Allowable Expenses
Managing allowable expenses should be at least an annual discussion for organizations. The Board has done a few things to help reduce expenses for organizations, like creating online continuing education courses that reduce travel reimbursement costs. But ultimately it is choices your organization makes that determine expenses.

Fiscal year 2018 total reported allowable expenses were as follows:
- Compensation - $61,911,000 (39.6%)
- Gambling Product - $43,834,000 (28.0%)
- Rent - $30,984,000 (19.8%)
- Miscellaneous (office equipment, travel expenses, gambling manager’s bond) - $11,026,000 (7.1%)
- Accounting - $7,066,000 (4.5%)
- Cash Short - $890,000 (0.6%)
- Advertising - $660,000 (0.4%)

On average, an organization spends 49.6% of net receipts on expenses. Some things to consider if your expenses are above the average:
- Are we paying a reasonable price for our products and services?
- Shop around—can we get better prices?
- What new tools or products might benefit our organization?
- What are the experiences of other organizations? What do they pay for similar products and services? How do they run their operations?

By frequently reviewing your allowable expenses, you may find areas to trim, which will benefit your organization’s bottom line!

Quick Hits
Sales Up 9th Year in a Row!
Initial fiscal year 2019 numbers from July 2018 through December 2018 indicate continued growth—gross receipts are up 16.3% compared to those same six months of FY18. This speaks volumes about the health of Minnesota’s charitable gambling industry and the ability of nonprofit organizations to raise funds for charitable contributions through lawful gambling.

Top 10 Highest % of Net Charitable Donations
On page 4 you will find the top ten organizations with the highest percentage of net receipts spent on charitable contributions in FY18. Congratulations to these organizations!

Don’t Get Caught Up in March Madness
Even with the Supreme Court’s decision in favor of legalized sports betting, sports tipboards are the only legal form of sports betting for lawful gambling allowed in Minnesota—and they are based solely on the outcomes of only professional sporting events (NCAA games are not permitted with Gambling Control Board-approved sports tipboards). With March Madness season quickly approaching, be sure your organization and charitable gambling site avoid illegal sports betting. Illegal gambling can jeopardize your ability to operate at a premises.

Get to Know Your Specialists
Be sure to get to know your Compliance and Licensing Specialists here at the Gambling Control Board. They are here to answer your questions and guide you as you raise funds for your missions. Communication is key!
Gambling managers are required to take at least one continuing education class, either online or in person, each calendar year.

Plan ahead! Don’t wait until the end of the year to take one of these required classes.

Please note, there are no traditional continuing education classes currently scheduled. These classes will be offered throughout the state this fall.

Future topics, dates, locations, and times for traditional continuing education classes will be posted on the Board’s website, www.mn.gov/gcb, under the “Education” tab.

The online courses are available year-round.

Online Continuing Education Courses:

- **What Every Pull-Tab Seller Needs to Know**
  Designed for pull-tab sellers and supervisors of sellers, this course includes information on:
  - Posting
  - Prize receipts
  - Buyouts
  - Establishing and enforcing house rules
  - Redeeming and defacing tickets
  - Closing games/redeeming
  - Using scales
  - Spot audits
  - Inside information
  - Restrictions on who may play
  - And more!

- **Sports Tipboards**
  In this course, you will learn how to legally conduct and report sports tipboards.

These courses are available at www.mn.gov/gcb, under the “Education” tab. A PDF version of each course is also available for printing as a go-to guide. We look forward to your continued feedback as we develop additional online courses.

This and That

**Rules Update**
A hearing on the proposed rules is scheduled for Friday, March 8, 2019, at the Minnesota Gambling Control Board’s office, 1711 West County Road B, Roseville, MN 55113, at 9:00 a.m.

A copy of the hearing notice and proposed rules relating to lawful gambling electronic gaming, sports tipboard games, and other lawful gambling provisions is available on our website at www.mn.gov/gcb, “Statutes & Rules” tab. If you have questions, contact Peggy at peggy.mancuso@state.mn.us.

**Amending GCB Monthly Reports**
Occasionally you may discover that you’ve made a mistake on form LG100A, LG100C, or LG100F for a previously filed month. Even if the mistake is on just one of these forms, you still need to electronically submit your entire GCBREPORTS file for that month. Paper versions or emailed PDF versions of the amended report are not accepted.

We’re here to help, so if you find you need to resubmit your GCBREPORTS and have questions, please contact your Compliance Specialist.

**Tomato/Tomahto? Nope!**
There are terms used throughout statute and rule that are similar, but different, and it can sometimes be confusing. Take the terms “gross profit”, “net profit”, “gross receipts”, and “net receipts”. There are big differences in their meanings!

- **Gross receipts**: Gross receipts are all receipts from conducting lawful gambling.
- **Net receipts**: Net receipts are gross receipts less prizes awarded.
- **Gross profits**: Gross profits are gross receipts less prizes awarded (same as net receipts).
- **Net profits**: Net profits are gross profits less allowable expenses.

If you have questions on the meaning of terms, be sure to contact your Compliance Specialist.
20 Things Successful Lawful Gambling Organizations Know

1. Lawful gambling is conducted in cash. Protect it. Implement and enforce checks and balances to safeguard cash. Monitor cash and inventory closely.

2. Gambling is a fundraising activity, not your mission.

3. Lawful gambling licenses are optional/voluntary. Self-regulate; take responsibility and educate yourself.

4. Know the laws and rules governing lawful gambling—they are in place to ensure the integrity of operations for organizations and players. Not sure about the laws and rules? Call your Gambling Specialist at 651-539-1900.

5. Good internal controls are critical. Maintain sound internal controls and include more than one person to review/audit records. Work as a team to learn and perform the tasks necessary to run a successful charitable gambling operation.


7. Recordkeeping and proper reporting is vital. Make sure you understand your responsibilities and get assistance when needed. Don’t be afraid to ask questions!

8. File your monthly financial reports with the Gambling Control Board and Revenue accurately and on time.

9. Use the correct (and current) forms (www.mn.gov/gcb).

10. Call your Gambling Specialist, refer to the Gambling Manager Manual, and visit the website (www.mn.gov/gcb).

11. Membership involvement is essential. Keep your organization members informed of gambling information at all times. Create an active Gambling Oversight Committee with responsibilities. One person cannot do it all; teamwork is key.

12. Meet with your sellers frequently to review records and sales activities.

13. Don’t rely on bar owners/bartenders to run your operation. Keep your authority—don’t delegate your responsibilities in any way to any party.


15. Make the most of your lawful gambling dollars by keeping expenses down.

16. Make sure you have good communication with your lessors and vendors.

17. Plan ahead for any change in operation. If something is going to affect your organization, it is going to affect your lawful gambling operation. Contact your Gambling Specialist.

18. Things happen. Contact your Gambling Specialist when they do. We’re here to help.

19. Keep in mind that your organization’s reputation is on display when it chooses to conduct lawful gambling.

20. Remember to say “Thanks!” to all of your workers and volunteers. Through their efforts comes a successful lawful gambling operation!
## Top 10 FY18 Organization Charitable Contributions, Under $50,000 Net

<table>
<thead>
<tr>
<th>Organization</th>
<th>FY18 Charitable Donations</th>
<th>FY18 Net</th>
<th>Charitable Donations as % of Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Brownsdale Fire Relief Association</td>
<td>$39,250</td>
<td>$44,896</td>
<td>87.4%</td>
</tr>
<tr>
<td>Rogers Lions Club</td>
<td>$36,950</td>
<td>$42,314</td>
<td>87.3%</td>
</tr>
<tr>
<td>St. Martin Commercial Club</td>
<td>$33,232</td>
<td>$43,311</td>
<td>76.9%</td>
</tr>
<tr>
<td>Redwood Area Hockey Association, Redwood Falls</td>
<td>$28,810</td>
<td>$47,857</td>
<td>60.2%</td>
</tr>
<tr>
<td>Gonvick Lions Club</td>
<td>$26,350</td>
<td>$48,831</td>
<td>54.0%</td>
</tr>
<tr>
<td>Chatfield Athletic Club</td>
<td>$25,439</td>
<td>$39,848</td>
<td>63.8%</td>
</tr>
<tr>
<td>American Legion Post 464, Brewster</td>
<td>$24,398</td>
<td>$26,428</td>
<td>92.3%</td>
</tr>
<tr>
<td>Marshall Co. Central Sports Booster Club, Newfolden</td>
<td>$24,345</td>
<td>$48,352</td>
<td>50.3%</td>
</tr>
<tr>
<td>Rose Creek Fire Relief Association</td>
<td>$23,596</td>
<td>$41,834</td>
<td>56.4%</td>
</tr>
<tr>
<td>TMB Sports Club, Milroy</td>
<td>$23,471</td>
<td>$48,447</td>
<td>48.4%</td>
</tr>
</tbody>
</table>

## Top 10 FY18 Organization Charitable Contributions, $50,000 - $100,000 Net

<table>
<thead>
<tr>
<th>Organization</th>
<th>FY18 Charitable Donations</th>
<th>FY18 Net</th>
<th>Charitable Donations as % of Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Club Almar Sports, Inc., St. Augusta</td>
<td>$63,900</td>
<td>$84,299</td>
<td>75.8%</td>
</tr>
<tr>
<td>Worthington Hockey Association</td>
<td>$60,949</td>
<td>$94,171</td>
<td>64.7%</td>
</tr>
<tr>
<td>Red Lake Falls Blue Line Club</td>
<td>$58,932</td>
<td>$99,374</td>
<td>59.3%</td>
</tr>
<tr>
<td>Knights of Columbus Council 1575, Fairmont</td>
<td>$52,400</td>
<td>$99,382</td>
<td>75.5%</td>
</tr>
<tr>
<td>International Falls Recreation Hockey Association</td>
<td>$47,708</td>
<td>$82,049</td>
<td>58.1%</td>
</tr>
<tr>
<td>Medford Fire Relief Association</td>
<td>$44,285</td>
<td>$75,411</td>
<td>58.7%</td>
</tr>
<tr>
<td>East Grand Forks Blue Line Club</td>
<td>$44,057</td>
<td>$82,840</td>
<td>52.5%</td>
</tr>
<tr>
<td>Garfield Lake Ice Racer Club, Inc.</td>
<td>$44,012</td>
<td>$91,626</td>
<td>48.0%</td>
</tr>
<tr>
<td>Basilica of St. Stanislaus Kostka, Winona</td>
<td>$42,600</td>
<td>$71,554</td>
<td>59.5%</td>
</tr>
<tr>
<td>Bluffton Baseball Association</td>
<td>$41,500</td>
<td>$93,648</td>
<td>44.3%</td>
</tr>
</tbody>
</table>

## Top 10 FY18 Organization Charitable Contributions, $100,000 - $200,000 Net

<table>
<thead>
<tr>
<th>Organization</th>
<th>FY18 Charitable Donations</th>
<th>FY18 Net</th>
<th>Charitable Donations as % of Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Itasca Drift Skippers Snowmobile Club</td>
<td>$98,000</td>
<td>$185,734</td>
<td>52.8%</td>
</tr>
<tr>
<td>Lake Henry Lions Club</td>
<td>$93,419</td>
<td>$141,310</td>
<td>66.1%</td>
</tr>
<tr>
<td>Holy Trinity Church, Winsted</td>
<td>$91,250</td>
<td>$159,917</td>
<td>57.1%</td>
</tr>
<tr>
<td>Ducks Unlimited Frozen North, Chapter 271, Garrison</td>
<td>$91,004</td>
<td>$150,453</td>
<td>60.5%</td>
</tr>
<tr>
<td>Faribault Hockey Association</td>
<td>$74,936</td>
<td>$175,811</td>
<td>42.6%</td>
</tr>
<tr>
<td>Parkers Prairie Sportsmen’s Club</td>
<td>$73,134</td>
<td>$171,194</td>
<td>42.7%</td>
</tr>
<tr>
<td>St. John Nepomuk Church, Lastrup</td>
<td>$71,230</td>
<td>$161,313</td>
<td>44.2%</td>
</tr>
<tr>
<td>VFW Post 4086, Wabasha</td>
<td>$71,207</td>
<td>$199,798</td>
<td>35.6%</td>
</tr>
<tr>
<td>MSP Airport Foundation, St. Paul</td>
<td>$70,000</td>
<td>$135,481</td>
<td>51.7%</td>
</tr>
<tr>
<td>Elbow Lake Fire Relief Association</td>
<td>$69,462</td>
<td>$198,457</td>
<td>35.0%</td>
</tr>
</tbody>
</table>

## Top 10 FY18 Organization Charitable Contributions, Over $200,000 Net

<table>
<thead>
<tr>
<th>Organization</th>
<th>FY18 Charitable Donations</th>
<th>FY18 Net</th>
<th>Charitable Donations as % of Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>Blaine Youth Hockey Association</td>
<td>$900,758</td>
<td>$2,340,282</td>
<td>38.5%</td>
</tr>
<tr>
<td>Ramsey Lions Club</td>
<td>$620,904</td>
<td>$1,914,485</td>
<td>32.4%</td>
</tr>
<tr>
<td>Apple Valley Hockey Association</td>
<td>$528,222</td>
<td>$1,768,097</td>
<td>29.9%</td>
</tr>
<tr>
<td>Confidence Learning Center, East Gull Lake</td>
<td>$520,281</td>
<td>$2,331,876</td>
<td>22.3%</td>
</tr>
<tr>
<td>Andover Huskies Youth Hockey Association</td>
<td>$506,685</td>
<td>$1,793,407</td>
<td>28.3%</td>
</tr>
<tr>
<td>Midway Speedskating Club, Inc., Shoreview</td>
<td>$475,561</td>
<td>$1,094,349</td>
<td>43.5%</td>
</tr>
<tr>
<td>Eagan Hockey Association</td>
<td>$462,658</td>
<td>$1,894,206</td>
<td>24.4%</td>
</tr>
<tr>
<td>Hanover Athletic Association</td>
<td>$456,230</td>
<td>$1,031,583</td>
<td>44.2%</td>
</tr>
<tr>
<td>Roseville Youth Hockey Association</td>
<td>$448,158</td>
<td>$1,516,765</td>
<td>29.5%</td>
</tr>
<tr>
<td>Maple Grove Lions Club</td>
<td>$432,846</td>
<td>$876,971</td>
<td>49.4%</td>
</tr>
</tbody>
</table>
Minnesota Gambling Control Board

Gaming News, January/February/March 2018

Champlin Park Youth Hockey Association, License 04865
- Failed to obtain membership approval prior to making expenditures from its gambling account ($1,000 citation).

Coon Rapids Mat Bandits Wrestling Club, License 05645
- Failed to retain required paddlewheel video coverage ($300 citation).

VFW Post 4210, Forest Lake, License 00272
- Allowed an employee to play electronic linked bingo ($300 citation).

American Legion Post 2, Shakopee, License 00466
- Failed to comply with Board requests for information ($250 citation).

Knights of Columbus Council 6731, Granite Falls, License 03434
- Failed to comply with Board requests for information ($250 citation).

New York Mills Lions Club, License 02420
- Failed to file lawful gambling reports LG100A, LG100C, and LG100F (repeat violation, $200 citation).

American Legion Post 237, Balaton, License 00747
- Failed to file lawful gambling reports LG100A, LG100C, and LG100F ($100 citation).

Jordan Fire Relief Association, License 02662
- Prize receipts not correctly completed ($100 citation).

Tapemark Charity Pro-Am Golf Tournament, West St. Paul, License 04888
- Erroneously deposited non-gambling funds into gambling account ($50 citation).

Moose Lodge 1180, Austin, License 00362
- Transferred gambling funds to general account without prior Board approval ($50 citation).

The following organizations were issued citations for failing to submit changes in license application information to the Board within ten days:
- Farming Lions Club, Richmond, License 36611 ($150 citation).
- VFW Post 2735, Isanti, License 00291 ($150 citation).
- Goodhue Lions Club, License 25001 ($150 citation).
- Moose Lodge 1180, Austin, License 00362 ($150 citation).

The following organizations were issued citations for failing to file an annual audit with the Minnesota Department of Revenue:
- Minneapolis Riverview Lions Club, License 01096 (repeat violation, $200 citation).
- Northern Pine Riders, Willow River, License 02327 (repeat violation, $200 citation).
- Warrior Club, Inc., Winona, License 03711 (repeat violation, $200 citation).
- Rice Lions Club, License 01153 ($100 citation).
- American Legion Post 241, Aurora, License 00130 ($100 citation).
- Eagles Aerie 3264, Elk River, License 00668 ($100 citation).
- VFW Post 428, St. Cloud, License 00813 ($100 citation).
- American Legion Post 91, Austin, License 00087 ($100 citation).
- Mazeppa Lions Club, License 01978 ($100 citation).
- Anoka Area Hockey Association, License 03035 ($100 citation).
- Hill City Area Lions Club, License 04089 ($100 citation).
- Cloquet Amateur Hockey Women’s Auxiliary, License 04882 ($100 citation).
- Boxers Workout Gym dba St. Cloud Boxing, License 05223 ($100 citation).
- Long Lake Homeowners Association, Inc., License 05442 ($100 citation).
- Chops, Inc., Minneapolis, License 31322 ($100 citation).
- Police Benevolent Association of Rochester, License 34478 ($100 citation).
- Moose Lake Area Hockey Association, License 02071 ($100 citation).
Compliance Review Group (CRG) Report

Pollard Games, Inc., dba American Games, Council Bluffs, IA, License MA039
The manufacturer shipped nine deals of pull-tabs into Minnesota that did not contain all of the winning tickets or conform with manufacturing standards.

Consent Order Requirements:
- $2,000 civil penalty.
- File a Corrective Action Plan.

American Legion Post 228, Waseca, License 00135
The organization failed to:
- maintain records on its perpetual and physical inventory;
- file accurate information with the Department of Revenue;
- maintain records that account for its assets, liabilities, and fund balance; and
- comply with the Board’s request in a timely manner to meet with Board staff to conduct a post-compliance review, and to comply with the Board’s request to provide documents to verify that the correction action required in the Compliance Review Report had been completed.

Consent Order Requirements:
- $1,000 civil penalty.
- File a Corrective Action Plan.
- Correctly file amended LG100A’s, LG100C’s, and LG100F’s.
- Reconcile profit carryover variance and its gambling bank account balance.
- Reimburse gambling account the unreconciled variance.
- Focused Compliance Review.

New York Mills Lions Club, License 02420
The organization failed to:
- correct violations for which fines were previously imposed;
- file all required monthly reports to the Gambling Control Board; and
- comply with the Board’s request in a timely manner to meet with Board staff to conduct a post-compliance review, and to comply with the Board’s request to provide documents to verify that the correction action required in the Compliance Review Report had been completed.

Consent Order Requirements:
- $1,500 civil penalty.
- File a Corrective Action Plan.
- Timely file all required LG100A’s, LG100C’s, and LG100F’s.

C-I Quarterback Club, Ironton, License 02536
The organization failed to correct a violation for which a $500 citation was issued.

Consent Order Requirements:
- $500 civil penalty.
- File a Corrective Action Plan.
- Resolve all issues in the Compliance Review Report.
- No same or similar violations.
Electronic Game Solutions, Inc., Maryland Hts., MO, License MA077
The manufacturer failed to:
- obtain authorization from the Gambling Control Board prior to implementing changes to its electronic linked bingo system; and
- record and communicate all sales activity to the system and have the data accessible to the Gambling Control Board at all times.

Consent Order Requirements:
- $1,000 civil penalty.
- File a Corrective Action Plan.
- No same or similar violations.

American Legion Post 328, St. Joseph, License 01373
The organization failed to:
- make expenditures of gambling funds that qualify as lawful purpose;
- file accurate information with the Department of Revenue; and
- conduct lawful gambling with sufficient supervision of a licensed gambling manager.

Consent Order Requirements:
- $1,000 civil penalty.
- File a Corrective Action Plan.
- Reimburse its gambling account $21,770.

Cold Spring Lions Club, License 02364
The organization:
- allowed an employee who is also a member of the lessor’s immediate family to participate as a player in the conduct of lawful gambling on the leased premises;
- conducted lawful gambling outside of business hours;
- failed to maintain records that account for its assets, liabilities, and fund balance;
- failed to maintain deposit records which were sufficient to allow determination of deposits made from each deal or game at each permitted premises;
- failed to submit an amended lease to the Board;
- failed to maintain internal controls sufficient to protect the integrity of its lawful gambling; and
- conducted lawful gambling without the sufficient supervision of a licensed gambling manager.

The organization voluntarily suspended site activity for 43 days.

Consent Order Requirements:
- File a Corrective Action Plan.
- Focused Compliance Review.
- Lessor to provide all start-up banks for paper and electronic pull-tabs and electronic linked bingo.
- No same or similar violations.
**Bingo Players Must Complete a Pattern**

Q. Can my organization offer a bingo game that is won by the first player to daub any nine numbers on their bingo card?

A. No. Minnesota Statutes, Section 349.17, subdivision 6, requires a player to complete a previously designated pattern in order to win a bingo game. Matching nine numbers (or any other amount) anywhere on the bingo card is not a pattern, and it could be considered a form of keno or a lottery game. In order to be a pattern, the daubed numbers must match a predesignated arrangement of spaces on the bingo card.

Statute also states that “previously determined requirements” may determine a bingo game winner. This language applies to prizes that are won by a bingo player without matching ANY numbers on their bingo card – specifically “Good Neighbor” bingo (where the player sitting next to the winning player also wins a small prize), and “Stand Up” bingo (where the goal is to be the last player to not have any of their numbers called). But again, if the game requires numbers to be matched on the bingo card, then those numbers must form and match a predesignated pattern.

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**Top 10 Organizations, FY18 Gross Receipts**

<table>
<thead>
<tr>
<th>Organization</th>
<th>CY 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Merrick, Inc., Vadnais Heights</td>
<td>$28,887,632</td>
</tr>
<tr>
<td>White Bear Lake Area Hockey Association</td>
<td>$19,956,711</td>
</tr>
<tr>
<td>Northwest Area Jaycees, Maple Grove</td>
<td>$18,029,216</td>
</tr>
<tr>
<td>Centennial Youth Hockey Association</td>
<td>$16,581,085</td>
</tr>
<tr>
<td>Irving Community Association, Duluth</td>
<td>$15,754,018</td>
</tr>
<tr>
<td>Eagan Hockey Association</td>
<td>$15,613,172</td>
</tr>
<tr>
<td>Blaine Youth Hockey Association</td>
<td>$15,027,124</td>
</tr>
<tr>
<td>Ramsey Lions Club</td>
<td>$14,567,416</td>
</tr>
<tr>
<td>Climb, Inc., Inver Grove Heights</td>
<td>$14,306,393</td>
</tr>
<tr>
<td>Apple Valley Hockey Association</td>
<td>$14,297,540</td>
</tr>
</tbody>
</table>

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**Trends in Lawful Gambling Gross Receipts**

<table>
<thead>
<tr>
<th>Month</th>
<th>CY 2018</th>
<th>% change</th>
<th>CY 2017</th>
<th>% change</th>
<th>CY 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan</td>
<td>$157,459,065</td>
<td>12.0%</td>
<td>$140,537,077</td>
<td>11.9%</td>
<td>$125,537,452</td>
</tr>
<tr>
<td>Feb</td>
<td>$159,796,596</td>
<td>11.6%</td>
<td>$143,234,810</td>
<td>10.6%</td>
<td>$129,465,408</td>
</tr>
<tr>
<td>Mar</td>
<td>$199,422,545</td>
<td>19.5%</td>
<td>$166,872,647</td>
<td>17.6%</td>
<td>$141,852,277</td>
</tr>
<tr>
<td>Apr</td>
<td>$182,831,946</td>
<td>15.5%</td>
<td>$158,294,517</td>
<td>12.9%</td>
<td>$140,254,231</td>
</tr>
<tr>
<td>May</td>
<td>$171,345,048</td>
<td>11.8%</td>
<td>$153,175,528</td>
<td>14.0%</td>
<td>$134,379,512</td>
</tr>
<tr>
<td>Jun</td>
<td>$175,956,259</td>
<td>19.2%</td>
<td>$147,620,741</td>
<td>17.4%</td>
<td>$125,764,073</td>
</tr>
<tr>
<td>Jul</td>
<td>$176,798,810</td>
<td>15.9%</td>
<td>$152,478,494</td>
<td>14.6%</td>
<td>$133,073,048</td>
</tr>
<tr>
<td>Aug</td>
<td>$183,595,665</td>
<td>16.6%</td>
<td>$157,512,617</td>
<td>17.6%</td>
<td>$134,927,924</td>
</tr>
<tr>
<td>Sep</td>
<td>$181,043,428</td>
<td>15.2%</td>
<td>$157,217,820</td>
<td>17.3%</td>
<td>$134,256,387</td>
</tr>
<tr>
<td>Oct</td>
<td>$191,296,296</td>
<td>16.0%</td>
<td>$163,566,987</td>
<td>15.5%</td>
<td>$141,637,283</td>
</tr>
<tr>
<td>Nov</td>
<td>$187,091,299</td>
<td>18.7%</td>
<td>$157,585,683</td>
<td>15.7%</td>
<td>$136,176,111</td>
</tr>
<tr>
<td>Dec</td>
<td>$192,042,405</td>
<td>16.4%</td>
<td>$164,937,129</td>
<td>16.7%</td>
<td>$141,319,015</td>
</tr>
<tr>
<td>YTD</td>
<td>$2,158,679,392</td>
<td>15.9%</td>
<td>$1,863,034,050</td>
<td>15.2%</td>
<td>$1,617,652,721</td>
</tr>
</tbody>
</table>

Note: Figures for the current CY are subject to change due to amended, corrected, or late tax returns.