

**Rule 3772-10-06 | Standard financial reports.**

~~(A) Each casino operator's internal control system shall include controls for standard financial reports.~~

~~(B)~~(A) A casino operator ~~must~~shall file the following financial reports with the commission:

- (1) A balance sheet submitted monthly and annually;
- (2) An income statement submitted monthly and annually;
- (3) A cash flow statement submitted monthly and annually;
- (4) A gross casino revenue supplemental daily report and supporting documentation submitted concurrent with the casino operator's daily submission to the department of taxation, as required by section [5753.04](#) of the Revised Code; and
- (5) Any other report requested by the ~~commission~~executive director.

~~(C)~~(B) Standard reporting forms and corresponding filing instructions may be prescribed by the ~~commission~~executive director to be used by a casino operator in filing the reports specified in paragraph ~~(A)~~(B) of this rule.

~~(D)~~(C) The annual financial statements ~~must~~shall be prepared on a comparative basis for the current and prior calendar years and ~~shall~~ present financial position, results of operations, and cash flows in conformity with generally accepted accounting principles.

~~(E)~~(D) The electronically transmitted reports or hard copy reports required to be filed pursuant to this rule ~~must~~shall be authorized by individuals designated by the casino operator. In addition, the casino operator ~~must~~shall submit a letter attesting to the completeness and accuracy of the reports. The letter ~~must~~shall be signed by the casino operator's chief financial officer or controller.

~~(F)~~(E) The reports required to be filed pursuant to this rule ~~must~~shall be addressed as prescribed by the commission and received no later than the required filing date. The required filing dates ~~are as follows~~shall be the following:

- (1) Gross casino revenue supplemental daily reports, required by paragraph ~~(A)~~(B)(4) of this rule, ~~are~~shall be due as required by section ~~5753.04~~[5753.04](#) of the Revised Code.
- (2) Monthly reports ~~are~~shall be due on the last calendar day of the following month or the next business day if such day falls on a weekend or legal holiday;
- (3) Annual reports ~~are~~shall be due on the last calendar day of the third month following the end of the casino operator's calendar year or ten days after form 10-K (adopted March 2010) is filed with the securities and exchange commission, whichever comes first.

(G)(F) All significant adjustments resulting from the annual audit ~~are to~~shall be recorded in the accounting records of the year to which the adjustment relates. If the adjustments were not reflected in any annual report and the ~~commission~~executive director concludes that the adjustments are significant, the casino operator may be required ~~by the commission~~ to file a revised annual report. The revised filing ~~is~~shall be due within thirty calendar days after written notification to the casino operator, unless the casino operator submits a written request for an extension before the required filing date and the extension is granted by the ~~executive director~~commission.