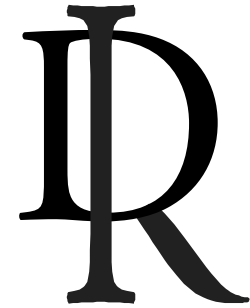


Indiana Department of Revenue

Office of the Commissioner



October 1, 2001

The Honorable Frank O'Bannon
Governor, State of Indiana
State House, Room 206
Indianapolis, IN 46204

Dear Governor O'Bannon,

Accompanying this letter is the Department of Revenue's 2001 Charity Gaming Annual Report. I believe you will find this report to be both informative and an accurate accounting of the past fiscal year's charity gaming activities statewide. Following the Department's lead to educate the public, the staff held seminars throughout the state, regarding pertinent gaming laws and issues.

The included financial information pertaining to not-for-profit organizations is available for public inspection according to IC 6-2.1-8-4.

Sincerely,

A handwritten signature in black ink that reads "Kenneth L. Miller". The signature is written in a cursive, flowing style.

Kenneth L. Miller
Commissioner, Indiana Department of Revenue

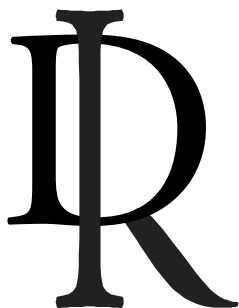


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History of Indiana Charity Gaming

In June 1992, the Indiana Department of Revenue was given the responsibility of enforcing charity gaming laws in Indiana. Only qualified not-for-profit organizations can legally conduct charity gaming events in Indiana. These gaming events are limited to bingo, charity game nights, door prizes, festival events, raffles, and the sale of pull tabs, punchboards, and tip boards. Organizations must be licensed and registered for each type of charity gaming event they want to conduct.

Which Organizations Qualify?

An organization may conduct legal charity gaming events if it is a bona fide educational, religious, senior citizen, veteran, or civic/fraternal/charitable organization operating in Indiana, and is exempt from taxation under Section 501 of the Internal Revenue Code (IRC).

The not-for-profit organizations eligible to engage in Indiana charity gaming events are defined in Title 4, Article 32, of the Indiana Code. A brief description of these organizations is as follows:

Bona Fide Civic Organization

A branch, chapter, or lodge of a local, national, or state organization that is not-for-profit and primarily operated for charitable, civic, or fraternal purposes.

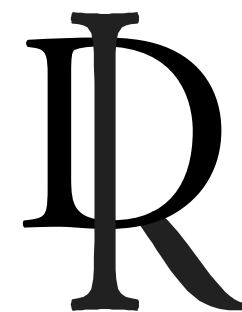
Bona Fide Educational Organization

An organization that is not-for-profit, whose primary purpose is educational in nature, and is designed to develop the capabilities of individuals by instruction in public or private elementary and secondary schools, as well as colleges and universities.

Bona Fide Political Organization

An association, committee, fund, party, or other organization that is established and operated for either directly or indirectly accepting contributions and making expenditures for an exempt purpose, as defined in Section 527 of the Internal Revenue Code. These organizations are the Democratic Party, Republican Party, Independent Party, etc.

Note: A political candidate's committee is not a political organization by this definition.



For FY01, 2,152 licenses were issued to qualifying organizations, 37 more than in FY00.

Bona Fide Religious Organization

An organization, church, or body of communicants operating on a not-for-profit basis and primarily for religious purposes. The organization must operate under Section 501 of the Internal Revenue Code and provide written documentation as such.

Bona Fide Senior Citizens Organization

An organization that is not-for-profit and has at least 15 members who are at least 60 years old. The purpose of the organization is to advance and support the causes of the elderly and retired persons.

Bona Fide Veterans Organization

A local organization, or a branch, chapter, or lodge of a national or state organization that is not-for-profit, chartered by the United States Congress, and whose members are or were in the United States Armed Forces. The purpose of the organization is for the mutual advancement and support of the organization's membership and patriotic causes.

*Contracting with an individual or group to operate a gaming event on a qualified organization's behalf is a Class D felony.
(IC 4-32-12)*

All organizations meeting one of the proceeding requirements also must have been in active and continuous existence for at least 5 years, or be affiliated with a parent organization that has been in existence and operating for at least 5 years. Except where a qualified organization or its affiliate is having a convention or other annual meeting of its membership, charity gaming events may only be conducted in the county where the Indiana principal office is located.

Any hospital licensed under IC 16-21, a health facility licensed under IC 16-28, or a psychiatric facility licensed under IC 12-25, may conduct charity gaming events under certain circumstances.

Being exempt from taxation under Section 501 of the Internal Revenue Code does not ensure that an organization is eligible to conduct legal charity gaming events. The types of organizations that do not qualify include federal credit unions, pension trusts, and generally those established primarily for literary, scientific, and social purposes.

What Are Legal Charity Gaming Activities?

Qualified not-for-profit organizations may conduct certain types of legal charity gaming activities in Indiana. These activities include bingo, door prizes, raffles, as well as the sale of pull tabs, punchboards, and tip boards. Charity game nights and festival events are also covered. Individuals participating in licensed events must be at least 18 years old.

Bingo

A bingo game is played with regulation bingo cards, pads, or sheets. A player covers the numbers that are called out by the announcer. The winner of each game is the player who is the first to properly cover the announced pattern of squares on the bingo surface.

Door Prizes

A door prize is awarded to a person based solely upon the person's attendance at an event, or the purchase of a ticket to attend an event.

Raffles

A raffle is the selling of chances or tickets to win a prize awarded through a random drawing.

Pull Tabs

A pull tab is either a single, folded, banded ticket, or a two-ply card with a perforated break-open tab that has a hidden symbol that determines the winner. The prize must be fully described on the inside of the ticket.

Punchboards

A punchboard is a board or card that contains a grid or sections that hide the random opportunity to win a prize based on the results of punching a single section to reveal either a prize amount or a symbol.

Tip Boards

A tip board is a game of chance board or placard with a hidden winning number or symbol in each column.

Silent auctions, midway-style games and games of skill, such as cranes, darts, target shooting, etc., are not regulated by charity gaming laws or licensed by the Charity Gaming Section.

Organizations operating illegal gaming devices may be taxed on the income from these activities, regardless of their not-for-profit status.

Slot and poker machines are forms of illegal gambling devices unless on a licensed riverboat casino. (Riverboat gambling is regulated by the Indiana Gaming Commission.)

Charity Game Nights

This permits the licensee to conduct a card game, a dice game, a roulette wheel and a spindle (wheel of fortune style) game, along with door prize drawings and the sale of pull-tabs, punchboards and tip boards. An organization is limited to holding four charity game nights per calendar year.

Festival Events

This permits the licensee to conduct bingo games, charity game night, one raffle, door prizes and the sale of pull-tabs, punchboards and tip boards at the festival. A festival can only be held once a calendar year and cannot exceed four consecutive days.

Types of Licenses

Listed are the six different types of licenses that are available:

1. Annual Bingo License
2. Charity Game Night License
3. Door Prize License
4. Festival License
5. Raffle License
6. Special Bingo License

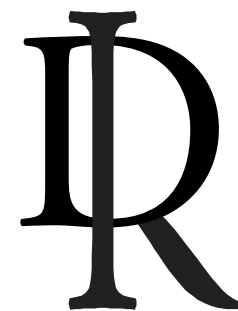
Each type of license allows an organization to conduct a limited number of charity gaming events within certain prize limitations. There also are restrictions on how many times an organization may receive each type of license during the year.

Annual Bingo License

The Annual Bingo License is available for those organizations that conduct bingo events throughout the year. This type of license allows for the following games to be played:

1. Door Prize drawings
2. Multiple Bingo events
3. The sale of pull tabs, punchboards, and tip boards

This license is also used by organizations who only sell pull tabs, punchboards and tip boards throughout the year, even if bingo is not played. The organizations who only reported income from only the sales of pull tabs, punchboards and tip boards were extracted from Annual Bingo figures and shown as Pull Tab Only figures in this report.



A total of 607 Annual Bingo Licenses were issued to organizations for bingo only or for bingo and pull-tabs, an additional 313 were issued for Pull Tab Only events. In FY00, a total of 919 were issued.

Charity Game Night License

209 Charity Game Night licenses were issued in FY01.

Charity Game Nights are commonly referred to as “Las Vegas Nights” or “Monte Carlo Nights”. This type of license allows for the following games to be played:

1. Card games
2. Dice games
3. Door Prize drawings
4. Roulette wheel games
5. Spindle games
6. The sale of pull tabs, punchboards, and tip boards

*The wagering on banking and percentage games, bookmarking activities, numbers games, pinball machines, or slot machines are not included in these legal charity gaming events.

Door Prize License

Only 6 Door Prize licenses were issued in FY01.

A Door Prize License may be needed when an organization gives away door prizes as a fund-raising event. This type of license allows for the following games to be played:

1. Door prize drawings
2. The sale of pull tabs, punchboards, and tip boards

Festival License

In FY01, 293 Festival licenses were issued

The festival license permits one (1) organization to conduct a variety of charity gaming events for up to four (4) consecutive days. All of these events have to be conducted within certain limitations. This type of license allows for the following games to be played:

-
1. Bingo games
 2. Charity Game Night event
 3. Door Prize drawings
 4. One (1) Raffle drawing event
 5. The sale of pull tabs, punchboards, and tip boards

Raffle License

A Raffle License is needed when an organization holds a raffle drawing as a fund-raising event. This type of license allows the following game to be played:

1. Door Prize drawings
2. Raffle drawings
3. The sale of pull tabs, punchboards, and tip boards

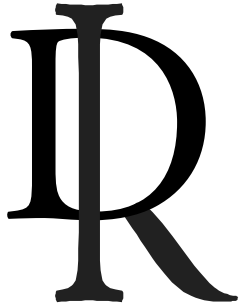
600 Raffle licenses were issued in FY01.

Special Bingo License

The second type of bingo license is a Special Bingo License. This license is usually used by those organizations wanting to hold bingo events only occasionally, and not weekly, throughout the year. This license is valid for only one location and time. This license may also be used by Annual Bingo License holders who want to conduct a bingo event on a day that is not listed on their annual license. This type of license allows for the following games to be played:

1. One (1) Bingo event
2. Door Prize drawings
3. The sale of pull tabs, punchboards, and tip boards

There were 128 Special Bingo licenses issued during FY01.



License Fees

The fee for the first license in any category is \$25.

For a subsequent license, fees are based on the gross receipts from the previous event for which the same type of license was held.

These receipts include:

1. The income from all gaming activities, including the sale of pull tabs, punchboards, and tip boards.
2. The sale of tangible personal property specifically sold at the gaming event. Some items commonly sold at these events include card doblers, good luck dolls, keychains, etc.
3. Concessions that are sold specifically at the gaming event.

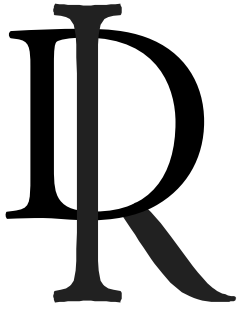
Gross revenues from charity gaming events, in FY01 totaled \$576,138,059, a decrease of \$9,360,113 from FY00.

Charity gaming license fees are based on the following chart:

| Gross Revenues | | |
|-----------------------|----------------------|------------|
| <u>At Least</u> | <u>But Less Than</u> | <u>Fee</u> |
| \$ 0 | \$ 15,000 | \$ 25 |
| \$ 15,000 | \$ 25,000 | \$ 75 |
| \$ 25,000 | \$ 50,000 | \$ 200 |
| \$ 50,000 | \$ 75,000 | \$ 350 |
| \$ 75,000 | \$ 100,000 | \$ 600 |
| \$ 100,000 | \$ 150,000 | \$ 900 |
| \$ 150,000 | \$ 200,000 | \$ 1,200 |
| \$ 200,000 | \$ 250,000 | \$ 1,500 |
| \$ 250,000 | \$ 300,000 | \$ 1,800 |
| \$ 300,000 | \$ 400,000 | \$ 2,500 |
| \$ 400,000 | \$ 500,000 | \$ 3,250 |
| \$ 500,000 | \$ 750,000 | \$ 5,000 |
| \$ 750,000 | \$ 1,000,000 | \$ 6,750 |
| \$ 1,000,000 | \$ 1,250,000 | \$ 8,500 |
| \$ 1,250,000 | \$ 1,500,000 | \$ 10,000 |
| \$ 1,500,000 | \$ 1,750,000 | \$ 12,000 |
| \$ 1,750,000 | \$ 2,000,000 | \$ 14,000 |
| \$ 2,000,000 | \$ 2,250,000 | \$ 16,250 |
| \$ 2,250,000 | \$ 2,500,000 | \$ 18,500 |
| \$ 2,500,000 | \$ 3,000,000 | \$ 22,500 |
| \$ 3,000,000 | \$ ----- | \$ 25,000 |

License fees can run from \$25 to \$25,000 based on the gross receipt from the previous same event.

A total of \$4,073,450 in license fees were collected in FY01, compared to \$4,161,595 in FY00.



Manufacturers and Distributors

All business entities desiring to manufacture, distribute, or sell the following items in Indiana must be licensed by the Indiana Department of Revenue. These items include bingo sheets, devices, equipment, and other supplies used in playing bingo, as well as pull tabs, punchboards and tip boards.

A manufacturer's annual license fee is \$3,000. There were 15 manufacturer's licenses issued in fiscal year 2001; 13 of which were located out-of-state. The total fee collected was \$48,000.

A distributor's annual license fee is \$2,000. There were 59 distributor's licenses issued in fiscal year 2001; 13 of which were located out-of-state. The total fee collected was \$118,000.

An excise tax is imposed on the distribution of pull tabs, punchboards, and tip boards, in the amount of ten percent (10%) of the wholesale price. For fiscal year 2001, manufacturers and distributors remitted \$1,573,300 in gaming card excise taxes and penalties.

*Annual license fees:
manufacturer's
\$3,000;
distributor's
\$2,000.*

*Although license fees
paid by organizations
declined slightly in
FY01, Charity
Gaming Excise Tax
collection increased.*

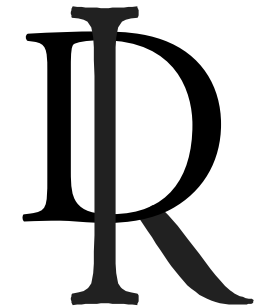
| | FY 2001 | FY 2000 |
|---------------------|--------------|--------------|
| Manufacturer's Fees | \$ 48,000 | \$ 36,000 |
| Distributor's Fees | 118,000 | 112,000 |
| Excise Taxes | 1,521,100 | 1,211,100 |
| Totals | \$ 1,687,100 | \$ 1,359,100 |

Seminars

Education is one of the major missions within the Department of Revenue and the Charity Gaming Section spends a great number of man-hours to that end. During fiscal year 2001 six educational seminars were conducted around the State, not as mere “meet and greet” sessions but with an emphasis on education. Important topics such as not-for-profit tax regulations, how to qualify, charity gaming excise tax, and bookkeeping were discussed by the Section’s staff. A member of the Department’s legal team spoke on penalties and fines.

The six full-day seminars were well received and attended by the not-for-profit groups. They have proven to be a valuable tool in helping groups understand and comply to the Indiana codes and regulations.

For fiscal year 2002 six full-day seminars have been scheduled for late summer and fall in Fort Wayne, Indianapolis, Jasper, Madison, Plymouth and Terre Haute.



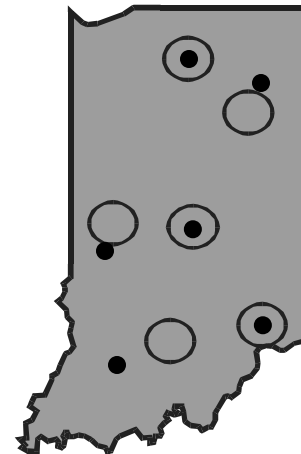
Not as mere “meet and greet” sessions but with an emphasis on education.

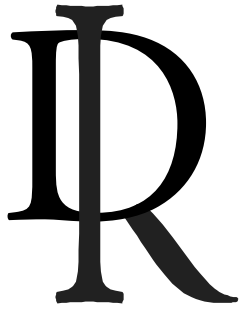
| Date | City |
|------------|--------------|
| 08/18/2000 | Indianapolis |
| 08/25/2000 | Plymouth |
| 09/23/2000 | Huntington |
| 09/28/2000 | Marshall |
| 10/20/2000 | Mitchell |
| 11/04/2000 | Madison |

Total Attendees 235

Fiscal Year 2002 ●

- | | |
|--------------|----------------|
| August 17 | ● Indianapolis |
| September 7 | ● Terre Haute |
| September 21 | ● Jasper |
| September 28 | ● Plymouth |
| October 5 | ● Ft. Wayne |
| October 18 | ● Madison |





Administrative Highlights 2001

The Charity Gaming Section of the Indiana Department of Revenue was created to administer charity gaming laws. This section, along with field investigators from the Criminal Investigation Division, strive to see that licensed organizations are operating within charity gaming laws and regulations. Under IC 4-32-10-6, the Indiana Department of Revenue is required to remit charity gaming surplus revenue into the “Build Indiana Fund”. This revenue is generated by license fees, as well as excise taxes and penalties. The Department deposited \$6,000,000 into this fund during fiscal year 2001.

Taxpayer Assistance

During fiscal year 2001, the Charity Gaming Section assisted 248 taxpayers in the walk-in assistance center, and answered 18,492 phone calls, compared to 15,686 in fiscal year 2000.

The Department transferred \$6,000,000 into the Build Indiana Fund in FY01, an increase of \$2,000,000 over FY00.

Form Revision

The Department created a new single event form referred to as CG-3. It combines several other forms into one and makes the license application process easier for the taxpayer, less cumbersome for the Department and helps conserve paper.

Biannual Newsletter

In a continuing effort to communicate and educate not-for-profit organizations on the State codes and regulations, the Charity Gaming Section produces a newsletter. It is a biannual (April and October) publication of information and issues of interest to the Indiana charity gaming community. The issues have not only regular features such as calendar of events and handy phone numbers, but also articles on tax court findings, investigations and basic rules. The organizations are encouraged to call, write or e-mail questions or suggestions for future issues.

The April, 2001 issue gave examples of legal verses illegal advertisement. It showed that the advertisement must give a specific beginning and ending time, give the organization’s name and location of the game and must display the license number supplied by the Department of Revenue.

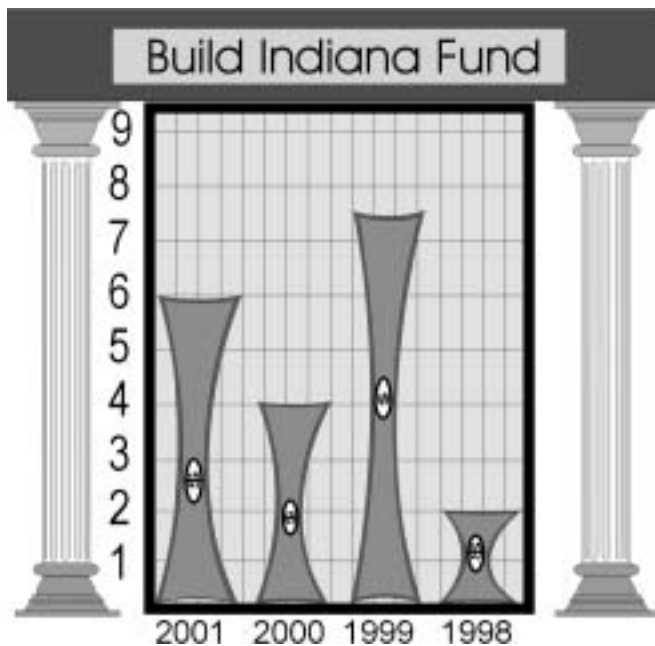
Legislation

There was no new legislation that became effective during fiscal year 2001.

Numbers Assigned

The old Not-for-Profit Tax Registration Number was changed. Numbers beginning with a digit of seven or eight that appear on Form IT-35E, Not-for-Profit Tax Registration Certificate, will be valid only until not-for-profit organizations have been assigned new Taxpayer Identification Numbers (TID). Once the organization receives their new TID, if they lose or misplace their certificate, they can request a replacement by writing the Department. Each TID number is unique to each organization; and, written requests are required to maintain confidentiality.

Each TID number is unique to each organization.

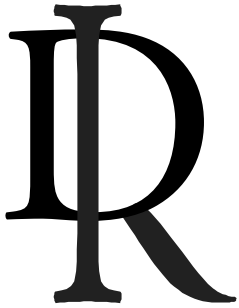


IC 4-32-10-6 Transfer of surplus revenue

Sec. 6. Before the last business day of January, April, July, and October, the department shall, upon approval of the budget agency, transfer the surplus revenue to the treasurer of the state for deposit in the lottery and gaming surplus account in the build Indiana fund.

As added by P.L.24-1992, SEC.51.

Amended by P.L.26-1996, SEC.2.



Enforcement

Early in Fiscal Year 2001, Criminal Investigation Division (CID) began conducting in depth investigations on all first-time bingo license applications. All applicants are told by the licensing section that it may take up to 90 to 120 days or longer to get a license. The investigations have proven to be very successful. First-time bingo investigations and results are as follows:

*An operator must
be a member in
good standing for
at least one year.
IC 4-32-9-28*

| | | |
|---------------------|--|--|
| Denied - | DeKalb County Delaware County Madison County Madison County Marion County Marion County Marion County Sullivan County | National Auto & Truck Museum VFW Post #651 Humane Society Improved Order of Redmen #2 Common Sense of Indianapolis Indiana Black Expo – Econ. Dev. Corp. Love All People Ministries Moose Lodge #2517 |
| Revoked - | Marion County | Friends Foundation |
| Emergency Closing - | Marion County Marion County | Blues Society Forest Manor (71st & Westlane) |

Violations of Statutes

| | |
|--------------|--|
| IC 4-32-9-2 | A qualified organization must obtain a license from the department to conduct an allowable event Number of Violations: 1 Penalty Assessed: \$1,000.00 |
| IC 4-32-9-15 | A qualified organization may not contract or enter into an agreement with an individual, a corporation, a partnership, a limited liability company or other association to conduct an allowable event. A qualified organization shall use only operators and workers meeting the requirements to manage and conduct an allowable event. Number of Violations: 4 Penalty Assessed: \$12,000.00 |
| IC 4-32-9-17 | A qualified organization shall maintain accurate records of all financial aspects of an allowable event. A qualified organization shall make accurate reports of all financial aspects of an allowable event to the department within the time established by the department. Number of Violations: 2 Penalty Assessed: \$5,000.00 |

| | |
|------------------------|--|
| IC 4-32-9-20 | If facilities are leased for an allowable event, the rent may not exceed \$200.00 per day. Number of Violations: 1 Penalty Assessed: \$1,000.00 |
| IC 4-32-9-25 | An operator or a worker may not receive remuneration for preparing; conducting; assisting in conducting; cleaning up after; or taking any other action in connection with an allowable event. Number of Violations: 13 Penalty Assessed: \$65,000.00 |
| IC 4-32-9-27 | An operator or worker may not directly or indirectly participate, other than in a capacity as operator or worker, in an allowable event that operator or worker is conducting. Number of Violations: 1 Penalty Assessed: \$5,000.00 |
| IC 4-32-9-28 | An operator must be a member in good standing of the qualified organization that is conducting the allowable event for at least one (1) year at the time of the allowable event. Number of Violations: 1 Penalty Assessed: \$1,000.00 |
| IC 4-32-9-29 | A worker must be a member in good standing of a qualified organization that is conducting an allowable event for at least thirty (30) days at the time of the allowable event. Number of Violations: 15 Penalty Assessed: \$67,500.00 |
| IC 4-32-9-33 (b) | A single prize awarded for one (1) winning ticket in a pull tab, punchboard, or tip board game may not exceed three hundred dollars (\$300). Number of Violations: 1 Penalty Assessed: \$5,000.00 |
| IC 4-32-11-3 | The license fee that is charged to a qualified organization that renews the license must be based on the total gross revenue of the qualified organization from allowable events and related activities in the preceding year. Number of Violations: 1 Penalty Assessed: \$1,000.00 |
| IC 4-32-12-1 (a)(5) | The department may suspend or revoke the license of or levy a civil penalty against a qualified organization or an individual under this article for conduct prejudicial to public confidence. Number of Violations: 15 Penalty Assessed: \$67,000.00 |
| 45 IAC 18-2-4 (a) | A legible sign of adequate dimension must be prominently posted during an event giving the name of the qualified organization, its license number, and the expiration date of the license. Number of Violations: 1 Penalty Assessed: \$2,500.00 |

45 IAC 18-3-2 An organization cannot pay the operator or workers of an allowable event, including tips from the players. A legible sign of adequate dimension must be prominently posted during an event stating that the operator and workers are not allowed to accept tips.
(i)

Number of Violations: 1 Penalty Assessed: \$1,000.00

Total Violations: 57 Total Penalty Assessed: \$234,000.00

45 IAC 18-5-1(c) If an organization conducts any kind of illegal activity, the income will be considered unrelated income and subject to the gross income tax, adjusted gross income tax and supplemental net income tax.

Number of Violations: 1 Income Tax Assessed: \$7,248.00

Letters of Findings

*“Unrelated income”
generated by
unlicensed events
or other illegal
activity is subject
to taxation and
state statutes per
45 IAC 18-5-1.*

Four qualified organizations requested administrative hearings in fiscal year 2001:

It was found in the first hearing that the limitation on rental fees for the gaming facility had been exceeded due to continuous existence of the entity. They also were found not to have been in existence for the required five years, and an operator did not meet the requirement of being a member in good standing of the organization for at least one year.

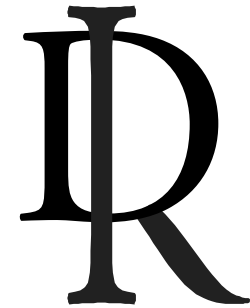
The Department’s hearing of the second organization revealed that the proposed operators were not members of the organization and were recruited to specifically work for the organization as part of a contract to operate the gaming events.

The third hearing was for entering into an agreement to conduct gaming, operator/worker membership requirements, accepting tips from players and allowing workers at the event to participate.

A fourth hearing was due to the organization’s failing to pay the appropriate license fee, failing to keep accurate records, failing to maintain a separate and segregated bank account for the proceeds and expenses of the allowable event and for the organization having gambling machines at the bingo location.

Help is Available


The Department wants to help those who are problem or compulsive gamblers to receive the attention they want or need. With this posture in mind, help information is not only printed in the Charity Gaming newsletter, but also posters are given to the organizations and asked to display at the events.



*Indiana
Compulsive
Gambling Helpline:
1-800-9-WITH-IT
(1-800-994-8448)*

MONEY 
Matters

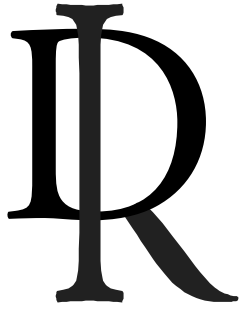
Turn the Tables
on Gambling



Don't Leave it to
Chance!

**To deal with your gambling problem
Call: 1-800-9-WITH-IT**

Indiana Department Of Revenue
"Committed to public trust and service"



Statistics

Every organization that holds a charity gaming license is required to file a financial report for each license. The following statistics are based on financial reports which were received during the State of Indiana's 2001 fiscal year (July 1, 2000 through June 30, 2001). An organization cannot receive another gaming license until they have filed a financial report for their previous event.

Grand Totals

Filing a financial report is required after an event and before a qualified organization can receive another license.

| Type of License | Gross Income | Total Expenses | Net Proceeds | Distributed Income | |
|------------------------|--------------------------|--------------------------|-------------------------|---|---|
| | | | | Amount Given to Unrelated Organizations | Amount Retained for use by the Organization |
| Annual Bingo | \$ 494,542,820.79 | \$ 448,334,941.54 | \$ 46,207,879.25 | \$ 7,642,354.30 | \$ 34,417,543.79 |
| Annual Bingo/Pull Tabs | 31,792.60 | 33,643.13 | (1,850.53) | - | - |
| Charity Game Night | 1,329,478.46 | 713,438.92 | 616,039.54 | 106,746.95 | 463,427.15 |
| Door Prize | 88,112.75 | 39,697.45 | 48,415.30 | - | 48,415.30 |
| Festival | 11,835,256.44 | 6,248,590.23 | 5,586,666.21 | 537,984.82 | 4,778,035.44 |
| Pull Tab Only | 54,392,046.31 | 45,814,378.28 | 8,577,668.03 | 1,136,083.47 | 6,633,964.55 |
| Raffle | 12,696,192.10 | 6,554,970.80 | 6,141,221.30 | 1,064,985.80 | 4,838,441.64 |
| Special Bingo | 1,222,359.32 | 911,028.01 | 311,331.31 | 97,439.57 | 191,889.05 |
| Total | \$ 576,138,058.77 | \$ 508,650,688.36 | \$ 67,487,370.41 | \$ 10,585,594.91 | \$ 51,371,716.92 |

Note: Amounts were taken directly from the financial reports filed with the Department by the organizations. Desk examinations of reports were performed to correct obvious calculation errors. Totals above do not always reflect organizations' undistributed balance of net income.

License Fees

| Type of License | Number Issued | Fees Collected |
|------------------------|---------------|---------------------|
| Annual Bingo | 600 | \$ 3,478,400 |
| Annual Bingo/Pull Tabs | 3 | 30,025 |
| Charity Game Night | 209 | 6,650 |
| Door Prize | 6 | 725 |
| Festival | 293 | 62,125 |
| *Pull Tab Only | 313 | 412,700 |
| Raffle | 600 | 76,525 |
| Special Bingo | 128 | 6,300 |
| Total | 2,152 | \$ 4,073,450 |

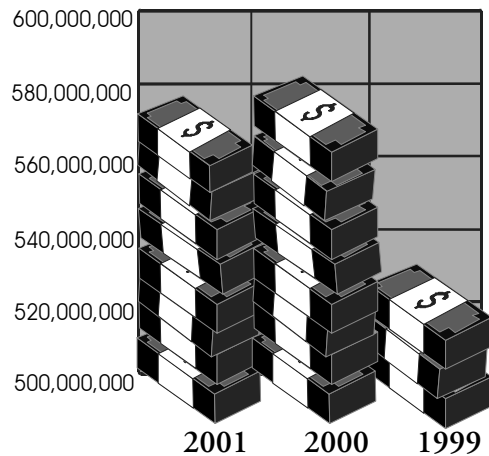
The fee for any first license in any category is \$25.

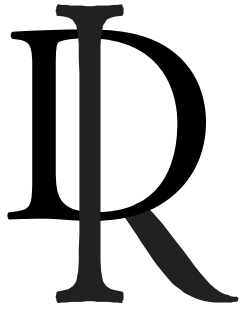
Concession Income

| License Type | Income |
|--------------------|------------------------|
| Annual Bingo | \$ 1,850,031.01 |
| Charity Game Night | 73,239.29 |
| Door Prize | 1,081.75 |
| Festival | 2,552,065.94 |
| Pull Tab Only | 84,577.00 |
| Raffle | 169,794.37 |
| Special Bingo | 40,067.56 |
| Total | \$ 4,770,856.92 |

**Organizations receive an annual bingo license even if their only activity is pull tabs, punchboards and tip boards.*

Grand Totals for Charity Gaming License Types





Financial Information by County

The following information is a breakdown of individual organizations by county. The information was obtained from all Forms CG-8, Annual Bingo Financial Reports, and Forms CG-9, Single Event Financial Reports, received during fiscal year 2001. The number of licenses issued during the fiscal year may differ from the number of financial reports actually received during the fiscal year due to licenses being issued prior to the event.

Information pertaining to not-for-profit organizations is available for public inspection according to IC 6-2.1-8-4. This includes all applications for exemption and all annual reports filed by the not-for-profit organizations under IC 6-2.1-3-19, IC 6-2.1-3-20, IC 6-2.1-3-21, and IC 6-2.1-3-22, which also includes information on the above-mentioned forms.

Since an organization may hold more than one type of charity gaming license at a time, some names may appear more than once in the listings on pages 24 to 114.

Names also may be repeated within each license category. An unlimited number of door prize, raffle, and special bingo licenses may be issued to an organization during a year, as long as all required applications and fees have been received and approved by the Indiana Department of Revenue.

Annual bingo licenses are valid for one year from the date of issuance.

*Information
pertaining to
not-for-profit
organizations is
available for public
inspection
according to
IC 6-2.1-88-4.*

Amounts were taken directly from the financial reports filed with the Department by the organizations. Desk examinations of reports were performed to correct obvious calculation errors.

Gross Receipts ¹

Total Expenses

Net Proceeds ²

| Income and Expense Summary | |
|---|-----------|
| Gross Income | |
| Income Sources: | |
| Bingo | 1 |
| Pull Tabs | 2 |
| Punchboards | 3 |
| Tip boards | 4 |
| Raffles | 5 |
| Door Prize | 6 |
| Concessions | 7 |
| Other Gross Income (Attach itemized sheet or listing) | 8 |
| Section B | |
| Expenses | |
| Prizes/Payoffs: | |
| Bingo | 9 |
| Pull Tabs | 10 |
| Punchboards | 11 |
| Tip Boards | 12 |
| Raffles | 13 |
| Door Prize | 14 |
| Supplies and Purchases: | |
| Bingo Game Supplies | 15 |
| Pull Tabs, Punchboards, and Tip Board Purchases | 16 |
| Other Purchases | 17 |
| Miscellaneous Expenses: | |
| Rent to Independent Lessor | 18 |
| Rent of Tangible Personal Property (i.e. chairs, tables, roulette wheel, bingo blower, etc.) | 19 |
| Advertising | 20 |
| Concessions | 21 |
| Other Gaming Related Expenses | 22 |
| Total Expenses: Add lines 9 through 22. Enter here and on line B of Section B | 23 |
| Total Gross Income *add lines 1-8. *This amount will be used to calculate your fee. Also, partially except non-profit organizations should refer to the annual income tax return, Form IT-20NP, and the Charity Gaming Publication #2 concerning the liability of this income. | 24 |
| Total Expenses from line 23 | B |
| Net proceeds available for charitable purposes (A minus B) | C |

***Do not alter lines on this form.

The following is considered Bingo Income: Hotball, Pickle Jar, Cookie Jar, etc.

The sales of Dan

(Page 2 of 4 from Form CG-8)

Form CG-8 is one of the charity gaming forms that will be modified for FY01.

Amount Given to Other Organizations

Amount Retained for Use by the Organization

Undistributed Income

| Charitable Contributions Information | |
|---|------------------------------|
| 24. Net proceeds from line C of the Income and Expense Summary, Section B, page 2 | 24 |
| 25a. Amount from Line 24 allocated for charitable purposes. These contributions may be made to organization(s) (individuals) other than your own. Details of these contributions need to be reported on Schedule CG-EST, which must be attached to the Gross Receipts Report, (Form CG-21), and mailed with this license application. Failure to attach this information will result in the delay of the issuance of your license. | 25a |
| b. Amount from Line 24 retained for and/or spent on your organization. These funds must have been used for the legal purposes of your organization. A detailed listing of how these funds were spent or were set aside for a specific use should be kept with your records. | 25b |
| 26. Undistributed balance (Line 24 minus Line 25c) | 26 |
| Manufacturer and Distributor Information | |
| 27. List the manufacturer(s) and/or distributor(s) from whom you purchased bingo supplies, pull tabs, punchboards, and/or tip boards. Attach additional sheets if necessary. | |
| Name | Address |
| City | State |
| Zip Code | License Number |
| Financial Information | |
| 28. Where are the charity gaming financial records maintained? | |
| Address | |
| City | State |
| Zip Code | |
| 29. Name, address, and telephone number of the person maintaining these records. | |
| Name | |
| Address | |
| City | State |
| Zip Code | Daytime Telephone Number () |
| 30. Organization's Banking Information (Attach additional sheets if necessary.) | |
| Name of Bank | |
| Street Address | |
| City | State |
| Zip Code | County |
| Name of Account | Account Number |
| Type of Account (Checking, savings, CD) | |
| Name of Account | Account Number |
| Type of Account (Checking, savings, CD) | |

(Page 3 of 4 from Form CG-8)

Negative balances generally indicate income from prior years.

The Percent Profit figure in the Annual Bingo Licenses section was calculated as follows:

$$\text{Net Proceeds}^2 / \text{Gross Receipts}^1 = \text{Percent Profit}$$