

CHAPTER 103

BINGO

[Prior to 12/17/86, Revenue Department[730], Ch 94]

[Prior to 11/18/87, Racing and Gaming Division[195]]

[Prior to 6/14/89, Racing and Gaming Division[491], Ch 23]

[Prior to 9/5/90, this chapter was entitled "Qualified Organization"]

481—103.1(10A,99B) Definitions. Definitions in rule 100.1(10A,99B) are incorporated by reference in this chapter.

The following definitions apply to all qualified organizations where bingo is played.

“*Bingo occasion*” is a single gathering or a single session during which successive bingo games are played. A bingo occasion shall not last longer than four hours.

“*Cash*” is any legal tender of the United States.

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

“*Limited license*” is a 14-day license issued only to a qualified organization. There are no limits on the number of games played or occasions held, except that a bingo occasion may be conducted only once per each seven consecutive calendar days under this license.

“*Merchandise*” prizes are tangible goods, scholarships, antique coins, airline tickets or similar items. Iowa lottery tickets are merchandise. Animals are not merchandise and shall not be awarded as prizes.

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

“*Qualified organization*” is a licensed, tax-exempt body which dedicates 75 percent of the receipts of bingo games for purposes listed in Iowa Code section 99B.7(3) “*b.*”

This rule is intended to implement Iowa Code section 99B.7.

481—103.2(10A,99B) License. Licenses are issued for two years or 14 days. Licenses issued for 14 days are called limited licenses. Under a 14-day license, a bingo occasion may be conducted only once per each seven consecutive calendar days during the period specified in the license. Before any organization may conduct bingo games or occasions, an application must be approved by the department. The license shall be prominently displayed and is valid only at the gambling location named.

Bingo occasions are restricted to the location applied for by the qualified organization and approved by the department. A license may be transferred to a different location only after application by the licensee and approval by the department.

Application forms are available from the Social and Charitable Gambling Unit, Department of Inspections and Appeals, Lucas State Office Building, Des Moines, Iowa 50319-0083, or by calling (515)281-6848. A short-form application for school district boards of directors is available from the department.

Examples of various circumstances that affect whether a license is granted are:

1. Qualified organization X applies for and is issued a two-year license to conduct bingo occasions at 313 Cherry Street, Des Moines, Iowa. The license is effective from August 1, 1981, to July 31, 1983. On October 1, 1981, qualified organization Y applies for a 14-day limited license to conduct bingo at the same location. The license is approved and issued because a limited license can be issued for the same location used for a two-year bingo license.

2. ABC qualified organization applies for and is issued a two-year qualified organization license to conduct bingo at 1002 West 2nd Avenue in Jones Town, Iowa. The license is effective from October 1, 1981, to September 30, 1983. On November 15, 1981, EFG qualified organization applies for a two-year qualified organization license for the same location. A license may be issued to EFG organization for the same location during the same period to conduct any games of chance, games of skill or raffles. EFG organization shall not conduct bingo at the location.

3. Hometown community school district applies for and is issued a two-year qualified organization license to conduct games of skill, games of chance and raffles at the grade school building. The license is effective from September 1, 1981, to August 31, 1983. During the time that the Hometown school

license is in effect, the school-sponsored pep club applies for a 14-day limited license to conduct games of skill at the grade school building. The school-sponsored pep club may be issued a limited license for the same location during the same time. Under this example, the school-sponsored pep club would not be required to obtain a separate license, because school-affiliated organizations may operate separate events under a school district's two-year license.

This rule is intended to implement Iowa Code section 99B.7.

481—103.3(99B) Bingo occasion. A qualified organization may conduct only three bingo occasions per week, but not more than 14 occasions per month, under a two-year qualified organization license. A week starts on Sunday and ends on Saturday. An occasion begins when the first ball is called and shall end no more than four hours later.

103.3(1) No admission fee may be charged. However, a person may be required to purchase one game for \$1 or less to enter the room where bingo is being played.

103.3(2) 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.

103.3(3) Senior citizen organizations named and defined in this subrule may request the following exceptions:

- More than 14 occasions may be held in one month.
- More than three occasions may be held in one week.
- Occasions may last longer than four hours.

a. A senior citizen is a person who is 60 years of age or older.

b. A senior citizen center is a facility which maintains a contract with the local area agency on aging. It is a multipurpose or activity center, provides a broad range of services designed for senior citizens and is open to all senior citizens without financial restrictions. A qualified organization which is a senior citizen center shall be controlled by the senior citizens served by the center.

c. A senior citizen housing project is a facility of at least ten residential units acquired or constructed by a governmental entity or a charitable organization to provide housing to senior citizens. A qualified organization which is a senior citizen housing project shall be controlled by a resident council which consists of at least five members selected in a democratic manner by the residents.

d. A senior citizen group home is a facility built or acquired by a governmental entity or a charitable organization. It must be exempt under Section 501(c) of the Internal Revenue Code, have one or more buildings, consist of at least ten private rooms or apartments, and be 75 percent occupied by senior citizens. Other units may be occupied by handicapped persons without respect to age. A qualified organization which is a senior citizen group home shall be controlled by a residents council which has at least five members selected in a democratic manner by the residents.

e. To conduct bingo occasions under the exceptions allowed to senior citizen organizations, a qualified organization must satisfy the department that it qualifies for the exception. The organization must:

(1) Be recognized as a senior citizens' center, a senior citizens' housing project, or a senior citizens' group home;

(2) Conduct bingo occasions for at least one month within the limitations on hours and number of occasions required by this rule and Iowa Code section 99B.7(1) "c" prior to requesting the exception;

(3) Submit, upon request, records of daily activities referred to in paragraphs "f" and "g"; and

(4) Verify that the majority of patrons at the organization's bingo occasions also participate in other activities of the senior citizens' center or are residents of the housing project or group home.

f. A qualified organization which is a senior citizens' center shall maintain, for each bingo occasion conducted, a record showing:

(1) The total number of players; and

(2) A list of all senior citizen players who participate in activities of the senior citizens' center other than bingo, including specific activities and dates of participation.

g. A qualified organization which is a senior citizens' housing project or group home shall maintain, for each bingo occasion conducted, a record showing:

(1) The total number of players; and

(2) A list of all players who are residents of the housing project or group home.

h. An organization qualifying for the exception shall review its daily records of participation on a monthly basis. If the majority of the patrons during the previous calendar month do not meet the participation or residence requirement, the organization shall no longer qualify for the exception.

i. A senior citizen organization which no longer qualifies for the exception shall adhere to the limits on hours and number of occasions required of other organizations until it can reestablish eligibility for the exception. Within seven days after becoming aware of its disqualification, the organization shall notify the department in writing that it no longer qualifies for the exception.

103.3(4) Bingo exceptions. An organization that is exempt from federal income taxes under Section 501(c)(3), 501(c)(4), 501(c)(5), 501(c)(6), 501(c)(7), 501(c)(8), 501(c)(10), or 501(c)(19) of the Internal Revenue Code as defined in Iowa Code section 422.3 shall be authorized to conduct a bingo occasion without a license as otherwise required by this chapter if all of the following requirements are met:

a. Participants in the bingo occasion are not charged to enter the premises where bingo is conducted.

b. Participants in the bingo occasion are not charged to play.

c. Any prize awarded at the bingo occasion shall be donated.

d. The bingo occasion is conducted as an activity and not for fundraising purposes.

This rule is intended to implement Iowa Code section 99B.7(1) "c."

481—103.4(99B) Game of bingo. Each game shall meet all the elements of the definition in Iowa Code section 99B.1(4) to be a legal game of bingo. Games ordinarily considered bingo may be played.

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

a. No player may be required to buy a packet or to play one game in order to play another game;

b. The game requires an announcer or caller;

c. Numbers shall be announced so all players can hear clearly;

d. A free space is allowed;

e. The game proceeds as 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. House rules may require that a player have the last number called for a bingo. If not posted in the house rules, the player is not required to have the last number called.

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

103.4(2) Activities on the following list are not allowed:

a. Video bingo and games of chance such as barnyard bingo;

b. Free numbers. A free space may be given;

c. Concealed numbers on a playing face; or

d. Rescinded IAB 9/29/04, effective 11/3/04.

103.4(3) Any player may request that all numbers drawn and all numbers not drawn be verified when the winning card or cards are verified. Numbers shall be verified in the presence of the member in charge and the caller. The player who requested verification may observe the count.

103.4(4) The cost to play each game shall not exceed \$1. Cards or games may be sold only within the premises of the bingo occasion. The cost for each packet, playing face, or tear sheet shall be the same for each participant, i.e., the cost for an opportunity to play shall be equal. Players may pay for games with cash or, at the option of the licensee, checks.

a. All cards or games shall be assigned a price.

b. The price shall be posted. Cards may be sold only for the posted price.

c. Rescinded IAB 5/1/91, effective 6/5/91.

d. Free games shall not be given.

e. Bingo games allowing for a trade-in of a bingo card during a bingo game for not more than fifty cents per trade-in may be allowed.

103.4(5) Cards for each category shall be distinctly marked. Each shall be easy to distinguish from all others.

- a. Bingo games or cards may be printed on only one side.
 - b. In each game, the bingo operator must ensure that duplicate playing faces are not sold.
- This rule is intended to implement Iowa Code sections 99B.1(5), 99B.3(1) and 99B.7(1).

481—103.5(99B) State and house rules. Iowa administrative rules and specific house rules must be readily available to every bingo player. The house has discretion regarding reserved seating and age restrictions for children to play, but must post such restrictions in the house rules.

103.5(1) A copy of these rules, 481—Chapter 103, “Bingo,” shall be maintained at every bingo location during every bingo occasion. Bingo players who request it shall have the opportunity to read the administrative rules.

103.5(2) House rules shall be posted on a sign near the front of the playing area.

- a. The sign shall be at least 30 inches by 30 inches.
- b. Permanent letters 3 inches high shall proclaim “Rules of the Game.”
- c. Rules shall be in large, easily readable print and shall include:
 - (1) The name and mailing address of the licensee;
 - (2) Prices to play; and
 - (3) House rules for the game.
 1. House rules shall include how to indicate “bingo” to halt the game, collect a prize, and verify winners’ names and addresses.
 2. Reserved seating may be observed if the house so chooses and posts the information.
 3. People of any age are allowed to play bingo. The house may choose to restrict children of certain ages, as long as the restriction is posted in the house rules.

103.5(3) The following information shall be correctly posted before the beginning of each occasion:

- a. Description of each game to be played;
- b. Price of each game;
- c. Prize for each game; and
- d. Jackpot rules, if any.

EXAMPLE: Single bingo \$1 per game, \$50 payout.

This rule is intended to implement Iowa Code section 99B.1(20).

481—103.6(99B) Prizes. Cash or merchandise prizes awarded for each game shall not exceed \$100 in value. Jackpot games are excepted and are governed by standards in subrule 103.6(6). The 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 (see Table A¹) as they are paid by listing the number of the game; the pattern required to win; the type, color, and series of cards used in the game; and the amount of the prize. The name, address, and social security number of each jackpot winner is required.

NOTE: Prizes of more than \$600 require the deduction of 5 percent withholding taxes, plus any applicable local option or school taxes, for the state of Iowa. See 103.6(6), paragraph “g.”

103.6(2) A ticket, coupon, or card shall not be used as a door prize or given to a participant of a raffle, game of bingo, or game of chance if the use of the ticket, coupon, or card would change the odds of winning for participants of the raffle, game of bingo, or game of chance.

103.6(3) Prizes awarded in games with more than one winner shall be shared equally. It is permissible to round to the nearest dollar.

103.6(4) Merchandise such as scholarships, airline tickets and other similar items awarded as prizes shall not be converted to cash by the donor or provider. Winning lottery tickets or shares awarded as prizes may be converted to cash pursuant to lottery rules and statutes. 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. Players shall not be required to play in one game in order to play in a subsequent game.

103.6(6) No more than two jackpot games may be played during a 24-hour period as follows:

- a. An organization is limited to two jackpot games.
- b. The jackpot starting prize shall not exceed \$300 in cash or actual retail value of merchandise.
- c. The jackpot prize shall not increase more than \$200 after each jackpot game. The maximum prize shall not be greater than \$1,000 for the first jackpot game and shall not be greater than \$2,500 for the second jackpot game.
- d. The jackpot prize shall not decrease until it is won.
- e. If a jackpot is not won in the specified number of calls, the game reverts to a regular game with a prize of \$100 or less.
- f. Each jackpot game shall begin again at no more than \$300.
- g. Cash prizes over \$600 require the deduction of 5 percent withholding tax, plus any applicable local option or school tax. This tax is to be withheld by the organization conducting the game. The amount deducted shall be remitted to the Iowa department of revenue on behalf of the prize winner.

This rule is intended to implement Iowa Code sections 99B.7(1), 99B.21, 422.16 and 717D.2.

¹ See forms at end of this chapter.

481—103.7(10A,99B) Workers.

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

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

103.7(3) Rescinded IAB 7/24/02, effective 7/5/02.

103.7(4) Persons conducting bingo and paid workers shall not play during an occasion in which they work. A person conducting bingo includes: persons overseeing the bingo games, persons controlling and accounting for the occasion's net receipts, persons directing the work of bingo workers, and any persons having management or oversight responsibilities.

103.7(5) The following people shall not work during a bingo occasion:

- a. The lessor of the building; or
- b. Anyone who sells bingo equipment or supplies to that licensee.

This rule is intended to implement Iowa Code section 99B.7(1) "b."

481—103.8(99B) Expenses. Expenses incurred exclusively and directly as a result of bingo shall not exceed 25 percent of net receipts. Reasonable expenses within the 25 percent limit are:

1. The license fee;
2. Withholding, unemployment or social security taxes;
3. Promotion cost;
4. Equipment and supply purchases;
5. Rent for bingo occasion;
6. Utilities for bingo occasion; and
7. Wages paid for bingo workers.

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

103.8(1) When the annual gross exceeds \$10,000, expenses shall be paid from a bingo checking account. The licensee shall prove that all expenses were incurred exclusively and directly as a result of bingo.

103.8(2) Expenses are not reasonable if the amount charged substantially exceeds the current rate or average retail cost of items or services purchased.

This rule is intended to implement Iowa Code section 99B.7.

481—103.9(99B) Location. Bingo may be conducted on premises either owned or leased by the qualified organization. All buildings in which bingo is conducted must meet state or local standards for occupancy and safety. The name of the licensee shall be posted on the sign of each building or location where bingo occasions are held. A name which is closely associated with the licensee and which clearly identifies the lawful uses of the proceeds may also be used. Generic-type names, such as “Nelson Street Bingo” or “Uncle Bob’s Bingo,” shall not be used.

1. The rent shall not be related to nor be a percentage of the receipts.
2. The licensee may terminate any lease or rental agreement without paying a penalty or forfeiting money or a deposit. Damage deposit money is excepted.
3. Alcoholic beverages may be served in a bingo location if that location possesses a beer permit or liquor license.
4. The lessor of the building shall not participate in conducting bingo.
5. During a bingo occasion, the lessor shall not sell any beverage, food or any other merchandise in the area in which bingo is played.
6. Only one licensed organization may hold bingo occasions at a location. However, the following exception applies: A 14-day limited licensee may hold bingo occasions at the same location.

This rule is intended to implement Iowa Code section 99B.7.

481—103.10(10A,99B) Concessions. Rescinded IAB 7/24/02, effective 7/5/02.

481—103.11(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—103.12(10A,99B) Equipment. Equipment shall be used as it is intended by the manufacturer.

103.12(1) A licensed organization shall conduct bingo games only with equipment it owns or borrows 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 prohibited. No licensed organization may loan or borrow equipment, goods, or services in exchange for supplies. Equipment may not be rented or leased. This does not prohibit the purchase of equipment on contract.

No one who sells bingo equipment or supplies may participate in conducting bingo directly or indirectly.

103.12(2) Equipment used to conduct bingo must be maintained in good repair and sound working condition. No equipment shall be altered to create an advantage for anyone. Play shall progress so all players have an equal opportunity to win. Balls drawn must be the same size, shape, weight and balance. The container in which balls are held shall promote fair play. Balls shall tumble and circulate freely within the container during bingo games. All 75 balls must be in the container before each game begins. Verification of all 75 balls is required when requested by a participant.

This rule is intended to implement Iowa Code section 99B.13.

481—103.13(99B) Records. Each qualified organization which conducts bingo occasions shall record specific information. Records shall be current so the department may review them at any time. The following records are required for each bingo occasion:

103.13(1) The daily bingo summary (see Table A¹) shall be a record of the following:

- 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 shall also include the totals for the occasion of the gross receipts, prizes awarded and the jackpot prize amounts.

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

Records shall be maintained for three years for review by the department.

103.13(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 B¹)

This form must show:

- (1) Gross receipts, adjustments, the prize payouts and net receipts for each game played;
- (2) The total net receipts, total cash counted, the overage or shortage, and the total amount to be deposited for the occasion; and

(3) Shall be signed and dated by two members of the organization.

This form should correspond with the Daily Bingo Inventory Usage Form. See suggested form in Table B¹.

b. Daily Bingo Inventory Usage (Table C¹)

This form must show:

- (1) For each game the category, serial number and quantity of the sheets or games sold, the cost (price) per unit, and the gross receipts;
- (2) If packets are purchased preassembled, the number of packets sold, the cost (price) per packet, and the gross receipts must be recorded;
- (3) If packets are assembled by the organization, the number of each category and serial number used in the packet must be recorded separately;
- (4) Each hard card must be receipted. The number of cards sold, the cost (price) per card, and the gross receipts must be recorded for each game in which hard cards are sold.

c. Receipting and Log of Hard Cards Sold (Table D¹)

(1) Each hard card sold shall be receipted. Roll tickets may be used for this purpose. All tickets on a roll must be preprinted and consecutively numbered by the manufacturer. Each ticket on a roll shall represent the same specific amount of money. If another method is used in receipting hard cards, all information and controls provided by the roll-ticket method must be maintained.

(2) A log shall be maintained listing the date each roll of tickets is purchased by the licensee, the color, the dollar value of the tickets, the beginning ticket number and the number of tickets on that roll. The log shall also show the date and number of tickets used and value of each ticket for each occasion.

(3) The licensee shall record in its daily or occasion records, the color, the value, and the number of tickets issued as a receipt from each separate roll of tickets used.

Records shall be maintained for three years for review by the department.

103.13(3) Records of expenses and dedicated and distributed money are required. A disbursements journal (Table E¹) may be maintained which contains both. If this method is chosen, expense information required by rule 103.8(99B) shall be separate and distinct from information about dedicated and distributed money. Each subject must be in a clearly labeled section.

a. The name, address, date, check number and amounts dedicated to another person or organization shall be available for review.

b. Receipts used by the licensed organization shall be recorded. The record must show:

- (1) The date,
- (2) The amount,
- (3) Check number,
- (4) The purpose, and
- (5) The recipient.

Records shall be maintained for three years for review by the department.

The format in Table E¹ is suggested for expenses and for dedicated and distributed bingo receipts.

103.13(4) An employee record of people compensated for work (Table F¹) at a bingo occasion shall be maintained which shows:

- a. The name, address, social security number;
- b. Dates of employment;
- c. Times and number of hours worked;
- d. Wages paid;
- e. Amounts withheld; and
- f. Check number.

The records must specifically identify for which bingo occasion an employee was compensated. Compensation is anything of value given to a person in exchange for services rendered in connection with a gambling occasion. Table F¹ is an example.

Records shall be maintained for three years for review by the department.

103.13(5) An inventory list of the number of playing faces owned by the licensed organization is required.

The inventory shall be updated each month.

Records shall be maintained for three years for review by the department.

This rule is intended to implement Iowa Code sections 99B.2 and 99B.16.

¹ See forms at end of this chapter.

481—103.14(10A,99B) Bingo checking account. A qualified organization whose bingo occasions exceed \$10,000 in annual gross receipts shall maintain a separate bingo checking account. The checking account shall be established within one day of attaining \$10,000.

103.14(1) Bingo receipts, less the amount awarded as cash prizes, shall be deposited in the bingo checking account on the same or the next business day after the occasion. Other funds shall not be deposited in the bingo account. Interest earned on deposits in a bingo checking or savings account shall be treated the same as proceeds of bingo occasions.

EXCEPTION: Limited funds of the organization may be deposited to pay initial or unexpected emergency expenses. The amount of nonbingo funds deposited in the bingo account shall not exceed \$750. Records shall be kept which identify this money.

103.14(2) Funds from bingo accounts shall be withdrawn by check. Checks shall be preprinted.

- a. The following information shall be printed on the face of the check:
 - (1) Organization name,
 - (2) Consecutive numbers,
 - (3) The words "bingo account," and
 - (4) The organization's gambling license number.

The nature of the payment is to be written on the face of each check or share draft as it is drawn. Each check shall be made payable to a person or an organization and be signed by an authorized representative of the licensee. A check shall not be made payable to "cash," "bearer," or any fictitious payee. Table G¹ shows a sample check.

- b. All checks, including void and voided checks, shall be kept and accounted for.

103.14(3) Checks may be drawn on the bingo account for only the following purposes:

- a. To pay necessary and reasonable expenses incurred in connection with bingo. Wages must be paid by check.
- b. To disburse net proceeds of bingo for qualified purposes as required by law.
- c. To transfer proceeds from bingo to a bingo savings account pending disbursement for a qualified purpose.
- d. To withdraw initial or emergency funds deposited in the account.
- e. To pay prizes.

103.14(4) A check shall be drawn on the bingo account in 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.

103.14(5) A qualified organization licensee shall not transfer funds from the bingo checking account to any other checking account of the organization.

A flowchart for a bingo checking account is shown on Table H¹.

This rule is intended to implement Iowa Code sections 99B.2(3) and 99B.7(1) "p."

¹ See forms at end of this chapter.

481—103.15(10A,99B) 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. Funds shall be transferred back to the bingo checking account before they are spent.

This rule is intended to implement Iowa Code sections 99B.2(3) and 99B.7(1) "p."

481—103.16(10A,99B) Reports. Each organization which conducts bingo shall submit a report of all transactions for each calendar quarter. The quarterly report form shall be provided by the department.

1. The first quarter is from January 1 to March 31;
2. The second quarter is from April 1 to June 30;
3. The third quarter is from July 1 to September 30;
4. The fourth quarter is from October 1 to December 31.

Reports written on forms provided by the department are due 30 days after the end of the quarter. When the due date is on Saturday, Sunday, or a legal holiday, the report is due the next business day. 481—subrule 100.8(2) contains further specific information.

The department may require a qualified organization to submit records of specific occasions with the quarterly report.

All transactions of any school group or parent support group using a district license shall be on the quarterly report.

This rule is intended to implement Iowa Code sections 99B.2(4) and 99B.16.

481—103.17(10A,99B) Inspections and audits. Licensed organizations may be inspected or audited by a representative of the department at any reasonable time.

This rule is intended to implement Iowa Code sections 10A.302 and 99B.2(2).

481—103.18(10A,99B) Penalties. Failure to comply with the law and these rules may cause a gambling license to be revoked. Criminal violations are governed by Iowa Code sections 99B.2(2), 99B.2(4), 99B.2(5), 99B.7(6), 99B.9(4), 99B.15, and 99B.16.

[Filed 12/12/76, Notice 10/6/76—published 12/29/76, effective 2/2/77]

[Filed 9/14/79, Notice 8/8/79—published 10/3/79, effective 11/7/79]

[Filed 11/21/80, Notice 10/15/80—published 12/10/80, effective 1/14/81]

[Filed 3/13/81, Notice 2/4/81—published 4/1/81, effective 5/6/81]

[Filed 8/28/81, Notice 7/22/81—published 9/16/81, effective 10/21/81]

[Filed 10/22/82, Notice 9/15/82—published 11/10/82, effective 12/15/82]

[Filed 9/9/83, Notice 8/3/83—published 9/28/83, effective 11/2/83]

[Filed emergency 6/29/84—published 7/18/84, effective 7/1/84]

[Filed 8/24/84, Notice 7/18/84—published 9/12/84, effective 10/17/84]

[Filed 1/25/85, Notice 12/19/84—published 2/13/85, effective 3/20/85]

[Filed 9/20/85, Notice 7/17/85—published 10/9/85, effective 11/13/85]

[Filed emergency 11/14/86—published 12/17/86, effective 11/14/86]

[Filed 4/24/87, Notice 3/11/87—published 5/20/87, effective 6/24/87]

[Filed 10/23/87, Notice 9/9/87—published 11/18/87, effective 12/23/87]

[Filed emergency 5/26/89—published 6/14/89, effective 7/1/89]

[Filed 8/15/90, Notice 4/18/90—published 9/5/90, effective 10/10/90]

[Filed 4/12/91, Notice 2/6/91—published 5/1/91, effective 6/5/91]
[Filed 4/25/91, Notice 3/20/91—published 5/15/91, effective 6/19/91]
[Filed emergency 7/5/02—published 7/24/02, effective 7/5/02]
[Filed 8/30/02, Notice 7/24/02—published 9/18/02, effective 10/23/02]
[Filed 11/19/03, Notice 10/15/03—published 12/10/03, effective 1/14/04]
[Filed 9/9/04, Notice 8/4/04—published 9/29/04, effective 11/3/04]

NOTE: See forms on following pages.

IOWA DEPARTMENT OF INSPECTIONS AND APPEALS

DATE: _____

TABLE A

DAILY BINGO SUMMARY

Daily Cash Control Form users enter total only

TODAYS BINGO RECEIPTS

TODAYS BINGO CASH PRIZES

Adjustments (+ or -)

Total Cash Prizes Paid **

Gross Receipts *

State Sales Tax

Local Option Tax (if applicable)

Total Gross Receipts (after tax)

TOTAL IN ATTENDANCE:

Jackpot Game Played - \$ in numbers.

Jackpot Prize Paid Today \$..

COMPENSATED WORKERS

Name _____

SS #

Rate of Pay

Hours

Total Paid

Check #

Total Compensation

-8-

DAILY RECAP

* Gross Receipts \$

**** Less Cash Prizes** \$ _____

Total Deposit \$ _____

SIGNATURES: _____ Date _____

Date

Iowa Department of Inspections and Appeals
Social and Charitable Gambling Program

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					
JACKPOT PRIZE \$_____ IN _____ NUMBERS					Plus Payouts by Check Equals Net Cash Equals Cash Counted + or - Cash over/short Equals Cash Deposit

Instructions

- (1) Gross Receipts per Inventory Usage Form (not cash)
- (2) Attach copy of Deposit Receipt

Prepared by: _____

(Name)

(Date)

Bingo Manager: _____

(Name)

(Date)

Iowa Department of Inspections and Appeals
Social and Charitable Gambling Program
Daily Bingo Summary—INVENTORY USAGE

TABLE C

Date	Licensee's Name		
Address	City		State

Game: _____ Cards Per Sheet _____ Sheets per \$ _____

Series No.					
Color					
Ending No. Sold					
(-) Beginning No.					
(+) Add 1					
(-) No. Issued					
(-) No. Returned					
(-) No. Sold					
(X) \$ Cost Per Unit					TOTAL
(-) Gross Receipts					*

Game: _____ Cards Per Sheet _____ Sheets per \$ _____

Series No.					
Color					
Ending No. Sold					
(-) Beginning No.					
(+) Add 1					
(-) No. Issued					
(-) No. Returned					
(-) No. Sold					
(X) \$ Cost Per Unit					TOTAL
(-) Gross Receipts					*

* This amount to be inserted in Column 1 on the Cash Control Form

TABLE D
HARD CARD TICKET LOG
INVENTORY

Licensee Name _____

Important: Log must be kept by ticket value and color

DISBURSEMENTS JOURNAL

TABLE E

DISBURSEMENT DETAIL - List all checks or drafts, including voided checks or drafts, issued since the last report. The first check or draft listed should be the first number following the last check or draft listed on the last report. Use this page and, if necessary, attach a separate sheet following the same format.

After each check number, designate one of these categories:
P=Prizes; E=Expenses; D=Dedicated Funds

**EMPLOYEE RECORD
OF
COMPENSATED PEOPLE
TABLE F**

Name _____
Address _____
Social Security Number _____
Times and number of hours worked _____
Wage per hour _____
Total wages paid, taxes withheld, and check # _____

Occasion Date _____
Number of players at this occasion _____
LICENSEE _____
SUBMITTED BY _____

**EMPLOYEE RECORD
OF
COMPENSATED PEOPLE
TABLE F**

Name _____
Address _____
Social Security Number _____
Times and number of hours worked _____
Wage per hour _____
Total wages paid, taxes withheld, and check # _____

Occasion Date _____
Number of players at this occasion _____
LICENSEE _____
SUBMITTED BY _____

TABLE G

CHECK INFORMATION REQUIREMENTS

BINGO ACCOUNT SAINT THOMAS CHURCH 132 MAIN STREET DES MOINES, IOWA 50309 License # 7-77-000234-001	491 20 _____
Pay To The Order Of _____	\$ _____ DOLLARS _____
Memo _____	187900227:156

CHECKS MUST BE SEQUENTIALLY NUMBERED

“BINGO ACCOUNT” MUST APPEAR ON THE CHECKS

THE GAMBLING LICENSE NUMBER MUST APPEAR ON THE CHECKS

“MEMO” SECTION MUST INDICATE THE REASON THE CHECK WAS WRITTEN

TABLE H
BINGO BANK ACCOUNT FLOWCHART

