

**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): City of Columbus This report is for calendar year 2017  
 Address: 16319 Kettle River Blvd. NE City: Columbus, MN Zip: 55025

**Financial Information, 10% Lawful Gambling Contribution Fund**

1. **Contribution rate** ..... 1. 10%  
 • 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. \$ 15,022.72  
 • If none or negative, enter 0.
3. **Interest earned, if any, on fund balance for the calendar year** ..... 3. \$ 45.10

**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
Lakes Area Youth Service Bureau	34511	Runnig Aces Harnes	\$ 14,748.13

Enter total amount contributed on Line 4 \$ 14,748.13 4. \$ 14,748.13

5. **Total required contributions and interest (add Lines 2, 3, and 4)** ..... 5. \$ 29,815.95
6. **From Page 2, enter total of expenditures the city or county made from its 10% fund** ..... 6. \$ 12,000.00  
 (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. \$ 17,815.95

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City or County Name: City of Columbus

### 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 10	City of Columbus - Public Safety	Police Operations Fund - Anoka County Sheriff's Office Services	\$ 6,000.00
A 10	City of Columbus - Public Safety	Fire Operation Funds - Fire Protection Services	\$ 6,000.00
<b>6. TOTAL</b>			<b>12,000.00</b>

\* Use the Codes listed on Page 3

(Enter Total on Page 1, Line 6)

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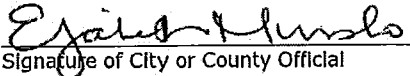
City or County Name: City of Columbus

**\* 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.

	City Administrator	03.15.18
Signature of City or County Official	Title	Date
Elizabeth Mursko	651-419-9011	cityadministrator@ci.columbus.mn.us
Print Name	Phone Number	Email Address

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

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