

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 a positive closing balance 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 cggoutreach@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

 <p>BRITISH COLUMBIA</p>	<p>Gaming Account Summary Report</p>	
<p>Gaming Policy and Enforcement Branch</p>	<p>L&G File#: (for your organization)</p>	<p>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.</p>
<p>Mail: PO Box 9310, Stn Prov Govt, Victoria, BC V8W 9N1 Courier: 3rd Floor, 910 Government St., Victoria, BC V8W 1X3 Phone: (250) 387-5311 Web: http://gaming.gov.bc.ca</p>	<p>Report completed on: (DD-MM-YYYY)</p>	<p>Enter the date you completed this report.</p>
<p>Community Gaming Grants Branch</p>	<p>Report for your fiscal year ending on: (DD-MM-YYYY)</p>	<p>Enter the end date for your most recently completed fiscal year.</p>
<p>Mail: PO Box 9892 Stn Prov Govt Victoria, B.C. V8W 9T6 Courier: 3rd Floor, 800 Johnson Street Victoria, B.C. V8W 1N3 Phone: 1-800-663-7867 or 250-356-1081 Email: CommunityGamingGrants@gov.bc.ca Web: http://gov.bc.ca/gaminggrants</p>		
<p>BEFORE YOU START</p>		
<p>Use this form to report all deposits to, and all disbursements from, your organization's Gaming Account(s) during your fiscal year.</p> <ul style="list-style-type: none"> Organizations must submit this form within 90 days following their fiscal year-end. Use the latest version of this form, available at: http://www2.gov.bc.ca/gov/content/sports-culture/gambling-fundraising/gaming-grants/documents-forms If you are a licensing client only, submit the completed form by mail to the Gaming Policy and Enforcement Branch (see address above) or by email to: gaming_branch@gov.bc.ca. 		

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 at the start 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 from the previous year's Gaming Account Summary Report. If you have never had licensing or gaming funds the opening balance will be zero.

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 grant revenue such as Special One Time Grants: (provide short description)	\$ <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 Community Gaming 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 grants you received through the Community Gaming Grants program (including a Special One Time Grant) on Line 5.

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: (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:	
				\$	6
				\$	7
				\$	8
				\$	9
				\$	10
				\$	11
				\$	12
				\$	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.

6. Enter Your Other Gaming Revenue

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

Other gaming revenue: (attach an additional sheet if necessary)		
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
Total gaming revenue: (add lines 2 to 17)	>>> \$	18

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 licensed 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:

SECTION 4 – PRIZE COSTS AND EXPENSES FOR LICENSED GAMING EVENTS		
Prize costs for licensed gaming events: (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
Total prize costs: (add lines 19 to 21)	>>> \$	22
Expenses for licensed gaming events: (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
Total gaming event expenses: (add lines 23 to 25)	>>> \$	26

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:

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

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.

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.

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 as you will be provided with a separate form for that.

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

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.

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)

\$ **47**

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
Total of account balances: (add lines 48 to 51 – this total must agree with line 47)		>>> \$	52

Complete these fields with the appropriate information about your Gaming Account.

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

12. Enter Retained Service Club Proceeds

SECTION 8 – SERVICE CLUBS			
<p>Service Clubs (e.g. Lions Club, Kiwanis Club, Rotary Club) may retain up to 10 per cent of the net proceeds from their licensed gaming activities and 7 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: (gaming event licence)		%	Gaming event licence number:
Total percentage retained: (community gaming grant)		%	Community gaming grant application number:

If you are a Service Club and have retained some of your grant funds or licensed gaming revenues, complete this section as instructed.

13. Describe the Community Benefit from your Organization’s Gaming Grant Funded Programs

SECTION 9 – COMMUNITY BENEFIT
<p>Briefly describe how the broader community benefitted from your organization’s gaming grant funded programs: (Limit your description to 200 words – this box will not allow you to type more than that. Describe the community benefit for the time period covered by this report, i.e. community benefit during the fiscal year you are reporting on. Include only those programs that were funded by gaming grants – photos may be included with this report.)</p>

In 200 words or less, describe how the money you spent from your gaming revenues benefitted the community.

14. Sign Off on Your Gaming Account Summary Report

SECTION 10 – CERTIFICATION						
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.						
Two board members of the organization (officers) who are responsible for the report: (one must be the treasurer – both must sign this form)						
1	Position: (with the organization)		First name:		Last name:	
	Address: Unit and Street		City		Province	Postal Code
	Business phone number: (XXX) XXX-XXXX		Ext:	Home phone number: (XXX) XXX-XXXX		Cell phone number: (XXX) XXX-XXXX
	E-mail address: (provide a valid e-mail address)		Signature: X		Date signed: (DD-MM-YYYY)	
	Position: (with the organization)		First name:		Last name:	
2	Address: Unit and Street		City		Province	Postal Code
	Business phone number: (XXX) XXX-XXXX		Ext:	Home phone number: (XXX) XXX-XXXX		Cell phone number: (XXX) XXX-XXXX
	E-mail address: (provide a valid e-mail address)		Signature: X		Date signed: (DD-MM-YYYY)	
	Position: (with the organization)		First name:		Last name:	
	Address: Unit and Street		City		Province	Postal Code
Business phone number: (XXX) XXX-XXXX		Ext:	Home phone number: (XXX) XXX-XXXX		Cell phone number: (XXX) XXX-XXXX	
E-mail address: (provide a valid e-mail address)		Signature: X		Date signed: (DD-MM-YYYY)		
Report prepared by: (if the report was prepared by one of the people above, include only their name below)						
3	Position: (with the organization)		First name:		Last name:	
	Address: Unit and Street		City		Province	Postal Code
	Business phone number: (XXX) XXX-XXXX		Ext:	Home phone number: (XXX) XXX-XXXX		Cell phone number: (XXX) XXX-XXXX
	E-mail address: (provide a valid e-mail address)		Signature: X		Date signed: (DD-MM-YYYY)	
	Position: (with the organization)		First name:		Last name:	
Address: Unit and Street		City		Province	Postal Code	
Business phone number: (XXX) XXX-XXXX		Ext:	Home phone number: (XXX) XXX-XXXX		Cell phone number: (XXX) XXX-XXXX	
E-mail address: (provide a valid e-mail address)		Signature: X		Date signed: (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.