



PENNSYLVANIA STATE POLICE
BUREAU OF LIQUOR CONTROL ENFORCEMENT
EXPLANATION OF SMALL GAMES OF CHANCE SCHEDULES

SCHEDULE 1, SMALL GAMES OF CHANCE ANNUAL OPERATING RECORD: Used to record annual recordkeeping detailing total gross revenue, total expenses, total prizes, total net proceeds, and excluded prizes. This schedule is a compilation of Schedule 2, divided into 13 operating months and totaled for the calendar year.

SCHEDULE 2, SMALL GAMES OF CHANCE OPERATING WEEK RECORD: Used to document total gross revenue, total expenses (cost paid for games purchased from the vendor and cost to operate games), total prizes, and total net proceeds. This schedule is a compilation of Schedule 2-A, and also lists excluded prizes (100% payouts, carryovers, and special raffles), which do not get counted towards the \$25,000.00 payout cap. It is separated into four (4) operating week totals. The amounts are totaled for the month and transferred to Schedule 1. A weekly (seven consecutive days) record is also required recordkeeping.

SCHEDULE 2-A, PULL-TAB AND PUNCHBOARD OPERATING WEEK: Used to document total revenue, total expenses (e.g., cost paid for games purchased from the vendor, cost to operate games), total prizes, and net proceeds. This schedule compiles daily information for a seven-day operating week regarding punchboards and pull-tabs. The amounts are totaled for the week and transferred to Schedule 2.

SCHEDULE 2-B, REGULAR RAFFLE/SPECIAL RAFFLE: Used for regular/special raffles if the premises runs detachable stub raffles. It is completed as soon as possible after the date of drawing. This form documents the name of raffle, start date of sales, date of drawing, cost per chance, number of chances sold, gross revenue, expenses, cash value of all prizes awarded in the raffle, net proceeds, and special raffle permit number. All individual prizes and value for each raffle are to be listed on back of the schedule. Title 61 requires each ticket sold to be printed with the date and time of drawing, location of the drawing, name of the licensed organization conducting the raffle, the games of chance license number of the licensed organization, the Special Raffle Permit Number (if applicable), the price of the ticket, and the prize or prizes to be awarded.

SCHEDULE 2-C, DAILY/WEEKLY DRAWINGS: Used for the club's daily and/or weekly drawing. It documents the date of the drawing, cost per play, number of chances sold, gross revenue, total amount of prizes paid, 100% payout (all money in pot awarded), carryover prize (money carried from previous un-awarded drawings), and date carried to (e.g., if no prize is awarded for a particular day, the amount of the carryover and the date to which it carried over to should be recorded in this block).

SCHEDULE 3, RECORD OF PRIZES AWARDED IN EXCESS OF \$100.00: Used for recording all cash and merchandise prizes awarded in excess of \$100.00, for all games (punchboard and pull-tabs, regular/special raffles and daily/weekly drawings).

SCHEDULE 4, SMALL GAMES OF CHANCE USE OF 70% PROCEEDS: Used for recording all proceeds paid to organizations for public interest purposes. The total amount of proceeds paid to organizations for public interest purposes (contributions) cannot be less than 70% of the total of Column E from Schedule 1.

SCHEDULE 4-A, SMALL GAMES OF CHANCE USE OF 30% PROCEEDS: Used for recording all operational expenses for the club. The total amount of proceeds used for operational expenses cannot be more than 30% of the total of Column E from Schedule 1.

NOTE: All SGOC proceeds must be expended within the same calendar year as earned. A club may retain, into the next calendar year, any portion of their 30% proceeds used for operational purposes (for any substantial purchase or project), provided notification is made to the Pennsylvania Department of Revenue. The amount and reason for the retention must be included on the semi-annual report.

SCHEDULE 5, PULL-TAB AND PUNCHBOARD GAMES: Used for recording information about each punchboard and/or pull-tab game. This schedule documents the name of game and form number, serial number of game, date the game went into and out of play, number of plays/tickets in the game, number of unsold plays/tickets, cost per play, gross computed income, cost of the game (amount paid to vendor), cost to club for all prizes (paid in cash), cash value of merchandise prizes awarded, net computed profit, actual income from the game, and overage/shortage from the game.

NOTE: If both pull-tab and punchboard games are conducted by the establishment, a separate Schedule 5 form for pull-tab games and a separate Schedule 5 form for punchboard games should be utilized. The type of game being tracked should be circled at the top of the form.



SCHEDULE 1
SMALL GAMES OF CHANCE ANNUAL OPERATING RECORD
 (TAKEN FROM SCHEDULE 2 TOTALS)

A	CALENDAR YEAR		C	D	E	F	
OPERATING MONTH STARTING & ENDING DATE	B	TO	TOTAL GROSS REVENUE	TOTAL EXPENSES	TOTAL PRIZES	TOTAL NET PROCEEDS (B - C - D = E)	EXCLUDED PRIZES • 100% PAYOUTS • CARRYOVERS • SPECIAL RAFFLES
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
TOTALS:							

*Month is equivalent to four consecutive operating weeks, or 28 consecutive days.



SCHEDULE 2

SMALL GAMES OF CHANCE OPERATING WEEK RECORD
(7-DAY PERIOD)

FROM: _____ TO: _____

A	B	C	D	E	F
OPERATING WEEK	TOTAL GROSS REVENUE	TOTAL EXPENSES • COST OF GAMES • COST TO OPERATE GAMES	TOTAL PRIZES	TOTAL NET PROCEEDS (B - C - D = E)	EXCLUDED PRIZES • 100% PAYOUTS • CARRYOVERS • SPECIAL RAFFLES
START DATE:					
1ST					
END DATE:					
START DATE:					
2ND					
END DATE:					
START DATE:					
3RD					
END DATE:					
START DATE:					
4TH					
END DATE:					
TOTALS					

TRANSFER ALL TOTALS TO SCHEDULE 1

The complete text of the Department of Revenue Rules and Regulation related to Local Option Small Games of Chance can be found at:

<http://www.pacode.com/>

- Go to the above website
- Select “BROWSE” from left column
- Select “61 REVENUE”
- Scroll down to “Chapter 901. Small Games of Chance “
- Click on Small Games of Chance

Or, you may type in the following web address to access the site directly:

<http://www.pacode.com/secure/data/061/chapter901/chap901toc.html>

A list of approved Small Games of Chance Distributors may be found at the Department of Revenue Website.

A search on the site for “games of chance” will result in a link to the, “Distributor’s List”