Regulatory Analysis

Notice of Intended Action to be published: 481—Chapter 103
"Bingo"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 99B.2

State or federal law(s) implemented by the rulemaking: Iowa Code chapter 99B; 2024 Iowa Acts, Senate File 2071; and Executive Order 10 (January 10, 2023)

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

December 31, 2024 9 a.m.	Ledges Conference Room 6200 Park Avenue Des Moines, Iowa

Virtual participation information will be available on the Department of Inspections, Appeals, and Licensing website prior to the public hearing.

Public Comment

Any interested person may submit written comments concerning this Regulatory Analysis, which must be received by the Department no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Amy Oetken
Department of Inspections, Appeals, and Licensing
6200 Park Avenue
Des Moines, Iowa 50321
Phone: 515.672.4929
Email: amy.oetken@dia.iowa.gov

Purpose and Summary

This proposed rulemaking repromulgates Chapter 103 and implements Iowa Code chapter 99B as amended by 2024 Iowa Acts, Senate File 2071, in accordance with the goals and directives of Executive Order 10. Iowa Code section 99B.2 provides that the Department may adopt rules to carry out the provisions of Iowa Code chapter 99B pursuant to Iowa Code chapter 17A. The rules may include but are not limited to descriptions of books, records, and accounting required, as well as requirements for qualified organizations, as defined in Iowa Code section 99B.1(29). The rules may also include methods of displaying costs, explanations of games and rules, and definitions of unfair or dishonest games, acts, or practices.

This rulemaking implements the aforementioned Iowa Code sections by describing what qualifies as a bingo game, confirming that a license is required to conduct a bingo occasion, and setting forth the exceptions to that requirement. The rulemaking describes the way that costs and explanations of games and rules must be displayed and the appropriate prizes that can be awarded. The rulemaking explains what qualifies as reasonable expenses for a bingo event and sets forth the necessary bookkeeping and recordkeeping processes. Notably, the rulemaking also implements Senate File 2071, which increases the aggregate value of merchandise prizes and the price to play bingo.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**

- **Classes of persons that will bear the costs of the proposed rulemaking:**

Members of the industry will bear the costs of this rulemaking by operating in compliance. Stakeholders will be responsible for purchase and maintenance of bingo equipment and necessary records. These costs are part of the normal operational costs for a bingo occasion. License fees are set forth statutorily in Iowa Code section 99B.12.

- **Classes of persons that will benefit from the proposed rulemaking:**

Members of the public will benefit from the proposed rulemaking by participating in bingo games that are fair and honest. The industry will benefit from standards for bingo occasions, recordkeeping, and accounting that are clear and easily understood.

The purpose of the bingo occasion is to generate revenue that must be used for a charitable, religious, educational, civic, public, or patriotic purpose. The rulemaking ensures that the maximum revenue is generated to meet those purposes, which benefits the recipients.

2. **Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**

- **Quantitative description of impact:**

The costs associated with the rulemaking are related to the adoption and implementation of appropriate operational policies and are not directly incurred due to the rulemaking. The costs include the purchase of a bingo machine from a licensed manufacturer or distributor and maintenance of the machine. There are additional costs to conduct bingo games, including the costs of purchasing bingo sheets and markers from a licensed manufacturer or distributor. These costs are difficult to quantify.

- **Qualitative description of impact:**

The proposed rulemaking promotes fair play and transparency in bingo occasions. Qualified organizations use the bingo occasions to raise money for charitable or fundraising purposes. The rulemaking ensures that the proceeds are used for their intended purpose and that there are no unfair or dishonest games, acts, or practices.

Most states allow bingo to be conducted. Many of those states require that the bingo proceeds are used for charitable and fundraising purposes. Each state has rules that are tailored to meet the needs of the state to ensure the bingo occasions produce the maximum return for the charitable or fundraising goal. For example, Nebraska, Illinois, Missouri, and Wisconsin require a license to conduct bingo events, which is similar to Iowa.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

Costs to the Department include the costs to issue licenses, educate licensees, investigate complaints, and enforce regulations. Bingo accounts for approximately 20 percent of licenses issued by the social and charitable gambling unit. The social and charitable gambling unit has two full-time employees who work with the bingo licensees, among other duties, which costs approximately $58,248.88 annually. These costs are statutorily required to achieve the goals of Iowa Code chapter 99B.

- **Anticipated effect on state revenues:**

There is no anticipated effect on state revenues. There are no proposed changes to the fee structure, which is set forth in Iowa Code section 99B.12. Costs to the Department are described above and are not anticipated to increase.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

There are no specific financial costs to implement or enforce this rulemaking outside of any costs associated with the Department's statutory duties. The costs of this rulemaking are directly associated with the Department's general functions. This rulemaking does not add to the costs of the Department or public in excess of general functions. The benefits are described above and additionally include clear and consistent implementation of applicable Iowa Code provisions.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

As described above, there are no substantive changes proposed in this rulemaking affecting costs. No less costly or less intrusive methods for achieving the purpose of the proposed rulemaking have been identified.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

Response in Section "5" above.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

Response in Section "5" above.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.
- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.
- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.
- Establish performance standards to replace design or operational standards in the rulemaking for small business.
- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

The organizations engaged in bingo occasions are required to be nonprofit organizations that exist for other purposes outside of bingo. Most are small organizations. Iowa Code chapter 99B does not allow for exemptions or different standards for small organizations. The statutory fees are the same no matter the size of the nonprofit organization. The necessity for consistency and fairness in bingo occasions is the same whether the organization is small or large. Notwithstanding, if a small organization identifies a portion of the rulemaking that is overly burdensome and the goals can be accomplished in a manner that would reduce the impact of the rulemaking to the organization, the Department's established waiver process could be utilized.

Text of Proposed Rulemaking

ITEM 1. Rescind 481—Chapter 103 and adopt the following **new** chapter in lieu thereof:

CHAPTER 103
BINGO

481—103.1(99B) Definitions. In addition to definitions found in Iowa Code chapter 99B and in rule 481—100.1(99B), the following definitions apply to all qualified organizations where bingo is played.

"Cash" means any legal tender of the United States.

"Category" means the name given to a particular type of playing face to distinguish one from another.

"Playing face" means the grid on which a player marks numbers and letters called as the game progresses.

481—103.2(99B) License.

103.2(1) A license is required to conduct a bingo occasion unless the requirements of Iowa Code section 99B.23 are met.

103.2(2) Bingo occasions are restricted to the location for which application is made by the qualified organization and approved by the department. For good cause, a license may be transferred to a different location after written notice by the licensee and approval by the department. "Good cause," for purposes of this subrule, may include flood, fire or other natural disasters; sale of the building; or nonrenewal of lease.

103.2(3) Before any organization may conduct bingo, a license application must be approved by the department. Application and license requirements are found in rules 481—100.3(99B), 481—100.4(99B), and 481—100.5(99B).

103.2(4) Bingo occasions may be held as frequently as set forth in Iowa Code section 99B.12. A week starts on Sunday and ends on Saturday. At the end of each occasion, the person conducting the games shall announce both the gross receipts and the use to which the net receipts will be dedicated and distributed.

481—103.3 Reserved.

481—103.4(99B) Game of bingo. Each game shall meet the requirements of "bingo" as defined in Iowa Code section 99B.1(6) to be a legal game of bingo.

103.4(1) A fair and legal game shall meet all of the following criteria:

a. There will be no concealed numbers on a playing face.

b. There will be an announcer or caller.

c. Numbers will be announced so all players can hear clearly.

d. A free space or spaces are allowed.

e. The caller selects and announces the numbers. If a caller miscalls a number or misreads a ball, only the number on the ball may be used. Miscalled numbers are invalid.

f. The licensee may require that a player have the last number called for a bingo if posted in the rules established by the licensee.

g. Each game ends when it is determined that a player has covered the announced pattern of spaces. The caller or another worker verifies the numbers on winning cards. The caller checks for additional bingos and officially closes the game.

h. Wild numbers are allowed if chosen using a random selection method.

103.4(2) Any player may request that balls drawn and not drawn be inventoried when the winning card or cards are verified in the presence of the responsible party or the responsible party's designee and the caller. The player who requested verification may observe the count.

103.4(3) The cost to play shall be in accordance with the following:

a. The cost of each game will not exceed $50;

b. Cards or games may only be sold within the premises of the bingo occasion and will have a posted price;

c. The cost of each packet, playing face, or tear sheet will be the same for each participant;

d. Payment will be made in a form provided in Iowa Code section 99B.5(2);

e. Free games will not be given, including gift cards redeemable for games. Free concession items, such as food, beverages or daubers, are permitted.

103.4(4) Cards for each category shall be distinctly marked and easy to distinguish from all others.

a. Bingo games or cards may only be printed on one side.

b. In each game, the bingo operator must ensure that duplicate playing faces are not sold.

481—103.5(99B) State rules and rules established by the licensee. 481—Chapter 103 and house rules established by the licensee must be readily available to every bingo player during every bingo occasion, with rules established by the licensee posted on a sign near the front of the playing area.

103.5(1) Posted rules shall be in large, easily readable print and include:

a. The name and mailing address of the licensee;

b. Prices to play; and

c. How to indicate "bingo" to halt the game and collect a prize.

103.5(2) Rules related to reserved seating and age restrictions for children to play may be included.

103.5(3) The following information shall be posted before the beginning of each bingo occasion and not be changed after the bingo occasion begins:

a. Description of each game to be played, including an example of the winning pattern;

b. Price of each game;

c. Prize for each game or method for determining the prize for each game; and

d. Jackpot rules if jackpot games will be played.

481—103.6(99B) Prizes. Cash and merchandise prizes are subject to the limits set forth in Iowa Code section 99B.21. The exact amount of the prize shall be announced before the beginning of each game.

103.6(1) Prizes shall be recorded each occasion on the daily bingo summary (Table A—end of this chapter) as they are paid by listing the number of the game; the winning pattern; the type, color, and series of cards used in the game; the amount of the prize; and the name, address, and social security number of each winner of any prize over $600. Cash prizes over $600 require the deduction of 5 percent withholding taxes as set forth in Iowa Code section 99B.8.

103.6(2) Cash prizes awarded in games with more than one winner shall be shared equally.

a. It is permissible to round up or down, provided doing so does not exceed the maximum payout for that particular game.

b. Examples of prizes awarded in games with more than one winner:

(1) Two winners with a total of three bingos: Player 1 has two bingos in separate squares, and Player 2 has one bingo in one square. Player 1 receives 2/3 of the prize, and Player 2 receives 1/3 of the prize.

(2) Multiple winners equally splitting a prize with rounding to the nearest dollar: Six players all win the single $250 prize. The appropriate payout is $41.66 each, but rounding to the nearest dollar ($42) for each winner would result in a payout of $252, in violation of the maximum payout for a nonjackpot bingo game.

103.6(3) A licensed qualified organization shall have rules governing how a merchandise prize is awarded when there is more than one winner, posted in accordance with rule 481—103.5(99B). The organization must:

a. Split the cash equivalent of the merchandise prize equally among the winners so long as the retail value of the merchandise prize is $250 or less;

b. Provide a substitute merchandise prize with an aggregate retail value approximately equal to that of the designated prize so long as the aggregate retail value of all prizes is $950 or less; or

c. Conduct a continuous or separate playoff bingo game consisting of only the winning players.

103.6(4) An animal shall not be awarded as a prize for persons participating in a game or fair event.

103.6(5) A player shall not be required to return cash or a merchandise prize won in one game in order to play a subsequent game.

103.6(6) Jackpot games shall be conducted in accordance with Iowa Code section 99B.21(2)*"d"* and the following:

a. The jackpot prize will not decrease until it is won;

b. If a jackpot game is not won in accordance with the rules for the jackpot game, the game may transition to a consolation game with a prize of $250 or less.

This rule is intended to implement Iowa Code sections 99B.21, 422.16, and 717D.2.

481—103.7(99B) Workers.

103.7(1) Each organization must have a responsible party listed on the application who is an active member of the organization, familiar with the requirements of the Iowa law and aware of the bingo activities of the organization.

103.7(2) Volunteers must be actively participating members of the licensed organization or participate in an organization to which money will be dedicated.

103.7(3) Paid workers shall not play during a bingo occasion in which they work. Persons conducting bingo shall not play during any bingo occasion conducted by the qualified organization for which they work. A person conducting bingo includes: persons overseeing the bingo games, persons controlling and accounting for the bingo occasion's net receipts, persons directing the work of bingo workers, and any persons having management or oversight responsibilities.

103.7(4) A person receiving rent for a bingo location, either directly or indirectly, shall not be involved in, participate in, or be associated with the operation of bingo games.

103.7(5) Anyone who sells bingo equipment or supplies to a bingo licensee shall not work for that licensee during a bingo occasion.

481—103.8(99B) Expenses.

103.8(1) The licensee shall be able to prove expenses were incurred exclusively and directly as a result of bingo and not exceed 40 percent of net receipts. Reasonable expenses within the 40 percent limit are:

a. The license fee;
b. Withholding, unemployment, or social security taxes;
c. Promotion cost;
d. Equipment and supply purchases;
e. Rent for bingo occasion;
f. Utilities for bingo occasion; and
g. Wages paid for bingo workers.

103.8(2) Expense items are allowed only when receipts or a paid invoice and canceled check are available for review by the department.

103.8(3) When the annual gross exceeds $10,000, expenses shall be paid from a bingo checking account.

103.8(4) Expenses are not reasonable if the amount charged substantially exceeds the current rate or average retail cost of items or services purchased.

481—103.9(99B) Location. Bingo occasions may be conducted on premises as provided in Iowa Code section 99B.13 and shall meet the following criteria:

1. All buildings in which bingo occasions are conducted will meet state or local standards for occupancy and safety.
2. The name of the licensee will be posted on the sign of each building or location where bingo occasions are held. A name that is closely associated with the licensee and clearly identifies the lawful uses of the proceeds may also be used. Generic names, such as "Nelson Street Bingo" or "Uncle Bob's Bingo," will not be used.
3. During a bingo occasion, the lessor will not sell any beverage, food, or other merchandise in the room in which bingo is played.
4. Only one licensed qualified organization may conduct bingo occasions within the same structure or building.

481—103.10(10A,725) Advertising. An organization may advertise bingo or any gambling activities legal under Iowa law.

This rule is intended to implement Iowa Code section 725.12.

481—103.11(10A,99B) Equipment. Equipment shall be used as it is intended by the manufacturer and meet the following criteria.

103.11(1) Equipment will be owned by the licensed organization or borrowed from another qualified organization. Use of equipment for which the licensed organization pays consideration directly or indirectly under the guise of a service charge is not allowed. No licensed organization may loan or borrow equipment, goods, or services in exchange for supplies. Equipment should not be rented or leased, but the purchase of equipment on contract is allowed.

103.11(2) Equipment used to conduct bingo will be maintained in good repair and sound working condition. No equipment will be altered to create an advantage for anyone. Play will progress so all players have an equal opportunity to win. Balls will be the same size, shape, weight, and balance. Balls will tumble and circulate freely within the container during bingo games. All 75 balls will be in the container before each game begins.

481—103.12(99B) Records. Accurate records shall be retained for a period of three years and provided to the department for review upon request. The following records are required:

103.12(1) The daily bingo summary (Table A—end of chapter), including:

a. The name of each worker;

b. The social security number of paid workers;

c. Compensation of any worker;

d. The number of players present; and

e. A list of all games played, including a description of each game, the cost to play each game, the number and category of bingo cards used for each game, and the prize or prizes paid in each game. The summary will include the totals for the occasion of the gross receipts, prizes awarded, and jackpot prize amounts.

f. The daily bingo summary will be signed by a caller and another member of the organization.

103.12(2) An organization having $100,000 or more in bingo gross receipts per year must also comply with the following for each bingo occasion:

a. Daily Bingo Summary—CASH CONTROL (Table B—end of chapter):

(1) Gross receipts, adjustments, prize payouts, and net receipts for each game played;

(2) Total net receipts, total cash counted, overage or shortage, and total amount to be deposited for the occasion; and

(3) Signed and dated by two members of the organization.

This form should correspond with the Daily Bingo Inventory Usage Form (Table B—end of chapter).

b. Daily Bingo Inventory Usage (Table C—end of chapter).

(1) For each loose sheet of bingo paper sold, the color, paper size, game(s) played, daily count start, purchases, voids, number of sheets sold, and daily count end.

(2) If packets are purchased preassembled, the color of the top sheet, paper size, daily count start, purchases, voids, number of packets sold, and daily count end.

(3) If packets are assembled by the organization, the color of the top sheet, paper size, daily count start, purchases, voids, number of packets sold, and daily count end. Each loose sheet of bingo paper used to assemble the packet will be accounted for by decreasing the applicable loose sheet bingo paper inventory under subparagraph 103.12(2)*"b"*(1) at the time of assembly.

103.12(3) Records of expenses and dedicated and distributed money are required as follows.

a. The following information will be retained for all payments:

(1) Date of payment.

(2) Payee.

(3) Amount of payment.

(4) Purpose of payment.

b. For checks, the purpose of payment will be recorded on the memo line of the check.

103.12(4) An employee record of people compensated for work at a bingo occasion shall be maintained that shows:

a. Name, address, and social security number;

b. Dates of employment;

c. Times and number of hours worked;

d. Wages paid;

e. Amounts withheld;

f. Check number.

The records must specifically identify for which bingo occasion an employee was compensated, whether or monetarily or otherwise.

103.12(5) An inventory list of the number of playing faces owned by the licensed organization is required to be updated each month.

481—103.13(99B) Bingo checking account. A qualified organization shall maintain a separate bingo checking account established within one day of attaining $10,000 and as provided in Iowa Code section 99B.21(4).

103.13(1) Bingo receipts shall be deposited as provided in Iowa Code section 99B.21(4). Interest earned on deposits in a bingo checking or savings account shall be treated the same as proceeds of bingo occasions. Limited funds as described in Iowa Code section 99B.21(4)*"a"*(1) shall not exceed $7,500. Records shall be kept that identify this money.

103.13(2) Payments shall be paid from the bingo account in accordance with the requirements of Iowa Code section 99B.21. Wages shall not be paid by cash.

103.13(3) The bingo account shall be used for both of the following events:

a. One qualified organization satisfies the dedication requirement by donating funds to another organization over which the licensed organization has no control; or

b. A qualified organization licensee is satisfying the dedication requirement by spending funds to further the charitable, educational, religious, public, patriotic, or civic purposes of its own organization.

481—103.14(10A,99B) Bingo savings account and bingo change fund.

103.14(1) *Bingo savings account.* When an organization places bingo receipts in any savings account, bingo funds shall be separate and recognizable from all other funds of the same organization. All funds in a bingo savings account shall be transferred into that account from a bingo checking account and transferred back to the bingo checking account before they are spent.

103.14(2) *Bingo change fund.* Moneys used as a change fund, if necessary, should be provided by the organization for each bingo occasion. The change fund can increase or decrease as appropriate for the anticipated participation in the bingo occasion. The balance of the change fund at the end of the fiscal year must be dedicated by July 30 and reported as set forth in rule 481—103.15(10A,99B). The fiscal year begins July 1 and ends June 30 of the following year. The change fund should be maintained in a secure manner.

481—103.15(99B) Annual gambling reports.

103.15(1) Each organization conducting bingo shall submit a report to the department as set forth in Iowa Code section 99B.16(3). When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day.

103.15(2) Annual gambling reports may be completed online at dial.iowa.gov. A paper version of the annual gambling report may be obtained from the Social and Charitable Gambling Unit, Iowa Department of Inspections, Appeals, and Licensing, 6200 Park Avenue, Des Moines, Iowa 50321; or by telephone at 515.281.6848.

103.15(3) The department may require a qualified organization to submit records of specific occasions with the annual report.

103.15(4) All transactions of any school group or parent support group using a schoolwide license shall be on the annual report.

481—103.16(10A,99B) Inspections and audits. Licensed organizations may be inspected or audited by a representative of the department at any reasonable time.

481—103.17(99B) Electronic bingo.

103.17(1) A qualified organization may lease electronic bingo equipment, as defined in Iowa Code section 99B.11(1), from a manufacturer or distributor licensed by the department.

103.17(2) Electronic bingo equipment shall be used only by disabled individuals. For purposes of this rule, "disability" means, with respect to an individual, a physical or mental impairment that substantially limits one or more of the major life activities of the individual, a record of physical or mental impairment that substantially limits one or more of the major life activities of the individual, or being regarded as an individual with a physical or mental impairment that substantially limits one or more of the major life activities of the individual.

103.17(3) Electronic bingo devices shall be used in the following manner:

a. Each player may input into the device each number called, or the device may automatically daub each number as the number is called.

b. Each player will notify the game operator or caller of the winning pattern of bingo by means other than use of the electronic bingo device.

c. Each player is limited to playing a maximum of 54 card faces per game.

d. The cost per bingo game will be the same as it would be if the individual were to purchase the same amount of paper or hard cards.

e. Players of electronic bingo will not be required to play more cards than if using paper or hard cards.

f. Each electronic bingo device will produce a player receipt with the organization name, date, time, location, sequential transaction or receipt number, number of electronic bingo cards loaded, cost of electronic bingo cards loaded, and date and time of the transaction. Images of cards or faces stored in an electronic bingo device will be exact duplicates of the printed faces if the faces are printed.

g. The department may examine and inspect any electronic bingo device and related system. Such examination and inspection will include immediate access to the electronic bingo device and unlimited inspection of all parts and associated systems and may involve the removal of equipment from the game premises for further testing.

h. All electronic bingo devices will be loaded and enabled for play on the premises where the game will be played.

i. All electronic bingo devices will be rented or otherwise provided to a player only by a qualified organization, and no part of the proceeds of the rental of such devices will be paid to a landlord, a landlord's employee or agent, or a member of the landlord's immediate family.

j. If a player's call of a bingo is disputed by another player, or if a department representative makes a request, one or more cards stored on an electronic bingo device will be printed by the organization.

k. Players may exchange a defective electronic bingo device for another electronic bingo device provided a disinterested player verifies that the device is not functioning.

This rule is intended to implement Iowa Code section 99B.21(3)*"b."*

481—103.18(99B) Bingo at a fair or community festival. Bingo may lawfully be conducted at a fair or a community festival if the requirements of Iowa Code section 99B.22 are met. A qualified organization that has received permission from the sponsor of the fair or community festival to conduct bingo shall be licensed under Iowa Code section 99B.12.

These rules are intended to implement Iowa Code sections 99B.1 through 99B.7, 99B.11 through 99B.16, 99B.21 through 99B.23, and 99B.32.

IOWA DEPARTMENT OF INSPECTIONS,
APPEALS, AND LICENSING

DATE: _____

TABLE A

DAILY BINGO SUMMARY

Daily Cash Control Form users enter total only

TODAYS BINGO RECEIPTS				**TODAYS BINGO CASH PRIZES**		
Game or Packet	# Sold	Cost/Unit	Receipts	Game	Game pattern	Prize/prizes Paid

Adjustments (+ or -)	_____	Total Cash Prizes Paid **	_____
Gross Receipts *	_____		
State Sales Tax	_____		
Local Option Tax (if applicable)	_____	TOTAL IN ATTENDANCE:	_____
Total Gross Receipts (after tax)	_____		

Jackpot Game Played - $ _____ in _____ numbers. Jackpot Prize Paid Today $ _____ .

COMPENSATED WORKERS

Name	S.S. #	Rate of Pay	# Hours	Total Paid	Check #
Total Compensation				$	

DAILY RECAP

* Gross Receipts	$ _____
** Less Cash Prizes	$ _____
Total Deposit	$ _____

SIGNATURES: _____ Date _____

_____ Date _____

Iowa Department of Inspections, Appeals, and Licensing

Social and Charitable Gambling Unit

TABLE B

Daily Bingo Summary—CASH CONTROL

Date: _____ Licensee's Name: _____

City: _____ State: _____

	(1) Gross Receipts	Voids Overrings	Adjusted Gross Receipts	Prize Payouts	Net Receipts
EARLY BIRDS					
REGULAR HARD CARDS					
PACKETS					
JACKPOT					
SPEEDBALL					
OTHER _____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
_____					
LATE BIRDS					
TOTAL					
			Plus Payouts by Check		
			Equals Net Cash		
			Equals Cash Counted		
			+ or - Cash over/short		
JACKPOT PRIZE $_____ IN _____ NUMBERS			Equals Cash Deposit		

Instructions

(1) Gross Receipts per Inventory Usage Form (not cash)

(2) Attach copy of Deposit Receipt

Prepared by: _____

Bingo Manager: _____

Iowa Department of Inspections, Appeals, and Licensing

Social and Charitable Gambling Unit

Daily Bingo Summary—INVENTORY USAGE

TABLE C

Licensee's Name:
Qualified Organization License #:
Address:
City, State, ZIP:

Today's Date: _____

Loose Sheet Bingo Paper Inventory								
Color	**Paper Size**	**Game(s) Played**	**Daily Count Start**	**(+) Purchases**	**(-) Voids/ Packet Assembly**	**(-) # Sold**	**(+/- Over/ Under)**	**Daily Count End**

Preassembled Bingo Packets								
Color on Top	**Paper Size**	**Game(s) Played**	**Daily Count Start**	**(+) Purchases**	**(-) Voids**	**(-) # Sold**	**(+/- Over/ Under)**	**Daily Count End**

Bingo Packets Assembled In-House								
When you assemble these packets, you must also decrease the applicable loose sheet bingo paper inventory above using the column Voids/Packet Assembly.								
Color on Top	**Paper Size**	**Game(s) Played**	**Daily Count Start**	**(+) Assembled**	**(-) Voids**	**(-) # Sold**	**(+/- Over/ Under)**	**Daily Count End**