

LG510 City or County Annual Report, 10% Lawful Gambling Contribution Fund

10% Lawful Gambling Contribution Fund Allowance

Minnesota Statutes, Section 349.213, Subdivision 1, Paragraph (f)(2), allows a city or county to require (by ordinance) an organization to contribute up to 10% per year of net profits to a fund that the city or county administers.

For purposes of the 10% contribution, net profits are gross profits less amounts expended for that site's allowable expenses and portion of lawful gambling taxes.

- * The 10% contribution requirement may only be applied to net profits derived from lawful gambling conducted at premises within the city or county's jurisdiction.
- * A city or county may request from an organization a copy of the site's LG100A showing that site's net profit.
- * Organizations must make 10% fund checks payable to the city or county requiring the funds, and not to any other payee.
- * A licensed organization that contributes to the 10% fund may not be a beneficiary of that fund.
- * A required contribution is different from a voluntary contribution to units of government (under lawful purpose Code A10) for government programs and projects, and cities or counties are not required to report voluntary contributions to the Board.

City or County Information

City or County Name (may not be township): _____ This report is for calendar year 20____
 Address: _____ City: _____, MN Zip: _____

Financial Information, 10% Lawful Gambling Contribution Fund

- 1. Contribution rate** 1. _____ %
 - Up to 10% per year of net profits (may not exceed 10%; may not be a variable rate).
- 2. Fund balance as of December 31 of previous calendar year** 2. \$ _____
 - If none or negative, enter 0.
- 3. Interest earned, if any, on fund balance for the calendar year** 3. \$ _____
- 4. Contributions received from licensed organizations for the 10% contribution fund:**
 - Use separate line for each site in your jurisdiction; use additional sheets if necessary.
 - You may use one total for "Amount Contributed" per organization, rather than per site.
 - Checks for contributions to the 10% fund **must be written to the city or county** and deposited in a fund administered by the city or county before the city or county may make expenditures from this fund.
 - Do not include amounts received for a local gambling regulatory tax or an investigation fee, or any voluntary contributions made to a city or county by an organization (see LG555).

Name of Licensed Organization	Organization License #	Site/Premises Name	Amount Contributed

Enter total amount contributed on Line 4 4. \$ _____

- 5. Total required contributions and interest (add Lines 2, 3, and 4)** 5. \$ _____
- 6. From Page 2, enter total of expenditures the city or county made from its 10% fund** 6. \$ _____
 (Note: The Line 6 amount may not exceed the amount of Line 5.)
- 7. Year-end balance on December 31** (Line 5 minus Line 6; enter 0 if negative balance) 7. \$ _____

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City or County Name:

Expenditures from 10% Contribution Fund - Payee/Recipient Information

6. List all expenditures made from the 10% contribution fund, using the A codes listed on Page 3 to describe the purpose of the contribution. Expenditures may only be used for the A code purposes listed on Page 3. Include a detailed description of each expenditure. Note: Contributions made from a city's or county's 10% lawful gambling contribution fund are subject to the same expenditure requirements as licensed lawful gambling organizations. Contributions may not be made to organization contributing to the 10% fund.

Code*	Payee/Recipient	Detailed Description/Purpose of Expenditure	Amount
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
A			
6. TOTAL			\$

* Use the Codes listed on Page 3

(Enter Total on Page 1, Line 6)

City or County Name: _____

*** Use the codes listed below to describe expenditures from the 10% lawful gambling contribution fund.**

- A1 To a 501(c)(3) organization or a 501(c)(4) festival organization.
- A2 To relieve effects of poverty, homelessness, or disability.
- A3 Program for education, prevention, or treatment of problem gambling.
- A4 To a public or private nonprofit school.
- A5 To a scholarship fund.
- A6 For recognition of military service (open to the public) or support for active military personnel and their immediate family members in need.
- A7 Activities and facilities for youth.
- A10 Expenditures for police, fire, and other emergency or public safety-related services, equipment, and training. Not allowed: Contribution to pension or retirement fund.
- A11 To a church.
- A12 With Minnesota Pollution Control Agency (PCA) approval, citizen monitoring of surface water quality by individuals. Requires submission of data to PCA.
- A13 With DNR approval, wildlife management projects or activities that benefit the public-at-large; grooming or maintaining snowmobile or all-terrain vehicle trails, or other trails open to public use; supplies and materials for DNR-coordinated safety training and education programs.
- A14 For nutritional programs, food shelves, and congregate dining programs primarily for persons age 62 or older or disabled.
- A15 For community arts organizations, or sponsorship of community arts programs.
- A19 For humanitarian service, recognizing volunteerism or philanthropy.

City or County Acknowledgment

- ___ 1. I am the official responsible for the financial reporting of the city’s or county’s 10% lawful gambling contribution fund under Minn. Stat. § 349.213, subd. 1.
- ___ 2. I affirm that the contributions received were deposited into a fund administered by the city or county.
- ___ 3. I am aware of the restrictions under Minnesota law on expenditures from this fund and affirm that the expenditures meet the definition of charitable contributions as defined in Minn. Stat. § 349.12, subd. 7a, or are for police, fire, and other emergency or public safety-related services, equipment, and training, excluding pension obligations, are accounted for in a manner consistent with generally accepted accounting principles, and that the city or county does not retain control of funds once they are expended from the city’s or county’s account.
- ___ 4. I have reviewed this report and affirm that the revenues, expenditures, and the fund balance reflect all contributions received and expenditures from the 10% contribution fund, and is a true, correct, and complete report.

Signature of City or County Official _____ Title _____ Date _____

Print Name _____ Phone Number _____ Email Address _____

By March 15 each year email, fax, or mail the LG510 to:

<p>Minnesota Gambling Control Board Attention: City Reports 1711 West County Road B, Suite 300 South Roseville, MN 55113</p>	<p>Email: gcb.city.reports@state.mn.us Fax: 651-639-4032</p> <p>Questions? Call 651-539-1900</p>
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