-Form R-50012, Record of Donated Merchandise - Value of \$100 or More

Schedule B must be completed in full and submitted with the Charitable Gaming Quarterly Report to account for merchandise prizes that were donated to licensee. Individual donations valued at less than \$100 do not have to be listed.

Use Part I to account for donated merchandise prizes received by licensee during the quarter. In the spaces provided, for each donation list the date received, name of donor, description, and fair market value of the donated merchandise.

Use Part II to account for donated merchandise that was awarded as prizes by licensee during the quarter. In the spaces provided for each award, list the date the merchandise was originally donated to licensee, the date it was awarded by licensee as a prize, the type of game in which it was awarded (bingo, keno, or raffle), a description of the merchandise, and its fair market value.

This schedule should not be submitted with the report if your organization did not receive or award donated merchandise.

Do not include the amounts listed on this schedule anywhere in Parts I through IV of the Charitable Gaming Quarterly Report.

Instructions for Form R-50002, Actual Physical Count of all Inventory on Hand and Assigned Fixed Value of Gaming Supplies

This form must be completed and submitted every quarter that your organization conducts gaming sessions and files a quarterly report. Organizations should include on this form an actual physical count of all gaming supplies on hand at the end of the quarter. Included in this count should be all cuts of bingo paper and pull tabs left in the organization's possession. The organization should also include the assigned fixed value associated with each cut of bingo paper or pull tabs sold or given away by the organization. This form should be signed and dated by an organization official and submitted with the quarterly report.

Reminder: If you file a quarterly report and sell bingo paper and pull tabs, you must submit this inventory form.

This report must be timely filed in order to avoid penalties. Please include any mandated information.