

**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 Mankato, Minnesota This report is for calendar year 20 18  
Street: Ten Civic Center Plaza City: Mankato, MN Zip: 56001

**Financial Information, Lawful Gambling Regulatory Tax**

1. Tax rate ..... 1. 3.0 %  
(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. \$ 321,631.13  
(If none or negative, enter 0.)
3. Interest earned, if any, on fund balance for the previous calendar year ..... 3. \$ 1,608.16
4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
Community Charities		\$5,534.65
Eagles Club		\$14,349.05
Governairies		\$13,192.15
Lake Washington Improvement Assn		\$22,801.56
Mankato Area Hockey Assn		\$13,511.05
Mankato Area Youth Baseball Assn		\$12,011.00
Prairie Ecology Business Center		\$20,817.18
VFW Post 9713		\$4,559.00
Enter taxes collected on Line 4		\$106,775.64



5. Total taxes collected and interest (add Lines 2, 3, and 4) ..... 5. \$ 430,014.93
6. Actual costs incurred (expended) to regulate lawful gambling ..... 6. \$ 208,871.73  
(Attach documentation showing accounting of costs incurred.)
7. Subtotal (Line 5 minus Line 6) ..... 7. \$ 221,143.20  
(Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.)



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**City or County Information**

City or County Name (may not be township): City of Mankato, Minnesota This report is for calendar year 20 17  
 Street: Ten Civic Center Plaza City: Mankato, MN Zip: 56001

**Financial Information, Lawful Gambling Regulatory Tax**

- 1. Tax rate ..... 1. 3.0 %  
(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. \$ 224,440.21  
(If none or negative, enter 0.)
- 3. Interest earned, if any, on fund balance for the previous calendar year ..... 3. \$ 1,122.21
- 4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
Community Charities		\$5,407.64
Eagles Club		\$13,770.59
Governairies		\$11,590.82
Lake Washington Improvement Assn		\$18,405.19
American Legion		\$626.00
Mankato Area Hockey Assn		\$13,406.21
Mankato Area Youth Baseball Assn		\$8,762.00
Prairie Ecology Business Center		\$20,153.02
VFW Post 9713		\$3,791.00
Saint Clair Fire Relief Assn		\$156.24
Enter taxes collected on Line 4		\$96,068.71

- 4. \$96,068.71
- 5. Total taxes collected and interest (add Lines 2, 3, and 4) ..... 5. \$ 321,631.13
- 6. Actual costs incurred (expended) to regulate lawful gambling ..... 6. \$
- (Attach documentation showing accounting of costs incurred.)
- 7. Subtotal (Line 5 minus Line 6) ..... 7. \$ 321,631.13  
(Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.)



## 2017 Lawful Purpose Gambling Enforcement Costs

<u>Item</u>	<u>Frequency</u>	<u>Total Hours</u>	<u>Total Cost</u>
Compliance & Education - Sites other than Downtown Police Officer Activity	52 visits	156	8,809.97
Compliance & Education - Downtown Sites Police Officer Activity	52 visits	520	29,366.56
Training - LPG Police Officer Activity	56 hours	56	3,356.18
Staff Meetings - LPG Police Officers & Police Commander	60 hours	60	4,003.47
<b>Total Lawful Purpose Gambling - Associated Costs</b>	2017		<u><u>45,536.18</u></u>

## 2016 Lawful Purpose Gambling Enforcement Costs

Item	Frequency	Total Hours	Total Cost
Compliance & Education - Sites other than Downtown Police Officer Activity	52 visits	156	8,553.37
Compliance & Education - Downtown Sites Police Officer Activity	52 visits	520	28,511.22
Training - LPG Police Officer Activity	56 hours	56	3,258.43
Staff Meetings - LPG Police Officers & Police Commander	60 hours	60	3,886.86
<b>Total Lawful Purpose Gambling - Associated Costs</b>	<b>2016</b>		<b>44,209.88</b>

## 2015 Lawful Purpose Gambling Enforcement Costs

Item	Frequency	Total Hours	Total Cost
Compliance & Education - Sites other than Downtown Police Officer Activity	52 visits	156	8,296.77
Compliance & Education - Downtown Sites Police Officer Activity	52 visits	520	27,655.89
Training - LPG Police Officer Activity	56 hours	56	3,160.67
Staff Meetings - LPG Police Officers & Police Commander	60 hours	60	3,770.25
<b>Total Lawful Purpose Gambling - Associated Costs</b>	2015		<u><u>42,883.58</u></u>

## 2014 Lawful Purpose Gambling Enforcement Costs

Item	Frequency	Total Hours	Total Cost
Compliance & Education - Sites other than Downtown Police Officer Activity	52 visits	156	8,047.86
Compliance & Education - Downtown Sites Police Officer Activity	52 visits	520	26,826.21
Training - LPG Police Officer Activity	56 hours	56	3,065.85
Staff Meetings - LPG Police Officers & Police Commander	60 hours	60	3,770.25
<b>Total Lawful Purpose Gambling - Associated Costs</b>	2014		<u>41,710.17</u>