

MINNESOTA LAWFUL GAMBLING

LG500 City or County Annual Report, Lawful Gambling Regulatory Tax

Lawful Gambling Regulatory Tax Allowance

Minnesota Statutes, Section 349.213, Subdivision 3, allows a city or county to impose a local gambling tax of up to 3% each year on net receipts (gross receipts less prizes) from each licensed lawful gambling organization within the city's or county's jurisdiction. The tax may only be imposed each year *if the amount is necessary to cover the costs incurred by the city or county to regulate lawful gambling*. Regulating lawful gambling includes site inspections, compliance reviews, corrective action, and trade area monitoring. Regulating lawful gambling does not include monitoring that tax payments are made to the city or county, or providing for past or future calendar year lawful gambling regulation.

All documents pertaining to site inspections, compliance reviews, trade area monitoring, fines, penalties, or other corrective action involving local lawful gambling regulation must be provided to the Minnesota Gambling Control Board within 30 days of the inspection, compliance review, corrective action, etc.

City or County Information

City or County Name (may not be township): City of Andover This report is for calendar year 20 17
 Street: 1685 Crosstown Blvd NW City: Andover, MN Zip: 55304

Financial Information, Lawful Gambling Regulatory Tax

- 1. Tax rate 1. 0.10 %
(Rate may be up to 3% of net receipts; may not be a variable rate.)
- 2. Fund balance as of December 31 of previous calendar year 2. \$ 0.00
(If none or negative, enter 0.)
- 3. Interest earned, if any, on fund balance for the previous calendar year 3. \$ 0.00
- 4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
Andover High School Football Association	36655	\$ 786.02
Andover Huskies Youth Hockey Association	35843	\$ 1,103.19
Enter taxes collected on Line 4		1,889.21



- 4. \$ 1,889.21
- 5. Total taxes collected and interest (add Lines 2, 3, and 4) 5. \$ 1,889.21
- 6. Calendar year costs incurred (expended) to regulate lawful gambling 6. \$ 1,889.21
- 7. Subtotal (Line 5 minus Line 6) 7. \$ 0.00
(Cannot carry a negative balance in the 3% fund; any balance should be reimbursed to charity.)

LG500 City or County Annual Report, Lawful Gambling Regulatory Tax

City or County Name: City of Andover

Refunds

7. Amount from Page 1, Line 7 7. \$ 0.00

8. A city or county may impose this tax only if necessary to cover costs incurred to regulate lawful gambling.

Refunds of unincurred tax:

Name of Licensed Organization	License #	Amount Refunded

Enter total amount refunded on Line 8 \$ 0.00 8. \$ 0.00

9. Enter any year-end balance on December 31 (Line 7 minus Line 8) 9. \$ 0.00
(Cannot carry a negative balance; unincurred balances to be reimbursed.)


How Costs Were Incurred By the City or County

Inspections of lawful gambling sites Compliance reviews Trade area tracking Corrective action

WITHIN 30 DAYS: City or county documents pertaining to site inspections, fines, penalties, corrective action, and trade area reports involving use of the local lawful gambling regulation tax must be provided to the Minnesota Gambling Control Board within 30 days of the inspection, review, corrective action, etc. Email to city.reports@gcb.state.mn.us or fax to **651-639-4032 (Attention: City Reports)**, or send via U.S. mail (address below).

City or County Acknowledgment

- 1. I am the official responsible for the financial reporting of the city's or county's lawful gambling regulatory tax under Minn. Stat. § 349.213, subd. 3.
- 2. I am aware of the restrictions under Minnesota law on expenditures from this fund and affirm that the expenditures are related to the regulation of lawful gambling and accounted for according to statute and rule and in a manner consistent with generally accepted accounting principles.
- 3. I have reviewed this report and affirm that the revenues, expenditures, any fund balance, and reimbursements reflect all fund activity during the calendar year, and is a true, correct, and complete report.

Signature of City or County Official  City Administrator 3/2/2018
Title Date

Print Name James Dickinson Phone Number 763-755-5100 Email Address j.dickinson@andovermn.gov

By March 15 each year mail, email, or fax the LG500 to:

Minnesota Gambling Control Board
Attention: City Reports
1711 West County Road B, Suite 300 South
Roseville, MN 55113

Email: city.reports@gcb.state.mn.us
Fax: 651-639-4032 (Attention: City Reports)
Questions? Call 651-539-1900

**0.1% Regulatory Tax by Organization
City of Andover
2017**

Organization	Date	Amount
Andover Huskies Youth Hockey Assoc.	1/26/2017	101.41
Andover High School Football Assoc.	1/27/2017	58.85
Andover High School Football Assoc.	3/3/2017	63.55
Andover Huskies Youth Hockey Assoc.	3/3/2017	106.29
Andover High School Football Assoc.	3/16/2017	70.95
Andover Huskies Youth Hockey Assoc.	3/27/2017	94.97
Andover High School Football Assoc.	5/2/2017	84.17
Andover Huskies Youth Hockey Assoc.	5/3/2017	112.89
Andover High School Football Assoc.	5/19/2017	76.23
Andover Huskies Youth Hockey Assoc.	6/2/2017	93.57
Andover High School Football Assoc.	6/20/2017	58.52
Andover Huskies Youth Hockey Assoc.	6/29/2017	99.70
Andover High School Football Assoc.	7/21/2017	51.56
Andover Huskies Youth Hockey Assoc.	8/8/2017	107.42
Andover High School Football Assoc.	8/17/2017	65.31
Andover Huskies Youth Hockey Assoc.	8/31/2017	99.97
Andover High School Football Assoc.	9/22/2017	57.51
Andover Huskies Youth Hockey Assoc.	9/25/2017	4.21
Andover Huskies Youth Hockey Assoc.	9/25/2017	102.66
Andover High School Football Assoc.	10/19/2017	62.94
Andover Huskies Youth Hockey Assoc.	11/3/2017	85.69
Andover High School Football Assoc.	11/27/2017	25.57
Andover Huskies Youth Hockey Assoc.	11/27/2017	94.41
Andover High School Football Assoc.	12/20/2017	68.40
Andover High School Football Assoc.	12/20/2017	42.46
		1,889.21

Summary		
Andover Football Total Tax Paid	786.02	
AHYHA Total Tax Paid	1,103.19	
	1,889.21	

Andover HS Football Association
Charitable Gambling
Financial Statement Analysis
As of December 31, 2017

Description	January	February	March	April	May	June	Subtotal	July	August	September	October	November	December	Total
Income														
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.12	\$ 21.57	\$ 65.39	\$ 72.83	\$ 67.83	\$ 71.48	\$ 299.22
Bingo	70,034.00	66,433.00	75,832.00	65,963.00	57,136.00	56,563.00	391,951.00	71,391.00	61,709.00	62,717.00	65,594.00	67,185.00	76,545.00	797,092.00
Paddletickets	4,350.00	4,890.00	4,890.00	4,380.00	2,880.00	2,310.00	23,700.00	3,120.00	2,700.00	2,880.00	3,060.00	3,120.00	3,360.00	41,940.00
Tip Boards	-	-	-	-	-	-	-	-	-	300.00	-	300.00	750.00	1,350.00
Pulltab Sales - Gross	247,646.00	275,215.00	358,196.00	303,816.00	267,117.00	273,146.00	1,723,136.00	289,375.00	244,995.00	286,440.00	323,639.00	306,844.00	399,555.00	3,573,984.00
Total Income	322,030.00	346,538.00	438,918.00	374,159.00	327,133.00	332,009.00	2,138,787.00	363,886.12	309,425.57	352,402.39	392,366.83	377,516.83	480,281.48	4,414,665.22
Cost of Sales														
Bingo Prizes	\$ 50,202.00	\$ 45,702.00	\$ 50,965.00	\$ 47,613.00	\$ 49,752.00	\$ 51,298.00	\$ 295,532.00	\$ 54,938.00	\$ 49,398.00	\$ 46,651.00	\$ 52,806.00	\$ 48,984.00	\$ 54,751.00	\$ 603,060.00
Paddleticket Prizes	2,900.00	3,260.00	3,260.00	2,920.00	1,920.00	1,540.00	15,600.00	2,080.00	1,800.00	1,920.00	2,040.00	2,080.00	2,240.00	27,960.00
Tip Board Prizes	-	-	-	-	-	-	-	-	-	200.00	-	200.00	500.00	900.00
Pulltab Prizes	205,375.00	226,625.00	298,524.00	246,899.00	216,940.00	227,612.00	1,421,975.00	241,562.00	200,722.00	240,686.00	269,490.00	257,850.00	336,198.00	2,968,493.00
Total Cost of Sales	258,477.00	275,587.00	352,749.00	297,432.00	268,612.00	280,450.00	1,733,307.00	298,580.00	251,920.00	289,467.00	324,336.00	309,114.00	393,689.00	3,560,413.00
Net Receipts	63,553.00	70,951.00	84,169.00	76,727.00	58,521.00	51,559.00	405,480.00	65,306.12	57,505.57	62,935.39	69,029.83	68,402.83	86,592.48	814,252.22
Allowable Operating Expenses	26,517.97	26,795.09	28,613.75	26,439.51	28,499.45	36,457.77	173,322.54	28,866.54	29,862.39	30,847.81	30,467.27	27,584.50	36,592.69	357,543.74
Net Operating Income Before Taxes	37,035.03	44,155.91	55,555.25	50,287.49	30,022.55	15,101.23	232,157.46	36,439.58	27,643.18	32,087.58	37,562.56	40,818.33	49,999.79	456,708.48
Other Expenses														
Tax Allocation	19,540.03	17,429.00	19,827.00	23,560.00	22,642.00	19,182.00	122,180.03	17,319.00	6,245.00	4,600.26	11,995.59	24,279.96	21,374.40	207,994.24
Net Profit before Contributions	\$ 17,495.00	\$ 26,726.91	\$ 35,728.25	\$ 26,727.49	\$ 7,380.55	\$ (4,080.77)	\$ 109,977.43	\$ 19,120.58	\$ 21,398.18	\$ 27,487.32	\$ 25,566.97	\$ 16,538.37	\$ 28,625.39	\$ 248,714.24

Andover HS Football Association
Charitable Gambling
Contributions
As of December 31, 2017

Description	January	February	March	April	May	June	Subtotal	July	August	September	October	November	December	Total
AFA Scholarship Fund														
A-H Mustangs Adaptive Sports	1,500.00						1,500.00				1,500.00			1,500.00
Andover Alpine Booster Club							7,700.00				1,500.00			3,000.00
Andover Athletic Assoc.		1,200.00				6,500.00	7,700.00							7,700.00
Andover Baseball Assoc.		6,000.00				2,000.00	2,000.00							2,000.00
Andover Comm Scholarship							6,000.00							6,000.00
Andover Cross Country										2,000.00				2,000.00
Andover Elementary				2,000.00		2,245.00	4,245.00					2,645.00		6,890.00
Andover Football Assoc.						17,000.00	17,000.00		15,000.00					32,000.00
Andover Girls Traveling B-Ball		250.00					250.00							250.00
Andover High School			1,000.00			10,000.00	11,000.00							11,000.00
Andover HOSA		3,000.00					3,000.00							3,000.00
Andover HS Boys Lacrosse												7,000.00		7,000.00
Andover HS Boys Soccer										1,500.00				1,500.00
Andover HS Choir			750.00				750.00							3,750.00
Andover HS Drama Parent Org											1,000.00			1,000.00
Andover HS Football														1,000.00
Andover HS Girls Basketball										1,500.00				1,500.00
Andover HS Senior Party					1,500.00		1,500.00							1,500.00
Andover HS Track & Field					500.00		500.00			6,000.00				6,000.00
Andover HS Trap & Skeet Team														500.00
Andover HS Volleyball		1,000.00					1,000.00							1,000.00
City of Andover .1% tax	58.85	63.55	70.95	84.17	76.23	58.52	412.27	51.56	65.31	57.51	62.94	25.57	110.86	786.02
City of Andover 10% contribution	1,556.60	1,954.00	2,672.69	3,572.83	2,672.75	738.06	13,166.93	-	1,912.06	2,139.82	2,748.73	2,556.70	1,653.84	24,178.08
City of Ham Lake					450.00		450.00							450.00
City of Oak Grove Local Tax											17.93	12.05	29.62	59.60
City of Oak Grove 10% Contr											925.21	1,205.41	137.94	2,268.56
CRALL			1,000.00				1,000.00							1,000.00
Fridley Youth Football									2,000.00					2,000.00
Impact Lives														500.00
IRS					750.00	750.00	1,500.00			750.00				3,000.00
Jamie Caroon	350.00						350.00							350.00
Linda Groebner														500.00
MN Dept of Revenue	17,495.00	17,429.00	19,827.00	23,560.00	23,142.00	19,682.00	121,135.00	12,229.84	6,245.00	6,411.00	16,450.00	30,103.00	26,200.00	218,773.84
North Metro Soccer Assoc.														-
Project Mercy														-
Rum River Elementary	2,795.00		1,500.00			1,500.00	5,795.00		1,000.00			500.00	(500.00)	6,795.00
State of MN									900.00					900.00
YMCA									500.00					500.00
Zion Preschool														-
IRS Refund														-
Tax Credit / Refund for Unsold Tickets														-
Total Contributions	\$ 23,755.45	\$ 30,896.55	\$ 26,820.64	\$ 29,217.00	\$ 29,090.98	\$ 60,473.58	\$ 200,254.20	\$ 12,281.40	\$ 27,622.37	\$ 20,358.33	\$ 25,704.81	\$ 46,047.73	\$ 28,882.26	\$ 361,151.10
Net Profit After Contributions	\$ (6,260.45)	\$ (4,169.64)	\$ 8,907.61	\$ (2,489.51)	\$ (21,710.43)	\$ (64,554.35)	\$ (90,276.77)	\$ 6,899.18	\$ (6,224.19)	\$ 7,128.99	\$ (137.84)	\$ (29,509.36)	\$ (256.87)	\$ (112,436.86)

Andover HS Football Association

Net Receipts	Period Covered	Date Paid	.1% Gaming Tax
58,850.00	Dec 2016	01/27/17	58.85
63,553.00	Jan 2017	03/03/17	63.55
70,951.00	Feb 2017	03/16/17	70.95
84,169.00	Mar 2017	05/02/17	84.17
76,727.00	Apr 2017	05/19/17	76.23
58,521.00	May 2017	06/20/17	58.52
51,559.00	Jun 2017	07/21/17	51.56
65,306.12	Jul 2017	08/17/17	65.31
57,505.57	Aug 2017	09/22/17	57.51
62,935.39	Sept 2017	10/19/17	62.94
68,029.83	Oct 2017	11/27/17	25.57
68,402.83	Nov 2017	12/20/17	110.86
86,592.48	Dec 2017	01/25/18	86.59
			0.00
			0.00

Net Profit	Period Covered	Date Paid	10% Contribution
15,565.98	Dec 2016	01/27/17	1,556.60
19,540.03	Jan 2017	03/03/17	1,954.00
26,726.91	Feb 2017	03/16/17	2,672.69
35,728.25	Mar 2017	05/02/17	3,572.83
26,727.49	Apr 2017	05/19/17	2,672.75
7,380.55	May 2017	06/20/17	738.06
(4,080.77)	Jun 2017	n/a	0.00
19,120.58	Jul 2017	08/17/17	1,912.06
21,398.18	Aug 2017	09/22/17	2,139.82
27,487.32	Sept 2017	10/19/17	2,748.73
25,566.97	Oct 2017	11/27/17	2,556.70
16,538.37	Nov 2017	12/20/17	1,653.84
28,625.39	Dec 2017	01/25/18	2,862.54
			0.00
			0.00

Andover Hockey Association
Charitable Gambling
Financial Statement Analysis
As of December 31, 2017

Description:	January	February	March	April	May	June	Subtotal	July	August	September	October	November	December	Total
Income														
Interest Income	\$ 3.49	\$ 3.65	\$ 2.82	\$ 1.80	\$ 1.04	\$ 0.46	\$ 13.26	\$ 1.05	\$ 2.43	\$ 3.78	\$ 3.59	\$ 4.84	\$ 7.27	\$ 36.22
Bingo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Raffles	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paddleickets	3,390.00	2,850.00	2,730.00	2,730.00	2,520.00	2,520.00	16,740.00	2,880.00	2,850.00	2,430.00	2,250.00	2,970.00	2,730.00	32,850.00
Pulltab Sales - Gross	637,498.00	589,963.00	667,443.00	603,410.00	623,473.00	604,077.00	3,729,864.00	519,895.00	568,468.00	559,934.00	595,103.00	617,274.00	684,943.00	7,271,481.00
Total Income	640,891.49	592,816.65	670,175.82	606,141.80	625,994.04	606,597.46	3,742,617.26	522,776.05	571,320.43	562,367.78	597,356.59	620,248.84	687,680.27	7,304,367.22
Cost of Sales														
Bingo	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Raffles	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paddleickets	2,260.00	1,900.00	1,820.00	1,820.00	1,680.00	1,680.00	11,160.00	1,920.00	1,920.00	1,620.00	1,500.00	1,980.00	1,820.00	21,920.00
Pulltab Prizes	532,338.00	495,946.00	555,464.00	510,745.00	524,609.00	497,503.00	3,116,605.00	416,660.00	466,744.00	475,055.00	501,454.00	520,492.00	564,565.00	6,061,695.00
Total Cost of Sales	534,598.00	497,846.00	557,284.00	512,565.00	526,289.00	499,183.00	3,127,765.00	418,600.00	468,664.00	476,675.00	502,954.00	522,472.00	566,385.00	6,083,515.00
Net Receipts	106,293.49	94,970.65	112,891.82	93,576.80	99,705.04	107,414.46	614,852.26	104,176.05	102,656.43	85,692.78	94,402.59	97,776.84	121,296.27	1,220,852.22
Allowable Operating Expenses	32,272.73	28,365.13	33,042.17	26,489.14	30,872.41	25,864.09	176,905.67	29,583.81	32,860.53	27,377.24	31,591.99	29,690.56	37,013.88	365,023.68
Net Operating Income Before Taxes	74,020.76	66,605.52	79,849.65	67,087.66	68,832.63	81,550.37	437,946.59	74,592.24	69,795.90	58,315.54	62,810.60	68,086.28	84,281.39	855,828.54
Other Expenses														
Tax Allocation	37,053.72	38,756.02	34,669.21	41,228.53	34,195.07	36,445.30	222,347.85	39,196.44	16,140.14	37,358.43	31,329.62	34,525.57	35,702.71	416,600.76
Net Profit before Contributions	\$ 36,967.04	\$ 27,849.50	\$ 45,180.44	\$ 25,859.13	\$ 34,637.56	\$ 45,105.07	\$ 215,598.74	\$ 35,395.80	\$ 53,655.76	\$ 20,957.11	\$ 31,480.98	\$ 33,560.71	\$ 48,576.68	\$ 439,227.78

Andover Hockey Association
Charitable Gambling
Contributions
As of December 31, 2017

Description	January	February	March	April	May	June	Subtotal	July	August	September	October	November	December	Total
ACBC														
ACIC Boys HS Hockey						7,000.00	7,000.00				3,100.00			10,100.00
AHS Alpine Skiing														
AHS Fast Pitch Booster Club														
AHS Girls Hockey						8,000.00	8,000.00							8,000.00
AHS Girls Lacrosse														
AHS Scholarship Fund														
AHS Senior Party														
AHS Senior Scholarships														
AHS Trap and Skeet						2,000.00	2,000.00							2,000.00
AHYHA	50,000.00	70,000.00	60,000.00	175,000.00			355,000.00							355,000.00
Andover Athletic Association			1,200.00				1,200.00							1,200.00
Andover Boys LAX Boosters														
Andover Center Ice Club														
Andover Girls HS Hockey			7,000.00				7,000.00							7,000.00
Andover High School														
Chloe Fruth Courage Fund						200.00	200.00							200.00
City of Andover .1% tax	101.41	106.29	94.97	112.89	93.57	99.70	608.83	107.42	99.97	106.87	85.69	94.41	97.78	1,200.97
City of Andover 10% contribution	3,420.05	3,696.70	2,784.95	4,518.05	2,585.91	3,463.76	20,469.42	4,510.51	3,539.58	5,365.58	2,095.71	3,148.10	3,356.07	42,484.97
City of East Bethel - local tax	1,194.73	1,184.38	1,066.00	1,316.34	1,174.10	902.83	6,838.38	1,063.21	1,198.08	1,486.17	1,467.92	1,246.54	1,087.64	14,387.94
City of Oak Grove - local tax	8.23	9.62	10.70	7.24	9.22	6.57	51.58	4.87	9.82	7.12				73.39
City of Oak Grove - contribution	120.23	12.16	278.57		253.12		664.08		399.98	123.88				1,187.94
IRS														
MN Dept of Revenue	55,216.75	57,238.27	51,614.74	59,965.77	52,192.83	51,520.72	327,749.08	55,209.90	24,596.15	58,444.46	50,705.87	50,615.34	50,053.57	617,374.37
National Sports Center										22,714.00				22,714.00
Shirley Gruber												1,000.00		1,000.00
Soderville Baseball Assoc						1,000.00	1,000.00							1,000.00
State of MN											1,050.00			1,050.00
Susan G. Komen Foundation														
YMCA	1,500.00						1,500.00							1,500.00
IRS Refund														
Tax Credit / Refund for Unsold Tickets														
Total Contributions	\$ 111,561.40	\$ 132,247.42	\$ 124,049.93	\$ 240,920.29	\$ 56,306.75	\$ 74,193.58	\$ 739,281.37	\$ 60,895.91	\$ 29,843.58	\$ 88,248.08	\$ 58,505.19	\$ 56,104.39	\$ 54,595.06	\$ 1,087,473.58
Net Profit After Contributions	\$ (74,594.36)	\$ (104,397.92)	\$ (78,959.49)	\$ (215,061.16)	\$ (21,571.19)	\$ (29,088.51)	\$ (523,682.63)	\$ (25,500.11)	\$ 23,812.18	\$ (67,290.97)	\$ (27,024.21)	\$ (22,543.68)	\$ (6,016.38)	\$ (648,245.80)

Andover Hockey Association

Net Receipts	Period Covered	Date Paid	.1% Gaming Tax
101,413.36	Dec 2016	01/26/17	101.41
106,293.49	Jan 2017	03/03/17	106.29
94,970.65	Feb 2017	03/27/17	94.97
112,891.82	Mar 2017	05/03/17	112.89
93,576.80	Apr 2017	06/02/17	93.57
99,705.04	May 2017	06/29/17	99.70
107,414.46	Jun 2017	08/08/17	107.42
104,176.05	Jul 2017	08/31/17	99.97
102,656.43	Aug 2017	09/25/17	106.87
85,692.78	Sept 2017	11/03/17	85.69
94,402.59	Oct 2017	11/27/17	94.41
97,776.84	Nov 2017	01/02/18	97.78
121,295.27	Dec 2017	01/31/18	121.29
			0.00

Net Profit	Period Covered	Date Paid	10% Contribution
34,200.49	Dec 2016	01/26/17	3,420.05
36,967.04	Jan 2017	03/03/17	3,696.70
27,849.50	Feb 2017	03/27/17	2,784.95
45,180.44	Mar 2017	05/03/17	4,518.05
25,859.13	Apr 2017	06/02/17	2,585.91
34,637.56	May 2017	06/29/17	3,463.76
45,105.07	Jun 2017	08/08/17	4,510.51
35,395.80	Jul 2017	08/31/17	3,539.58
53,655.76	Aug 2017	09/25/17	5,365.58
20,957.11	Sept 2017	11/03/17	2,095.71
31,480.98	Oct 2017	11/27/17	3,148.10
33,560.71	Nov 2017	01/02/18	3,356.07
48,578.68	Dec 2017	01/31/18	4,857.87
			0.00