

LG1004 Monthly Gambling Report to Members

Minnesota Statutes 349.19, Subdivisions 3 and 5, and Minnesota Rules 7861.0320, Subpart 6, require a monthly gambling report to the membership. Members attending this meeting reviewed the documents checked below. The check register and authorization of expenditures are attached to this form and have been made a part of the meeting minutes.

The items listed below are required to be presented to the membership each month and recorded in the minutes of the meeting.

Organization: St. Peter Hockey Association Meeting date: Dec 30, 2020.

Documentation Provided	Reporting Requirements for each form of lawful gambling conducted
1. LG100 Monthly Lawful Gambling Activity Summary or G1 Lawful Gambling Monthly Tax Return with the following: <input checked="" type="checkbox"/> LG100A <input checked="" type="checkbox"/> Schedule B2 <input checked="" type="checkbox"/> LG100C <input checked="" type="checkbox"/> LG100F	<ul style="list-style-type: none"> • Gross receipts. • Dollar amount of all prizes paid out. • Total value of all merchandise prizes awarded from each form of gambling conducted. • Lawful purpose expenditures. • Profit carryover reconciliation.
2. Copy of check register or itemized expense journal that includes electronic transactions.	Complete details on all allowable expenses including payee, amount, date issued, and purpose.
3. Copies of distributor invoices or perpetual inventory records.	Records of gambling equipment purchases, including: type of equipment; quantity purchased, date purchased; unit cost, and name of distributor.
4. Copy of the month-end physical inventory.	Physical inventory taken at month-end, including games in play, that lists the manufacturer's ID, part number, serial number; game name, cost of each game; and date and signature, in ink, of person completing the physical inventory
5. Copy of itemized bank statement reconciliation (LG100F).	Gambling bank account reconciliation that balances with the profit carryover for each month and lists outstanding checks, including check number, payee, and amount; outstanding electronic transactions; deposits in transit; and beginning and ending bank balances for each month.
6. Fund loss report.	Any fund loss discovered during the month.
7. Correspondence and other documents: ___ Gambling Control Board: Approval/denial letters, allegations, questionable expenses, profit carryover variance, other ___ Department of Revenue: Error corrections, tax bills, tax orders ___ IRS: Tax notices ___ Miscellaneous correspondence ___ Annual audit <input checked="" type="checkbox"/> Compliance review report ___ Bingo program	Correspondence sent or received relating to the lawful gambling operations.

* Shared November 2020 + October 2020 records

- letter dated 12/11/2020 requesting 3 closed games for the audit

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Authorization of Expenditures

Minnesota Statutes 349.15, subdivision 1, requires that "Gross profits from lawful gambling may be expended only for lawful purposes or allowable expenses as authorized by the membership of the conducting organization at a monthly meeting of the organization's membership."

NOTE: When the membership approves an upper limit of expenses for a particular item, the report to the membership the following month must include the specific check or electronic transaction number, payee, purpose, amount, and date of payment for estimated expenditures from the previous month.

Preapproval: Allowable Expenses

Payee or item to be paid	Brief explanation of the purpose for each expenditure	Expense amount			Approved (Yes/No)
		Limit	OR	Actual	
Cash	Cash drawer for reopening 1/1/2020			\$3000	Yes

Preapproval: Lawful Purpose Expenditures

Payee	Brief explanation of the purpose for each expenditure	LPE Code	\$ amount	Approved (Yes/No)

This report was presented to the organization by the gambling manager or other organization member.

Signature, in ink: *Clay Clev*

Date: 12/30/2020

December 30th Notes

- per Governor's order, games were ceased (and closed) and game banks deposited.
- For our 6th month compliance review, 3 closed games were requested; provided those games to GCB (per request) on 12/18/2020
 - awaiting compliance review results.
- deposited 2 raffle deposits; raffle should still be able to be held on time + the current date of 1/23/2021
- will be attending a virtual MN Dept of Rev Course on 1/13/2021 to learn how to complete Sales and Use 2020 taxes
- completed my 2020 continuing education requirement online - certificate arrived 10/21/2020

CHECK/CODE	DATE	TRANSACTION	DESCRIPTION	WITHDRAWAL	DEPOSIT	BALANCE
	11/9/2020	Deposit	6Y16605		\$420.00	\$8,877.19
	11/10/2020	Deposit	7C38553		\$450.00	\$9,327.19
5019	11/11/2020	Affordable Storage	Storage Unit - 6 months	\$318.00		\$9,009.19
	11/13/2020	Deposit	6W30907		\$403.00	\$9,412.19
	11/16/2020	Deposit	6X86384		\$655.00	\$9,112.19
5020	11/16/2020	Neisen's	October Rent	\$299.20		\$8,812.99
AP	11/16/2020	MN Dept of Revenue	October Taxes	\$206.00		\$8,606.99
	11/23/2020	Deposit	8655080		\$162.00	\$8,619.19
	11/23/2020	Deposit	6W60877		\$151.00	\$8,770.19
	11/23/2020	Deposit	7A88300		\$42.00	\$8,661.19
	11/23/2020	Deposit	Cash Bank - closure of games due to Governor executive order		\$2,316.00	\$10,773.19

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The items listed below are required to be presented to the membership each month and recorded in the minutes of the meeting.

Organization: St. Peter Hockey Association Meeting date: Nov 11, 2020

Documentation Provided	Reporting Requirements for each form of lawful gambling conducted
1. LG100 Monthly Lawful Gambling Activity Summary or G1 Lawful Gambling Monthly Tax Return with the following: <input type="checkbox"/> LG100A <input type="checkbox"/> Schedule B2 <input type="checkbox"/> LG100C <input type="checkbox"/> LG100F <i>*October reports not complete yet; will share in December</i>	<ul style="list-style-type: none"> • Gross receipts. • Dollar amount of all prizes paid out. • Total value of all merchandise prizes awarded from each form of gambling conducted. • Lawful purpose expenditures. • Profit carryover reconciliation.
2. Copy of check register or itemized expense journal that includes electronic transactions.	Complete details on all allowable expenses including payee, amount, date issued, and purpose.
3. Copies of distributor invoices or perpetual inventory records.	Records of gambling equipment purchases, including: type of equipment; quantity purchased, date purchased, unit cost, and name of distributor.
4. Copy of the month-end physical inventory.	Physical inventory taken at month-end, including games in play, that lists the manufacturer's ID, part number, serial number; game name, cost of each game; and date and signature, in ink, of person completing the physical inventory.
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6. Fund loss report.	Any fund loss discovered during the month.
7. Correspondence and other documents: <input type="checkbox"/> Gambling Control Board: Approval/denial letters, allegations, questionable expenses, profit carryover variance, other <input type="checkbox"/> Department of Revenue: Error corrections, tax bills, tax orders <input type="checkbox"/> IRS: Tax notices <input type="checkbox"/> Miscellaneous correspondence <input type="checkbox"/> Annual audit <input checked="" type="checkbox"/> Compliance review report (submitted 11/11/2020 to GCB) <input type="checkbox"/> Bingo program	Correspondence sent or received relating to the lawful gambling operations.

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Authorization of Expenditures

Minnesota Statutes 349.15, subdivision 1, requires that "Gross profits from lawful gambling may be expended only for lawful purposes or allowable expenses as authorized by the membership of the conducting organization at a monthly meeting of the organization's membership."

NOTE: When the membership approves an upper limit of expenses for a particular item, the report to the membership the following month must include the specific check or electronic transaction number, payee, purpose, amount, and date of payment for estimated expenditures from the previous month.

Preapproval: Allowable Expenses

Payee or item to be paid	Brief explanation of the purpose for each expenditure	Expense amount			Approved (Yes/No)
		Limit	OR	Actual	
Storage Unit Rental	6 months rent paid			\$318	yes
Storage unit	lock for facility	\$25			yes
Storage unit	insurance			\$300	yes

Preapproval: Lawful Purpose Expenditures

Payee	Brief explanation of the purpose for each expenditure	LPE Code	\$ amount	Approved (Yes/No)

This report was presented to the organization by the gambling manager or other organization member.

Signature, in ink: *Mary Ann*

Date: 11/11/2020

November 11 - Meeting Notes

- We secured a storage unit rental lease.
→ pay 5 months, get the 6th free.
- Inquiring about whether or not insurance on the unit is needed.
- All new organizations are selected for a 6-month audit. We received notification on 10/16/2020. Information was submitted on 11/11/2020.

May Qos.



1819 Adams Street, #402
Mankato, MN 56001
507-344-7033

nichole.engeswick@state.mn.us
www.mn.gov/gcb

Minnesota Gambling Control Board

10/16/2020

Mary Tews, Gambling Manager
St. Peter Hockey Association
123 Woods Drive
Le Sueur, MN 56058

Re: License # 01587

Dear Mary Tews:

This letter is to inform you that a review of your organization's gambling operation will be conducted to determine its compliance with statute and rule.

Please contact me by phone or e-mail within five (5) days of receipt of this letter to confirm that you've received the letter and that it includes all enclosures.

Enclosed is an "Items Requested for Compliance Review" checklist. It lists the items that your organization is required to email or mail to my office at the address listed above by the due date listed below. You may provide paper documents or provide the documents electronically in PDF format. Failure to provide the documents requested by the due date will result in a referral for possible sanctions.

If you have any questions regarding the items requested, please contact me as soon as possible. If you're unable to provide a requested item, please provide a written explanation of why you're unable to provide it.

The due date for receipt of the requested documents is: 11/16/2020

Thank you for your cooperation. Again, please contact me if you have any questions.

Sincerely,

Nichole Engeswick
Compliance Specialist

NOTE: A copy of this letter has also been sent to your organization's CEO.

Data Privacy Notice: The information requested will be used to determine your compliance with Minnesota statutes and rules governing lawful gambling activities and will become public information when the post-compliance process, if required, has been completed. If no post-compliance is required, the report becomes public when issued to your organization. If your organization is referred to the Board's Compliance Review Group, the compliance review report will remain private until a consent order has been issued.

ITEMS REQUESTED FOR COMPLIANCE REVIEW

DATE MATERIALS DUE AT OUR OFFICE: November 16, 2020

Organization Name: St. Peter Hockey Association

License # 01587

Please provide all items listed below. The check boxes are for you to use while gathering documents.

Organization Information:

- Organization Information Request / Confirmation
- Listing of persons involved with conduct of gambling for your organization and their duties
- Completed *Site Information Form(s)*
- LG202 Internal Control Guidelines Worksheet*

For the months of April 2020 through September 2020 provide the following documents:

- Check register (including payroll) listing checks issued, electronic transactions, deposits, and running account balance
 - Lawful gambling tax returns - G1, and all tax schedules (A, B2, F)
 - Invoices for all bingo paper, pull-tabs, tipboards, raffle tickets, or paddlewheel tickets purchased
 - LG844, Perpetual inventory records (records that show the dates games were purchased, placed into play, and removed from play)
 - LG846, Physical inventory records (signed records that show the actual physical count of unplayed and in-play games in the organization's possession at the end of each month)
 - Bank statements, cancelled checks (if copies, show front and back), and deposit slips
 - Bank statement reconciliations which list deposits in transit and outstanding checks
 - Membership meeting notes (LG1004 or equivalent)
- **Games, game records, receipts/invoices, and other additional records beyond those listed above may be requested later. If so, these materials must be provided within 10 days of the request.**
- **Organization documents submitted will be returned to your organization upon completion of the compliance review process.**
- **Please DO NOT send or drop off any records that are not specifically requested.**

Data Privacy Notice: The information requested will be used to determine your compliance with Minnesota statutes and rules governing lawful gambling activities and will become public information when the post-compliance process, if required, has been completed. If no post-compliance is required, the report becomes public when issued to your organization. If your organization is referred to the Board's Compliance Review Group, the compliance review report will remain private until a consent order has been issued.

DATE	TRANSACTION	DESCRIPTION	WITHDRAWAL	DEPOSIT	BALANCE
10/1/2020	Deposit	7A88296		\$424.00	\$7,915.72
10/5/2020	Deposit	7A88265		\$430.00	\$8,345.72
10/5/2020	Deposit	7A88317 Reimbursement for 864453, 6W23626 & 6W23478		\$519.00	\$8,864.72
10/7/2020	Cash to Neisen's		\$1,154.00		\$7,710.72
10/12/2020	Nationwide Insurance	Gambling Managers Bond Renewal	\$100.00		\$7,610.72
10/12/2020	Triple Crown Gaming	Invoice 9033378	\$601.13		\$7,009.59
10/12/2020	Dept of Revenue	September taxes	\$57.00		\$6,952.59
10/12/2020	Neisen's	September rent	\$102.40		\$6,850.19
10/19/2020	Deposit	717762		\$365.00	\$7,215.19
10/19/2020	Deposit	6W60922		\$421.00	\$7,636.19
10/20/2020	Deposit	8655742		\$438.00	\$8,074.19
10/20/2020	Deposit	6X49946		\$383.00	\$8,457.19