**Section 3000.1020 Standard Financial and Statistical Records**

a) The holder of the Owner's License, unless specifically exempted by the Administrator, shall file monthly, quarterly and annual reports of financial and statistical data.

b) The Administrator shall periodically prescribe a set of standard reporting forms and instructions to be used in filing monthly, quarterly and annual reports.

c) Annual reports shall be based on a calendar year beginning January 1 and ending December 31, unless otherwise approved by the Administrator. Quarterly reports shall be based on the calendar quarters ending March 31, June 30, September 30 and December 31. Monthly reports shall be based on calendar months. Quarterly and monthly reports shall contain a cumulative year-to-date column so as to facilitate analysis.

d) The owner licensee's Chief Executive Officer, or the Chief Executive Officer's designee who is approved by the Administrator, shall be responsible for all reports required to be filed pursuant to this Section.

e) Reports required to be filed pursuant to this Section shall be addressed as prescribed by the Administrator and received no later than the required filing date. The required filling date for monthly reports shall be the last calendar day of the following month. All other reports required by this Section are due as prescribed in Section 3000.1030(f).

f) In the event of a termination or suspension of the Owner's License, voluntary or involuntary change in business entity or material change in ownership, the holder of an Owner's License shall file an interim quarterly report as of the date of occurrence of such event, unless such event has already been disclosed in a regular quarterly report or unless exempted by the Administrator. The filing date shall be 30 calendar days after the date of occurrence of the event.

g) Any adjustments resulting from the quarterly and annual audits required in Section 3000.1030 shall be recorded in the accounting records. In the event that the adjustments were not reflected in the holder of an Owner's License's quarterly or annual reports and the Administrator concludes the adjustments are significant, a revised report may be required from the holder of an Owner's License. The revised filing shall be due within 30 calendar days after written notification to the holder of an Owner's License.

h) Delays in mailing, mail pickups, and postmarking are the responsibility of the holder of an Owner's License.

(Source: Amended at 21 Ill. Reg. 4642, effective April 1, 1997)