

## Gaming Account Summary Report Tutorial

Organizations that receive a Community Gaming Grant and/or earn revenues from licensed gaming events over \$20,000 in a 12-month period are required to complete a **Gaming Account Summary Report**. In this report, organizations must record all deposits to and payments from their Gaming Account over the course of the fiscal year in which the grant was received and/or the gaming event revenues were earned (i.e., the organization's most recently completed fiscal year).

Organizations that did not receive a Community Gaming Grant in their most recently completed fiscal year but have money in their Gaming Account from activity in previous years are also required to complete a Gaming Account Summary Report.

This tutorial will provide you with step-by-step instructions on how to properly complete a Gaming Account Summary Report. Please contact the Community Gaming Grant Branch at [CommunityGamingGrants@gov.bc.ca](mailto:CommunityGamingGrants@gov.bc.ca) if you have any questions or need further assistance.

### 1. Open a New Gaming Account Summary Report Form

Organizations have 90 days after the end of their fiscal year to complete and submit a Gaming Account Summary Report. Open a new report form at <http://www2.gov.bc.ca/assets/gov/sports-recreation-arts-and-culture/gambling/grants/form-acct-summary-rpt.pdf>.

### 2. Enter Your L & G Number and Reporting Dates



The screenshot shows the 'Gaming Account Summary Report' form from the British Columbia Gaming Policy and Enforcement Branch. The form includes contact information for both the Gaming Policy and Enforcement Branch and the Community Gaming Grants Branch. It also has a 'BEFORE YOU START' section with instructions. On the right side of the form, there are three input fields with blue callout boxes providing instructions:

- L&G File#:** (for your organization) - Callout: Enter the L & G (Licencing & Grants) File Number for your organization. Check your grant notification letter or your gaming licence for your number if you can't remember it.
- Report completed on:** (DD-MM-YYYY) - Callout: Enter the date you completed this report.
- Report for your fiscal year ending on:** (DD-MM-YYYY) - Callout: Enter the end date for your most recently completed fiscal year.

### 3. Enter Your Organization Information

| SECTION 1 – ORGANIZATION INFORMATION                                                                                                                                                                                                                                                        |      | PLEASE PRINT CLEARLY      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------------|
| Organization name: (as it appears on the constitution and/or certificate of incorporation if applicable)                                                                                                                                                                                    |      |                           |
| Organization mailing address: Unit, Street, and/or PO Box                                                                                                                                                                                                                                   | City | Postal Code               |
| SECTION 2 – OPENING BALANCE OF GAMING ACCOUNT                                                                                                                                                                                                                                               |      | \$ <input type="text"/> 1 |
| Opening balance is the amount carried forward from the previous year's report (Closing Balance). If you have not previously had any gaming funds, the amount will be zero. If your organization has more than one Gaming Account, report the total opening balances of all Gaming Accounts. |      |                           |

Enter your organization's official name and mailing information.

Enter the opening balance for your Gaming Account on Line 1. This is how much money you had in your Gaming Account on the first day of your most recently completed fiscal year. If your organization has previously had licensing and/or gaming funds, the opening balance must match the closing balance (line 47) from the previous year's Gaming Account Summary Report.

### 4. Enter Your Gaming Revenue

Enter all the gaming grant revenue from your most recently completed fiscal year on Lines 2-5:

| SECTION 3 – GAMING REVENUE                                                                        |    |                      |   |
|---------------------------------------------------------------------------------------------------|----|----------------------|---|
| Gaming grant revenue: (indicate the amount received under each of the following grant categories) |    |                      |   |
| Community Gaming Grant revenue:                                                                   | \$ | <input type="text"/> | 2 |
| PAC / DPAC Grant revenue: (Parent Advisory Councils and District Parent Advisory Councils)        | \$ | <input type="text"/> | 3 |
| Capital Project Grant revenue:                                                                    | \$ | <input type="text"/> | 4 |
| Other Gaming Revenue: (provide short description, such as pre-approved transfers or repayments)   | \$ | <input type="text"/> | 5 |

Enter the amount you received as a Community Gaming Grant on Line 2.

If you are a PAC or DPAC, enter your Grant amount on Line 3.

If you received a Capital Project Grant through the Community Gaming Grants program, enter the amount on Line 4.

Enter any other Community Gaming Grants funds you received during the year on Line 5. You **do not** need to report on non-gaming grants.

### 5. Enter Your Gross Revenue from All Gaming Event Licences

Enter the gross revenue for all your licensed gaming events during your most recently completed fiscal year on Lines 6-13. You only need to complete this part of the report if you had a Class A, B, C, or D gaming licence and held a gaming event or events (e.g., raffle, casino, or bingo) during this time and earned revenue:

| Gross revenue from all gaming event licences:<br>(attach an additional sheet if necessary – gross revenue must be reported for all Class A, Class B, Class C and Class D gaming event licences – funds received within the fiscal year must be reported, regardless of gaming event start and end dates – report the total gross revenue during the reporting period for each gaming event – "reporting period" refers to the period of licensed gaming activity falling within the organization's fiscal year) |                               |                                     |                 |                            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------|-----------------|----------------------------|
| Licence number:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Licence type: (Class A,B,C,D) | Reporting period: From (DD-MM-YYYY) | To (DD-MM-YYYY) | Amount:                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 6  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 7  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 8  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 9  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 10 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 11 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 12 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                                     |                 | \$ <input type="text"/> 13 |

On Lines 6-13, enter the licence number, licence type, reporting period and amount you earned for each gaming event. Include an additional sheet with your report if you need more lines.

Any gaming revenues that your organization generated *after* your most recently completed fiscal year are to be included on your *next* Gaming Account Summary Report.

## Community Gaming Grants Branch

### 6. Enter Your Other Gaming Revenue

Enter any other gaming revenue you earned during your most recently completed fiscal year on Lines 14-17:

|                                                                                                                                      |                        |           |
|--------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| <b>Other gaming revenue: (attach an additional sheet if necessary)</b>                                                               |                        |           |
| GST rebate, interest, or revenues from the sale of assets purchased with gaming funds:                                               | \$                     | 14        |
| Gaming fund donations from other organizations: (name of organization and amount received – attach an additional sheet if necessary) |                        |           |
|                                                                                                                                      | \$                     | 15        |
|                                                                                                                                      | \$                     | 16        |
|                                                                                                                                      | \$                     | 17        |
| <b>Total gaming revenue: (add lines 2 to 17)</b>                                                                                     | <b>&gt;&gt;&gt; \$</b> | <b>18</b> |

If you received a GST rebate, earned interest, or earned revenue from the sale of assets purchased with gaming funds, enter the total amount on Line 14.

Enter any donations of gaming funds you received from Service Clubs on Lines 15-17. Include an additional sheet if you need more lines.

Add Lines 2-17 then enter the total on Line 18. This is the total gaming revenue you earned from all gaming activity during your most recently completed fiscal year.

### 7. Enter Your Gaming Event Prize Costs and Expenses

On Lines 19-26, enter all the money you spent on your licensed gaming events during your most recently completed fiscal year:

| <b>SECTION 4 – PRIZE COSTS AND EXPENSES FOR LICENSED GAMING EVENTS</b>                                                                                                                                                                                                                                                                                                 |                        |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| <b>Prize costs for licensed gaming events:</b><br>(indicate the prize costs in each of the following categories – prizes are all cash and merchandise paid to players during licensed gaming events – if prizes were donated the prize cost is zero)                                                                                                                   |                        |           |
| Independent bingo prize costs: (total cost of all independent bingo gaming event licence prizes)                                                                                                                                                                                                                                                                       | \$                     | 19        |
| Ticket raffle prize costs: (total cost of all ticket raffle gaming event licence prizes)                                                                                                                                                                                                                                                                               | \$                     | 20        |
| Other prize costs: (specify licence type)                                                                                                                                                                                                                                                                                                                              | \$                     | 21        |
| <b>Total prize costs: (add lines 19 to 21)</b>                                                                                                                                                                                                                                                                                                                         | <b>&gt;&gt;&gt; \$</b> | <b>22</b> |
| <b>Expenses for licensed gaming events:</b><br>(indicate the expenses in each of the following categories – these costs include advertising and marketing, salaries and wages, facility rental, bingo paper, contract fees for gaming service providers, printing, postage and mailing, supplies and other miscellaneous costs associated with licensed gaming events) |                        |           |
| Independent bingo expenses: (total expenses for all independent bingo gaming event licences)                                                                                                                                                                                                                                                                           | \$                     | 23        |
| Ticket raffle expenses: (total expenses for all ticket raffle gaming event licences)                                                                                                                                                                                                                                                                                   | \$                     | 24        |
| Other gaming event expenses: (specify licence type)                                                                                                                                                                                                                                                                                                                    | \$                     | 25        |
| <b>Total gaming event expenses: (add lines 23 to 25)</b>                                                                                                                                                                                                                                                                                                               | <b>&gt;&gt;&gt; \$</b> | <b>26</b> |

Enter how much you spent on prizes for your licensed gaming events. Do not include prizes that were donated.

Enter the total of Lines 19-21 on Line 22. This is how much you spent on prizes.

Enter the total expenses for each category of licensed gaming events on Lines 23-25.

Add Lines 23-25 and enter the amount on Line 26. This is the total of all your expenses for all your licensed gaming events during your most recently completed fiscal year.

### 8. Calculate Your Net Gaming Proceeds and Disbursements

Next, calculate how much money you had to spend after subtracting the costs and expenses for all your gaming activities:

| <b>SECTION 5 – NET GAMING PROCEEDS AND DISBURSEMENTS FROM GAMING ACCOUNT</b>                                                                                                  |                        |           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| <b>Net gaming proceeds: (subtract lines 22 and 26 from line 18)</b>                                                                                                           | <b>&gt;&gt;&gt; \$</b> | <b>27</b> |
| <b>Total gaming revenue available for disbursement: (add lines 1 and 27)</b>                                                                                                  | <b>&gt;&gt;&gt; \$</b> | <b>28</b> |
| <b>Total Capital Project Grant disbursements (if applicable): Please itemize how Capital Project Grant funds were disbursed on the Capital Project Grant Supplement only.</b> | <b>&gt;&gt;&gt; \$</b> | <b>29</b> |

Subtract Line 22 (your total prize costs) and Line 26 (your total gaming event expenses) from Line 18 (your total gaming revenue). Enter what is left on Line 27. This is your net gaming proceeds.

If you received a Capital Project Grant, enter the total dollar value of all the funds you disbursed from it on Line 29. Do not provide an itemized breakdown of disbursements on this form; use the Capital Project Grant Supplement form.

Add Line 1 (the opening balance in your Gaming Account at the start of your most recently completed fiscal year) and Line 27 (your net gaming proceeds). Enter the total on Line 28.

## Community Gaming Grants Branch

### 9. Enter Your Gaming Fund Disbursements

Record how you disbursed (i.e., paid out) the money from your Gaming Account on Lines 30-45:

**Gaming fund disbursements:** (attach an additional sheet if necessary – itemize how gaming funds were disbursed – identify cheques, electronic fund transfer, debit card, bank charges or other reference number and include the level of detail outlined below). Do not include itemized Capital Project Grant disbursements below.

| Date:<br>(DD-MM-YYYY)                                        | Cheque, EFT, or<br>Reference #: | Disbursed to: | Purpose: | Amount: |           |
|--------------------------------------------------------------|---------------------------------|---------------|----------|---------|-----------|
|                                                              |                                 |               |          | \$      | 30        |
|                                                              |                                 |               |          | \$      | 31        |
|                                                              |                                 |               |          | \$      | 32        |
|                                                              |                                 |               |          | \$      | 33        |
|                                                              |                                 |               |          | \$      | 34        |
|                                                              |                                 |               |          | \$      | 35        |
|                                                              |                                 |               |          | \$      | 36        |
|                                                              |                                 |               |          | \$      | 37        |
|                                                              |                                 |               |          | \$      | 38        |
|                                                              |                                 |               |          | \$      | 39        |
|                                                              |                                 |               |          | \$      | 40        |
|                                                              |                                 |               |          | \$      | 41        |
|                                                              |                                 |               |          | \$      | 42        |
|                                                              |                                 |               |          | \$      | 43        |
|                                                              |                                 |               |          | \$      | 44        |
|                                                              |                                 |               |          | \$      | 45        |
| <b>Total gaming fund disbursements: (add lines 29 to 45)</b> |                                 |               |          | >>> \$  | <b>46</b> |

For each disbursement, record the date of the transaction, the cheque or electronic file transfer number, who received the money, what the purpose of the expenditure was, and the total amount that was spent.

Record each transaction on a new line. Include another sheet with your report if you need more lines.

If you transferred funds to your operating/general account, provide a reimbursement summary ([see example](#)) to detail how these funds were spent.

Add Lines 29-45 and record the total on Line 46. This is the total amount you disbursed from your Gaming Account during your most recently completed fiscal year.

If you wrote a Gaming Account cheque and it was not cashed before the end of the reporting period, do **not** record it in this Gaming Account Summary Report. Include the cheque in your next Gaming Account Summary Report, after the cheque has been cashed.

### 10. Enter Your Closing Balance

**SECTION 6 – CLOSING BALANCE** (subtract line 46 from line 28)

|    |           |
|----|-----------|
| \$ | <b>47</b> |
|----|-----------|

The closing balance must agree with your organization's financial records (general ledger balance or whatever other accounting record supports your organization's financial statements) and is to be carried forward as the opening balance to the next Gaming Account Summary Report.

Subtract Line 46 (total gaming fund disbursements) from Line 28 (total gaming funds available for disbursement). Record this amount on Line 47. This is the closing balance on your Gaming Account at the end of your most recently completed fiscal year. The closing balance must match your organization's financial records. This is also the amount you will record on your *next* Gaming Account Summary Report as the opening balance.

### 11. Enter Your Gaming Account Information at Fiscal Year End

**SECTION 7 – GAMING ACCOUNT INFORMATION AT FISCAL YEAR END**

Financial institution name: (the name of your bank, credit union, etc.)

Financial institution address: Unit, Street, and/or PO Box      City      Postal Code

Account information and balances: (attach an additional sheet if necessary)

| Account type:                                                                               | Account number: | Balance: |           |
|---------------------------------------------------------------------------------------------|-----------------|----------|-----------|
| Gaming Account at fiscal year-end:                                                          |                 | \$       | 48        |
| Term deposit(s): (gaming funds only)                                                        |                 | \$       | 49        |
| GIC(s): (gaming funds only)                                                                 |                 | \$       | 50        |
| Other: (short description):                                                                 |                 | \$       | 51        |
| <b>Total of account balances: (add lines 48 to 51 – this total must agree with line 47)</b> |                 | >>> \$   | <b>52</b> |

Complete these fields with the appropriate information about your Gaming Account, using your bank records.

If you have more than one Gaming Account, please include the closing balance from the most recently completed fiscal year here.



| SECTION 8A – SERVICE CLUBS                                                                                                                                                                                                                                                                                                                                                                                                                                |   |                                               |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----------------------------------------------|--|
| <p>Service Clubs (e.g. Lions Club, Kiwanis Club, Rotary Club) may retain up to 15 per cent of the net proceeds from their licensed gaming activities and 15 per cent of their community gaming grant; refer to the appropriate guidelines for additional information. Identify which of the above disbursements are included in the permitted percentage and the applicable gaming event licence and/or community gaming grant application number(s).</p> |   |                                               |  |
| Total percentage retained:<br>(gaming event licence)                                                                                                                                                                                                                                                                                                                                                                                                      | % | Gaming event licence number:                  |  |
| Total percentage retained:<br>(community gaming grant)                                                                                                                                                                                                                                                                                                                                                                                                    | % | Community gaming grant<br>application number: |  |

| SECTION 8B – ORGANIZATION OPERATING COSTS                                                                                                                                                                                                                                                                                                                                                                                                                     |  |   |                                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---|-----------------------------------------------|
| <p>For grants received after <b>April 1, 2022</b>, Community Gaming Grant recipients can use up to 15 percent of the total grant funds toward organizational operational costs. These costs do not need to be related to the direct delivery of the program. Refer to the appropriate guidelines for additional information. Identify the applicable community gaming grant application number(s). Please note this does not apply to PAC or DPAC grants.</p> |  |   |                                               |
| Total percentage retained:<br>(community gaming grant)                                                                                                                                                                                                                                                                                                                                                                                                        |  | % | Community gaming grant<br>application number: |

| SECTION 9 – COMMUNITY BENEFIT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>Briefly describe how the broader community benefited from your organization's gaming grant funded programs for the fiscal year covered by this report. For each funded program, please provide statistics (if applicable), including, for example: the number of people served, attendees or participants, public access such as number of events, classes, sessions, or operating times. Please note that this information may be made publicly available by the Community Gaming Grants Branch. (Limit your description to 300 words. A max of three photos may also be included in this report.)</p> |  |

Page 5 of 6

**15. Sign Off on Your Gaming Account Summary Report**

| <b>SECTION 10 – CERTIFICATION</b>                                                                                                                                                                  |                                                         |                        |                                          |                                          |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------|------------------------------------------|------------------------------------------|--|
| We, the undersigned board members, certify on behalf of the organization that all of the information stated is correct and that the board of directors has approved the submission of this report. |                                                         |                        |                                          |                                          |  |
| <b>Two board members of the organization (officers) who are responsible for the report: (one must be the treasurer – both must sign this form)</b>                                                 |                                                         |                        |                                          |                                          |  |
| <b>1</b>                                                                                                                                                                                           | <b>Position:</b> (with the organization)                | <b>First name:</b>     | <b>Last name:</b>                        |                                          |  |
|                                                                                                                                                                                                    | <b>Address:</b> Unit and Street                         | <b>City</b>            | <b>Province</b>                          | <b>Postal Code</b>                       |  |
|                                                                                                                                                                                                    | <b>Business phone number:</b> (XXX) XXX-XXXX            | <b>Ext:</b>            | <b>Home phone number:</b> (XXX) XXX-XXXX | <b>Cell phone number:</b> (XXX) XXX-XXXX |  |
|                                                                                                                                                                                                    | <b>E-mail address:</b> (provide a valid e-mail address) | <b>Signature:</b><br>X |                                          | <b>Date signed:</b> (DD-MM-YYYY)         |  |
| <b>2</b>                                                                                                                                                                                           | <b>Position:</b> (with the organization)                | <b>First name:</b>     | <b>Last name:</b>                        |                                          |  |
|                                                                                                                                                                                                    | <b>Address:</b> Unit and Street                         | <b>City</b>            | <b>Province</b>                          | <b>Postal Code</b>                       |  |
|                                                                                                                                                                                                    | <b>Business phone number:</b> (XXX) XXX-XXXX            | <b>Ext:</b>            | <b>Home phone number:</b> (XXX) XXX-XXXX | <b>Cell phone number:</b> (XXX) XXX-XXXX |  |
|                                                                                                                                                                                                    | <b>E-mail address:</b> (provide a valid e-mail address) | <b>Signature:</b><br>X |                                          | <b>Date signed:</b> (DD-MM-YYYY)         |  |
| <b>Report prepared by:</b> (if the report was prepared by one of the people above, include only their name below)                                                                                  |                                                         |                        |                                          |                                          |  |
| <b>3</b>                                                                                                                                                                                           | <b>Position:</b> (with the organization)                | <b>First name:</b>     | <b>Last name:</b>                        |                                          |  |
|                                                                                                                                                                                                    | <b>Address:</b> Unit and Street                         | <b>City</b>            | <b>Province</b>                          | <b>Postal Code</b>                       |  |
|                                                                                                                                                                                                    | <b>Business phone number:</b> (XXX) XXX-XXXX            | <b>Ext:</b>            | <b>Home phone number:</b> (XXX) XXX-XXXX | <b>Cell phone number:</b> (XXX) XXX-XXXX |  |
|                                                                                                                                                                                                    | <b>E-mail address:</b> (provide a valid e-mail address) | <b>Signature:</b><br>X |                                          | <b>Date signed:</b> (DD-MM-YYYY)         |  |

Have two unrelated board members (one of whom must be the treasurer) fill out this section. In doing so they are certifying that the report is complete and accurate. E-signatures are NOT accepted.

Have the person who prepared the report fill out this section. Again, e-signatures are NOT accepted.