



Instruction Booklet

April 28, 2016

GCBREPORTS

This booklet contains information needed to electronically file the following forms with the Gambling Control Board:

- **LG100A – Lawful Gambling Receipts and Expenses by Site**
- **LG100C – Lawful Purpose Expenditures**
- **LG100F – Lawful Gambling Fund Reconciliation**
- **LG100 – Monthly Lawful Gambling Activity Summary**

Questions? Contact a Compliance Specialist.

Roseville Office	651-539-1900
St. Peter Office	507-931-5112
Fergus Falls Office	218-739-7402/7404
Hibbing Office	218-262-7301

Website: www.mn.gov/gcb

Introduction

Each month, all licensed gambling organizations must complete an electronic file ("GCBREPORTS") prescribed by the Board that includes:

- LG100A – Lawful Gambling Receipts and Expenses by Site for each permitted premises,
- LG100C - Lawful Purpose Expenditures, and
- LG100F - Lawful Gambling Fund Reconciliation.

The electronic file, available on the Gambling Control Board's website, must be emailed to the Board by the 20th of the following month.

An LG100, Lawful Gambling Monthly Activity Summary, form is automatically generated based on the data entered on forms LG100A, LG100C, and LG100F. The LG100 is a recommended informational form intended for your organization's internal use. It may also be used to obtain totals needed to complete the Minnesota Department of Revenue's gambling tax forms.

With prior approval, the Gambling Control Board will also accept emailed "text delimited" files that contain all of the information on the "GCB USE" worksheet in columns A through AM, rows 1 through 64. This format is typically used by private-sector providers of lawful gambling software programs unique to Minnesota lawful gambling. Text delimited formats must be approved by the Gambling Control Board prior to their use.

Blank non-electronic versions of LG100A, LG100C, LG100F, and LG100 are included at the end of this booklet. These forms are for reference only and may not be used to submit your monthly reports to the Gambling Control Board.

Order of Completion

1. **Schedule B2, Lawful Gambling Report of Bar-coded Games** (MN Department of Revenue form)
 - If your organization conducts paper pull-tab, tipboard, or paddlewheel games, the Schedule B2 must be completed before completing the "Receipts and Prizes" section of the LG100A.
 - Schedule B2 and instructions are available in the Minnesota Department of Revenue's Minnesota Lawful Gambling Tax booklet or from the agency's website (www.revenue.state.mn.us/businesses/lawful_gambling).

NOTE: Your organization is required to file a Lawful Gambling Monthly Tax Return, form G1, with the Minnesota Department of Revenue. Completion of the G1 can be done anytime after completing the Schedule B-2 (if required). Information from the G1 is not needed to complete your GCBREPORTS file.

2. **LG100A, Lawful Gambling Receipts and Expenses by Site** (GCB electronic form included in the GCBREPORTS file)
 - Complete an LG100A for each permitted premises.
3. **LG100C, Lawful Purpose Expenditures** (GCB electronic form included in the GCBREPORTS file)
4. **LG100F, Lawful Gambling Fund Reconciliation** (GCB electronic form included in the GCBREPORTS file)
5. **Optional – LG100, Monthly Lawful Gambling Activity Summary** (GCB electronic form included in the GCBREPORTS file)
 - Enter year-to-date amounts on lines 35 and 37.

Internet and Software Requirements

Internet access - Before you begin, you must have internet access on your computer in order to download the "GCBREPORTS" file onto your computer each month. You will also use the internet to email the completed electronic file back to the Gambling Control Board.

It's strongly recommended that you download the "GCBREPORTS" file each month to ensure that you are using the most current version.

Internet browser – If you use Internet Explorer, use version 9 or later if possible. The file may not download properly on earlier versions.

Software – GCBREPORTS uses the Microsoft Excel program. The file works correctly on full versions of Microsoft Excel (there may be some glitches with "starter" versions) dated 2010 or later. If you do not have Microsoft Excel, free spreadsheet software is available online from OpenOffice at www.openoffice.org or from other free online software websites.

If you don't have Microsoft Excel but have other spreadsheet software, you may be asked to choose which program you want to use to open the GCBREPORTS file. Select the most advanced spreadsheet program you have available. If you have trouble opening the file, it may be necessary to upgrade your spreadsheet program.

Opening and Downloading the "GCBREPORTS" File

The instructions in this booklet are based on the use of Microsoft Excel 2010. If you are using another spreadsheet program, some computer commands may differ slightly.

1. Go to the Gambling Control Board's website at www.mn.gov/gcb. Click on the "GCB Monthly Reports" link located in the upper right-hand corner. (The specific location of the GCBREPORTS information is subject to change as the website is updated.)

2. On the right side of the screen under "Quick Links" click on the "Download GCBREPORTS 03 17 2016". If the file has been updated, the month and year of the most recent update will follow "GCBREPORTS".
3. A pop-up window should appear on your screen. The message will ask whether you want to open or save the file. Select "Open".
4. On the menu tab at the top of your screen select "File" and then select "Save As".
5. In the "File name" line rename the file as follows:
 - Name the file in the following format: "LLLLL-MM-YYYY" where L is the five-digit organization license number, M is the number of the month (i.e. 11 for November), and Y is the four-digit year.
Example: An organization with the license number 79898 would save the report for February 2016 as 79898-02-2016.
 - After the file is emailed to the Gambling Control Board, you can rename the file that's saved on your computer. For example, some people prefer to save the files with the year first and then the month. In this way, the files are listed on their computers in chronological order.
6. On the left side of the window, select the location on your computer where you want the file saved, such as "Desktop", or in "My Documents" where you can create a folder for GCBREPORTS.
7. Click on "Save".

No Rounding Required

It is recommended that all income and expenditures be reported on the GCBREPORTS forms using both dollars and cents. In the event that reporting errors are made, using both dollars and cents will make it easier to find them.

Open the file that you just created for the month being reported.

Before You Start Entering Data

"Enable Editing" – You may see a statement at the top of your screen stating that the file has been downloaded in "Protected View". If so, click on the "Enable Editing" button.



Your screen should now look something like this:

DRAFT GCBreports 05 27 15 - Microsoft Excel

File Home Insert Page Layout Formulas Data Review View Developer

Normal Page Layout Page Break Preview Custom Views Full Screen

Ruler Formula Bar Zoom 100% Zoom to Selection New Window Arrange All Freeze Panes Unhide

View Side by Side Synchronous Scrolling Reset Window Position Window

Save Workspace Switch Windows Macros

MINNESOTA GAMBLING CONTROL BOARD **LG100A**

Lawful Gambling Receipts and Expenses by Site

Organization name			License #
Site name			Site permit #
			Month reported
			Year reported

Receipts and Prizes	A Gross Receipts	B Prizes	C Net Receipts
1 Paper pull-tabs			\$0.00
2 Electronic pull-tabs			\$0.00
3 Non-linked bingo			\$0.00
4 Linked bingo			\$0.00
5 Paddlewheel without a table			\$0.00
6 Paddlewheel with a table			\$0.00
7 Raffles			\$0.00
8 Tipboards			\$0.00
9 Interest and other income			\$0.00
10 Totals	\$0.00	\$0.00	\$0.00

Allowable Expenses

11 Cost of gambling products paid during the month	
12 Compensation and payroll taxes	
13 Penalty and interest paid on taxes	
14 Advertising expenses	
15 Accounting services	
16 Costs for a new or renewed gambling manager's bond	
17 Local government investigation fees	
18 Rent paid to lessors for conducting lawful gambling	
19 Electronic pull-tab provider fees	
20 Electronic linked-bingo provider fees	
21 Other miscellaneous allowable expenses not listed above	
22 Cash short (if cash long, enter as a negative number)	
23 Reimbursement for excess cash shortages	
24 Total allowable expenses	\$0.00

Cash Banks

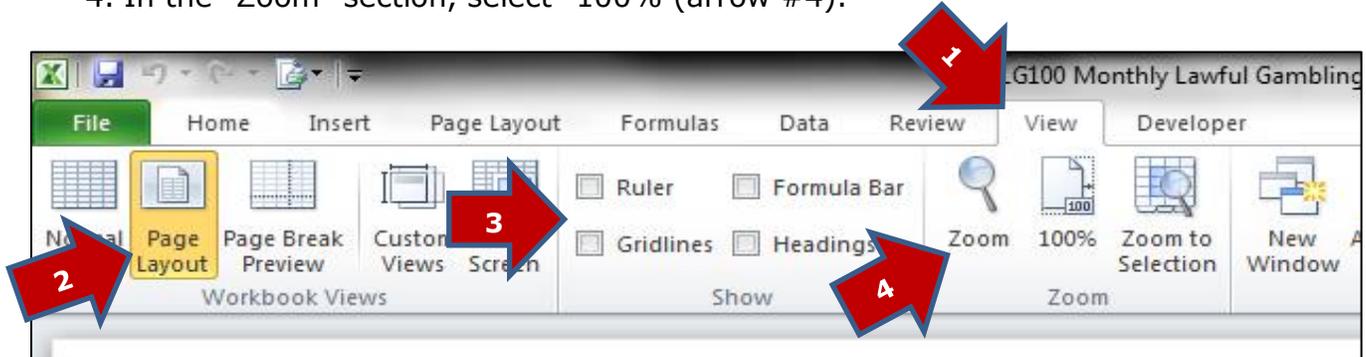
25 Starting cash banks per site records	
26 Unreimbursed starting cash banks	
27 Total starting cash banks	\$0.00

1st LG100A 2nd LG100A 3rd LG100A 4th LG100A 5th LG100A 6th LG100A 7th LG100A 8th LG100A 9th LG100A 10th LG100A LG100C LG100F LG100 GCB USE

Ready Page: 1 of 1 100%

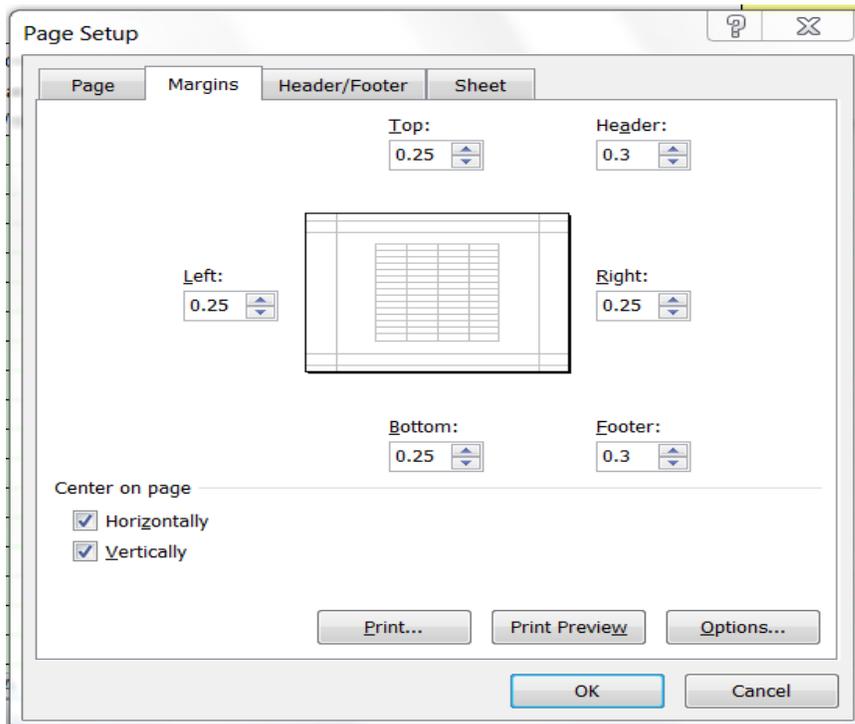
If your screen doesn't look like the one on the previous page:

1. Click on "View" tab at top of screen (arrow #1).
2. In the "Workbook Views" section, select "Page Layout" (arrow #2).
3. In the "Show" section, uncheck the boxes next to "Ruler", "Gridlines", "Formula Bar", and "Headings" (arrow #3).
4. In the "Zoom" section, select "100%" (arrow #4).



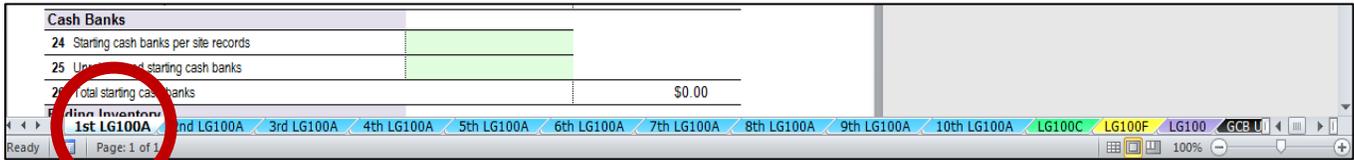
If the form is split into two pages:

1. Under the "Page Layout" tab, select "Margins" from the menu.
2. Then select "Custom Margins".
3. Set your margins as:
 - The top, bottom, left, and right margins should be set at .25.
 - The header and footer should be set at .3.
 - Reset the margins to these sizes, if necessary, and click OK.
 The page should now view correctly.

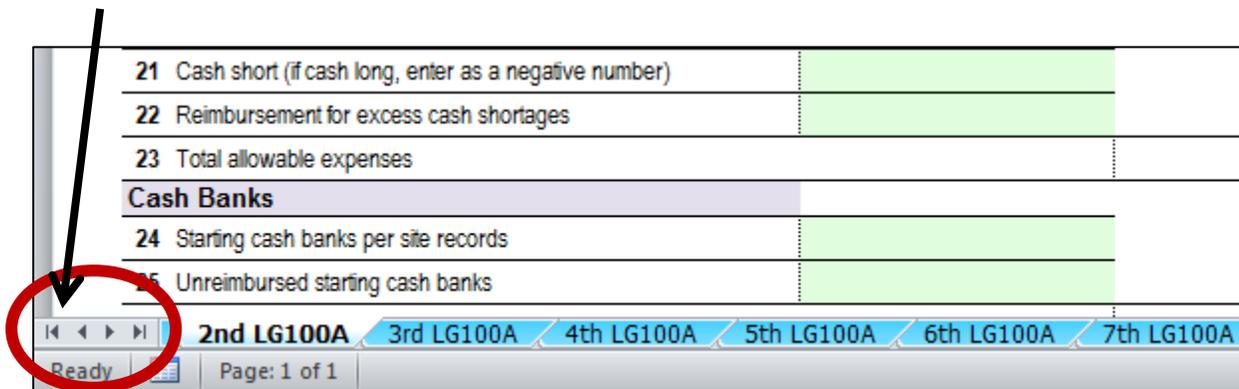


At the bottom of your screen, you'll see tabs for each LG100A to be completed.

The tabs for up to ten LG100A forms (for use with up to ten lawful gambling sites) are colored light blue. The tab for the form (worksheet) that is currently active (the one that's showing on your screen) will turn white until you click on the tab for a different form. Then the tab will revert to its original color.



If you don't see a tab for "1st LG100A", the tab may be hidden on your screen. To correct this, click on the  symbol located on the very lower left corner of your screen. The arrows circled in red below are used to move the tabs to the right or left when your screen size is too small to display all tabs at once.



LG100A, Lawful Gambling Receipts and Expenses by Site

Click on the "1st LG100A" tab.

ALWAYS begin by completing the "1st LG100A" form first.

Information may only be entered in the green-shaded cells.

- Information in the white cells is automatically copied or calculated based on the entries in the green cells.

Informational Lines at Top of LG100A

Begin by completing the green-shaded cells at the top of the form.

- The organization information you enter will automatically be entered on all other forms.
- Enter only numbers in the "License #", "Site permit #", "Month reported", and "Year reported" cells.
- Double-check the accuracy of the numbers entered.
 - Inaccurate license numbers, site permit numbers, months, or years will cause your organization to not get credit, at least initially, for having submitted your GCBREPORTS file.

Off-Site Activity

If you had off-site activity, complete a separate LG100A for that site. In the "Site name" cell enter "Off-site activity" and in the "Site permit #" cell, enter "999".

If you had off-site activity at more than one site, combine all off-site income and expenditures onto a single LG100A with a site permit number of "999".

No Active Sites

If your organization is no longer actively conducting gambling at any sites, but you have income or expenses to report, enter "No active sites" in the "Site name" cell and "998" in the "Site permit #" cell.

Lines 1 through 8

Enter the gross receipts (column A) and prizes paid (column B) for each form of lawful gambling conducted at that particular site. Column C, Net Receipts, is calculated automatically (gross receipts minus prizes paid).

Line 1 – Paper pull-tabs

Report the total gross receipts and prizes paid from paper pull-tab games as reported on the Schedule B-2 (Dept. of Revenue form) for that site.

Line 2 – Electronic pull-tabs

Report the total gross receipts and prizes paid according to a month-end statement made available to your organization through your electronic pull-tab game distributor.

Line 3 – Non-linked bingo

Report the total gross receipts and prizes paid according to form LG911, Monthly Bingo Summary Worksheet.

Line 4 – Linked bingo

Report the total gross receipts and prizes paid according to a month-end statement made available to your organization by your linked bingo game provider.

Line 5 – Paddlewheel without a table

Report the total gross receipts and prizes paid from “paddlewheel without a table” games as reported on the Schedule B-2 (Dept. of Revenue form) for that site. The paddlewheel used to conduct these games is typically about 18 inches in diameter divided into 30 equal pie-shaped wedges.

Line 6 – Paddlewheel with a table

Report the total gross receipts and prizes paid from “paddlewheel with a table” games as reported on the Schedule B-2 (Dept. of Revenue form) for that site. The large paddlewheel used to conduct these games is used in conjunction with a slotted table divided by different colors and numbers. Players place bets on which number or color the wheel will stop.

Line 7 – Raffles

Report the total gross receipts from each raffle completed during the month at that site. Raffle activity is reported on the LG100A for the site where the raffle drawing was conducted. The raffle gross receipts amounts should be taken from all forms LG820, Raffle Inventory and Sales Log. Report the actual cost to the organization of all prizes awarded for the completed raffles.

Line 8 – Tipboards

Report the total gross receipts and prizes paid from tipboard games as reported on the Schedule B-2 (Dept. of Revenue form) for that site.

Line 9 – Interest and other income

Report interest earned on your gambling savings and checking accounts in the month the interest is posted to your account. Also report other lawful gambling income, such as proceeds from advertising sales on bingo programs in the month the income was received.

Line 10 – Totals

This line calculates the site’s total gross receipts, prizes, and net receipts amounts reported on lines 1 – 9.

NOTE: The LG100, Lawful Gambling Activity Summary, lists lawful gambling gross receipts, prizes, and net receipts for each activity in the same order using the same line numbers as these totals are reported on the Department of Revenue’s G1, Lawful Gambling Monthly Tax Return. All paddlewheel income is included on the same line on both the LG100 and the G1.

Lines 11 through 21

Enter the amount expended related to that site's gambling activity for each allowable expense category.

Allocating expenses:

Some expenses, such as rent, are site-specific. However, other expenses, such as the gambling manager's bond and accounting fees, should be allocated among all sites. For example, if an organization has two sites with roughly equal receipts, and the monthly accounting fee was \$500 per month, report \$250 on each LG100A, line 15 (Accounting services), for that month.

There are no specific rules for how to allocate expenses among multiple sites – only that the allocated amount must be a reasonable estimate of the percentage of the expense related to that site's gambling activity.

Reimbursements:

Reimbursements for disallowed expenditures that were reported as an allowable expense on lines 11 through 21 in previous months are entered as a negative amount on the LG100A in the month the reimbursement was made.

Line 11 – Cost of gambling products paid during the month

From your invoices for each site, enter the actual amount paid through month end for:

- paper pull-tab games,
- tipboard games,
- bingo paper,
- paddletickets, and
- raffle tickets.

Include the amount of state and local sales tax and freight charges listed on the invoices.

Distributor credit memos

If you received a credit from a distributor, include the amount (cost of game plus sales tax) as a negative amount on line 11.

To transfer unplayed (paper) games between sites

- on the LG100A for the site that had the game, enter a negative amount on line 11 for the cost of the game, and
- on the LG100A for the site to which the game was moved, enter a positive amount on line 11.

Lines 12 – 17

For each line, enter the site's expenditures for each allowable expense category.

Line 18 – Rent paid to lessors for conducting lawful gambling

Form LG216 is recommended to help accurately determine the rent amount to be paid. For bar operations, use the rent amount before any reduction for cash shortages.

Line 19 – Electronic pull-tab provider fees

Include payments to a distributor for providing electronic pull-tabs to your organization.

Line 20 – Linked bingo game provider fees

Include fees paid to a linked bingo provider. Do not include prize contribution amounts on this line.

Line 21 – Other miscellaneous allowable expenses

Report all allowable expenses paid during the month that were not listed on lines 11 through 20. Examples include but are not limited to:

- purchase of permanent gambling equipment, such as a bingo ball selection device,
- office supplies,
- costs of storing played pull-tab games,
- mileage reimbursement for attend a Gambling Control Board-sponsored training session, and
- purchase of a Lawful Gambling Manual.

Line 22 – Cash short

Enter the total net cash shortage amount for all lawful gambling activity reported on lines 1 through 8. In the rare event that the organization was actually cash long for the month, enter the amount as a negative number on line 22.

Cash shortage amounts for each form of lawful gambling are calculated on the following forms:

Paper pull-tabs.....	Schedule B-2
Electronic pull-tabs.....	LG861e
Non-linked bingo.....	LG911
Linked bingo.....	LG861e
Paddlewheel.....	Schedule B-2
Raffles.....	LG820
Tipboards.....	Schedule B-2

Line 23 – Reimbursement for excess cash shortages

- **Bar-op sites:** Enter any reduction in rent for cash shortages on line 23 in the month the rent check is written. Cash shortages for bar operations must be either deducted from the rent payment or reimbursed by the lessor by the 20th day of the following month.
- **Booth-op or owned sites:** Complete the Worksheet CS, Lawful Gambling Cash Shortage Reimbursement, each month for each site (form available at www.mn.gov/gcb). Cumulative total cash shortages start over at zero on July 1 of each year and end on June 30 of the following year. For each site, if the total cash shortages for the year exceed 0.3% of gross receipts, you must reimburse the gambling account from nongambling sources by July 20.

NOTE: Enter the reimbursement amount as a positive number on line 23 in the month the reimbursement was made. The number will automatically convert to a negative amount.

Line 24 – Total allowable expenses

This line is calculated automatically based on the amounts reported on lines 11 through 23.

Line 25 – Starting cash banks per site records

Starting cash banks are used to make change and to pay prizes awarded before there is sufficient income from the game(s) to cover those prizes. For line 25, add the following to the previous month's line 25 amount:

- new starting cash banks
 - Example: In July, your organization had two pull-tab games in play at the site with a \$500 starting cash bank for each game. In August, a third pull-tab game was added with another \$500 starting cash bank. The amount reported on line 25 for July would be \$1,000 and the amount on line 25 for August would be \$1,500.
- increases to existing starting cash banks
 - Example: In July your organization had two pull-tab games in play at the site with a \$300 starting cash bank for each game. In August, the starting cash bank for each game was increased to \$500. The amount reported on line 25 for July would be \$600 and the amount on line 25 for August would be \$1,000.

Subtract any decreases to the existing starting cash banks not related to negative net receipt games.

Example: In July your organization had two pull-tab games in play at the site, each with a \$500 starting cash bank. In August you decided to only have one game in play at the site and the \$500 starting cash bank for the discontinued game was deposited into your gambling account. The amount reported on line 25 for July would be \$1,000 and the amount on line 25 for August would be \$500.

Line 26 – Unreimbursed starting cash banks

Occasionally a game will close with negative net receipts (the prizes paid out exceeded the gross receipts). In these cases, the starting cash bank amount will be lower after the game closed than when the game was initially placed into play.

If at month end the starting bank for one or more games with negative net receipts has not yet been reimbursed, enter the total unreimbursed amount on line 26 as a positive number.

Line 27 – Total starting cash banks

This line is calculated based on the amounts entered on lines 25 and 26. The amount on line 27 should equal the actual amount in the site's cash drawers less the proceeds from the games in play that have not yet been taken from the site for deposit.

Line 28 – Ending inventory

- To determine the ending inventory value to report on line 28, you must conduct a physical inventory after the close of gambling activity at month end, but prior to the start of gambling for the next month.
- Enter the total value of the physical inventory for this site including the value of paper pull-tabs, bingo paper, raffle tickets, paddletickets, and tipboards unplayed or in play at month end.
- Do not include sales tax or freight charges.

Line 29 – Net profit less state taxes on lawful gambling

This amount is automatically calculated and may be used as the basis for a required contribution of up to 10% to a fund administered by a local unit of government.

NOTE: The amount calculated on line 29 will not be accurate until AFTER the state gambling tax and regulatory fee amount(s) paid to the MN Department of Revenue have been reported on the LG100C, Lawful Purpose Expenditures form.

How line 29 is automatically calculated

The net profit less state taxes amount on each LG100A is calculated by:

1. dividing the site's net receipts (LG100A, line 10c) by the organization's total net receipts (LG100, line 10c),
2. multiplying the organization's state taxes and regulatory fee total as reported on the LG100C by the percentage from step 1 above,
 - a. Note that any local or federal taxes, if applicable, are not included in the calculation for line 29.
3. adding the site's total allowable expenses (LG100A, line 24) to the amount from step 2 above, and
4. subtracting the amount from step 3 above from the site's net receipts (LG100A, line 10c).

When finished with your first LG100A, click on "File", then "Save".

Additional Sites

If you have more than one site, click on the "2nd LG100A" tab at the bottom of your screen and complete an LG100A for that site's gambling activity. Follow the same procedures for completing the first LG100A. Repeat this same process for up to ten sites.

If you have more than ten sites, contact your Compliance Specialist. A special version of the LG100 Monthly Lawful Gambling Activity Summary file can be created to accommodate your needs.

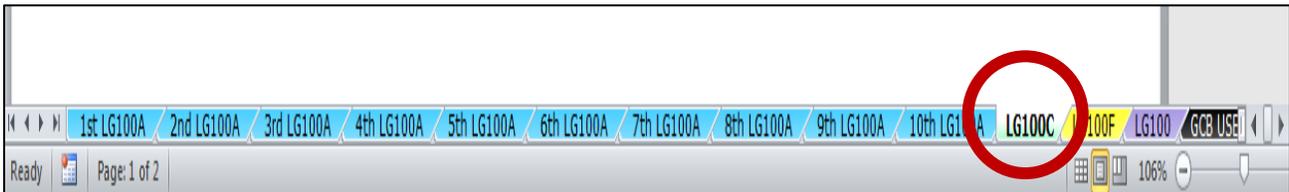
Inactive Sites

Do not complete an LG100A for a site that did not have an active premises permit for that month. Expenditures related to an inactive site should be allocated among all active sites. If you didn't have any sites with an active premises permit, enter all activity on one LG100A and enter "998" for the site number.

LG100C, Lawful Purpose Expenditures

LG100C is used to report all of your organization's lawful purpose expenditures.

At the bottom of your screen, you'll see tabs for each of the forms to be completed. Click on the "**LG100C**" tab.



LG100C Formatting Problems

The LG100C is designed in "landscape" format (11" width and 8.5" height). If the form does not appear on your screen correctly, click on the "Page Layout" tab at the top of your screen. Then click on "Orientation". Then click on "Landscape". The page should now display correctly.

If the form is split into two pages:

- Under the "Page Layout" tab, select "Margins" from the menu. (See LG100A section for screen display.)
- Then select "Custom Margins".
- Reset the margins to these sizes, if necessary, and click OK.
 - top, bottom, left, and right margins should be set at .25".
 - header and footer should be set at .3".

The page should now view correctly.

Organization information

All of the organization information at the top of LG100C will already be completed based on the information you entered on the "**1st LG100A**". If this information is incorrect, you must go back to "**1st LG100A**" and correct the information on that form.

If No Expenditures

If your organization did not make any LG100C expenditures during the month, click on the triangle next to the green answer box, and select "no".

Lawful Purpose Expenditures	
Organization name	
0	
Were any lawful purpose expenditures made during the month?	no

State Gambling Tax and Regulatory Fee

The "Payee", "Description", and "Lawful Purpose Code" fields are already completed for the first three lines of LG100C.

STATE GAMBLING TAX AND REGULATORY FEE				Lawful Purpose Code	Amount
Membership approval date	Check/electronic payment Date	Number	Payee	Description (purpose)	
			MN Dept. of Revenue	State gambling tax and regulatory fee paid during month (see instructions).	A- 8
			MN Dept. of Revenue	Additional state gambling tax and regulatory fee paid or refund received during month, if any.	A- 8
			MN Dept. of Revenue	Additional state gambling tax and regulatory fee paid or refund received during month, if any.	A- 8

These lines are used exclusively to report the state gambling tax and regulatory fee amount actually paid to the Minnesota Department of Revenue during the month being reported.

NOTE: On the Minnesota Department of Revenue’s Monthly Lawful Gambling Tax Return, form G1, the state gambling tax and regulatory fee amount is computed and reported for the month it was incurred. In other words, the tax is shown on the same month’s G1 as the receipts upon which the tax is based. For example, the state gambling tax and regulatory fee amount calculated and reported on the Department of Revenue’s G1 tax return for June is actually paid in July. Because the tax wasn’t paid in June, but was paid in July, it is reported on the Gambling Control Board’s LG100C for July.

Organizations typically issue one check or make one electronic transfer each month to pay the state gambling tax and regulatory fee amount to the Department of Revenue. This payment should be reported on the first line of the LG100C’s "State Gambling Tax and Regulatory Fee" section.

Occasionally, an organization may make more than one expenditure per month for state gambling tax and regulatory fee. For example, an organization may have filed an amended G1 and owe additional tax. An organization might also receive a separate refund check for taxes that were overpaid. Any additional payments made or refunds received during the month must be reported on the "State Gambling Tax and Regulatory Fee" section of the LG100C. If more than two additional lines are needed, combine all remaining expenditures/refunds on the third line of the "State Gambling Tax and Regulatory Fee" section.

Penalty and Interest

If, along with the state gambling tax and regulatory fee, your organization also paid penalty and/or interest related to state gambling taxes, these amounts should be reported on the LG100A, line 13, and not on the LG100C.

For each expenditure or refund listed in the "State Gambling Tax and Regulatory Fee" section, enter:

1. The membership approval date. All expenditures require membership approval prior to being made.

2. The date the check was issued, the electronic payment was made, or the refund check or electronic transfer was received.
3. The check number. For electronic transfers enter "ET".
4. The amount of the expenditure or refund.

All Other Lawful Purpose Expenditures

All lawful purpose expenditures made during the month, except the state gambling tax and regulatory fee, are reported in the "All Other Lawful Purpose Expenditures" section of LG100C.

For each expenditure listed, enter:

1. The membership approval date. All expenditures require membership approval prior to being made.
2. The date the check was issued or the electronic payment was made.
3. The check number. For electronic transfers enter "ET".
4. The amount of the expenditure.
5. The payee as listed on the check, or for electronic transfers, as listed on the bank statement.
6. A description of the purpose of the donation. Examples include: "repair honor guard uniforms", "purchase bats for little league team", "food for homeless people", etc.
7. If applicable, the date the expenditure was specifically approved by the Gambling Control Board. Certain expenditures, such as a donation to another licensed organization, require the prior written approval of the Gambling Control Board.
8. The lawful purpose code.
 - Refer to the list of codes provided in the Lawful Gambling Manual chapter on lawful purpose expenditures or online at **www.mn.gov/gcb**.
 - Enter code "99" for any board-approved expenditures for which a code starting with the letter "b" was formerly used.
9. The amount of the check or electronic transfer.

DO NOT LEAVE ANY EMPTY ROWS BETWEEN EXPENDITURES

Records

The organization must keep supporting documentation for each expenditure for at least 3½ years. The organization is responsible for providing proof that the expenditure qualified as a lawful purpose. If an expenditure is determined not to qualify as a lawful purpose, the organization will be required to reimburse its gambling account for the amount of the expenditure with funds from a nongambling source.

Total Lawful Purpose Expenditures

This amount is located just under the "year reported" cell at the top of the form. The total calculates automatically based on the amounts entered for each individual expenditure.

Complete All Columns

All columns must be completed for each expenditure except that the GCB approval date is only entered when applicable.

More Than 50 Expenditures

There are enough lines to enter up to 50 expenditures (22 on the first page and 28 on the second page). If you made more than 50 expenditures during the month, contact your Compliance Specialist for instructions on how to combine multiple expenditures onto a single line.

Termination of License

Even after the Gambling Control Board approves your organization's license termination plan, you are required to continue filing GCBREPORTS until all gambling funds have been spent.

Reimbursements

A disallowed expenditure that was reported as a lawful purpose expenditure in a previous month is entered as a negative amount on the LG100C in the month the reimbursement was made.

When finished with LG100C, click on "File", then "Save".

LG100F, Lawful Gambling Fund Reconciliation

LG100F is used to determine whether your month-end bank balance reconciles with your profit carryover. The profit carryover figure represents the cumulative total value of the organization's gambling assets less liabilities. It is calculated based on the amounts reported on the organization's monthly reports filed since the organization was first licensed.

An LG100A for each site and the LG100C must be completed prior to completing the LG100F.

At the bottom of your screen, you'll see tabs for each of the forms to be completed. Click on tab "**LG100F**".

Complete each applicable green-shaded cell on the LG100F. Green-shaded cells that are left blank will automatically calculate as "\$0".

Lines 1 through 4

Line 4 should equal the month-end balance in your gambling account check register. If not, double-check the amounts on lines 1, 2, and 3 and the accuracy of your check register balance.

If your organization uses multiple gambling checking accounts, combine the amounts of all accounts on lines 1, 2, and 3.

Line 5

This amount is calculated automatically based on the amounts reported on the LG100A for each site. If the amount on LG100F is incorrect, double check the amounts reported on lines 25 and 26 of each LG100A.

Line 6

Use this line to report cash received from games reported on LG100A that has not yet been deposited.

Distinction between LG100F, lines 2 and 6

- If the deposit was made before the end of the month (the deposit is listed in your check register), but the deposit is not listed on that month's bank statement, report the deposit amount on line 2.
- If the deposit wasn't made until after the end of the month (the deposit isn't listed in your check register), report the deposit amount on line 6.

Line 7

Report all gambling funds kept in a savings or other non-checking account, such as a certificate of deposit (CD). Note that all gambling funds must be deposited in a bank, credit union, or savings and loan. It is not lawful to invest gambling funds in stocks, bonds, treasury bills, etc.

Lines 8 and 9

If your organization has experienced a fund loss by questionable means (see the [Lawful Gambling Manual](#) for more information on this topic), your organization is required to either file a Fund Loss Request for Profit Carryover Adjustment (form LG250) or to reimburse its gambling account from nongambling funds for the amount of the fund loss.

If, at the end of the month, your organization had not yet reimbursed its gambling account for the amount of the fund loss, and your organization has:

- submitted an LG250 form, but the Gambling Control Board has not yet taken action on your fund loss request, enter the amount of the pending fund loss request on LG100F, line 8.
- not submitted an LG250 fund loss request to the Gambling Control Board, enter the amount of the fund loss on LG100F, line 9.
- received a letter from the Gambling Control Board denying all or a portion of your LG250 fund loss request, entered the denied amount on LG100F, line 9.

Line 10

Enter the value of month-end merchandise prize inventory based on the actual cost to the organization of the merchandise prizes. If all prizes were donated, enter \$0.

Line 11

This line is used to account for unique circumstances affecting the account balance. Contact your Compliance Specialist to ensure the accuracy of any amounts reported on this line. In the space below line 29, explain the "other additions" included on line 11.

Line 12

The "Total additions" line is included for accounting purposes.

Line 13

If your organization conducts linked bingo, it's likely that you will owe additional prize money to the linked bingo provider at the end of each month. This is because the amount your organization actually paid for prizes during the month was less than your organization's share of the total prizes awarded. If so, enter the amount owed as a positive number on this line.

Occasionally, your organization will have actually paid out more than its share of the total prizes awarded during the month. If so, the linked bingo provider owes your organization and the amount owed should be entered as a negative number on line 13.

The monthly statement provided to each participating organization by the linked bingo provider will indicate the amount to be reported on line 13.

Line 14

The most common use of this line is to report cash deposited from raffle sales in a month prior to the raffle drawing date. However, any amounts deposited into the gambling account for gambling activity not yet reported on lines 1 through 8 of an LG100A must be reported on LG100F, line 14.

Line 15

Use this line to report original start-up loan amounts or emergency loans that have not yet been repaid.

Line 16

If your organization awarded any merchandise prizes or had any merchandise prizes in its possession that had not yet been paid for at the end of the month, enter the amount owed on line 16.

Line 17

This line is used to report raffle and other prizes reported on an LG100A that had not yet been paid to the winner(s) at month end. For example, if your organization's raffle drawing was on April 30, the cash prizes would be reported on April's LG100A. However, since the prize checks weren't written to the winners until the next day, May 1, the amount of the checks would be reported on the April LG100F, line 17.

Line 18

This line is used to account for unique circumstances affecting the account balance. Contact your Compliance Specialist to ensure the accuracy of any amounts reported on this line. In the space below line 29, explain the "other subtractions" included on line 18.

Line 19

The "Total subtractions" line is included for accounting purposes.

Lines 20 through 24

These amounts are calculated based on amounts reported on LG100A, LG100C, and previous lines of the LG100F. They are used to calculate your organization's profit carryover and the profit carryover variance, if any.

Line 25

Enter the amount from the previous month's LG100F, line 27.

COMMON ERROR ALERT! – The amount reported on LG100F, line 25, must equal the amount reported on LG100F, line 27, in the prior month.

Line 26

Do not include any amount on this line unless you have received written approval from the Gambling Control Board. The written approval may be a compliance review report, letter, email, or any other form written authorization. Keep the approval letter or other written documentation with your records. Adjustments may be a negative amount.

Line 27

This is your month-end profit carryover figure. It's the amount that must be included on line 25 of next month's LG100F.

Line 28

The amount on line 28 is calculated by subtracting the amount on line 27 (End-of-month profit carryover) from the amount on line 20 (Reconciled gambling fund balance).

The amounts on lines 20 and 27 should be the same, and line 28 should be \$0. If the amount on line 28 is not zero, either:

- a reporting error has been made;
- money has mistakenly been added to the organization's gambling account or cash banks, or merchandise has mistakenly been added to its inventory; or
- money is missing from the organization's gambling accounts or cash banks, or merchandise is missing from the organization's inventory.

Profit carryover variance

If the amount on line 28 isn't \$0, but it equals the previous month's line 28, it's likely that the errors were made in a prior month. Correct the prior month's GCBREPORTS file, and then enter the revised profit carryover figure from LG100F, line 27, on the current month's LG100F, line 25. The amount on the current month's LG100F, line 28, should now be \$0.

If the profit carryover variance (LG100F, line 28) differs from the previous month's profit carryover variance, check your reports for errors. Common errors include:

- numbers incorrectly transferred from other forms;
- games played but not reported on Schedule B2;
- fund losses not reported or reported incorrectly;
- expenses reported twice, such as reporting a newspaper ad both as an Advertising Expense on LG100A, line 14, and a Miscellaneous Expense on LG100A, line 21;
- raffle, paper bingo, interest, or other gambling income not reported on LG100A;
- bank charges or other electronic expenditures not reported on LG100A;
- credits or deposits for returned items not subtracted from expenses on LG100A;
- deposits in transit and outstanding checks not accounted for on LG100F; and
- incorrect reporting of merchandise prizes.

Make every effort to find errors before submitting your reports to the Gambling Control Board or the Department of Revenue. The longer errors remain unresolved, the more difficult it becomes to find and correct them.

When finished with LG100F, click on "File", then "Save".

LG100 Monthly Lawful Gambling Activity Summary

The LG100 is an informational form intended for your organization's internal use. With the exception of lines 35 and 37, all of the information completes automatically based on the amounts entered on the LG100A(s), LG100C, and LG100F.

The amounts shown combine the amounts reported for each site into a monthly summary for the gambling operation as a whole.

MULTIPLE SITES? DOUBLE CHECK ALLOCATED EXPENSES

For expenses that were allocated among multiple sites, check the amount shown for expenses on the LG100. The LG100 total should match the actual payments as shown in your check register.

Lines 1 through 10

The LG100, Lawful Gambling Activity Summary, lists lawful gambling gross receipts, prizes, and net receipts for each activity in the same order, and using the same line numbers, as these totals are reported on the Department of Revenue's G1, Lawful Gambling Monthly Tax Return. All paddlewheel income is included on the same line on both the LG100 and the G1. This is done so that the sum of the income amounts reported on the LG100 can more easily be transferred, when applicable, to the G1.

Line 29

Your organization's net profit after state taxes on lawful gambling is computed by:

- subtracting prizes paid from gross receipts to get net receipts; then
- subtracting allowable expenses from net receipts to get net profit; then
- subtracting the state gambling tax and regulatory fee paid to the Dept. of Revenue.

Note that the combined net receipts tax rates increase once an organization's net receipts from pull-tabs, linked bingo, and tipboards total over \$87,500 per year (July – June). As a result, the monthly profit shown on line 29 could be considerably larger in July when the tax rate is low than in June when the tax rate is higher—even though income and allowable expenses were the same in both months.

Line 30

Statute defines lawful purpose expenditures coded A1 – A7, A10 – A15, and A19 as "charitable contributions". For more information, refer to the list of codes provided in the Lawful Gambling Manual chapter on lawful purpose expenditures or online at www.mn.gov/gcb.

Line 31

"Taxes and fees" includes all expenditures listed on the LG100C that are coded A8 and A18 including local, state, and federal taxes on gambling, and licensing fees paid to the Gambling Control Board.

Line 32

"Other lawful purpose expenditures" includes expenditures listed on the LG100C that are coded A9, A16 – A17, and A20 – A26. For more information, refer to the list of codes provided in the Lawful Gambling Manual chapter on lawful purpose expenditures or online at www.mn.gov/gcb.

Lines 35 and 37

These lines are used to bring the year-to-date (July through June) totals forward to the current month. When completing the LG100 for July, enter \$0 on both lines. For all other months, enter the amounts from the previous month's LG100, lines 36 and 38.

Lines 34 and 39, Lawful Purpose Percentage (Star Rating)

These lines help your organization monitor compliance with the minimum lawful purpose percentage requirement. Organizations are required to spend at least 30% (20% for organizations that only conduct gambling at a site where the primary business is bingo) of their net receipts on lawful purpose expenditures each year (July – June).

Line 40

The profit carryover figure represents the cumulative (starting with the very first monthly report filed by the organization) total value of the organization's gambling assets less liabilities.

Line 41

Any amount on this line other than \$0 indicates that your month-end bank balance does not reconcile with your profit carryover. Typically, this is the result of reporting errors made on the current or prior months' GCBREPORTS. However, it could also indicate that money is missing from the gambling account or that money has been mistakenly deposited into the gambling account.

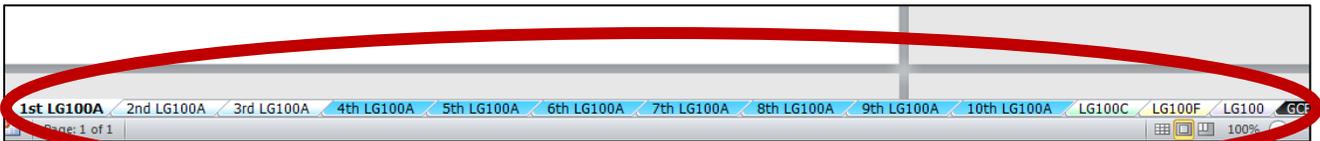
When finished with LG100, click on "File", then "Save".

"GCB USE" TAB

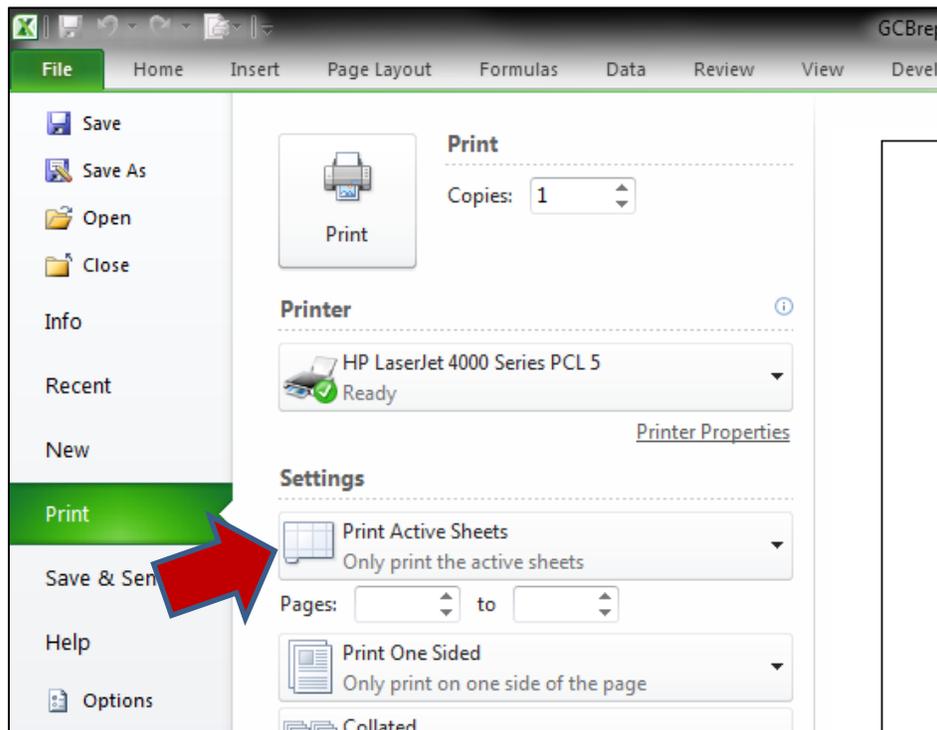
Do not attempt to enter any information or make any formatting changes to the "GCB USE" worksheet. It is formatted specifically to allow for the quick transfer of your data to the Gambling Control Board's GCBREPORTS tables.

Printing the Forms

1. Click on the "1st LG100A" tab.
2. Hold down the "Ctrl" key and click the tabs of the other forms you want to print.
3. Each of the forms you want printed should be highlighted. In the example below, the 1st LG100A, the 2nd LG100A, the 3rd LG100A, and the LG100C, LG100F, and LG100 are all highlighted.



4. Click on "File" tab and select "Print".
5. Under "Settings" select "Print Active Sheets".



6. Click on the "Print" icon.
7. If sheets don't print out correctly, see the "troubleshooting" section of these instructions.

DOUBLE CHECK YOUR WORK

Many GCBREPORTS problems are the result of simple data entry errors. Sometimes these errors are easier to find after you've printed the completed forms. Please take the time to review your reports before submitting them.

Email Electronic File to Gambling Control Board

1. Open your email program (for example, Yahoo Mail, Gmail, Windows Live, Microsoft Outlook, etc.).
2. Attach the electronic file to your email. This process differs depending upon which email program you use.
3. In the subject line, enter the license #, month, and year of report in the same format as the file name (LLLLL-MM-YYYY), (see page 3, item #5, for more information).
4. Send the email to: gcbreports@gcb.state.mn.us
5. You will receive an automated reply confirming that we received your reports.

Amending LG100A, LG100C, and LG100F

If you need to make any changes to the GCBREPORTS file you originally emailed to the Gambling Control Board, you may email an amended version.

1. Open the "GCBREPORTS" file you saved on your computer for the month you'd like to amend.
2. Click on the "File" tab and select "Save As".
3. Rename the file by simply adding "-amended" to the end of the file name.
4. Make any necessary changes.
5. Email the entire file to the Gambling Control Board using the same procedure as when filing an original return except that the "Subject" line should reflect the new file name.

LG100 – If the amounts entered on lines 35 or 37 were incorrect, they should be corrected for the organization's own records. However, it is not necessary to file an amended GCBREPORTS solely to correct these errors.

TROUBLESHOOTING**AUTO-COMPLETE IN GREEN CELLS**

Problem: If I type one or two letters in a cell, words from other cells are automatically entered.

Fix: Disable "AutoComplete" function.

Instructions:

1. Click on "File" tab.
2. Click on "Options" (located in left column below "Help").
3. Click on "Advanced".
4. Under "Editing Options", uncheck box next to "Enable AutoComplete for cell values".
5. Click on "OK" at the bottom left of that screen.

X's IN CELLS

Problem: If I type in large numbers, they show as x's on my screen.

Fix: Expand view so that numbers fit into cells.

Instructions:

1. Click on "View" tab.
2. Click on "100%" icon located just below the "View" tab.

CURSOR MOVES DOWN

Problem: After I enter something in a cell and hit "enter" on my keyboard, the cursor moves to the next cell down instead of to the next cell to the right.

Fix: Change default setting.

Instructions:

1. Click on "File" tab.
2. Click on "Options" (located in left column below "Help").
3. Click on "Advanced".
4. Under "Editing Options", check the box next to "After pressing Enter, move selection".
5. Below that, next to "Direction:", select "Right" from the drop-down menu.
6. Click on "OK" at the bottom left of that screen.

CAN'T READ FORMS ON SCREEN

Problem: It's difficult to see and read the forms on my computer screen.

Fix: Adjust view settings.

Instructions:

1. Click on "View" tab at top of screen.
2. In the "Workbook Views" section, select "Page Layout".
3. In the "Show" section, uncheck the boxes next to "Ruler", "Gridlines", "Formula Bar", and "Headings".
4. In the "Zoom" section, select "100%".

FORMS PRINT ON MULTIPLE PAGES

Problem: The forms print out on multiple pages.

Fix: Adjust the margin settings.

Instructions:

1. Under the "Page Layout" tab, select "Margins" from the menu. (See LG100A section for screen display.)
2. Then select "Custom Margins".
3. Reset the margins to these sizes, if necessary, and click OK.
 - top, bottom, left, and right margins should be set at .25".
 - header and footer should be set at .3".

The page should now view correctly.

"GCB USE" PAGE PRINTS

Problem: The "GCB Use" worksheet prints on several pages when I print out the forms.

Fix: Don't print the "GCB Use" page. This worksheet is not meant to be printed.

Instructions:

Refer to the "Printing the Forms" section of these instructions.

DIDN'T RECEIVE CONFIRMATION EMAIL

Problem: I emailed my GCBREPORTS file, but didn't receive a confirmation email.

There are several reasons this may happen. Below are three causes that have come to our attention along with instructions on how to fix each problem.

1) Email address was entered incorrectly.

Fix: Go to your email program's "Sent Items" folder. Double-check the accuracy of the email address entered. The address should be gcbreports@gcb.state.mn.us. If an error was made, send another email to the correct address.

2) Your email program put the confirmation into your Spam/Junk folder.

Fix: Open your email program's "Spam" or "Junk Email" folder. Then look through the list of emails received to determine whether you received an email from "Minnesota GCB".

If the confirmation email did go into your Spam/Junk folder, add the following email address to your email "address book" or "contacts":
minngcb+canned.response@gmail.com

Future confirmations should then automatically go to your regular "Inbox".

3) Your email program simply won't accept a confirmation email from the address minngcb+canned.response@gmail.com.

Fix: This problem occurs more often for those using a company or governmental entity's email account. Those accounts may be set up to not accept any automated responses as a safeguard against someone purposely trying to overwhelm and shut down their entire email system. If so, it is recommended that you establish a new email account with a popular email provider such as Google or Yahoo. Then resend your GCBREPORTS file to gcbreports@gcb.state.mn.us. If you still don't get a confirmation, check items #1 and #2 above.

"OPENOFFICE" COMPATIBILITY – LG100C

Problem: Dates entered change to numbers.

Fix: If using the OpenOffice spreadsheet program, the month, date, and year must be separated by a forward-slash ("/"). For example, July 4, 2014, should be entered as 07/04/2014. If you enter the date as "7-4-14", the OpenOffice spreadsheet will treat the data as a mathematics problem of seven minus four minus fourteen.

MINNESOTA GAMBLING CONTROL BOARD

LG100A

Lawful Gambling Receipts and Expenses by Site

Organization name			License #
Site name	Site permit #	Month reported	Year reported
Receipts and Prizes	A Gross Receipts	B Prizes	C Net Receipts
1 Paper pull-tabs			
2 Electronic pull-tabs			
3 Non-linked bingo			
4 Linked bingo			
5 Paddlewheel without a table			
6 Paddlewheel with a table			
7 Raffles			
8 Tipboards			
9 Interest and other income			
10 Totals			
Allowable Expenses			
11 Cost of gambling products paid during the month			
12 Compensation and payroll taxes			
13 Penalty and interest paid on taxes			
14 Advertising expenses			
15 Accounting services			
16 Costs for a new or renewed gambling manager's bond			
17 Local government investigation fees			
18 Rent paid to lessors for conducting lawful gambling			
19 Electronic pull-tab provider fees			
20 Electronic linked bingo provider fees			
21 Other miscellaneous allowable expenses not listed above			
22 Cash short (if cash long, enter as a negative number)			
23 Reimbursement for excess cash shortages			
24 Total allowable expenses			
Cash Banks			
25 Starting cash banks per site records			
26 Unreimbursed starting cash banks			
27 Total starting cash banks			
Ending Inventory			
28 Total value of ending inventory on the last day of the month			
Monthly profit (loss)			
29 Site net profit less state taxes on lawful gambling			

MINNESOTA GAMBLING CONTROL BOARD
Lawful Gambling Fund Reconciliation
LG100F

Organization name	License #	Month/year reported	
0	00000	00	0000
1	End-of-month checking account balance from bank statement(s)		
2	Deposits made during the month that are not included on bank statement(s)		
3	Checks written during the month that are not included on bank statement(s)		
4	End-of-month reconciled checking account balance		
5	Net end-of-month cash balance in starting cash banks		
6	Cash received but not deposited by month-end from games reported on LG100A. Do not list amounts included on line 2 above.		
7	Total in savings and other non-checking accounts		
8	Fund loss requests for profit carryover adjustments submitted to Gambling Control Board, but not yet acted upon by the board		
9	Amounts to be reimbursed for denied fund loss requests, or for fund losses for which a profit carryover adjustment has not been requested		
10	End-of-month value of merchandise prize inventory		
11	Other additions to gambling fund balance (for any amounts reported on this line, include brief explanation on line 29 at the bottom of this page)		
12	Total additions (sum of lines 5 through 11)		
13	Linked bingo prize amount payable to (receivable from) linked bingo provider		
14	Receipts deposited from games still in play that are not included on an LG100A		
15	End-of-month amount due for loans made to the gambling fund		
16	Total unpaid invoices for merchandise prizes		
17	Raffle and other prizes reported on LG100A that have not yet been paid to winner(s)		
18	Other subtractions to gambling fund balance (for any amounts reported on this line, include brief explanation on line 29 at the bottom of this page)		
19	Total subtractions (sum of lines 13 through 18)		
20	Reconciled gambling fund balance (sum of line 4 and line 12 minus line 19)		
21	Total net receipts (sum of all LG100A's line 10C)		
22	Total lawful purpose expenditures (from LG100C)		
23	Total allowable expenses (sum of all LG100A's line 24)		
24	Profit carryover increase (decrease) (line 21 less lines 22 and 23)		
25	Profit carryover from prior month's LG100F, line 27 (for July 2015 only - enter the amount from you June 2015 Schedule F, line 29)		
26	Adjustments authorized by the Gambling Control Board (requires written approval)		
27	End-of-month profit carryover (line 24 + line 25 + line 26)		
28	Profit carryover variance (see instructions if amount does not equal \$0)		
29	In the space below, briefly explain any other adjustments to the gambling fund balance that were reported on lines 11 or 18:		

MINNESOTA GAMBLING CONTROL BOARD

LG100

Monthly Lawful Gambling Activity Summary

Organization name		Month reported	Year reported	License #
Receipts and Prizes		A Gross Receipts	B Prizes	C Net Receipts
1	Non-linked bingo			
2	Raffles			
3	Paddlewheel			
4	Add lines 1 through 3			
5	Interest and other income			
6	Linked bingo			
7	Tipboards			
8	Paper pull-tabs			
9	Electronic pull-tabs			
10	Monthly totals			
Allowable Expenses				
11	Cost of gambling products paid during the month			
12	Compensation and payroll taxes			
13	Penalty and interest paid on taxes			
14	Advertising expenses			
15	Accounting services			
16	Costs for a new or renewed gambling manager's bond			
17	Local government investigation fees			
18	Rent paid to lessors for conducting lawful gambling			
19	Electronic pull-tab provider fees			
20	Electronic linked bingo provider fees			
21	Other miscellaneous allowable expenses not listed above			
22	Cash short (if cash long, enter as a negative number)			
23	Reimbursement for excess cash shortages			
24	Total allowable expenses			
Bank Balances, Cash, and Inventory				
25	Balance in checking account(s)			
26	Balance in savings and other non-checking accounts			
27	Total starting cash banks			
28	Dollar value of ending inventory on the last day of the month			
Monthly profit (loss)				
29	Organization net profit less state taxes on lawful gambling			
Lawful Purpose Expenditures				
30	Charitable contributions			
31	Taxes and fees			
32	Other lawful purpose expenditures			
33	Monthly total lawful purpose expenditures			
Lawful Purpose Percentage (Star Rating)				
34	Current month's percentage of net receipts spent on lawful purposes (line 33 / line 10)			
35	Amount from previous month's LG100, line 36 (if filing for July, enter \$0)			
36	Fiscal year to date total lawful purpose expenditures			
37	Amount from previous month's LG100, line 38 (if filing for July, enter \$0)			
38	Fiscal year to date total net receipts			
39	Fiscal year to date percentage of net receipts spent on lawful purposes (line 36 / line 38)			
Profit Carryover				
40	End-of-month profit carryover			
41	Variance between profit carryover and reconciled account balance			