

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 ROSEVILLE This report is for calendar year 2017
 Street: 2660 CIVIC CENTER DRIVE City: ROSEVILLE, MN Zip: 55113

Financial Information, Lawful Gambling Regulatory Tax

1. Tax rate 1. 3% / 1%
(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. \$ 64,783.91
(If none or negative, enter 0.) 154,455.62 (fund bal 2016) minus 89,671.71 (prior yr adj)
3. Interest earned, if any, on fund balance for the previous calendar year 3. \$ 376.42

4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
ROSETOWN AMERICAN LEGION #542	00113	4,924.03
B-DALE CLUB	00330	1,749.44
DESTINATION EDUCATION	93518	2,592.24
MIDWAY SPEEDSKATING CLUB	00070	22,077.00
AMERICAN VETS POST 1: MENDOTA HEIGHTS	19091	722.50
ROSEVILLE AREA YOUTH HOCKEY ASSOCIATION	03191	19,975.53
ROSEVILLE ANDERSON NELSON VFW	00017	5,077.95
MINNESOTA BRASS	00444	1,462.00



Enter taxes collected on Line 4 58,580.69 4. \$ 58,580.69

5. Total taxes collected and interest (add Lines 2, 3, and 4) 5. \$ 123,741.02
6. Calendar year costs incurred (expended) to regulate lawful gambling 6. \$ 55,857.47
7. Subtotal (Line 5 minus Line 6) 7. \$ 67,883.55
(Cannot carry a negative balance in the 3% fund; any balance should be reimbursed to charity.)

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City or County Name: CITY OF ROSEVILLE

Refunds

7. Amount from Page 1, Line 7..... 7. \$ 67,883.55

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. \$ 67,883.55
(Cannot carry a negative balance; unincurred balances to be reimbursed.)

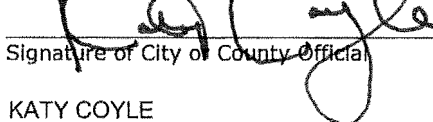
How Costs Were Incurred By the City or County

- 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.


 _____ ACCOUNTING TECHNICIAN III 2/28/2018
 Signature of City or County Official Title Date

KATY COYLE 651-792-7034 katy.coyle@cityofroseville.com
 Print Name Phone Number Email Address

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**

LG500 City or County Annual Report, Lawful Gambling Regulatory Tax

By March 15 each year mail or fax to:

Minnesota Gambling Control Board
 Suite 300 South
 1711 W. County Road B
 Roseville, MN 55113

FAX: 651-639-4032

Questions? Call 651-539-1900.

Name of City or County (may not be township):

CITY OF ROSEVILLE

This report is for calendar year 20 16

Street:

2660 CIVIC CENTER DRIVE

City:

ROSEVILLE

Zip Code:

MN 55113

Financial Information, Lawful Gambling Tax (Minnesota Statutes, Section 349.213, subd. 3)

- 1. Tax rate 1. 3 %
 Rate may be up to 3% of gross profits; may not be a variable rate.
- 2. Fund balance, if any, as of December 31 of previous calendar year 2. \$ 116,906.65
 (If none or negative, enter 0.)
- 3. Interest earned, if any, on fund balance for the calendar year 3. \$ 0

4. List licensed organizations and tax amounts received.

NOTE: Do not include amounts received for:

- any voluntary contributions made by an organization, or
- any contributions mandated by ordinance for a 10% fund, if any.

Name of Licensed Organization:

Tax amount paid:

<u>ROSETOWN AMERICAN LEGION # 542</u>	\$ <u>7,851.45</u>
<u>B-Dale Club</u>	\$ <u>1,848.99</u>
<u>DESTINATION EDUCATION</u>	\$ <u>3,077.14</u>
<u>MIDWAY SPEEDSKATING CLUB</u>	\$ <u>32,825.42</u>
<u>MINNESOTA BRASS, INC</u>	\$ <u>3,297.00</u>
<u>ROSEVILLE AREA HOCKEY ASSOCIATION</u>	\$ <u>38,050.16</u>
<u>ROSEVILLE-ANDERSON NELSON VFW POST 7555</u>	\$ <u>6,864.62</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Total \$ 93,814.78

Enter total tax amount collected on line 4: 4. \$ 93,814.78

5. Subtotal (add lines 2, 3, and 4) 5. \$ 201,721.43

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Name of City or County:

Expenditures - Payee/Recipient Information

5. Amount from line 5, page 1..... 5. \$ 201,721.43

6. Expenditures made from general tax fund for lawful gambling regulation 6. \$ 138,783.29 (Do not include any general fund expenditures made for regulation.)

7. Refunds issued, if any, to licensed organizations: Table with columns Name of Licensed Organization and Amount Refunded. Includes six rows for organization names and amounts.

Line 7 Total: 7. \$ 0

8. Subtotal (add lines 6 and 7)..... 8. \$ 138,783.29

9. Total year-end balance on December 31 (line 5 minus line 8) 9. \$ 62,938.14 (cannot carry a negative balance)

- 10. Describe how the funds were used or will be used to regulate gambling in your jurisdiction: Site inspections of lawful gambling activity, Site inspections to ensure illegal gambling not conducted, Compliance reviews, Corrective actions, Other. Provide explanation:

Acknowledgment

- I am the official responsible for the financial reporting of the restricted fund, as authorized by Minn. Stat. 349.213, subd. 3. I am aware of restrictions under Minnesota law on expenditures from this fund and affirm that direct expenditures are related to the regulation of lawful gambling and that indirect expenditures are allocated in a manner consistent with generally accepted accounting principles. I have reviewed this report and affirm that the revenues, expenditures, and fund balance reflect the fund activity during the calendar year reported and is a true, correct, and complete report.

Signature of City or County Official: Katy Coyle; Title: Accounting Tech III; Date: 3/15/17; Print Name: Katy Coyle; Phone Number: 651-792-7034; Email Address: Katy.coyle@icloud.com

The information on this form and any attachments will become public information when received by the Board, and will be used to determine your compliance with Minnesota statutes and rules governing lawful gambling activities. This form will be made available in alternative format upon request.

Revised

LG500 City or County Annual Report, Lawful Gambling Regulatory Tax

By March 15 each year mail or fax to:

Minnesota Gambling Control Board
Suite 300 South
1711 W. County Road B
Roseville, MN 55113

FAX: 651-639-4032

Questions? Call 651-539-1900.

Name of City or County (may not be township):

CITY OF ROSEVILLE

This report is for calendar year 20 16

Street:

2660 CIVIC CENTER DRIVE

City:

ROSEVILLE

Zip Code:

MN 55113

Financial Information, Lawful Gambling Tax (Minnesota Statutes, Section 349.213, subd. 3)

- 1. Tax rate 1. 3.00 %
Rate may be up to 3% of gross profits; may not be a variable rate.
2. Fund balance, if any, as of December 31 of previous calendar year 2. \$ 116,906.65
(If none or negative, enter 0.)
3. Interest earned, if any, on fund balance for the calendar year 3. \$ 0.00

4. List licensed organizations and tax amounts received.

NOTE: Do not include amounts received for:

- any voluntary contributions made by an organization, or
any contributions mandated by ordinance for a 10% fund, if any.

Name of Licensed Organization:

Tax amount paid:

Table with 2 columns: Name of Licensed Organization and Tax amount paid. Rows include ROSETOWN AMERICAN LEGION #542, B-DALE CLUB, DESTINATION EDUCATION, MIDWAY SPEEDSKATING CLUB, MINNESOTA BRASS, INC, ROSEVILLE AREA HOCKEY ASSOCIATION, ROSEVILLE ANDERSON NELSON VFW POST 7555.

Total \$ 93,814.78

Enter total tax amount collected on line 4: 4. \$ 93,814.78

5. Subtotal (add lines 2, 3, and 4) 5. \$ 210,721.43



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Name of City or County: CITY OF ROSEVILLE

Expenditures - Payee/Recipient Information

5. Amount from line 5, page 1..... 5. \$ 210,721.43

6. Expenditures made from general tax fund for lawful gambling regulation 6. \$ 56,265.81
(Do not include any general fund expenditures made for regulation.)

7. Refunds issued, if any, to licensed organizations:

Name of Licensed Organization:	Amount Refunded:
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Line 7 Total: 7. \$ 0.00

8. Subtotal (add lines 6 and 7)..... 8. \$ 56,265.81

9. Total year-end balance on December 31 (line 5 minus line 8) 9. \$ 154,455.62
(cannot carry a negative balance)

10. Describe how the funds were used or will be used to regulate gambling in your jurisdiction:

- Site inspections of lawful gambling activity.
- Site inspections to ensure illegal gambling not conducted.
- Compliance reviews.
- Corrective actions.
- Other. Provide explanation: Cover the City's law enforcement and administrative costs

Acknowledgment

- I am the official responsible for the financial reporting of the restricted fund, as authorized by Minn. Stat. 349.213, subd. 3.
- I am aware of restrictions under Minnesota law on expenditures from this fund and affirm that direct expenditures are related to the regulation of lawful gambling and that indirect expenditures are allocated in a manner consistent with generally accepted accounting principles.
- I have reviewed this report and affirm that the revenues, expenditures, and fund balance reflect the fund activity during the calendar year reported and is a true, correct, and complete report.

Katy Coyle Accounting Technician III 03.28.2017
Signature of City or County Official Title Date

Katy Coyle 651-792-7034 katy.coyle@cityofroseville.com
Print Name Phone Number Email Address

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