

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 2018
 Street: 2660 CIVIC CENTER DRIVE City: ROSEVILLE, MN Zip: 55113

Financial Information, Lawful Gambling Regulatory Tax

- 1. Tax rate 1. 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. \$67,883.55
(If none or negative, enter 0.)
- 3. Interest earned, if any, on fund balance for the previous calendar year 3. \$574.56
- 4. Lawful gambling regulatory tax collected from licensed organizations:

Name of Licensed Organization	Organization License #	Amount of Tax Collected
See Attached.		38,017.91
Enter taxes collected on Line 4		38,017.91



- 4. \$38,017.91
- 5. Total taxes collected and interest (add Lines 2, 3, and 4) 5. \$106,476.02
- 6. Actual costs incurred (expended) to regulate lawful gambling 6. \$34,631.95
(Attach documentation showing accounting of costs incurred.)
- 7. Subtotal (Line 5 minus Line 6) 7. \$71,844.07
(Cannot carry a negative balance in the 3% fund; balance to be reimbursed to charity.)

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Refunds

7. Amount from Page 1, Line 7 7. \$71,844.07

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. \$71,844.07
(Cannot carry a negative balance; balance to be reimbursed to charity.)

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 gcb.city.reports@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.

Katy Coyle _____ Accounting Technician III _____ 02/27/2018
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: gcb.city.reports@state.mn.us
Fax: 651-639-4032 (Attention: City Reports)
Questions? Call 651-539-1900

Name of Licensed Organization	Organization License #	Amount of Tax Collected
Rosetown American Legion #542	00113	\$ 3,282.84
B-Dale Club	00330	\$ 1,063.91
Destination Education	93518	\$ 1,570.29
Midway Speedskating Club	00070	\$ 12,626.68
American VETS Post 1: Mendota Heights	19091	\$ 620.32
Roseville Area Yourth Hockey Association	03191	\$ 12,658.35
Roseville Anderson Nelson VFW	00017	\$ 5,389.10
Hill Murry Fathers Club	04098	\$ 24.90
MN Fastpitch Academy Foundation	93068	\$ 781.52
		<u>\$ 38,017.91</u>

General Ledger

Expense vs Budget

User: chris.miller
 Printed: 3/13/2019 - 8:11 AM
 Period: 01 to 13, 2018
 Fiscal Year: 2018
 JE Number: 0

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered	Available	% Avail
67	Charitable Gambling							
270-01-67-00-0000-26-410000	Salaries - Regular	5,700.00	22,749.02	22,749.02	-17,049.02	0.00	-17,049.02	-299.11
270-01-67-00-0000-26-410001	Vacation Pay	0.00	215.09	215.09	-215.09	0.00	-215.09	0.00
270-01-67-00-0000-26-410002	Sick Leave Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-410003	Holiday Pay	0.00	133.61	133.61	-133.61	0.00	-133.61	0.00
270-01-67-00-0000-26-410004	Comp Time Pay	0.00	18.70	18.70	-18.70	0.00	-18.70	0.00
270-01-67-00-0000-26-410005	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-411000	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-414000	Employer Pension	870.00	3,734.15	3,734.15	-2,864.15	0.00	-2,864.15	-329.21
270-01-67-00-0000-26-415000	Employer Insurance	660.00	7,781.38	7,781.38	-7,121.38	0.00	-7,121.38	-1,079.00
E10	Personal Services	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00
270-01-67-00-0000-26-420000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-424000	Operating Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E12	Supplies and Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-430000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-430500	Professional Services-Bingo	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-431000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-432000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-433000	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-439000	Contract Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-440000	Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-441000	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270-01-67-00-0000-26-442000	Memberships & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E14	Other Services & Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	General	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Var	Encumbered	Available	% Avail
	No Specific Division	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00
67	Charitable Gambling	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00
270	Charitable Gambling	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00
	Report Totals:	7,230.00	34,631.95	34,631.95	-27,401.95	0.00	-27,401.95	-379.00