

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
 1.2 **to which was referred**

1.3 **S.F. No. 2953:** A bill for an act relating to gambling; making various clarifying,
 4 technical, and conforming changes to lawful gambling provisions; modifying expenditure
 1.5 restriction requirements; amending Minnesota Statutes 2004, sections 349.12, subdivisions
 1.6 4, 18, 21; 349.1635, subdivision 3; 349.168, subdivision 10; 349.17, subdivision 6;
 1.7 349.19, subdivisions 2, 3; Minnesota Statutes 2005 Supplement, sections 349.12,
 1.8 subdivisions 12a, 25; 349.15, subdivision 1; 349.151, subdivisions 4, 4c; 349.153; 349.16,
 1.9 subdivision 2; 349.162, subdivisions 4, 5; 349.1635, subdivision 4; 349.166, subdivisions
 1.10 1, 2; 349.167, subdivision 1; 349.17, subdivision 5; 349.173; 349.18, subdivision 1;
 1.11 349.213, subdivision 1.

1.12 Reports the same back with the recommendation that the bill be amended as follows:

1.13 Page 6, line 24, delete everything after the period

1.14 Page 6, delete lines 25 to 31 and insert "For licenses renewed with an effective date
 1.15 between July 1, 2006, and June 30, 2008, an organization shall carry forward an amount
 1.16 equal to 15 percent of any positive allowable expense carryover amount. This balance
 1.17 must be used to offset any future negative expense balance at the time of license renewal."

1.18 Pages 6 to 8, delete section 7

1.19 Page 10, line 15, delete everything after "renewal" and insert a period

1.20 Page 10, delete line 16 and insert "The board may by rule impose sanctions or
 1.21 penalties on organizations that exceed the expenditure restrictions under section 349.15,
 1.22 subdivision 1."

1.23 Page 16, after line 20, insert:

1.24 "Sec. 20. Minnesota Statutes 2005 Supplement, section 349.17, subdivision 7,
 1.25 is amended to read:

1.26 Subd. 7. **Bar bingo.** An organization may conduct bar bingo subject to the
 1.27 following restrictions:

28 (1) the bingo is conducted at a site the organization owns or leases and which has a
 1.29 license for the sale of intoxicating beverages on the premises under chapter 340A;

1.30 (2) the bingo is conducted using only bingo paper sheets purchased from a licensed
 1.31 distributor; and

1.32 (3) no rent may be paid for a bar bingo occasion; ~~and~~

1.33 ~~(4) linked bingo games may not be conducted at a bar bingo occasion.~~

1.34 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.35 Sec. 21. **[349.1721] CONDUCT OF PULL-TABS.**

1.36 **Subdivision 1. Cumulative or carryover games.** The board shall by rule permit
 1.37 pull-tab games with multiple seals. The board shall also adopt rules for pull-tab games
 1.38 with cumulative or carryover prizes.

2.1 Subd. 2. Event games. The board shall by rule permit pull-tab games in which
 2.2 certain winners are determined by the random selection of one or more bingo numbers or
 2.3 by another method approved by the board.

2.4 EFFECTIVE DATE. This section is effective the day following final enactment."

2.5 Page 19, line 1, strike "No"

2.6 Page 19, line 3, strike "activity other than"

2.7 Page 19, line 4, delete the new language and strike the old language

2.8 Page 19, line 5, delete the new language and insert "No person, distributor,

2.9 manufacturer, lessor, linked bingo game provider, or organizational entity other than the

2.10 licensed organization leasing the space may conduct any activity other than the sale or

2.11 serving of food and beverages on the leased premises during times when lawful gambling

2.12 is being conducted within a booth operation on the leased"

2.13 Page 21, after line 13, insert:

2.14 "Sec. 26. Minnesota Statutes 2004, section 349.211, subdivision 2a, is amended to
 2.15 read:

2.16 Subd. 2a. **Pull-tab prizes.** The maximum prize which may be awarded for any
 2.17 single pull-tab is \$599, not including any cumulative or carryover prizes. Cumulative or
 2.18 carryover prizes in a pull-tab game shall not exceed \$2,500. An organization may not
 2.19 sell any pull-tab for more than \$2.

2.20 EFFECTIVE DATE. This section is effective the day following final enactment."

2.21 Page 22, after line 20, insert:


2.22 "Sec. 28. EFFECTIVE DATE.

2.23 This act is effective the day following final enactment."

2.24 Renumber the sections in sequence

2.25 Amend the title accordingly

2.26 And when so amended the bill do pass. Amendments adopted. Report adopted.

2.27 
 2.28 (Committee Chair)

2.29 March 27, 2006
 2.30 (Date of Committee recommendation)

**Senate Counsel, Research,
and Fiscal Analysis**

G-17 STATE CAPITOL
75 REV. DR. MARTIN LUTHER KING, JR. BLVD.
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Senate

State of Minnesota

S.F. No. 3437 - Beginning Farmer Program

Author: Senator Gary Kubly

Prepared by: Carol E. Baker, Senate Counsel (651/296-4395) *CEB*

Date: March 27, 2006

Section 1 [Beginning Farmer Program; Tax Credits.]

Subdivision 1. [Definitions.] defines “agricultural assets,” “farm,” “farm product,” “farming or livestock production,” “owner of agricultural assets,” “share rent agreement,” and “beginning farmer or livestock producer,” which is defined as a resident who is seeking entry or has entered within the last two years into farming; intends to farm within Minnesota; is not related to the owner of the agricultural assets from whom the farmer is seeking to purchase or rent agricultural assets; is not related to a partner, member, shareholder, or trustee of the owner of the agricultural assets; and also:

- has a net worth of not more than \$200,000;
- provides the majority of the day-to-day physical labor and management of the farm;
- has adequate farming or livestock production experience;
- demonstrates a profit potential by submitting projected earnings statements;
- asserts that farming or livestock production will be a significant source of the farmer’s income; and
- participates in a financial management program.

Subdivision 2. [Tax Credit for Owners of Agricultural Assets.] allows an owner of agricultural assets to take a credit against the tax due for the sale or rental of agricultural assets to a beginning farmer. The credit is equal to:

- five percent of the sale price of the agricultural asset;
- ten percent of the gross rental income in the first, second, and third years of a rental agreement; or
- 15 percent of the cash equivalent of the gross rental income in each of the first, second, and third year of a share rent agreement.

The credit may be claimed only after approval and certification by the authority. An owner of agricultural assets or beginning farmer or livestock producer may terminate a rental agreement for reasonable cause upon approval of the authority.

Subdivision 3. [Beginning Farmer Management Tax Credit.] allows a beginning farmer to take a credit against the tax due for participating in a financial management program approved by the authority. The credit is equal to 100 percent of the cost of participating in the program or \$500, whichever is less.

Subdivision 4. [Authority's Duties.] requires the authority to:

- approve and certify beginning farmers as eligible for the program;
- approve and certify owners of agricultural assets as eligible for the tax credit under subdivision 2; and
- provide necessary and reasonable assistance and support to beginning farmers for qualification and participation in financial management programs.

Sections 2 and 3 adds conforming language regarding the tax credits to chapter 290, income and franchise taxes.

Section 4. [Effective Date.] makes sections 1 to 3 effective for taxable years beginning after December 31, 2006.

CEB:dv

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Monday, March 27, 2006

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9	(9:00 AM - 9:30 AM) Pat Preiner/Renae Fry/Mel Mettler (Columbus Township Incorporation)		
9	(9:30 AM - 10:00 AM) Diane Anderson - Cooperative Parenting Coalition (formerly with RKids - a651-688-9461)		
10			
11	(11:00 AM - 12:00 PM) Session		
11		(11:30 AM - 12:00 PM) Gery Arndt, Superintendent, Jackson	
12		(12:00 PM - 2:30 PM) State & Local Government (Room 123-Author S.F. 3410-War Plaque)	
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2	(2:30 PM - 3:00 PM) Roger		
3	(3:00 PM - 5:30 PM) Ag, Vets & Gaming (Room 112)		
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5		(5:00 PM - 8:00 PM) Duluth Days (Cedar Street Armory)	
5		(5:30 PM - 7:30 PM) IBEW LEG. RECEPTION (Mancini's - \$10 for food \$4.75 per beverage)	
6			(6:00 PM - 9:00 PM) State & Local Gov. (Room 123)
7			
8			

From: "Sandi Brown" <Sandi.Brown@senate.mn>
To: "MN Senate Agriculture, General Legislation and Veterans Affairs Committee" <SEN-AG-VETS-GAMING@mercury.senate.leg.state.mn.us>
Date: 3/23/2006 11:59:49 AM
Subject: Note Two Committee Meetings

Monday, March 27, 2006

Senate Agriculture, Veterans and Gaming Committee
Chair: Sen. Jim Vickerman
3:00 p.m. Room 112, Capitol
Agenda: S.F. 3261-Gerlach: Military service members protections. ←
S.F. 3281-Gerlach: Military service supportive policy statement.
S.F. 3437-Kubly: Beginning ~~daily~~ farmer tax credit.
S.F. 2562-Murphy: Armed service members uranium exposure screening tests.
S.F. 3048-Bakk: Cervidae taking restrictions modification.
S.F. 2953-Rest: Lawful gambling provisions modifications.

H.F. (3243)

Wednesday, March 29, 2006

Senate Agriculture, Veterans and Gaming Committee
Chair: Sen. Jim Vickerman
3:00 p.m. Room 112, Capitol
Agenda: S.F. 3506-Senjem: Farm enhancement loan program.
S.F. 3345-Murphy: Nursery stock toxicity consumer education.
S.F. 3314-Vickerman: Soy based transformer fluid conversion allowance program and appropriation.

Sandi Brown
Legislative Assistant
Senate Agriculture, Veterans, Gaming
committee
651.296.7405



Farm Beginnings™

Rotating in a new generation of farmers

What is Farm Beginnings™ & how did it get started?

Farm Beginnings™ is a Land Stewardship Project (LSP) initiative that provides participants an opportunity to learn firsthand about low-cost, sustainable methods of farming.

Farm Beginnings™ started in the mid-1990s when a group of southeast Minnesota farmers called the "Wabasha County Give A Damns" approached LSP with concerns about where the next generation of farmers would come from. These farmers saw a need for a program that would combine classroom instruction and on-farm mentoring. What resulted was an initiative that has its roots in the philosophy that farmers learn new techniques and management systems best by networking with other farmers. The first Farm Beginnings™ classes began meeting in southeast Minnesota. Eventually, the program was successfully expanded to western Minnesota.



Why is such a program needed?

Making a go of it in farming today can be very difficult. However, a growing group of farmers are showing that through the use of low-cost techniques, creative marketing and whole farm planning, one can develop a farming operation that is economically viable and provides a good quality of life.

Studies show that a major barrier to adopting such "sustainable" farming methods is lack of information and firsthand knowledge related to such systems. A Northwest Area Foundation study found that farmers adopting alternative production methods were more likely to be successful if they were part of some sort of formal or informal network of like-minded farmers.

Another potential barrier to getting started in farming is lack of access to capital. A 2003 survey of

farmers, lenders and agricultural educators in Minnesota and Wisconsin found that not having a good business plan was a major impediment to getting financing for alternative enterprises.

By providing a good foundation in business planning while creating the opportunity for participants to network with established farmers, Farm Beginnings™ helps knock down two major barriers to the adoption of innovative agricultural systems.

What does the Farm Beginnings™ course consist of?

Farm Beginnings™ classes begin in the fall of each year and meet throughout the winter. Class participants learn goal setting, financial planning, business plan creation, alternative marketing and low-cost sustainable farming techniques. Participants are encouraged to develop a sustainable business plan that enhances their quality of life/goals—a plan that factors in sound environmental practices while being economically viable. Established farmers and other professionals such as lenders and agricultural business in-

structors present at the seminars, providing a strong foundation of community resources, networks and contacts for those interested in farming. The highlight of the winter classes is a set of presentations given by beginning farmers outlining their goals and how they plan on achieving them.

These relationships often last long after the formalized course is concluded. At the conclusion of classes, Farm

Beginnings™ moves onto the land itself, where participants take part in a series of on-farm field days during the spring and summer. At these field days, innovative farmers demonstrate firsthand how they raise food and fiber using methods that are economically and environmentally sound. The on-farm education component is a critical part of the learning. Participants find themselves touring a variety of farms in addition to having a one-on-

*"Not only did Farm Beginnings™ give us an opportunity to learn in the classroom, but it connected us with successful beginning and established farmers, giving us a variety of ideas and people to call upon for help. These connections have allowed us to see hope for ourselves and for the future of agriculture."
—Roger & Michelle Benrud,
Class of 1998*

Land Stewardship Project Fact Sheet # 16: Farm Beginnings™

"A high level of synergy develops when like-minded people, both Farm Beginnings™ participants and presenters, get together. From a mentor's perspective, finding someone who is committed to farming on their own means a chance to help a new person get started and get reliable help in return."

—Dan French, Farm Beginnings™
Mentor/ Presenter

one experience with a specific farmer. Throughout the 10-month course, participants are encouraged to utilize established farmers as mentors.

The Livestock Loan Program

In a further effort to help people get launched in their farming careers, Farm Beginnings™ has partnered with Heifer International to provide a zero interest revolving livestock loan for qualified beginning farmers. The Livestock Loan Program helps farmers build equity while supporting them with a continuing education component that connects them with an adviser. As of early 2005, 17 livestock loans totaling over \$200,000 have been awarded to Farm Beginnings™ graduates. Three loan recipients have paid back the loan money in full, making it possible for other beginning farmers to use the money for the purchase of animals (two of those loans were paid before the allotted time was up; other recipients are in the process of paying loans back).

How successful is

Farm Beginnings™?

- During the first eight years, 222 people have completed the Farm Beginnings™ course in southeast and western Minnesota.
- Over 60 percent of those graduates are farming:
- Over 6,000 acres of land is owned, rented or otherwise farmed by Farm Beginnings™ graduates.
- Farm Beginnings™ graduates are engaged in a broad spectrum of farming enterprises: beef, dairy, hogs, meat goats, poultry, wholesale vegetables, Community Supported Agriculture, organic grains and specialty products such as flowers.
- Approximately 20 percent of Farm Beginnings™ graduates have moved from urban to rural areas to pursue their farming dream.

What's next: Farm Beginnings™ pilots in Illinois, Missouri & Nebraska

As Farm Beginnings™ enters its ninth year, it has become evident that there is a burgeoning demand for this kind of service. The Land Stewardship Project's Farm Beginnings™ program has received a grant from the USDA's North Central

Region Sustainable Agriculture Research and Education (SARE) program to set up pilot beginning farmer education programs in Illinois, Missouri and Nebraska. LSP staff members are working with agricultural educators, farmers and other professionals to set up the pilot programs.

Are you a beginning farmer?

If you are a beginning farmer who is interested in learning more about Farm Beginnings™, there are several ways to get started:

Minnesota

→ **Southeast Minnesota**—Contact Karen Stettler at 507-523-3366 or stettler@landstewardshipproject.org.

→ **Western Minnesota**—Contact Amy Bacigalupo at amyb@landstewardshipproject.org or 320-269-2105.

→ **Twin Cities**—Contact Kate Twohig at cathyt@landstewardshipproject.org or 612-623-7710.

On the Internet

www.landstewardshipproject.org/programs_farm_beginnings.html.

Illinois, Missouri & Nebraska

→ **Stateline (Northern Illinois)**—Contact Parker Forsell at 608-498-0268 or CRAFT@cslearningcenter.org; website: www.cslearningcenter.org.

→ **Central Illinois**—Contact Deborah Cavanaugh-Grant at 217-968-5512 or cvnghgrn@uiuc.edu; website: www.farmbeginnings.uiuc.edu/index.html.

→ **Missouri**—Contact Randy Saner at 417-256-2391 or SanerR@umsystem.edu; website: <http://agebb.missouri.edu/mac/fbp>.

→ **Nebraska**—Contact Martin Kleinschmit at 402-254-6893 or martink@cfra.org.

Are you an established farmer?

Farm Beginnings is also looking for established farmers who are willing to serve as mentors. If you are interested, we'd love to hear from you.

• • •

This fact sheet is brought to you by the members and staff of the Land Stewardship Project, a private, nonprofit organization devoted to fostering an ethic of stewardship for farmland and to seeing more successful farmers on the land raising crops and livestock. For more information, call 651-653-0618 or visit www.landstewardshipproject.org

Tax Credit Incentives to Sell or Rent Land to Beginning Farmers

Purpose: To create tax incentives for established farmers or landowners to rent or sell land to beginning farmers

Provisions:

- A landowner who cash rents to a beginning farmer receives a state tax credit equal to 10% of the gross rental income.
- In a share rent agreement, 15% of the cash equivalent of the gross rental income.
- A landowner who sells land to a beginning farmer receive a state tax credit equal to 5% of the sale price.
- A beginning farmer in the program is eligible for a state tax credit of \$500 towards the cost of participating in a farm business management program or approved equivalent. The credit is available for up to 3 years while the farmer is in the program.
- The program is administered by the Rural Finance Authority

**Senate Counsel, Research,
and Fiscal Analysis**

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DIRECTOR

Senate

State of Minnesota

S.F. No. 3437 - Beginning Farmer Program

Author: Senator Gary Kubly

Prepared by: Carol E. Baker, Senate Counsel (651/296-4395) *CEB*

Date: March 27, 2006

Section 1 [Beginning Farmer Program; Tax Credits.]

Subdivision 1. [Definitions.] defines “agricultural assets,” “farm,” “farm product,” “farming or livestock production,” “owner of agricultural assets,” “share rent agreement,” and “beginning farmer or livestock producer,” which is defined as a resident who is seeking entry or has entered within the last two years into farming; intends to farm within Minnesota; is not related to the owner of the agricultural assets from whom the farmer is seeking to purchase or rent agricultural assets; is not related to a partner, member, shareholder, or trustee of the owner of the agricultural assets; and also:

- has a net worth of not more than \$200,000;
- provides the majority of the day-to-day physical labor and management of the farm;
- has adequate farming or livestock production experience;
- demonstrates a profit potential by submitting projected earnings statements;
- asserts that farming or livestock production will be a significant source of the farmer’s income; and
- participates in a financial management program.

Subdivision 2. [Tax Credit for Owners of Agricultural Assets.] allows an owner of agricultural assets to take a credit against the tax due for the sale or rental of agricultural assets to a beginning farmer. The credit is equal to:

- five percent of the sale price of the agricultural asset;
- ten percent of the gross rental income in the first, second, and third years of a rental agreement; or
- 15 percent of the cash equivalent of the gross rental income in each of the first, second, and third year of a share rent agreement.

The credit may be claimed only after approval and certification by the authority. An owner of agricultural assets or beginning farmer or livestock producer may terminate a rental agreement for reasonable cause upon approval of the authority.

Subdivision 3. [Beginning Farmer Management Tax Credit.] allows a beginning farmer to take a credit against the tax due for participating in a financial management program approved by the authority. The credit is equal to 100 percent of the cost of participating in the program or \$500, whichever is less.

Subdivision 4. [Authority's Duties.] requires the authority to:

- approve and certify beginning farmers as eligible for the program;
- approve and certify owners of agricultural assets as eligible for the tax credit under subdivision 2; and
- provide necessary and reasonable assistance and support to beginning farmers for qualification and participation in financial management programs.

Sections 2 and 3 adds conforming language regarding the tax credits to chapter 290, income and franchise taxes.

Section 4. [Effective Date.] makes sections 1 to 3 effective for taxable years beginning after December 31, 2006.

CEB:dv

**Senate Counsel, Research,
and Fiscal Analysis**


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State of Minnesota

S.F. No. 2953 - Lawful Gambling Bill

Author: Senator Ann Rest

Prepared by: Carol E. Baker, Senate Counsel (651/296-4395) 

Date: March 22, 2006

Overview

This bill makes a variety of changes to Minnesota's lawful gambling laws, including numerous technical and housekeeping changes. Among other things, the bill authorizes button raffles, permits certain electronic fund transfers between organization accounts, clarifies conflict of interest provisions, and clarifies restrictions on local government fees for conducting lawful gambling. The bill also updates several provisions of current law to reflect the 2005 legislative authorization of electronic bingo devices.

The bill makes two changes related to statutory limits on allowable expenses for lawful gambling organizations. First, it authorizes the Gambling Control Board to grant licensees waivers to the statutory allowable expense limits under certain circumstances. Second, it allows the board to impose sanctions against organizations violating statutory allowable expenses limits.

Section 1. [Bingo.] clarifies the definition of bingo to allow facsimile bingo paper sheets when used in conjunction with an electronic bingo device.

Section 2. [Electronic Bingo Device.] clarifies that electronic bingo devices may be used to monitor facsimile bingo paper sheets.

Section 3. [Gambling Equipment.] modifies the definition of gambling equipment to include electronic bingo devices.

Section 4. [Gross Receipts.] modifies the definition of gross receipts to include receipts from sales of facsimile bingo paper sheets and the rental of electronic bingo devices.

Section 5. [Lawful Purpose.] allows contributions to individuals and nonprofit educational institutions as a lawful purpose expenditure.

Section 6. [Expenditure Restrictions (Waivers).] allows the board to authorize waivers of statutory limits imposed on an organization's allowable expenses for licenses issued after June 30, 2006. Permits the waiver only if the organization was unable to comply with expense limits due to unforeseen or extraordinary expenses beyond its control, or for expenses for permanent gambling equipment.

Section 7. [Powers and Duties (Board).] gives the board authority to waive limits on allowable expenses.

Section 8. [Electronic Bingo.] modifies bingo rules requirements to allow electronic bingo devices to be used with facsimile bingo paper sheets printed at the point of sale.

Section 9. [Conflict of Interest.] strikes an obsolete statutory reference. Prohibits the director, members of the board, and employees of the board from purchasing any chance in a lawful gambling game, unless the purchase is part of an investigation.

Section 10. [Issuance of Gambling Licenses.] clarifies that the board may impose sanctions against an organization for violating allowable expense limits.

Section 11. [Prohibition.] strikes obsolete language.

Section 12. [Sales from Facilities.] strikes an obsolete reference.

Section 13. [Attachments to Application (for linked bingo provider licenses).] reduces from \$250,000 to \$100,000 the principal bond requirement for applicants for linked bingo provider licenses.

Section 14. [Prohibition (linked bingo provider licenses).] expands the prohibitions that apply to linked bingo game providers to also apply to employees, representatives, agents, and affiliates of linked bingo game providers. This section also prohibits giving the employee or agent of an organization anything worth more than \$25 per year, per organization.

Section 15. [Exclusions.] clarifying language.

Section 16. [Exemptions.] allows the board to refuse to issue an exempt permit to an applicant whose application is incomplete or knowingly contains false or inaccurate information.

Section 17. [Gambling Manager Required.] technical clarification.

Section 18. [Employment of Certain Persons.] clarifies who can be employed by a lawful gambling organization. Specifies that an organization leasing premises cannot compensate the lessor, a member of the lessor's immediate family, or the lessor's employees, except for selling pull-tabs and tipboards within a booth operation on the premises. Allows an organization to compensate a member of a lessor's immediate family for the conduct of gambling at other sites not owned by the lessor.

Section 19. [Bingo Cards and Sheets.] conforming language.

Section 20. [Conduct of Bingo.] removes obsolete references.

Section 21. [Conduct of Raffles.] authorizes the sale of buttons (with a nominal value of less than \$5) as certificates of participation for entry in a raffle.

Section 22. [Lease or Ownership Required; Rent Limitations.] strikes obsolete dates and references. Clarifies that no activity other than lawful gambling may be conducted in a booth operation on leased premises. Provides that employees of a lessor not involved in the conduct of lawful gambling on the premises and nongambling employees of an organization conducting lawful gambling on the premises may participate in lawful gambling on the premises if the organization posts the major prizes awarded for pulltabs and tipboards.

Section 23. [Accounts.] allows an organization to transfer the amount of gambling taxes due from the organization's gambling account to its general account when taxes become due.

Section 24. [Expenditures.] clarifies that expenditures of lawful gambling gross profits for taxes and allowable expenses may be transferred electronically from an organization's gambling account directly to bank accounts.

Section 25. [Local Regulation.] clarifies local fee restrictions on permits for the conduct exempt gambling. Current law prohibits local units of government from requiring a license or fee for a license or permit to conduct gambling by organizations or sales by licensed distributors or licensed linked bingo game providers. This section clarifies that local fees are also prohibited for licenses or permits to conduct gambling by gambling managers, gambling employees, and for distributors or linked bingo game providers registered with the board.

CEB:rdr

**Senators Kiscaden, Ranum, Senjem, Vickerman and Frederickson introduced—
S.F. No. 2728: Referred to the Committee on Agriculture, Veterans and Gaming.**

1.1 A resolution

1.2 memorializing the President and the United States Congress to name the Rochester
1.3 Veterans Outpatient Clinic the Corporal Chuck Lindberg Clinic.

1.4 WHEREAS, Charles Willard Lindberg was born June 26, 1920, in Grand Forks, North
1.5 Dakota; and

1.6 WHEREAS, he entered the United States Marine Corps in Spokane, Washington, on
1.7 January 8, 1942; and

1.8 WHEREAS, while serving in the Pacific in World War II with the Second Marine Raider
1.9 Battalion and with Company E, 2nd Battalion, 28th Regiment, 5th Marine Division, he, along
1.10 with five other Marines, raised the original American flag on Iwo Jima on February 23, 1945; and

1.11 WHEREAS, he now resides in Richfield, Minnesota, and is the last survivor of the original
1.12 Iwo Jima flag raising; and

1.13 WHEREAS, Charles Lindberg continues to serve various veterans groups and organizations
1.14 and remains dedicated to their future, and to his country; NOW, THEREFORE,

1.15 BE IT RESOLVED by the Legislature of the State of Minnesota that it urges the President
1.16 and the Congress of the United States to name the Rochester Veterans Outpatient Clinic the
1.17 Corporal Chuck Lindberg Clinic.

1.18 BE IT FURTHER RESOLVED that the Secretary of State of the State of Minnesota is
1.19 directed to prepare copies of this memorial and transmit them to the President of the United
1.20 States, the Secretary of the Navy, the President and the Secretary of the United States Senate, the

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in alternative formats upon request

Printed
Page No. **370**

State of Minnesota
HOUSE OF REPRESENTATIVES

**EIGHTY-FOURTH
SESSION**

HOUSE FILE No. 3243

March 8, 2006

Authored by Wardlow, Westrom, Magnus, Severson and Anderson, B.

The bill was read for the first time and referred to the Committee on Governmental Operations and Veterans Affairs

March 21, 2006

To Pass and placed on the Consent Calendar

Read Second Time

A bill for an act

relating to the military; providing certain protections to persons ordered into active military service; amending Minnesota Statutes 2004, section 190.055.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2004, section 190.055, is amended to read:

190.055 PROTECTIONS.

(a) A person called or ordered to active service, as defined in section 190.05, subdivision 5a or 5b, has all the protections afforded to persons in the military service of the United States under:

(1) the ~~Soldiers and Sailors Civil Relief Act of 1940~~ Servicemembers Civil Relief Act, United States Code, Appendix 50, sections 501 to 548, and 560 to 591, as amended at any time; and

(2) the Uniformed Services Employment and Reemployment Rights Act, United States Code, title 38, sections 4301 to 4333, as amended at any time.

(b) The acts referenced in paragraph (a), clauses (1) and (2), may be cited as the "SCRA" and "USERRA," respectively.

EFFECTIVE DATE. This section is effective the day following final enactment.

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
1.2 **to which was referred**

1.3 **S.F. No. 3281: A bill for an act relating to the military; establishing a policy**
1.4 **statement supportive of military service; proposing coding for new law in Minnesota**
1.5 **Statutes, chapter 190.**

1.6 Reports the same back with the recommendation that the bill be amended as follows:

1.7 Page 1, line 11, after "to" insert "meet the physical and mental health needs of
1.8 returning veterans, and"

1.9 And when so amended the bill do pass. Amendments adopted. Report adopted.

1.10 
1.11 (Committee Chair)

1.12 March 27, 2006
1.13 (Date of Committee recommendation)

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
1.2 **to which was referred**

1.3 **S.F. No. 3437: A bill for an act relating to agriculture; providing an income tax**
1.5 **credit for sales or rentals of agricultural assets to beginning farmers; providing an income**
1.6 **tax credit for beginning farmer financial management programs; modifying the beginning**
1.7 **farmer program administered by the Rural Finance Authority; amending Minnesota**
1.8 **Statutes 2004, section 290.06, by adding subdivisions; proposing coding for new law in**
Minnesota Statutes, chapter 41B.

1.9 **Reports the same back with the recommendation that the bill do pass and be**
1.10 **re-referred to the Committee on Taxes. Report adopted.**

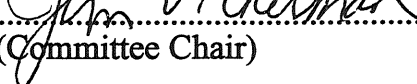
1.11 
1.12 (Committee Chair)

1.13 March 27, 2006
1.14 (Date of Committee recommendation)

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
1.2 **to which was referred**

1.3 **S.F. No. 2562:** A bill for an act relating to veterans affairs; providing a health
4 screening benefit for eligible members of the armed forces; requiring a report;
1.5 appropriating money; proposing coding for new law in Minnesota Statutes, chapter 197.

1.6 Reports the same back with the recommendation that the bill do pass and be
1.7 re-referred to the Committee on Finance. Report adopted.

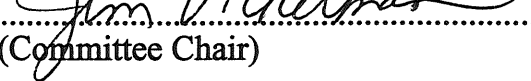
1.8 
1.9 (Committee Chair)

1.10 March 27, 2006
1.11 (Date of Committee recommendation)

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
1.2 **to which was referred**

1.3 **S.F. No. 2728: A resolution memorializing the President and the United States**
1.4 **Congress to name the Rochester Veterans Outpatient Clinic the Corporal Chuck Lindberg**
1.5 **Clinic.**

1.6 Reports the same back with the recommendation that the resolution do pass and be
1.7 placed on the Consent Calendar. Report adopted.

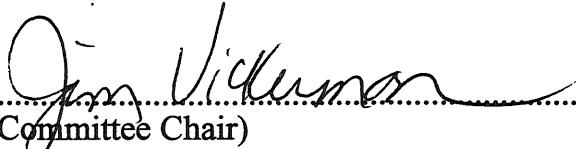
1.8 
1.9 (Committee Chair)

1.10 March 27, 2006
1.11 (Date of Committee recommendation)

1.1 **Senator Vickerman from the Committee on Agriculture, Veterans and Gaming,**
1.2 **to which was referred**

1.3 **H.F. No. 3243:** A bill for an act relating to the military; providing certain protections
1.4 to persons ordered into active military service; amending Minnesota Statutes 2004, section
1.5 190.055.

1.6 Reports the same back with the recommendation that the bill do pass. Report
1.7 adopted.

1.8 
1.9 (Committee Chair)

1.10 March 27, 2006
1.11 (Date of Committee recommendation)

Passed

1.1 Senator moves to amend S.F. No. 2953 as follows:

1.2 Page 16, after line 20, insert:

1.3 "Sec. 21. Minnesota Statutes 2005 Supplement, section 349.17, subdivision 7,
1.4 is amended to read:

1.5 Subd. 7. **Bar bingo.** An organization may conduct bar bingo subject to the
1.6 following restrictions:

1.7 (1) the bingo is conducted at a site the organization owns or leases and which has a
1.8 license for the sale of intoxicating beverages on the premises under chapter 340A;

1.9 (2) the bingo is conducted using only bingo paper sheets purchased from a licensed
1.10 distributor; and

1.11 (3) no rent may be paid for a bar bingo occasion; ~~and~~

1.12 ~~(4) linked bingo games may not be conducted at a bar bingo occasion.~~

1.13 **EFFECTIVE DATE.** This section is effective the day following final enactment.

1.14 Sec. 22. **[349.1721] CONDUCT OF PULL-TABS.**

1.15 Subdivision 1. **Cumulative or carryover games.** The board shall by rule permit
1.16 pull-tab games with multiple seals. The board shall also adopt rules for pull-tab games
1.17 with cumulative or carryover prizes.

1.18 Subd. 2. **Event games.** The board shall by rule permit pull-tab games in which
1.19 certain winners are determined by the random selection of one or more bingo numbers or
1.20 by another method approved by the board.

1.21 **EFFECTIVE DATE.** This section is effective the day following final enactment."

1.22 Page 21, after line 13, insert:

1.23 "Sec. 27. Minnesota Statutes 2004, section 349.211, subdivision 2a, is amended to
1.24 read:

1.25 Subd. 2a. **Pull-tab prizes.** The maximum prize which may be awarded for any
1.26 single pull-tab is \$599, not including any cumulative or carryover prizes. Cumulative or
1.27 carryover prizes in a pull-tab game shall not exceed \$2,500. An organization may not
1.28 sell any pull-tab for more than \$2.

1.29 **EFFECTIVE DATE.** This section is effective the day following final enactment."

1.30 Renumber the sections in sequence and correct the internal references

1.31 Amend the title accordingly

1.1 Senator moves to amend S.F. No. 2953 as follows:

1.2 Page 6, line 24, delete everything after the period

1.3 Page 6, delete lines 25 to 31 and insert "For licenses renewed with an effective date
1.4 between July 1, 2006, and June 30, 2008, an organization shall carry forward an amount
1.5 equal to 15 percent of any positive allowable expense carryover amount. This balance
1.6 must be used to offset any future negative expense balance at the time of license renewal."

1.7 Page 6, delete section 7

1.8 Page 10, line 15, delete everything after "renewal" and insert a period

1.9 Page 10, delete line 16 and insert "The board may by rule impose sanctions or
1.10 penalties on organizations that exceed the expenditure restrictions under section 349.15,
1.11 subdivision 1."

1.12 Page 19, line 1, strike "No"

1.13 Page 19, line 3, strike "activity other than"

1.14 Page 19, line 4, delete the new language and strike the old language

1.15 Page 19, line 5, delete the new language and insert "No person, distributor,
1.16 manufacturer, lessor, linked bingo game provider, or organizational entity other than the
1.17 licensed organization leasing the space may conduct any activity other than the sale or
1.18 servicing of food and beverages on the leased premises during times when lawful gambling
1.19 is being conducted within a booth operation on the leased"

1.20 Page 22, after line 20, insert:

1.21 "Sec. 26. **EFFECTIVE DATE.**

1.22 This act is effective the day following final enactment."

1.23 Renumber the sections in sequence and correct the internal references

1.24 Amend the title accordingly

Withdraw

1.1 Senator moves to amend S.F. No. 2953 as follows:

1.2 Page 1, after line 11, insert:

1.3 "Section 1. Minnesota Statutes 2004, section 240.18, subdivision 3a, is amended to
1.4 read:

1.5 Subd. 3a. **Other categories.** Available money apportioned to breeds other than
1.6 breeds contained in subdivisions 2 and 3 must be distributed as financial incentives to
1.7 encourage horse racing and horse breeding for such breeds. Available money apportioned
1.8 for the Arabian breed may be distributed to owners who are Minnesota residents racing at
1.9 licensed Minnesota racetracks or at racetracks of border states."

1.10 Renumber the sections in sequence and correct the internal references

1.11 Amend the title accordingly

1.1 Senator moves to amend S.F. No. 2953 as follows:

1.2 Page 1, after line 11, insert:

1.4 "Section 1. Minnesota Statutes 2004, section 240.18, subdivision 3a, is amended to read:

1.5 Subd. 3a. **Other categories.** Available money apportioned to breeds other than
1.6 breeds contained in subdivisions 2 and 3 must be distributed as financial incentives to
1.7 encourage horse racing and horse breeding for such breeds. Available money apportioned
1.8 for the Arabian breed may be distributed to owners who are Minnesota residents racing at
1.9 licensed Minnesota racetracks or at racetracks of border states."

1.10 Renumber the sections in sequence and correct the internal references

1.11 Amend the title accordingly

Senators Rest, Vickerman, Wergin, Hann and Solon introduced--

S.F. No. 2953: Referred to the Committee on Agriculture, Veterans and Gaming.

A bill for an act

relating to gambling; making various clarifying, technical, and conforming changes to lawful gambling provisions; modifying expenditure restriction requirements; amending Minnesota Statutes 2004, sections 349.12, subdivisions 4, 18, 21; 349.1635, subdivision 3; 349.168, subdivision 10; 349.17, subdivision 6; 349.19, subdivisions 2, 3; Minnesota Statutes 2005 Supplement, sections 349.12, subdivisions 12a, 25; 349.15, subdivision 1; 349.151, subdivisions 4, 4c; 349.153; 349.16, subdivision 2; 349.162, subdivisions 4, 5; 349.1635, subdivision 4; 349.166, subdivisions 1, 2; 349.167, subdivision 1; 349.17, subdivision 5; 349.173; 349.18, subdivision 1; 349.213, subdivision 1.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2004, section 349.12, subdivision 4, is amended to read:

Subd. 4. **Bingo.** "Bingo" means a game where each player has a bingo hard card ~~or~~, bingo paper sheet, or facsimile of a bingo paper sheet when used in conjunction with an electronic bingo device, for which a consideration has been paid, and played in accordance with this chapter and with rules of the board for the conduct of bingo. "Bingo" also includes a linked bingo game.

Sec. 2. Minnesota Statutes 2005 Supplement, section 349.12, subdivision 12a, is amended to read:

Subd. 12a. **Electronic bingo device.** "Electronic bingo device" means an electronic device used by a bingo player to monitor bingo paper sheets or facsimile of a bingo paper sheet when purchased at the time and place of an organization's bingo occasion and which (1) provides a means for bingo players to input numbers announced by a bingo caller; (2) compares the numbers entered by the player to the bingo faces previously stored in the memory of the device; and (3) identifies a winning bingo pattern.

2.1 Electronic bingo device does not mean any device into which coin, currency, or tokens are
2.2 inserted to activate play.

2.3 Sec. 3. Minnesota Statutes 2004, section 349.12, subdivision 18, is amended to read:

2.4 Subd. 18. **Gambling equipment.** "Gambling equipment" means: bingo hard cards
2.5 or paper sheets, linked bingo paper sheets, devices for selecting bingo numbers, electronic
2.6 bingo devices, pull-tabs, jar tickets, paddlewheels, paddlewheel tables, paddletickets,
2.7 paddleticket cards, tipboards, tipboard tickets, and pull-tab dispensing devices.

2.8 Sec. 4. Minnesota Statutes 2004, section 349.12, subdivision 21, is amended to read:

2.9 Subd. 21. **Gross receipts.** "Gross receipts" means all receipts derived from lawful
2.10 gambling activity including, but not limited to, the following items:

2.11 (1) gross sales of bingo hard cards ~~and~~, paper sheets, facsimiles of bingo paper
2.12 sheets when used in conjunction with an electronic bingo device, and rental of electronic
2.13 bingo devices before reduction for prizes, expenses, shortages, free plays, or any other
2.14 charges or offsets;

2.15 (2) the ideal gross of pull-tab and tipboard deals or games less the value of unsold
2.16 and defective tickets and before reduction for prizes, expenses, shortages, free plays,
2.17 or any other charges or offsets;

2.18 (3) gross sales of raffle tickets and paddletickets before reduction for prizes,
2.19 expenses, shortages, free plays, or any other charges or offsets;

2.20 (4) admission, commission, cover, or other charges imposed on participants in
2.21 lawful gambling activity as a condition for or cost of participation; and

2.22 (5) interest, dividends, annuities, profit from transactions, or other income derived
2.23 from the accumulation or use of gambling proceeds.

2.24 Gross receipts does not include proceeds from rental under section ~~349.164~~ or
2.25 349.18, subdivision 3.

2.26 Sec. 5. Minnesota Statutes 2005 Supplement, section 349.12, subdivision 25, is
2.27 amended to read:

2.28 Subd. 25. **Lawful purpose.** (a) "Lawful purpose" means one or more of the
2.29 following:

2.30 (1) any expenditure by or contribution to a 501(c)(3) or festival organization, as
2.31 defined in subdivision 15a, provided that the organization and expenditure or contribution
2.32 are in conformity with standards prescribed by the board under section 349.154, which

3.1 standards must apply to both types of organizations in the same manner and to the same
3.2 extent;

(2) a contribution to an individual or family suffering from poverty, homelessness,
3.4 or physical or mental disability, which is used to relieve the effects of that poverty,
3.5 homelessness, or disability;

(3) a contribution to an individual for treatment for delayed posttraumatic stress
3.7 syndrome or a contribution to a program recognized by the Minnesota Department of
3.8 Human Services for the education, prevention, or treatment of compulsive gambling;

(4) a contribution to or expenditure on a public or private nonprofit educational
3.10 institution registered with or accredited by this state or any other state;

(5) a contribution to ~~a scholarship fund~~ an individual, public or private nonprofit
3.12 educational institution registered with or accredited by this state or any other state, or
3.13 to a scholarship fund of a nonprofit organization whose primary mission is to award
3.14 scholarships, for defraying the cost of education to individuals where the funds are
3.15 awarded through an open and fair selection process;

(6) activities by an organization or a government entity which recognize
3.17 humanitarian or military service to the United States, the state of Minnesota, or a
3.18 community, subject to rules of the board, provided that the rules must not include mileage
3.19 reimbursements in the computation of the per diem reimbursement limit and must impose
3.20 no aggregate annual limit on the amount of reasonable and necessary expenditures made
3.21 to support:

(i) members of a military marching or color guard unit for activities conducted
3.23 within the state;

(ii) members of an organization solely for services performed by the members at
3.25 funeral services; or

(iii) members of military marching, color guard, or honor guard units may be
3.27 reimbursed for participating in color guard, honor guard, or marching unit events within
3.28 the state or states contiguous to Minnesota at a per participant rate of up to \$35 per diem;

(7) recreational, community, and athletic facilities and activities intended primarily
3.30 for persons under age 21, provided that such facilities and activities do not discriminate on
3.31 the basis of gender and the organization complies with section 349.154;

(8) payment of local taxes authorized under this chapter, taxes imposed by the
3.33 United States on receipts from lawful gambling, the taxes imposed by section 297E.02,
3.34 subdivisions 1, 4, 5, and 6, and the tax imposed on unrelated business income by section
3.35 290.05, subdivision 3;

4.1 (9) payment of real estate taxes and assessments on permitted gambling premises
4.2 wholly owned by the licensed organization paying the taxes, or wholly leased by a licensed
4.3 veterans organization under a national charter recognized under section 501(c)(19) of
4.4 the Internal Revenue Code, not to exceed:

4.5 (i) for premises used for bingo, the amount that an organization may expend under
4.6 board rules on rent for bingo; and

4.7 (ii) \$35,000 per year for premises used for other forms of lawful gambling;

4.8 (10) a contribution to the United States, this state or any of its political subdivisions,
4.9 or any agency or instrumentality thereof other than a direct contribution to a law
4.10 enforcement or prosecutorial agency;

4.11 (11) a contribution to or expenditure by a nonprofit organization which is a church
4.12 or body of communicants gathered in common membership for mutual support and
4.13 edification in piety, worship, or religious observances;

4.14 (12) payment of the reasonable costs of an audit required in section 297E.06,
4.15 subdivision 4, provided the annual audit is filed in a timely manner with the Department of
4.16 Revenue;

4.17 (13) a contribution to or expenditure on projects or activities approved by the
4.18 commissioner of natural resources for:

4.19 (i) wildlife management projects that benefit the public at large;

4.20 (ii) grant-in-aid trail maintenance and grooming established under sections 84.83
4.21 and 84.927, and other trails open to public use, including purchase or lease of equipment
4.22 for this purpose; or

4.23 (iii) supplies and materials for safety training and educational programs coordinated
4.24 by the Department of Natural Resources, including the Enforcement Division;

4.25 (14) conducting nutritional programs, food shelves, and congregate dining programs
4.26 primarily for persons who are age 62 or older or disabled;

4.27 (15) a contribution to a community arts organization, or an expenditure to sponsor
4.28 arts programs in the community, including but not limited to visual, literary, performing,
4.29 or musical arts;

4.30 (16) an expenditure by a licensed veterans organization for payment of water, fuel
4.31 for heating, electricity, and sewer costs for a building wholly owned or wholly leased by
4.32 and used as the primary headquarters of the licensed veterans organization;

4.33 (17) expenditure by a licensed veterans organization of up to \$5,000 in a calendar
4.34 year in net costs to the organization for meals and other membership events, limited to
4.35 members and spouses, held in recognition of military service. No more than \$5,000 can be

5.1 expended in total per calendar year under this clause by all licensed veterans organizations
5.2 sharing the same veterans post home;

(18) payment of fees authorized under this chapter imposed by the state of Minnesota
5.4 to conduct lawful gambling in Minnesota; or

5.5 (19) a contribution or expenditure to honor an individual's humanitarian service
5.6 as demonstrated through philanthropy or volunteerism to the United States, this state,
5.7 or local community.

5.8 (b) Notwithstanding paragraph (a), "lawful purpose" does not include:

5.9 (1) any expenditure made or incurred for the purpose of influencing the nomination
5.10 or election of a candidate for public office or for the purpose of promoting or defeating a
5.11 ballot question;

5.12 (2) any activity intended to influence an election or a governmental decision-making
5.13 process;

5.14 (3) the erection, acquisition, improvement, expansion, repair, or maintenance of real
5.15 property or capital assets owned or leased by an organization, unless the board has first
5.16 specifically authorized the expenditures after finding that (i) the real property or capital
5.17 assets will be used exclusively for one or more of the purposes in paragraph (a); (ii)
5.18 with respect to expenditures for repair or maintenance only, that the property is or will
5.19 be used extensively as a meeting place or event location by other nonprofit organizations
5.20 or community or service groups and that no rental fee is charged for the use; (iii) with
5.21 respect to expenditures, including a mortgage payment or other debt service payment, for
5.22 erection or acquisition only, that the erection or acquisition is necessary to replace with
5.23 a comparable building, a building owned by the organization and destroyed or made
5.24 uninhabitable by fire or natural disaster, provided that the expenditure may be only
5.25 for that part of the replacement cost not reimbursed by insurance; (iv) with respect to
5.26 expenditures, including a mortgage payment or other debt service payment, for erection or
5.27 acquisition only, that the erection or acquisition is necessary to replace with a comparable
5.28 building a building owned by the organization that was acquired from the organization by
5.29 eminent domain or sold by the organization to a purchaser that the organization reasonably
5.30 believed would otherwise have acquired the building by eminent domain, provided
5.31 that the expenditure may be only for that part of the replacement cost that exceeds the
5.32 compensation received by the organization for the building being replaced; or (v) with
5.33 respect to an expenditure to bring an existing building into compliance with the Americans
5.34 with Disabilities Act under item (ii), an organization has the option to apply the amount of
5.35 the board-approved expenditure to the erection or acquisition of a replacement building
5.36 that is in compliance with the Americans with Disabilities Act;

6.1 (4) an expenditure by an organization which is a contribution to a parent
 6.2 organization, foundation, or affiliate of the contributing organization, if the parent
 6.3 organization, foundation, or affiliate has provided to the contributing organization within
 6.4 one year of the contribution any money, grants, property, or other thing of value;

6.5 (5) a contribution by a licensed organization to another licensed organization unless
 6.6 the board has specifically authorized the contribution. The board must authorize such a
 6.7 contribution when requested to do so by the contributing organization unless it makes an
 6.8 affirmative finding that the contribution will not be used by the recipient organization for
 6.9 one or more of the purposes in paragraph (a); or

6.10 (6) a contribution to a statutory or home rule charter city, county, or town by a
 6.11 licensed organization with the knowledge that the governmental unit intends to use the
 6.12 contribution for a pension or retirement fund.

6.13 Sec. 6. Minnesota Statutes 2005 Supplement, section 349.15, subdivision 1, is
 6.14 amended to read:

6.15 Subdivision 1. **Expenditure restrictions.** Gross profits from lawful gambling
 6.16 may be expended only for lawful purposes or allowable expenses as authorized by the
 6.17 membership of the conducting organization at a monthly meeting of the organization's
 6.18 membership. Provided that no more than 70 percent of the gross profit less the tax imposed
 6.19 under section 297E.02, subdivision 1, from bingo, and no more than 60 percent of the
 6.20 gross profit from other forms of lawful gambling, may be expended biennially during the
 6.21 term of the license for allowable expenses related to lawful gambling. For licenses issued
 6.22 after June 30, 2006, compliance with this subdivision will be measured on a biennial basis
 6.23 that is concurrent with the term of the license. Compliance with this subdivision is a
 6.24 condition for the renewal of any license beginning on July 1, 2008. For licenses issued
 6.25 after June 30, 2006, the board may authorize a waiver of the limit imposed on allowable
 6.26 expenses if the board determines that an organization was unable to remain in compliance
 6.27 with expense limits due to unforeseen or extraordinary expenses beyond the organization's
 6.28 control or for expenses for permanent gambling equipment. An organization, if granted
 6.29 a waiver, must be in compliance with expense limits within one year of being granted a
 6.30 waiver. The board may not grant a waiver when an organization failed to take steps to
 6.31 monitor expenses or to reduce expenses within its control.

6.32 Sec. 7. Minnesota Statutes 2005 Supplement, section 349.151, subdivision 4, is
 6.33 amended to read:

6.34 Subd. 4. **Powers and duties.** (a) The board has the following powers and duties:

- 7.1 (1) to regulate lawful gambling to ensure it is conducted in the public interest;
- 7.2 (2) to issue licenses to organizations, distributors, distributor salespersons,
manufacturers, linked bingo game providers, and gambling managers;
- 7.4 (3) to collect and deposit license, permit, and registration fees due under this chapter;
- 7.5 (4) to receive reports required by this chapter and inspect all premises, records,
7.6 books, and other documents of organizations, distributors, manufacturers, and linked
7.7 bingo game providers to insure compliance with all applicable laws and rules;
- 7.8 (5) to make rules authorized by this chapter;
- 7.9 (6) to register gambling equipment and issue registration stamps;
- 7.10 (7) to provide by rule for the mandatory posting by organizations conducting lawful
7.11 gambling of rules of play and the odds and/or house percentage on each form of lawful
7.12 gambling;
- 7.13 (8) to report annually to the governor and legislature on its activities and on
7.14 recommended changes in the laws governing gambling;
- 7.15 (9) to report annually to the governor and legislature a financial summary for each
7.16 licensed organization identifying the gross receipts, prizes paid, allowable expenses,
7.17 lawful purpose expenditures including charitable contributions and all taxes and fees as
7.18 per section 349.12, subdivision 25, paragraph (a), clauses (8) and (18), and the percentage
7.19 of annual gross profit used for lawful purposes;
- 7.20 (10) to impose civil penalties of not more than \$500 per violation on organizations,
7.21 distributors, distributor salespersons, manufacturers, linked bingo game providers, and
7.22 gambling managers for failure to comply with any provision of this chapter or any rule or
7.23 order of the board;
- (11) to issue premises permits to organizations licensed to conduct lawful gambling;
- 7.25 (12) to delegate to the director the authority to issue or deny license and premises
7.26 permit applications and renewals under criteria established by the board;
- 7.27 (13) to delegate to the director the authority to approve or deny fund loss requests,
7.28 contribution of gambling funds to another licensed organization, and property expenditure
7.29 requests under criteria established by the board;
- 7.30 (14) to suspend or revoke licenses and premises permits of organizations,
7.31 distributors, distributor salespersons, manufacturers, linked bingo game providers, or
7.32 gambling managers as provided in this chapter;
- 7.33 (15) to approve or deny requests from licensees for:
- 7.34 (i) waivers from fee requirements as provided in section 349.16, subdivision 6; and
7.35 (ii) variances from Gambling Control Board rules under section 14.055; and

8.1 (iii) waivers from allowable expense limits as provided in section 349.15,
8.2 subdivision 1;

8.3 (16) to register employees of organizations licensed to conduct lawful gambling;

8.4 (17) to require fingerprints from persons determined by board rule to be subject to
8.5 fingerprinting;

8.6 (18) to delegate to a compliance review group of the board the authority to investigate
8.7 alleged violations, issue consent orders, and initiate contested cases on behalf of the board;

8.8 (19) to order organizations, distributors, distributor salespersons, manufacturers,
8.9 linked bingo game providers, and gambling managers to take corrective actions; and

8.10 (20) to take all necessary steps to ensure the integrity of and public confidence
8.11 in lawful gambling.

8.12 (b) The board, or director if authorized to act on behalf of the board, may by citation
8.13 assess any organization, distributor, distributor salesperson, manufacturer, linked bingo
8.14 game provider, or gambling manager a civil penalty of not more than \$500 per violation
8.15 for a failure to comply with any provision of this chapter or any rule adopted or order
8.16 issued by the board. Any organization, distributor, distributor salesperson, gambling
8.17 manager, linked bingo game provider, or manufacturer assessed a civil penalty under this
8.18 paragraph may request a hearing before the board. Appeals of citations imposing a civil
8.19 penalty are not subject to the provisions of the Administrative Procedure Act.

8.20 (c) All penalties received by the board must be deposited in the general fund.

8.21 (d) All fees imposed by the board under sections 349.16 to 349.167 must be
8.22 deposited in the state treasury and credited to a lawful gambling regulation account in the
8.23 special revenue fund. Receipts in this account are available for the operations of the board
8.24 up to the amount authorized in biennial appropriations from the legislature.

8.25 Sec. 8. Minnesota Statutes 2005 Supplement, section 349.151, subdivision 4c, is
8.26 amended to read:

8.27 Subd. 4c. **Electronic bingo.** (a) The board may by rule authorize but not require the
8.28 use of electronic bingo devices.

8.29 (b) Rules adopted under paragraph (a):

8.30 (1) must limit the number of bingo faces that can be played using an electronic
8.31 bingo device to 36;

8.32 (2) must require that an electronic bingo device be used with corresponding bingo
8.33 paper sheets or a facsimile, printed at the point of sale, as approved by the board;

9.1 (3) must require that the electronic bingo device site system have dial-up capability
 9.2 to permit the board to remotely monitor the operation of the device and the internal
 accounting systems; and

9.4 (4) must prohibit the price of a face played on an electronic bingo device from being
 9.5 less than the price of a face on a bingo paper sheet sold at the same occasion.

9.6 Sec. 9. Minnesota Statutes 2005 Supplement, section 349.153, is amended to read:

9.7 **349.153 CONFLICT OF INTEREST.**

9.8 (a) A person may not serve on the board, be the director, or be an employee of the
 9.9 board who has an interest in any corporation, association, limited liability company, or
 9.10 partnership that is licensed by the board as a distributor, manufacturer, or linked bingo
 9.11 game provider ~~under section 349.164.~~

9.12 (b) A member of the board, the director, or an employee of the board may not
 9.13 accept employment with, receive compensation directly or indirectly from, or enter into a
 9.14 contractual relationship with an organization that conducts lawful gambling, a distributor,
 9.15 a linked bingo game provider, or a manufacturer while employed with or a member of the
 9.16 board or within one year after terminating employment with or leaving the board.

9.17 (c) A distributor, manufacturer, linked bingo game provider, or organization licensed
 9.18 to conduct lawful gambling may not hire a former employee, director, or member of
 9.19 the Gambling Control Board for one year after the employee, director, or member has
 9.20 terminated employment with or left the Gambling Control Board.

9.21 (d) A member of the board, the director, or an employee of the board may not
 9.22 purchase any chance in a lawful gambling game unless it is part of an investigation.

9.23 Sec. 10. Minnesota Statutes 2005 Supplement, section 349.16, subdivision 2, is
 9.24 amended to read:

9.25 **Subd. 2. Issuance of gambling licenses.** (a) Licenses authorizing organizations
 9.26 to conduct lawful gambling may be issued by the board to organizations meeting the
 9.27 qualifications in paragraphs (b) to (h) if the board determines that the license is consistent
 9.28 with the purpose of sections 349.11 to 349.22.

9.29 (b) The organization must have been in existence for the most recent three years
 9.30 preceding the license application as a registered Minnesota nonprofit corporation or as
 9.31 an organization designated as exempt from the payment of income taxes by the Internal
 Revenue Code.

9.33 (c) The organization at the time of licensing must have at least 15 active members.

10.1 (d) The organization must not be in existence solely for the purpose of conducting
10.2 gambling.

10.3 (e) The organization has identified in its license application the lawful purposes on
10.4 which it proposes to expend net profits from lawful gambling and has identified an annual
10.5 goal for charitable contributions, expressed as a percentage of gross profits.

10.6 (f) The organization has identified on its license application a gambling manager and
10.7 certifies that the manager is qualified under this chapter.

10.8 (g) The organization must not, in the opinion of the board after consultation with the
10.9 commissioner of revenue, be seeking licensing primarily for the purpose of evading or
10.10 reducing the tax imposed by section 297E.02, subdivision 6.

10.11 (h) The organization has not exceeded the expenditure restrictions imposed under
10.12 section 349.15, subdivision 1, or if the organization has exceeded the expenditure
10.13 restrictions under section 349.15, subdivision 1, the organization has reimbursed any
10.14 excess expenses from a source of nongambling funds. Reimbursement of excess expenses
10.15 is a condition for license renewal but does not prohibit the Gambling Control Board from
10.16 imposing sanctions against the organization for violation of section 349.15, subdivision 1.

10.17 Sec. 11. Minnesota Statutes 2005 Supplement, section 349.162, subdivision 4, is
10.18 amended to read:

10.19 Subd. 4. **Prohibition.** (a) No person other than a licensed distributor may possess
10.20 unaffixed registration stamps issued by the board for the purpose of registering gambling
10.21 equipment.

10.22 (b) Unless otherwise provided in this chapter, no person may possess gambling
10.23 equipment that has not been registered.

10.24 (c) ~~On and after January 1, 1991,~~ No distributor may:

10.25 (1) sell a bingo hard card or paper sheet that does not bear an individual number; or

10.26 (2) sell a package of bingo paper sheets that does not contain bingo paper sheets
10.27 in numerical order.

10.28 Sec. 12. Minnesota Statutes 2005 Supplement, section 349.162, subdivision 5, is
10.29 amended to read:

10.30 Subd. 5. **Sales from facilities.** (a) All gambling equipment purchased or possessed
10.31 by a licensed distributor for resale to any person for use in Minnesota must, prior to the
10.32 equipment's resale, be unloaded into a storage facility located in Minnesota which the
10.33 distributor owns or leases; and which has been registered, in advance and in writing, with
10.34 the Division of Alcohol and Gambling Enforcement as a storage facility of the distributor.

11.1 All unregistered gambling equipment and all unaffixed registration stamps owned by, or
11.2 in the possession of, a licensed distributor in the state of Minnesota shall be stored at a
storage facility which has been registered with the Division of Alcohol and Gambling
11.4 Enforcement. No gambling equipment may be moved from the facility unless the
11.5 gambling equipment has been first registered with the board or the Department of Revenue.

11.6 (b) Notwithstanding section 349.163, subdivisions 5, 6, and 8, a licensed
11.7 manufacturer may ship into Minnesota approved or unapproved gambling equipment
11.8 if the licensed manufacturer ships the gambling equipment to a Minnesota storage
11.9 facility that is: (1) owned or leased by the licensed manufacturer; and (2) registered, in
11.10 advance and in writing, with the Division of Alcohol and Gambling Enforcement as a
11.11 manufacturer's storage facility. No gambling equipment may be shipped into Minnesota
11.12 to the manufacturer's registered storage facility unless the shipment of the gambling
11.13 equipment is reported to the Department of Revenue in a manner prescribed by the
11.14 department. No gambling equipment may be moved from the storage facility unless
11.15 the gambling equipment is sold to a licensed distributor and is otherwise in conformity
11.16 with this chapter, is shipped to an out-of-state site and the shipment is reported to the
11.17 Department of Revenue in a manner prescribed by the department, or is otherwise sold
11.18 and shipped as permitted by board rule.

11.19 (c) All storage facilities owned, leased, used, or operated by a licensed distributor
11.20 or manufacturer may be entered upon and inspected by the employees of the Division of
11.21 Alcohol and Gambling Enforcement, the Division of Alcohol and Gambling Enforcement
11.22 director's authorized representatives, employees of the Gambling Control Board or its
11.23 authorized representatives, employees of the Department of Revenue, or authorized
11.24 representatives of the director of the Division of Special Taxes of the Department of
11.25 Revenue during reasonable and regular business hours. Obstruction of, or failure to
11.26 permit, entry and inspection is cause for revocation or suspension of a manufacturer's or
11.27 distributor's licenses and permits issued under this chapter.

11.28 (d) Unregistered gambling equipment ~~and unaffixed registration stamps~~ found at
11.29 any location in Minnesota other than the manufacturing plant of a licensed manufacturer
11.30 or a registered storage facility are contraband under section 349.2125. This paragraph
11.31 does not apply:

11.32 (1) to unregistered gambling equipment being transported in interstate commerce
11.33 between locations outside this state, if the interstate shipment is verified by a bill of lading
11.34 or other valid shipping document; and

11.35 (2) to gambling equipment registered with the Department of Revenue for
11.36 distribution to the tribal casinos.

12.1 Sec. 13. Minnesota Statutes 2004, section 349.1635, subdivision 3, is amended to read:

12.2 Subd. 3. **Attachments to application.** An applicant for a linked bingo game
12.3 provider license must attach to its application:

12.4 (1) evidence of a bond in the principal amount of ~~\$250,000~~ \$100,000 payable to the
12.5 state of Minnesota conditioned on the payment of all linked bingo prizes and any other
12.6 money due and payable under this chapter;

12.7 (2) detailed plans and specifications for the operation of the linked bingo game
12.8 and the linked bingo system; and

12.9 (3) any other information required by the board by rule.

12.10 Sec. 14. Minnesota Statutes 2005 Supplement, section 349.1635, subdivision 4,
12.11 is amended to read:

12.12 Subd. 4. **Prohibition.** (a) Except for services associated exclusively with a linked
12.13 bingo game, a linked bingo game provider may not participate or assist in the conduct
12.14 of lawful gambling by an organization. No linked bingo game provider or employee,
12.15 representative, agent, affiliate, or other employee of a linked bingo game provider may:

12.16 (1) hold any financial or managerial interest in a premises leased for the conduct
12.17 of bingo;

12.18 (2) also be licensed as a distributor or hold any financial or managerial interest
12.19 in a distributor;

12.20 (3) sell or lease linked bingo game equipment to any person not licensed as an
12.21 organization;

12.22 (4) purchase gambling equipment to be used exclusively in a linked bingo game
12.23 from any person not licensed as a manufacturer under section 349.163; ~~and~~

12.24 (5) provide ~~an organization,~~ a lessor of gambling premises; or an appointed official
12.25 any compensation, gift, gratuity, premium, or contribution; and

12.26 (6) provide an employee or agent of the organization any compensation, gift, gratuity,
12.27 premium, or other thing of value greater than \$25 per organization in a calendar year.

12.28 (b) Employees of the board and the Division of Alcohol and Gambling Enforcement
12.29 may inspect the books, records, inventory, and business premises of a licensed linked
12.30 bingo game provider without notice during the normal business hours of the linked bingo
12.31 game provider. The board may charge a linked bingo game provider for the actual cost of
12.32 conducting scheduled or unscheduled inspections of the licensee's facilities.

12.33 Sec. 15. Minnesota Statutes 2005 Supplement, section 349.166, subdivision 1, is
12.34 amended to read:

13.1 Subdivision 1. **Exclusions.** (a) Bingo, with the exception of linked bingo games,
 13.2 may be conducted without a license and without complying with sections 349.168,
 13.3 subdivisions 1 and 2; 349.17, subdivisions 1, 4, and 5; 349.18, subdivision 1; and 349.19,
 13.4 if it is conducted:

13.5 (1) by an organization in connection with a county fair, the state fair, or a civic
 13.6 celebration and is not conducted for more than 12 consecutive days and is limited to no
 13.7 more than four separate applications for activities applied for and approved in a calendar
 13.8 year; or

13.9 (2) by an organization that conducts bingo on four or fewer bingo occasions days
 13.10 in a calendar year.

13.11 An organization that holds a license to conduct lawful gambling under this chapter
 13.12 may not conduct bingo under this subdivision.

13.13 (b) Bingo may be conducted within a nursing home or a senior citizen housing
 13.14 project or by a senior citizen organization if the prizes for a single bingo game do not
 13.15 exceed \$10, total prizes awarded at a single bingo occasion do not exceed \$200, no more
 13.16 than two bingo occasions are held by the organization or at the facility each week, only
 13.17 members of the organization or residents of the nursing home or housing project are
 13.18 allowed to play in a bingo game, no compensation is paid for any persons who conduct the
 13.19 bingo, and a manager is appointed to supervise the bingo. Bingo conducted under this
 13.20 paragraph is exempt from sections 349.11 to 349.23, and the board may not require an
 13.21 organization that conducts bingo under this paragraph, or the manager who supervises the
 13.22 bingo, to register or file a report with the board. The gross receipts from bingo conducted
 13.23 under the limitations of this subdivision are exempt from taxation under chapter 297A.

13.24 (c) Raffles may be conducted by an organization without registering with the board
 13.25 if the value of all raffle prizes awarded by the organization in a calendar year does not
 13.26 exceed \$1,500.

13.27 (d) Except as provided in paragraph (b), the organization must maintain all required
 13.28 records of excluded gambling activity for 3-1/2 years.

13.29 Sec. 16. Minnesota Statutes 2005 Supplement, section 349.166, subdivision 2, is
 13.30 amended to read:

13.31 Subd. 2. **Exemptions.** (a) Lawful gambling, with the exception of linked bingo
 13.32 games, may be conducted by an organization without a license and without complying
 13.33 with sections 349.168, subdivisions 1 and 2; 349.17, subdivisions 4 and 5; 349.18,
 13.34 subdivision 1; and 349.19 if:

14.1 (1) the organization conducts lawful gambling on five or fewer days in a calendar
14.2 year;

14.3 (2) the organization does not award more than \$50,000 in prizes for lawful gambling
14.4 in a calendar year;

14.5 (3) the organization pays a fee of \$50 to the board, notifies the board in writing
14.6 not less than 30 days before each lawful gambling occasion of the date and location of
14.7 the occasion, or 60 days for an occasion held in the case of a city of the first class, the
14.8 types of lawful gambling to be conducted, the prizes to be awarded, and receives an
14.9 exemption identification number;

14.10 (4) the organization notifies the local government unit 30 days before the lawful
14.11 gambling occasion, or 60 days for an occasion held in a city of the first class;

14.12 (5) the organization purchases all gambling equipment and supplies from a licensed
14.13 distributor; and

14.14 (6) the organization reports to the board, on a single-page form prescribed by the
14.15 board, within 30 days of each gambling occasion, the gross receipts, prizes, expenses,
14.16 expenditures of net profits from the occasion, and the identification of the licensed
14.17 distributor from whom all gambling equipment was purchased.

14.18 (b) If the organization fails to file a timely report as required by paragraph (a), clause
14.19 (3) or (6), the board shall not issue any authorization, license, or permit to the organization
14.20 to conduct lawful gambling on an exempt, excluded, or licensed basis until the report has
14.21 been filed and the organization may be subject to penalty as determined by the board. The
14.22 board may refuse to issue any authorization, license, or permit if a report or application is
14.23 determined to be incomplete or knowingly contains false or inaccurate information.

14.24 (c) Merchandise prizes must be valued at their fair market value.

14.25 (d) Organizations that qualify to conduct exempt raffles under paragraph (a), are
14.26 exempt from section 349.173, paragraph (b), clause (2), if the raffle tickets are sold only
14.27 in combination with an organization's membership or a ticket for an organization's
14.28 membership dinner and are not included with any other raffle conducted under the exempt
14.29 permit.

14.30 (e) Unused pull-tab and tipboard deals must be returned to the distributor within
14.31 seven working days after the end of the lawful gambling occasion. The distributor must
14.32 accept and pay a refund for all returns of unopened and undamaged deals returned under
14.33 this paragraph.

14.34 (f) An organization that is exempt from taxation on purchases of pull-tabs and
14.35 tipboards under section 297E.02, subdivision 4, paragraph (b), clause (4), must return to

15.1 the distributor any tipboard or pull-tab deal no part of which is used at the lawful gambling
 15.2 occasion for which it was purchased by the organization.

15.3 (g) The organization must maintain all required records of exempt gambling activity
 15.4 for 3-1/2 years.

15.5 Sec. 17. Minnesota Statutes 2005 Supplement, section 349.167, subdivision 1, is
 15.6 amended to read:

15.7 Subdivision 1. **Gambling manager required.** (a) All lawful gambling conducted by
 15.8 a licensed organization must be under the supervision of a gambling manager. A gambling
 15.9 manager designated by an organization to supervise lawful gambling is responsible for the
 15.10 gambling gross receipts of the organization and for its conduct in compliance with all laws
 15.11 and rules. A person designated as a gambling manager shall maintain a dishonesty bond in
 15.12 the sum of \$10,000 in favor of the organization conditioned on the faithful performance
 15.13 of the manager's duties. The terms of the bond must provide that notice be given to the
 15.14 board in writing not less than 30 days before its cancellation.

15.15 (b) A person may not act as a gambling manager for more than one organization.

15.16 (c) An organization may not conduct lawful gambling without having a gambling
 15.17 manager.

15.18 (d) An organization may not have more than one gambling manager at any time.

15.19 Sec. 18. Minnesota Statutes 2004, section 349.168, subdivision 10, is amended to read:

15.20 Subd. 10. **Employment of certain persons.** An organization that ~~sells pull-tabs~~
 15.21 ~~and tip boards on leased premises within a booth operation may not employ, other than~~
 15.22 ~~as a seller of pull-tabs and tip boards, the lessor of those premises or a person who is~~
 15.23 ~~employed by the lessor of those premises~~ leases a premises may not pay compensation to
 15.24 the lessor, a member of the lessor's immediate family, or lessor's employees, other than as
 15.25 a seller of pull-tabs and tipboards within a booth operation on the premises. A member of
 15.26 the lessor's immediate family may be compensated by an organization for the conduct of
 15.27 gambling at other sites not owned by the lessor.

15.28 Sec. 19. Minnesota Statutes 2005 Supplement, section 349.17, subdivision 5, is
 15.29 amended to read:

15.30 Subd. 5. **Bingo cards and sheets.** (a) The board shall by rule require that all
 15.31 licensed organizations: (1) conduct bingo only using ~~liquid daubers on a~~ bingo paper
 15.32 ~~sheets~~ sheet or facsimile of a bingo face that bear bears an individual number recorded
 15.33 by the distributor or linked bingo game provider; and (2) use each bingo paper sheet for

16.1 no more than one bingo occasion. In lieu of the requirements of clause (2), a licensed
16.2 organization may electronically record the sale of each bingo hard card or paper sheet at
16.3 each bingo occasion using an electronic recording system approved by the board.

16.4 (b) The requirements of paragraph (a) shall only apply to a licensed organization
16.5 that received gross receipts from bingo in excess of \$150,000 in the organization's last
16.6 fiscal year.

16.7 Sec. 20. Minnesota Statutes 2004, section 349.17, subdivision 6, is amended to read:

16.8 Subd. 6. **Conduct of bingo.** (a) Each bingo hard card and paper sheets must have
16.9 five horizontal rows of spaces with each row except one having five numbers. The center
16.10 row must have four numbers and the center space marked "free." Each column must
16.11 have one of the letters B-I-N-G-O in order at the top. Bingo paper sheets may also have
16.12 numbers that are not preprinted but are filled in by players.

16.13 (b) A game of bingo begins with the first letter and number called. Each player must
16.14 cover or mark ~~with a liquid dauber~~ the numbers when bingo balls, ~~similarly numbered,~~
16.15 numbers are randomly ~~drawn~~ selected, announced, and displayed to the players, either
16.16 manually or with a flashboard and monitor. The game is won when a player has covered
16.17 or marked a previously designated arrangement of numbers on the card or sheet and
16.18 declared bingo. The game is completed when a winning card or sheet is verified and a
16.19 prize awarded, except that prizes won in linked bingo games may be awarded pursuant to
16.20 subdivision 3.

16.21 Sec. 21. Minnesota Statutes 2005 Supplement, section 349.173, is amended to read:

16.22 **349.173 CONDUCT OF RAFFLES.**

16.23 (a) Raffle tickets or certificates of participation at a minimum must list the three
16.24 most expensive prizes to be awarded. If additional prizes will be awarded, a complete
16.25 list of additional prizes must be publicly posted at the event and copies of the complete
16.26 prize list made available upon request. Notwithstanding section 349.12, subdivision 33,
16.27 raffles conducted under the exemptions in section 349.166 may use tickets that contain
16.28 only the sequential number of the raffle ticket and no other information if the organization
16.29 makes a list of prizes and a statement of other relevant information required by rule
16.30 available to persons purchasing tickets and if tickets are only sold at the event and on the
16.31 date when the tickets are drawn.

16.32 (b) Raffles must be conducted in a manner that ensures:

16.33 (1) all entries in the raffle have an equal chance of selection;

- 17.1 (2) entry in the raffle is not conditioned upon any other purchase, except that a
 17.2 certificate of participation may be a button with a nominal value of less than \$5;
 (3) the method of selection is conducted in a public forum;
 17.4 (4) the method of selection cannot be manipulated or based on the outcome of an
 17.5 event not under the control of the organization;
 17.6 (5) physical presence at the raffle is not a requirement to win; and
 17.7 (6) all sold and unsold tickets or certificates of participation are accounted for.
 17.8 (c) Methods of selecting winning entries from a raffle other than prescribed in rule
 17.9 may be used with the prior written approval of the board.

17.10 Sec. 22. Minnesota Statutes 2005 Supplement, section 349.18, subdivision 1, is
 17.11 amended to read:

17.12 Subdivision 1. **Lease or ownership required; rent limitations.** (a) An organization
 17.13 may conduct lawful gambling only on premises it owns or leases. Leases must be on a
 17.14 form prescribed by the board. ~~Except for leases entered into before August 1, 1994,~~ The
 17.15 term of the lease may not begin before the effective date of the premises permit and must
 17.16 expire on the same day that the premises permit expires. Leases approved by the board
 17.17 must specify that the board may authorize an organization to withhold rent from a lessor
 17.18 for a period of up to 90 days if the board determines that illegal gambling occurred on
 17.19 the premises and that the lessor or its employees participated in the illegal gambling or
 17.20 knew of the gambling and did not take prompt action to stop the gambling. The lease must
 17.21 authorize the continued tenancy of the organization without the payment of rent during
 17.22 the time period determined by the board under this paragraph. Copies of all leases must
 17.23 be made available to employees of the board and the Division of Alcohol and Gambling
 17.24 Enforcement on request. The board may prescribe by rule limits on the amount of rent
 17.25 which an organization may pay to a lessor for premises leased for bingo. Any rule adopted
 17.26 by the board limiting the amount of rent to be paid may only be effective for leases entered
 17.27 into, or renewed, after the effective date of the rule.

17.28 (b) Rent paid by an organization for leased premises for the conduct of pull-tabs,
 17.29 tipboards, and paddlewheels is subject to the following limits:

17.30 (1) for booth operations, including booth operations where a pull-tab dispensing
 17.31 device is located, booth operations where a bar operation is also conducted, and booth
 17.32 operations where both a pull-tab dispensing device is located and a bar operation is also
 17.33 conducted, the maximum rent is:

17.34 (i) in any month where the organization's gross profit at those premises does not
 17.35 exceed \$4,000, up to \$400; and

18.1 (ii) in any month where the organization's gross profit at those premises exceeds
18.2 \$4,000, up to \$400 plus not more than ten percent of the gross profit for that month in
18.3 excess of \$4,000;

18.4 (2) for bar operations, including bar operations where a pull-tab dispensing device
18.5 is located but not including bar operations subject to clause (1), and for locations where
18.6 only a pull-tab dispensing device is located:

18.7 (i) in any month where the organization's gross profit at those premises does not
18.8 exceed \$1,000, up to \$200; and

18.9 (ii) in any month where the organization's gross profit at those premises exceeds
18.10 \$1,000, up to \$200 plus not more than 20 percent of the gross profit for that month
18.11 in excess of \$1,000;

18.12 (3) a lease not governed by clauses (1) and (2) must be approved by the board
18.13 before becoming effective;

18.14 (4) total rent paid to a lessor from all organizations from leases governed by clause
18.15 (1) may not exceed \$1,750 per month. Total rent paid to a lessor from all organizations
18.16 from leases governed by clause (2) may not exceed \$2,500 per month.

18.17 (c) Rent paid by an organization for leased premises for the conduct of bingo is
18.18 subject to either of the following limits at the option of the parties to the lease:

18.19 (1) not more than ten percent of the monthly gross profit from all lawful gambling
18.20 activities held during bingo occasions excluding bar bingo or at a rate based on a cost per
18.21 square foot not to exceed 110 percent of a comparable cost per square foot for leased space
18.22 as approved by the director; and

18.23 (2) no rent may be paid for bar bingo.

18.24 (d) Amounts paid as rent under leases are all-inclusive. No other services or
18.25 expenses provided or contracted by the lessor may be paid by the organization, including,
18.26 but not limited to, trash removal, janitorial and cleaning services, snow removal, lawn
18.27 services, electricity, heat, security, security monitoring, storage, other utilities or services,
18.28 and, in the case of bar operations, cash shortages, unless approved by the director. Any
18.29 other expenditure made by an organization that is related to a leased premises must be
18.30 approved by the director. An organization may not provide any compensation or thing of
18.31 value to a lessor or the lessor's employees from any fund source other than its gambling
18.32 account. Rent payments may not be made to an individual.

18.33 (e) Notwithstanding paragraph (b), an organization may pay a lessor for food or
18.34 beverages or meeting room rental if the charge made is comparable to similar charges
18.35 made to other individuals or groups.

19.1 ~~(f) No person, distributor, manufacturer, lessor, linked bingo game provider, or~~
 19.2 ~~organization other than the licensed organization leasing the space may conduct any~~
 19.3 ~~activity other than the sale or serving of food and beverages on the leased premises during~~
 19.4 ~~times when lawful gambling is being~~ may be conducted within a booth operation on the
 19.5 a leased premises.

19.6 ~~(g) At a site where the leased premises consists of an area on or behind a bar at~~
 19.7 ~~which alcoholic beverages are sold and employees of the lessor are employed by the~~
 19.8 ~~organization as pull-tab sellers at the site, pull-tabs and tipboard tickets may be sold~~
 19.9 ~~and redeemed by those employees at any place on or behind the bar, but the tipboards~~
 19.10 ~~and receptacles for pull-tabs and cash drawers for lawful gambling receipts must be~~
 19.11 ~~maintained only within the leased premises.~~

19.12 ~~(h)~~ (g) Employees of a lessor not involved in the conduct of lawful gambling on the
 19.13 premises or nongambling employees of an organization conducting lawful gambling on
 19.14 the premises may participate in lawful gambling on the premises provided ~~(1)~~ if pull-tabs
 19.15 or tipboards are sold, the organization ~~voluntarily posts, or is required to post,~~ posts the
 19.16 major prizes ~~as specified in section 349.172, and (2) any employee participating in lawful~~
 19.17 ~~gambling is not a gambling employee for the organization conducting lawful gambling~~
 19.18 ~~on the premises~~ awarded.

19.19 ~~(i)~~ (h) A gambling employee may purchase pull-tabs or tipboards at the site of the
 19.20 employee's place of employment provided:

19.21 ~~(1) the organization voluntarily posts, or is required to post,~~ the major prizes for
 19.22 pull-tab or tipboard games ~~as specified in section 349.172; and~~

19.23 ~~(2) the employee is not involved in the sale of pull-tabs or tipboards at that site.~~

19.24 ~~(j)~~ (i) At a leased site where an organization uses a paddlewheel consisting of
 19.25 30 numbers or less or a tipboard consisting of 30 tickets or less, tickets may be sold
 19.26 throughout the permitted premises, but winning tickets must be redeemed, the paddlewheel
 19.27 must be located, and the tipboard seal must be opened within the leased premises.

19.28 ~~(k) A member of the lessor's immediate family may not be a compensated employee~~
 19.29 ~~of an organization leasing space at the premises. For purposes of this paragraph, a~~
 19.30 ~~"member of the immediate family" is a spouse, parent, child, or sibling.~~

19.31 Sec. 23. Minnesota Statutes 2004, section 349.19, subdivision 2, is amended to read:

19.32 Subd. 2. **Accounts.** Gross receipts from lawful gambling by each organization must
 19.33 be segregated from all other revenues of the conducting organization and placed in a
 19.34 separate account. All expenditures for expenses, taxes, and lawful purposes must be made
 19.35 from the separate account except (1) in the case of expenditures previously approved

20.1 by the organization's membership for emergencies as defined by board rule, or (2) as
 20.2 provided in subdivision 2a, or (3) when restricted to one electronic fund transaction for
 20.3 the payment of taxes for the organization as a whole, the organization may transfer the
 20.4 amount of taxes related to the conduct of gambling to the general account at the time when
 20.5 due and payable. The name and address of the bank, the account number for the separate
 20.6 account, and the names of organization members authorized as signatories on the separate
 20.7 account must be provided to the board when the application is submitted. Changes in the
 20.8 information must be submitted to the board at least ten days before the change is made.
 20.9 Gambling receipts must be deposited into the gambling bank account within four business
 20.10 days of completion of the bingo occasion, deal, or game from which they are received. A
 20.11 deal of pull-tabs is considered complete when either the last pull-tab of the deal is sold or
 20.12 the organization does not continue the play of the deal during the next scheduled period
 20.13 of time in which the organization will conduct pull-tabs. A tipboard game is considered
 20.14 complete when the seal on the game flare is uncovered. Deposit records must be sufficient
 20.15 to allow determination of deposits made from each bingo occasion, deal, or game at each
 20.16 permitted premises. The person who accounts for gambling gross receipts and profits may
 20.17 not be the same person who accounts for other revenues of the organization.

20.18 Sec. 24. Minnesota Statutes 2004, section 349.19, subdivision 3, is amended to read:

20.19 Subd. 3. **Expenditures.** (a) All expenditures of gross profits from lawful gambling
 20.20 must be itemized as to payee, purpose, amount, and date of payment, and must be in
 20.21 compliance with section 349.154. Authorization of the expenditures must be recorded
 20.22 in the monthly meeting minutes of the licensed organization. Checks or authorizations
 20.23 for electronic fund transfers for expenditures of gross profits must be signed by at least
 20.24 two persons authorized by board rules to sign the checks. Expenditures of gross profits
 20.25 from lawful gambling for local, state, and federal taxes as identified in section 349.12,
 20.26 subdivision 25, paragraph (a), clause (8), may be: (1) transferred electronically from
 20.27 the organization's gambling account directly to bank accounts identified by local, state,
 20.28 or federal agencies if the organization's gambling account monthly bank statement
 20.29 specifically identifies the payee by name, the amount transferred, and the date of
 20.30 the transaction; or (2) transferred electronically to and from the account of a payroll
 20.31 processing firm that meets the criteria for such a firm established under section 349.168,
 20.32 subdivision 6. Expenditures of gross profits from lawful gambling as identified in section
 20.33 349.12, subdivision 3a, and as authorized by section 349.15, subdivision 1, for payments
 20.34 for ~~utilities, insurance, and payroll processing charges~~ taxes and allowable expenses
 20.35 may be transferred electronically from the organization's gambling account directly to

21.1 bank accounts identified by the vendor if the organization's gambling account monthly
 21.2 bank statement specifically identifies the payee by name, the amount transferred, the
 21.3 account number of the account into which the funds were transferred, and the date of the
 21.4 transaction. Electronic payments of ~~local, state, and federal taxes and utility, payroll~~
 21.5 ~~processing, or insurance payments~~ allowable expenses are permitted only if they have
 21.6 been authorized by the membership, the organization maintains supporting documentation,
 21.7 and the expenditures can be verified.

21.8 (b) Expenditures authorized by the board according to section 349.12, subdivision
 21.9 25, paragraph (b), clause (3), must be 51 percent completed within two years of the date
 21.10 of board approval. "Fifty-one percent completed" means that the work completed must
 21.11 represent at least 51 percent of the value of the project as documented by the contractor
 21.12 or vendor. An organization that fails to comply with this paragraph shall reapply to the
 21.13 board for approval of the project.

21.14 Sec. 25. Minnesota Statutes 2005 Supplement, section 349.213, subdivision 1, is
 21.15 amended to read:

21.16 Subdivision 1. **Local regulation.** (a) A statutory or home rule city or county has the
 21.17 authority to adopt more stringent regulation of lawful gambling within its jurisdiction,
 21.18 including the prohibition of lawful gambling, and may require a permit for the conduct
 21.19 of gambling exempt from licensing under section 349.166. The fee for a permit issued
 21.20 under ~~this subdivision~~ section 349.166 may not exceed \$100. The authority granted by
 21.21 this subdivision does not include the authority to require a license or fee for a license or
 21.22 permit to conduct gambling by organizations, gambling managers, gambling employees,
 21.23 or sales by distributors or linked bingo game providers licensed by or registered with
 21.24 the board. The authority granted by this subdivision does not include the authority to
 21.25 require an organization to make specific expenditures of more than ten percent per year
 21.26 from its net profits derived from lawful gambling. For the purposes of this subdivision,
 21.27 net profits are gross profits less amounts expended for allowable expenses and paid in
 21.28 taxes assessed on lawful gambling. A statutory or home rule charter city or a county may
 21.29 not require an organization conducting lawful gambling within its jurisdiction to make
 21.30 an expenditure to the city or county as a condition to operate within that city or county,
 21.31 except as authorized under section 349.16, subdivision 8, or 297E.02; provided, however,
 21.32 that an ordinance requirement that such organizations must contribute ten percent per
 21.33 year of their net profits derived from lawful gambling conducted at premises within the
 21.34 city's or county's jurisdiction to a fund administered and regulated by the responsible
 21.35 local unit of government without cost to such fund, for disbursement by the responsible

22.1 local unit of government of the receipts for (i) ~~lawful purposes~~ charitable contributions
22.2 as defined in section 349.12, subdivision 7a, or (ii) police, fire, and other emergency or
22.3 public safety-related services, equipment, and training, excluding pension obligations, is
22.4 not considered an expenditure to the city or county nor a tax under section 297E.02, and is
22.5 valid and lawful. A city or county making expenditures authorized under this paragraph
22.6 must by March 15 of each year file a report with the board, on a form the board prescribes,
22.7 that lists all such revenues collected and expenditures for the previous calendar year.

22.8 (b) A statutory or home rule city or county may by ordinance require that a licensed
22.9 organization conducting lawful gambling within its jurisdiction expend all or a portion
22.10 of its expenditures for lawful purposes on lawful purposes conducted or located within
22.11 the city's or county's trade area. Such an ordinance must be limited to lawful purpose
22.12 expenditures of gross profits derived from lawful gambling conducted at premises within
22.13 the city's or county's jurisdiction, must define the city's or county's trade area, and must
22.14 specify the percentage of lawful purpose expenditures which must be expended within the
22.15 trade area. A trade area defined by a city under this subdivision must include each city and
22.16 township contiguous to the defining city.

22.17 (c) A more stringent regulation or prohibition of lawful gambling adopted by a
22.18 political subdivision under this subdivision must apply equally to all forms of lawful
22.19 gambling within the jurisdiction of the political subdivision, except a political subdivision
22.20 may prohibit the use of paddlewheels.



Minnesota Gambling Control Board

Suite 300 South
1711 W. County Road B
Roseville, MN 55113
651-639-4000

Annual Report of the Minnesota Gambling Control Board

**Fiscal Year
2005**

July 1, 2004 - June 30, 2005



Message from the Board Chair and Executive Director

February 21, 2006

The mission of the Gambling Control Board (Board) is to regulate lawful gambling in Minnesota, so that citizens are assured of the integrity of the industry and nonprofit organizations may continue to raise funds for charitable contributions.

The Board continues to provide education, outreach, and guidance to the lawful gambling industry through its ongoing programs, including:

- compliance reviews and site inspections,
- issuing licenses and permits,
- continuing education classes throughout the state,
- speaking engagements at state-level conventions,
- gambling manager seminars,
- individualized mentoring,
- a comprehensive web site, and
- a bi-monthly newsletter.

This annual report provides information for the fiscal year beginning July 1, 2004, through June 30, 2005. Portions of the data were obtained from the Minnesota Department of Revenue.

Respectfully submitted,

Peggy Moon, Chair

Tom Barrett, Executive Director

Gambling Control Board Members and Staff

The Board has the power to issue, suspend, and revoke licenses. Under Minnesota Statutes, section 349.11, the Board's purpose is "to regulate lawful gambling to prevent its commercialization, to insure the integrity of operations, and to provide for the use of net profits only for lawful purposes."

The Gambling Control Board is comprised of seven citizens. Five of the members are appointed by the Governor, and the Attorney General and Commissioner of Public Safety each appoint one member.

Members	City	Appointed by	Term
Peggy Moon, Chair	St. Joseph	Governor	7/01 to 6/05
Howard Register, Vice Chair	Eagan	Public Safety	7/03 to 6/07
Pat Davies, Secretary	Mendota Heights	Attorney General	7/03 to 6/07
Gerald Dexter	White Bear Lake	Governor	8/02 to 6/06
Shirleen Hoffman	Delano	Governor	8/04 to 6/06
William Goede	Plainview	Governor	8/04 to 6/08
Tamara Garcia	Eden Prairie	Governor	8/04 to 6/08

Executive Director

Tom Barrett

FY 2004 expenditures: \$2,608,000
Board staff: 31 (FTE 29)

Board Counsel

Melissa Eberhart, Assistant Attorney General
Darren DeJong, Assistant Attorney General

Statement of Cash Receipts and Industry Overview

Cash Receipts

	Fee	Total Collected*
Manufacturer license	\$9,000	\$ 81,000
Game approval and testing (manufacturer)	\$25/\$100	165,375
Distributor license	6,000	102,000
Distributor salesperson license	100	14,800
Linked bingo game provider license	5,000	10,000
Bingo hall license	4,000	24,000*
Organization license	350	450,450
Gambling manager license	100	145,700
Premises permit	150	585,650
Regulatory fee (monthly fee of 0.1% of gross receipts from gambling conducted by licensed organizations at each site)		1,384,404
Excluded Permit (limited bingo, less than \$1,500 value in cumulative raffle prizes)	none	0
Exempt Permit (up to 5 days of activity, total prizes valued at \$50,000 or less)	50	147,245
Total fees collected		3,110,624
Civil penalties and fines	vary	62,850
State gambling taxes, after refunds (collected by Department of Revenue)		54,288,000
Total taxes, fee, and penalties collected		\$57,461,474

* Effective August 1, 2005, bingo hall licenses were repealed. \$32,000 was collected for bingo hall license fees, and fees totaling \$8,000 were refunded.

Industry Overview

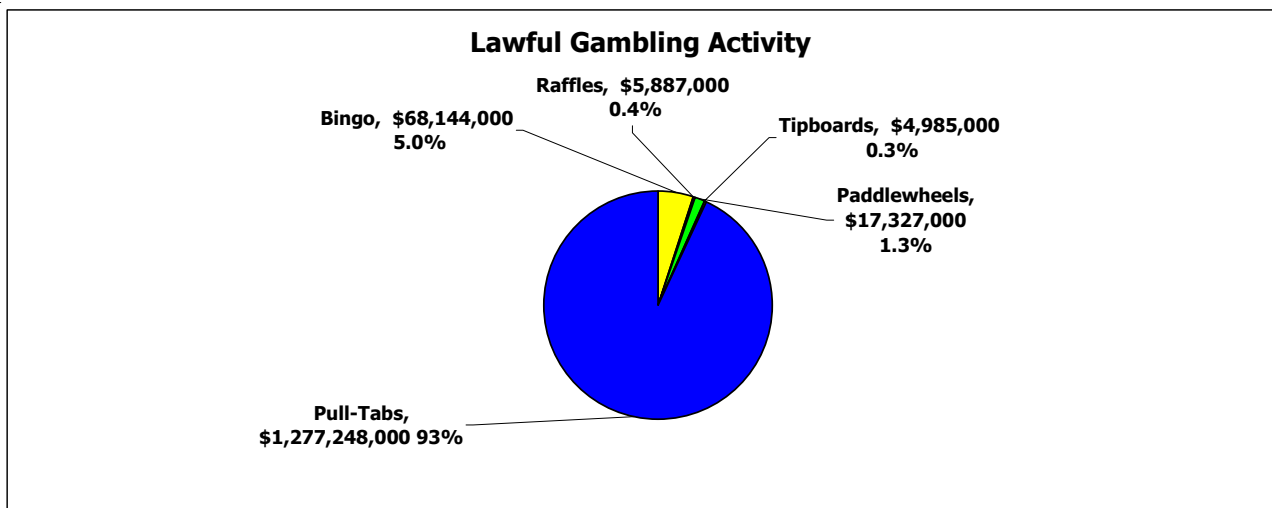
During fiscal year 2005, the Minnesota lawful gambling industry consisted of:

<u>Licensees and Activities</u>	<u>Description</u>		
8 manufacturers	Sold product to licensed distributors. In FY05, 4,327 new games and product were approved for sale in Minnesota.		
14 distributors	Sold product to licensed lawful gambling organizations.		
231 distributor salespersons	Persons licensed to sell gambling equipment.		
9 bingo halls	Locations where more than one organization leases space to conduct bingo.		
1,438 nonprofit organizations	Nonprofit organizations licensed to conduct gambling at permitted premises.		
	<u>Type of Organization</u>		
	<u>Number</u>		
	<u>Percent</u>		
	FRATERNAL - Lions, Eagles & Auxiliary, Moose, Elks, Knights of Columbus	187	13%
	VETERANS - American Legion, VFW, & Auxiliaries	399	27.7%
	RELIGIOUS - Church/Cathedral	33	2.3%
	OTHER NONPROFIT - Fire relief, hockey, Jaycees, baseball, athletic, rod and gun, snowmobile, business/chamber/development, sportsman, community, other	819	57%
	TOTAL	<u>1,438</u>	<u>100%</u>
1,600 gambling managers	Gambling managers are members of licensed nonprofit organizations and are responsible for supervising the organizations' lawful gambling operations.		
3,297 premises permits	1,438 licensed nonprofit organizations were issued 3,297 premises permits.		
2,125 exempt organizations	Permitted organizations conduct limited gambling up to five days per calendar year. In fiscal year 2005, exempt organizations conducted 2,927 activities, with gross receipts of \$28,786,000.		
1,229 excluded organizations	Nonprofit organizations may apply for authorization to conduct excluded bingo and raffles activities. In fiscal year 2005, 1,747 excluded activities were conducted (bingo 535 and raffles 1,212).		

Lawful Gambling Statistics

Fiscal Year Summary

ACTIVITY	Gross Receipts (sales)		Prizes Paid	Net Receipts (gross less prizes)		% Payout	
	FY 2005	% Change from FY04	FY 2005	FY 2005	% Change from FY04	FY05	FY04
Pull-Tabs	1,277,248,000	-3.2	1,049,990,000	227,258,000	-2.7	82.2	82.3
Bingo	68,144,000	-3.7	53,133,000	15,011,000	-3.4	78.0	78.1
Paddlewheels	17,327,000	-3.7	13,322,000	4,005,000	1.6	76.9	78.1
Raffles	5,887,000	5.6	2,981,000	2,906,000	3.9	50.6	49.8
Tipboards	4,985,000	31.8	3,357,000	1,628,000	22.8	67.3	64.9
Interest Income	192,000	-7.7	- 0 -	192,000	-7.7		
TOTALS	\$1,373,783,000	-3.1	\$1,122,783,000	\$ 251,000,000	-2.5	81.7	81.9



Ten-Year Comparison (percent change from previous fiscal year)						
FY	Gross Receipts		Prizes Paid		Net Receipts	
05	\$1,373,783,000	-3.1%	\$1,122,783,000	-3.3%	\$251,000,000	-2.5%
04	1,418,109,000	0.0%	1,160,753,000	-0.3%	257,356,000	1.5%
03	1,418,200,000	-1.2%	1,164,591,000	-1.0%	253,609,000	-2.1%
02	1,435,426,000	-0.1%	1,176,268,000	0.2%	259,158,000	-1.1%
01	1,436,603,000	-4.2%	1,174,490,000	-4.2%	262,113,000	-4.4%
00	1,500,042,000	3.5%	1,225,813,000	3.8%	274,229,000	2.2%
99	1,449,055,000	3.0%	1,180,608,000	3.1%	268,447,000	2.6%
98	1,407,137,000	4.0%	1,145,509,000	4.3%	261,628,000	2.8%
97	1,352,740,000	-1.3%	1,098,294,000	-1.0%	254,446,000	-2.3%
96	1,369,932,000	0.7%	1,109,528,000	0.6%	260,404,000	1.2%

Lawful Purpose Expenditures

Organizations may contribute for lawful purpose expenditures (contributions) in the following categories.



Youth activities



Grooming and maintaining snowmobile and all-terrain vehicle trails approved by the Department of Natural Resources



Recognition of military service or humanitarian service



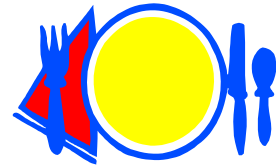
Scholarship funds, and private or public nonprofit educational institutions



Board-approved repair and maintenance projects of organizations' buildings



Congregate dining, nutritional programs, or food shelves for the disabled or persons age 62 and older



Programs and projects by the United States, the state of Minnesota, or local units of government



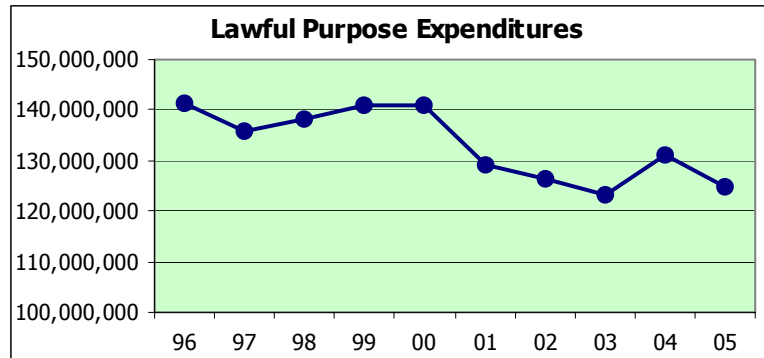
Other Lawful Purpose Expenditure Categories

- Community arts organizations or program sponsorships
- Religious purposes
- Donations to or by nonprofit organizations designated by the Internal Revenue Service as 501(c)(3) organizations or as 501(c)(4) festival organizations
- Relieving effects of poverty, homelessness, or disabilities
- Treatment for compulsive gambling
- State agency-approved wildlife management projects
- Cost of audit of the lawful gambling financial records
- Real estate taxes within defined limits
- State, local, and federal gambling taxes; state lawful gambling license fees
- Specific utility costs and membership events by licensed veterans organizations

Lawful Purpose Expenditures

Ten-Year Comparison

05	\$124,974,000
04	\$130,944,000
03	\$123,138,000
02	\$126,514,000
01	\$129,153,000
00	\$140,841,000
99	\$141,071,000
98	\$138,176,000
97	\$135,632,000
96	\$141,427,000



Lawful Purpose Expenditures

	<u>FY 2005</u>	<u>FY 2004</u>	<u>% Change</u>
Lawful Purpose Expenditures	\$ 70,686,000	\$ 74,305,000	-4.9
State Gambling Taxes Paid	54,288,000	56,639,000	-4.2
Gross Receipts State Tax	21,990,000	22,889,000	-3.9
Net Receipts State Tax	1,873,000	1,907,000	-1.8
Combined Receipts State Tax	30,425,000	31,843,000	-1.8
TOTALS	\$ 124,974,000	\$ 130,944,000	-4.6%

State Gambling Taxes

	<u>Taxes Paid</u>	<u>Refund*</u>	<u>Taxes After Refund</u>
05	\$61,621,000	7,333,000	54,288,000
04	63,539,000	6,900,000	56,639,000
03	62,698,000	6,566,000	56,132,000
02	62,655,000	6,232,000	56,423,000
01	62,147,000	6,246,000	55,901,000
00	68,765,000	6,209,000	62,556,000
99	68,709,000	6,088,000	62,621,000
98	68,828,000	5,780,000	63,048,000
97	64,717,000	2,700,000	62,017,000
96	65,849,000		

The three state gambling taxes included as lawful purpose expenditures are:

Gross Receipts Taxes: 1.7 percent of the gross receipts on pull-tab and tipboard games.

Net Receipts Taxes: 8.5 percent on the net receipts on bingo, raffles, and paddlewheels.

Combined Receipts Taxes: A progressive tax calculated on the gross receipts from pull-tab games, tipboards, and interest.

* Refund on unsold pull-tab and tipboard tickets, effective 7/1/96.

Allowable Expenses

An allowable expense is an expense or a proportion of an expense directly related to the conduct of lawful gambling. Organizations are allowed to spend up to 55 percent of net receipts toward these types of operating costs. A higher limit is authorized for the net receipts from bingo.

Allowable expenses as reported to the Department of Revenue included:

Operating Cost	FY05	FY04	% Change
Compensation and payroll taxes	\$61,587,000	\$62,080,000	- 0.8
Gambling equipment (pull-tabs, bingo paper, tipboards, paddletickets)	24,440,000	25,189,000	- 3.0
Rent	24,963,000	23,986,000	4.1
Accounting and legal work	4,627,000	4,661,000	- 0.7
Office supplies and miscellaneous expenses	5,579,000	5,682,000	- 1.8
Gambling device purchase (paddlewheel & table, bingo selection device, pull-tab dispensing device), storage, and maintenance	2,351,000	2,294,000	2.5
Penalty and interest paid	48,000	30,000	60.0
Cash shortages (see next page)	1,699,000	1,681,000	1.1
Utilities	878,000	1,154,000	-23.9
Bond, license, permits (Percent change due to two-year licensing cycle & 7/1/03 change for license/permit fees to lawful purpose)	444,000	465,000	-4.5
Advertising	574,000	562,000	2.1
Theft and liability insurance	890,000	874,000	1.8

Expenses were offset by reimbursements from a source of nongambling funds for the following:

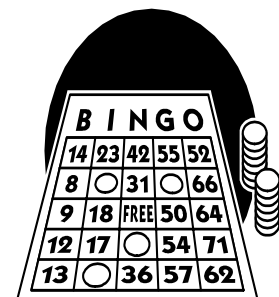
Excess cash shorts	(661,000)	(549,000)	20.4
Negative expense calculations	(1,393,000)	(1,697,000)	-17.9

NOTE: For leases negotiated after May 31, 2003, rent is all-inclusive (utilities, etc) and for bar operations, the lessor must reimburse all cash shortages. Lessors and their employees may not be paid compensation. Effective July 1, 2003, license and permit fees are reported as a lawful purpose instead of allowable expense.



Ten-Year Comparison of Allowable Expenses

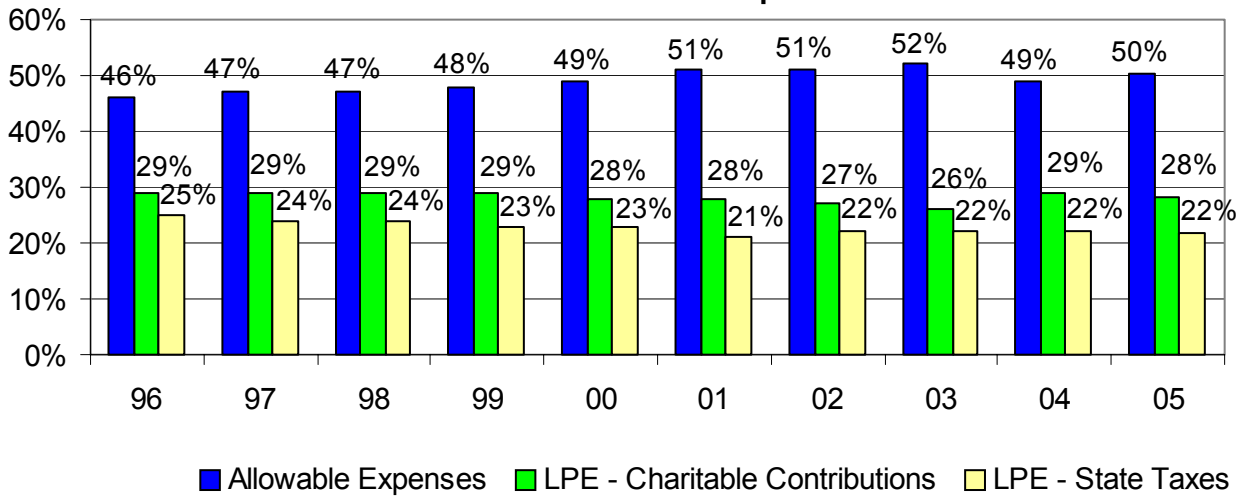
05	\$126,026,000
04	\$126,412,000
03	\$130,471,000
02	\$132,644,000
01	\$132,960,000
00	\$133,388,000
99	\$127,376,000
98	\$123,452,000
97	\$118,814,000
96	\$118,977,000



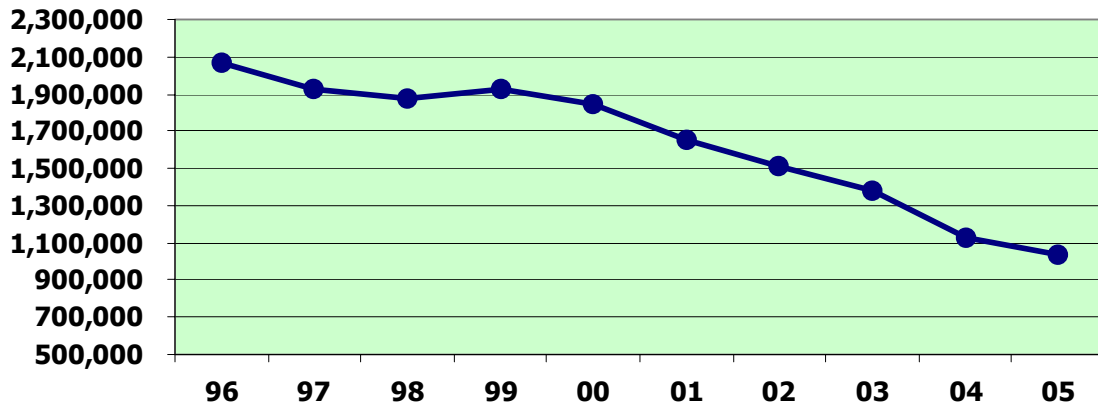
Gambling Equipment

Lawful Gambling Statistics

Distribution of Net Receipts



Net Cash Shortages



FY	Net Cash Shortages
05	\$1,038,000
04	1,132,000
03	1,383,000
02	1,513,000
01	1,656,000
00	1,840,000
99	1,924,000
98	1,877,000
97	1,923,000
96	2,069,000

A cash shortage is the difference between the reported net receipts for a game and the actual cash on hand to be deposited for that game.

For reporting purposes, shortages may not exceed three-tenths of one percent (.3%) of gross receipts (sales) and are treated as an allowable expense.

For bar operation leases negotiated after May 31, 2003, cash shortages must be reimbursed by the lessor.

The Board closely monitors cash shortages, because shortages may indicate theft or mismanagement.

Lawful Gambling Activity within a County

COUNTY	G R O S S			N E T (after prizes)		
	RECEIPTS FY05	RECEIPTS FY04	% CHANGE since FY04	RECEIPTS FY05	RECEIPTS FY04	% CHANGE since FY04
Aitkin	14,106,000	14,808,000	-4.7%	2,441,000	2,575,000	-5.2%
Anoka	104,428,000	101,584,000	2.8%	19,133,000	18,559,000	3.1%
Becker	12,420,000	12,463,000	-0.3%	2,173,000	2,186,000	-0.6%
Beltrami	9,079,000	8,627,000	5.2%	1,516,000	1,451,000	4.5%
Benton	11,878,000	11,285,000	5.3%	2,340,000	2,221,000	5.4%
Big Stone	509,000	542,000	-6.1%	93,000	98,000	-5.1%
Blue Earth	15,920,000	16,786,000	-5.2%	3,032,000	3,400,000	-10.8%
Brown	5,073,000	5,757,000	-11.9%	981,000	1,104,000	-11.1%
Carlton	11,997,000	13,211,000	-9.2%	1,988,000	1,979,000	0.5%
Carver	16,218,000	16,012,000	1.3%	2,890,000	2,799,000	3.3%
Cass	11,930,000	12,046,000	-1.0%	2,116,000	2,071,000	2.2%
Chippewa	4,643,000	4,839,000	-4.1%	793,000	763,000	3.9%
Chisago	11,864,000	11,898,000	-0.3%	2,139,000	2,134,000	0.2%
Clay	13,676,000	13,641,000	0.3%	2,505,000	2,569,000	-2.5%
Clearwater	3,308,000	3,461,000	-4.4%	576,000	597,000	-3.5%
Cook	81,000	0	100.0%	21,000	0	100.0%
Cottonwood	1,655,000	1,809,000	-8.5%	315,000	347,000	-9.2%
Crow Wing	34,283,000	35,184,000	-2.6%	6,256,000	6,400,000	-2.3%
Dakota	68,532,000	67,964,000	0.8%	12,675,000	12,467,000	1.7%
Dodge	4,705,000	4,407,000	6.8%	895,000	816,000	9.7%
Douglas	19,762,000	20,018,000	-1.3%	3,208,000	3,209,000	0.0%
Faribault	5,021,000	5,240,000	-4.2%	900,000	955,000	-5.8%
Fillmore	7,810,000	7,430,000	5.1%	1,440,000	1,382,000	4.2%
Freeborn	10,681,000	11,453,000	-6.7%	2,067,000	2,188,000	-5.5%
Goodhue	9,075,000	9,421,000	-3.7%	1,632,000	1,672,000	-2.4%
Grant	3,519,000	3,462,000	1.6%	521,000	525,000	-0.8%
Hennepin	182,176,000	200,761,000	-9.3%	33,123,000	36,050,000	-8.1%
Houston	6,830,000	5,982,000	14.2%	1,258,000	1,101,000	14.3%
Hubbard	13,437,000	13,597,000	-1.2%	1,847,000	1,894,000	-2.5%
Isanti	9,743,000	10,635,000	-8.4%	1,714,000	1,835,000	-6.6%
Itasca	17,134,000	17,759,000	-3.5%	3,092,000	3,161,000	-2.2%
Jackson	964,000	1,093,000	-11.8%	188,000	210,000	-10.5%
Kanabec	4,803,000	5,007,000	-4.1%	916,000	958,000	-4.4%
Kandiyohi	8,575,000	9,021,000	-4.9%	1,529,000	1,635,000	-6.5%
Kittson	1,438,000	1,549,000	-7.2%	242,000	257,000	-5.8%
Koochiching	5,723,000	6,325,000	-9.5%	987,000	1,095,000	-9.9%
Lac qui Parle	1,980,000	1,733,000	14.3%	341,000	302,000	12.9%
Lake	3,565,000	3,509,000	1.6%	641,000	673,000	-4.8%
Lake of the Woods	4,989,000	5,556,000	-10.2%	851,000	893,000	-4.7%
Le Sueur	9,827,000	10,207,000	-3.7%	1,836,000	1,849,000	-0.7%
Lincoln	871,000	955,000	-8.8%	192,000	205,000	-6.3%
Lyon	3,785,000	3,916,000	-3.3%	748,000	777,000	-3.7%
Mahnomen	624,000	540,000	15.6%	81,000	70,000	15.7%
Marshall	4,933,000	4,797,000	2.8%	806,000	793,000	1.6%
Martin	7,155,000	7,715,000	-7.3%	1,239,000	1,339,000	-7.5%

Lawful Gambling Activity within a County

COUNTY	G R O S S			N E T (after prizes)		
	RECEIPTS FY05	RECEIPTS FY04	% CHANGE since FY04	RECEIPTS FY05	RECEIPTS FY04	% CHANGE since FY04
McLeod	12,842,000	13,647,000	-5.9%	2,378,000	2,492,000	-4.6%
Meeker	6,652,000	7,513,000	-11.5%	1,318,000	1,447,000	-8.9%
Mille Lacs	14,965,000	15,395,000	-2.8%	2,728,000	2,777,000	-1.8%
Morrison	20,703,000	21,269,000	-2.7%	3,720,000	3,761,000	-1.1%
Mower	13,140,000	13,071,000	0.5%	2,725,000	2,670,000	2.1%
Murray	1,335,000	1,221,000	9.3%	271,000	249,000	8.8%
Nicollet	6,648,000	6,488,000	2.5%	1,291,000	1,217,000	6.1%
Nobles	2,439,000	3,056,000	-20.2%	519,000	631,000	-17.7%
Norman	1,656,000	1,865,000	-11.2%	264,000	283,000	-6.7%
Olmsted	20,427,000	20,838,000	-2.0%	4,300,000	4,350,000	-1.1%
Otter Tail	22,735,000	23,337,000	-2.6%	3,962,000	4,122,000	-3.9%
Pennington	6,479,000	6,896,000	-6.0%	1,154,000	1,202,000	-4.0%
Pine	11,305,000	11,447,000	-1.2%	2,020,000	2,012,000	0.4%
Pipestone	480,000	551,000	-12.9%	103,000	124,000	-16.9%
Polk	20,688,000	19,463,000	6.3%	3,463,000	3,211,000	7.8%
Pope	5,974,000	6,327,000	-5.6%	1,075,000	1,152,000	-6.7%
Ramsey	132,161,000	140,343,000	-5.8%	25,477,000	26,957,000	-5.5%
Red Lake	1,911,000	1,883,000	1.5%	338,000	335,000	0.9%
Redwood	2,393,000	2,508,000	-4.6%	460,000	461,000	-0.2%
Renville	3,739,000	4,383,000	-14.7%	667,000	755,000	-11.7%
Rice	13,815,000	15,129,000	-8.7%	2,812,000	3,014,000	-6.7%
Rock	1,854,000	1,649,000	12.4%	323,000	288,000	12.2%
Roseau	5,490,000	5,565,000	-1.3%	937,000	933,000	0.4%
Scott	20,836,000	21,810,000	-4.5%	3,773,000	3,879,000	-2.7%
Sherburne	27,325,000	29,236,000	-6.5%	4,656,000	4,897,000	-4.9%
Sibley	5,253,000	5,888,000	-10.8%	962,000	1,046,000	-8.0%
St. Louis	64,278,000	70,022,000	-8.2%	10,802,000	11,448,000	-5.6%
Stearns	55,142,000	56,363,000	-2.2%	11,123,000	11,361,000	-2.1%
Steele	10,756,000	11,764,000	-8.6%	2,037,000	2,138,000	-4.7%
Stevens	2,535,000	2,516,000	0.8%	460,000	471,000	-2.3%
Swift	4,183,000	3,916,000	6.8%	766,000	735,000	4.2%
Todd	12,461,000	13,217,000	-5.7%	2,212,000	2,323,000	-4.8%
Traverse	472,000	454,000	4.0%	82,000	79,000	3.8%
Wabasha	9,100,000	10,135,000	-10.2%	1,653,000	1,838,000	-10.1%
Wadena	5,005,000	5,143,000	-2.7%	801,000	871,000	-8.0%
Waseca	5,377,000	6,205,000	-13.3%	1,033,000	1,183,000	-12.7%
Washington	46,893,000	48,382,000	-3.1%	8,980,000	9,250,000	-2.9%
Watsonwan	3,563,000	3,694,000	-3.5%	645,000	669,000	-3.6%
Wilkin	1,150,000	1,219,000	-5.7%	200,000	207,000	-3.4%
Winona	15,893,000	17,212,000	-7.7%	3,140,000	3,389,000	-7.3%
Wright	43,251,000	41,329,000	4.7%	7,418,000	7,135,000	4.0%
Yellow Medicine	1,444,000	1,490,000	-3.1%	281,000	292,000	-3.8%
TOTAL	1,365,473,000	1,417,844,000	-3.7%	249,606,000	257,218,000	-3.0%

NOTE: Receipts are based on **sites** located within a county (in annual reports prior to FY03, receipts were based on **organizations** located within a county). Variances between the above totals and those listed on page 5 are due to rounding and reports being generated at different times.

Legislative Changes

All changes effective August 1, 2005, unless noted otherwise.

BINGO

- **Bar bingo** conduct clarified. No rent may be paid for bar bingo.
- **Bingo occasion** clarified. Removes game and occasion limits and restricts to maximum of 8 hours.
- **Bingo cash discrepancies** - modifies the reporting requirement to the Board for bingo gross receipts discrepancies greater than \$50 per occasion (was \$20).
- **Electronic devices** - allows use of device by player to monitor bingo paper and identify winning bingo pattern. Outlines minimum requirements and restrictions for Board rules.

PULL-TABS AND TIPBOARDS

- **Tipboard prizes** - raises maximum prize for tipboard to \$599, same as pull-tabs.
- **Tipboard game signatures** - clarifies signature requirements for tipboard games with more than 32 tickets. Those with 32 or less don't need qualifying signatures; only winner signatures required.
- **Posting** - Requires the posting of "winning tickets" at all sites where nongambling employees of the organization are allowed to play the games. Gambling employees may purchase tipboards or pull-tabs at the site of employment if all major prizes are posted and the employee is not involved in the sale of tipboards or pull-tabs at that site.

RAFFLES

- **Raffles** - definition expanded to allow a "certificate of participation" for unique activities such as a "duck race." Clarifies the conduct of raffles. Effective 6-4-2005.

LICENSE AND RENT CHANGES

- **Bingo hall** - repeals requirement for "Bingo hall license." References to bingo halls deleted and clarifies premises used for bingo.
- **Gambling manager bond** - changes bond requirement from fidelity bond to dishonesty bond (Bond amount remains at \$10,000). May list GM position instead of GM name.
- **Bingo rent changes** - Sets new rent limits for conduct of bingo. Rent is all-inclusive, unless approved by the Board director.
- **Annual goal** - requires organization to identify in license application its annual goal for charitable contributions.
- **Officer qualifications** - clarifies criminal background checks for officers of licensed organizations will focus on theft or fraud convictions and removes five year timeframe.
- **Illegal gambling** - Board may authorize organization to withhold rent for up to 90 days, with continued tenancy, at a site where illegal gambling occurred and lessor/employees participated in or knew of illegal gambling and did not stop the illegal activity.

EXEMPT AND EXCLUDED PERMITS (NONLICENSED ORGANIZATIONS)

- **Excluded raffles** - removes requirement for raffles under \$1,500 to be registered with Board.
- **Exempt permits** - adds penalty provision for failing to report financial information to the Board. Allows raffle tickets to be sold in conjunction with membership solicitation or membership dinner but cannot be included with any other raffle conducted by the organization.

LOCAL UNIT OF GOVERNMENT

- **Local unit of government** - Requires local government to share reports with Board for local regulatory actions.

Legislative Changes

All changes effective August 1, 2005, unless noted otherwise.

LAWFUL PURPOSE EXPENDITURES (code changes effective 6-4-2005, except as noted)

- A-2 Allows for expenditures for goods/services in addition to direct contribution to an individual or family suffering from poverty, homelessness, or a disability.
- A-3 Replaces the word "compulsive gambling" with "problem gambling." Removes contributions for treatment for "delayed posttraumatic stress syndrome" (is a "disability" under A-2).
- A-6 Removes "humanitarian" – maintains contributions for "military/vets." Allows donations for support services for active military personnel and families in need.
- A-9
 - Removes the word "wholly" and allows for payment of property taxes for a permitted gambling premises owned by the licensed organization (wholly leased language for veterans organizations remains).
 - Removes the limit allowed for real estate taxes.
 - Code A-9 change effective January 1, 2006.
- A-12 Modifies the classification of annual audit
 - payment of audit prior to 6/30/06 is a lawful purpose expenditure;
 - payment of audit after 6/30/06 is an allowable expense.
- A-13 Combines two DNR-related categories (A-13 & A-14) in code A-13, and adds an allowance for expenditures related to DNR-approved safety training and education programs.
- New# Existing codes A-15 to A-19 are renumbered to A-14 to A-18.
- A-19 New definition for "humanitarian service". Honors humanitarian service demonstrated through philanthropy or volunteerism.
- B(3) Replaces "natural disaster" with "catastrophe."

CHARITABLE CONTRIBUTION

- Charitable contribution defined and include lawful purpose codes: A1-7, A-10, A-11, A13, A-14, A-15, and A-19.
- Licensed organizations must report annually to its membership and the Board a financial summary report including receipts, prizes paid, allowable expenses, lawful purpose expenditures and charitable contribution expenditures. Board then reports to Legislature.

ALLOWABLE EXPENSES

- **Expense calculations** – raises limit to 60% effective 7-1-06. Bingo remains the same.
- For licenses issued after 6-30-06, compliance with expense calculations is measured on a biennial basis concurrent with license term, and is a condition of license renewal effective 7-1-08. Excess expenses must be reimbursed from nongambling funds.
- **Meat raffle compensation in bar ops** - allows compensation to an organization employee for tickets sales related to a "meat raffle" when conducted no more than once a week.

MISCELLANEOUS AND TECHNICAL CHANGES

- **Board Duties** - removes bingo hall licenses, delegates additional authority to director, clarifies distributor salesperson, and requires annual financial report to Governor and Legislature regarding licensed organization receipts, expenses, lawful purpose, and charitable contributions.
- **Director's duties** - delegates additional duties to director.
- **Distributor gifts** limited to \$25 per organization per year.
- **Registration stamps** - removes obsolete language involving registration stamps, clarifies registration of gambling equipment (non-bar coded), and corrects technical errors.
- **Texas Hold-em** – Card game allowed but organizers are prohibited from charging or collecting any entry fee or other form of consideration from participants. Effective 6-4-2005.

Rule Changes

The Board set a target date of late 2004 for completion of the comprehensive review of Minnesota Rules, Chapters 7861 through 7865 process.

The Request for Comments on the rule review was published in 2001 in the State Register. During the 2003 legislative session, the Board was granted the authority to promulgate rules governing linked bingo. Linked bingo rules were incorporated as part of the comprehensive rule review and amendments package. On February 9, 2004, a notice was published in the State Register seeking comments on planned new rules governing linked bingo and variances, and amendments to existing rules.

The Public Advisory Committee, which was formed to advise the Board on the provisions of the rule amendments and to comment on rules drafts, met on several occasions to review rule drafts and provide opinions on rules issues and concerns.

Proposed permanent rules relating to lawful gambling were approved to form by the Revisor on May 19, 2004. The statement of need and reasonableness was prepared on May 25, 2004.

On June 28, 2004, a "Notice to adopt rules without a public hearing unless 25 or more persons request a hearing, and a Notice of hearing if 25 or more requests for a hearing are received" was published in the State Register. No requests for a public hearing were received.

The Board's rulemaking docket and other rule related notices can be accessed at www.gcb.state.mn.us.

The rules were approved by the administrative law judge on September 30, 2004 and by the Governor on October 14, 2004. The Notice to Adopt was published in the State Register on October 25, 2004, with the rules becoming effective on November 1, 2004.

Education Program

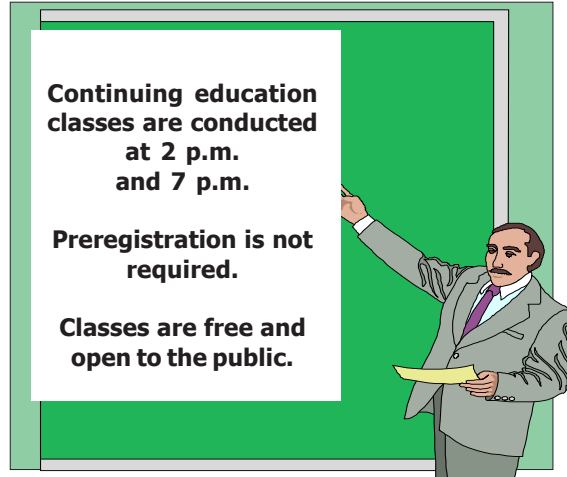
An integral part of the Board's mission is educating the lawful gambling industry. To ensure the integrity of the industry, education is provided to organizations through the following opportunities.

Continuing Education Classes

Gambling managers are required to attend one class during each year of their two-year license period.

Continuing education classes are conducted at various locations throughout the state free of charge and are open to the public. The chief executive officer, members, and employees of the organizations are invited as well.

During the fiscal year, 70 continuing education classes were conducted.



Gambling Manager Seminars

Gambling manager seminars were conducted each month. Each seminar consisted of two days of training and included information on statutes, rules, conduct of lawful gambling, internal controls, reporting, and the responsibilities of organizations conducting lawful gambling.

Mentoring

The Board's mentoring program provides one-on-one training to organizations on how to properly manage their gambling operation and comply with all reporting requirements. The program also provides guidance to licensed organizations that have experienced serious operational difficulties.

New organizations or existing organizations with a new gambling manager may voluntarily participate in this program.

Speaking Engagements

Staff participated in speaking engagements throughout the state at conferences and conventions, such as American Legion, VFW, Eagles, and Lions. Attending these functions allows the staff to reach a large number of people and provide up-to-date pertinent lawful gambling information.

Education Program

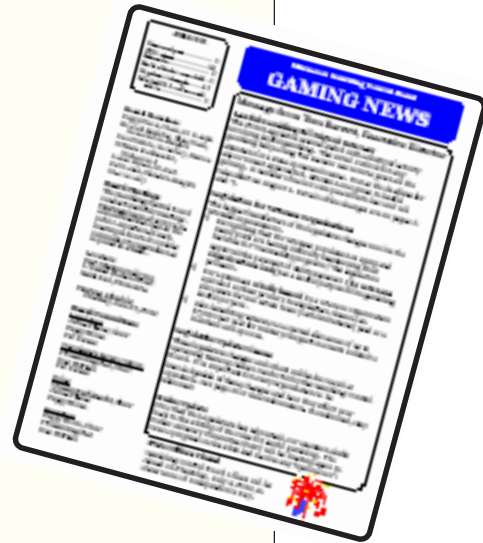
Gaming News

The Board publishes the bi-monthly *Gaming News* newsletter on its web site at www.gcb.state.mn.us, and is mailed to all licensed gambling managers. Subscriptions to the newsletter are available through Minnesota's Bookstore.

Gaming News provides up-to-date information on compliance, licensing, and education issues.

Gaming News also includes information on legislative and rule changes, scheduled continuing education classes, forms, and Board activities.

The Departments of Revenue and Public Safety and the Internal Revenue Service periodically contribute articles for the newsletter.



The *Lawful Gambling Manual* is a handy reference guide for CEO's, gambling managers, and organizations--whether new or experienced.

The *Manual* provides information on statute and rule requirements in an easy to understand format.

The *Manual* is divided into chapters that are easily referenced for:

- ✓ licensing requirements,
- ✓ conduct for each form of lawful gambling: pull-tabs, bingo, paddlewheels, tipboards, and raffles,
- ✓ managing gambling equipment inventory,
- ✓ guidelines for internal controls of the gambling operation including accounting and administrative controls, with a section on monthly oversight,
- ✓ how net receipts may be spent, and
- ✓ a comprehensive cross-reference index.



“Everything you always wanted to know about lawful gambling...”

can be found on the Board’s web site at

www.gcb.state.mn.us

<p>BOARD INFORMATION</p> <ul style="list-style-type: none"> √ Meeting dates √ Phone numbers √ Summary of actions taken by the Board at its monthly meeting 	<p>LOCAL GOVERNMENT (city and county)</p> <ul style="list-style-type: none"> - local tax or investigation fee - contribution fund - authority - reports
<ul style="list-style-type: none"> ■ Education information ■ Training dates ■ Request for mentoring 	<p>GET CONNECTED!</p> <ul style="list-style-type: none"> * Links to other agencies * Link to legislature * E-mail links to staff
<p>LIST of licensed...</p> <ul style="list-style-type: none"> ➔ Distributors ➔ Manufacturers ➔ Linked Bingo Game Providers ➔ Organizations 	<ul style="list-style-type: none"> √ Licensing information √ Forms √ Lawful gambling statutes √ Lawful gambling rules
<p style="text-align: center;">PUBLICATIONS</p> <ul style="list-style-type: none"> • Gaming News • CEO Guidebook • Illegal Gambling • Conduct of Pull-tabs • Lawful Gambling Manual • Who May and May Not Play • Raffle Ticket Requirements • Frequently Asked Bingo Questions 	

Minnesota Gambling Control Board
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Roseville, Minnesota 55113

651-639-4000

www.gcb.state.mn.us

This publication will be made available in alternative format
(large print, Braille) upon request. If you use a TTY, you may call us
by using the Minnesota Relay Service and
ask to place a call to 651-639-4000.



March 1, 2006

Honorable Tim Pawlenty, Governor
Honorable Steve Sviggum, Speaker of the House
Honorable James Metzen, President of the Senate
Legislative Committee Members
75 Reverend Dr. Martin Luther King Jr. Boulevard
130 State Capitol
St. Paul, MN 55155

RE: FY05 Financial Summary for Licensed Lawful Gambling Organizations

The attached report is a result of legislation passed during the 2005 session (MS 349.151, subd. 4(a),(9)), requiring the Board to report to the Governor and Legislature a financial summary for each licensed organization depicting gross receipts, prizes paid, expenses, and charitable donations. The creation of the report was prompted in response to a program evaluation by the Legislative Auditor (January 2005). The audit recommended that the legislature consider changes in regulation and to increase the focus on the use of charitable gambling proceeds. This report is a partial result of implementing those recommendations.

Report Highlights:

- \$121,600,000 was spent on total "Lawful Purpose" donations in FY 2005.
- \$53,200,000 spent on "charitable" donations (43.75% of total Lawful Purpose donations).
- \$57,900,000 spent on taxes and fees (47.6% of total Lawful Purpose donations).
- Veteran organizations account for 29% of the total licensed organizations.
- The percentage of taxes/fees paid by organizations ranges from 4% to 100% of Lawful Purpose donations (the overall average per organization for taxes/fees is 39%).
- Approximately 460 organizations (34%) are exceeding current expense limits based on the "annual" report (this issue resulted in some of the expense limit changes passed during the 2005 session including raising the expense limit).

This report is sorted alphabetically, by licensed organization. Additional "sorts" (by city, etc.) can be found on our website at: www.gcb.state.mn.us.

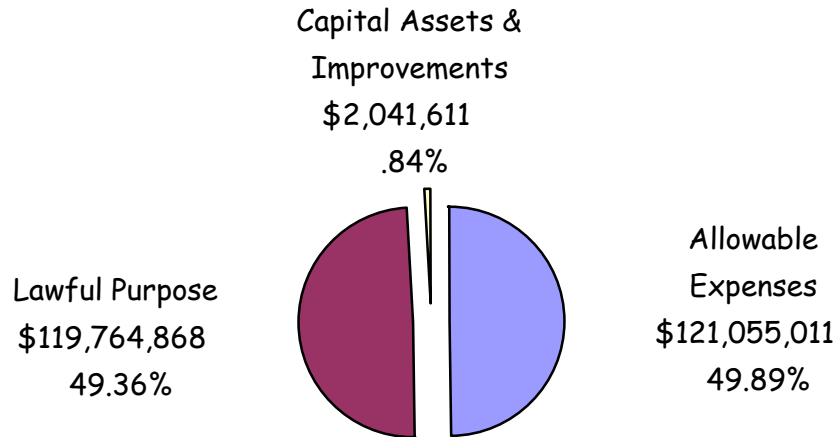
Respectfully submitted,

Tom Barrett
Executive Director

Attachment

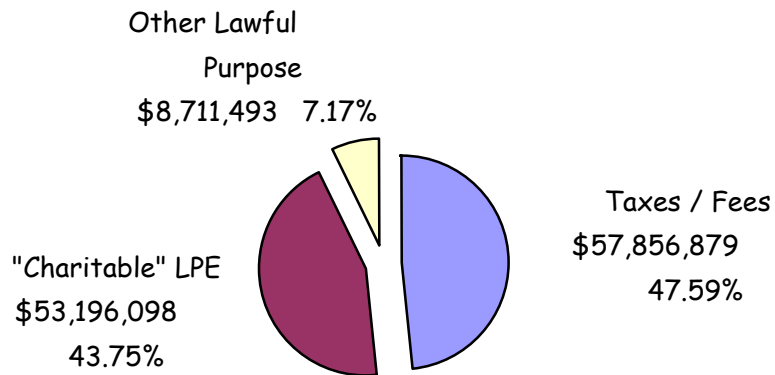
GAMBLING CONTROL BOARD REPORT

Net Receipts FY2005



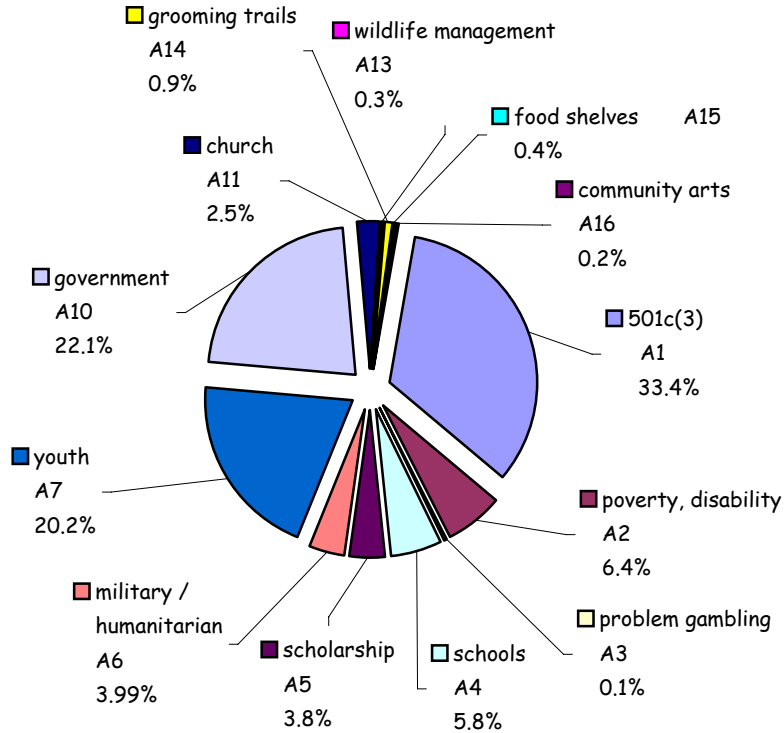
Total Net Receipts \$242,637,472

FY2005 Lawful Purpose Breakdown



Total Lawful Purpose Expenditures \$119,764,470

FY2005 Charitable Contribution Breakdown



\$17,780,372	33.42%	A1	501c(3) and 501c(4) festival organizations
\$3,412,426	6.41%	A2	poverty, disability
\$26,834	0.05%	A3	problem gambling
\$3,086,326	5.80%	A4	schools
\$2,010,665	3.78%	A5	scholarship
\$2,120,952	3.99%	A6	military humanitarian
\$10,732,991	20.18%	A7	youth
\$11,762,583	22.11%	A10	government
\$1,306,275	2.46%	A11	church
\$146,279	0.27%	A13	wildlife management
\$457,420	0.86%	A14	grooming trails
\$228,879	0.43%	A15	food shelves, nutritional programs
\$124,100	0.23%	A16	community arts
\$53,196,098	100.00%		

Gambling Control Board Report to the Governor and Legislature

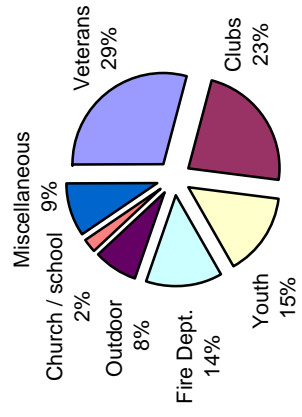
FY2005 Financial Summary for Licensed Lawful Gambling Organizations

MS 349.151, Subd. 4(a)(9) requires the Gambling Control Board to report annually to the governor and legislature a financial summary for each licensed organization.

The report is based on 1339 organizations reporting ⁽¹⁾.

\$1,329,509,163	Gross Receipts (all money received from the 5 forms of lawful gambling)
\$1,086,871,507	Prizes Paid (81.7%)
\$242,637,472	Net Receipts (19.3%)
\$242,637,472	100.00% Net Receipts
(\$121,055,011)	49.89% Less Allowable Expenses ⁽²⁾ (expenses directly related to conducting gambling such as salaries, rent, product, supplies)
\$121,582,461	Amount available for Lawful Purpose (LPE) - (expenditures or contributions allowed by law, including taxes and fees related to gambling)
\$121,582,461	100.00% Lawful Purpose
(\$57,856,879)	47.59% Less LPE Taxes and Fees (taxes related to gambling, the .1% Board fee, and licensing fees paid to Gambling Control Board)
\$63,725,582	Amount available for all other Lawful Purpose
\$53,196,098	43.75% "Charitable" Lawful Purpose (See chart FY2005 Charitable Contribution Breakdown for donation expenditures that meet "charitable" definition)
\$8,711,493	7.17% Other Lawful Purpose (allowed but not "charitable" or gambling-related taxes - items such as audit costs, veteran utilities, real estate taxes)
\$2,041,611	1.68% Capital Assets and Improvements (expenditures or contributions that must be approved by the Gambling Control Board - mostly building repairs)
\$63,949,202	Actual amount spent in FY2005 ⁽³⁾

Types of Organizations:	
Veterans	Legions, VFW's, Auxiliaries, etc.
Fraternal Clubs	Elks, Eagles, Jaycees, Knights of Columbus, Lions, Moose, etc.
Youth Programs	Athletic, musical, etc.
Fire Dept.	Fire Relief Associations
Outdoor	ATV, conservation, fishing, hunting, lakes, snowmobile, trails, etc.
Church/school	Churchs, private schools
Miscellaneous	Animal shelters, arts, commercial clubs, library, medical, etc.



⁽¹⁾ 2% of the organizations did not respond, 2% of the organizations were eliminated as they did not have a full year of activity.

⁽²⁾ Some organizations exceeded their expense limit allowed by law and were required to reimburse the overage from non-gambling funds. Total reimbursement was \$1,193,343.

⁽³⁾ Organizations are not required to spend 100% of net receipts annually. Money may be carried over from one year to the next (mostly for larger projects).

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees			
621 Foundation	New Brighton	1,824,187	1,387,254	436,933	283,193	64.81%	-	157,370	99,738	63.38%	7,600	4.83%	50,032	31.79%
Abate of Minn	Marshall	118,077	69,053	49,024	6,870	14.01%	-	26,148	17,673	67.59%	-	0.00%	8,475	32.41%
AF of L Union Rochester Club	Rochester	1,849,624	1,562,710	286,914	165,252	57.60%	5,390	132,595	13,400	10.11%	24,787	18.69%	94,408	71.20%
Air Force Assoc General EW Rawlings Chap	Minneapolis	879,129	637,074	242,055	133,861	55.30%	-	100,055	58,565	58.53%	4,907	4.90%	36,584	36.56%
Aitkin Lions Club	Aitkin	1,111,743	936,351	175,392	96,554	55.05%	-	80,307	35,025	43.61%	2,530	3.15%	42,752	53.24%
Aitkin Quarterback Club	Aitkin	678,654	565,953	112,701	50,479	44.79%	-	57,356	38,773	67.60%	2,425	4.23%	16,158	28.17%
Albany Fire Dept	Albany	242,631	193,417	49,414	34,038	68.88%	-	20,571	13,295	64.63%	1,500	7.29%	5,776	28.08%
Albany Jaycees	Albany	373,612	292,471	81,141	33,161	40.87%	-	48,188	37,540	77.90%	882	1.83%	9,766	20.27%
Albany Lions Club	Albany	452,852	364,020	88,832	47,048	52.96%	-	43,808	31,979	73.00%	1,400	3.20%	10,429	23.81%
Albert Lea Amateur Hockey Association	Albert Lea	907,879	738,152	169,727	96,252	56.71%	-	67,029	34,836	51.97%	3,500	5.22%	28,693	42.81%
Albert Lea Wrestling Boosters	Albert Lea	470,079	383,951	86,128	45,030	52.28%	-	32,701	20,000	61.16%	-	0.00%	12,701	38.84%
Albertville Lions Club	Albertville	2,141,704	1,756,025	385,679	173,100	44.88%	-	211,907	95,983	45.30%	4,150	1.96%	111,774	52.75%
Albion Sno Devils	Albion	855,965	733,444	122,521	55,062	44.94%	10,686	40,209	14,840	36.91%	-	0.00%	25,369	63.09%
Aldrich Lions Club	Aldrich	216,421	187,337	29,084	16,749	57.59%	-	13,946	6,724	48.22%	1,200	8.60%	6,022	43.18%
Alexandria Area Hockey Association	Alexandria	321,445	235,257	86,188	20,828	24.17%	-	45,668	37,381	81.85%	1,200	2.63%	7,087	15.52%
Aliveness Project Minneapolis	Minneapolis	1,057,630	836,050	221,580	113,366	51.16%	-	101,868	54,500	53.50%	2,775	2.72%	44,593	43.78%
Almar Club Sports	St. Cloud	137,159	109,839	27,320	5,074	18.57%	-	20,154	16,500	81.87%	-	0.00%	3,654	18.13%
Altura Volunteer Fire Co. Relief Association	Altura	943,275	770,087	173,188	90,141	52.05%	-	96,397	61,936	64.25%	3,200	3.32%	31,261	32.43%
Alvarado Lions Club	Alvarado	600,696	519,454	81,242	36,770	45.26%	-	46,423	30,210	65.08%	1,900	4.09%	14,313	30.83%
Amboy Firemens Relief Association	Amboy	196,315	159,885	36,430	18,807	51.62%	-	16,747	16,747	79.02%	-	0.00%	4,447	20.98%
American Business Womens Chapt Lady Sli	Shoreview	3,516,944	2,877,271	639,672	347,127	54.27%	-	275,963	119,423	43.28%	5,570	2.02%	150,960	54.70%
American Legion Post 10	Lake Benton	300,819	227,601	73,212	37,395	51.08%	-	23,948	16,087	67.18%	1,520	6.35%	6,341	26.48%
American Legion Post 101	Melrose	1,554,594	1,282,434	272,160	107,411	39.47%	-	159,007	77,179	48.54%	3,579	2.25%	78,249	49.21%
American Legion Post 102	Anoka	2,377,788	1,929,258	448,530	216,122	48.18%	250	229,188	54,246	23.67%	56,335	24.58%	118,607	51.75%
American Legion Post 104	Litchfield	881,271	711,065	170,206	89,236	52.43%	-	84,071	25,770	30.65%	29,742	35.38%	28,559	33.97%
American Legion Post 105	Lyle	493,024	420,136	72,888	37,983	52.11%	-	31,554	11,696	37.07%	9,096	28.83%	10,762	34.11%
American Legion Post 108 Le Center	Le Center	252,223	194,420	57,803	26,504	45.85%	-	27,878	19,929	71.49%	1,886	6.77%	6,063	21.75%
American Legion Post 109 Two Harbors	Two Harbors	746,326	614,080	132,246	85,889	64.95%	-	52,531	13,729	26.14%	17,462	33.24%	21,340	40.62%
American Legion Post 11	Mankato	327,264	254,037	73,227	41,383	56.51%	-	33,210	3,211	9.67%	20,734	62.43%	9,265	27.90%
American Legion Post 110	Lake City	162,142	125,965	36,177	30,647	84.72%	-	8,101	3,487	43.04%	-	0.00%	4,614	56.96%
American Legion Post 112 Elk River	Elk River	1,778,683	1,447,142	331,541	194,751	58.74%	-	119,742	6,578	5.49%	22,462	18.76%	90,702	75.75%
American Legion Post 113	Marshall	709,594	552,714	156,880	81,838	52.17%	-	75,082	46,859	62.41%	9,937	13.24%	18,286	24.35%
American Legion Post 115	Truman	40,056	32,587	7,469	8,589	115.00%	-	5,929	4,704	79.33%	-	0.00%	1,225	20.67%
American Legion Post 117 Thief River Falls	Thief River Falls	860,113	708,702	151,410	84,994	56.13%	-	56,858	22,173	39.00%	9,125	16.05%	25,560	44.95%
American Legion Post 118 Wayzata	Wayzata	98,270	60,398	37,871	4,546	12.00%	-	33,715	27,393	81.25%	5,000	14.83%	1,322	3.92%
American Legion Post 119 Byron	Byron	294,809	225,259	69,550	31,920	45.89%	-	28,937	16,257	56.18%	4,886	16.88%	7,794	26.93%
American Legion Post 12	Long Prairie	346,065	285,540	60,525	26,124	43.16%	-	41,972	21,007	50.05%	12,203	29.07%	8,762	20.88%
American Legion Post 122 Deer River	Deer River	451,199	360,170	91,029	60,656	66.63%	-	37,937	12,373	32.61%	17,339	45.70%	8,225	21.68%
American Legion Post 123	Luverne	58,902	44,492	14,410	7,949	55.17%	100	48,899	3,536	50.19%	1,633	23.18%	1,876	26.63%
American Legion Post 124	Molley	312,154	260,349	51,805	32,798	63.31%	-	17,613	10,936	62.09%	1,503	8.54%	5,174	29.38%
American Legion Post 126	Cosmos	255,647	208,413	47,234	16,377	34.67%	-	30,735	4,561	14.84%	19,991	65.04%	6,183	20.12%
American Legion Post 130	Jackson	365,747	295,160	70,587	54,592	77.34%	-	21,544	6,381	29.62%	7,397	34.33%	7,766	36.05%
American Legion Post 131	Maple Lake	905,227	746,059	159,168	83,003	52.15%	-	77,992	43,653	55.97%	4,273	5.48%	30,066	38.55%
American Legion Post 132	New Ulm	230,533	189,717	40,816	41,232	101.02%	-	21,041	14,209	67.53%	2,290	10.88%	4,542	21.59%
American Legion Post 134 Aux Walker	Walker	60,607	45,527	15,080	11,083	73.50%	-	5,615	3,657	65.13%	100	1.78%	1,858	33.09%
American Legion Post 134 Walker	Walker	1,047,487	865,316	182,171	95,698	52.53%	-	67,632	16,533	24.45%	12,922	19.11%	38,177	56.45%
American Legion Post 135	Hector	107,710	86,689	21,021	12,065	57.40%	-	7,968	5,165	64.82%	-	0.00%	2,803	35.18%
American Legion Post 136	Flensburg	309,744	266,575	43,169	26,340	61.02%	-	22,047	12,945	58.72%	3,009	13.65%	6,093	27.64%
American Legion Post 137	Royalton	200,990	153,401	47,589	16,052	33.73%	-	27,353	14,502	53.02%	8,238	30.12%	4,613	16.86%
American Legion Post 14	Bemidji	1,992,066	1,724,976	267,090	100,100	37.48%	-	163,604	19,891	12.16%	37,249	22.77%	106,464	65.07%
American Legion Post 141	Silver Lake	616,148	506,124	110,024	56,118	51.00%	-	63,017	29,627	47.01%	17,763	28.19%	15,627	24.80%
American Legion Post 145	Howard Lake	396,645	320,597	76,248	47,069	61.73%	-	42,816	6,403	19.62%	17,944	54.97%	8,295	25.41%
American Legion Post 146	Adams	403,990	332,115	71,875	25,791	35.88%	-	43,503	17,159	39.44%	17,123	39.36%	9,221	21.20%
American Legion Post 147 Big Lake	Big Lake	2,123,372	1,771,489	351,883	194,052	55.15%	-	168,578	19,979	11.85%	35,501	21.06%	113,098	67.09%
American Legion Post 149	Morristown	587,764	447,351	140,414	74,992	53.41%	1,000	77,092	44,117	57.23%	18,386	23.85%	14,589	18.92%
American Legion Post 15 Detroit Lakes	Detroit Lakes	923,310	782,114	141,196	88,901	62.96%	-	61,022	29,020	47.56%	10,087	16.53%	21,915	35.91%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees			
American Legion Post 157 East Grand Forks	East Grand Forks	3,233,911	2,738,280	495,631	190,265	38.39%	36,000	266,105	69,195	26.00%	15,611	5.87%	181,299	68.13%
American Legion Post 158 Madison	Madison	46,523	37,471	9,052	2,224	24.56%	-	5,808	2,336	40.22%	2,213	38.10%	1,259	21.67%
American Legion Post 16 Bagley	Bagley	663,079	542,755	120,324	71,231	59.20%	-	45,004	11,897	26.44%	15,698	34.88%	17,409	38.68%
American Legion Post 164 Stewartville	Stewartville	1,104,693	907,815	196,878	103,340	52.49%	(36)	81,118	25,097	30.94%	14,002	17.26%	42,019	51.80%
American Legion Post 165 Bricelyn	Bricelyn	214,832	179,149	35,683	12,992	36.38%	-	24,156	12,750	52.78%	6,205	25.69%	5,201	21.53%
American Legion Post 167 Willmar	Willmar	1,151,090	1,151,090	273,276	121,075	44.30%	-	172,980	73,065	42.24%	39,688	22.94%	60,227	34.82%
American Legion Post 168 White Bear Lake	White Bear Lake	2,897,265	2,482,072	415,193	211,016	50.82%	-	235,789	46,284	19.63%	5,774	2.45%	183,730	77.92%
American Legion Post 172 Osseo	Osseo	3,130,090	2,629,362	500,728	184,983	36.94%	70,453	225,447	35,488	15.74%	40,781	18.09%	149,178	66.17%
American Legion Post 173 Tracy	Tracy	424,828	338,838	85,990	35,303	41.05%	-	53,416	41,823	78.30%	2,927	5.48%	8,666	16.22%
American Legion Post 177e Apple Valley	Apple Valley	5,534,766	4,628,483	906,283	303,736	33.51%	-	678,343	245,956	36.26%	75,941	11.20%	356,446	52.55%
American Legion Post 178 Milaca	Milaca	374,302	302,171	72,130	44,264	61.37%	-	32,504	4,026	12.39%	20,639	63.50%	7,839	24.12%
American Legion Post 179 Plainview	Plainview	441,455	374,205	67,250	35,758	53.17%	-	24,762	2,939	11.87%	12,300	49.67%	9,523	38.46%
American Legion Post 181 Lake Park	Lake Park	220,540	161,490	59,050	37,055	62.75%	-	23,315	9,366	40.17%	7,755	33.26%	6,194	26.57%
American Legion Post 184 Pine Island	Pine Island	823,488	680,898	142,590	62,125	43.57%	-	69,423	24,523	35.32%	24,815	35.75%	20,084	28.93%
American Legion Post 187 Glenwood	Glenwood	670,315	551,552	118,763	54,796	46.14%	-	61,189	42,151	68.89%	4,193	6.85%	14,845	24.26%
American Legion Post 189 Farmington	Farmington	1,516,327	1,223,413	292,914	125,835	42.96%	2,555	149,342	16,366	10.96%	62,933	42.14%	70,043	46.90%
American Legion Post 19 Madelia	Madelia	686,703	580,574	106,129	45,102	42.50%	9,700	53,116	19,143	36.04%	15,625	29.42%	18,348	34.54%
American Legion Post 190 St Charles	St. Charles	255,149	207,148	48,001	26,250	54.69%	-	22,948	15,692	68.38%	1,624	7.08%	5,632	24.54%
American Legion Post 191 Caledonia	Caledonia	387,086	314,472	72,614	19,897	27.40%	-	34,839	21,921	62.92%	5,723	16.43%	7,195	20.65%
American Legion Post 192 Elmore	Elmore	433,884	345,082	88,802	50,677	57.07%	-	52,858	35,089	66.38%	7,936	15.01%	9,834	18.60%
American Legion Post 2 Shakopee	Shakopee	482,205	378,811	103,394	58,219	56.31%	-	51,179	22,212	43.40%	19,889	38.86%	9,078	17.74%
American Legion Post 20 Crookston	Crookston	1,222,052	992,271	229,781	99,517	43.31%	12,503	103,207	25,407	24.62%	26,988	26.15%	50,813	49.23%
American Legion Post 200 Winger	Winger	298,137	248,798	49,339	26,152	53.00%	-	24,035	16,095	66.96%	2,400	9.99%	5,540	23.05%
American Legion Post 201 Mora	Mora	454,067	362,514	91,553	46,036	50.28%	-	47,966	9,035	18.84%	28,514	59.45%	10,417	21.72%
American Legion Post 202 Hackensack	Hackensack	1,107,626	929,453	178,173	101,440	56.93%	-	67,135	20,361	30.33%	6,160	9.18%	40,614	60.50%
American Legion Post 205 Fairfax	Fairfax	102,314	82,724	19,590	10,355	52.76%	-	16,308	2,482	15.22%	10,790	66.16%	3,036	18.62%
American Legion Post 207 Cleveland	Cleveland	188,674	152,674	36,093	14,288	39.59%	-	22,767	11,217	49.27%	6,513	28.61%	5,037	22.12%
American Legion Post 21 Moorhead	Moorhead	2,147,186	1,740,631	406,554	179,827	44.23%	-	220,999	93,254	42.20%	30,429	13.77%	97,316	44.03%
American Legion Post 210 Wells	Wells	367,828	301,579	66,249	40,717	61.46%	-	36,685	12,459	33.96%	12,821	34.95%	11,405	31.09%
American Legion Post 211 Holdingford	Holdingford	343,949	280,063	63,886	25,604	40.08%	-	32,081	17,590	54.83%	6,076	18.94%	8,415	26.23%
American Legion Post 212 Park Rapids	Park Rapids	5,200,638	4,545,837	654,801	215,650	32.93%	-	407,378	46,514	11.42%	42,227	10.37%	318,638	78.22%
American Legion Post 214 Lancaster	Lancaster	208,780	172,981	35,799	17,824	49.79%	2,844	12,202	2,965	24.30%	3,943	32.31%	5,294	43.39%
American Legion Post 216 Princeton	Princeton	802,652	668,735	133,917	65,696	49.06%	-	73,568	24,099	32.76%	26,310	35.76%	23,158	31.48%
American Legion Post 217 Baudette	Baudette	873,132	733,360	139,772	86,964	62.22%	-	49,531	16,018	32.34%	8,397	16.95%	25,116	50.71%
American Legion Post 22 Red Lake Falls	Red Lake Falls	216,548	175,590	40,958	30,126	73.55%	-	12,235	1,009	8.25%	6,033	49.31%	5,193	42.45%
American Legion Post 220 Mountain Iron	Mountain Iron	93,943	77,695	16,248	10,934	67.29%	-	7,484	2,897	38.71%	1,500	20.04%	3,087	41.25%
American Legion Post 221 St. Joseph	St. Joseph	236,340	192,627	43,713	28,785	65.85%	-	15,060	6,607	43.87%	1,050	6.97%	7,403	49.16%
American Legion Post 225 Forest Lake	Forest Lake	1,407,246	1,044,186	363,060	183,450	50.53%	3,000	167,613	44,981	26.84%	69,676	41.57%	52,956	31.59%
American Legion Post 228 Waseca	Waseca	571,103	451,868	119,235	73,152	61.35%	(55)	48,405	15,858	32.76%	19,504	40.29%	13,043	26.95%
American Legion Post 234 Minneapolis	Minneapolis	388,986	326,403	62,583	26,864	42.92%	-	31,097	8,462	27.21%	8,977	28.87%	13,658	43.92%
American Legion Post 237 Balaton	Balaton	106,590	81,750	24,840	12,629	50.84%	-	17,683	15,285	86.44%	-	0.00%	2,398	13.56%
American Legion Post 239 Virginia	Virginia	786,656	659,342	127,314	74,620	58.61%	-	52,523	8,544	16.27%	19,801	37.70%	24,178	46.03%
American Legion Post 24 Roseau	Roseau	832,467	697,391	135,076	76,658	56.75%	16,631	45,637	4,965	10.88%	17,516	38.38%	23,156	50.74%
American Legion Post 241 Aurora	Aurora	746,366	617,953	128,413	80,292	62.53%	-	56,798	22,587	39.77%	12,495	22.00%	21,716	38.23%
American Legion Post 242 Fisher	Fisher	308,824	256,223	52,601	28,932	55.00%	-	16,940	8,226	48.56%	1,700	10.04%	7,014	41.40%
American Legion Post 243 Askov	Askov	630,869	520,769	110,100	56,065	50.92%	-	52,121	35,214	67.56%	1,600	3.07%	15,307	29.37%
American Legion Post 249 Spring Grove	Spring Grove	341,386	275,958	65,428	41,950	64.12%	-	25,903	14,285	55.15%	4,384	16.92%	7,234	27.93%
American Legion Post 25 Warroad	Warroad	322,768	277,416	45,352	28,652	63.18%	-	19,180	904	4.71%	11,981	62.47%	6,295	32.82%
American Legion Post 251 Robbinsdale	Robbinsdale	1,470,557	1,233,783	236,774	126,714	53.52%	-	108,406	39,247	36.20%	4,212	3.89%	64,947	59.91%
American Legion Post 253 Lowry	Lowry	328,158	267,258	60,900	34,836	57.20%	-	26,738	9,990	37.36%	8,233	30.79%	8,515	31.85%
American Legion Post 254 Sauk Rapids	Sauk Rapids	1,067,708	860,536	207,072	96,151	46.43%	-	103,465	37,113	35.87%	26,689	25.80%	39,663	38.33%
American Legion Post 255 Brainerd	Brainerd	1,402,010	1,162,010	242,728	155,104	63.90%	-	101,049	23,610	23.36%	18,022	17.83%	59,417	58.80%
American Legion Post 257 Springfield	Springfield	365,428	297,296	68,132	40,135	58.91%	-	29,735	23,157	77.88%	219	0.74%	6,359	21.38%
American Legion Post 259 Shorewood	Shorewood	857,783	705,292	152,491	100,810	66.11%	-	46,768	14,209	30.38%	6,349	13.57%	26,210	56.04%
American Legion Post 260 Monticello	Monticello	2,052,855	1,710,751	342,104	149,512	43.70%	1,073	210,139	60,542	28.81%	40,195	19.13%	109,402	52.06%
American Legion Post 261 Kimball	Kimball	257,631	210,531	47,100	28,739	61.02%	-	16,965	5,623	33.15%	5,404	31.85%	5,938	35.00%

Report by Organization														
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American Legion Post 264	Glennville	315,552	257,854	57,698	25,297	43.84%	-	27,402	14,531	53.03%	6,133	22.38%	6,738	24.59%
American Legion Post 267	Walnut Grove	42,874	33,983	8,891	5,302	59.64%	-	2,409	1,200	49.82%	-	0.00%	1,209	50.18%
American Legion Post 269	Madison Lake	204,312	161,401	42,911	26,071	60.76%	-	16,343	10,425	63.79%	1,500	9.18%	4,418	27.03%
American Legion Post 27 Warren	Warren	492,537	408,376	84,161	48,566	57.71%	-	39,374	19,580	49.73%	9,008	22.88%	10,786	27.39%
American Legion Post 270	Buffalo	4,243,483	3,676,487	566,996	228,002	40.21%	-	319,058	25,683	8.05%	36,229	11.35%	257,146	80.60%
American Legion Post 271	Paynesville	856,927	677,648	179,279	113,627	63.38%	-	71,608	26,925	37.60%	22,837	31.89%	21,846	30.51%
American Legion Post 284	Cass Lake	614,469	523,337	91,132	68,081	74.71%	-	41,145	11,750	28.56%	14,325	34.82%	15,070	36.63%
American Legion Post 285	Lake Wilson	193,263	149,752	43,511	19,663	45.19%	4,500	24,552	14,729	59.99%	4,783	19.48%	5,040	20.53%
American Legion Post 29	Morris	882,381	726,396	155,985	89,857	57.61%	-	54,859	31,664	57.72%	-	0.00%	23,195	42.28%
American Legion Post 290	Aux Cambridge	992,297	802,113	190,184	83,216	43.76%	-	92,450	46,705	50.52%	13,591	14.70%	32,154	34.78%
American Legion Post 290	Cambridge	852,917	724,082	128,835	75,442	58.56%	-	51,320	27,491	53.57%	2,500	4.87%	21,329	41.56%
American Legion Post 294	Lake Crystal	638,237	502,768	135,469	71,331	52.65%	1,592	68,708	27,796	40.46%	26,492	38.56%	14,420	20.99%
American Legion Post 298	Foley	340,350	280,698	59,652	32,267	54.09%	-	49,227	28,322	57.53%	10,185	20.69%	10,719	21.78%
American Legion Post 299	Mabel	373,808	306,660	67,148	26,067	38.82%	-	50,985	26,861	52.68%	15,613	30.62%	8,511	16.69%
American Legion Post 30	Fergus Falls	2,348,122	1,881,119	467,003	278,867	59.71%	-	209,740	63,297	30.18%	34,082	16.25%	112,361	53.57%
American Legion Post 303	Fridley	1,553,308	1,194,505	358,803	138,336	38.55%	-	150,975	58,994	39.08%	21,389	14.17%	70,592	46.76%
American Legion Post 304	Gonvick	42,650	29,392	13,258	6,063	45.73%	-	7,162	1,780	24.85%	3,991	55.73%	1,390	19.41%
American Legion Post 309	Belview	120,808	102,860	17,948	12,586	70.12%	-	8,305	1,450	17.46%	2,918	35.13%	3,937	47.41%
American Legion Post 311	Elysian	326,227	263,992	62,235	37,958	60.99%	-	27,403	12,455	45.45%	5,860	21.38%	9,088	33.16%
American Legion Post 314	Winthrop	643,964	506,030	137,935	73,782	53.49%	-	55,663	28,618	51.41%	10,141	18.22%	16,904	30.37%
American Legion Post 315	Lake Bronson	226,807	186,067	40,740	22,419	55.03%	-	28,586	14,261	49.89%	8,529	29.84%	5,796	20.27%
American Legion Post 317	Emmons	198,106	159,831	38,275	26,249	68.58%	-	9,110	3,932	43.16%	208	2.28%	4,970	54.55%
American Legion Post 318	Fulda	313,568	250,785	62,783	34,369	54.74%	-	19,968	13,381	67.01%	1,188	5.95%	5,399	27.04%
American Legion Post 32	Adrian	73,146	61,213	11,933	5,524	46.30%	-	7,998	5,757	71.98%	836	10.45%	1,406	17.57%
American Legion Post 320	Hopkins	2,527,064	2,171,556	355,508	143,604	40.39%	-	208,264	25,986	12.48%	38,763	18.61%	143,515	68.91%
American Legion Post 322	Currie	250,358	207,545	42,813	22,380	52.27%	1,200	29,840	21,361	71.59%	1,650	5.53%	6,829	22.89%
American Legion Post 323	Clearwater	1,288,790	1,025,886	262,904	115,565	43.96%	-	139,728	44,392	31.77%	36,720	26.28%	58,616	41.95%
American Legion Post 328	St. Joseph	739,621	628,708	110,913	68,957	62.17%	-	58,298	20,671	35.46%	16,873	28.94%	20,754	35.60%
American Legion Post 33	St. James	469,729	353,872	115,857	47,616	41.10%	21,000	53,254	20,942	39.32%	17,532	32.92%	14,780	27.75%
American Legion Post 330	Hayfield	303,122	243,811	59,311	26,229	44.22%	-	33,843	15,020	44.38%	11,511	34.01%	7,312	21.61%
American Legion Post 331	Oslo	149,400	125,182	24,218	13,228	54.61%	-	7,712	1,863	31.84%	1,393	18.06%	4,456	57.78%
American Legion Post 333	Kasson	1,112,329	943,484	168,845	84,041	49.77%	-	81,413	26,655	32.74%	12,521	15.38%	42,537	51.88%
American Legion Post 334	Coon Rapids	2,126,483	1,750,487	375,996	211,367	56.22%	-	184,771	29,487	15.96%	56,668	30.67%	98,616	53.37%
American Legion Post 341	Pierz	162,127	134,573	27,554	19,314	70.09%	-	14,330	8,741	61.00%	2,428	16.94%	3,161	22.06%
American Legion Post 343	Norwood Young Am	333,433	280,476	52,957	25,951	49.00%	-	30,047	18,209	60.60%	5,300	17.64%	6,538	21.76%
American Legion Post 353	Argyle	306,790	253,841	52,949	21,200	40.04%	-	26,550	9,842	37.07%	10,161	38.27%	6,547	24.66%
American Legion Post 357	Ashby	1,510,761	1,275,996	234,765	95,442	40.65%	3,600	136,889	45,396	33.16%	20,272	14.81%	71,221	52.03%
American Legion Post 359	Milan	114,515	91,125	23,390	18,634	79.67%	-	4,960	1,984	40.00%	-	0.00%	2,976	60.00%
American Legion Post 36	Fairmont	1,192,281	989,659	202,622	146,603	72.35%	-	62,560	22,722	36.32%	384	0.61%	39,454	63.07%
American Legion Post 361	Sturgeon Lake	451,865	380,139	71,726	37,148	51.79%	-	33,283	21,603	64.91%	2,775	8.34%	8,905	26.76%
American Legion Post 368	Backus	728,863	597,382	131,481	78,567	59.76%	-	63,205	34,939	55.28%	10,170	16.09%	18,096	28.63%
American Legion Post 369	St. Peter	818,709	651,802	166,908	90,840	54.43%	-	76,328	32,607	42.72%	19,138	25.07%	24,583	32.21%
American Legion Post 372	Blackduck	579,911	477,323	102,588	44,629	43.50%	1,029	45,405	18,937	41.71%	12,310	27.11%	14,158	31.18%
American Legion Post 38	Redwood Falls	166,055	134,447	31,607	9,110	28.82%	-	13,639	4,310	31.60%	5,517	40.45%	3,812	27.95%
American Legion Post 381	Eden Valley	753,764	616,567	137,197	62,276	45.39%	6,178	73,116	48,103	65.79%	6,239	8.53%	18,774	25.68%
American Legion Post 390	North St. Paul	2,191,730	1,515,469	676,261	188,233	36.52%	-	330,394	106,976	32.38%	62,410	18.89%	161,008	48.73%
American Legion Post 390	Stephen	163,404	124,366	39,038	21,027	53.86%	(4,779)	19,593	6,905	35.24%	8,662	44.21%	4,026	20.55%
American Legion Post 391	Storden	269,311	222,207	47,104	22,531	47.83%	-	22,643	16,913	74.69%	-	0.00%	5,730	25.31%
American Legion Post 398	Mound	498,550	398,291	100,259	62,947	62.78%	-	53,500	20,620	38.54%	21,966	41.06%	10,914	20.40%
American Legion Post 40	Lanesboro	477,006	405,154	71,852	53,742	74.79%	-	22,164	11,010	49.68%	2,125	9.59%	9,029	40.74%
American Legion Post 400	Canton	266,208	207,619	58,589	29,459	50.28%	-	27,174	20,766	76.42%	400	1.47%	6,008	22.11%
American Legion Post 404	Alden	123,463	98,222	25,241	13,438	53.24%	-	14,621	4,448	30.42%	7,552	51.65%	2,620	17.92%
American Legion Post 408	Green Isle	153,826	127,400	26,426	13,503	51.10%	-	13,765	9,592	69.69%	1,200	8.72%	2,973	21.60%
American Legion Post 41	Lamberton	107,315	86,801	20,514	9,711	47.34%	-	11,177	3,375	30.20%	5,116	45.77%	2,686	24.03%
American Legion Post 423	Houston	209,166	167,680	41,486	19,147	46.15%	526	24,712	10,605	42.91%	8,912	36.06%	5,195	21.02%
American Legion Post 424	Inver Grove Heights	1,353,080	1,074,099	278,981	125,117	44.85%	2,000	153,271	93,623	61.08%	-	0.00%	59,649	38.92%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
American Legion Post 428	Waite Park	2,35,177	2,247,538	487,639	175,560	36,00%	400	311,008	101,807	32,73%	43,998	165,203
American Legion Post 428 Aux	Waite Park	652,318	540,078	112,240	50,262	44,78%	-	51,664	26,955	52,17%	5,395	19,314
American Legion Post 43 Faribault	Faribault	716,403	575,128	141,275	84,599	59,88%	6,069	61,633	33,195	53,86%	8,411	20,027
American Legion Post 431 Twin Valley	Twin Valley	438,493	378,003	60,490	28,809	47,63%	-	24,496	11,747	47,96%	3,427	9,322
American Legion Post 433	Gaylord	362,576	302,216	60,360	26,546	43,98%	500	27,199	18,276	67,19%	1,659	7,264
American Legion Post 435 Aux	Richfield	37,935	19,710	18,225	12,451	68,32%	-	3,493	1,907	54,60%	-	1,586
American Legion Post 435 Richfield	Richfield	2,764,335	2,229,735	534,603	249,693	46,71%	-	355,085	96,196	27,09%	97,314	161,575
American Legion Post 443 Ironton	Ironton	982,000	815,296	166,704	78,537	47,11%	-	72,207	24,238	33,57%	17,936	30,033
American Legion Post 444	Middle River	697,332	572,023	125,309	56,025	44,71%	27,302	41,971	7,994	19,05%	15,717	18,260
American Legion Post 445 Karlstad	Karlstad	368,098	308,482	59,616	32,419	54,38%	-	28,841	14,073	48,80%	6,188	8,580
American Legion Post 452 Keewatin	Keewatin	879,083	773,557	105,526	65,929	62,48%	-	49,572	21,029	42,42%	100	28,443
American Legion Post 454 Kiester	Kiester	387,344	322,634	64,710	40,488	62,57%	100	23,608	12,495	52,93%	1,230	9,883
American Legion Post 455	Cold Spring	778,491	660,033	118,458	57,373	48,43%	1,557	58,503	34,714	59,34%	1,400	22,389
American Legion Post 456 Sebeka	Sebeka	473,421	391,032	82,389	35,652	43,27%	(3,310)	41,780	16,891	40,43%	13,846	11,043
American Legion Post 46	Little Falls	641,892	541,089	100,803	53,835	53,41%	-	60,161	31,327	52,07%	12,064	16,770
American Legion Post 460	Russell	191,219	153,441	37,778	11,153	29,52%	-	25,754	19,195	74,53%	1,350	5,209
American Legion Post 464	Brewster	93,739	74,062	19,677	7,958	40,44%	-	9,508	7,142	75,11%	-	2,366
American Legion Post 47 Hastings	Hastings	480,235	396,426	83,809	54,925	65,54%	(76)	24,111	5,064	21,00%	-	19,047
American Legion Post 473	Rice	344,021	281,469	62,552	39,872	63,74%	-	34,665	19,144	55,23%	7,429	8,092
American Legion Post 474 St. Paul	St. Paul	290,127	220,233	69,894	50,667	72,49%	-	17,313	3,218	18,59%	5,459	8,636
American Legion Post 475	St. Clair	196,485	161,929	34,556	26,721	77,33%	100	12,517	6,618	52,87%	1,490	4,409
American Legion Post 478	Hardwick	236,732	190,352	46,380	24,748	53,36%	-	16,609	5,277	31,77%	5,299	36,32%
American Legion Post 48	Stillwater	661,350	511,327	150,023	78,535	52,35%	-	69,692	27,922	40,07%	26,166	15,604
American Legion Post 480 Orr	Orr	36,742	26,815	9,927	1,983	19,97%	-	8,038	1,990	24,76%	3,448	2,600
American Legion Post 482	Albany	42,788	31,786	11,002	6,838	62,15%	-	5,673	2,728	48,09%	1,689	1,256
American Legion Post 485	Clara City	246,853	208,637	38,216	17,464	45,70%	-	13,614	7,137	52,42%	1,850	33,99%
American Legion Post 486 Delavan	Delavan	672,366	557,163	115,201	68,206	59,21%	381	39,979	22,127	55,35%	1,325	16,527
American Legion Post 49 Aux Pequot Lakes	Pequot Lakes	638,680	519,946	118,734	74,070	62,38%	-	30,056	15,175	50,49%	2,200	12,681
American Legion Post 49 Pequot Lakes	Pequot Lakes	773,394	630,143	143,251	93,611	65,35%	-	64,733	36,050	55,69%	7,283	21,400
American Legion Post 491	Bayport	1,396,793	1,070,340	326,453	177,340	54,32%	(51,301)	97,387	7,558	7,76%	15,912	73,917
American Legion Post 5	Worthington	209,561	209,561	55,010	35,437	64,42%	-	18,905	2,039	10,79%	10,373	6,493
American Legion Post 50 Wabasha	Wabasha	899,674	715,443	184,231	119,536	64,88%	-	72,512	25,185	34,73%	18,097	29,230
American Legion Post 500 Crosslake	Crosslake	487,581	390,649	96,932	58,273	60,12%	-	35,380	8,297	23,45%	13,888	13,195
American Legion Post 505 Gary	Gary	162,866	143,472	19,394	14,078	72,59%	-	9,886	941	9,52%	4,718	4,227
American Legion Post 507	Willernie	836,601	666,419	170,182	93,676	55,04%	350	72,945	38,606	52,92%	4,583	29,756
American Legion Post 51 Pine City	Pine City	1,018,172	819,799	198,373	122,957	61,98%	-	92,234	30,767	33,36%	27,074	34,393
American Legion Post 513 New Brighton	New Brighton	3,428,541	2,793,159	635,382	198,953	31,31%	-	436,292	156,652	35,91%	71,121	208,519
American Legion Post 523 Golden Valley	Golden Valley	2,774,414	2,375,711	398,703	161,353	40,47%	-	239,210	14,113	5,90%	60,541	164,556
American Legion Post 526	Peterson	225,427	187,806	37,621	23,489	62,44%	-	16,885	6,461	38,26%	5,069	5,355
American Legion Post 529	Ceylon	206,968	166,459	40,406	24,377	60,33%	2,435	12,861	3,791	29,48%	2,247	6,823
American Legion Post 537	New London	1,710,646	1,425,966	284,680	160,576	56,41%	-	127,206	24,045	18,90%	21,657	81,504
American Legion Post 542 Roseville	Roseville	1,515,385	1,222,341	293,044	102,680	35,04%	-	173,185	31,223	18,03%	37,212	104,750
American Legion Post 545	Spicer	1,815,060	1,514,015	301,045	147,581	49,02%	-	138,307	21,153	15,29%	31,749	85,405
American Legion Post 550	Bloomington	1,140,489	946,064	194,425	91,635	47,13%	-	150,774	31,227	20,71%	76,090	43,456
American Legion Post 550 Aux	Bloomington	554,780	458,799	95,981	55,282	57,60%	-	34,427	22,504	65,37%	1,025	10,899
American Legion Post 551 Eyota	Eyota	425,332	327,266	98,067	64,295	65,56%	500	52,125	20,346	39,03%	21,766	10,013
American Legion Post 552 Gilmore Stensrud	Wells	277,116	221,927	55,189	25,436	46,09%	2,418	22,896	10,223	44,65%	3,390	9,283
American Legion Post 553	Welcome	231,724	186,710	45,014	24,062	53,46%	-	25,983	10,903	41,96%	6,109	8,971
American Legion Post 556	Wood Lake	11,799	9,124	2,675	1,057	39,51%	-	1,151	-	0,00%	-	1,151
American Legion Post 56 Albert Lea	Albert Lea	825,406	661,277	164,129	89,026	54,24%	4,268	87,833	30,882	35,16%	38,427	18,525
American Legion Post 560 Zimmerman	Zimmerman	1,026,847	834,251	192,596	94,670	49,15%	5,015	102,623	46,197	45,02%	19,718	36,708
American Legion Post 561	Lewisville	295,343	238,965	56,378	28,851	51,17%	-	17,285	6,190	35,81%	4,190	6,905
American Legion Post 567	St. Michael	3,464,732	2,954,249	510,483	176,863	34,65%	500	307,863	84,508	27,45%	12,067	211,288
American Legion Post 57	Chaska	661,839	536,246	125,593	61,924	49,31%	-	48,889	30,765	62,93%	2,437	15,687
American Legion Post 573 Elgin	Elgin	629,551	527,638	101,913	57,537	56,46%	-	54,806	19,578	35,72%	20,862	14,366
American Legion Post 577 St. Paul	St. Paul	538,938	435,316	103,622	55,577	53,63%	3,274	38,246	20,636	53,96%	2,299	15,311

Report by Organization												
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American Legion Post 579 Millville	Millville	242,278	195,415	46,863	26,325	56.17%	-	21,457	13,467	2,188	5,801	
American Legion Post 580 Chanhassen	Chanhassen	4,891,345	4,063,020	828,325	256,094	30.92%	-	626,101	175,441	114,921	335,739	
American Legion Post 586 Lonsdale	Lonsdale	71,009	51,024	19,985	14,162	70.86%	-	5,239	3,584	-	1,655	
American Legion Post 588 Mazeppa	Mazeppa	22,420	18,673	3,747	1,630	43.51%	908	3,092	2,602	-	490	
American Legion Post 59	Montevideo	1,237,379	1,024,727	212,653	94,553	44.46%	-	86,087	33,175	4,440	48,472	
American Legion Post 595	La Crescent	3,479,386	2,828,552	650,834	237,002	36.42%	-	380,737	122,848	44,575	213,313	
American Legion Post 596 Erskine	Erskine	788,004	658,345	129,659	61,303	47.28%	-	63,961	38,046	4,356	36.03%	
American Legion Post 6	Pipestone	325,368	261,362	64,008	30,456	47.58%	-	24,010	10,286	6,824	6,900	
American Legion Post 60 Grand Rapids	Grand Rapids	931,280	779,753	151,527	78,201	51.61%	-	65,006	22,218	11,001	31,787	
American Legion Post 600	Champlin	3,595,772	3,001,523	594,249	334,395	56.27%	-	259,600	26,934	42,258	190,409	
American Legion Post 602	Hillman	444,396	361,517	82,879	44,104	53.21%	-	35,831	18,392	7,041	10,398	
American Legion Post 608	Okabena	216,457	176,521	39,936	20,408	51.10%	-	15,544	6,481	4,069	4,994	
American Legion Post 613 Pine River	Pine River	907,981	721,286	186,695	124,570	66.72%	-	76,569	30,743	17,600	28,226	
American Legion Post 617	Eagle Lake	217,338	165,823	51,515	21,680	42.09%	-	41,348	5,595	30,716	5,037	
American Legion Post 620	Hugo	1,295,682	1,053,239	242,443	117,087	48.29%	-	111,590	35,314	31,65%	59,456	
American Legion Post 621	St. Cloud	240,472	194,897	45,576	31,113	68.27%	-	10,611	1,058	3,650	5,903	
American Legion Post 622	St. Francis	1,740,452	1,448,479	291,973	154,610	52.95%	(48)	156,996	43,680	32,565	80,751	
American Legion Post 623 Plummer	Plummer	258,725	217,078	41,647	18,389	44.16%	-	21,041	3,307	11,660	6,074	
American Legion Post 627 Nisswa	Nisswa	1,663,168	1,329,557	333,611	186,765	55.98%	(43)	145,352	33,393	22,97%	78,153	
American Legion Post 630	Brooklyn Center	1,774,506	1,510,831	263,675	93,483	35.45%	-	185,025	66,637	31,059	87,329	
American Legion Post 642	Bowlus	105,415	84,676	20,739	10,520	50.72%	-	7,545	4,160	55.13%	2,897	
American Legion Post 643 Savage	Savage	1,243,389	1,002,810	240,579	115,120	47.85%	-	142,548	14,560	75,904	52,084	
American Legion Post 65 Rosemount	Rosemount	1,095,684	853,474	242,190	111,836	46.18%	-	70,796	32,068	45,30%	35,928	
American Legion Post 67	Sauk Centre	426,378	353,846	72,533	42,783	58.98%	-	26,589	11,435	43,01%	12,135	
American Legion Post 69	Granite Falls	160,558	133,931	26,628	14,118	53.02%	-	12,469	4,874	39,09%	3,703	
American Legion Post 71 Duluth	Duluth	1,185,566	955,046	230,520	141,459	61.37%	-	87,813	15,649	17,82%	45,623	
American Legion Post 75 New Richland	New Richland	244,976	192,007	52,969	28,177	53.20%	-	24,807	5,496	22,15%	5,189	
American Legion Post 76	St. Cloud	1,009,683	790,344	219,339	108,421	49.43%	-	134,007	80,931	60,39%	34,814	
American Legion Post 77	Owatonna	2,005,663	1,654,358	351,306	184,297	52.46%	-	156,751	32,834	20,95%	107,321	
American Legion Post 80 Wheaton	Wheaton	154,793	128,938	25,855	8,011	30.98%	-	17,099	12,853	75.17%	3,252	
American Legion Post 82 Winnebago	Winnebago	389,197	389,197	81,842	43,341	52.96%	(1,011)	29,881	18,273	61.15%	10,609	
American Legion Post 84 Northfield	Northfield	350,055	281,041	69,014	18,462	26.75%	-	50,006	11,650	23.30%	16,132	
American Legion Post 85 North Branch	North Branch	845,169	692,413	152,757	79,462	52.02%	-	73,142	34,543	47.23%	25,721	
American Legion Post 86 Aitkin	Aitkin	826,969	689,042	137,927	94,181	68.28%	-	47,278	22,616	47.84%	20,392	
American Legion Post 88 Greenbush	Greenbush	482,700	387,887	94,813	50,231	52.98%	-	43,705	24,009	54.93%	10,641	
American Legion Post 89 Blue Earth	Blue Earth	544,486	465,345	79,141	42,422	53.60%	-	37,677	21,485	57.02%	10,488	
American Legion Post 9	Winona	627,871	482,363	145,508	81,210	55.81%	-	56,921	23,512	41.31%	14,884	
American Legion Post 91	Austin	1,067,204	853,764	213,440	94,212	44.14%	-	84,704	26,988	31.86%	42,111	
American Legion Post 92 Rochester	Rochester	1,618,762	1,354,950	263,812	115,203	43.67%	-	146,913	27,822	18.94%	80,339	
American Legion Post 94	Rushford	312,024	247,460	64,564	32,738	50.71%	-	36,036	14,672	40.72%	6,819	
American Legion Post 96	Hutchinson	1,108,417	867,362	241,055	119,087	49.40%	-	107,199	12,621	11.77%	40,254	
American Legion Post 98	St. Paul Park	2,138,844	1,836,081	302,763	124,756	41.21%	-	179,920	43,876	24.39%	118,638	
American Legion Post 99	Minneapolis	95,474	78,578	16,896	12,663	74.95%	-	6,745	-	0.00%	3,928	
American Red Cross Northland Chapter	Duluth	7,941,385	6,704,430	1,236,955	566,840	45.83%	-	670,976	152,597	22.74%	514,059	
Amvets Post 12 Hibbing	Hibbing	966,835	793,862	172,973	71,155	41.14%	1,000	107,767	63,063	58.52%	39,496	
Anderson Baseball Association	Anoka	729,400	581,235	148,165	65,871	44.46%	-	65,252	46,435	71.16%	18,817	
Anderson Lions Club	Andover	1,288,383	1,038,711	249,672	142,552	57.10%	-	116,355	61,539	52.89%	53,916	
Annamdale Firefighters Relief Assoc	Annamdale	2,689,371	2,250,340	439,031	217,462	49.53%	-	198,846	43,940	22.10%	151,906	
Annamdale Lions Club	Annamdale	1,000,566	803,761	196,805	116,094	58.99%	-	75,756	40,597	53.59%	32,788	
Anoka Area Hockey Assoc	Anoka	4,096,359	3,374,257	722,102	298,278	41.31%	-	250,618	3,630	1.45%	246,988	
Anoka Ice Arena Assoc	Anoka	1,418,605	1,418,605	346,467	144,520	41.71%	-	84,248	-	0.00%	84,248	
Apple Valley Hockey Association	Apple Valley	3,242,715	2,752,197	490,518	252,174	51.41%	650	243,901	52,800	21.65%	188,351	
Arlington Baseball Assoc	Arlington	342,504	283,528	58,976	27,113	45.97%	-	28,331	20,225	71.39%	5,956	
Armstrong Youth Hockey Assoc	New Hope	616,288	490,983	125,305	53,129	42.40%	-	41,693	21,000	50.37%	20,693	
Askov Lions Club	Askov	166,843	141,173	25,670	15,453	60.20%	-	11,647	7,005	60.14%	3,292	
Audubon Vol Fire Dept	Audubon	845,827	687,499	158,328	92,629	58.50%	-	88,457	64,695	73.14%	21,037	

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
Austin Area Commission for the Arts	Austin	424,678	325,809	98,869	51,861	52.45%	-	34,758	21,117	60.75%	10.43%
Avon Lions Club	Avon	653,306	532,644	120,662	53,948	44.71%	-	66,841	49,797	74.50%	3.29%
Babbitt Embarrass Area Development Assoc	Babbitt	115,999	91,440	24,559	13,023	53.03%	-	4,425	1,180	26.66%	0.00%
Babbitt Lions Club	Babbitt	609,561	496,187	113,374	56,754	50.06%	-	60,874	42,480	69.78%	4.44%
Badger Jaycees	Badger	826,481	689,755	136,726	73,858	54.02%	-	52,498	22,623	43.09%	8.38%
Barnesville Booster Club	Barnesville	547,321	457,393	89,928	45,475	50.57%	-	75,981	63,828	84.01%	0.00%
Barrett Fire Dept Relief Assoc	Barrett	1,012,307	885,064	127,243	68,576	53.89%	-	59,449	20,626	34.70%	4.89%
Baseball Association 191	Burnsville	4,830,503	3,916,685	913,818	492,094	53.85%	-	429,369	129,745	30.22%	0.67%
Baseline Club	Minneapolis	2,210,799	1,806,638	404,161	249,481	61.73%	-	180,893	52,007	28.75%	0.00%
Baudette Arena Assoc	Baudette	1,168,928	948,969	219,959	96,041	43.66%	-	120,631	75,000	62.17%	1.66%
Baxter Lions Club	Baxter	1,219,895	972,735	247,160	150,186	60.76%	(1,499)	105,995	56,042	52.87%	1.46%
Baxter Snowmobile Club Inc.	Baxter	173,268	135,779	37,489	17,308	46.17%	-	3,981	-	0.00%	0.00%
B-Dale Club	Roseville	223,540	161,664	61,876	27,100	43.80%	-	23,474	7,006	29.85%	37.98%
Becker Jaycees	Becker	792,350	633,786	158,564	79,712	50.27%	-	68,518	44,690	65.22%	1.53%
Bejou Roughriders Snowmobile Club	Bejou	624,315	543,799	80,516	35,816	44.48%	-	36,195	20,336	56.18%	4.56%
Belgrade Lions Club	Belgrade	412,027	329,927	82,100	32,108	39.11%	-	44,071	31,580	71.66%	6.07%
Belle Plaine Chamber of Commerce	Belle Plaine	1,028,270	863,829	164,441	73,941	44.97%	-	87,656	46,800	53.39%	4.11%
Bellingham Fireman's Relief Assoc	Bellingham	78,651	68,099	10,552	7,559	71.64%	-	6,817	4,914	72.08%	0.00%
Belview Firemen Relief Assoc	Belview	163,910	136,947	26,963	22,118	82.03%	-	4,762	1,800	37.80%	8.23%
Bemidji Baseball	Bemidji	744,406	619,635	124,771	66,490	53.29%	-	47,132	27,719	58.81%	0.00%
Bemidji Youth Hockey Assoc	Bemidji	1,042,191	869,632	172,559	74,462	43.15%	-	77,004	41,700	54.15%	0.00%
Benson Hockey Assoc	Benson	1,190,690	958,039	232,651	82,404	35.42%	-	162,076	113,771	70.20%	0.74%
Bethlehem Academy	Faribault	816,789	635,261	181,528	103,770	57.16%	200	77,936	50,780	65.16%	3.02%
Big Lake Sno Cruisers	Zimmerman	1,958,883	1,646,657	312,226	154,864	49.60%	-	165,161	63,934	38.71%	2.85%
Bigfork Lions Club	Bigfork	1,597,942	1,304,662	293,280	133,940	45.67%	-	164,371	87,474	53.22%	1.06%
Gibbon Fire Mens Relief Assoc	Gibbon	147,485	121,331	26,154	13,380	51.16%	-	16,730	11,572	69.17%	1.66%
Bird Island Lions	Bird Island	360,261	289,033	71,228	33,999	47.72%	-	54,852	43,066	78.51%	9.92%
Biwabik Area Civic Assoc	Biwabik	599,373	519,060	80,313	50,096	62.38%	(5,261)	27,491	13,000	47.29%	0.00%
Blackduck Fire Relief Assoc	Blackduck	456,882	383,453	73,429	35,529	48.38%	-	49,007	40,148	81.92%	0.00%
Blaine Jaycees	Blaine	2,099,953	1,714,585	385,368	225,068	58.40%	-	146,736	22,850	15.57%	1.94%
Blaine Lions Club	Blaine	1,410,153	1,121,694	288,459	137,066	47.52%	-	149,640	85,346	57.03%	2.54%
Blaine Youth Hockey Dist 11	Blaine	5,963,614	4,794,894	1,168,720	427,863	36.61%	-	744,117	332,000	44.62%	0.00%
Blooming Prairie Vol Fire Dept Relief Assoc	Blooming Prairie	216,193	169,852	46,341	18,324	39.54%	-	31,764	22,100	69.58%	1.50%
Bloomington Amateur Hockey Association	Bloomington	542,995	445,265	97,730	73,278	74.98%	-	27,161	10,000	36.82%	0.00%
Bloomington Lions Club	Bloomington	2,479,274	2,038,041	441,233	173,831	39.40%	-	266,956	131,805	49.37%	0.00%
Bluffton Baseball Assoc	Bluffton	317,735	267,218	48,516	24,814	51.15%	-	24,957	17,650	70.72%	4.41%
Boulder Options	Minneapolis	741,884	543,342	198,542	124,202	62.56%	-	76,674	48,500	63.25%	0.00%
Borup Community Club	Borup	293,308	241,012	52,296	29,550	56.50%	-	25,721	18,656	72.53%	4.28%
Bowlus Firemens Relief Assoc	Bowlus	794,608	651,763	142,845	59,239	41.47%	-	78,126	54,060	69.20%	2.27%
Boxers Workout Gym	St. Cloud	1,252,692	993,991	258,703	131,106	50.68%	(5,748)	121,848	68,500	56.22%	3.09%
Boyd Firemens Relief Assoc	Boyd	361,168	297,876	63,292	27,038	42.72%	-	43,077	33,450	77.65%	5.46%
Brainger Amateur Hockey Assoc	Brainger	1,200,194	940,419	259,775	106,801	41.11%	-	140,980	90,974	64.53%	5.192
Brainger Lions Club	Brainger	1,483,185	1,278,168	205,017	93,441	45.58%	-	106,632	36,200	33.95%	2.25%
Brainger Snoderos	Brainger	410,237	344,260	65,977	29,256	44.34%	-	36,821	28,799	78.21%	0.00%
Brainger Sports Boosters	Brainger	1,389,751	1,184,559	205,192	116,410	56.73%	-	89,216	24,780	27.78%	3.29%
Brandon Fire Dept Relief Assoc	Brandon	1,543,756	1,315,431	228,325	60,537	26.51%	-	166,549	92,936	55.80%	0.96%
Breckenridge Fire Relief Assoc	Breckenridge	596,513	496,317	100,196	43,094	43.00%	-	73,234	53,894	73.59%	1.06%
Breckenridge Hockey Youth Assoc	Breckenridge	225,766	188,218	37,548	24,094	64.17%	-	17,126	12,821	74.86%	0.00%
Brooklyn Center Fire Dept Relief Assoc	Brooklyn Center	1,854,507	1,566,438	288,069	131,473	45.64%	-	173,010	71,099	41.10%	0.54%
Brooklyn Center Lions Club	Brooklyn Center	1,072,817	879,710	193,107	113,138	58.59%	-	78,820	37,841	48.01%	4.19%
Brooklyn Park Youth Hockey Assoc	Brooklyn Park	6,505,129	5,561,212	943,917	315,271	33.40%	-	690,118	270,700	39.23%	0.43%
Brookton Commercial Club	Brookton	931,595	764,114	167,481	89,091	53.19%	-	83,469	54,399	65.17%	2.04%
Browerville Lions Club	Browerville	571,489	460,157	111,332	56,414	50.67%	-	44,715	31,005	69.34%	1.100
Brownsdale Firemens Relief Assoc	Brownsdale	207,652	167,531	40,121	14,556	36.28%	-	33,694	27,400	81.32%	4.60%
Brownton Lions Club	Brownton	248,807	192,516	56,291	31,276	55.56%	-	23,738	17,522	73.81%	7.16%
Buckman Trailblazers Snowmobile Club	Buckman	387,504	319,172	68,332	31,949	46.76%	-	47,426	38,250	80.65%	3.69%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees		
Buffalo Lake Lions Club	Buffalo Lake	242,512	197,983	44,529	21,245	47.71%	-	20,233	12,983	2,800	13.84%	4,449	21.99%
Buffalo Lions Club	Buffalo	1,012,947	841,293	171,654	96,762	56.37%	-	31,208	32,492	2,050	6.57%	(3,334)	-10.68%
Buffalo Youth Hockey Association	Buffalo	2,839,066	2,424,588	414,478	175,340	42.30%	-	289,708	108,452	4,100	1.52%	157,156	58.27%
Buhl Fire Relief Assoc	Buhl	359,097	299,805	59,292	28,368	47.84%	-	28,436	19,600	900	3.17%	7,936	27.91%
Burnsville Hockey Club	Burnsville	1,807,309	1,435,356	371,953	183,777	49.41%	-	196,022	100,000	8,147	4.16%	87,875	44.83%
Burnsville Lions Club	Burnsville	6,654,900	5,640,736	1,014,165	466,623	46.01%	-	550,305	116,156	9,985	1.81%	424,164	77.08%
Caledonia Sno-Gophers Snowmobile Club	Caledonia	572,138	465,752	106,386	54,235	50.98%	-	21,182	4,525	3,570	16.85%	13,087	61.78%
Caledonia Vol Fire Department Relief Assoc	Caledonia	169,114	134,478	34,636	7,994	23.08%	(11,380)	15,131	12,000	-	0.00%	3,131	20.69%
Cambridge Isanti Hockey Association	Isanti	1,176,929	948,280	228,649	103,479	45.26%	-	118,151	72,000	2,500	2.12%	43,651	36.95%
Campbell Vol Fire Dept	Campbell	335,377	269,046	66,331	30,395	45.82%	-	31,715	33,075	1,500	4.73%	7,140	22.51%
Canadian Days Little Canada	Little Canada	572,784	458,277	114,507	68,497	59.82%	-	49,641	33,379	3,500	7.05%	12,762	25.71%
Canby Fire Dept Relief Assoc	Canby	212,364	165,529	46,835	26,914	57.47%	-	21,490	16,572	-	0.00%	4,918	22.88%
Cannon Falls Fire Dept Relief Assoc	Cannon Falls	1,132,980	944,759	188,221	111,122	59.04%	-	90,974	45,300	2,800	3.08%	42,874	47.13%
Carlos Firemen Relief Assoc	Carlos	1,307,957	1,117,747	190,210	108,855	57.23%	1,000	92,104	35,224	1,800	1.95%	55,080	59.80%
Carlos Lions Club	Carlos	493,136	407,317	85,819	36,505	42.54%	-	51,190	38,663	1,300	2.54%	11,227	21.93%
Carver Lions Club	Carver	1,374,313	1,170,481	203,832	85,075	41.74%	-	118,409	56,079	2,200	1.86%	60,130	50.78%
Cathedral High School	St. Cloud	1,246,771	1,246,771	481,930	293,685	60.94%	-	182,774	37,933	2,950	1.61%	54,824	30.00%
Catholic Athletic Assoc	St. Paul	1,669,985	1,364,112	305,873	156,451	51.15%	-	154,005	58,160	3,645	2.37%	92,200	59.87%
Catholic Eldercare Community Foundation	Minneapolis	2,330,982	1,860,928	470,054	164,047	34.90%	-	368,667	230,000	-	0.00%	138,667	37.61%
CC Riders Snowmobile Club	Canyon	1,910,171	1,634,083	276,088	128,683	46.61%	-	125,786	25,456	2,850	2.27%	97,480	77.50%
Cedar East Bethel Lions Club	East Bethel	1,488,143	1,211,037	277,106	141,632	51.11%	-	142,676	79,482	-	0.00%	63,194	44.29%
Centennial Fire Relief Assoc	Lino Lakes	1,415,300	1,179,168	236,132	124,462	52.71%	-	115,977	47,700	6,150	5.31%	61,947	53.50%
Centennial Youth Hockey Assoc	Circle Pines	1,346,438	1,105,786	240,653	131,827	54.78%	-	116,445	56,450	1,750	1.50%	58,245	50.02%
Center City Fire Relief Assoc	Center City	651,485	526,201	125,284	73,689	58.82%	-	57,289	39,254	1,650	2.88%	16,385	28.60%
Central Minn Sexual Assault Ctr	St. Cloud	1,848,148	1,551,425	296,722	139,406	46.98%	-	159,202	67,000	-	0.00%	92,202	57.92%
Central Minn Task Force For Battered Women	St. Cloud	1,666,429	1,195,814	470,615	297,525	63.22%	-	202,883	149,248	2,950	1.45%	50,685	24.98%
Chamber of Commerce Byron Area	Byron	376,576	318,192	58,384	40,536	69.43%	(5)	35,659	19,672	2,900	8.13%	13,087	36.70%
Chamber of Commerce Ham Lake	Ham Lake	1,685,763	1,382,899	302,864	147,975	48.86%	-	161,426	67,510	3,425	2.12%	90,491	56.06%
Champlin Dayton Athletic Association	Champlin	4,230,986	3,573,227	657,759	194,748	29.61%	-	457,524	186,000	2,850	0.62%	268,674	58.72%
Champlin Park Youth Hockey Assoc	Champlin	1,298,976	1,088,577	210,399	100,458	47.75%	-	98,539	40,000	2,400	2.44%	56,139	56.97%
Chaska Lions Club	Chaska	1,649,162	1,289,867	359,295	182,200	50.71%	-	178,379	94,570	2,500	1.40%	81,309	45.58%
Chatfield Athletic Club	Chatfield	652,041	530,305	121,736	47,604	39.10%	-	59,558	43,620	1,100	1.85%	14,838	24.91%
Chatfield Firefighters Activities Assoc Inc	Chatfield	757,243	614,225	143,018	57,137	39.95%	-	77,214	56,691	700	0.91%	19,823	25.67%
Chicagoamni	Eveleth	2,543,848	2,136,204	407,644	210,046	51.53%	-	190,799	47,000	2,800	1.47%	140,999	73.90%
Chicago City Fire Relief Assoc	Chicago City	1,776,995	1,478,374	298,621	141,036	47.23%	-	154,020	56,860	3,200	2.08%	93,960	61.01%
Chicago Lakes Area Recreation Assoc	Chicago City	316,933	251,448	65,485	38,891	59.39%	-	33,156	25,137	1,650	4.98%	6,369	19.21%
Chops Inc	Minneapolis	1,316,206	1,059,280	256,926	116,805	45.46%	-	156,992	92,825	4,804	3.06%	59,363	37.81%
Church of Assumption Richfield	Richfield	281,551	215,091	66,460	43,085	64.83%	-	27,153	20,036	-	0.00%	7,117	26.21%
Church of Crucifixion	La Crescent	435,402	356,526	78,877	27,988	35.48%	-	52,708	41,616	3,245	6.16%	7,847	14.89%
Church of Holy Childhood St. Paul	St. Paul	1,207,089	978,954	228,135	179,530	78.69%	-	141,993	15,563	1,750	4.17%	24,680	58.77%
Church of Holy Trinity	Winsted	805,378	647,679	157,699	37,890	24.03%	-	114,218	90,406	1,450	1.27%	22,362	19.58%
Church of Immaculate Conception	Columbia Heights	1,298,091	1,088,823	209,268	117,562	56.18%	-	87,289	66,300	3,900	4.47%	17,089	19.58%
Church of Incarnation Minneapolis	Minneapolis	4,903,716	3,895,184	1,008,532	581,642	57.67%	-	407,348	99,100	4,795	1.18%	303,453	74.49%
Church of Ss Peter & Paul	Richmond	147,892	114,499	33,393	13,812	41.36%	-	18,888	13,740	1,725	9.13%	3,423	18.12%
Church of St Jerome Maplewood	Maplewood	1,245,478	1,028,126	217,352	126,655	58.27%	-	109,966	51,334	4,200	3.82%	54,432	49.50%
Church of St Stanislaus Winona	Winona	231,156	163,295	67,861	16,494	24.30%	-	51,301	44,700	313	0.61%	6,288	12.26%
Church of St Bernard St. Paul	St. Paul	6,086,476	5,067,674	1,018,674	479,977	47.12%	-	548,071	149,236	10,400	1.90%	388,435	70.87%
Church of St. John Nepomuk Lastrup	Lastrup	498,312	418,611	79,701	31,664	39.73%	-	42,888	31,800	1,675	3.91%	9,413	21.95%
Church Of St. Joseph	Waite Park	1,074,232	831,788	242,444	145,693	60.09%	-	97,409	53,099	1,325	1.36%	42,985	44.13%
Church of St. Lawrence	Foley	1,449,514	1,217,639	231,875	93,599	40.37%	-	138,006	66,467	-	0.00%	71,539	51.84%
Church of St. Maron	Minneapolis	1,325,236	1,119,344	205,892	127,706	62.03%	-	83,989	21,000	4,000	4.76%	58,989	70.23%
Church of St. Mary Romanian Orthodox Aux	St. Paul	1,467,930	1,034,410	433,520	228,012	52.60%	(50,000)	128,668	81,061	-	0.00%	47,607	37.00%
Church of St. Mary Romanian Orthodox St. Paul	St. Paul	1,823,127	1,329,437	493,690	307,113	62.21%	(4,073)	191,484	133,175	3,000	1.57%	55,309	28.88%
Church of St. Peter	St. Peter	212,662	164,807	47,855	21,327	44.57%	-	24,059	18,889	790	3.28%	4,380	18.20%
Church of St. Philip	Litchfield	750,715	597,222	153,493	49,359	32.16%	(251)	104,926	82,619	2,400	2.29%	19,907	18.97%
Church of St. Thomas Aquinas	International Falls	56,874	37,864	19,010	1,278	6.72%	-	18,120	16,129	-	0.00%	1,991	10.99%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose		Lawful Purpose Taxes and Fees		
										Other				
Circle Pines Lexington Lions Club	Circle Pines	934,290	790,522	143,768	95,691	66,56%	-	42,001	17,044	40,58%	-	0.00%	24,957	59.42%
Civil Air Patrol Chapt. Composite Squadron	Red Wing	2,215,057	1,852,547	362,510	179,955	49.64%	-	186,317	63,450	34.05%	2,250	1.21%	120,617	64.74%
Clara City Lions Club	Clara City	69,252	54,491	14,761	9,561	64.77%	-	3,391	1,697	50.04%	-	0.00%	1,694	49.96%
Claremont Area Chamber of Commerce	Claremont	418,941	334,993	83,948	48,117	57.32%	-	34,228	24,270	70.91%	1,600	4.67%	8,358	24.42%
Clarissa Lions Club	Clarissa	483,060	405,364	77,696	45,931	59.12%	-	32,735	22,372	68.34%	1,700	5.19%	8,662	26.46%
Clarkfield Lions Club	Clarkfield	286,608	229,933	56,675	30,753	54.26%	-	34,376	19,474	56.65%	3,000	8.73%	11,902	34.62%
Clear Lake Lions Club	Clear Lake	795,327	652,797	142,530	58,453	41.01%	(6)	85,547	57,485	67.20%	3,260	3.81%	24,802	28.99%
Clearbrook Community Club	Clearbrook	620,350	519,354	101,197	64,076	63.32%	-	42,165	28,443	67.45%	2,960	7.02%	10,763	25.53%
Clearwater Lions Club	Clearwater	923,917	743,175	180,742	93,745	51.87%	-	95,958	66,274	69.07%	1,550	1.62%	28,134	29.32%
Clearwater Trailblazers Snowmobile Club	Gully	110,494	84,348	26,146	15,233	58.26%	-	9,927	5,763	58.06%	1,480	14.91%	2,684	27.03%
Clements Fire Dept Relief Assoc	Clements	121,589	95,372	26,217	12,691	48.41%	-	22,786	20,250	88.87%	-	0.00%	2,536	11.13%
Cleveland Firemen's Relief Association	Cleveland	553,071	438,326	114,745	44,875	39.11%	-	69,679	58,550	84.03%	-	0.00%	11,129	15.97%
Climax Community Club	Climax	461,283	391,331	69,952	41,079	58.72%	-	24,066	11,634	48.34%	1,900	7.89%	10,532	43.76%
Climb Inc	Inver Grove Heights	15,963,016	12,769,337	3,193,679	1,531,271	47.95%	-	1,719,356	684,555	39.81%	1,500	0.09%	1,033,301	60.10%
Cloquet Amateur Hockey Assoc	Cloquet	698,550	606,157	92,393	56,905	61.59%	-	47,152	27,000	57.26%	3,400	7.21%	16,752	35.53%
Cloquet Youth Baseball/Softball Assoc	Cloquet	476,892	402,895	73,997	42,041	56.81%	-	35,284	22,200	62.92%	2,900	8.22%	10,184	28.86%
Cokato Firefighters Relief Assoc	Cokato	146,452	111,733	34,719	20,288	58.44%	-	27,271	25,816	94.67%	-	0.00%	1,454	5.33%
Cokato Lions Club	Cokato	102,400	84,666	17,734	13,048	73.58%	-	7,994	5,285	66.11%	-	0.00%	2,709	33.89%
Cold Spring Fire Dept Relief Assoc	Cold Spring	172,077	128,891	43,186	17,729	41.05%	-	27,255	20,237	74.25%	-	0.00%	7,018	25.75%
Cold Spring Lions Club	Cold Spring	408,221	333,208	75,013	36,279	48.36%	-	32,654	20,408	62.50%	1,510	4.62%	10,736	32.88%
Cologne Fireman's Relief Assoc	Cologne	531,206	438,782	92,424	48,062	52.00%	-	44,627	26,610	59.63%	4,950	11.09%	13,067	29.28%
Columbia Heights Athletic Boosters Club	Columbia Heights	2,414,487	1,942,963	471,524	254,509	53.98%	-	239,480	104,996	43.84%	2,307	0.96%	132,177	55.19%
Columbia Moorhead Club	Moorhead	284,996	219,957	65,039	32,778	50.40%	-	31,714	21,400	67.48%	4,454	14.04%	5,860	18.48%
Community Charities of Minnesota	Mankato	6,036,854	4,595,748	1,441,106	651,067	45.18%	-	816,669	396,542	48.56%	19,941	2.44%	400,186	49.00%
Community Connection of Sauk Centre	Sauk Centre	1,016,125	836,767	179,358	63,110	35.19%	-	90,452	48,164	53.25%	-	0.00%	42,288	46.75%
Community Options & Resources	Welcome	74,966	57,871	17,095	5,397	31.57%	-	8,498	7,200	84.73%	-	0.00%	1,298	15.27%
Como Area Youth Hockey	St. Paul	1,431,943	1,158,431	273,513	160,217	58.58%	-	130,845	59,673	45.61%	2,817	2.15%	68,355	52.24%
Confidence Learning Center	East Gull Lake	4,130,923	3,419,350	711,573	280,828	39.47%	-	392,140	140,691	35.88%	5,000	1.28%	246,449	62.85%
Congdon Park Recreational Association	Duluth	486,837	413,310	73,527	52,059	71.00%	-	21,158	7,000	33.08%	1,700	8.03%	12,458	58.88%
Cook Firemen's Relief Association	Cook	646,969	521,544	125,425	62,595	49.95%	-	53,557	34,226	63.91%	2,900	5.41%	16,431	30.68%
Cook Timberwolves Snowmobile Club	Cook	832,779	685,368	147,411	66,438	45.07%	-	62,631	27,914	44.57%	2,900	4.63%	31,817	50.80%
Coon Lake Community & Senior Ctr	Wyoming	521,330	426,094	95,236	45,804	48.10%	(9,700)	45,428	30,100	66.26%	4,200	9.25%	11,128	24.50%
Coon Rapids Lions Club	Coon Rapids	5,326,522	4,328,222	998,300	509,564	51.04%	-	488,514	203,503	41.66%	-	0.00%	285,011	58.34%
Coon Rapids Mat Bandits Wrestling Club	Coon Rapids	4,223,362	3,398,375	824,987	305,038	36.97%	-	440,486	173,968	39.49%	5,000	1.14%	261,518	59.37%
Coon Rapids National Little League	Coon Rapids	1,853,479	1,486,396	367,083	208,399	56.77%	-	164,098	64,701	39.43%	2,000	1.22%	97,397	59.35%
Corcoran Jaycees	Corcoran	1,068,513	895,767	172,746	106,852	61.86%	(485)	47,166	7,210	15.29%	2,850	6.04%	37,105	78.67%
Corcoran Lions Club	Corcoran	967,759	801,371	166,388	97,504	58.60%	-	74,415	40,066	53.84%	2,500	3.36%	31,849	42.80%
Cornorant Lakes Sportsman Club	Audubon	1,156,434	947,588	208,846	119,561	57.25%	-	89,985	40,611	45.13%	3,256	3.62%	46,118	51.25%
Cosmos Lions Club	Cosmos	120,589	99,169	21,420	10,570	49.35%	-	13,643	10,760	78.87%	840	6.16%	2,043	14.97%
Cottage Grove Athletic Assoc	Cottage Grove	2,423,367	1,933,232	490,135	221,749	45.24%	(201,815)	307,690	247,408	80.41%	3,825	1.24%	56,457	18.35%
Cottage Grove Lions Club	Cottage Grove	1,958,346	1,638,099	320,247	148,274	46.30%	-	209,993	106,688	50.81%	5,925	2.82%	97,380	46.37%
Cotter High School	Winona	2,114,213	1,703,672	410,541	168,731	41.10%	-	241,229	130,116	53.94%	1,430	0.59%	109,683	45.47%
Cottonwood Co Game & Fish Protective League	Windom	273,649	219,864	53,785	23,671	44.01%	-	25,599	18,812	73.49%	-	0.00%	6,787	26.51%
Courtland Lions Club	Courtland	202,174	161,339	40,835	21,555	52.79%	-	11,475	5,642	49.17%	1,435	12.51%	4,398	38.32%
Courtland Recreation Assoc	Courtland	120,678	85,544	35,134	17,526	49.88%	2,413	16,437	9,050	55.06%	4,361	26.53%	3,026	18.41%
Crane Lake Voyageur Snomobile Club	Crane Lake	611,523	510,807	100,716	49,033	48.68%	(33,673)	39,114	20,818	53.22%	2,150	5.50%	16,146	41.28%
Crookston Firefighters Assoc	Crookston	435,968	339,289	96,679	53,359	55.19%	(7,967)	24,927	11,100	44.53%	-	0.00%	13,827	55.47%
Crosby Fire Relief Assoc	Crosby	2,033,600	1,753,953	279,647	120,750	43.18%	-	159,917	53,945	33.73%	5,667	3.54%	100,305	62.72%
Crosby Ironton Aikkin Amateur Hockey Assoc	Crosby	959,428	760,254	199,174	102,601	51.51%	-	105,647	68,686	65.01%	3,264	3.09%	33,697	31.90%
Crosby Ironton Quarterback Club	Ironton	689,470	582,099	107,371	49,159	45.78%	-	50,444	30,955	61.36%	1,988	3.94%	17,501	34.69%
Crosslake Lions Club	Crosslake	594,962	477,037	117,925	61,804	52.41%	-	64,162	48,366	75.38%	2,850	4.44%	12,946	20.18%
Crow River Sno Pros	Glencoe	940,613	776,057	164,556	59,965	36.44%	-	71,280	38,390	53.86%	2,800	3.93%	30,090	42.21%
Crow River Trail Guards Inc	Paynesville	174,227	137,017	37,210	16,972	45.61%	(1,550)	19,688	15,500	78.73%	-	0.00%	4,188	21.27%
Crow River Youth Hockey Assoc	Delano	1,009,393	857,006	152,387	64,852	42.56%	-	93,275	55,350	59.34%	2,400	2.57%	35,525	38.09%
Crystal Lions Club	Crystal	1,042,025	851,593	190,432	117,640	61.78%	-	54,695	14,759	26.98%	5,000	9.14%	34,936	63.87%
Cura Center	St. Cloud	1,589,127	1,131,259	457,868	287,893	62.88%	-	129,989	127,998	98.47%	2,950	2.27%	(959)	-0.74%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
Curl Mesabi Inc	Eveleth	541,886	464,254	77,632	40,429	52.08%	(10,348)	34,382	16,482	47.94%	9.89%	14,500
Currie Town and Country Boosters	Currie	432,737	343,356	89,381	45,559	50.97%	100	54,571	45,692	83.73%	0.00%	8,880
Cuyuna Fire Mens Relief Assoc	Deerwood	1,827,053	1,577,889	249,164	127,613	51.22%	-	122,845	32,447	26.41%	2.14%	87,774
Cyrus Fire Dept Relief Assoc	Cyrus	272,845	221,740	51,105	24,896	48.71%	-	15,391	10,000	64.97%	0.00%	5,391
Czech & Slovak Sokol Minnesota	St. Paul	1,602,383	1,310,977	291,406	140,090	48.07%	-	171,386	81,809	47.73%	1.94%	86,252
Danube Lions Club	Danube	181,888	149,228	32,658	10,982	33.63%	-	17,076	13,199	77.30%	2.63%	3,428
DAV Chapt 1	Minneapolis	882,886	731,617	151,072	66,856	44.25%	-	70,146	43,677	62.27%	1.109	25,360
Dawson Fire Department Relief Association	Dawson	411,462	331,602	79,860	31,809	39.83%	-	24,066	14,460	60.08%	0.00%	9,606
Dayton Lions Club	Osseo	1,144,736	921,155	223,581	134,360	60.09%	-	100,395	58,345	58.12%	0.00%	42,050
De La Salle High School	Minneapolis	2,259,403	1,852,855	406,548	231,748	57.00%	-	182,606	55,287	30.28%	0.29%	126,794
Dead Broke Saddle Club	Hugo	2,331,947	1,916,013	415,934	184,384	44.33%	-	243,205	113,424	46.64%	1.40%	126,381
Deer Creek Lions Club	Deer Creek	350,266	287,243	63,023	28,544	45.29%	(78)	33,320	25,957	77.90%	3.75%	6,113
Deerwood Fire Relief Assoc	Deerwood	564,231	470,420	93,811	47,582	50.72%	-	30,748	9,548	31.05%	17.58%	15,795
Defeat of Jesse James Days Committee	Northfield	275,260	224,299	50,961	29,072	57.05%	(5,552)	21,356	11,625	54.44%	9.32%	7,741
Delano Athletic Booster Club	Delano	189,487	148,909	40,578	18,191	44.83%	-	19,734	14,619	74.08%	2.53%	4,615
Dennison Lions Club	Dennison	515,537	423,499	92,038	48,938	53.17%	-	45,891	30,040	65.46%	5.51%	13,321
Dent Firefighters Relief Assoc	Dent	1,328,925	1,113,264	215,661	84,649	39.25%	-	124,258	69,800	56.17%	2,000	52,458
Dent Lions Club	Dent	346,400	280,358	66,042	47,034	71.22%	-	30,258	18,506	61.16%	16.24%	6,839
Detroit Lakes Lions Club	Detroit Lakes	470,366	408,072	62,294	37,906	60.85%	-	35,383	25,193	71.20%	2.26%	9,390
Dexter Firefighters Relief Assoc	Dexter	459,457	369,434	90,023	48,827	54.24%	-	37,642	27,030	71.81%	0.00%	10,612
Diamond Jubilee Gonvick	Gonvick	354,965	286,673	68,292	34,433	50.42%	-	17,430	8,367	48.00%	4.30%	8,313
Dilworth Lions Club	Dilworth	391,035	321,668	69,367	41,037	59.16%	-	31,200	20,030	64.20%	2,254	8,916
Divine Mercy Catholic School	Faribault	953,660	779,568	174,092	64,833	37.24%	-	109,395	79,012	72.23%	1.875	28,508
Douglas Area Trail Assoc	Alexandria	1,215,613	1,005,230	210,383	131,095	62.31%	-	86,610	42,800	49.42%	800	43,010
Dover Fire Relief Association	Dover	2,425,981	1,901,511	523,981	285,022	54.40%	-	243,802	106,433	43.66%	3,800	133,569
Dr. J. E. Le Clerc Council Knights of Columbus	Le Sueur	1,914,223	1,607,298	306,925	121,043	39.44%	-	180,481	78,290	43.38%	4,150	98,041
Drum and Bugle Corps St Peter Governaires	St. Peter	760,025	615,497	144,528	85,495	59.15%	-	66,818	40,900	61.21%	2,400	23,518
Duluth Amateur Youth Basketball Assoc	Duluth	774,094	651,991	122,103	96,859	79.33%	-	46,706	16,784	35.94%	0.00%	29,922
Duluth Softball Players Association	Duluth	1,795,595	1,495,507	300,088	145,860	48.61%	-	148,095	49,986	33.75%	3,350	94,759
Dundas Baseball Assoc	Dundas	302,963	236,457	66,506	30,960	46.55%	-	31,227	23,512	75.29%	2,075	5,640
Eagan Athletic Assoc	Eagan	571,494	452,867	118,627	64,550	54.41%	-	15,177	-	0.00%	0.00%	15,177
Eagan Hockey Assoc	Eagan	1,167,072	973,449	193,623	76,432	39.47%	-	113,791	62,606	55.02%	2,420	48,765
Eagan Lions Club	Eagan	1,248,290	1,016,102	232,188	117,116	50.44%	-	122,498	64,221	52.43%	8,535	49,742
Eagle Bend Fire Dept Relief Assoc	Eagle Bend	517,519	425,503	92,016	41,597	45.21%	-	49,863	38,475	77.16%	1,775	9,613
Eagle Bend Lions Club	Eagle Bend	260,105	222,801	37,304	14,616	39.18%	(3,933)	16,051	10,325	64.33%	0.00%	5,726
Eagle Lake Fire Relief Assoc	Eagle Lake	616,179	505,086	111,093	47,127	42.42%	-	71,987	59,400	74.18%	6.25%	14,087
Eagles Aerie 1243 Winona	Winona	1,544,231	1,218,009	326,222	160,236	49.12%	6,522	162,631	74,346	45.71%	9,763	78,522
Eagles Aerie 1460 Faribault	Faribault	1,009,808	762,090	247,718	156,556	63.20%	-	73,166	29,209	39.92%	15,039	28,918
Eagles Aerie 1791	Owatonna	2,035,078	1,636,908	398,170	150,184	37.72%	-	132,326	10,127	7.65%	23,503	98,696
Eagles Aerie 2228 Rochester	Rochester	729,598	595,408	134,190	90,341	67.32%	-	19,739	15,728	79.68%	(14,442)	18,453
Eagles Aerie 2242 Northfield	Northfield	587,768	485,654	102,114	57,622	56.43%	(724)	24,337	18,655	76.65%	(6,177)	11,859
Eagles Aerie 2258 Albert Lea	Albert Lea	1,840,616	1,490,002	350,614	174,953	49.90%	381	178,889	85,045	47.54%	5,100	88,744
Eagles Aerie 2334	Willmar	1,138,972	924,238	214,734	113,239	52.73%	-	104,098	61,625	59.20%	3,500	38,972
Eagles Aerie 2339	Fergus Falls	2,003,276	1,702,789	300,487	131,787	43.86%	-	144,942	33,550	23.15%	9,724	101,668
Eagles Aerie 2342 Detroit Lakes	Detroit Lakes	881,373	740,961	140,411	129,359	92.13%	-	21,214	4,400	20.74%	0.00%	16,814
Eagles Aerie 2342 Past Presidents Club	Detroit Lakes	565,117	488,855	76,262	46,276	60.68%	-	22,707	8,607	37.90%	1,500	12,600
Eagles Aerie 2368 Thief River Falls	Thief River Falls	837,419	672,857	164,561	89,653	54.48%	9,900	59,218	32,666	55.16%	6,428	33,989%
Eagles Aerie 2469 Grand Rapids	Grand Rapids	3,031,912	2,486,981	544,931	198,024	36.34%	-	349,538	144,303	41.28%	34,009	171,226
Eagles Aerie 2617 Hallock	Hallock	1,102,210	90,837	19,373	10,318	53.26%	-	11,745	9,120	77.65%	-	2,625
Eagles Aerie 2663 Rush City	Rush City	164,826	131,996	32,831	186,067	75.43%	-	11,898	2,700	22.69%	4,250	36,729%
Eagles Aerie 269	Mankato	1,661,566	1,327,699	333,867	276,067	55.73%	-	135,240	20,638	15.26%	24,262	90,340
Eagles Aerie 287	Brainerd	1,102,885	922,470	180,416	81,504	45.18%	-	75,068	30,002	39.97%	4,616	32,538
Eagles Aerie 3063	Alexandria	2,914,819	2,470,069	444,750	212,215	47.72%	-	237,744	60,530	25.46%	17,341	159,873
Eagles Aerie 3208	Bloomington	1,749,822	1,426,656	323,166	156,587	48.45%	(26)	135,253	22,657	16.75%	23,958	88,638
Eagles Aerie 3264 Elk River	Elk River	957,586	811,475	146,111	99,611	68.17%	-	41,286	7,338	17.77%	2,400	31,548
Eagles Aerie 3282	Worthington	157,764	117,676	40,088	23,968	59.79%	-	18,542	8,351	45.04%	5,392	29.08%

Report by Organization												
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Eagles Aerie 3394	Fairmont	70,953	52,214	18,740	12,529	66.86%	5,440	3,350	1,203	35.91%	0.00%	2,147
Eagles Aerie 3403 Luverne	Luverne	233,903	194,101	39,802	22,841	57.39%	-	13,170	7,004	53.18%	9.29%	4,943
Eagles Aerie 3405	Marshall	90,106	68,230	21,876	13,457	61.52%	-	6,197	2,275	36.71%	1.880	2,042
Eagles Aerie 3420	St. James	604,653	502,559	102,094	48,614	47.62%	(3,732)	36,069	19,689	54.59%	1,800	14,580
Eagles Aerie 3424	Litchfield	448,458	373,511	74,947	48,815	65.13%	10,500	28,727	16,587	57.74%	2,400	9,739
Eagles Aerie 3486 Karlstad	Karlstad	294,158	245,337	48,821	27,204	55.72%	-	17,650	9,268	52.51%	2,634	5,748
Eagles Aerie 350 East Grand Forks	East Grand Forks	1,984,607	1,579,733	404,874	219,871	54.31%	62,296	109,127	17,460	16.00%	2,500	89,167
Eagles Aerie 3718 New Brighton	New Brighton	1,182,415	999,404	183,011	106,869	58.39%	-	80,243	18,380	22.91%	18,355	43,508
Eagles Aerie 3753 Waseca	Waseca	628,624	502,037	126,587	76,240	60.23%	-	65,176	47,362	72.67%	2,900	14,914
Eagles Aerie 3882 Roseau	Roseau	694,528	579,504	115,024	80,931	70.36%	-	33,761	13,884	41.12%	2,100	17,777
Eagles Aerie 3918 Tracy	Tracy	107,057	83,953	23,104	9,699	41.98%	-	12,090	8,595	71.09%	735	2,760
Eagles Aerie 4031 Farmington	Farmington	1,701,519	1,394,715	306,804	103,033	33.58%	43,485	155,621	55,534	35.69%	19,315	80,772
Eagles Aerie 4120 Shakopee	Shakopee	357,633	285,099	72,534	33,968	46.83%	(4,000)	52,071	42,051	80.76%	1,903	3,655
Eagles Aerie 620	Morris	925,433	789,272	136,161	61,052	44.84%	700	72,870	34,324	47.10%	5,705	32,841
Eagles Aerie 622	St. Cloud	1,507,628	1,206,174	301,454	154,449	51.23%	2,400	162,844	73,074	44.87%	22,938	66,832
Eagles Aerie 703	Austin	853,807	692,049	161,758	105,794	65.40%	4,286	46,827	16,558	35.36%	4,550	25,719
Eagles Aerie 870 Park Rapids	Park Rapids	3,628,914	3,196,116	432,798	173,844	40.17%	22,316	250,596	17,689	7.06%	20,666	212,241
Eagles Aerie 873 Crookston	Crookston	1,126,998	941,504	185,495	104,394	56.28%	-	77,826	23,127	29.72%	14,699	40,000
Eagles Aerie 94	Stillwater	3,012,621	2,606,658	405,963	178,509	43.97%	-	255,176	50,185	19.67%	27,874	177,117
East Grand Forks Blue Line Club	East Grand Forks	228,453	174,994	53,459	27,666	51.79%	-	8,177	3,960	48.43%	-	4,217
East Hubbard Co Fire Dist	Akeley	694,107	582,827	111,280	42,058	37.79%	-	73,061	53,543	73.29%	1,500	18,017
East Twins Babe Ruth League Inc	Minneapolis	571,192	454,821	116,371	83,095	71.41%	-	32,863	17,550	53.40%	-	15,313
Eastern Morrison County 4 Wheeler Club	Pierz	527,818	422,268	105,550	63,513	60.17%	-	34,096	20,258	59.41%	1,750	12,088
Eden Valley Jaycees	Eden Valley	111,574	91,215	20,359	8,831	43.37%	(1,486)	10,047	6,172	61.44%	1,000	2,874
Eden Valley Lions Club	Eden Valley	630,688	486,427	144,261	71,155	49.32%	-	68,418	55,721	81.44%	-	12,697
Edison Booster Club	Maple Grove	79,949	612,477	167,073	62,775	37.57%	(34,500)	101,727	75,000	73.73%	500	26,227
Edison Community Sports Foundation	Minneapolis	1,605,083	1,270,654	334,429	192,806	57.65%	-	168,266	50,311	46.11%	4,500	86,181
Edison Youth Hockey Assoc	Minneapolis	783,518	617,917	165,601	154,354	93.21%	-	28,413	77,585	46.11%	3,650	24,763
Elba Snowbirds	Plainview	618,744	502,157	116,587	70,831	60.75%	17,427	20,985	3,386	16.14%	1,870	15,729
Elbow Lake Firemens Relief Assoc	Elbow Lake	1,367,327	1,152,565	214,762	86,852	40.44%	-	119,262	55,330	46.39%	5,090	58,842
Elizabeth Fire Dept Relief Assoc	Elizabeth	176,371	149,651	27,081	26,577	98.14%	-	7,235	1,896	26.21%	1,900	26,268
Elk Lake Easy Riders	Zimmerman	1,928,370	1,602,875	325,495	159,730	49.07%	-	179,662	79,040	43.99%	2,500	98,122
Elk River Lions Club	Elk River	3,526,906	2,975,366	551,540	261,123	47.34%	900	302,262	93,291	30.86%	2,550	206,421
Elk River Youth Hockey Assoc	Elk River	616,000	476,675	139,325	66,092	47.44%	-	48,501	30,000	61.85%	1,420	17,081
Elko Baseball Club	Elko	815,699	667,011	148,688	76,000	51.05%	124,018	42,995	14,589	33.93%	4,600	23,806
Elks Lodge 1003 Virginia	Virginia	439,859	355,483	84,376	58,884	69.75%	-	38,550	16,733	43.41%	11,459	26,877%
Elks Lodge 1022 Hibbing	Hibbing	47,969	36,840	11,129	4,465	40.13%	(6,628)	2,707	1,409	52.06%	-	1,298
Elks Lodge 1091 Rochester	Rochester	906,492	704,960	201,532	101,802	50.51%	-	79,897	23,232	29.08%	37,494	24,000%
Elks Lodge 1161	Eveleth	396,344	337,241	59,103	34,832	58.93%	-	20,128	9,097	45.20%	1,500	9,531
Elks Lodge 1166 Fairbault	Fairbault	1,029,601	804,579	225,022	98,835	43.92%	1,550	105,464	60,752	57.60%	3,080	41,632
Elks Lodge 1308 Thief River Falls	Thief River Falls	625,352	504,071	121,481	62,544	51.48%	-	54,104	31,572	58.35%	7,578	14,954
Elks Lodge 133 Duluth	Duluth	841,335	712,878	128,457	60,468	50.40%	-	60,468	26,929	44.53%	4,065	29,474
Elks Lodge 1395	Owatonna	919,589	735,937	183,652	98,812	53.80%	-	62,504	23,468	37.55%	9,128	47,857%
Elks Lodge 1685	Alexandria	1,164,760	936,331	228,429	109,316	47.86%	1,265	96,008	40,503	42.19%	11,438	44,067
Elks Lodge 179	Stillwater	811,198	657,669	153,529	77,614	50.55%	-	66,623	40,142	60.25%	4,397	22,084
Elks Lodge 2221 Hopkins	Hopkins	450,137	375,822	74,316	49,856	67.09%	-	32,844	10,289	31.33%	7,651	14,904
Elks Lodge 2287 Worthington	Worthington	78,034	64,384	13,651	7,111	52.09%	-	7,952	6,411	80.62%	-	1,541
Elks Lodge 2386 Wadena	Wadena	715,925	600,248	115,677	71,609	61.90%	-	44,471	21,391	48.10%	6,286	16,794
Elks Lodge 2427	Hutchinson	476,161	376,058	100,103	55,843	55.79%	(302)	34,855	10,648	30.55%	13,637	10,570
Elks Lodge 327 Winona	Winona	297,923	232,503	65,420	33,454	51.14%	2,236	27,247	7,822	28.71%	12,015	7,410
Elks Lodge 414	Austin	2,985,745	2,285,721	700,024	382,546	54.65%	40,076	256,429	54,080	21.09%	5,525	196,824
Elks Lodge 44	Brooklyn Park	199,430	155,808	43,622	24,253	55.60%	-	24,274	18,638	76.78%	1,260	4,376
Elks Lodge 813 Albert Lea	Albert Lea	1,231,187	961,434	269,753	158,921	58.91%	-	97,075	48,021	49.47%	16,711	33,322%
Elks Lodge 845 Red Wing	Red Wing	906,694	773,564	133,130	50,004	37.56%	-	68,845	32,725	47.53%	8,977	27,143
Elks Lodge 952	Willmar	257,883	218,057	39,826	10,566	26.58%	5,000	8,206	2,609	31.79%	-	5,597
Elks Quarterback Club	Elk River	1,103,712	902,983	200,729	101,362	50.50%	-	101,766	61,000	59.94%	1,500	39,266

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
Ellendale Fire Dept Relief Assoc	Ellendale	328,473	260,373	68,100	25,033	36.76%	-	41,506	60.95%	1,875	4.52%	8,210
Elrosa Baseball Club	Elrosa	397,931	326,843	71,088	29,861	42.01%	-	44,941	63.22%	1,500	3.34%	8,128
Elrosa Commercial Club	Elrosa	252,466	209,081	43,385	21,991	50.69%	-	31,185	71.88%	1,400	4.49%	6,064
Ely Blue Line Club	Ely	476,546	411,520	65,026	36,631	56.33%	-	24,201	37.22%	1,300	5.37%	11,549
Ely Winton Rod and Gun Club	Winton	1,055,142	926,194	128,948	100,175	77.69%	-	65,494	50.79%	10,210	15.59%	44,753
Elysian Fire Dept Relief Assoc	Elysian	338,228	262,529	75,699	42,077	55.58%	-	26,473	34.97%	1,800	6.80%	7,547
Emily Firemans Relief Assoc	Emily	458,369	358,910	99,459	47,398	47.66%	-	50,791	51.07%	3,221	6.34%	9,447
Essig Baseball Club	Essig	15,191	8,950	6,241	-8,432	-135.11%	(9,800)	11,377	182.30%	-	0.00%	1,314
Fairfax Baseball Assoc	Fairfax	140,179	114,720	25,459	11,368	44.65%	-	12,875	50.57%	680	5.28%	3,064
Fairmont Fire Department Relief Assoc	Fairmont	470,658	391,602	79,056	33,209	42.01%	-	48,688	61.59%	2,040	4.19%	8,876
Fairmont Youth Hockey Assoc	Fairmont	4,275,439	3,603,116	672,323	355,232	52.84%	-	367,233	54.62%	5,500	1.50%	245,767
Farmers Sportsmans League of Terrace	Glenwood	389,658	318,394	71,264	29,560	41.48%	-	47,888	67.20%	1,995	4.17%	9,588
Farmington Youth Hockey Association	Farmington	1,571,265	1,336,644	234,621	104,328	44.47%	-	113,813	48.51%	3,200	2.81%	72,777
Fergus Falls Hockey Assoc	Fergus Falls	1,323,922	1,028,304	295,618	186,850	63.21%	-	102,897	34.81%	2,914	2.83%	60,815
Fertile Firemens Relief Assoc	Fertile	916,635	799,556	117,079	45,428	38.80%	-	67,497	57.65%	35,350	0.00%	32,147
Festival and Heritage Found St. Paul	St. Paul	1,220,713	973,823	246,890	148,882	60.30%	-	95,570	38.71%	(1,900)	-1.99%	51,374
Fifty Lakes Fire Relief Assoc	Fifty Lakes	602,301	501,038	101,263	44,904	44.34%	-	67,645	66.80%	2,250	3.33%	12,276
Fillmore County Handicapped Services	Preston	195,457	154,656	40,801	20,687	50.70%	-	21,518	52.74%	1,325	6.16%	4,571
Finlayson Lions Club	Finlayson	308,615	254,780	53,835	27,163	50.46%	-	41,565	77.21%	2,067	4.97%	5,061
Fire New Richland Mens Relief Assoc	New Richland	587,306	492,381	94,925	48,123	50.70%	(239)	49,881	52.55%	2,000	4.01%	12,820
Foley Lions Club	Foley	767,032	621,172	145,860	80,623	55.27%	-	54,819	37.31%	3,100	5.70%	21,596
Forada Firemens Relief Association	Alexandria	952,868	777,154	175,714	78,297	44.56%	-	102,857	58.54%	2,500	2.43%	28,971
Forest Lake Athletic Assoc	Forest Lake	4,373,473	3,460,239	913,234	413,540	45.28%	4,770	523,763	57.35%	6,050	1.16%	274,760
Foreston Firemens Relief Assoc	Foreston	580,877	475,665	105,212	56,174	53.39%	-	45,552	43.30%	1,048	2.30%	11,834
Fosston Firemens Relief Association	Fosston	839,314	726,981	112,333	62,820	55.92%	-	42,671	37.99%	1,550	3.63%	25,653
Fourtain Firefighters Relief Assoc	Fountain	780,788	652,508	128,280	51,373	40.05%	-	82,664	64.44%	700	0.85%	21,392
Fourtown Gygla Sportsman Club	Thief River Falls	42,143	31,831	10,313	7,555	55.80%	-	4,728	45.84%	650	13.75%	1,463
Fox Lake Conservation League Inc.	Sherburn	353,834	289,584	64,250	29,971	46.65%	500	24,853	38.68%	2,106	8.47%	6,178
Franklin Fire Relief Assoc	Franklin	175,369	141,795	33,574	12,275	36.56%	-	17,843	53.14%	940	5.27%	3,903
Franklin Lions Club	Franklin	1,710,632	1,339,828	370,804	156,796	42.29%	-	114,667	57.89%	-	0.00%	100,667
Fraternal Order of Police Minn Lodge #1	Inver Grove Heights	1,704,628	1,430,846	273,782	137,372	50.18%	-	144,488	52.77%	3,300	2.28%	20,566
Frazee Lions Club	Frazee	536,272	431,748	104,524	85,207	81.52%	-	21,637	20.70%	1,450	6.70%	90,311
Freeport Lions Club	Freeport	1,010,921	838,820	172,101	68,644	39.89%	-	97,328	56.55%	1,750	1.80%	35,586
Fridley Lions Club	Spring Lake Park	2,149,365	1,790,535	358,830	144,164	40.18%	-	244,957	68.27%	3,600	1.47%	125,284
Friends of Animal Adoptions St. Paul	St. Paul	1,170,632	1,339,828	370,804	156,796	42.29%	-	114,667	57.89%	-	0.00%	100,667
Friends of the Belle Plaine Library	Belle Plaine	826,891	708,993	117,908	58,279	49.43%	-	66,768	56.63%	-	0.00%	23,268
Frontenac Sportsman Club	Frontenac	310,717	245,767	64,949	33,030	50.86%	-	34,698	53.42%	-	0.00%	34,855
Garfield Fire Department Relief Assoc	Garfield	504,531	403,265	101,266	38,358	37.88%	-	53,493	52.82%	1,568	2.93%	18,566
Garrison Commercial Club	Garrison	1,057,693	867,393	190,300	96,901	50.92%	-	97,955	51.47%	-	0.00%	43,216
Garrison Lions Club	Garrison	773,662	589,210	184,452	95,591	51.82%	-	90,938	49.30%	2,500	2.75%	19,712
Garrison Vol Fire Dept Relief Assoc	Garrison	445,784	360,676	85,108	45,925	53.96%	-	36,703	43.13%	-	0.00%	21,689
Gaylord Fire Dept Relief Assoc	Gaylord	830,371	679,732	150,639	51,211	34.00%	-	80,197	53.24%	1,636	2.04%	19,500
Gaylord Game Protective League	Gaylord	104,840	87,383	17,457	19,766	113.22%	2,870	14,464	82.86%	-	0.00%	5,764
Geneva Fire Fighters' Relief Association	Geneva	1,126,476	930,480	195,996	128,089	65.35%	-	58,773	29.99%	2,250	3.83%	39,273
George Glover Nleghborhood Gym	Minneapolis	241,191	192,909	48,282	33,955	70.33%	-	18,889	39.12%	1,500	7.94%	6,889
Gibbon Lions Club	Gibbon	171,374	135,401	35,973	21,873	60.81%	-	15,315	42.57%	-	0.00%	3,968
Gilbert Fire Department Relief Association	Gilbert	874,337	766,075	108,262	62,594	57.82%	(13,463)	49,885	46.08%	1,550	3.11%	27,485
Gilman Park & Recreation Assoc	Foley	171,737	133,706	38,031	19,780	52.01%	-	14,386	37.83%	-	0.00%	4,569
Glencoe Lions Club	Glencoe	977,661	787,928	189,733	87,870	46.31%	-	98,710	52.03%	-	0.00%	35,456
Glenville Community Recreation Corp	Glenville	164,572	132,673	31,899	20,043	62.83%	-	17,114	53.65%	2,700	15.78%	614
Glenwood Fire Dept Relief Assoc	Glenwood	1,361,852	1,115,868	245,484	118,309	48.19%	-	114,388	46.60%	3,665	3.20%	61,355
Gnesen Volunteer Fire Department Relief Ass	Duluth	1,911,362	1,608,227	303,635	167,081	55.03%	-	132,356	43.59%	-	0.00%	97,210
Good Thunder Fire Dept Relief Assoc	Good Thunder	403,926	327,415	76,511	32,540	42.53%	-	35,179	45.98%	2,200	6.25%	8,684
Goodhue Lions Club	Goodhue	45,516	36,945	8,571	2,886	33.67%	-	2,135	24.91%	-	0.00%	2,135
Goodridge Area Development	Goodridge	220,572	179,253	41,319	23,041	55.76%	-	16,244	39.31%	1,100	6.77%	5,005
Goodview Activity Group	Winona	2,941,803	2,380,691	561,112	249,292	44.43%	-	313,171	55.81%	-	0.00%	169,986

Report by Organization

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Goodview Winona Area Hockey Association	Winona	1,480,452	1,214,027	266,425	110,355	41.42%	-	160,857	95,200	59.18%	0.00%	65,657
Grand Rapids Amateur Hockey Assoc	Grand Rapids	1,893,871	1,477,659	416,212	220,184	52.90%	-	172,007	70,560	41.02%	2.44%	97,247
Grandy Lions Club	Grandy	487,764	390,477	97,287	51,590	53.03%	-	52,671	42,009	79.76%	3.80%	8,662
Green Isle Firemens Relief Assoc	Green Isle	393,817	336,132	57,685	32,631	56.57%	-	29,024	21,350	73.56%	0.00%	7,674
Green Isle Sportsman Club	Green Isle	311,319	257,913	53,386	28,552	53.48%	-	26,234	16,225	61.85%	14.02%	6,330
Greenwald Community Recreation Club	Greenwald	418,311	349,098	69,221	28,276	40.85%	-	33,791	23,455	69.41%	4.14%	8,936
Greenway Lions Club	Bovey	476,399	384,505	91,894	41,653	45.33%	-	52,519	37,547	71.49%	2.28%	13,772
Grey Eagle Burtrum Lions Club	Grey Eagle	1,090,577	874,645	215,932	85,440	39.57%	-	115,520	72,016	62.34%	2.09%	41,094
Grygja Gatzke Jaycees	Grygja	327,461	280,478	46,983	28,860	61.43%	-	14,327	5,194	36.25%	20.59%	6,183
Grygja Lions Club	Grygja	243,018	202,470	40,548	22,230	54.82%	-	17,154	10,916	63.64%	0.00%	6,238
Hackensack Fire Department	Hackensack	366,456	317,222	49,234	26,662	54.15%	-	24,246	16,000	65.99%	8.85%	6,101
Hackensack Lions Club	Hackensack	619,654	546,726	72,928	36,393	49.90%	-	43,003	28,418	66.08%	3.72%	12,985
Hadley Lions Club	Hadley	114,300	90,874	23,426	11,886	50.74%	500	12,078	8,449	69.96%	3.36%	3,223
Halstad Firemens Benefit Assoc	Halstad	335,695	259,983	75,712	30,925	40.85%	-	44,426	37,500	84.41%	0.00%	6,926
Ham Lake Lions Club	Ham Lake	706,344	586,807	119,537	62,066	51.92%	-	64,527	42,493	65.85%	9.34%	16,004
Hamburg Fire Dept Relief Assoc	Hamburg	159,506	120,543	38,963	19,336	49.63%	-	30,626	27,125	88.57%	0.00%	3,501
Hamel Lions Club	Hamel	1,011,190	803,543	207,647	115,077	55.42%	-	102,695	50,885	49.55%	3.70%	48,110
Hamel Vol Fire Relief Assoc	Hamel	629,085	525,529	103,556	57,821	55.84%	-	53,744	33,320	62.00%	11.35%	14,324
Hancock Firemens Relief Assoc	Hancock	227,607	187,334	40,273	25,707	63.83%	-	18,246	12,500	68.51%	0.00%	5,746
Hanley Falls Firemens Relief Association	Hanley Falls	171,806	137,167	34,639	18,325	52.90%	-	8,324	2,842	24.03%	19.82%	3,832
Hanover Athletic Assoc	Hanover	5,797,974	4,900,487	897,487	320,334	35.69%	-	590,545	213,242	36.11%	1.88%	366,178
Hanover Lions Club	Hanover	2,982,952	2,582,481	400,471	214,099	53.46%	-	207,336	32,239	15.55%	1.33%	172,347
Hanska Baseball Assoc	Hanska	149,324	117,781	31,543	19,196	60.86%	-	17,306	11,464	66.24%	18.99%	2,556
Harding Lastrup Snodusters Snowmobile Club	Hillman	744,644	614,850	129,794	53,249	41.03%	-	67,721	45,645	67.40%	4.65%	18,926
Harding Sportsman Club	Pietrz	336,030	270,309	65,721	29,247	44.50%	-	37,150	29,094	78.31%	4.04%	6,556
Harmony Fire Relief Assoc	Harmony	440,211	362,868	77,342	39,068	50.51%	-	33,763	25,577	75.78%	0.00%	8,176
Hastings Lions Club	Hastings	928,600	747,429	181,170	119,964	66.22%	-	70,597	40,908	57.95%	3.58%	27,159
Hawks Baseball Club	Eden Valley	263,907	213,663	50,244	28,137	56.00%	-	21,258	12,925	60.80%	5.64%	7,133
Hawley Firemens Relief Assoc	Hawley	583,992	490,947	93,045	54,195	58.25%	-	37,006	22,948	62.01%	4.12%	12,533
Hayfield Commercial Club	Hayfield	433,685	367,498	66,187	31,776	48.01%	-	39,187	28,400	72.47%	4.72%	8,937
Hayfield Fire Relief Assoc	Hayfield	287,695	223,163	64,532	23,496	36.41%	(1)	43,455	35,750	82.27%	3.85%	6,030
Hayward Fire Department Relief Association	Hayward	134,359	105,830	28,529	12,073	42.32%	-	8,522	5,675	66.59%	0.00%	2,847
Heartland Animal Rescue Team	Brainerd	1,780,115	1,495,988	284,127	139,434	49.07%	-	150,246	61,719	41.08%	1.60%	86,122
Heather Curling Club	Mapleton	380,701	309,876	70,825	28,756	40.60%	16,566	31,855	21,786	68.39%	6.91%	7,870
Hector Volunteer Fire Dept	Hector	259,299	201,912	57,387	29,897	52.10%	-	21,072	13,020	61.79%	15.66%	4,752
Henderson Fire Dept Relief Assoc	Henderson	443,141	376,238	66,903	24,634	36.82%	-	35,584	24,519	68.91%	6.01%	8,925
Henderson Lions Club	Henderson	111,465	90,129	21,336	13,671	64.06%	-	6,424	3,422	53.27%	0.00%	3,002
Hendrum Firemens Relief Association	Hendrum	21,697	18,216	3,481	2,072	59.52%	-	3,554	3,000	84.42%	0.00%	554
Henning Lions Club	Henning	274,867	222,041	52,826	26,499	50.16%	-	21,728	13,710	63.10%	5.98%	6,718
Heritage Community Center	Thief River Falls	33,237	25,252	7,985	1,318	16.51%	-	6,282	5,320	84.69%	0.00%	962
Herman Development Corp	Herman	219,044	180,400	38,644	22,277	57.65%	-	17,243	11,197	64.94%	8.70%	4,546
Hiawatha Sno Seekers	Eyota	725,094	588,299	136,795	59,893	43.78%	-	87,136	68,517	78.63%	0.77%	17,944
High Island Lake Conservation Club	New Auburn	261,935	219,161	42,774	25,305	59.16%	-	13,402	3,850	28.73%	3.421	6,131
Highland Central Hockey Association	St. Paul	2,464,193	2,037,285	426,908	305,194	71.49%	-	139,117	30,043	21.60%	2.66%	105,374
Hill City Lions Club	Hill City	586,747	489,836	96,912	34,319	35.41%	-	53,092	37,004	69.70%	4.99%	13,438
Hill Murray Father Club	Maplewood	2,082,311	1,698,902	383,409	128,556	33.53%	-	293,507	183,637	62.57%	2.079	107,791
Hill Murray Mothers Club	Maplewood	2,324,041	1,934,266	389,775	154,774	39.71%	-	269,788	136,552	50.61%	1.10%	130,268
Hinckley Lions Club	Hinckley	1,625,700	1,395,349	230,351	123,259	53.51%	-	97,691	15,361	15.72%	6.22%	76,255
Hinckley Pine City Flames Snowmobile Club	Pine City	1,346,464	1,072,738	273,726	120,491	44.02%	-	160,413	95,902	59.78%	1.87%	61,511
Hitterdal Lions Club	Hitterdal	558,659	488,813	69,846	31,018	44.41%	-	42,271	30,177	71.39%	3.55%	10,594
Hoffman Woodbury Area Club	Woodbury	1,040,802	835,578	205,224	88,427	43.09%	-	109,032	68,640	62.95%	1.91%	38,312
Hoffman Lions Club	Hoffman	235,122	204,430	30,692	17,648	57.50%	-	12,826	7,281	56.77%	2,000	4,345
Hoffman Senior Citizen's Club, Inc.	Hoffman	46,229	31,132	15,097	2,972	19.69%	-	9,729	7,800	80.17%	0.00%	1,929
Holdingford Fire Dept Relief Assoc	Holdingford	297,501	253,632	43,867	20,808	47.43%	-	23,829	15,700	65.89%	2.10%	7,629
Holdingford Sno Flyers	Holdingford	460,775	380,975	79,800	41,600	52.13%	-	30,946	19,061	61.60%	5.01%	10,335
Holloway Rod and Gun Club	Holloway	386,728	317,281	69,447	33,630	48.43%	-	32,962	24,763	75.13%	1.29%	7,774

Report by Organization

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Hollywood Booster Club	New Germany	670,096	531,259	138,837	84,995	61.22%	-	48,832	35.17%	29,715	60.85%	14,268
Holy Family Church Hillman	Hillman	70,309	45,938	24,371	1,853	7.60%	-	28,177	115.62%	25,900	91.92%	2,277
Hopkins Jaycees	Hopkins	5,328,306	4,471,030	857,276	549,459	64.09%	19,650	287,768	33.57%	16,212	5.63%	267,556
Hopkins Raspberry Festival Assoc	Hopkins	3,079,811	2,504,783	575,028	310,765	54.04%	-	282,492	49.13%	107,817	38.17%	174,675
Hopkins Youth Hockey Association	Hopkins	1,230,060	1,009,187	220,873	103,022	46.64%	(24,307)	120,739	54.66%	70,902	58.72%	49,837
Houston Chamber Of Commerce	Houston	205,130	165,077	40,053	18,071	45.12%	-	19,924	49.74%	15,856	79.58%	4,068
Howard Lake Lions Club	Howard Lake	589,601	480,334	109,267	71,473	65.41%	-	32,520	29.76%	20,022	61.57%	12,438
Hoyt Lakes Chamber of Commerce	Hoyt Lakes	1,661,533	1,455,832	205,701	60,635	29.48%	-	115,915	56.35%	31,288	26.99%	84,627
Hrvatski Dom Assoc	South St. Paul	641,247	495,759	145,488	116,260	79.91%	-	49,948	34.33%	28,357	56.77%	17,691
Husker Athletic Booster Club	Holdingford	345,359	273,198	72,161	27,227	37.73%	-	30,437	42.18%	-	0.00%	7,837
Hutchinson Hockey Assoc	Hutchinson	318,593	258,458	60,135	33,042	54.95%	-	35,012	58.22%	27,600	79.29%	4,952
Ideal Community Service Organization	Pequot Lakes	328,322	259,523	68,799	39,783	57.83%	-	38,086	55.36%	27,533	72.29%	8,353
International Falls Recreation Hockey Assoc	International Falls	544,120	463,227	80,893	42,573	52.63%	-	38,108	47.11%	27,037	70.95%	11,071
International Voyageurs Snowmobile Club	International Falls	654,019	549,825	104,194	63,525	60.97%	17,439	15,965	15.32%	1,429	8.95%	14,536
Inver Grove Heights Hockey Association	Inver Grove Heights	1,781,744	1,417,512	364,232	176,067	48.34%	-	166,545	45.73%	65,310	39.21%	91,635
Inver Grove Heights Soccer Assoc	Inver Grove Heights	381,013	306,101	74,912	33,837	45.17%	-	39,115	52.22%	31,600	80.79%	6,915
Ironton Fire Relief Assoc	Ironton	243,936	200,242	43,694	26,748	61.22%	-	8,272	18.93%	-	0.00%	8,272
Irving Community Association	Duluth	6,177,171	5,168,245	1,008,927	435,405	43.16%	-	533,476	52.88%	129,025	24.19%	400,606
Irving Youth Hockey Club	Duluth	889,588	734,725	154,863	110,861	71.59%	-	43,861	28.32%	12,451	28.39%	28,410
Isabella Community Council	Isabella	408,913	340,985	67,928	35,219	51.85%	-	40,734	59.97%	27,457	67.41%	10,777
Isanti County Sportsmens Club	Cambridge	3,193,440	2,677,889	515,551	241,316	46.81%	-	264,012	51.21%	72,089	27.31%	191,923
Isanti Lions Club	Isanti	1,162,400	949,310	213,099	122,698	57.58%	-	91,066	42.73%	46,858	51.45%	41,258
Isle Lions Club	Isle	1,007,461	859,445	148,016	79,998	54.05%	-	80,816	54.60%	46,883	58.01%	31,533
Italian American Club Foundation	Minneapolis	5,230,211	4,161,670	1,068,541	509,218	47.66%	-	580,089	54.29%	231,325	39.88%	344,764
Itasca Drift Skippers Snowmobile Club	Grand Rapids	532,396	429,466	102,930	46,020	44.71%	-	66,391	64.50%	51,058	76.91%	12,333
Jacks Walton League Chapter 79	New Ulm	544,017	443,173	100,844	51,001	50.57%	5,000	18,718	18.56%	5,957	31.83%	12,761
Janesville Area Golf Association Inc	Janesville	226,678	177,483	49,195	27,958	56.83%	-	14,889	30.26%	8,501	57.10%	6,355
Janesville Rotary Club	Janesville	47,719	36,673	11,046	8,881	80.40%	-	11,425	103.43%	9,707	84.96%	(482)
Jasper Lions Club	Jasper	66,052	46,931	19,121	11,677	61.07%	-	6,554	34.28%	3,786	57.76%	2,768
Johnson Area Hockey Association	St. Paul	2,468,656	1,991,785	476,871	245,595	51.50%	-	233,558	48.96%	78,233	33.50%	152,414
Jordan Fire Department Relief Assoc	Jordan	1,003,466	824,118	179,348	92,452	51.55%	-	70,333	39.22%	34,079	48.45%	36,254
K of C Immaculate Conception Council 4633	Delanor	1,413,652	1,168,097	245,555	130,590	53.18%	-	123,130	50.14%	65,182	52.94%	57,948
Kasota Fire Dept Relief Assoc	Kasota	505,028	414,074	90,954	42,126	46.32%	488	59,622	65.55%	48,741	81.75%	9,664
Kay Sea Club	Austin	400,508	321,330	79,178	45,760	57.79%	-	33,798	42.69%	24,200	71.60%	7,098
Keewatin Firemens Relief Assoc	Keewatin	2,597,421	2,255,474	341,947	145,540	42.56%	-	196,801	57.55%	47,162	23.96%	148,339
Kellogg Firemens Relief Assoc	Kellogg	894,780	744,169	150,611	84,262	55.95%	-	66,173	43.94%	38,396	58.02%	27,777
Kenosha Volunteer Firemens Relief Assoc	Kenosha	480,027	399,591	80,436	40,307	50.11%	-	38,427	47.77%	28,935	75.30%	8,192
Kenyon Snowdrifters	Kenyon	248,609	198,062	50,547	25,056	49.57%	-	13,450	26.61%	8,090	60.15%	5,360
Kettle River Firefighters Relief Assoc	Kettle River	402,446	341,696	60,750	21,759	35.82%	-	19,268	31.72%	8,510	44.17%	10,758
Kiester Firemans Relief Assoc	Kiester	244,933	204,269	40,664	19,123	47.03%	-	12,808	31.04%	8,074	63.04%	4,734
Kilkenny Firemens Relief Assoc	Kilkenny	1,189,896	980,133	209,763	89,115	42.48%	-	121,566	57.95%	73,494	60.46%	48,072
Kimball Firemens Relief Assoc	Kimball	4,199,079	341,050	78,029	29,794	38.18%	-	39,927	51.17%	28,365	71.04%	8,812
Kinney Fire Relief Assoc	Kinney	679,710	573,861	105,849	44,433	41.98%	-	62,861	59.39%	46,400	73.81%	15,061
Knights Fraternal Corporation of Bloomington	Bloomington	1,684,459	1,334,548	349,911	216,308	61.82%	10,464	139,132	39.76%	35,481	25.50%	52,025
Knights of Columbus Council 1551	Montevideo	222,634	190,077	32,457	20,999	64.70%	-	11,417	35.18%	5,535	48.48%	3,907
Knights of Columbus Council 1575	Fairmont	93,876	68,724	25,152	6,744	26.81%	-	19,429	77.25%	16,477	84.81%	2,952
Knights of Columbus Council 1600	Hastings	28,536	6,889	6,889	751	10.90%	-	7,052	102.36%	675	9.57%	1,127
Knights of Columbus Council 1632 Stillwater	Stillwater	131,913	113,097	18,816	15,820	84.08%	-	10,962	58.26%	7,987	72.86%	2,975
Knights of Columbus Council 2023 New Prague	New Prague	58,440	40,721	17,719	13,706	77.35%	-	2,350	13.26%	758	32.26%	1,592
Knights of Columbus Council 3539 Chisholm	Chisholm	1,736,567	1,427,705	308,862	172,591	55.88%	-	136,099	44.06%	52,339	38.46%	79,260
Knights of Columbus Council 4174	Albertville	3,832,013	3,169,499	662,514	292,185	44.10%	1	394,201	59.50%	165,290	41.93%	225,786
Knights of Columbus Council 4381	Fridley	965,748	785,831	179,917	108,703	60.42%	900	56,459	31.38%	6,625	11.73%	27,668
Knights of Columbus Council 4718	Alexandria	135,627	85,345	50,282	23,111	45.96%	-	30,163	59.99%	20,269	67.20%	4,885
Knights of Columbus Council 6731	Granite Falls	345,851	273,451	72,400	29,534	40.79%	-	44,123	60.94%	35,848	81.25%	5,009
Knights of Columbus Council 7604 Eagan	Eagan	1,679,593	1,311,169	368,424	178,266	48.39%	-	189,628	51.47%	103,830	54.75%	79,298
Knights of Columbus Council 8367 Lakeville	Lakeville	383,053	323,552	59,501	29,795	50.07%	-	31,649	53.19%	22,577	71.34%	7,172

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
Knights of Columbus Council 889	Fairbault	467,989	361,424	106,566	59,376	55.72%	-	28,213	15,448	54.76%	10,415
Knights of Columbus Council 9140	Big Lake	2,858,123	2,423,018	435,105	218,768	50.28%	-	209,673	47,722	22.76%	159,651
Knights of Columbus Council 945	Owatonna	1,337,504	1,103,183	234,322	121,156	51.71%	-	110,230	49,903	45.27%	58,005
Knights of Columbus Council 961	St. Cloud	835,109	676,366	158,743	83,052	52.32%	500	76,528	50,630	66.16%	23,903
Knights of Columbus Winona Club	Winona	552,902	441,571	111,331	80,511	72.32%	-	19,954	3,635	18.22%	11,591
Koochiching County Senior Center	International Falls	26,079	18,411	7,668	2,762	36.03%	1,500	2,928	2,000	68.31%	928
La Salle Volunteer Firefighters Relief Assoc	La Salle	275,792	237,438	38,354	20,653	53.85%	-	19,099	14,050	73.56%	5,049
Lac Qui Parle Lake Association	Montevideo	1,434,193	1,187,186	247,007	137,207	55.55%	-	86,453	23,786	27.51%	58,833
Lafayette Lions Club	Lafayette	405,338	332,647	72,691	27,833	38.29%	-	81,730	70,739	86.55%	9,243
Lake City Chamber Of Commerce	Lake City	263,302	214,685	48,617	23,839	49.03%	-	27,496	22,025	80.10%	5,471
Lake City Fire Dept Relief Association	Lake City	155,336	117,753	37,583	18,090	48.13%	-	17,045	12,400	72.75%	4,645
Lake City Lions Club	Lake City	323,247	276,193	47,054	20,834	44.28%	-	27,020	20,031	74.14%	5,649
Lake Crystal Fire Dept Relief Assoc	Lake Crystal	456,289	380,580	75,709	35,921	47.45%	(190)	41,203	32,000	77.66%	8,243
Lake Elmo Jaycees	Lake Elmo	1,810,741	1,526,300	284,441	98,385	34.59%	12,500	198,344	104,749	52.81%	90,170
Lake Henry Lions Club	Belgrade	360,818	297,597	63,221	24,314	38.46%	-	39,386	30,985	78.67%	7,031
Lake Lillian Civic & Commerce Assoc	Lake Lillian	124,348	87,989	36,359	11,542	31.74%	-	21,803	18,111	83.07%	3,692
Lake of the Woods Drifters	Baudette	757,993	630,589	127,404	58,400	45.84%	2,731	77,643	50,703	65.30%	21,715
Lake Osakis Resort Assoc	Osakis	225,617	180,851	44,766	22,445	50.14%	-	19,620	14,150	72.12%	3,722
Lake Owasso Residence Volunteer Council	Shoreview	707,894	539,770	167,924	103,196	61.45%	-	47,015	27,563	58.63%	15,356
Lake Park Vol Fire Dept	Lake Park	635,888	533,466	102,422	50,340	49.15%	-	60,039	43,688	72.77%	14,776
Lake Region Hockey Association	New Brighton	5,310,000	4,427,321	882,679	300,437	34.04%	-	586,878	233,600	39.80%	348,778
Lake Sullivan Assoc	Hillman	523,741	424,643	99,098	53,329	53.81%	-	47,571	36,350	76.41%	9,321
Lake Superior Steelhead Assoc	Duluth	841,949	689,967	151,982	95,422	62.79%	-	39,566	10,600	26.79%	28,966
Lake Washington Improvement Association	Mankato	483,900	398,023	85,877	42,610	49.62%	-	42,956	30,614	71.27%	10,742
Lakeville Hockey Association	Cottonwood	44,678	34,609	10,069	4,866	48.52%	-	1,884	-	0.00%	1,884
Lakeville Lions Club	Lakeville	1,688,557	1,348,151	340,406	145,821	42.84%	-	220,572	132,700	60.16%	80,372
Lamberton Lions Club Inc	Lamberton	204,004	165,961	38,043	17,659	46.42%	-	19,371	13,109	67.67%	4,617
Lancer Youth Hockey Assoc	La Crescent	1,009,756	839,941	169,815	62,482	36.78%	14,500	93,792	56,484	60.22%	34,513
Land of Lakes Choirboys of Minn	Elk River	2,002,450	1,641,738	360,712	146,431	40.60%	-	198,204	94,550	47.70%	101,354
Lanesboro Fire Department	Lanesboro	701,592	577,222	124,370	48,596	39.07%	-	63,254	47,084	74.44%	16,170
Le Center Fire Mans Relief Association	Le Center	273,460	229,661	43,799	24,710	56.42%	-	18,157	11,045	60.83%	4,937
Leaf Valley Game and Fish Conservation Club	Miltona	1,318,236	1,150,377	167,859	57,204	34.08%	-	91,258	30,476	33.40%	58,932
Leavenworth Baseball Assoc	Sleepy Eye	295,096	226,255	68,841	34,345	49.89%	6,118	29,520	21,984	74.47%	5,541
Leech Lake Area Amateur Hockey Association	Walker	350,542	282,375	68,167	41,459	60.82%	-	36,138	20,960	58.00%	15,178
Lester Prairie Fire Dept Relief Assoc	Lester Prairie	153,285	120,048	33,237	11,660	35.08%	-	25,577	22,259	87.03%	3,318
Lewiston Volunteer Fire Co	Lewiston	518,025	417,309	100,750	60,688	60.24%	-	41,823	29,095	69.57%	10,078
Lexington Fire Relief	Lexington	1,148,031	915,738	232,293	116,306	50.07%	-	111,884	63,850	57.07%	43,764
Lincoln Area Business Assoc	Cushing	1,345,953	1,086,418	259,535	106,716	41.12%	-	141,009	80,419	57.03%	58,265
Lindbergh Lions Club of Little Falls	Little Falls	1,581,018	1,312,748	268,270	108,661	40.50%	-	137,146	58,353	42.55%	76,043
Lindstrom Fire Dept Relief Assoc	Lindstrom	879,164	743,986	135,178	55,274	40.89%	-	82,470	53,200	64.51%	26,745
Lino Lakes Lions Club	Lino Lakes	905,553	731,580	173,973	99,104	56.97%	-	72,578	41,599	57.32%	28,079
Lions Club of Emily Outing & Fifty Lakes	Outing	307,586	242,034	65,553	33,382	50.92%	-	37,192	27,395	73.66%	7,547
Lions Club of Forest Lake	Forest Lake	189,896	143,171	46,725	23,931	51.22%	-	27,005	21,138	78.27%	4,418
Lions Club of Waconia	Waconia	355,788	291,661	64,127	29,279	45.66%	-	42,216	33,000	78.17%	7,816
Lions Gonvick Club	Gonvick	280,725	233,557	47,168	23,622	50.08%	(80)	21,068	11,932	56.66%	7,626
Litchfield Baseball Assoc	Litchfield	273,407	220,769	52,638	27,754	52.73%	-	26,693	14,990	56.16%	7,453
Little Canada Vol Fire Department	Little Canada	1,800,827	1,423,092	377,735	182,159	48.22%	-	201,203	98,075	48.74%	99,428
Little Falls Exchange Club	Little Falls	824,867	670,606	154,261	79,810	51.74%	-	80,150	53,452	66.69%	23,598
Little Falls Lions Club	Little Falls	790,656	645,954	144,702	73,238	50.61%	-	70,066	46,631	66.55%	20,635
Long Lake Homeowners Assn Inc	Hillman	302,424	256,746	45,678	21,409	46.87%	-	22,059	12,856	58.28%	995
Long Prairie Hockey Assoc	Long Prairie	1,503,131	1,235,052	268,079	117,937	43.99%	-	127,735	50,407	39.46%	72,450
Long Prairie Lions Club	Long Prairie	413,728	323,867	89,861	43,463	48.37%	-	31,350	21,727	69.30%	8,424
Longville Lakes Area Chamber of Commerce	Longville	707,590	594,696	112,894	75,008	66.44%	-	37,526	14,435	38.47%	20,011
Lonsdale Firemens Relief Association	Lonsdale	572,321	461,328	110,993	39,873	35.92%	-	65,896	50,283	76.31%	13,494
Lonsdale Lions Club	Lonsdale	84,013	63,945	20,068	10,485	52.25%	-	9,134	7,436	81.41%	1,698

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
Loretto Fire Dept Relief Assoc	Loretto	1,828,480	1,541,235	287,245	149,682	52.11%	-	132,129	38,700	29,29%	89,944
Loretto Lions Club	Loretto	248,819	201,699	47,120	22,029	46.75%	(600)	35,831	25,304	70.62%	9,677
Lourdes Found Rochester	Rochester	2,000,019	1,333,734	666,285	399,818	60.01%	(145,400)	226,759	168,000	74.09%	53,959
Lowry Fire Mens Relief Assoc	Lowry	507,389	419,620	87,769	41,541	47.33%	-	40,964	30,275	73.91%	10,689
Luveme Optimist Club	Luverne	1,320,837	1,098,826	222,011	100,454	45.25%	-	112,343	53,053	47.22%	55,935
Lyle Volunteer Firemans Relief Assoc	Lyle	479,763	400,188	79,575	38,341	48.18%	(343)	32,542	21,501	66.07%	8,741
Mabel Fire Dept Relief Assoc	Mabel	462,233	379,513	82,720	30,333	36.67%	-	51,175	40,000	78.16%	9,525
Mankato Area Hockey Association	Mankato	2,277,518	1,788,115	489,404	201,817	41.24%	-	277,066	138,840	50.11%	132,236
Mankato Area Youth Baseball Assn	North Mankato	2,069,374	1,739,939	329,436	150,950	45.82%	-	159,940	33,387	20.87%	126,553
Mantorville Restoration Assoc	Mantorville	1,180,750	941,367	239,384	134,203	56.06%	(8,939)	81,752	33,250	40.67%	45,702
Maple Grove Fire Fighters Relief Assoc	Maple Grove	2,322,493	1,964,251	358,242	156,535	43.70%	-	211,520	79,414	37.54%	126,056
Maple Grove Lions Club	Maple Grove	2,069,916	1,741,937	327,979	147,898	45.09%	-	229,049	113,810	49.69%	109,089
Maple Island Park Association	Hollandale	814,214	641,334	172,880	88,332	51.09%	-	95,037	70,276	73.95%	22,361
Maple Lake Lions Club	Maple Lake	582,195	470,450	111,745	61,194	54.76%	-	51,734	34,295	66.29%	14,439
Mapleton Area Chamber of Commerce	Mapleton	631,658	515,686	115,972	50,919	43.91%	-	73,370	57,133	77.87%	13,986
Maplewood Athletic Assoc	Maplewood	579,596	469,487	110,109	64,196	58.30%	-	45,681	26,740	58.54%	16,541
Maplewood Oakdale Lions Club	Oakdale	1,149,289	941,364	207,925	75,090	36.11%	-	131,956	77,030	58.38%	52,426
Marshall Amateur Hockey Assoc	Marshall	24,986	18,964	6,021	5,560	92.34%	2,944	586	-	0.00%	586
Marshall Baseball Assoc	Marshall	1,394,347	1,159,889	234,478	124,448	53.07%	-	117,020	53,700	45.89%	60,058
Marshall Co Central Sports Booster Club Inc	Newfoldsen	445,372	375,528	69,844	32,079	45.93%	-	42,382	31,706	74.81%	8,876
Marshall Co. Driftskippers Snowmobile Club	Newfoldsen	66,733	55,346	11,387	7,471	65.61%	-	2,220	-	0.00%	100.00%
Mayer Baseball Club	Mayer	917,963	759,998	157,965	89,003	56.34%	-	64,381	32,783	50.92%	28,598
Maynard Lions Club	Maynard	354,825	304,175	50,650	20,498	40.47%	-	30,191	20,160	66.78%	7,451
Mazeppa Firefighters Relief Assoc	Mazeppa	598,022	485,812	112,210	55,271	49.26%	-	61,228	44,342	72.42%	12,986
Mazeppa Jaycees	Mazeppa	366,821	302,804	64,015	26,873	41.98%	3,000	39,235	32,798	83.59%	6,437
Mazeppa Lions Club	Mazeppa	191,861	156,689	35,172	22,047	62.68%	-	17,973	11,084	61.67%	2,889
McGrath Fire Dept Relief Assoc	McGrath	1,551,211	1,283,143	268,068	124,707	46.52%	-	159,729	79,578	49.82%	77,501
McGregor Fire Department Relief Assoc	McGregor	390,446	326,223	64,223	26,948	41.96%	-	38,863	32,450	83.50%	6,413
McGregor Lions Club	McGregor	837,577	663,593	173,984	87,887	50.51%	-	93,569	65,598	70.11%	25,371
McIntosh Firemens Relief Association	McIntosh	935,334	799,186	136,148	51,186	37.60%	-	86,226	52,889	61.34%	31,687
Medford Firemens Relief Assoc	Medford	366,875	300,337	66,338	20,608	31.06%	-	44,212	36,135	81.73%	6,447
Meire Grove Athletic Club	Melrose	240,081	193,805	46,276	21,252	45.92%	12,258	17,141	10,984	64.08%	4,807
Melrose Lions Club	Melrose	763,198	620,712	142,486	54,510	38.26%	-	82,178	60,173	73.22%	20,255
Menahga Gateway Lions Club	Menahga	1,154,727	987,075	167,652	90,315	53.87%	-	69,704	23,936	34.34%	44,018
Mendota Heights Athletic Association	West St. Paul	2,727,343	2,258,792	468,551	231,118	49.33%	-	237,336	85,000	35.81%	152,336
Mendota Mdwakanton Dakota Community	Mendota	560,134	410,145	149,989	82,551	55.04%	(33,955)	52,238	35,053	67.10%	15,220
Mentor Firefighters Relief Assoc	Mentor	1,146,293	916,410	229,883	101,551	44.18%	-	104,282	54,325	52.09%	48,187
Merrick Inc	Vadnais Heights	3,924,315	3,213,811	710,504	369,071	51.95%	-	338,724	117,654	34.73%	216,370
Merrifield Marathons Inc	Merrifield	440,836	354,922	85,914	50,579	58.87%	23,899	22,987	9,339	40.63%	10,047
Merrifield Lions Club	Merrifield	402,826	322,997	79,829	34,112	42.73%	(6)	38,459	31,850	82.82%	6,609
Metro Baseball League	Burnsville	1,651,722	1,267,476	384,246	181,277	47.18%	-	121,512	35,240	29.00%	80,772
Metropolitan Public Airport Foundation	St. Paul	535,254	410,760	124,494	61,935	49.75%	-	96,514	83,051	86.05%	10,963
Midway Speedskating Club Inc	Roseville	2,297,821	1,721,960	575,861	315,894	54.86%	-	248,705	158,510	63.73%	90,060
Midway Training Services Inc	St. Paul	3,550,470	2,740,465	810,005	490,017	60.50%	(124,579)	323,568	181,716	56.16%	138,852
Midwest Ski Otter Water Ski Club	White Bear Lake	870,199	707,111	163,088	90,230	55.33%	-	63,337	33,500	52.89%	28,187
Miesville Lions Club	Vermillion	824,410	669,872	154,538	84,408	54.62%	100	67,743	41,016	60.55%	24,197
Milaca Firefighters Relief Assoc	Milaca	1,198,336	1,001,716	196,620	87,379	44.44%	-	109,271	53,083	48.58%	52,963
Military Service Association	Isle	758,595	633,734	124,861	48,474	38.82%	-	71,358	3,096	4.34%	23,358
Millie Lacs Area Community Development C	Onamia	474,720	367,695	107,025	75,966	70.98%	-	56,002	45,992	82.13%	10,010
Millie Lacs Drift Skippers Snowmobile Club	Isle	726,065	588,339	137,726	81,472	59.16%	-	64,603	51,950	80.41%	12,653
Millie Lacs Raiders Wrestling Club	Onamia	42,931	34,416	8,515	4,925	57.84%	-	2,937	1,200	40.86%	1,737
Millie Lacs Trails Snowmobile Club	Aitkin	2,014,405	1,638,012	376,394	221,842	58.94%	-	140,671	37,419	26.60%	73,409%
Millennium Charity Plus	Little Canada	2,032,471	1,612,613	419,858	287,390	68.45%	-	147,345	90,000	61.08%	46,845
Millerville Firemens Relief Assoc	Brandon	1,471,053	1,266,538	204,515	99,399	48.60%	-	107,347	38,650	36.00%	65,948
Millville Sportsman Club	Millville	267,975	217,023	50,952	29,375	57.65%	-	22,061	15,526	70.38%	5,555
Miltona Lions Club	Miltona	495,943	428,031	67,912	37,033	54.53%	-	30,337	19,310	63.65%	9,242

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
Miliona Volunteer Firemen's Relief Assoc	Miliona	771,347	642,173	129,174	55,484	42,95%	-	70,735	49,250	69.63%	1,425	20,060
Minn Brass St. Paul	St. Paul	596,855	477,437	119,418	60,543	50.70%	(4,321)	60,670	39,912	66.78%	3,150	17,608
Minn Licensed Beverage Assoc Childrens F	St. Paul	3,467,541	2,732,727	734,814	428,457	58.31%	-	303,997	87,802	28.88%	3,000	213,195
Minn Waterfowl Assoc Inc	Plymouth	746,740	612,881	133,859	79,939	59.72%	-	54,764	33,041	60.33%	2,100	19,623
Minn Youth Athletic Services	Columbia Heights	2,249,769	1,872,367	377,402	164,805	43.67%	-	225,852	99,818	44.20%	5,200	120,834
Minnesota Fire Dept Relief Assoc	Minnesota	202,044	162,821	39,223	14,495	36.96%	-	20,539	19,000	92.51%	-	1,539
Minnesota Amateur Rugby Foundation	Minneapolis	849,769	647,731	202,038	114,344	56.60%	-	86,920	57,750	66.44%	-	33,566
Minnesota Fishing Museum	Little Falls	2,942,126	2,427,402	514,724	218,216	42.39%	-	291,012	117,514	40.38%	3,050	170,448
Minnesota Flyers Gymnastics	Detroit Lakes	850,198	703,017	147,181	69,462	47.19%	-	78,899	53,118	67.32%	1,300	24,481
Minnesota Jaycees Charitable Foundation	Burnsville	1,204,554	970,938	233,616	120,890	51.75%	-	106,477	53,800	50.53%	3,655	49,022
Minnesota Junior Hockey League Inc	Dubuque	2,882,224	2,376,261	505,963	223,803	44.23%	-	299,770	118,000	39.37%	5,000	176,703
Minnesota Lake Firemen's Relief Assoc	Minneapolis	428,218	338,137	90,081	46,851	52.01%	(266)	43,339	34,694	80.05%	1,800	6,845
Minnesota USA Wrestling	Minneapolis	3,599,873	2,872,634	727,239	330,941	45.51%	-	411,530	186,331	45.28%	4,000	221,199
Minnesota Waters	Brainerd	473,282	382,745	90,538	45,506	50.26%	(7,500)	42,379	31,869	75.20%	1,233	9,277
Minnewawa Sportsmens Club	McGregor	1,311,616	1,067,762	243,853	133,939	54.93%	(1,554)	129,112	69,320	53.69%	4,878	54,914
Mission Lakes Assoc	Merrifield	323,305	239,696	83,609	47,936	57.33%	-	24,582	15,139	61.59%	2,000	7,442
Mississippi River Revival	Winona	196,082	153,945	42,137	24,865	59.01%	-	13,794	10,035	72.75%	-	3,759
MOC Pup Tent 51 Bloomington	Bloomington	285,720	229,930	55,790	20,959	37.57%	-	37,283	29,647	79.52%	2,300	5,336
MOC Pup Tent 9 Detroit Lakes	Detroit Lakes	719,185	614,357	104,828	66,453	63.39%	-	35,296	20,342	57.63%	1,300	13,654
Mohawk Jaycees of Westonka	Mound	2,631,565	2,157,449	474,116	239,172	50.45%	-	233,571	81,887	35.06%	2,100	149,584
Montevideo Fire Department Relief Assoc	Montevideo	524,524	419,762	104,762	43,485	41.51%	-	61,773	53,047	85.87%	-	8,726
Montevideo Lions Club	Montevideo	107,664	87,786	19,878	10,020	50.41%	300	4,165	1,577	37.88%	-	2,587
Montgomery Area Community Club	Montgomery	156,344	128,584	27,760	13,673	49.25%	-	14,186	9,850	69.44%	975	3,361
Montgomery Firemens Relief Association	Montgomery	471,926	384,567	87,359	32,770	37.51%	-	52,816	41,000	77.63%	3,090	8,726
Montgomery Lions Club	Montgomery	301,786	250,705	51,081	25,200	49.33%	-	26,375	18,530	70.26%	1,250	6,595
Montgomery Sportsman Club	Montgomery	263,914	203,721	60,193	32,344	53.73%	-	35,854	29,317	81.77%	1,850	4,687
Monticello Lions Club	Monticello	3,478,418	2,903,155	575,263	259,363	45.09%	-	314,314	106,366	33.84%	2,480	205,469
Monticello Youth Hockey Program	Monticello	1,132,768	926,278	206,490	78,516	38.02%	(966)	95,523	50,793	53.17%	2,100	42,631
Montrose Lions Club	Montrose	651,424	525,547	125,877	76,616	60.87%	-	49,995	33,717	67.44%	3,100	13,178
Moorhead Youth Hockey Assoc	Moorhead	4,420,382	3,558,276	862,106	476,533	55.28%	-	426,565	176,000	41.26%	-	250,565
Moose Lake Area Hockey Association Inc	Moose Lake	914,239	770,269	143,970	63,196	43.90%	-	84,949	58,070	68.36%	-	26,879
Moose Lodge 1060 Aitkin	Aitkin	265,684	225,111	40,573	18,588	45.81%	(5,331)	20,199	9,221	45.65%	6,200	33,655
Moose Lodge 1088 Inver Grove Heights	Inver Grove Heights	589,618	472,413	117,204	55,499	47.35%	-	44,995	16,663	37.03%	6,936	21,397
Moose Lodge 1114 St Charles	St. Charles	174,389	140,574	33,815	19,291	57.05%	-	18,519	13,404	72.38%	830	4,285
Moose Lodge 1180	Austin	399,454	312,329	87,125	48,645	55.83%	-	22,599	4,348	19.24%	8,606	9,645
Moose Lodge 1246 Brainerd	Brainerd	224,980	179,860	45,120	28,952	64.17%	-	26,393	6,184	23.43%	15,147	5,062
Moose Lodge 1259 International Falls	International Falls	432,230	370,254	61,979	35,437	57.18%	-	31,114	18,102	58.18%	4,120	8,892
Moose Lodge 1274 Cloquet	Cloquet	369,251	301,725	67,526	54,031	80.02%	-	15,156	7,338	48.42%	2,575	34,599
Moose Lodge 1302 Proctor	Proctor	696,874	619,292	77,582	68,288	88.02%	-	37,893	13,492	35.61%	10,008	14,393
Moose Lodge 1400	Waite Park	464,651	378,065	86,586	54,016	62.38%	4,974	34,033	4,183	12.29%	20,911	8,939
Moose Lodge 1414	Mankato	355,874	266,062	89,812	47,813	53.24%	(4,676)	54,222	42,656	78.67%	2,500	9,066
Moose Lodge 1452	Bemidji	440,015	370,956	69,059	43,230	62.60%	-	32,829	22,180	67.56%	1,700	8,949
Moose Lodge 1463 Two Harbors	Two Harbors	693,457	571,549	121,908	74,506	61.12%	-	40,798	12,619	30.93%	15,214	12,964
Moose Lodge 1478 Duluth	Duluth	86,191	71,033	15,158	1,814	11.97%	-	9,727	6,075	62.45%	1,307	2,345
Moose Lodge 1544	Braham	275,007	218,746	56,261	28,764	51.13%	-	25,924	16,600	64.03%	3,898	5,426
Moose Lodge 1580 Ely	Ely	517,275	457,856	59,419	34,761	58.50%	(4,638)	24,787	4,214	17.00%	10,533	10,040
Moose Lodge 1703 Albert Lea	Albert Lea	233,593	179,023	54,570	36,814	67.46%	6,576	27,280	20,754	76.08%	2,300	4,226
Moose Lodge 2023 Grand Rapids	Grand Rapids	523,360	443,540	79,820	52,285	65.50%	-	15,157	2,958	19.52%	14,304	(2,105)
Moose Lodge 2098 Faribault	Faribault	532,349	421,207	111,142	62,392	56.14%	-	43,013	21,633	50.29%	9,588	11,792
Moose Lodge 2331 Princeton	Princeton	71,102	56,561	14,541	10,143	69.75%	-	13,492	7,274	53.91%	5,454	764
Moose Lodge 407	Ortonville	214,666	182,999	31,667	17,588	55.57%	(130)	17,190	11,146	64.84%	1,656	4,388
Moose Lodge 742	Baudette	512,461	436,290	76,171	51,174	67.18%	-	23,740	13,232	56.74%	1,500	9,008
Moose Willow Sportsmans Club	Hill City	813,649	715,933	97,716	51,895	53.11%	-	55,875	31,120	55.70%	4,521	20,234
Mora Area Youth Recreation Assoc Inc	Mora	1,297,730	1,031,799	265,930	104,883	39.44%	-	166,489	109,385	65.70%	3,400	53,703
Mora Fire Department Relief Association	Mora	28,073	21,780	6,293	3,461	55.00%	-	5,215	4,000	76.71%	-	1,215
Morgan Area Jaycees	Morgan	183,459	138,087	45,372	22,263	49.07%	-	19,394	14,404	74.27%	1,390	3,600

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
Morris Hockey Assoc	Morris	364,421	272,789	91,632	37,726	41.17%	-	41,959	30,837	73.49%	8,859
Morrison Co Agricultural Society	Little Falls	492,538	385,548	106,990	46,241	43.22%	-	67,303	55,800	82.91%	9,703
Morristown Firemens Relief Association	Morristown	840,758	681,662	159,096	71,653	45.04%	-	90,625	63,088	69.61%	27,537
Morton Firemans Relief Assoc	Morton	205,629	165,079	40,550	15,728	38.79%	-	21,884	18,350	83.85%	3,534
Motley Fire Dept Relief Assoc	Motley	1,404,707	1,171,564	233,143	107,170	45.97%	-	130,001	65,932	50.72%	60,969
Mounds View Lions Club	Spring Lake Park	866,572	708,265	158,307	113,562	71.74%	-	58,209	26,184	44.98%	24,325
Mower Council for the Handicapped	Austin	738,500	590,341	148,159	73,603	49.68%	-	65,565	42,000	64.06%	20,915
Multiple Sclerosis Society Minnesota Chapter	Minneapolis	17,241,121	12,966,945	4,274,176	2,399,063	56.13%	-	1,786,743	631,347	35.34%	1,155,396
Municipal Athletic Association	Hibbing	559,206	467,717	91,489	50,847	55.58%	-	39,231	25,372	64.67%	11,359
Mystic Riders Snowmobile Club	Princeton	2,251,507	1,863,860	387,647	203,021	52.37%	70,464	135,941	16,569	12.19%	116,472
National Ataxia Foundation	Plymouth	830,470	619,681	210,789	129,738	61.55%	-	77,639	50,579	65.15%	24,455
Nelson Mens Club	Nelson	1,578,397	1,344,606	233,791	98,970	42.33%	-	60,052	60,052	43.07%	75,188
New Auburn Fire Dept Relief Assoc	New Auburn	141,573	104,962	36,611	21,572	58.92%	-	12,724	7,974	62.67%	4,750
New Brighton Lions Club	Spring Lake Park	871,287	728,672	142,615	97,092	68.08%	-	53,454	22,383	41.87%	25,971
New Germany Fire Dept Relief Assoc	New Germany	670,088	548,210	121,878	57,769	47.40%	-	55,003	36,320	66.03%	14,798
New Market Firefighters Relief Assoc	New Market	772,124	625,304	146,820	56,997	38.82%	-	71,500	46,000	64.34%	23,300
New Munich Jaycees	New Munich	358,855	296,764	62,091	29,500	47.51%	-	27,192	17,424	64.08%	7,918
New Prague Chamber of Commerce	New Prague	466,527	393,804	72,723	36,811	50.62%	-	41,596	29,986	72.09%	8,810
New Prague Community Sportsman Club	New Prague	1,007,370	829,150	178,220	80,773	45.32%	-	94,342	55,734	59.08%	35,408
New Prague Firemens Relief Assoc	New Prague	314,898	246,627	68,271	39,574	57.97%	-	39,994	34,520	86.31%	5,474
New Prague Hockey Association	New Prague	467,983	387,811	80,072	35,328	44.12%	-	48,800	35,100	71.93%	9,250
New Ulm Baseball Assoc	New Ulm	1,232,459	988,996	243,463	92,259	37.89%	10,000	156,264	103,618	66.31%	51,846
New Ulm Hockey Assoc	New Ulm	175,541	139,044	36,497	15,164	41.55%	-	23,520	17,629	74.95%	4,777
New Ulm Legion Baseball Boosters Club	New Ulm	341,915	279,442	62,473	26,178	41.90%	-	43,248	33,620	77.74%	9,628
New Ulm Turnverein	New Ulm	255,834	210,857	44,977	18,045	40.12%	-	24,867	20,087	80.78%	4,780
New York Mills Lions Club	New York Mills	631,056	532,934	98,122	53,365	54.39%	-	44,943	28,087	62.49%	14,856
Nicollet Conservation Club	Nicollet	344,098	281,131	62,967	36,714	58.32%	100	25,599	10,217	39.91%	9,344
Nicollet Lions Club	Nicollet	386,312	321,064	65,248	32,031	49.09%	-	48,660	38,304	78.72%	7,024
Nisswa Lions Club	Nisswa	799,568	640,728	158,840	83,347	52.47%	-	81,387	58,000	71.26%	22,137
North Branch Area Hockey Assoc	North Branch	693,536	551,758	141,778	67,969	47.94%	(4,834)	56,779	40,000	70.45%	16,779
North Country Snowmobile Club	Bemidji	2,072,900	1,613,275	459,625	198,210	43.12%	9,399	251,455	135,531	53.90%	112,924
North Country Trail Busters	Fort Ripley	318,103	254,329	63,774	34,248	53.70%	-	32,934	24,320	73.84%	5,922
North Ramsey 500 Lions Club Inc	St. Paul	1,898,617	1,543,906	354,711	201,409	56.78%	-	138,444	35,896	25.93%	99,374
North St. Paul Athletic Assoc	North St. Paul	1,321,787	1,109,362	212,425	135,341	63.71%	-	78,708	20,760	26.38%	52,848
North Suburban Youth Foundation	Roseville	2,789,980	2,173,654	616,226	308,741	50.10%	-	304,699	159,102	52.22%	141,997
North Tartan Area Girls Basketball Booster Club	Oakdale	1,869,158	1,508,113	361,045	204,872	56.74%	-	34,988	34,838	24.75%	105,908
Northeast Minneapolis Lions Club	Minneapolis	5,801,689	4,691,072	1,110,617	514,365	46.31%	5,000	561,374	236,931	42.21%	316,943
Northern Pine Riders	Willow River	824,140	669,507	154,633	78,562	50.81%	12,000	46,426	18,641	40.15%	25,985
Northfield Fire Relief Assoc	Northfield	288,487	242,104	46,383	31,841	68.65%	-	25,217	20,100	79.71%	5,117
Northfield Hockey Association	Northfield	201,417	166,070	35,347	21,816	61.72%	-	23,088	14,874	64.42%	8,214
Northland Lions Club	Remer	651,830	525,108	126,722	72,586	57.24%	-	51,683	31,491	60.93%	17,291
Northland Vietnam Veterans Assoc	Duluth	1,080,045	898,455	181,590	111,311	61.30%	-	64,679	19,612	30.32%	41,817
Northwest Tonka Lions Club	Mound	1,201,307	980,925	220,382	137,646	62.46%	1,500	73,753	28,822	39.08%	42,831
Northwestern Health Sciences University	Bloomington	2,526,514	2,037,324	489,190	366,675	74.96%	-	173,865	125,000	71.89%	48,865
Norwood Young America Lions Club	Norwood	346,238	277,906	68,332	39,968	58.49%	-	28,203	15,305	54.27%	6,398
Ogilvie Lions Club	Ogilvie	1,026,924	863,117	163,807	89,849	54.85%	(82)	57,028	18,939	33.21%	35,489
Olivia Ambulance Service Inc	Olivia	273,914	231,312	42,602	22,873	53.69%	-	23,696	15,000	63.30%	7,081
Olivia Area Chamber of Commerce	Olivia	677,036	585,321	91,715	54,343	59.25%	-	38,811	18,896	48.69%	17,390
Olmsted County Hockey Association	Rochester	2,071,347	1,608,729	462,618	221,559	47.89%	-	195,258	75,041	38.43%	114,567
Onamia Lions Club	Onamia	1,150,574	922,234	228,340	128,814	56.41%	-	127,867	65,726	51.40%	58,991
Opole Baseball Club & Recreation Assoc	Holdingford	325,258	274,059	51,199	25,971	50.73%	11,109	19,293	13,964	72.38%	5,329
Optimist Club of Ellsworth	Ellsworth	106,860	87,579	19,281	8,365	43.39%	-	15,664	13,306	84.94%	2,358
Optimist Club of St. Cloud	St. Cloud	2,203,445	1,815,162	388,283	165,507	42.63%	-	225,717	102,126	45.25%	121,216
Orono Baseball Club	Maple Plain	790,001	637,032	152,969	93,818	61.33%	24,000	38,140	12,355	32.39%	22,985
Osakis Economic Development Corp	Osakis	1,663,008	1,387,813	275,195	138,375	50.28%	-	135,759	54,400	40.07%	78,357
Osseo Firemens Relief Assoc	Osseo	1,618,473	1,317,042	301,431	144,526	47.95%	-	168,179	89,790	53.39%	75,689

Report by Organization

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Osseo Lions Club	Osseo	2,086,934	1,737,689	349,245	145,050	41.53%	-	204,280	95,064	2,550	106,666
Ostrander Lions	Ostrander	169,721	140,190	29,531	10,214	34.59%	-	4,647	-	-	4,647
Ottertail Lions Club	Ottertail	1,503,084	1,263,587	239,497	137,940	57.60%	-	100,748	18,156	2,000	80,592
Ottertail Rod & Gun Club	Ottertail	1,109,241	954,507	154,734	90,870	58.73%	-	71,185	33,230	1,000	36,955
Outing Chamber Of Commerce	Outing	940,741	736,182	204,558	95,530	46.70%	-	103,771	72,811	2,976	27,984
Owatonna Wrestling Assoc	Owatonna	790,357	636,957	153,397	82,566	53.83%	-	67,144	41,500	4,400	21,244
Owatonna Youth Hockey Assoc	Owatonna	886,456	727,059	159,397	59,653	37.42%	-	105,625	73,484	3,225	28,916
Owls 1200 Fraternal Bldg Assoc Club	Duluth	247,618	202,674	44,944	25,473	56.68%	-	16,081	5,106	3,930	7,045
Palisade Fire Department	Palisade	796,498	664,473	132,025	72,939	55.25%	-	54,127	30,062	1,800	22,264
Parkers Prairie Sportsman Club	Parkers Prairie	517,503	444,682	72,821	37,302	51.22%	-	32,863	21,665	-	11,198
Paul Bunyan Nature Learning Center	Brainerd	804,481	663,055	141,426	58,282	41.21%	-	74,792	47,324	2,340	25,129
Payne Arcade Business Assoc	St. Paul	385,874	309,623	76,251	59,843	78.48%	-	16,718	5,376	3,500	7,842
Paynesville New London Spicer Hockey Assn	Paynesville	986,238	804,308	181,930	112,706	61.95%	-	116,572	79,100	1,425	36,047
Pearl Lake Recreation Club	Kimball	190,748	150,409	40,339	14,573	36.13%	-	24,166	20,000	-	4,166
Pelican Lakes Conservation Club	Pequot Lakes	1,122,203	868,033	254,169	149,543	58.84%	-	85,068	41,210	2,000	41,858
Pelican Rapids Firemen's Relief Assoc	Pelican Rapids	420,185	339,873	80,312	57,485	71.58%	-	20,108	10,693	1,850	7,565
Pemberton Firefighters Relief Association	Pemberton	545,783	445,267	100,516	49,815	49.56%	-	40,810	28,092	1,850	10,868
Pengilly Booster Club	Pengilly	937,619	750,970	186,650	125,900	67.45%	-	56,220	32,500	4,000	19,720
Pequot Lakes Youth Hockey Assoc Inc	Pequot Lakes	1,475,391	1,169,536	305,855	118,815	38.85%	-	119,089	50,750	2,175	66,164
Perham Athletic Assoc	Perham	344,835	289,487	55,348	36,967	66.79%	-	22,440	13,608	-	8,832
Perham Lions Club	Perham	1,265,814	1,036,814	228,443	142,510	62.38%	-	92,364	42,745	2,100	47,519
Piedmont Heights Hockey Assoc	Duluth	997,422	841,994	155,428	102,561	65.99%	(7,406)	51,992	11,000	-	40,992
Pierz Fire Relief Assoc	Pierz	600,282	501,682	98,600	43,137	43.75%	-	58,434	38,947	3,675	15,812
Pierz Lions Club	Pierz	689,012	567,018	121,994	42,465	34.81%	-	80,992	61,045	1,750	18,197
Pillager Lions Club	Pillager	297,056	240,939	56,117	27,858	49.64%	-	31,508	22,263	1,250	7,995
Pine Center Sportsman Club	Brainerd	320,241	251,199	69,042	36,887	53.40%	-	40,205	30,000	2,927	7,278
Pine City Lions	Pine City	54,103	42,416	11,687	8,966	76.72%	-	15,189	16,650	1,700	(3,161)
Pine City Youth Hockey Assoc	Pine City	405,868	313,927	91,941	45,156	49.11%	-	46,163	34,438	1,900	9,825
Pine Island Vol. Firemen's Relief Assoc	Pine Island	531,105	435,116	95,989	70,260	73.20%	-	17,771	2,900	3,200	11,671
Pioneer Booster Club	St. Paul	993,076	808,522	184,554	89,755	48.63%	-	100,739	66,603	1,936	32,200
Plainview Area Development Corp	Plainview	179,371	146,102	33,270	23,123	69.50%	7,500	33,990	29,911	640	3,439
Plainview Firemen's Relief Association	Plainview	135,556	102,842	32,714	19,390	59.27%	-	8,945	6,250	-	2,695
Plato Fire Relief Assoc	Plato	320,078	256,162	63,916	28,404	44.44%	1,000	28,633	21,484	-	7,149
Platte Lake Property Owners Assoc	Zimmerman	846,731	671,913	174,818	103,189	59.03%	-	88,090	64,065	2,500	21,525
Plummer Lions Club	Plummer	755,074	635,051	120,023	53,410	44.50%	-	68,182	46,398	1,950	19,834
Plymouth Lions Club Inc	Plymouth	2,676,994	2,188,629	488,365	179,808	36.82%	-	302,368	147,000	2,500	152,868
Pna Zagloba Lodge 1033 South St. Paul	South St. Paul	344,631	266,913	77,718	58,440	75.19%	-	31,738	20,336	5,550	5,852
Pokegama Lake Association	Pine City	3,172,720	2,556,342	616,378	230,759	37.44%	-	393,522	209,799	4,808	178,915
Police Benevolent Association of Rochester	Rochester	94,439	75,415	19,024	8,901	46.79%	150	3,299	900	-	2,399
Porter Fireman's Relief Assoc	Porter	108,383	82,305	26,078	11,939	45.78%	(601)	13,321	8,550	260	4,511
Prairie Ecology Bus Center	Lakefield	1,515,557	1,233,523	282,035	116,641	41.36%	16,007	167,704	85,920	2,355	79,429
Prairie Playhouse Child Care Inc	Appleton	409,818	332,524	77,294	39,405	50.98%	-	72,566	65,142	-	7,424
Princeton Jaycees	Princeton	967,582	786,318	181,264	122,996	67.85%	-	52,087	30,528	1,200	20,359
Princeton Youth Hockey Assoc	Princeton	1,136,900	955,150	181,750	87,683	48.24%	-	102,276	57,000	3,775	41,501
Prior Lake Lions Club	Prior Lake	525,637	408,951	116,686	63,758	54.64%	-	48,236	32,679	5,400	10,157
Prior Lake Optimist Club	Prior Lake	1,321,480	1,082,965	238,515	118,540	49.70%	-	117,075	59,085	2,000	55,990
Prosperity Heights Booster Club	St. Paul	2,808,036	2,348,877	459,159	208,202	45.34%	-	50,57%	58,988	3,000	170,222
Queen of Angels Church	Austin	141,341	111,367	29,974	4,985	16.63%	-	24,689	20,150	1,250	3,289
Rainy Lake Sportfishing Club	International Falls	367,824	310,254	57,571	34,232	59.46%	(4,341)	33,123	23,487	1,750	7,886
Ramsey Lions Club	Ramsey	8,809,086	7,272,475	1,536,610	561,284	36.53%	-	956,566	349,094	4,800	602,672
Randall Lions Club	Randall	579,685	497,307	82,378	46,280	56.18%	-	41,836	29,103	1,600	11,133
Randolph Fire Department Relief Assoc	Randolph	858,993	676,722	182,271	76,568	42.01%	-	80,237	41,905	2,495	35,837
Ranier Recreation Club	Ranier	341,070	284,321	56,749	24,497	43.17%	-	38,039	26,904	4,800	6,335
Reading Community Center	Reading	95,368	73,467	21,901	10,113	46.18%	-	11,560	9,617	-	1,943
Red Lake Falls Blue Line Club	Red Lake Falls	399,742	334,752	64,990	24,737	38.06%	-	42,264	30,754	2,300	9,210
Red Men Club	Red Wing	519,655	439,174	80,481	49,166	61.09%	-	33,717	14,627	7,816	11,274

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees			
Red Wing Wildlife League	Red Wing	495,362	397,650	97,712	39,109	40.03%	-	48,914	34,629	70.80%	1,100	2.25%	13,185	26.96%
Redrock Sportsman Club	Storden	114,819	90,844	23,975	16,468	68.69%	-	7,008	4,204	59.99%	-	0.00%	2,804	40.01%
Redwood Area Hockey Assoc	Redwood Falls	494,902	405,089	89,813	29,937	33.33%	116	56,977	44,935	78.87%	-	0.00%	12,042	21.13%
Remer Fire Relief Assoc	Remer	701,934	585,754	116,180	54,306	46.74%	-	55,461	35,457	63.93%	2,050	3.70%	17,954	32.37%
Renville Lions Club	Renville	200,220	160,597	39,623	24,473	61.76%	-	13,362	5,533	41.41%	3,027	22.65%	4,802	35.94%
Reservoir Riders	Duluth	740,017	609,636	130,381	77,742	59.63%	18,889	34,282	11,692	34.11%	2,400	7.00%	20,190	58.89%
Rice Area Sportsman Club	Rice	1,165,667	962,531	203,136	114,716	56.47%	-	116,704	67,555	57.89%	2,375	2.04%	46,774	40.08%
Rice Lions Club	Rice	656,160	530,650	125,510	76,766	61.16%	-	46,409	29,631	63.85%	1,600	3.45%	15,178	32.71%
Richmond Big Lake Aquatic Assoc	Richmond	78,349	64,390	13,959	10,954	78.47%	-	4,045	950	23.49%	1,100	27.20%	1,995	49.32%
Richmond Firemens Relief Assoc	Richmond	355,387	291,988	63,399	36,197	57.09%	-	31,530	21,000	66.60%	3,000	9.51%	7,530	23.88%
Richmond Lions Club	Richmond	595,450	484,933	110,517	59,383	53.73%	-	61,786	46,445	75.17%	1,950	3.16%	13,391	21.67%
River Bend Nature Center	Faribault	946,729	765,132	181,597	83,413	45.93%	-	98,236	68,171	69.40%	2,400	2.44%	27,665	28.16%
Riverview Lions Club	Minneapolis	2,256,242	1,829,675	426,567	266,429	62.46%	-	180,391	42,169	23.38%	3,850	2.13%	134,372	74.49%
Robbinsdale Jaycees	Robbinsdale	2,570,197	2,206,188	364,009	196,670	54.03%	-	156,840	11,898	7.59%	5,155	3.29%	139,787	89.13%
Rochester Juvenile Hockey Assoc	Rochester	3,244,391	2,521,845	722,546	398,375	55.13%	-	334,071	139,044	41.62%	4,800	1.44%	190,227	56.94%
Rochester Minnesota Amateur Sports Commi	Rochester	50,897	40,125	10,773	6,073	56.37%	-	1,486	-	0.00%	-	0.00%	1,486	100.00%
Rock Creek Lions Club	Rock Creek	1,198,017	1,022,958	175,059	69,894	39.92%	-	109,137	59,777	54.77%	2,295	2.10%	47,065	43.12%
Rockville Lions Club	Rockville	700,299	551,653	148,645	69,872	47.01%	-	84,842	65,978	77.77%	2,775	3.27%	16,089	18.96%
Rocori Band Boosters Inc	Cold Spring	174,199	135,689	38,510	20,696	53.74%	-	18,407	11,000	59.76%	950	5.16%	6,457	35.08%
Rocori Community Booster Club	Cold Spring	168,069	133,110	34,959	17,500	50.06%	-	18,180	13,534	74.44%	995	5.47%	3,651	20.08%
Rogers Firemans Relief Assoc	Rogers	1,684,740	1,388,505	296,235	159,266	53.76%	-	137,570	57,000	41.43%	-	0.00%	80,570	58.57%
Rogers Lions Club	Rogers	1,056,264	876,410	179,854	90,075	50.06%	-	83,577	37,500	44.77%	-	0.00%	46,257	55.23%
Rollingstone Fire Fighters Relief Association	Rollingstone	1,037,532	833,061	204,471	95,013	46.47%	-	101,841	60,198	59.11%	3,690	3.62%	37,953	37.27%
Rollingstone Jaycees	Rollingstone	149,738	118,832	30,906	19,220	62.19%	-	11,352	6,850	60.34%	540	4.76%	3,962	34.90%
Roosevelt Booster Club	St. Michael	2,427,480	1,971,053	456,427	285,877	62.63%	-	167,276	17,644	10.55%	3,737	2.23%	145,895	87.22%
Rose Creek Firemens Relief Assoc	Rose Creek	348,844	281,996	66,848	29,194	43.67%	-	37,720	31,609	83.80%	-	0.00%	6,111	16.20%
Roseville Area Youth Hockey Assoc	Maplewood	1,918,549	1,434,454	484,095	260,106	53.73%	-	196,973	123,439	62.67%	2,750	1.40%	70,784	35.94%
Royalton Firemens Relief Assoc	Royalton	1,331,917	1,077,099	254,818	102,033	40.04%	-	156,473	96,781	61.85%	2,375	1.52%	57,317	36.63%
Rush City Jaycees	Rush City	732,201	617,168	115,033	59,491	51.72%	-	56,492	34,545	61.15%	3,000	5.31%	18,947	33.54%
Rush City Lions Club	Rush City	178,197	141,008	37,189	15,490	41.65%	-	20,955	14,826	70.75%	1,150	5.49%	4,979	23.76%
Rush City Sno Bogs	Rush City	509,149	391,725	117,424	56,575	48.18%	-	31,449	14,080	44.77%	-	0.00%	17,369	55.23%
Rush Lake Improvement Assoc	Rush City	1,002,583	840,112	162,471	83,731	51.54%	20,000	109,844	67,703	61.64%	2,390	2.18%	39,751	36.19%
Rushford Peterson Booster Club	Rushford	671,957	522,287	149,670	47,284	31.59%	-	100,281	84,105	83.87%	800	0.80%	15,376	15.33%
Sacred Heart Fire Mens Relief Assoc	Sacred Heart	614,858	506,981	107,877	37,788	35.03%	-	80,669	66,625	82.59%	1,699	2.11%	12,345	15.30%
Sandstone Lions Club	Sandstone	442,114	362,318	79,796	34,590	43.35%	-	46,559	36,109	77.56%	2,300	4.94%	8,150	17.50%
Sartell Youth Hockey	Sartell	986,628	752,374	234,254	93,689	40.00%	(2)	136,803	102,573	58.40%	2,300	1.68%	31,929	23.34%
Sauk Centre Conservation Club	Sauk Centre	601,765	506,273	95,492	53,606	56.14%	-	53,609	39,841	74.98%	-	0.00%	13,720	25.62%
Sauk Centre Fire Relief Assoc	Sauk Centre	1,030,035	863,615	166,420	71,229	42.80%	-	74,519	37,000	49.65%	-	0.00%	37,519	50.35%
Sauk Centre Youth Hockey Assoc	Sauk Centre	674,366	557,042	117,323	51,786	44.14%	-	42,181	25,000	59.27%	1,675	3.97%	15,506	36.76%
Sauk Rapids Baseball Assoc	Sauk Rapids	651,428	503,285	148,143	70,121	47.33%	-	43,075	15,000	34.82%	-	0.00%	28,075	65.18%
Sauk Rapids Sportsman Club	Sauk Rapids	993,131	749,433	243,698	125,722	51.59%	-	100,875	62,963	62.42%	2,430	2.41%	35,482	35.17%
Scandia Marine Lions Club	Scandia	99,737	74,604	25,133	12,240	48.70%	-	9,409	8,072	85.78%	-	0.00%	1,338	14.22%
Searles Baseball Assoc	New Ulm	251,635	196,893	54,742	28,877	52.75%	-	16,628	8,382	50.41%	2,200	13.23%	6,046	36.36%
Second Harvest Northern Lakes Food Bank	Duluth	1,077,025	929,353	147,672	81,566	55.23%	-	65,304	22,000	33.69%	-	0.00%	43,304	66.31%
Sexual Assault Program of North St Louis C	Virginia	216,228	187,186	29,042	12,679	43.66%	-	24,596	19,500	79.28%	1,300	5.29%	3,796	15.43%
Shafer Firemens Vol Benefit Assoc	Shafer	869,576	736,983	132,593	65,985	49.77%	-	69,354	39,656	57.18%	2,377	3.43%	27,321	39.39%
Shako Valley Amateur Hockey Assoc	Shakopee	420,413	338,166	82,247	46,207	56.18%	-	28,809	21,000	72.89%	-	0.00%	7,809	27.11%
Shakopee Lions Club	Shakopee	611,651	495,260	116,391	56,147	48.24%	-	58,344	42,245	72.41%	2,000	3.43%	14,099	24.17%
Shakopee Rotary Club	Shakopee	1,550,310	1,263,217	287,093	167,483	58.34%	-	114,181	34,838	30.51%	4,460	3.91%	74,883	65.58%
Shaokatan Sportsmen Club	Lake Benton	907,587	703,152	204,435	115,401	56.45%	-	78,574	48,031	61.13%	1,650	2.10%	28,893	36.77%
Shrine Club Color Guard	Detroit Lakes	980,114	800,779	179,335	90,266	50.33%	-	88,311	52,500	59.45%	1,260	1.43%	34,551	39.12%
Sibley Hockey Booster Club	West St. Paul	3,109,541	2,542,397	567,145	204,645	36.06%	-	385,558	202,015	52.40%	2,718	0.70%	180,825	46.90%
Silver Lake Fire Dept Relief Assoc	Silver Lake	228,617	190,163	38,454	22,000	57.21%	-	18,615	12,709	68.27%	1,800	9.67%	4,106	22.06%
Silver Lake Lions Club	Silver Lake	341,294	275,364	65,930	38,291	58.08%	-	29,857	19,450	65.14%	3,750	12.56%	6,657	22.30%
Slayton Volunteer Fire Dept Relief Assoc	Slayton	224,455	178,114	46,341	25,010	53.97%	-	9,118	3,650	40.03%	-	0.00%	5,468	59.97%
Sleepy Eye Arena Assoc	Sleepy Eye	608,567	497,418	111,149	37,837	34.04%	-	61,137	44,369	72.57%	1,700	2.78%	15,068	24.65%

Report by Organization

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Sleepy Eye Hockey Assoc	Sleepy Eye	508,565	417,286	91,279	46,245	50,666	30,000	33,219	20,805	62.63%	2,800	8.43%	9,614	28.94%
Sobieski Lions Club	Swanville	662,997	554,638	108,359	50,272	46,399	-	57,088	39,340	68.91%	2,150	3.77%	15,598	27.32%
South Haven Firemens Relief Assoc	South Haven	429,142	344,500	84,642	44,933	53,099	-	28,547	17,554	61.49%	3,100	10.86%	7,893	27.65%
South St. Paul Educational Foundation	South St. Paul	117,767	88,323	29,444	18,515	62.88%	-	5,725	2,500	43.67%	1,000	17.47%	2,225	38.86%
South St. Paul Lions Club	South St. Paul	1,631,892	1,328,280	303,612	121,482	40.01%	600	179,446	100,948	56.26%	2,850	1.59%	75,648	42.16%
South St. Paul Rod & Gun Club	South St. Paul	88,009	69,804	18,295	13,296	72.68%	-	5,937	1,094	18.43%	2,463	41.48%	2,380	40.09%
South St. Paul Youth Hockey Assoc	South St. Paul	1,231,328	1,008,002	223,326	95,972	42.97%	-	134,793	84,523	62.71%	3,350	2.49%	46,920	34.81%
Southwest Hockey Assoc	Minneapolis	3,176,711	2,497,838	678,873	364,524	53.70%	-	313,624	117,960	37.61%	4,000	1.28%	191,664	61.11%
Spring Grove Commercial Club	Spring Grove	360,834	296,605	64,229	18,577	28.92%	-	41,549	31,027	74.68%	3,680	8.86%	6,842	16.47%
Spring Hill Recreation Club	Melrose	353,665	297,453	56,212	24,716	43.97%	-	36,402	27,497	75.54%	540	1.48%	8,365	22.98%
Spring Lake Park District 16 Youth Hockey	Blaine	3,762,935	2,996,178	766,357	240,640	31.40%	-	510,500	273,108	53.50%	2,800	0.55%	234,592	45.95%
Spring Lake Park Lions Club	Spring Lake Park	10,791,967	9,003,467	1,788,433	984,258	55.03%	-	863,221	354,939	41.12%	6,000	0.70%	502,282	58.19%
Spring Valley Area Ambulance Assoc	Spring Valley	1,341,726	1,113,444	228,282	91,147	39.93%	-	128,351	66,252	51.62%	-	0.00%	62,099	48.38%
St Cloud Noon Optimist Club Inc	Waite Park	129,084	98,136	30,948	22,034	71.20%	-	29,389	22,294	75.86%	1,600	5.44%	5,495	18.70%
St Hilaire Community Club	St. Hilaire	270,067	216,482	53,585	24,677	46.05%	-	25,934	18,209	70.21%	1,800	6.94%	5,924	22.84%
St Katherine Ukrainian Orthodox Church	Arden Hills	1,767,296	1,342,718	424,578	276,719	65.18%	(6,600)	155,965	106,000	67.96%	3,000	1.92%	46,965	30.11%
St Mathias Parks & Recreation	Fort Ripley	235,437	192,464	42,973	23,474	54.63%	(2,861)	16,639	10,893	65.47%	2,010	12.08%	3,735	22.45%
St Vasilije of Ostrog Serbian Orthodox Church	Chisholm	319,656	249,416	70,240	25,575	36.41%	-	44,419	36,500	82.17%	1,000	2.25%	6,919	15.58%
St. Charles Firemens Relief Association	St. Charles	365,537	290,236	75,301	29,799	39.57%	5,500	47,851	38,350	80.14%	1,630	3.41%	7,871	16.45%
St. Clair Fire Relief Assoc	St. Clair	1,251,823	1,022,228	229,595	119,943	52.24%	-	134,555	75,312	55.97%	2,300	1.71%	56,943	42.32%
St. Cloud All-City High School Band	St. Cloud	404,344	326,272	78,072	29,588	37.90%	-	38,522	26,690	69.28%	2,100	5.45%	9,732	25.26%
St. Cloud Area Golden Gloves Boxing	St. Cloud	1,779,411	1,398,208	381,203	217,158	56.97%	-	157,751	64,781	41.07%	7,600	4.82%	85,370	54.12%
St. Cloud Gymnastics Booster Club	Sauk Rapids	1,021,707	807,167	214,540	174,105	81.15%	-	36,945	-	0.00%	1,575	4.26%	35,370	95.74%
St. Cloud Hospital	St. Cloud	819,416	652,474	166,942	122,155	73.17%	-	77,240	52,825	68.39%	1,550	2.01%	22,865	29.60%
St. Cloud Lions Club	St. Cloud	1,701,785	1,341,949	359,836	152,461	42.37%	-	272,079	179,234	65.88%	1,550	0.57%	91,295	33.55%
St. Cloud Shrine Club	St. Cloud	123,724	94,858	28,866	21,198	73.44%	-	13,542	10,379	76.64%	-	0.00%	3,163	23.36%
St. Francis Lions Club	St. Francis	1,507,029	1,233,735	273,294	163,684	59.89%	-	87,296	15,870	18.18%	3,933	4.51%	67,493	77.32%
St. James Lions Club	St. James	95,859	70,544	25,315	11,864	46.87%	-	14,136	11,561	81.79%	-	0.00%	2,575	18.21%
St. Joseph Jaycees	St. Joseph	459,976	380,940	79,036	38,542	48.77%	-	48,093	31,292	65.07%	6,000	12.48%	10,801	22.46%
St. Joseph Lions Club	St. Joseph	357,859	294,079	63,780	36,850	57.78%	-	18,014	10,094	56.03%	2,600	14.43%	5,320	29.53%
St. Joseph Recreational Assoc	St. Joseph	170,133	136,721	33,412	18,316	54.82%	-	25,842	18,902	73.14%	1,750	6.77%	5,190	20.08%
St. Louis Park Hockey Boosters Assoc	St. Louis Park	3,035,392	2,554,499	480,893	183,609	38.18%	-	311,721	132,178	42.40%	4,200	1.35%	175,343	56.25%
St. Martin Commercial Club	St. Martin	243,289	194,804	48,485	17,254	35.59%	-	49,135	39,449	80.29%	655	1.33%	9,031	18.38%
St. Paul East Athletic Association	St. Paul	981,280	786,436	194,844	116,201	59.64%	-	86,962	45,757	52.62%	3,600	4.14%	37,605	43.24%
St. Paul Fire Fighters Local 21 Benefit Assoc	St. Paul	2,260,685	1,825,763	434,922	259,639	59.70%	-	185,723	48,004	25.85%	4,730	2.55%	132,989	71.61%
St. Paul Midway Lions Club Foundation Inc	St. Paul	3,827,794	3,096,657	731,137	420,349	57.49%	(48,589)	283,685	92,642	32.66%	4,500	1.59%	186,543	65.76%
St. Paul Park Newport Lions Club	Newport	1,612,986	1,230,234	382,752	172,587	45.09%	(1,188)	247,144	157,063	63.55%	7,330	2.97%	82,751	33.48%
St. Paul Wrestling Club	Minneapolis	1,190,035	946,173	243,862	117,471	48.17%	-	125,954	72,680	57.70%	-	0.00%	53,274	42.30%
St. Peter Red Men Club	St. Peter	1,511,512	1,242,476	269,036	147,223	54.72%	-	118,692	43,951	37.03%	2,950	2.49%	71,791	60.48%
St. Rosa Jaycees	Freeport	648,925	521,195	127,730	51,822	40.57%	-	37,934	48,529	75.92%	1,625	2.54%	13,770	21.54%
St. Stephen Firefighters Relief Assoc	St. Stephen	344,564	274,197	70,367	27,861	39.59%	-	63,523	28,751	76.60%	-	0.00%	8,782	23.40%
St. Therese Charitable Services	New Hope	2,335,928	1,698,275	637,653	382,470	59.98%	(40,771)	267,620	185,000	69.13%	4,600	1.72%	78,020	29.15%
St. Wendel Athletic Assoc	Avon	166,714	135,243	31,469	22,467	71.39%	-	17,724	13,052	73.64%	960	5.42%	3,712	20.94%
Stacy Lent Fire Relief Assoc	Stacy	529,527	443,552	85,975	36,179	42.08%	-	53,675	37,241	69.38%	4,300	8.01%	12,134	22.61%
Stacy Lions Club	Stacy	662,496	530,148	132,348	60,040	45.37%	-	74,245	55,270	74.44%	3,507	4.72%	15,468	20.83%
Staples Lions Club	Staples	824,874	693,906	130,968	58,047	44.32%	-	72,940	49,128	67.35%	1,200	1.65%	22,612	31.00%
Starbuck Fire Department Relief Association	Starbuck	393,857	331,791	62,066	43,512	70.11%	(4,923)	21,217	9,900	46.66%	1,750	8.25%	9,567	45.09%
Starbuck Jaycees	Starbuck	690,428	582,648	107,780	81,538	75.65%	-	39,819	21,507	54.01%	2,384	5.99%	15,928	40.00%
Steele County Snowmobile Trail Assoc	Hope	344,654	274,744	69,910	41,862	59.88%	21,340	17,706	4,800	27.11%	1,720	9.71%	11,186	63.18%
Stephen Argyle Booster Club	Argyle	236,460	198,410	38,050	21,813	57.33%	-	18,501	10,898	58.91%	1,800	9.73%	5,803	31.37%
Stewart Lions Club	Stewart	1,058,253	882,393	175,860	90,627	51.55%	-	83,228	43,537	52.31%	3,493	4.20%	36,198	43.49%
Stewartville Fire Relief Assoc	Stewartville	490,724	402,626	88,098	44,635	50.67%	-	39,822	26,160	65.69%	3,275	8.22%	10,387	26.08%
Stockton Area Promotional Group	Stockton	698,566	567,997	130,569	63,909	48.95%	-	86,940	68,285	78.54%	2,800	3.22%	15,855	18.24%
Sturgeon Lake Lions Club	Sturgeon Lake	468,361	394,910	73,451	31,713	43.18%	-	49,252	38,876	78.93%	1,200	2.44%	9,176	18.63%
Suburban Law Enforcement Association	Roseville	572,948	456,217	116,731	40,005	34.27%	(39,939)	58,334	39,034	66.91%	3,000	5.14%	16,300	27.94%
Swanville Community Scholarship Fund	Swanville	590,763	486,049	104,714	45,357	43.32%	-	59,442	43,750	73.60%	1,950	3.28%	13,742	23.12%

Report by Organization												
Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
Swanville Lions Club	Swanville	601,652	481,803	119,849	51,783	43.21%	-	63,291	48,950	77.34%	12,591	19.89%
Tamarack Sno Flyers Inc	Tamarack	1,064,315	848,172	216,143	113,300	52.42%	-	117,338	73,380	62.54%	4,375	3.73%
Tapemark Charity Pro-Am Golf Tournament	West St. Paul	3,890,951	3,106,947	784,004	478,824	61.07%	(15,981)	316,529	150,000	47.39%	2,250	0.71%
Tartan Area Youth Hockey Assoc	Oakdale	5,415,275	4,480,006	935,269	333,469	35.66%	-	626,962	253,836	40.49%	3,100	0.49%
Taylor's Falls Fire Dept Relief Assoc	Taylor's Falls	795,662	675,272	120,390	70,404	58.48%	-	45,036	18,598	41.30%	-	0.00%
The Ely Igloo Snomobile Club	Ely	188,785	149,098	39,687	25,105	63.26%	(1,551)	9,278	4,249	45.80%	-	0.00%
Thief River Falls Amateur Hockey Assoc	Thief River Falls	2,051,415	1,707,769	343,646	141,226	41.10%	-	192,010	83,396	43.43%	2,000	1.04%
Todd Area Trail Assoc	Browerville	767,548	633,497	134,051	76,296	56.92%	-	32,006	9,839	30.74%	1,750	5.47%
Totino Grace High School	Fridley	987,613	806,666	180,947	104,333	57.66%	-	78,540	40,000	50.93%	1,000	1.27%
Tower Firemens Relief Assoc	Tower	618,608	515,757	102,851	50,342	48.95%	-	44,978	25,102	55.81%	3,100	6.89%
Trade Lake Camp	Mahtomedi	141,045	105,848	35,200	19,724	56.03%	(2,185)	16,148	11,399	70.59%	-	0.00%
Tri Lake Sportsmens Club	Lonsdale	1,201,583	959,548	242,035	113,396	46.85%	-	137,368	85,189	62.01%	3,500	2.55%
Truman Baseball Softball Association Inc	Truman	349,521	276,540	72,981	25,868	35.45%	-	26,626	14,203	53.34%	1,250	4.69%
TSE, Inc	Roseville	1,383,551	1,124,313	259,238	141,727	54.67%	-	127,543	49,901	39.12%	-	0.00%
Turn In Poachers Chapt Otertail	Detroit Lakes	2,433,021	2,016,645	416,376	244,650	58.76%	-	175,959	62,016	35.24%	1,450	0.82%
Twin Cities North Chamber of Commerce	Mounds View	3,144,434	2,605,837	538,597	294,526	54.68%	-	261,009	72,100	27.62%	6,260	2.40%
Twin Valley Firemens Relief Assoc.	Twin Valley	191,200	163,840	27,360	14,774	54.00%	-	12,750	7,200	56.47%	1,100	8.63%
Two Harbors Youth Hockey Association	Two Harbors	515,385	431,208	84,177	39,123	46.48%	-	55,608	45,598	82.00%	-	0.00%
Ulen Fire Dept Relief Assoc	Ulen	213,566	187,304	26,262	16,198	61.68%	-	9,958	5,000	50.21%	1,450	14.56%
Underwood Lions Club	Underwood	331,655	269,487	62,169	34,416	55.36%	-	29,647	19,225	64.85%	3,100	10.46%
Union Center Inc	Albert Lea	1,037,674	867,157	170,517	100,739	59.08%	2,000	17,534	22,938	32.07%	12,998	18.17%
United Arts of Central Minnesota	St. Cloud	1,614,055	1,127,231	486,824	290,715	59.72%	-	156,084	105,000	67.27%	2,950	1.89%
Upper Red Lake Area Assoc	Waskish	636,805	516,565	120,240	57,051	47.45%	-	39,319	23,975	60.97%	1,000	2.54%
Upsala Lions Club	Upsala	866,202	716,046	150,156	62,441	41.58%	-	77,735	48,397	62.26%	2,900	3.73%
Urbank Lions Club	Parkers Prairie	592,039	489,424	102,615	41,178	40.13%	-	60,227	43,722	72.60%	1,435	2.38%
Vadnais Heights Firefighters Relief Assoc	Vadnais Heights	2,902,984	2,416,672	486,312	210,684	43.36%	500	302,634	131,782	43.55%	5,350	1.77%
Vadnais Heights Lions Club	Vadnais Heights	1,872,264	1,556,173	316,091	147,942	46.80%	-	169,802	61,908	36.46%	5,526	3.25%
Valley Golf Assoc	East Grand Forks	1,092,238	918,377	173,861	92,370	53.13%	-	71,841	31,750	44.19%	-	0.00%
Verndale Lions Club	Verndale	277,405	235,122	42,283	14,105	33.36%	-	23,613	17,033	72.13%	1,000	4.23%
Vernon Center Fire Relief Assoc	Vernon Center	41,103	27,113	13,990	7,419	53.03%	-	2,594	1,290	49.73%	-	0.00%
Veseli Jaycees	Veseli	542,193	450,662	91,531	37,532	41.00%	-	53,523	42,188	78.82%	-	0.00%
Veterans Club Onamia	South Harbor (twp)	798,074	650,119	147,955	73,995	50.01%	-	72,894	30,061	41.24%	18,547	25.44%
VFW Post 10796	Ham Lake	1,202,454	977,038	225,416	105,984	47.02%	-	103,403	19,689	19.04%	38,789	37.51%
VFW Post 1112	Little Falls	901,536	706,053	195,483	100,368	51.34%	-	63,070	2,875	4.56%	31,201	49.47%
VFW Post 1140	Long Prairie	654,532	547,684	106,849	59,139	55.35%	-	35,342	16,525	46.76%	1,500	4.24%
VFW Post 1210 Hastings	Hastings	604,955	507,344	97,611	60,841	62.33%	-	27,942	1,071	3.83%	12,429	44.48%
VFW Post 1215 Rochester	Rochester	2,151,499	1,717,637	433,862	218,330	50.32%	10,000	203,071	69,022	33.99%	23,252	11.45%
VFW Post 1216	Austin	1,246,459	1,053,307	193,152	106,746	55.27%	-	87,695	15,644	17.84%	18,669	21.29%
VFW Post 1223 Aux Moorhead	Moorhead	1,418,561	1,175,794	242,767	150,627	62.05%	-	86,960	49,486	56.91%	3,952	4.54%
VFW Post 1223 Moorhead	Moorhead	1,294,094	1,065,435	228,659	116,894	51.12%	8,741	104,315	23,511	22.54%	40,205	38.54%
VFW Post 1287 Winona	Winona	722,760	592,905	129,855	52,069	40.10%	-	56,869	22,397	39.38%	11,989	21.08%
VFW Post 1296 Bloomington	Bloomington	1,936,210	1,547,747	390,463	208,944	53.51%	-	151,526	43,861	28.95%	6,111	4.03%
VFW Post 1350 North St. Paul	North St. Paul	1,917,544	1,560,453	357,091	212,091	59.39%	-	161,502	31,490	19.50%	53,013	32.83%
VFW Post 1403	Benson	1,448,958	1,222,777	226,181	105,039	46.44%	-	124,139	45,975	37.04%	13,395	10.79%
VFW Post 141 Kenyon	Kenyon	158,523	125,663	32,860	15,519	47.23%	-	15,044	3,183	21.16%	7,361	48.93%
VFW Post 1639	Willmar	1,214,184	1,014,763	199,401	119,536	59.95%	-	78,958	14,389	18.22%	18,628	23.59%
VFW Post 1642 Waseca	Waseca	1,867,364	1,507,254	360,111	178,763	49.64%	2,500	164,021	52,943	32.28%	22,215	13.54%
VFW Post 1647	Brainerd	446,160	379,947	66,214	29,116	43.97%	-	37,690	17,423	46.23%	12,492	33.14%
VFW Post 1656	Madison	92,878	79,034	13,843	14,098	101.84%	(4,093)	7,542	5,903	78.27%	-	0.00%
VFW Post 1676 Detroit Lakes	Detroit Lakes	1,514,026	1,239,536	274,491	148,263	54.01%	-	128,201	38,609	30.12%	31,424	24.51%
VFW Post 1720 Grand Rapids	Grand Rapids	581,914	477,415	104,499	54,579	52.23%	2,000	51,267	19,651	38.18%	17,686	34.36%
VFW Post 1757 Cook	Cook	122,225	98,389	23,836	12,962	54.38%	-	14,479	2,196	15.17%	9,132	63.07%
VFW Post 1778 Wells	Wells	232,242	179,444	52,798	31,743	60.12%	-	26,644	5,620	21.09%	16,247	60.98%
VFW Post 1782 White Bear Lake	White Bear Lake	2,590,594	2,143,671	446,923	254,283	56.90%	-	199,053	29,324	14.73%	10,516	5.28%
VFW Post 1783 Young America	Young America	480,542	414,005	66,537	39,976	60.08%	-	24,541	13,349	54.39%	2,450	9.98%
VFW Post 1791 Chaska	Chaska	1,084,885	888,860	196,025	91,980	46.92%	-	106,241	32,611	30.70%	32,914	30.98%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees			
VFW Post 1802 Wabasha County	Zumbro Falls	321,873	254,001	67,872	43,689	64.37%	-	23,941	12,209	51.00%	4,736	19.78%	6,996	29.22%
VFW Post 1803 Le Center	Le Center	198,729	161,783	36,946	20,130	54.49%	9,350	8,090	3,714	45.90%	-	0.00%	4,376	54.10%
VFW Post 1816 Garrison	Garrison	879,155	700,014	179,141	93,401	52.14%	1,942	58,139	20,166	34.69%	17,603	30.28%	20,370	35.04%
VFW Post 1825	Belgrade	492,390	391,693	100,697	25,610	25.43%	-	51,472	17,091	33.20%	15,485	30.08%	18,896	36.71%
VFW Post 1902 Crookston	Crookston	1,938,380	1,644,554	293,826	156,718	53.34%	-	142,004	24,933	17.56%	25,929	18.26%	91,142	64.18%
VFW Post 1914	St. James	406,417	323,751	82,666	46,818	56.64%	-	34,412	17,607	51.17%	6,984	20.30%	9,821	28.54%
VFW Post 2110 Lakeville	Lakeville	353,320	272,277	81,041	33,423	41.24%	-	33,482	6,550	19.56%	18,683	55.80%	8,249	24.64%
VFW Post 230	Columbia Heights	1,891,913	1,512,036	379,877	181,523	47.78%	-	181,561	54,421	29.97%	25,828	14.23%	101,312	55.80%
VFW Post 246 Minneapolis	Minneapolis	1,241,723	1,025,476	216,247	127,900	59.15%	-	77,463	8,751	11.30%	3,200	4.13%	65,512	84.57%
VFW Post 2553	Redwood Falls	358,991	296,365	62,626	32,968	52.64%	-	27,691	16,489	59.55%	1,940	7.01%	9,262	33.45%
VFW Post 2717 Ely	Ely	281,066	238,778	42,288	22,071	52.19%	215	23,613	5,145	21.79%	11,322	47.95%	7,146	30.26%
VFW Post 2735 Isanti	Isanti	1,910,542	1,570,736	339,806	132,239	38.92%	-	195,028	51,879	26.60%	45,142	23.15%	98,007	50.25%
VFW Post 2793 Thief River Falls	Thief River Falls	1,537,316	1,277,789	259,527	136,818	52.72%	-	115,239	33,870	29.39%	22,863	19.84%	58,506	50.77%
VFW Post 2816 Isle	Isle	1,387,146	1,152,362	234,784	102,778	43.78%	-	80,843	23,371	28.91%	1,400	1.73%	56,072	69.36%
VFW Post 2818	Litchfield	730,939	560,684	170,255	100,714	59.16%	2,117	68,735	28,547	41.53%	21,293	30.98%	18,895	27.49%
VFW Post 2948	International Falls	1,217,067	979,430	237,637	123,233	51.86%	16,000	100,387	34,315	34.18%	16,812	16.75%	49,260	49.07%
VFW Post 295 South St. Paul	South St. Paul	2,095,588	1,724,413	371,175	184,187	49.62%	100	179,695	22,425	12.48%	47,119	26.22%	110,151	61.30%
VFW Post 2980	Ivanhoe	233,474	194,911	38,563	18,331	47.54%	-	21,416	14,419	67.33%	940	4.39%	6,057	28.28%
VFW Post 323	Oak Park Heights	1,072,255	867,789	204,466	126,388	61.81%	-	82,606	9,696	11.74%	39,652	48.00%	33,258	40.26%
VFW Post 3289	New York Mills	905,230	744,959	160,270	97,536	60.86%	-	60,328	17,427	28.89%	20,801	34.48%	22,100	36.63%
VFW Post 363	Fridley	2,733,754	2,233,755	499,999	265,809	53.16%	-	260,021	42,440	16.32%	66,893	25.73%	150,688	57.95%
VFW Post 3723	Owatonna	1,167,505	945,528	221,978	115,058	51.83%	-	127,248	65,000	51.08%	18,904	14.86%	43,343	34.06%
VFW Post 380 Montevideo	Montevideo	932,277	778,567	153,710	62,057	40.37%	-	86,494	24,749	28.61%	28,254	32.67%	33,491	38.72%
VFW Post 3817 East Grand Forks	East Grand Forks	2,782,261	2,323,367	458,894	258,546	56.34%	-	212,322	51,973	24.48%	21,817	10.28%	138,531	65.25%
VFW Post 3828 Kennedy	Kennedy	229,544	192,346	37,198	25,999	69.89%	-	11,361	4,300	37.85%	1,300	11.44%	5,761	50.71%
VFW Post 3833	Caledonia	9,466	7,801	1,665	1,326	79.60%	-	2,322	1,819	78.33%	333	14.34%	170	7.33%
VFW Post 3839	Jenkins	841,717	658,419	183,298	122,783	66.93%	-	84,751	42,891	50.61%	18,334	21.63%	23,526	27.76%
VFW Post 3889	Northome	1,641,112	1,378,859	262,253	126,933	48.40%	-	130,036	47,217	36.31%	1,700	1.31%	81,119	62.38%
VFW Post 3915 Brooklyn Park	Brooklyn Park	1,901,498	1,571,944	329,554	177,927	53.99%	-	185,677	45,019	24.25%	46,017	24.78%	94,641	50.97%
VFW Post 3922 Wadena	Wadena	991,349	840,147	151,202	89,591	59.25%	-	56,340	14,348	25.47%	6,571	11.66%	35,421	62.87%
VFW Post 3964	Ortonville	66,647	51,934	14,713	7,810	53.08%	-	8,360	2,360	28.23%	4,484	53.64%	1,516	18.14%
VFW Post 3979 Cloquet	Cloquet	791,742	678,609	113,134	77,383	68.40%	-	32,957	7,059	21.42%	3,800	11.53%	22,098	67.05%
VFW Post 4046 Shakopee	Shakopee	3,195,640	2,672,524	523,116	281,317	53.78%	-	285,923	38,388	13.43%	48,818	17.07%	198,717	69.50%
VFW Post 4078 Winthrop	Winthrop	157,519	122,702	34,817	18,328	52.64%	-	20,271	7,460	36.80%	9,064	44.71%	3,747	18.48%
VFW Post 4086 Wabasha	Wabasha	1,031,338	840,379	190,959	102,741	53.80%	-	83,628	33,853	40.48%	12,621	15.09%	37,153	44.43%
VFW Post 4114 Spring Valley	Spring Valley	319,310	253,444	65,866	21,072	31.99%	-	21,521	2,025	9.41%	10,625	49.37%	8,871	41.22%
VFW Post 4210	Forest Lake	1,292,421	1,024,688	267,733	128,681	48.06%	4,300	142,446	40,267	28.27%	45,693	32.08%	56,486	39.65%
VFW Post 425 Hopkins	Hopkins	3,940,401	3,302,041	638,360	288,168	45.14%	-	345,040	64,490	18.69%	55,439	16.07%	225,111	65.24%
VFW Post 428	St. Cloud	1,120,209	892,977	227,232	121,496	53.47%	-	104,562	12,149	11.62%	61,806	59.11%	30,607	29.27%
VFW Post 4393 Northfield	Northfield	560,260	440,483	119,777	64,995	54.26%	-	57,721	31,045	53.78%	11,799	20.44%	14,877	25.77%
VFW Post 4452 Cannon Falls	Cannon Falls	70,205	52,800	17,405	9,942	57.12%	-	8,182	1,689	20.64%	4,406	53.85%	2,087	25.51%
VFW Post 4582	Starbuck	812,421	643,142	169,279	91,797	54.23%	-	68,385	36,135	52.84%	11,130	16.28%	20,889%	30.88%
VFW Post 4743	Lakefield	113,313	87,931	25,382	12,686	49.98%	-	7,281	2,570	35.30%	1,413	19.41%	3,298	45.30%
VFW Post 4847	St. Cloud	1,268,829	1,004,752	264,077	131,316	49.73%	-	121,796	32,741	26.88%	34,140	28.03%	54,914	45.09%
VFW Post 4930 Warroad	Warroad	344,651	286,897	57,754	30,441	52.71%	-	25,043	15,509	61.93%	1,950	7.79%	7,584	30.28%
VFW Post 494 Crystal	Crystal	4,045,585	3,338,137	707,448	247,979	35.05%	-	454,241	168,565	37.11%	64,829	14.27%	220,847	48.62%
VFW Post 4955	Appleton	250,768	215,119	35,650	9,050	25.38%	-	14,860	3,215	21.64%	5,927	39.89%	5,718	38.48%
VFW Post 5102	Glencoe	446,907	364,558	82,349	46,100	55.98%	-	44,684	19,130	42.81%	13,547	30.32%	12,007	26.87%
VFW Post 5113	Mound	1,637,802	1,322,289	315,513	170,659	54.09%	-	140,798	18,476	13.12%	52,198	37.07%	70,124	49.80%
VFW Post 5115 Ulen	Ulen	526,907	471,576	55,331	30,267	54.70%	-	28,185	7,320	25.97%	9,409	33.38%	11,456	40.65%
VFW Post 5247 Dawson	Dawson	434,998	369,448	65,548	37,820	57.70%	-	33,358	4,844	14.52%	16,344	49.00%	12,170	36.48%
VFW Post 5252	Pelican Rapids	1,780,497	1,517,867	262,631	129,514	49.31%	-	137,609	29,127	21.17%	16,032	11.65%	92,450	67.18%
VFW Post 5252 Aux	Pelican Rapids	143,414	114,123	29,291	23,597	80.56%	-	5,658	2,875	50.81%	-	0.00%	2,783	49.19%
VFW Post 5460	Watkins	861,409	694,582	166,827	72,201	43.28%	200	102,261	76,229	74.54%	2,977	2.91%	23,055	22.55%
VFW Post 5462 Waconia	Waconia	298,959	245,064	53,795	25,129	46.71%	-	30,938	14,997	48.47%	9,059	29.28%	6,882	22.24%
VFW Post 5518 Elk River	Elk River	1,602,298	1,349,333	252,965	123,756	48.92%	-	118,971	34,711	29.18%	2,775	2.33%	81,485	68.49%

Report by Organization

Report by Organization	City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
VFW Post 5555 Richfield	Richfield	1,894,943	1,479,022	415,921	142,189	34.19%	-	245,777	75,382	30.67%	98,122
VFW Post 5632	St. Louis Park	1,908,986	1,624,911	284,075	106,267	37.41%	-	131,070	20,825	15.89%	107,845
VFW Post 5727 Zumbrota	Zumbrota	432,643	345,013	87,630	49,459	56.44%	9,120	33,343	2,633	7.90%	9,703
VFW Post 6031 Arlington	Arlington	172,928	146,378	26,550	12,944	48.75%	-	14,166	10,644	75.14%	3,234
VFW Post 6112	Fergus Falls	1,375,106	1,122,694	252,412	154,224	61.10%	2,200	92,023	19,051	20.70%	59,429
VFW Post 6204 Silver Bay	Silver Bay	318,640	257,002	61,638	33,310	54.04%	(369)	19,176	10,609	55.33%	8,567
VFW Post 6206 Menahga	Menahga	697,276	573,904	123,372	72,862	59.06%	-	46,964	10,866	23.14%	19,152
VFW Post 6208 Prior Lake	Prior Lake	705,228	568,163	137,065	62,664	45.72%	-	78,693	13,365	16.98%	17,922
VFW Post 6316	Blaine	2,430,195	1,993,707	436,488	285,318	65.37%	-	179,250	28,782	16.06%	119,222
VFW Post 6583	Lino Lakes	371,538	300,966	70,572	64,562	91.48%	-	38,736	13,306	34.35%	8,570
VFW Post 6583 Aux	Lino Lakes	294,167	237,679	56,488	41,858	74.10%	-	18,261	9,658	52.89%	6,203
VFW Post 6587	Spring Lake Park	2,159,267	1,796,669	362,598	150,050	41.38%	-	184,769	12,941	7.00%	91,095
VFW Post 6690 Mendota	Mendota	1,161,416	976,770	184,646	107,093	58.00%	-	83,890	16,881	20.12%	53,068
VFW Post 6692 Rush City	Rush City	460,939	382,051	78,888	46,914	59.47%	(4,017)	46,796	8,238	17.60%	11,105
VFW Post 6843 Aux	Princeton	646,965	509,581	137,384	73,335	53.38%	-	63,458	42,127	66.39%	17,057
VFW Post 6891 McIntosh	McIntosh	355,052	294,914	60,138	28,016	46.59%	-	26,816	14,245	53.12%	7,915
VFW Post 6992 Sauk Rapids	Sauk Rapids	1,098,388	880,946	217,442	89,517	41.17%	-	137,833	74,622	54.14%	39,453
VFW Post 7050	Melrose	426,077	354,617	71,460	44,903	62.84%	-	39,974	22,672	56.72%	12,278
VFW Post 7051 Golden Valley	Golden Valley	4,167,658	3,465,786	701,872	263,152	37.49%	-	402,710	74,714	18.55%	266,438
VFW Post 723	Baudette	417,110	345,909	71,201	45,494	63.90%	-	32,582	11,868	36.43%	9,554
VFW Post 7266	New Auburn	508,835	401,881	106,954	52,453	49.04%	-	47,498	33,091	69.67%	10,944
VFW Post 7555 Roseville	Roseville	2,151,318	1,791,416	359,902	167,772	46.62%	-	203,666	20,879	10.25%	137,941
VFW Post 7557 Ada	Ada	\$ 282,301	\$ 225,913	\$ 36,388	\$ 28,905	79.43%	\$ -	\$ 12,360	\$ 2,460	19.90%	\$ 4,502
VFW Post 7662	Farmington	467,821	362,043	105,778	58,027	54.86%	-	49,683	23,967	48.24%	10,259
VFW Post 7664	Maple Lake	622,143	483,393	138,750	70,274	50.65%	1,951	66,107	18,353	27.76%	15,271
VFW Post 7902	Osakis	1,180,740	951,500	229,240	133,858	58.39%	3,780	103,488	39,677	38.34%	35,455
VFW Post 8144 Hoyt Lakes	Hoyt Lakes	382,589	314,878	67,711	40,278	59.49%	-	26,027	14,516	55.77%	8,663
VFW Post 8508 Akeley	Akeley	903,360	749,864	153,495	94,170	61.35%	-	65,196	18,242	27.98%	28,953
VFW Post 8510 Aux Hibbing	Hibbing	1,830,327	1,532,525	297,802	177,197	59.50%	-	129,703	38,157	29.42%	88,425
VFW Post 8663 Roseau	Roseau	834,900	666,955	167,945	96,250	57.31%	-	77,160	41,743	54.10%	24,416
VFW Post 8729 Lake City	Lake City	1,324,925	1,112,574	211,951	108,892	51.38%	15,500	88,348	16,830	19.05%	61,482
VFW Post 8731	Monticello	1,418,148	1,142,199	275,949	132,349	47.96%	-	128,690	29,848	23.19%	65,726
VFW Post 8752	Cottage Grove	1,160,161	969,232	190,929	81,892	42.89%	20,912	83,965	11,603	13.82%	47,110
VFW Post 906	Hutchinson	1,111,610	867,194	244,416	132,453	54.19%	-	120,601	28,884	23.95%	40,397
VFW Post 9073	Randall	358,265	302,818	55,447	37,196	67.08%	-	28,296	10,986	38.82%	7,912
VFW Post 936	Alexandria	1,917,191	1,610,657	306,534	115,833	37.79%	8,500	188,726	77,706	41.17%	89,448
VFW Post 9433 Rosemount	Rosemount	700,865	562,615	138,250	59,816	43.27%	-	67,017	32,306	48.48%	17,965
VFW Post 950	Mankato	457,990	345,026	112,964	88,025	77.92%	500	38,143	8,650	22.68%	13,559
VFW Post 9607	Butterfield	741,216	630,811	110,405	56,733	51.39%	974	53,136	30,433	57.27%	20,865
VFW Post 9625	Coon Rapids	3,285,722	2,744,409	541,313	289,991	53.57%	-	253,784	52,989	20.88%	163,368
VFW Post 9641	Littlefork	350,668	290,989	59,679	32,880	55.09%	-	24,991	10,681	42.74%	8,347
VFW Post 9713	Mankato	1,106,722	944,571	162,151	91,137	56.21%	-	69,792	1,482	2.12%	51,078
Vietnam Veterans of America Chapter 639	South St. Paul	469,873	384,187	85,686	45,452	53.05%	3,000	36,258	24,321	67.08%	9,187
Villard Fire Dept Relief Assoc	Villard	629,140	512,866	116,274	53,659	46.15%	-	61,647	47,711	77.39%	13,936
Voiture 1436 40/8 Roseau Co	Roseau	640,872	542,907	97,965	50,198	51.24%	-	50,541	33,850	66.98%	13,515
Voiture 281 40/8 Mankato	Mankato	173,987	136,445	37,542	23,623	62.92%	-	21,998	16,049	72.96%	4,487
Voiture 327 40/8 Rochester	Rochester	458,574	385,060	73,514	42,474	57.78%	-	29,036	17,540	60.41%	8,301
Voiture 414 40/8	Hutchinson	651,910	535,295	116,615	50,424	43.24%	-	63,279	42,449	67.08%	14,632
Voiture 44 40/8	Forest Lake	340,189	244,509	95,680	53,030	55.42%	-	53,361	44,652	83.68%	5,045
Vol Attorney Program Arrowhead Lawyers C	Duluth	658,843	524,101	134,562	63,705	39.74%	-	75,651	56,000	74.02%	15,151
Voyager Trail Society	Crane Lake	900,812	740,955	159,857	92,540	57.89%	-	52,386	22,500	42.95%	27,736
Wabasha Fire Relief	Wabasha	10,651	8,116	2,535	2,731	107.74%	-	1,391	-	0.00%	1,391
Wabasso Lions Club	Wabasso	133,747	102,832	30,915	13,330	43.12%	-	19,604	16,469	84.01%	3,135
Waconia Fire Dept Relief Assoc	Waconia	1,160,511	977,904	182,607	80,673	44.18%	-	95,167	44,750	47.02%	46,417
Wadena Lions Club	Wadena	567,138	483,180	83,958	53,765	64.06%	-	29,829	15,973	53.55%	12,356
Wahkon Civic Assoc	Wahkon	499,786	405,370	94,416	60,622	64.21%	1,097	29,331	16,434	56.03%	12,897

Report by Organization

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Waldorf Firemen's Relief Assoc	Waldorf	188,779	146,807	41,972	26,253	62.55%	-	31,824	25,023	78.63%	3,277
Walnut Grove Area Jaycees	Walnut Grove	83,865	65,226	18,640	11,408	61.20%	-	8,123	6,185	76.14%	1,938
Wanamingo Firefighters Relief Assoc	Wanamingo	321,179	254,735	66,444	21,360	32.15%	-	44,960	35,500	78.96%	6,980
Warren Pony Sports Booster Club	Warren	1,067,897	895,044	172,853	71,251	41.22%	-	99,572	60,000	60.26%	37,572
Warrior Coaches Association Inc	Warroad	236,937	199,282	37,655	19,204	51.00%	-	25,178	19,169	76.13%	4,909
Warroad Area Community Center	Warroad	760,830	621,459	139,371	78,277	56.16%	-	42,935	18,292	42.59%	22,661
Waseca Hockey Association	Waseca	1,704,217	1,393,862	310,355	145,361	46.84%	-	161,048	80,870	50.21%	74,828
Waseca Sleigh And Cutter Festival Assoc	Waseca	466,376	380,078	86,298	44,189	51.21%	-	35,596	25,931	72.85%	7,315
Washburn Amateur Hockey Assoc	Minneapolis	2,384,023	1,886,105	497,918	287,160	57.67%	-	240,448	106,045	44.10%	131,753
Waterford Warriors Snowmobile Club	Northfield	1,206,980	968,325	218,655	89,537	40.95%	-	129,187	69,769	54.01%	56,247
Waterville Lions Club	Waterville	971,650	761,275	210,375	105,919	50.35%	-	85,954	56,404	65.62%	29,550
Watkins Lions Club	Watkins	462,649	387,064	75,585	32,718	43.29%	-	31,890	21,092	66.14%	8,798
Waverly Lions Club	Waverly	397,108	331,409	65,699	49,531	75.39%	-	13,936	2,772	19.89%	8,442
Wayzata Lions Club	Wayzata	2,008,116	1,688,160	319,956	186,878	58.41%	-	135,352	27,043	19.98%	105,159
Webster Sports & Recreation Association	Webster	60,293	42,897	17,397	8,176	47.00%	-	6,924	1,504	21.72%	4,107
Wee Care Childrens Center	Bagley	866,168	723,397	142,771	62,997	44.12%	-	76,969	45,464	59.08%	29,295
Welch Center	Duluth	736,479	631,926	104,553	55,035	52.64%	(8,034)	28,415	26,381	92.84%	2,034
Welcome Fire Department Relief Assoc	Welcome	92,923	76,832	16,091	12,665	78.71%	(656)	16,378	11,038	67.39%	3,340
Wells Lions Club	Wells	158,076	127,064	31,012	18,047	58.19%	-	11,839	7,416	62.64%	3,323
West Central Snow Drifters Association Inc	Atwater	611,164	502,979	108,185	63,562	58.75%	-	57,271	39,237	68.51%	11,552
West Central Trailblazers Snowmobile Assoc	Cyrus	136,801	104,836	31,965	14,559	45.55%	-	15,540	13,000	83.65%	2,540
West Concord Historical Society	West Concord	151,966	122,760	29,206	13,694	46.85%	-	14,894	9,000	60.43%	3,144
West Metro Fire Rescue District Firefighters	Crystal	1,835,147	1,465,801	369,346	192,907	52.23%	-	176,191	81,300	46.14%	90,941
West Side Booster Club	St. Paul	2,763,146	2,307,183	455,963	236,722	51.92%	-	225,146	53,172	23.62%	168,644
West St. Paul Commercial Club	West St. Paul	2,263,046	1,828,080	434,966	256,375	58.94%	-	163,600	39,578	24.19%	124,022
Westbrook Fire Relief Assoc	Westbrook	232,826	188,511	44,315	29,215	66.78%	-	19,934	12,095	60.67%	4,564
Westbrook Young Mens Club	Westbrook	124,810	104,408	20,402	13,073	64.06%	(1,635)	6,915	2,309	33.39%	2,856
Wheaton Fire Dept Relief Assoc	Wheaton	272,505	224,878	47,627	21,604	45.36%	-	28,387	21,571	75.99%	4,993
White Bear Avenue Business Association	North St. Paul	1,963,179	1,614,561	348,618	180,559	51.79%	-	134,543	22,050	16.39%	2,695
White Bear Lake Area Hockey Assoc	White Bear Lake	2,498,972	2,068,231	410,741	179,322	43.66%	-	228,662	82,821	36.22%	141,091
White Bear Lake Basketball Assoc	White Bear Lake	2,145,167	1,719,703	425,464	216,461	50.88%	-	230,513	101,500	44.03%	6,000
White Bear Lake Boxing Club Inc	White Bear Lake	848,004	672,914	175,090	97,281	55.56%	-	81,890	51,000	62.28%	3,400
White Bear Lake Lions Club	White Bear Lake	2,186,627	1,750,242	436,385	221,824	50.83%	-	210,113	81,055	38.58%	3,950
Whitewater Trailblazers Snowmobile Club	St. Charles	674,757	542,406	132,351	67,226	50.79%	-	54,747	37,693	68.85%	1,830
Wildlife Habitat Cons. Soc. McLeod Co	Hutchinson	1,469,600	1,254,331	215,269	78,553	36.49%	-	135,906	68,045	50.07%	1,620
Williams Firemens Relief Assoc	Williams	163,308	138,773	24,535	12,134	49.46%	-	11,269	6,572	58.32%	3,397
Willow River Commercial Club	Willow River	255,869	215,631	40,238	16,286	40.47%	-	23,000	17,701	76.96%	5,299
Wilmont Lions Club	Wilmont	170,316	135,852	34,464	15,311	44.43%	-	19,441	15,765	81.09%	2,953
Windom Youth Hockey Assoc	Windom	374,057	297,224	76,833	43,689	56.86%	(4,953)	41,199	31,487	76.43%	7,212
Winsted Firemen Relief Assoc	Winsted	1,042,444	869,174	173,270	78,896	45.53%	-	82,853	43,091	52.01%	34,628
Wolf Lake Lions Club	Wolf Lake	676,039	547,894	128,145	55,481	43.30%	-	49,654	30,125	60.67%	17,529
Wolf Lake Wolf Pack Baseball Inc	Wolf Lake	1,405,116	1,160,995	244,121	124,766	51.11%	-	124,497	58,379	46.89%	64,068
Wood City Riders Snowmobile Club	Cloquet	735,521	617,227	118,295	54,476	46.05%	-	54,024	27,537	50.97%	19,887
Woodbury Athletic Assoc	Woodbury	2,241,489	1,814,091	427,398	222,877	52.15%	-	185,621	62,098	33.45%	3,900
Worthington Hockey Assoc	Worthington	194,916	139,091	55,825	20,171	36.13%	-	24,816	18,289	73.70%	4,627
Worthington Optimist Club	Worthington	574,386	474,701	99,685	44,616	44.76%	-	60,445	43,337	71.70%	14,428
Wrestling Hutchinson Hutch Club	Hutchinson	366,861	300,882	65,979	31,121	47.17%	(851)	19,144	7,791	40.70%	8,853
Wright Fire Department Relief Association	Wright	82,323	67,577	14,746	5,944	40.31%	-	13,611	11,500	84.49%	2,111
Zimmerman Fire Department Relief Assoc	Zimmerman	1,008,356	809,816	198,541	104,016	52.39%	-	99,774	62,594	62.74%	37,180
Zumbro Falls Fire Dept Relief Assoc	Zumbro Falls	154,141	122,966	31,175	21,409	68.67%	(54)	4,666	944	20.24%	3,722
Zumbrota Vol Fire Dept Relief Assoc	Zumbrota	445,318	353,550	91,768	40,507	44.14%	(13,818)	56,750	44,500	78.41%	8,350
		\$ 1,329,509,202	\$ 1,086,871,533	\$ 242,637,507	\$ 121,055,016		\$ (1,193,344)	\$ 119,764,895	\$ 53,196,097		\$ 57,856,894

Report by City

Organization	Report by City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
VFW Post 7557 Ada	Ada	\$ 262,301	\$ 225,913	\$ 36,388	\$ 28,905	\$ 79,43%	\$ -	\$ 12,360	\$ 2,460	\$ 19,90%	\$ 4,502
American Legion Post 146	Adams	403,990	332,115	71,875	25,791	35.88%	-	43,503	17,159	39.44%	9,221
American Legion Post 32	Adrian	73,146	61,213	11,933	5,524	46.30%	-	7,998	5,757	71.98%	1,406
Moose Lodge 1060 Aitkin	Aitkin	265,684	225,111	40,573	18,588	45.81%	(5,331)	20,199	9,221	45.65%	4,778
Aitkin Quarterback Club	Aitkin	678,654	565,953	112,701	50,479	44.79%	-	57,356	38,773	67.60%	16,158
Aitkin Lions Club	Aitkin	1,111,743	936,351	175,392	96,554	55.05%	-	80,307	35,025	43.61%	42,752
American Legion Post 86 Aitkin	Aitkin	826,969	689,042	137,927	94,181	68.28%	885	47,278	22,616	47.84%	20,392
Millie Laos Trails Snowmobile Club	Aitkin	2,014,405	1,638,012	376,394	221,842	58.94%	-	140,671	37,419	26.60%	103,252
East Hubbard Co Fire Dist	Akeley	694,107	582,827	111,280	42,058	37.79%	-	73,061	53,543	73.29%	18,017
VFW Post 8508 Akeley	Akeley	903,360	749,864	153,495	94,170	61.35%	-	65,196	18,242	27.98%	28,953
American Legion Post 482	Albany	42,788	31,786	11,002	6,838	62.15%	-	5,673	2,728	48.09%	1,689
Albany Fire Dept	Albany	242,831	193,417	49,414	34,038	68.88%	-	20,571	13,295	64.63%	1,500
Albany Jaycees	Albany	373,612	292,471	81,141	33,161	40.87%	-	48,188	37,540	77.90%	882
Albany Lions Club	Albany	452,852	364,020	88,832	47,048	52.96%	-	43,808	31,979	73.00%	10,429
Eagles Aerie 2258 Albert Lea	Albert Lea	1,840,616	1,490,002	350,614	174,953	49.90%	381	178,889	85,045	47.54%	88,744
Albert Lea Amateur Hockey Association	Albert Lea	907,874	738,152	169,727	96,252	56.71%	-	67,029	34,836	51.97%	28,693
Union Center Inc	Albert Lea	1,037,679	867,157	170,517	100,739	59.06%	2,000	71,534	22,938	32.07%	35,599
Albert Lea Wrestling Boosters	Albert Lea	470,079	383,951	86,128	45,030	52.28%	-	32,701	20,000	61.16%	12,701
American Legion Post 56 Albert Lea	Albert Lea	825,406	661,277	164,129	89,026	54.24%	4,288	87,833	30,882	35.16%	18,525
Moose Lodge 1703 Albert Lea	Albert Lea	233,593	179,023	54,570	36,814	67.46%	-	27,280	20,754	76.08%	4,226
Elks Lodge 813 Albert Lea	Albert Lea	1,231,187	961,434	289,753	158,921	58.91%	-	97,075	48,021	49.47%	32,343
Albertville Lions Club	Albertville	2,141,704	1,756,025	385,679	173,100	44.88%	-	211,907	95,983	45.30%	111,774
Knights of Columbus Council 4174	Albertville	3,832,013	3,169,499	662,514	292,185	44.10%	1	394,201	165,290	41.93%	225,786
Albom Sno Devils	Albom	855,965	733,444	122,521	55,062	44.94%	10,686	40,209	14,840	36.91%	25,369
American Legion Post 404 Alden	Alden	213,465	167,421	46,044	13,438	53.24%	-	14,621	4,448	30.42%	2,620
Aldrich Lions Club	Aldrich	216,421	187,337	29,084	16,749	57.59%	-	13,946	6,724	48.22%	6,022
Elks Lodge 1685	Alexandria	1,164,760	936,331	228,429	109,316	47.86%	1,265	96,006	40,503	42.19%	44,067
VFW Post 936	Alexandria	1,917,191	1,610,657	306,534	115,833	37.79%	8,500	188,726	77,706	41.17%	89,448
Douglas Area Trail Assoc	Alexandria	1,215,613	1,005,230	210,383	131,095	62.31%	-	86,610	42,800	49.42%	43,010
Forada Firemens Relief Association	Alexandria	952,868	777,154	175,714	78,297	44.56%	-	102,857	71,386	69.40%	28,971
Knights of Columbus Council 4718	Alexandria	135,627	85,345	50,282	23,111	45.96%	-	30,163	20,269	67.20%	5,009
Alexandria Area Hockey Association	Alexandria	321,445	235,257	86,188	20,828	24.17%	-	45,668	37,381	81.85%	7,087
Eagles Aerie 3063	Alexandria	2,914,819	2,470,069	444,750	212,215	47.72%	11,261	237,744	60,530	25.46%	159,873
Altura Volunteer Fire Co. Relief Association	Altura	943,275	770,087	173,188	90,141	52.05%	-	96,397	61,936	64.25%	31,261
Alvarado Lions Club	Alvarado	600,696	519,454	81,242	36,770	45.26%	-	46,423	30,210	65.08%	14,313
Amboy Firemens Relief Association	Amboy	196,315	159,885	36,430	18,807	51.62%	-	21,194	16,747	79.02%	4,447
Amboy Lions Club	Amboy	1,288,383	1,038,711	249,672	142,552	57.10%	-	116,355	61,539	52.89%	53,916
Anandale Lions Club	Anandale	1,000,566	803,761	196,805	116,094	58.99%	-	75,756	40,597	53.59%	32,788
Anandale Firefighters Relief Assoc	Anandale	2,689,371	2,250,340	439,031	217,462	49.53%	5,740	198,846	43,940	22.10%	151,906
Anoka Area Hockey Assoc	Anoka	4,096,359	3,374,257	722,102	298,278	41.31%	186,348	250,618	3,630	1.45%	246,988
Anoka Ice Arena Assoc	Anoka	1,765,072	1,418,605	346,467	144,520	41.71%	67,500	84,248	-	0.00%	84,248
Anoka Baseball Association	Anoka	729,400	581,235	148,165	65,871	44.46%	-	65,252	46,435	71.16%	18,817
American Legion Post 102	Anoka	2,377,788	1,929,258	448,530	216,122	48.18%	250	229,188	54,246	23.67%	118,607
American Legion Post 1776 Apple Valley	Apple Valley	5,534,766	4,628,483	906,283	303,736	33.51%	-	678,343	245,956	36.26%	356,446
Apple Valley Hockey Association	Apple Valley	3,242,715	2,752,197	490,518	252,174	51.41%	660	243,901	52,800	21.65%	188,351
Prairie Playhouse Child Care Inc	Appleton	409,818	332,524	77,294	39,405	50.98%	-	72,566	65,142	89.77%	7,424
VFW Post 4955	Appleton	250,768	215,119	35,650	9,050	25.38%	-	14,860	3,215	21.64%	5,718
St Katherine Ukrainian Orthodox Church	Arden Hills	1,767,296	1,342,718	424,578	276,719	65.18%	(6,600)	155,965	106,000	67.96%	46,965
American Legion Post 353 Argyle	Argyle	306,790	253,841	52,949	21,200	40.04%	-	26,550	9,842	37.07%	6,547
Stephen Argyle Booster Club	Argyle	236,460	198,410	38,050	21,813	57.33%	-	18,501	10,898	58.91%	5,803
Arlington Baseball Assoc	Arlington	342,904	283,528	59,376	27,113	45.97%	-	28,331	20,225	71.39%	5,956
VFW Post 6031 Arlington	Arlington	172,928	146,378	26,550	12,944	48.75%	-	14,166	10,644	53.36%	3,234
American Legion Post 357 Ashby	Ashby	1,510,761	1,275,996	234,765	95,442	40.65%	3,600	136,889	45,396	33.16%	71,221
Askov Lions Club	Askov	166,843	141,173	25,670	15,453	60.20%	-	11,647	7,005	60.14%	3,292
American Legion Post 243 Askov	Askov	630,869	520,769	110,100	56,065	50.92%	-	52,121	35,214	67.56%	15,307
West Central Snow Drifters Association Inc	Atwater	611,164	502,979	108,185	63,562	58.75%	-	57,271	39,237	68.51%	11,552

Report by City

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Audubon Vol Fire Dept	Audubon	845,827	687,499	158,328	92,629	58.50%	-	88,457	64,695	73.14%	2,725	3.08%	21,037	23.78%
Cornorant Lakes Sportsman Club	Audubon	1,156,434	947,588	208,846	119,561	57.25%	-	89,985	40,611	45.13%	3,256	3.62%	46,118	51.25%
American Legion Post 241 Aurora	Aurora	746,366	617,953	128,413	80,292	62.53%	-	56,798	22,587	39.77%	12,495	22.00%	21,716	38.23%
Austin Area Commission for the Arts	Austin	424,678	325,809	98,869	51,861	52.45%	(4,072)	34,758	21,117	60.75%	3,625	10.43%	10,016	28.82%
Moose Lodge 1180	Austin	399,454	312,329	87,125	48,645	55.83%	-	22,599	4,348	19.24%	8,606	38.08%	9,645	42.68%
Kay Sea Club	Austin	400,508	321,330	79,178	45,760	57.79%	-	33,798	24,200	71.60%	2,500	7.40%	7,098	21.00%
Elks Lodge 414	Austin	2,985,745	2,285,721	700,024	382,546	54.65%	40,076	256,429	54,080	21.09%	5,525	2.15%	196,824	76.76%
Eagles Aerie 703	Austin	853,807	692,049	161,758	105,794	65.40%	4,288	46,827	16,558	35.36%	4,550	9.72%	25,719	54.92%
American Legion Post 91	Austin	1,067,204	853,764	213,440	94,212	44.14%	33,020	84,704	26,988	31.86%	15,605	18.42%	42,111	49.72%
Queen of Angels Church	Austin	141,341	111,367	29,974	4,995	16.63%	-	24,689	20,150	81.61%	1,250	5.06%	3,289	13.32%
Mower Council for the Handicapped	Austin	738,500	590,341	148,159	73,603	49.68%	-	65,565	42,000	64.06%	2,660	4.04%	20,915	31.90%
VFW Post 1216	Austin	1,246,459	1,053,307	193,152	106,746	55.27%	-	87,695	15,644	17.84%	18,669	21.29%	53,382	60.87%
Avon Lions Club	Avon	653,306	532,644	120,662	53,948	44.71%	-	66,841	49,797	74.50%	2,200	3.29%	14,844	22.21%
St. Wendel Athletic Assoc	Avon	166,714	135,243	31,469	22,467	71.39%	-	17,724	13,052	73.64%	960	5.42%	3,712	20.94%
Babbitt Lions Club	Babbitt	609,561	496,187	113,374	56,754	50.06%	-	60,874	42,480	69.78%	2,700	4.44%	15,694	25.78%
Babbitt Embarrass Area Development Assoc	Babbitt	115,999	91,440	24,559	13,023	53.03%	-	4,425	1,180	26.66%	-	0.00%	3,245	73.34%
American Legion Post 368 Backus	Backus	728,863	597,382	131,481	78,567	59.76%	1,770	63,205	34,939	55.28%	10,170	16.09%	18,096	28.63%
Badger Jaycees	Badger	826,481	689,755	136,726	73,868	54.02%	-	52,498	22,623	43.09%	4,400	8.38%	25,475	48.53%
American Legion Post 16 Bagley	Bagley	663,079	542,755	120,324	71,231	59.20%	-	45,004	11,897	26.44%	15,698	34.88%	17,409	38.68%
Wee Care Childrens Center	Bagley	866,168	723,397	142,771	62,997	44.12%	-	76,959	45,464	59.08%	2,200	2.86%	29,295	38.07%
American Legion Post 237	Balaton	106,590	81,750	24,840	12,629	50.84%	-	17,683	15,285	86.44%	-	0.00%	2,398	13.56%
Barnesville Booster Club	Barnesville	547,321	457,393	89,928	45,475	50.57%	-	75,981	63,828	84.01%	-	0.00%	12,153	15.99%
Barrett Fire Dept Relief Assoc	Barrett	1,012,307	885,084	127,243	68,576	53.89%	-	59,449	20,626	34.70%	2,909	4.89%	35,914	60.41%
Moose Lodge 742	Baudette	512,461	436,290	76,171	51,174	67.18%	-	23,740	13,232	55.74%	1,500	6.32%	9,008	37.95%
VFW Post 723	Baudette	417,110	345,909	71,201	45,494	63.90%	-	32,582	11,868	36.43%	11,160	34.25%	9,554	29.32%
Lake of the Woods Drifters	Baudette	757,993	630,589	127,404	58,400	45.84%	2,731	77,643	50,703	65.30%	5,225	6.73%	21,715	27.97%
American Legion Post 217	Baudette	873,132	733,360	139,772	86,964	62.22%	-	49,531	16,018	32.34%	8,397	16.95%	25,116	50.71%
Baudette Arena Assoc	Baudette	1,168,928	948,969	219,959	96,041	43.66%	-	120,631	75,000	62.17%	2,000	1.66%	43,631	36.17%
Baxter Lions Club	Baxter	1,219,895	972,735	247,160	150,186	60.76%	(1,499)	105,995	56,042	52.87%	1,550	1.46%	48,403	45.67%
Baxter Snowmobile Club Inc.	Baxter	37,268	135,779	37,489	17,308	46.17%	-	3,981	-	0.00%	-	0.00%	3,981	100.00%
American Legion Post 491	Bayport	1,396,793	1,070,340	326,453	177,340	54.32%	(51,301)	97,387	7,558	7.76%	15,912	16.34%	73,917	75.90%
Becker Jaycees	Becker	792,560	633,786	158,564	79,712	50.27%	-	68,518	44,690	65.22%	1,050	1.53%	22,778	33.24%
Bejou Roughriders Snowmobile Club	Bejou	624,315	543,799	80,516	35,816	44.48%	-	36,195	20,336	56.18%	1,650	4.56%	14,209	39.26%
VFW Post 1825	Belgrade	492,390	391,693	100,697	25,610	25.43%	-	51,472	17,091	33.20%	15,485	30.08%	18,896	36.71%
Lake Henry Lions Club	Belgrade	360,818	297,597	63,221	24,314	38.46%	-	39,386	30,985	78.67%	1,370	3.48%	7,031	17.85%
Belgrade Lions Club	Belgrade	412,027	329,927	82,100	32,108	39.11%	-	44,071	31,580	71.66%	2,674	6.07%	9,817	22.28%
Belle Plaine Chamber of Commerce	Belle Plaine	1,028,270	863,829	164,441	73,941	44.97%	-	87,656	46,800	53.39%	3,600	4.11%	37,256	42.50%
Friends of the Belle Plaine Library	Belle Plaine	826,891	708,983	117,908	58,279	49.43%	-	66,768	43,500	65.15%	-	0.00%	23,268	34.85%
Bellingham Fireman's Relief Assoc	Bellingham	78,651	68,099	10,552	7,559	71.64%	-	6,817	4,914	72.08%	-	0.00%	1,903	27.92%
Belview Firemen Relief Assoc	Belview	163,910	136,947	26,963	22,118	82.03%	-	4,762	1,800	37.80%	392	8.23%	2,570	53.97%
American Legion Post 309	Belview	120,880	102,860	17,948	12,586	70.12%	-	8,305	1,450	17.46%	2,918	35.13%	3,937	47.41%
Bemidji Baseball	Bemidji	744,406	619,635	124,771	66,490	53.29%	-	47,132	27,719	58.81%	-	0.00%	19,413	41.19%
North County Snowmobile Club	Bemidji	2,072,900	1,613,275	459,625	198,210	43.12%	-	251,455	135,531	53.90%	3,000	1.19%	112,924	44.91%
Bemidji Youth Hockey Assoc	Bemidji	1,042,191	869,632	172,559	74,462	43.15%	-	77,004	41,700	54.15%	-	0.00%	35,304	45.85%
American Legion Post 14	Bemidji	1,992,066	1,724,976	267,090	100,100	37.48%	-	163,604	19,891	12.16%	37,249	22.77%	106,464	65.07%
Moose Lodge 1452	Bemidji	440,015	370,956	69,059	43,230	62.60%	-	32,829	22,180	67.56%	1,700	5.18%	8,949	27.26%
Benson Hockey Assoc	Benson	1,190,690	958,039	232,651	82,404	35.42%	-	162,076	113,771	70.20%	1,200	0.74%	47,105	29.06%
VFW Post 1403	Benson	1,448,958	1,222,777	226,181	105,039	46.44%	-	124,139	45,975	37.04%	13,395	10.79%	64,769	52.17%
Knights of Columbus Council 9140	Big Lake	2,858,123	2,423,018	435,105	218,768	50.28%	-	209,673	47,722	22.76%	2,300	1.10%	159,651	76.14%
American Legion Post 147 Big Lake	Big Lake	2,123,372	1,771,489	351,883	194,052	55.15%	-	168,578	19,979	11.85%	35,501	21.06%	113,098	67.09%
Bigfork Lions Club	Bigfork	1,597,942	1,304,662	293,280	133,940	45.67%	-	164,371	87,474	53.22%	1,750	1.06%	75,146	45.72%
Bird Island Lions	Bird Island	360,261	289,033	71,228	33,999	47.72%	-	54,852	43,066	78.51%	3,000	5.47%	8,786	16.02%
Biwabik Area Civic Assoc	Biwabik	599,373	519,060	80,313	50,096	62.38%	(5,261)	27,491	13,000	47.29%	-	0.00%	14,491	52.71%
American Legion Post 372	Blackduck	579,911	477,323	102,588	44,629	43.50%	1,029	45,405	18,937	41.71%	12,310	27.11%	14,158	31.18%
Blackduck Fire Relief Assoc	Blackduck	456,882	383,453	73,429	35,529	48.38%	-	49,007	40,148	81.92%	-	0.00%	8,859	18.08%
Spring Lake Park District 16 Youth Hockey	Blaine	3,762,535	2,996,178	766,357	240,640	31.40%	-	510,500	273,108	53.50%	2,800	0.55%	234,592	45.95%

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Blaine Lions Club	Blaine	1,410,153	1,121,694	288,459	137,066	47.52%	-	149,640	85,346	57.03%	60,494
VFW Post 6316	Blaine	2,430,195	1,993,707	436,488	285,318	65.37%	-	179,250	28,782	16.06%	119,222
Blaine Youth Hockey Dist 11	Blaine	5,963,614	4,794,894	1,168,720	427,863	36.61%	-	744,117	332,000	44.62%	412,117
Blaine Jaycees	Blaine	2,099,953	1,714,585	385,368	225,068	58.40%	-	146,736	22,850	15.57%	121,036
Blooming Prairie Vol Fire Dept Relief Assoc	Blooming Prairie	216,193	169,852	46,341	18,324	39.54%	-	31,764	22,100	69.58%	9,189
Knights Fraternal Corporation of Bloomingto	Bloomington	1,684,459	1,334,548	349,911	216,308	61.82%	10,484	139,132	35,481	25.50%	52,025
American Legion Post 550 Aux	Bloomington	554,789	458,799	95,981	55,282	57.60%	-	34,427	22,504	65.37%	10,899
Northwestern Health Sciences University	Bloomington	2,526,514	2,037,324	489,190	366,675	74.96%	-	173,865	125,000	71.89%	48,865
Bloomington Amateur Hockey Association	Bloomington	542,995	445,265	97,730	73,278	74.98%	-	27,161	10,000	36.82%	17,161
Bloomington Lions Club	Bloomington	2,479,274	2,038,041	441,233	173,831	39.40%	-	266,956	131,805	49.37%	135,151
MOC Pup Tent 51 Bloomington	Bloomington	285,720	229,930	55,790	20,959	37.57%	-	37,283	29,647	79.52%	5,336
VFW Post 1296 Bloomington	Bloomington	1,938,210	1,547,747	390,463	208,944	53.51%	-	151,526	43,861	28.95%	101,554
Eagles Aerie 3208	Bloomington	1,749,822	1,426,656	323,166	156,587	48.45%	(26)	135,253	22,657	16.75%	88,638
American Legion Post 550	Bloomington	1,140,489	946,064	194,425	91,635	47.13%	-	150,774	31,227	20.71%	43,456
American Legion Post 89 Blue Earth	Blue Earth	544,486	465,345	79,141	42,422	53.60%	-	37,677	21,485	57.02%	10,488
Bluffton Baseball Assoc	Bluffton	315,735	267,218	48,516	24,814	51.15%	-	24,957	17,650	70.72%	6,207
Borup Community Club	Borup	293,308	241,012	52,296	29,550	56.50%	-	25,721	18,656	72.53%	5,965
Greenway Lions Club	Bovey	476,399	384,505	91,894	41,653	45.33%	-	52,519	37,547	71.49%	13,772
American Legion Post 642	Bowlius	105,415	84,676	20,739	10,520	50.72%	-	7,545	4,160	55.13%	2,897
Bowlus Firemens Relief Assoc	Bowlus	794,608	651,763	142,845	59,239	41.47%	-	78,126	54,060	69.20%	22,291
Boyd Firemens Relief Assoc	Boyd	361,168	297,876	63,292	27,038	42.72%	-	43,077	33,450	77.65%	7,277
Moose Lodge 1544	Braham	275,007	218,746	56,261	28,764	51.13%	-	25,924	16,600	64.03%	5,426
American Legion Post 255 Brainerd	Brainerd	1,404,738	1,162,010	242,728	155,104	63.90%	-	101,049	23,610	23.36%	59,417
VFW Post 1647	Brainerd	446,160	379,947	66,214	29,116	43.97%	-	37,690	17,423	46.23%	7,775
Brainerd Lions Club	Brainerd	1,483,185	1,278,168	205,017	93,441	45.58%	-	106,632	36,200	33.95%	68,032
Pine Center Sportsman Club	Brainerd	320,241	251,199	69,042	36,887	53.40%	-	40,205	30,000	74.62%	7,278
Paul Bunyan Nature Learning Center	Brainerd	804,481	663,055	141,426	58,282	41.21%	-	74,792	47,324	63.27%	25,129
Brainerd Snoodes	Brainerd	410,237	344,260	65,977	29,256	44.34%	-	36,821	28,799	78.21%	8,022
Minnesota Waters	Brainerd	473,282	382,745	90,538	45,506	50.26%	(7,500)	42,379	31,869	75.20%	9,277
Brainerd Amateur Hockey Assoc	Brainerd	1,200,194	940,419	259,775	106,801	41.11%	-	140,980	90,974	64.53%	44,814
Heartland Animal Rescue Team	Brainerd	1,780,115	1,495,988	284,127	139,434	49.07%	-	150,246	61,719	41.08%	86,122
Brainerd Sports Boosters	Brainerd	1,389,519	1,184,559	205,192	116,410	56.73%	-	89,216	24,780	27.78%	61,504
Moose Lodge 1246 Brainerd	Brainerd	224,980	179,860	45,120	28,952	64.17%	8,655	26,393	6,184	23.43%	5,062
Eagles Aerie 287	Brainerd	1,102,885	922,470	180,416	81,504	45.18%	-	75,068	30,002	39.97%	32,538
Brandon Fire Dept Relief Assoc	Brandon	1,543,756	1,315,431	228,325	60,537	26.51%	-	166,549	92,936	55.80%	72,013
Millerville Firemens Relief Assoc	Brandon	1,471,053	1,266,538	204,515	99,399	48.60%	-	107,347	38,650	36.00%	65,948
Breckenridge Fire Relief Assoc	Breckenridge	596,513	496,317	100,196	43,084	43.00%	-	73,234	53,894	73.09%	18,566
Breckenridge Hockey Youth Assoc	Breckenridge	225,766	188,218	37,548	24,094	64.17%	-	17,126	12,821	74.86%	4,305
American Legion Post 464	Brewster	93,739	74,062	19,677	7,958	40.44%	-	9,508	7,142	75.11%	2,366
American Legion Post 165 Bricelyn	Bricelyn	214,832	179,149	35,683	12,992	36.38%	-	24,156	12,750	52.78%	5,201
Brooklyn Center Lions Club	Brooklyn Center	1,072,817	879,710	193,107	113,138	58.59%	-	78,820	37,841	48.01%	37,679
Brooklyn Center Fire Dept Relief Assoc	Brooklyn Center	1,854,507	1,566,438	288,069	131,473	45.64%	-	173,010	71,099	41.10%	100,981
American Legion Post 630	Brooklyn Center	1,774,506	1,510,831	263,675	93,483	35.45%	-	185,025	66,637	36.02%	87,329
Elks Lodge 44	Brooklyn Park	199,430	155,808	43,622	24,253	55.60%	-	24,274	18,638	76.78%	4,376
Brooklyn Park Youth Hockey Assoc	Brooklyn Park	6,505,129	5,561,212	943,917	315,271	33.40%	-	690,118	270,700	39.23%	416,418
VFW Post 3915 Brooklyn Park	Brooklyn Park	1,901,498	1,571,944	329,554	177,927	53.99%	-	185,677	45,019	24.25%	94,641
Brocton Commercial Club	Brooton	931,595	764,114	167,481	89,091	53.19%	-	83,469	54,399	65.17%	27,370
Todd Area Trail Assoc	Browerville	767,548	633,497	134,051	76,296	56.92%	33,639	32,006	9,839	30.74%	20,417
Browerville Lions Club	Browerville	571,489	460,157	111,332	56,414	50.67%	-	44,715	31,005	69.34%	12,610
Brownsdale Firemens Relief Assoc	Brownsdale	207,652	167,531	40,121	14,556	36.28%	-	33,694	27,400	81.32%	4,744
Caledonia Sno-Gophers Snowmobile Club	Brownsdale	572,138	465,752	106,386	54,235	50.98%	-	21,182	4,525	21.36%	13,087
Brownlon Lions Club	Brownston	248,807	192,516	56,291	31,276	55.56%	-	23,738	17,522	73.81%	4,516
Buckman Trailblazers Snowmobile Club	Buckman	387,504	319,172	68,332	31,949	46.76%	-	47,426	38,250	80.65%	7,426
Buffalo Youth Hockey Association	Buffalo	2,839,066	2,424,588	414,478	175,340	42.30%	-	269,708	108,452	40.21%	157,156
American Legion Post 270	Buffalo	4,243,483	3,676,487	566,996	228,002	40.21%	-	319,058	25,683	8.05%	257,146
Buffalo Lions Club	Buffalo	1,012,947	841,293	171,654	96,762	56.37%	-	31,208	32,492	104.11%	(3,334)

Report by City

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Buffalo Lake Lions Club	Buffalo Lake	242,512	197,983	44,529	21,245	47.71%	-	20,233	12,983	64.17%	2,800	13.84%	4,449	21.99%
Buhl Fire Relief Assoc	Buhl	359,097	299,805	59,292	28,368	47.84%	-	28,436	19,600	68.93%	900	3.17%	7,936	27.91%
Burnsville Lions Club	Burnsville	6,654,901	5,640,736	1,014,165	466,623	46.01%	-	550,305	116,156	21.11%	9,985	1.81%	424,164	77.08%
Baseball Association 191	Burnsville	4,830,503	3,916,685	913,818	492,094	53.85%	-	429,369	129,745	30.22%	2,890	0.67%	296,734	69.11%
Minnesota Jaycees Charitable Foundation	Burnsville	1,204,554	970,938	233,616	120,890	51.75%	-	106,477	53,800	50.53%	3,655	3.43%	49,022	46.04%
Metro Baseball League	Burnsville	1,651,722	1,267,476	384,246	181,277	47.18%	-	121,512	35,240	29.00%	5,500	4.53%	80,772	66.47%
Burnsville Hockey Club	Burnsville	1,807,309	1,435,356	371,953	183,777	49.41%	-	196,022	100,000	51.01%	8,147	4.16%	87,875	44.83%
VFW Post 9607	Butterfield	741,216	630,811	110,405	56,733	51.39%	974	53,136	30,433	57.27%	1,838	3.46%	20,865	39.27%
Chamber of Commerce Byron Area	Byron	376,576	318,192	58,384	40,536	69.43%	(6)	35,659	19,672	55.17%	2,900	8.13%	13,087	36.70%
American Legion Post 119 Byron	Byron	294,809	225,259	69,550	31,920	45.89%	(1,727)	28,937	16,257	56.18%	4,866	16.88%	7,194	26.93%
VFW Post 3833	Caledonia	9,466	7,801	1,665	1,326	79.60%	-	2,322	1,819	78.33%	333	14.34%	170	7.33%
American Legion Post 191	Caledonia	387,086	314,472	72,614	19,897	27.40%	-	34,839	21,921	62.92%	5,723	16.43%	7,195	20.65%
Caledonia Vol Fire Department Relief Assoc	Caledonia	169,114	134,478	34,636	7,994	23.08%	(11,380)	15,131	12,000	79.31%	-	0.00%	3,131	20.69%
American Legion Post 290 Aux Cambridge	Cambridge	992,297	802,113	190,184	83,216	43.76%	-	92,450	46,705	50.52%	13,591	14.70%	32,154	34.78%
American Legion Post 290 Cambridge	Cambridge	852,917	724,082	128,835	75,442	58.56%	-	51,320	27,491	53.57%	2,500	4.87%	21,329	41.56%
Isanti County Sportsmens Club	Cambridge	3,193,440	2,677,889	515,551	241,316	46.81%	-	264,012	72,089	27.31%	-	0.00%	191,923	72.69%
Campbell Vol Fire Dept	Campbell	335,377	269,046	66,331	30,395	45.82%	-	31,715	23,075	72.76%	1,500	4.73%	7,140	22.51%
Canby Fire Dept Relief Assoc	Canby	212,364	165,529	46,835	26,914	57.47%	-	21,490	16,572	77.12%	-	0.00%	4,918	22.88%
VFW Post 4452 Cannon Falls	Cannon Falls	70,205	52,800	17,405	9,942	57.12%	-	8,182	1,689	20.64%	4,406	53.85%	2,087	25.51%
Cannon Falls Fire Dept Relief Assoc	Cannon Falls	1,132,980	944,759	188,221	111,122	59.04%	-	90,974	45,300	49.79%	2,800	3.08%	42,874	47.13%
American Legion Post 400	Canton	266,208	207,619	58,589	29,459	50.28%	-	27,174	20,766	76.42%	400	1.47%	6,008	22.11%
CC Riders Snowmobile Club	Canton	1,910,171	1,634,083	276,088	128,683	46.61%	-	125,786	25,456	20.24%	2,850	2.27%	97,480	77.50%
Carlos Firemen Relief Assoc	Carlos	1,307,957	1,117,747	190,210	108,855	57.23%	1,000	92,104	35,224	38.24%	1,800	1.95%	55,080	59.80%
Carlos Lions Club	Carlos	493,136	407,317	85,819	36,505	42.54%	-	51,190	38,663	75.53%	1,300	2.54%	11,227	21.93%
Carver Lions Club	Carver	1,374,313	1,170,481	203,832	85,075	41.74%	-	118,409	56,079	47.36%	2,200	1.86%	60,130	50.78%
American Legion Post 284 Cass Lake	Cass Lake	614,469	523,337	91,132	68,081	74.71%	-	41,145	11,750	28.56%	14,325	34.82%	15,070	36.63%
Center City Fire Relief Assoc	Center City	526,201	465,284	125,284	73,689	58.82%	-	57,288	39,254	68.52%	1,650	2.88%	16,385	26.60%
American Legion Post 529	Ceylon	206,868	166,459	40,406	24,377	60.33%	-	12,861	3,791	29.48%	2,247	17.47%	6,823	53.05%
Champlin Park Youth Hockey Assoc	Champlin	1,298,976	1,088,577	210,399	100,458	47.75%	-	98,539	40,000	40.59%	2,400	2.44%	56,139	56.97%
Champlin Dayton Athletic Association	Champlin	4,230,986	3,573,227	657,759	194,748	29.61%	-	457,524	186,000	40.65%	2,850	0.62%	268,674	58.72%
American Legion Post 600	Champlin	3,595,772	3,001,523	594,249	334,385	56.27%	-	259,600	26,934	10.38%	42,258	16.28%	190,409	73.35%
American Legion Post 580 Chanhassen	Chanhassen	4,891,345	4,063,020	828,325	256,094	30.92%	-	626,101	175,441	28.02%	114,921	18.36%	335,739	53.62%
VFW Post 1791 Chaska	Chaska	1,084,885	888,860	196,025	91,980	46.92%	-	106,241	32,611	30.70%	32,914	30.98%	40,716	38.32%
Chaska Lions Club	Chaska	1,649,162	1,289,867	359,295	182,200	50.71%	-	178,379	94,570	53.02%	2,500	1.40%	81,309	45.58%
American Legion Post 57	Chaska	661,839	536,246	125,593	61,924	49.31%	-	48,889	30,765	62.93%	2,437	4.98%	15,687	32.09%
Chatfield Athletic Club	Chatfield	652,041	530,305	121,736	47,604	39.10%	-	59,558	43,620	73.24%	1,100	1.85%	14,838	24.91%
Chatfield Firefighters Activities Assoc Inc	Chatfield	757,243	614,225	143,018	57,137	39.95%	-	77,214	56,691	73.42%	700	0.91%	19,823	25.67%
Chisago Lakes Area Recreation Assoc	Chisago City	316,933	251,448	65,485	38,891	59.39%	-	33,156	25,137	75.81%	1,650	4.98%	6,369	19.21%
Chisago City Fire Relief Assoc	Chisago City	1,776,995	1,478,374	298,621	141,036	47.23%	-	154,020	56,860	36.92%	3,200	2.08%	93,960	61.01%
Knights of Columbus Council 3539 Chisholm	Chisholm	1,736,567	1,427,705	308,862	172,591	55.88%	-	136,099	52,339	38.46%	4,500	3.31%	79,260	58.24%
St Vasilije of Ostrog Serbian Orthodox Church	Chisholm	319,656	249,416	70,240	25,575	36.41%	-	44,419	36,500	82.17%	1,000	2.25%	6,919	15.58%
Circle Pines Lexington Lions Club	Circle Pines	934,290	790,522	143,768	95,691	66.56%	-	42,001	17,044	40.58%	-	0.00%	24,957	59.42%
Centennial Youth Hockey Assoc	Circle Pines	1,346,438	1,105,438	240,653	131,827	54.78%	-	116,445	56,450	48.48%	1,750	1.50%	58,245	50.02%
Clara City Lions Club	Clara City	69,252	54,491	14,761	9,561	64.77%	-	3,391	1,697	50.04%	-	0.00%	1,694	49.96%
American Legion Post 485	Clara City	246,853	208,637	38,216	17,464	45.70%	-	13,614	7,137	52.42%	1,850	13.59%	4,627	33.99%
Claremont Area Chamber of Commerce	Claremont	418,941	334,993	83,948	48,117	57.32%	-	34,228	24,270	70.91%	1,600	4.67%	8,358	24.42%
Clarrisa Lions Club	Clarrisa	483,064	405,364	77,696	45,931	59.12%	-	32,735	22,372	68.34%	1,700	5.19%	8,662	26.46%
Clarkfield Lions Club	Clarkfield	286,608	229,933	56,675	30,753	54.26%	-	34,376	19,474	56.65%	3,000	8.73%	11,902	34.62%
Clear Lake Lions Club	Clear Lake	795,327	652,797	142,530	58,453	41.01%	(6)	85,547	57,485	67.20%	3,260	3.81%	24,802	28.99%
Clearbrook Community Club	Clearbrook	620,550	519,354	101,197	64,076	63.32%	-	42,165	28,443	67.45%	2,960	7.02%	10,763	25.53%
Clearwater Lions Club	Clearwater	923,917	743,175	180,742	93,745	51.87%	-	95,958	66,274	69.07%	1,550	1.62%	28,134	29.32%
American Legion Post 323	Clearwater	1,288,790	1,025,886	262,904	115,565	43.96%	-	139,728	44,392	31.77%	36,720	26.28%	58,616	41.95%
Clements Fire Dept Relief Assoc	Clements	121,589	95,372	26,217	12,691	48.41%	-	22,786	20,250	88.87%	-	0.00%	2,536	11.13%
American Legion Post 207 Cleveland	Cleveland	188,767	152,674	36,093	14,288	39.59%	-	22,767	11,217	49.27%	6,513	28.61%	5,037	22.12%
Cleveland Firemen's Relief Association	Cleveland	553,071	438,326	114,745	44,875	39.11%	-	69,679	58,550	84.03%	-	0.00%	11,129	15.97%
Climax Community Club	Climax	461,283	391,331	69,952	41,079	58.72%	-	24,066	11,634	48.34%	1,900	7.89%	10,532	43.76%

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Cloquet Youth Baseball/Softball Assoc	Cloquet	476,892	402,895	73,997	42,041	56.81%	-	35,284	22,200	62.92%	2,900	8.22%	10,184	28.86%
Cloquet Amateur Hockey Assoc	Cloquet	698,550	606,157	92,393	56,905	61.59%	-	47,152	27,000	57.26%	3,400	7.21%	16,752	35.53%
VFW Post 3979 Cloquet	Cloquet	791,742	678,609	113,134	77,383	68.40%	-	32,957	7,059	21.42%	3,800	11.53%	22,098	67.05%
Wood City Riders Snowmobile Club	Cloquet	735,821	617,227	118,295	54,476	46.05%	-	54,024	27,537	50.97%	6,600	12.22%	19,887	36.81%
Moose Lodge 1274 Cloquet	Cloquet	369,251	301,725	67,526	54,031	80.02%	-	15,156	7,338	48.42%	2,575	16.99%	5,243	34.59%
Coakato Lions Club	Coakato	102,400	84,666	17,734	13,048	73.58%	-	7,994	5,285	66.11%	-	0.00%	2,709	33.89%
Cokato Firefighters Relief Assoc	Cokato	146,452	111,733	34,719	20,288	58.44%	-	27,271	25,816	94.67%	-	0.00%	1,454	5.33%
Cold Spring Fire Dept Relief Assoc	Cold Spring	172,077	128,891	43,186	17,729	41.05%	-	27,255	20,237	74.25%	-	0.00%	7,018	25.75%
Cold Spring Lions Club	Cold Spring	408,221	333,208	75,013	36,279	48.36%	-	32,654	20,408	62.50%	1,510	4.62%	10,736	32.88%
American Legion Post 455	Cold Spring	778,491	660,033	118,458	57,373	48.43%	1,557	58,503	34,714	59.34%	1,400	2.39%	22,389	38.27%
Rocort Band Boosters Inc	Cold Spring	135,689	135,689	38,510	20,696	53.74%	-	18,407	11,000	59.76%	950	5.16%	6,457	30.08%
Rocort Community Booster Club	Cold Spring	168,069	133,110	34,959	17,500	50.06%	-	18,180	13,534	74.44%	995	5.47%	3,651	20.08%
Cologne Firemans Relief Assoc	Cologne	531,206	438,782	92,424	48,062	52.00%	-	44,627	26,610	59.63%	4,950	11.09%	13,067	29.28%
VFW Post 230	Columbia Heights	1,891,913	1,512,036	379,877	181,523	47.78%	-	181,561	54,421	29.97%	25,828	14.23%	101,312	55.80%
Minn Youth Athletic Services	Columbia Heights	2,249,769	1,872,367	377,402	164,805	43.67%	-	225,852	99,818	44.20%	5,200	2.30%	120,834	53.50%
Church of Immaculate Conception	Columbia Heights	1,298,091	1,088,823	209,268	117,562	56.18%	-	87,289	66,300	75.95%	3,900	4.47%	17,089	19.58%
Columbia Heights Athletic Boosters Club	Columbia Heights	2,414,487	1,942,963	471,524	254,509	53.98%	-	239,480	104,996	43.84%	2,307	0.96%	132,177	55.19%
Cook Firemens Relief Association	Cook	646,869	521,544	125,325	62,595	49.95%	-	53,557	34,226	63.91%	2,900	5.41%	16,431	30.68%
VFW Post 1757 Cook	Cook	122,225	98,389	23,836	12,962	54.38%	-	14,479	2,196	15.17%	9,132	63.07%	3,151	21.76%
Cook Timberwolves Snowmobile Club	Cook	832,779	685,368	147,411	66,438	45.07%	12,000	62,631	27,914	44.57%	2,900	4.63%	31,817	50.80%
Coon Rapids National Little League	Coon Rapids	1,853,479	1,486,396	367,083	208,389	56.77%	-	164,098	64,701	39.43%	2,000	1.22%	97,397	59.35%
American Legion Post 334	Coon Rapids	2,126,483	1,750,487	375,996	211,367	56.22%	-	184,771	29,487	15.96%	56,668	30.67%	98,616	53.37%
Coon Rapids Mat Bandits Wrestling Club	Coon Rapids	4,223,362	3,398,375	824,987	305,038	36.97%	-	440,486	173,968	39.49%	5,000	1.14%	261,518	59.37%
VFW Post 9625	Coon Rapids	3,285,722	2,744,409	541,313	289,991	53.57%	-	253,784	52,989	20.88%	37,427	14.75%	163,368	64.37%
Coon Rapids Lions Club	Coon Rapids	5,326,522	4,328,222	998,300	509,564	51.04%	-	488,514	203,503	41.66%	-	0.00%	285,011	58.34%
Corcoran Lions Club	Corcoran	967,759	801,371	166,388	97,504	58.60%	-	74,415	40,066	53.84%	2,500	3.36%	31,849	42.80%
Corcoran Jaycees	Corcoran	1,068,513	895,767	172,746	106,852	61.86%	(485)	47,166	7,210	15.29%	2,850	6.04%	37,105	78.67%
American Legion Post 126	Cosmos	255,647	208,413	47,234	16,377	34.67%	-	30,735	4,561	14.84%	19,991	65.04%	6,183	20.12%
Cosmos Lions Club	Cosmos	120,589	99,169	21,420	10,570	49.35%	-	13,643	10,760	78.87%	840	6.16%	2,043	14.97%
Cottage Grove Lions Club	Cottage Grove	1,958,346	1,638,099	320,247	148,274	46.30%	-	209,993	106,688	50.81%	5,925	2.82%	97,380	46.37%
Cottage Grove Athletic Assoc	Cottage Grove	2,423,367	1,933,232	490,135	221,749	45.24%	(201,815)	307,690	247,408	80.41%	3,825	1.24%	56,457	18.35%
VFW Post 8752	Cottage Grove	1,160,161	969,232	190,929	81,892	42.85%	20,912	83,965	11,603	13.82%	25,252	30.07%	47,110	56.11%
Lakeview Booster Club, Inc	Coltonwood	44,678	34,609	10,069	4,886	48.52%	-	1,884	-	0.00%	-	0.00%	1,884	100.00%
Courtland Recreation Assoc	Courtland	120,678	85,544	35,134	17,526	49.88%	2,413	16,437	9,050	55.06%	4,361	26.53%	3,026	18.41%
Courtland Lions Club	Courtland	202,174	161,339	40,835	21,555	52.79%	-	11,475	5,642	49.17%	1,435	12.51%	4,398	38.32%
Crane Lake Voyageur Snomobile Club	Crane Lake	611,523	510,807	100,716	49,033	48.68%	-	39,114	20,818	53.22%	2,150	5.50%	16,146	41.28%
Voyageur Trail Society	Crane Lake	900,812	740,955	159,857	92,540	57.89%	-	52,386	22,500	42.95%	2,150	4.10%	27,736	52.95%
American Legion Post 20 Crookston	Crookston	1,222,052	992,271	229,781	99,517	43.31%	12,503	103,207	25,407	24.62%	26,988	26.15%	50,813	49.23%
VFW Post 1902 Crookston	Crookston	1,938,380	1,644,554	293,826	156,718	53.34%	-	142,004	24,933	17.56%	25,929	18.26%	91,142	64.18%
Eagles Aerie 873 Crookston	Crookston	1,126,998	941,504	185,495	104,394	56.28%	-	77,826	23,127	29.72%	14,699	18.89%	40,000	51.40%
Crookston Firefighters Assoc	Crookston	435,968	339,289	96,679	53,359	55.19%	-	24,927	11,100	44.53%	-	0.00%	13,827	55.47%
Crosby Fire Relief Assoc	Crosby	2,033,953	1,753,953	279,647	120,750	43.18%	(7,967)	159,917	53,945	33.73%	5,667	3.54%	100,305	62.72%
Crosby Ironon Aikin Amateur Hockey Assoc	Crosby	959,428	760,254	199,174	102,601	51.51%	-	105,647	68,686	65.01%	3,264	3.09%	33,697	31.90%
American Legion Post 500 Crosslake	Crosslake	487,581	390,649	96,932	58,273	60.12%	-	35,380	8,297	23.45%	13,888	39.25%	13,195	37.29%
Crosslake Lions Club	Crosslake	594,962	477,037	117,925	61,804	52.41%	-	64,162	48,366	75.38%	2,850	4.44%	12,946	20.18%
West Metro Fire Rescue District Firefighters	Crystal	1,835,147	1,465,801	369,346	192,907	52.23%	-	176,191	81,300	46.14%	3,950	2.24%	90,941	51.61%
VFW Post 494 Crystal	Crystal	4,045,585	3,338,137	707,448	247,979	35.05%	-	454,241	168,565	37.11%	64,829	14.27%	220,847	48.62%
Crystal Lions Club	Crystal	1,042,025	851,593	190,432	117,640	61.78%	-	54,695	14,759	26.98%	5,000	9.14%	34,936	63.87%
Currie Town and Country Boosters	Currie	432,737	343,356	89,381	45,559	50.97%	100	54,571	45,692	83.73%	-	0.00%	8,880	16.27%
American Legion Post 322	Currie	250,358	207,545	42,813	22,360	52.27%	1,200	29,840	21,361	71.59%	1,650	5.53%	6,829	22.89%
Lincoln Area Business Assoc	Cushing	1,345,953	1,086,418	259,535	106,716	41.12%	-	141,009	80,419	57.03%	2,325	1.65%	58,265	41.32%
Cyrus Fire Dept Relief Assoc	Cyrus	272,845	221,740	51,105	24,896	48.71%	-	15,391	10,000	64.97%	-	0.00%	5,391	35.03%
West Central Trailblazers Snowmobile Assoc	Cyrus	136,801	104,836	31,965	14,559	45.55%	-	15,540	13,000	83.65%	-	0.00%	2,540	16.35%
Danube Lions Club	Danube	181,886	149,228	32,658	10,982	33.63%	-	17,076	13,199	77.30%	449	2.63%	3,428	20.07%
Dawson Fire Department Relief Association	Dawson	411,462	331,602	79,860	31,809	39.83%	-	24,066	14,460	60.08%	-	0.00%	9,606	39.92%
VFW Post 5247 Dawson	Dawson	434,998	369,448	65,548	37,820	57.70%	-	33,358	4,844	14.52%	16,344	49.00%	12,170	36.48%

Report by City

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Deer Creek Lions Club	Deer Creek	350,266	287,243	63,023	28,544	45.29%	5,303	33,320	25,957	77.90%	6,113
American Legion Post 122 Deer River	Deer River	451,199	360,170	91,029	60,656	66.63%	-	37,937	12,373	32.61%	8,225
Deerwood Fire Relief Assoc	Deerwood	564,231	470,420	93,811	47,582	50.72%	-	30,748	9,548	31.05%	15,795
Cuyuna Fire Mens Relief Assoc	Deerwood	1,827,053	1,577,889	249,164	127,613	51.22%	-	122,845	32,447	26.41%	87,774
Delano Athletic Booster Club	Delano	189,487	148,909	40,578	18,191	44.83%	-	19,734	14,619	74.08%	4,615
K of C Immaculate Conception Council 4653	Delano	1,413,852	1,168,097	245,555	130,590	53.18%	-	123,130	65,182	52.94%	57,948
Crow River Youth Hockey Assoc	Delano	1,009,393	857,006	152,387	64,852	42.56%	-	93,275	55,350	59.34%	35,525
American Legion Post 486 Delavan	Delavan	672,363	557,163	115,201	68,206	59.21%	381	39,979	22,127	55.35%	16,527
Dennison Lions Club	Dennison	515,537	423,499	92,038	48,938	53.17%	-	45,891	30,040	65.46%	13,321
Dent Lions Club	Dent	346,400	280,358	66,042	47,034	71.22%	-	30,258	18,506	61.16%	6,839
Dent Firefighters Relief Assoc	Dent	1,328,925	1,113,264	215,661	84,649	39.25%	-	124,258	69,800	56.17%	52,458
Turn In Poachers Chapt Ottetail	Detroit Lakes	2,433,021	2,016,645	416,376	244,650	58.76%	-	175,959	62,016	35.24%	112,493
American Legion Post 15 Detroit Lakes	Detroit Lakes	923,310	782,114	141,196	88,901	62.96%	-	61,022	29,020	47.56%	21,915
Eagles Aerie 2342 Past Presidents Club	Detroit Lakes	565,117	488,855	76,262	46,276	60.68%	-	22,707	8,607	37.90%	12,600
MOC Pup Tent 9 Detroit Lakes	Detroit Lakes	719,185	614,357	104,828	66,453	63.39%	-	35,296	20,342	57.63%	13,654
Minnesota Flyers Gymnastics	Detroit Lakes	850,198	703,017	147,181	69,462	47.19%	-	78,899	53,118	67.32%	24,481
Eagles Aerie 2342 Detroit Lakes	Detroit Lakes	881,373	740,961	140,411	129,359	92.13%	-	21,214	4,400	20.74%	16,814
Shrine Club Color Guard	Detroit Lakes	980,114	800,779	179,335	90,256	50.33%	-	88,311	52,500	59.45%	34,551
Detroit Lakes Lions Club	Detroit Lakes	470,366	408,072	62,294	37,906	60.85%	-	35,383	25,193	71.20%	9,390
VFW Post 1676 Detroit Lakes	Detroit Lakes	1,514,026	1,239,536	274,491	148,263	54.01%	11,637	128,201	38,609	30.12%	58,168
Dexter Firefighters Relief Assoc	Duluth	459,457	369,434	90,023	48,827	54.24%	-	37,642	27,030	71.81%	10,612
Dulworth Lions Club	Duluth	391,035	321,668	69,367	41,037	59.16%	-	31,200	20,300	64.20%	28,589
Dover Fire Relief Association	Dover	2,425,492	1,901,511	523,981	285,022	54.40%	-	243,802	106,433	43.66%	133,569
Minnesota Junior Hockey League Inc	Dubuque	2,882,224	2,376,261	505,963	223,803	44.23%	-	299,703	118,000	39.37%	176,703
Owls 1200 Fraternal Bldg Assoc Club	Duluth	247,618	202,674	44,944	25,473	56.68%	-	16,081	5,106	31.75%	7,045
Lake Superior Steelhead Assoc	Duluth	841,949	689,967	151,982	95,422	62.79%	-	39,566	10,600	26.79%	28,966
Piedmont Heights Hockey Assoc	Duluth	740,017	609,636	130,381	77,742	59.63%	18,899	34,282	11,692	34.11%	20,190
American Red Cross Northland Chapter	Duluth	997,422	841,994	155,428	102,561	65.99%	-	51,992	11,000	21.16%	40,992
Duluth Softball Players Association	Duluth	7,941,385	6,704,430	1,236,955	566,840	45.83%	-	670,976	152,597	22.74%	514,059
Duluth Amateur Youth Basketball Assoc	Duluth	1,795,595	1,495,507	300,088	145,860	48.61%	-	148,095	49,986	33.75%	94,759
Congdon Park Recreational Association	Duluth	774,094	651,991	122,103	96,859	79.33%	-	46,706	16,784	35.94%	29,922
Moose Lodge 1478 Duluth	Duluth	486,837	413,310	73,527	52,059	71.00%	-	21,158	7,000	33.08%	12,458
Irving Youth Hockey Club	Duluth	86,191	71,033	15,158	1,814	11.97%	-	9,727	6,075	62.45%	2,345
Vol Attorney Program Arrowhead Lawyers C	Duluth	889,588	734,725	154,863	110,861	71.59%	-	43,861	12,451	28.39%	28,410
Second Harvest Northern Lakes Food Bank	Duluth	658,843	524,101	134,562	63,705	39.74%	-	75,651	56,000	74.02%	15,151
Gnesen Volunteer Fire Department Relief As	Duluth	1,077,025	929,353	147,672	81,566	55.23%	-	65,304	22,000	33.69%	43,304
Elks Lodge 133 Duluth	Duluth	1,911,862	1,608,227	303,635	167,081	55.03%	-	132,356	35,146	26.55%	97,210
Welch Center	Duluth	841,335	712,878	128,457	64,748	50.40%	-	60,468	26,929	44.53%	29,474
Northland Vietnam Veterans Assoc	Duluth	736,479	631,926	104,553	55,035	52.64%	(8,034)	28,415	26,381	92.84%	2,034
American Legion Post 71 Duluth	Duluth	1,080,046	898,455	181,590	111,311	61.30%	-	64,679	19,612	30.32%	41,817
Irving Community Association	Duluth	1,185,566	955,046	230,520	141,459	61.37%	-	87,813	15,649	17.82%	45,623
Dundas Baseball Assoc	Dundas	6,177,171	5,168,245	1,008,927	435,405	43.16%	-	533,476	129,025	24.19%	400,606
Eagan Hockey Assoc	Eagan	302,963	236,457	66,506	30,960	46.55%	-	31,227	23,512	75.29%	5,640
Eagan Athletic Assoc	Eagan	1,167,072	973,449	193,623	76,432	39.47%	-	113,791	62,606	55.02%	48,765
Eagan Lions Club	Eagan	571,494	452,867	118,627	64,550	54.41%	-	15,177	-	0.00%	15,177
Knights of Columbus Council 7604 Eagan	Eagan	1,248,290	1,016,102	232,188	117,116	50.44%	-	122,498	64,221	52.43%	49,742
Eagle Bend Lions Club	Eagle Bend	1,679,593	1,311,169	368,424	178,266	48.39%	-	189,628	103,830	54.75%	79,298
Eagle Bend Fire Dept Relief Assoc	Eagle Bend	260,105	222,801	37,304	14,616	39.18%	(3,933)	16,051	10,325	64.33%	5,726
American Legion Post 617	Eagle Lake	517,519	425,503	92,016	41,597	45.21%	-	49,863	38,475	77.16%	9,613
Eagle Lake Fire Relief Assoc	Eagle Lake	217,338	165,823	51,515	21,680	42.09%	-	41,348	5,595	13.53%	5,037
Cedar East Bethel Lions Club	East Bethel	1,488,143	1,211,037	277,106	47,127	42.42%	-	71,987	59,400	74.18%	14,087
East Grand Forks Blue Line Club	East Grand Forks	228,453	174,994	53,459	27,686	51.79%	-	15,300	3,960	48.43%	4,217
American Legion Post 157 East Grand Forks	East Grand Forks	3,233,911	2,738,280	495,631	190,265	38.39%	36,000	266,105	69,195	26.00%	181,299
Valley Golf Assoc	East Grand Forks	1,092,238	918,377	173,861	92,370	53.13%	-	71,841	31,750	44.19%	40,091
VFW Post 3817 East Grand Forks	East Grand Forks	2,782,261	2,323,367	458,894	258,546	56.34%	-	212,322	51,973	24.48%	138,531

Report by City

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Eagles Aerie 350 East Grand Forks	East Grand Forks	1,984,607	1,579,733	404,874	219,871	54.31%	62,296	109,127	17,460	26.95%	2,500	2.29%	89,167	81.71%
Confidence Learning Center	East Gull Lake	4,130,923	3,419,350	711,573	280,828	39.47%	-	392,140	140,691	55.11%	5,000	1.28%	246,449	62.85%
American Legion Post 381	Eden Valley	753,764	616,567	137,197	62,276	45.39%	6,178	73,116	48,103	65.79%	6,239	8.53%	18,774	25.68%
Eden Valley Jaycees	Eden Valley	111,574	91,215	20,359	8,831	43.37%	(1,486)	10,047	6,172	61.44%	1,000	9.95%	2,874	28.61%
Hawks Baseball Club	Eden Valley	263,907	213,663	50,244	28,137	56.00%	-	21,258	12,925	60.80%	1,200	5.64%	7,133	33.55%
Eden Valley Lions Club	Eden Valley	630,888	486,427	144,261	71,155	49.32%	-	68,418	55,721	81.44%	-	0.00%	12,697	18.56%
Elbow Lake Firemens Relief Assoc	Elbow Lake	1,367,327	1,152,565	214,762	86,852	40.44%	-	119,262	55,330	46.39%	5,090	4.27%	58,842	49.34%
American Legion Post 573 Elgin	Elgin	629,551	527,638	101,913	57,537	56.46%	-	54,806	19,578	35.72%	20,862	38.06%	14,366	26.21%
Elizabeth Fire Dept Relief Assoc	Elizabeth	176,731	149,651	27,081	26,577	98.14%	-	7,235	1,896	26.21%	1,900	26.26%	3,439	47.53%
Elk River Youth Hockey Assoc	Elk River	616,000	476,675	139,325	66,092	47.44%	-	48,501	30,000	61.85%	17,081	2.93%	17,081	35.22%
VFW Post 5518 Elk River	Elk River	1,602,298	1,349,333	252,965	123,756	48.92%	-	118,971	34,711	29.18%	2,775	2.33%	81,485	68.49%
Elks Quaterback Club	Elk River	1,103,712	902,983	200,729	101,362	50.50%	-	101,766	61,000	59.94%	1,500	1.47%	39,266	38.58%
American Legion Post 112 Elk River	Elk River	1,778,683	1,447,142	331,541	194,751	58.74%	-	119,742	6,578	5.49%	22,462	18.76%	90,702	75.75%
Land of Lakes Choirboys of Minn	Elk River	2,002,450	1,641,738	360,712	146,431	40.60%	-	198,204	94,550	47.70%	2,300	1.16%	101,354	51.14%
Elk River Lions Club	Elk River	3,526,906	2,975,366	551,540	261,123	47.34%	900	302,262	93,291	30.86%	2,550	0.84%	206,421	68.29%
Eagles Aerie 3264 Elk River	Elk River	957,986	811,475	146,111	99,611	68.17%	-	41,286	7,338	17.77%	2,400	5.81%	31,548	76.41%
Elko Baseball Club	Elko	815,999	667,011	148,888	76,000	51.05%	124,018	42,995	14,589	33.93%	4,600	10.70%	23,806	55.37%
Ellendale Fire Dept Relief Assoc	Ellendale	328,473	260,373	68,100	25,033	36.76%	-	41,506	31,421	75.70%	1,875	4.52%	8,210	19.78%
Optimist Club of Ellsworth	Ellsworth	106,860	87,579	19,281	8,365	43.39%	-	15,664	13,306	84.95%	-	0.00%	2,358	15.05%
American Legion Post 192 Elmore	Elmore	433,984	345,082	88,902	50,677	57.07%	-	52,858	35,089	66.38%	7,936	15.01%	9,834	18.60%
Elrosa Baseball Club	Elrosa	397,931	326,843	71,088	29,861	42.01%	-	44,941	35,313	78.58%	1,500	3.34%	8,128	18.09%
Elrosa Commercial Club	Elrosa	252,466	209,081	43,385	21,991	50.69%	-	31,185	23,721	76.06%	1,400	4.49%	6,064	19.45%
VFW Post 2717 Ely	Ely	281,066	238,778	42,288	22,071	52.19%	215	23,613	5,145	21.79%	11,322	47.95%	7,146	30.26%
Moose Lodge 1580 Ely	Ely	517,275	457,856	59,419	34,761	58.50%	(4,638)	24,787	4,214	17.00%	10,533	42.49%	10,040	40.51%
The Ely Igloo Snowmobile Club	Ely	188,785	149,098	39,687	25,105	63.26%	-	9,278	4,249	45.80%	-	0.00%	5,029	54.20%
Ely Blue Line Club	Ely	476,546	411,520	65,026	36,631	56.33%	-	24,201	11,352	46.91%	1,300	5.37%	11,549	47.72%
Elysian Fire Dept Relief Assoc	Elysian	338,228	262,529	75,699	42,077	55.58%	-	26,473	17,125	64.69%	1,800	6.80%	7,547	28.51%
American Legion Post 311 Elysian	Elysian	326,227	263,992	62,235	37,968	60.99%	-	27,403	12,455	45.45%	5,860	21.38%	9,088	33.16%
Emily Firemans Relief Assoc	Emily	458,369	358,910	99,459	47,398	47.66%	-	50,791	38,123	75.06%	3,221	6.34%	9,447	18.60%
American Legion Post 317 Emmons	Emmons	198,106	159,831	38,275	26,249	68.58%	-	9,110	3,932	43.16%	208	2.28%	4,970	54.55%
American Legion Post 596 Erskine	Erskine	788,004	658,345	129,659	61,303	47.28%	-	63,961	38,046	59.48%	4,356	6.81%	21,559	33.71%
Essig Baseball Club	Essig	15,191	8,950	6,241	-8,432	-135.11%	(9,800)	11,377	10,063	88.45%	-	0.00%	1,314	11.55%
Curl Mesabi Inc	Eveleth	541,886	464,254	77,632	40,429	52.08%	(10,348)	34,382	16,482	47.94%	3,400	9.89%	14,500	42.17%
Chicagoami	Eveleth	2,543,848	2,136,204	407,644	210,046	51.53%	-	190,799	47,000	24.63%	2,800	1.47%	140,999	73.90%
Elks Lodge 1161	Eveleth	396,344	337,241	59,103	34,832	58.93%	-	20,128	9,097	45.20%	1,500	7.45%	9,531	47.35%
Hlawaatha Sno Seekers	Eyota	725,094	588,299	136,795	59,893	43.78%	-	87,136	68,517	78.63%	675	0.77%	17,944	20.59%
American Legion Post 551 Eyota	Eyota	425,332	327,266	98,067	64,226	65.56%	500	52,125	20,346	39.03%	21,766	41.76%	10,013	19.21%
Fairfax Baseball Assoc	Fairfax	140,179	114,720	25,459	11,368	44.65%	-	12,875	9,131	70.92%	680	5.28%	3,064	23.80%
American Legion Post 205	Fairfax	102,314	82,724	19,590	10,335	52.76%	-	16,308	2,482	15.22%	10,790	66.16%	3,036	18.62%
Knights of Columbus Council 1575	Fairmont	93,876	68,724	25,152	6,744	26.81%	-	19,429	16,477	84.81%	-	0.00%	2,952	15.19%
Fairmont Fire Department Relief Assoc	Fairmont	470,658	391,602	79,056	33,209	42.01%	-	48,688	37,772	77.58%	2,040	4.19%	8,876	18.23%
Fairmont Youth Hockey Assoc	Fairmont	4,275,439	3,603,116	672,323	355,232	52.84%	-	367,233	115,966	31.58%	5,500	1.50%	245,767	66.92%
American Legion Post 36	Fairmont	1,192,281	989,659	202,622	146,603	72.35%	-	62,560	22,722	36.32%	384	0.61%	39,454	63.07%
Eagles Aerie 3394	Fairmont	70,953	52,214	18,740	12,529	66.86%	5,440	3,350	1,203	35.91%	-	0.00%	2,147	64.09%
River Band Nature Center	Fairbault	946,729	765,132	181,597	83,413	45.93%	-	98,236	68,171	69.40%	2,400	2.44%	27,665	28.16%
Knights of Columbus Council 889 Fairbault	Fairbault	467,989	361,424	106,566	59,376	55.72%	10,475	28,213	15,448	54.76%	2,350	8.33%	10,415	36.92%
Bethlehem Academy	Fairbault	816,789	635,261	181,528	103,770	57.16%	200	77,936	50,780	65.16%	2,350	3.02%	24,806	31.83%
Eagles Aerie 1460 Fairbault	Fairbault	1,009,808	762,090	247,718	156,556	63.20%	-	73,166	29,209	39.92%	15,039	20.55%	28,918	39.52%
Elks Lodge 1166 Fairbault	Fairbault	1,029,601	804,579	225,022	98,835	43.92%	1,550	105,464	60,752	57.60%	3,080	2.92%	41,632	39.47%
American Legion Post 43 Fairbault	Fairbault	716,403	575,128	141,275	84,599	59.88%	6,069	61,633	33,195	53.86%	8,411	13.65%	20,027	32.49%
Moose Lodge 2098 Fairbault	Fairbault	532,349	421,207	111,142	62,392	56.14%	-	43,013	21,633	50.29%	9,588	22.29%	11,792	27.42%
Divine Mercy Catholic School	Fairbault	953,668	779,568	174,092	64,833	37.24%	-	109,395	79,012	72.23%	1,875	1.71%	28,508	26.06%
VFW Post 7662	Farmington	467,821	362,043	105,778	58,027	54.86%	-	49,683	23,967	48.24%	15,457	31.1%	10,259	20.65%
American Legion Post 189 Farmington	Farmington	1,516,327	1,223,413	292,914	125,835	42.96%	2,555	149,342	16,366	10.96%	62,933	42.14%	70,043	46.90%
Eagles Aerie 4031 Farmington	Farmington	1,701,519	1,394,715	306,804	103,033	33.58%	43,485	155,621	55,534	35.69%	19,315	12.41%	80,772	51.90%
Farmington Youth Hockey Association	Farmington	1,571,265	1,336,644	234,621	104,328	44.47%	-	113,813	37,836	33.24%	3,200	2.81%	72,777	63.94%

Report by City

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VFW Post 612	Fergus Falls	1,375,106	1,122,694	252,412	154,224	61.10%	2,200	92,023	19,051	20,70%	13,543	14.72%	59,429	64.58%
American Legion Post 30	Fergus Falls	2,348,122	1,881,119	467,003	278,867	59.71%	-	209,740	63,297	30.18%	34,082	16.25%	112,361	53.57%
Eagles Aerie 2339	Fergus Falls	2,003,276	1,702,789	300,487	131,787	43.86%	650	144,942	33,550	23.15%	9,724	6.71%	101,668	70.14%
Fergus Falls Hockey Assoc	Fergus Falls	1,323,922	1,028,304	295,618	186,850	63.21%	-	102,897	39,168	38.07%	2,914	2.83%	60,815	59.10%
Fertile Firemens Relief Assoc	Fertile	916,635	799,556	117,079	45,428	38.80%	-	67,497	35,350	52.37%	32,147	47.63%	32,147	47.63%
Fifty Lakes Fire Relief Assoc	Fifty Lakes	602,301	501,038	101,263	44,904	44.34%	-	67,645	53,119	78.53%	2,250	3.33%	12,276	18.15%
Finlayson Lions Club	Finlayson	308,615	254,780	53,835	27,163	50.46%	-	41,565	34,437	82.85%	2,067	4.97%	5,061	12.18%
American Legion Post 242 Fisher	Fisher	308,824	256,223	52,601	28,932	55.00%	-	16,940	8,226	48.56%	1,700	10.04%	7,014	41.40%
American Legion Post 136	Flensburg	309,744	266,575	43,169	26,340	61.02%	-	22,047	12,945	58.72%	3,009	13.65%	6,093	27.64%
American Legion Post 298 Foley	Foley	340,350	280,698	59,652	32,267	54.09%	-	49,227	28,322	57.53%	10,185	20.69%	10,179	21.78%
Church of St. Lawrence	Foley	1,449,514	1,217,639	231,875	93,589	40.37%	-	138,000	66,467	48.16%	-	0.00%	71,539	51.84%
Gilman Park & Recreation Assoc	Foley	171,737	133,706	38,031	19,780	52.01%	-	14,386	9,817	68.24%	-	0.00%	4,569	31.76%
Foley Lions Club	Foley	767,032	621,172	145,860	80,623	55.27%	-	54,419	29,723	54.62%	3,100	5.70%	21,596	39.68%
Voiture 44 40/8	Forest Lake	340,189	244,509	95,680	53,030	55.42%	-	53,361	44,652	83.68%	3,665	6.87%	5,045	9.45%
VFW Post 4210	Forest Lake	1,292,421	1,024,688	267,733	128,681	48.06%	4,300	142,446	40,267	28.27%	45,693	32.08%	56,486	39.65%
Forest Lake Athletic Assoc	Forest Lake	4,373,473	3,460,239	913,234	413,540	45.28%	4,770	523,763	242,953	46.39%	6,050	1.16%	274,760	52.46%
American Legion Post 225 Forest Lake	Forest Lake	1,407,246	1,044,186	363,060	183,450	50.53%	3,000	167,613	44,981	26.84%	69,676	41.57%	52,956	31.59%
Lions Club of Forest Lake	Forest Lake	189,896	143,171	46,725	23,931	51.22%	-	27,005	21,138	78.27%	1,450	5.37%	4,418	16.36%
Foreston Firemens Relief Assoc	Foreston	580,877	475,665	105,212	56,174	53.39%	-	45,552	32,670	71.72%	1,048	2.30%	11,834	25.98%
St Mathias Parks & Recreation	Fort Ripley	235,437	192,464	42,973	23,474	54.63%	-	16,639	10,893	65.47%	2,010	12.08%	3,735	22.45%
North County Trail Busters	Fort Ripley	318,103	254,329	63,774	34,248	53.70%	-	32,934	24,320	73.84%	2,692	8.17%	5,922	17.98%
Fosston Firemens Relief Association	Fosston	839,314	726,981	112,333	62,820	55.92%	-	42,671	15,468	36.25%	1,550	3.63%	25,653	60.12%
Fountain Firefighters Relief Assoc	Fountain	780,788	652,508	128,280	51,373	40.05%	-	82,664	60,572	73.27%	700	0.85%	21,392	25.88%
Franklin Fire Relief Assoc	Franklin	175,369	141,795	33,574	12,275	36.56%	-	17,843	13,000	72.86%	940	5.27%	3,903	21.87%
Franklin Lions Club	Franklin	126,828	105,351	21,477	11,888	55.35%	-	13,847	11,000	79.44%	-	0.00%	2,847	20.56%
Frazee Lions Club	Frazee	536,272	431,748	104,524	85,207	81.52%	-	21,637	9,100	42.06%	1,450	6.70%	11,087	51.24%
St. Rosa Jaycees	Freeport	648,925	521,195	127,730	51,822	40.57%	-	63,924	48,529	75.92%	1,625	2.54%	13,770	21.54%
Freeport Lions Club	Freeport	1,010,921	838,820	172,101	68,644	39.89%	-	97,328	59,992	61.64%	1,750	1.80%	35,586	36.56%
VFW Post 363	Fridley	2,733,754	2,233,755	499,999	265,809	53.16%	-	260,021	42,440	16.32%	66,893	25.73%	150,688	57.95%
American Legion Post 303	Fridley	1,553,308	1,194,505	358,803	138,336	38.55%	-	150,975	58,994	39.08%	21,389	14.17%	70,592	46.76%
Knights of Columbus Council 4381	Fridley	965,748	785,831	179,917	108,703	60.42%	900	56,459	6,625	11.73%	27,068	47.94%	22,766	40.32%
Totino Grace High School	Fridley	987,613	806,666	180,947	104,333	57.66%	-	78,540	40,000	50.93%	1,000	1.27%	37,540	47.80%
Frontenac Sportsman Club	Frontenac	310,717	245,767	64,949	33,030	50.86%	-	34,698	27,126	78.18%	-	0.00%	7,571	21.82%
American Legion Post 318	Fulda	313,568	250,785	62,783	34,369	54.74%	-	19,968	13,381	67.01%	1,188	5.95%	5,399	27.04%
Garfield Fire Department Relief Assoc	Garfield	504,531	403,265	101,266	38,358	37.88%	-	53,493	41,994	78.50%	1,568	2.93%	9,931	18.56%
Garrison Vol Fire Dept Relief Assoc	Garrison	445,784	360,676	85,108	45,925	53.96%	-	36,703	26,000	70.84%	-	0.00%	10,703	29.16%
Garrison Lions Club	Garrison	773,662	589,210	184,452	95,591	51.82%	-	90,938	68,726	75.57%	2,500	2.75%	19,712	21.68%
VFW Post 1816 Garrison	Garrison	879,155	700,014	179,141	93,401	52.14%	1,942	58,139	20,166	34.69%	17,603	30.28%	20,370	35.04%
Garrison Commercial Club	Garrison	1,057,693	867,393	190,300	96,901	50.92%	-	97,955	54,739	55.88%	-	0.00%	43,216	44.12%
American Legion Post 505 Gary	Gary	162,866	143,472	19,394	14,078	72.59%	-	9,886	941	9.52%	4,718	47.72%	4,227	42.76%
Gaylord Fire Dept Relief Assoc	Gaylord	830,371	679,732	150,639	51,211	34.00%	-	80,197	54,900	68.46%	1,636	2.04%	23,661	29.50%
American Legion Post 433	Gaylord	362,576	302,216	60,360	26,546	43.98%	500	27,199	18,276	67.19%	1,659	6.10%	7,264	26.71%
Gaylord Game Protective League	Gaylord	104,840	87,383	17,457	19,766	113.22%	-	14,464	8,700	60.15%	-	0.00%	5,764	39.85%
Geneva Fire Fighters' Relief Association	Geneva	1,126,476	930,480	195,996	128,089	65.35%	-	58,773	17,250	29.35%	2,250	3.83%	39,273	66.82%
Biggion Fire Mens Relief Assoc	Gibbon	147,485	121,331	26,154	13,360	51.16%	-	16,730	11,572	69.17%	1,660	9.92%	3,498	20.91%
Gibbon Lions Club	Gibbon	171,374	135,401	35,973	21,873	60.81%	-	15,315	11,347	74.09%	-	0.00%	3,968	25.91%
Gilbert Fire Department Relief Association	Gilbert	874,337	766,075	108,262	62,594	57.82%	-	49,885	20,850	41.80%	1,550	3.11%	27,485	55.10%
Crow River Sno Pros	Glencoe	940,613	776,057	164,556	59,965	36.44%	-	71,280	38,390	53.86%	2,800	3.93%	30,090	42.21%
VFW Post 5102	Glencoe	446,907	364,558	82,349	46,100	55.98%	-	44,684	19,130	42.81%	13,547	30.32%	12,007	26.87%
Glencoe Lions Club	Glencoe	977,661	787,928	189,733	87,870	46.31%	-	96,710	63,254	64.08%	-	0.00%	35,456	35.92%
American Legion Post 264	Glennville	315,552	257,854	57,698	25,297	43.84%	-	27,402	14,531	53.03%	6,133	22.38%	6,738	24.59%
Glennville Community Recreation Corp	Glennville	164,572	132,673	31,899	20,043	62.83%	-	17,114	13,800	80.64%	2,700	15.78%	614	3.59%
American Legion Post 187	Glenwood	670,315	551,552	118,763	54,796	46.14%	-	61,189	42,151	68.89%	4,193	6.85%	14,845	24.26%
Glenwood Fire Dept Relief Assoc	Glenwood	1,361,352	1,115,868	245,484	118,309	48.19%	-	114,388	49,368	43.16%	3,665	3.20%	61,355	53.64%
Farmers Sportsmans League of Terrace	Glenwood	389,658	318,394	71,264	29,560	41.48%	-	47,888	36,304	75.81%	1,995	4.17%	9,588	20.02%
American Legion Post 523 Golden Valley	Golden Valley	2,774,414	2,375,711	398,703	161,353	40.47%	-	239,210	14,113	5.90%	60,541	25.31%	164,556	68.79%

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VFW Post 7051 Golden Valley	Golden Valley	4,167,658	3,465,796	701,872	263,152	37,49%	-	402,710	74,714	18,55%	61,558	266,438
American Legion Post 304	Gonvick	42,650	29,392	13,258	6,063	45.73%	-	7,162	1,780	24.85%	3,991	1,390
Diamond Jubilee Gonvick	Gonvick	354,965	286,673	68,292	34,433	50.42%	-	17,430	8,367	48.00%	750	8,313
Lions Gonvick Club	Gonvick	280,725	233,557	47,168	23,622	50.08%	(80)	21,058	11,932	56.66%	1,500	7,626
Good Thunder Fire Dept Relief Assoc	Good Thunder	403,926	327,415	76,511	32,540	42.53%	-	35,179	24,295	69.06%	2,200	8,684
Goodhue Lions Club	Goodhue	45,516	36,945	8,571	2,886	33.67%	-	2,135	-	0.00%	-	2,135
Goodridge Area Development	Goodridge	220,572	179,253	41,319	23,041	55.76%	-	16,244	10,139	62.42%	1,100	5,005
Itasca Drift Skippers Snowmobile Club	Grand Rapids	532,396	429,466	102,930	46,020	44.71%	-	66,391	51,058	76.91%	3,000	12,333
Grand Rapids Amateur Hockey Assoc	Grand Rapids	1,893,871	1,477,659	416,212	220,184	52.90%	-	172,007	70,560	41.02%	4,200	97,247
Eagles Aerie 2469 Grand Rapids	Grand Rapids	3,031,912	2,486,981	544,931	198,024	36.34%	-	349,538	144,303	41.28%	34,009	171,226
American Legion Post 60 Grand Rapids	Grand Rapids	931,280	779,793	151,527	78,201	51.61%	-	65,006	22,218	34.18%	11,001	31,787
Moose Lodge 2023 Grand Rapids	Grand Rapids	523,360	443,540	79,820	52,285	65.50%	-	15,157	2,958	19.52%	14,304	(2,105)
VFW Post 1720 Grand Rapids	Grand Rapids	581,914	477,415	104,499	54,579	52.23%	2,000	51,467	19,651	38.18%	17,686	14,130
Grandy Lions Club	Grandy	487,764	390,477	97,287	51,590	53.03%	-	52,671	42,009	79.76%	2,000	8,662
Knights of Columbus Council 6731	Granite Falls	345,851	273,451	72,400	29,534	40.79%	-	44,123	35,848	81.25%	2,275	6,000
American Legion Post 69	Granite Falls	160,558	133,931	26,628	14,118	53.02%	-	12,469	4,874	39.09%	3,892	3,703
Green Isle Sportsman Club	Green Isle	311,301	257,913	53,386	28,552	53.48%	(7,792)	26,234	16,225	61.85%	3,679	6,330
Green Isle Firemens Relief Assoc	Green Isle	393,817	336,132	57,685	32,631	56.57%	-	29,024	21,350	73.56%	-	7,674
American Legion Post 408 Green Isle	Green Isle	153,826	127,400	26,426	13,503	51.10%	-	13,765	9,592	69.69%	1,200	2,973
American Legion Post 88 Greenbush	Greenbush	482,700	387,887	94,813	50,231	52.98%	-	43,705	24,009	54.93%	9,055	10,641
Greenwald Community Recreation Club	Greenwald	418,319	349,098	69,221	28,276	40.85%	-	33,791	23,455	69.41%	1,400	8,936
Grey Eagle Burtrum Lions Club	Grey Eagle	1,090,577	874,645	215,932	85,440	39.57%	-	115,520	72,016	62.34%	2,410	12,985
Grygla Gatzke Jaycees	Grygla	327,461	280,478	46,983	28,860	61.43%	-	14,327	5,194	36.25%	2,950	6,183
Grygla Lions Club	Grygla	243,018	202,470	40,548	22,230	54.82%	-	17,154	10,916	63.64%	-	6,238
Cleanwater Trailblazers Snowmobile Club	Gully	84,348	84,348	26,146	15,233	58.26%	-	9,927	5,763	58.06%	1,480	2,684
American Legion Post 202 Hackensack	Hackensack	1,107,624	929,453	178,173	101,440	56.93%	-	67,135	20,361	30.33%	6,160	40,614
Hackensack Lions Club	Hackensack	619,654	546,726	72,928	36,393	49.90%	-	43,003	28,418	66.08%	1,600	12,985
Hackensack Fire Department	Hackensack	366,456	317,222	49,234	26,662	54.15%	-	24,246	16,000	65.99%	2,145	6,101
Hadley Lions Club	Hadley	114,300	90,874	23,426	11,886	50.74%	500	12,078	8,449	69.96%	406	3,223
Eagles Aerie 2617 Hallock	Hallock	110,210	90,837	19,373	10,318	53.26%	-	11,745	9,120	77.65%	-	2,625
Halstad Firemens Benefit Assoc	Halstad	335,695	259,993	75,712	30,925	40.85%	-	44,426	37,500	84.41%	-	6,926
Ham Lake Lions Club	Ham Lake	706,344	586,807	119,537	62,066	51.92%	-	64,527	42,493	65.85%	6,030	16,004
Chamber of Commerce Ham Lake	Ham Lake	1,685,763	1,382,899	302,864	147,975	48.86%	-	161,426	67,510	41.82%	3,425	90,491
VFW Post 10796	Ham Lake	1,202,454	977,038	225,416	105,984	47.02%	-	103,403	19,689	19.04%	38,789	44,925
Hamburg Fire Dept Relief Assoc	Hamburg	159,506	120,543	38,963	19,336	49.63%	-	30,626	17,125	88.57%	-	3,501
Hamel Vol Fire Relief Assoc	Hamel	629,085	525,529	103,556	57,821	55.84%	-	53,744	33,320	62.00%	6,100	14,324
Hamel Lions Club	Hamel	1,011,190	803,543	207,647	115,077	55.42%	-	102,695	50,885	49.46%	3,700	48,110
Hancock Firemen's Relief Assoc	Hancock	227,607	187,334	40,273	25,707	63.83%	-	18,246	12,500	68.51%	-	5,746
Hanley Falls Firemens Relief Association	Hanley Falls	171,806	137,167	34,639	18,325	52.90%	-	8,324	2,842	34.14%	1,650	3,832
Hanover Lions Club	Hanover	2,982,952	2,582,481	400,471	214,099	53.46%	-	207,336	32,239	15.55%	2,750	172,347
Hanover Athletic Assoc	Hanover	5,797,974	4,900,487	897,487	320,334	35.69%	-	590,545	213,242	36.11%	11,125	366,178
Hanska Baseball Assoc	Hanska	149,324	117,781	31,543	19,196	60.86%	-	17,306	11,464	66.24%	3,286	2,556
American Legion Post 478	Hardwick	236,732	190,352	46,380	24,748	53.36%	-	16,609	5,277	31.77%	5,299	6,033
Harmony Fire Relief Assoc	Harmony	440,210	362,868	77,342	39,068	50.51%	-	33,753	25,577	75.78%	-	8,176
Knights of Columbus Council 1600	Hastings	28,636	21,646	6,889	751	10.90%	-	7,052	675	9.57%	5,250	1,127
VFW Post 1210 Hastings	Hastings	604,955	507,344	97,611	60,841	62.33%	-	27,942	1,071	3.83%	12,429	14,442
American Legion Post 47 Hastings	Hastings	480,235	396,426	83,809	54,925	65.54%	2,304	24,111	5,064	21.00%	-	19,047
Hastings Lions Club	Hastings	928,600	747,429	181,170	119,964	66.22%	-	70,597	40,908	57.95%	2,530	27,159
Hawley Firemens Relief Assoc	Hawley	583,992	490,947	93,045	54,195	58.25%	-	37,006	22,948	62.01%	1,525	12,533
Hayfield Commercial Club	Hayfield	433,685	367,498	66,187	31,776	48.01%	-	39,187	28,400	72.47%	1,850	8,937
Hayfield Fire Relief Assoc	Hayfield	287,695	223,163	64,532	23,496	36.41%	(1)	43,455	35,750	82.27%	1,675	6,030
American Legion Post 330	Hayfield	303,122	243,811	59,311	26,229	44.22%	-	33,843	15,020	44.38%	11,511	7,312
Hayward Fire Department Relief Association	Hayward	134,359	105,830	28,529	12,073	42.32%	-	8,522	5,675	66.59%	-	2,847
American Legion Post 135	Hector	107,710	86,689	21,021	12,065	57.40%	-	7,968	5,165	64.82%	-	2,803
Hector Volunteer Fire Dept	Hector	259,299	201,912	57,387	29,897	52.10%	-	21,072	13,020	61.79%	3,300	4,752
Henderson Lions Club	Henderson	111,465	90,129	21,336	13,671	64.08%	-	6,424	3,422	53.27%	-	3,002

Report by City

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Henderson Fire Dept Relief Assoc	Henderson	443,141	376,238	66,903	24,634	36,82%	-	35,584	24,519	68.91%	8,925
Hendrum Firemens Relief Association	Hendrum	21,697	18,216	3,481	2,072	59.52%	-	3,564	3,000	84.42%	554
Henning Lions Club	Henning	274,867	222,041	52,826	26,499	50.16%	(1,517)	21,728	13,710	63.10%	6,718
Herman Development Corp	Herman	219,044	180,400	38,644	22,277	57.65%	-	17,243	11,197	64.94%	4,546
Elks Lodge 1022 Hibbing	Hibbing	47,969	36,840	11,129	4,465	40.13%	(6,628)	2,707	1,409	52.06%	1,298
Hibbing Post 12 Hibbing	Hibbing	966,835	793,862	172,973	71,155	41.14%	1,000	107,767	63,063	58.52%	39,496
VFW Post 8510 Aux Hibbing	Hibbing	1,830,327	1,532,525	297,802	177,197	59.50%	-	129,703	38,157	29.42%	88,425
Municipal Athletic Association	Hibbing	559,206	467,717	91,489	50,847	55.58%	-	39,231	25,372	64.67%	11,359
Hill City Lions Club	Hill City	586,747	489,836	96,912	34,319	35.41%	-	53,092	37,004	69.70%	13,438
Moose Willow Sportsmans Club	Hill City	813,649	715,933	97,716	51,895	53.11%	-	55,875	31,120	55.70%	20,234
Long Lake Homeowners Assn Inc	Hillman	302,424	256,746	45,678	21,409	46.87%	-	22,059	12,856	58.28%	8,208
American Legion Post 602	Hillman	444,396	361,517	82,879	44,104	53.21%	-	35,831	18,392	51.33%	10,398
Harding Lastrup Snodusters Snowmobile Club	Hillman	744,644	614,850	129,794	53,249	41.03%	-	67,721	45,645	67.40%	18,926
Lake Sullivan Assoc	Hillman	523,741	424,643	99,098	53,329	53.81%	-	47,571	36,350	76.41%	9,321
Holy Family Church Hillman	Hillman	70,309	45,938	24,371	1,853	7.60%	-	28,177	25,900	91.92%	2,277
Hinckley Lions Club	Hinckley	1,395,349	1,395,349	230,351	123,259	53.51%	-	97,691	15,361	15.72%	76,255
Hitterdal Lions Club	Hitterdal	558,659	488,813	69,846	31,018	44.41%	-	42,271	30,177	71.39%	10,594
Hoffman Senior Citizen's Club, Inc.	Hoffman	46,229	31,132	15,097	2,972	19.69%	-	9,729	7,800	80.17%	1,929
Hoffman Lions Club	Hoffman	235,122	204,430	30,692	17,648	57.50%	-	12,826	7,281	56.77%	4,345
Holdingford Sno Flyers	Holdingford	460,775	380,975	79,800	41,600	52.13%	-	30,946	19,061	61.60%	10,335
Holdingford Fire Dept Relief Assoc	Holdingford	297,901	253,632	43,867	20,808	47.43%	-	23,829	15,700	65.89%	7,629
American Legion Post 211	Holdingford	343,949	280,063	63,886	25,604	40.06%	-	32,081	17,590	54.83%	8,415
Opole Baseball Club & Recreation Assoc	Holdingford	325,258	274,059	51,199	25,971	50.73%	11,109	19,293	13,964	72.38%	5,329
Husker Athletic Booster Club	Holdingford	345,359	273,198	72,161	27,227	37.73%	-	30,437	22,600	74.25%	7,837
Maple Island Park Association	Hollandale	814,214	641,334	172,880	88,332	51.09%	-	95,037	70,276	73.95%	22,361
Holloway Rod and Gun Club	Holloway	386,728	317,281	69,447	33,630	48.43%	-	32,962	24,763	75.13%	7,774
Steele County Snowmobile Trail Assoc	Hope	344,654	274,744	69,910	41,862	59.88%	21,340	17,706	4,800	27.11%	11,186
VFW Post 425 Hopkins	Hopkins	3,940,401	3,302,041	638,360	288,168	45.14%	5,838	345,040	64,490	18.69%	225,111
Hopkins Youth Hockey Association	Hopkins	1,230,060	1,009,187	220,873	103,022	46.64%	(24,307)	120,739	70,902	58.72%	49,837
American Legion Post 320 Hopkins	Hopkins	2,527,064	2,171,556	355,508	143,604	40.39%	-	208,264	25,986	12.48%	143,515
Hopkins Jaycees	Hopkins	5,328,306	4,471,030	857,276	549,459	64.09%	19,650	287,768	16,212	5.63%	267,556
Elks Lodge 2221 Hopkins	Hopkins	450,137	375,822	74,316	49,856	67.09%	-	32,844	10,289	31.33%	14,904
Hopkins Raspberry Festival Assoc	Hopkins	3,079,811	2,504,783	575,028	310,765	54.04%	-	282,492	107,817	38.17%	174,675
American Legion Post 423	Houston	209,166	167,680	41,486	19,147	46.15%	526	24,712	10,605	42.91%	5,195
Houston Chamber Of Commerce	Houston	206,130	165,077	40,053	18,071	45.12%	-	19,924	15,856	79.58%	4,068
American Legion Post 145	Howard Lake	396,845	320,597	76,248	47,069	61.73%	-	32,642	6,403	19.62%	8,295
Howard Lake Lions Club	Howard Lake	589,601	480,334	109,267	71,473	65.41%	-	32,520	20,022	61.57%	12,438
VFW Post 8144 Hoyt Lakes	Hoyt Lakes	382,589	314,878	67,711	40,278	59.49%	-	26,027	14,516	55.77%	8,663
Hoyt Lakes Chamber of Commerce	Hoyt Lakes	1,661,533	1,455,832	205,701	60,635	29.48%	-	115,915	31,288	26.99%	84,627
Dead Broke Saddle Club	Hugo	2,331,947	1,916,013	415,934	184,384	44.33%	-	243,205	113,424	46.64%	126,381
American Legion Post 620	Hugo	1,295,682	1,053,239	242,443	117,087	48.29%	21,119	111,590	35,314	31.65%	59,456
American Legion Post 96	Hutchinson	1,108,417	867,362	241,055	119,087	49.40%	14,955	107,199	12,621	11.77%	40,254
Wrestling Hutchinson Hutch Club	Hutchinson	366,861	300,882	65,979	31,121	47.17%	(851)	19,144	7,791	40.70%	8,853
VFW Post 906	Hutchinson	1,111,610	867,194	244,416	132,453	54.19%	-	120,601	28,884	23.95%	40,397
Hutchinson Hockey Assoc	Hutchinson	318,593	258,458	60,135	33,042	54.95%	-	35,012	27,760	79.29%	4,952
Voiture 414 40/8	Hutchinson	651,910	535,295	116,615	50,424	43.24%	-	63,279	42,449	67.08%	14,632
Elks Lodge 2427	Hutchinson	476,161	376,058	100,103	55,843	55.79%	18,240	34,855	10,648	30.55%	10,570
Wildlife Habitat Cons. Soc. McLeod Co	Hutchinson	1,469,600	1,254,331	215,269	78,553	36.49%	-	135,906	68,045	50.07%	66,241
Church of St. Thomas Aquinas	International Falls	56,874	37,884	19,010	1,278	6.72%	-	18,120	16,129	89.01%	1,991
International Falls Recreation Hockey Assoc	International Falls	544,120	463,227	80,893	42,573	52.63%	-	38,108	27,037	70.95%	11,071
Koochiching County Senior Center	International Falls	26,079	18,411	7,668	2,762	36.03%	1,500	2,928	2,000	68.31%	928
Moose Lodge 1259 International Falls	International Falls	432,230	370,254	61,979	35,437	57.18%	-	31,114	18,102	58.18%	8,892
VFW Post 2948	International Falls	1,217,067	979,430	237,637	123,233	51.86%	16,000	100,387	34,315	34.18%	49,260
International Voyageurs Snowmobile Club	International Falls	654,019	549,825	104,194	63,525	60.97%	17,439	15,965	1,429	8.95%	14,536
Rainy Lake Sportfishing Club	International Falls	367,824	310,254	57,571	34,232	59.46%	(4,341)	33,123	23,487	70.91%	7,886
Fraternal Order of Police Minn Lodge #1	Inver Grove Heights	1,704,628	1,430,846	273,782	137,372	50.18%	-	144,488	50,877	35.21%	90,311

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Inver Grove Heights Hockey Association	Inver Grove Heights	1,781,744	1,417,744	364,232	176,067	48.34%	-	166,545	65,310	39.21%	91,635
Inver Grove Heights Soccer Assoc	Inver Grove Heights	381,013	306,101	74,912	33,837	45.17%	-	39,115	31,600	80.79%	6,915
Moose Lodge 1088 Inver Grove Heights	Inver Grove Heights	589,618	472,413	117,204	55,499	47.35%	11,748	44,995	16,663	37.03%	21,397
Climb Inc	Inver Grove Heights	15,963,016	12,769,337	3,193,679	1,531,271	47.95%	-	1,719,356	684,555	39.81%	1,033,301
American Legion Post 424 Inver Grove Heights	Inver Grove Heights	1,353,080	1,074,099	278,981	125,117	44.85%	2,000	153,271	93,623	61.08%	59,649
Crosby Ironton Quarterback Club	Ironton	689,470	582,099	107,371	49,159	45.78%	-	50,444	30,955	61.36%	17,501
American Legion Post 443 Ironton	Ironton	982,000	815,296	166,704	78,537	47.11%	-	72,207	24,238	33.57%	30,033
Ironton Fire Relief Assoc	Ironton	243,936	200,242	43,694	26,748	61.22%	-	8,272	-	0.00%	8,272
Isabella Community Council	Isabella	408,913	340,985	67,928	35,219	51.85%	-	40,734	27,457	67.41%	10,777
Cambridge Isanti Hockey Association	Isanti	1,176,929	948,280	228,649	103,479	45.26%	-	118,151	72,000	60.94%	43,651
VFW Post 2735 Isanti	Isanti	1,910,542	1,570,736	339,806	132,239	38.92%	-	195,028	51,879	26.60%	98,007
Isanti Lions Club	Isanti	1,162,409	949,310	213,099	122,698	57.58%	-	91,066	46,858	51.45%	41,258
Isle Lions Club	Isle	1,007,461	859,445	148,016	79,998	54.05%	-	80,816	46,883	58.01%	31,533
VFW Post 2816 Isle	Isle	1,387,146	1,152,362	234,784	102,778	43.78%	-	80,843	23,371	28.91%	56,072
Military Service Association	Isle	758,595	633,734	124,861	48,474	38.82%	1,625	71,358	3,096	4.34%	23,358
Millie Laos Drift Skippers Snowmobile Club	Isle	726,065	588,339	137,726	81,472	59.16%	-	64,603	51,950	80.41%	12,653
VFW Post 2980	Ivanhoe	233,474	194,911	38,563	18,331	47.54%	-	21,416	14,419	67.33%	6,057
American Legion Post 130	Jackson	365,747	295,160	70,587	54,592	77.34%	-	21,544	6,381	29.62%	7,766
Janesville Area Golf Association Inc	Janesville	226,678	177,483	49,195	27,958	56.83%	-	14,889	8,501	57.10%	5,413
Janesville Rotary Club	Janesville	47,719	36,673	11,046	8,881	80.40%	-	11,425	9,707	84.96%	(482)
Jasper Lions Club	Jasper	66,052	46,931	19,121	11,677	61.07%	-	6,554	3,786	57.76%	2,768
VFW Post 3839	Jenkins	841,717	658,419	183,298	122,783	66.99%	-	84,751	42,891	50.61%	23,526
Jordan Fire Department Relief Assoc	Jordan	1,003,466	824,118	179,348	92,452	51.55%	-	70,333	34,079	48.45%	36,254
Eagles Aerie 3486 Karlstad	Karlstad	294,158	245,337	48,821	27,204	55.72%	(5,000)	17,650	9,268	52.51%	5,748
American Legion Post 445 Karlstad	Karlstad	368,098	308,482	59,616	32,419	54.38%	-	28,841	14,073	48.80%	8,580
Kasota Fire Dept Relief Assoc	Kasota	505,028	414,074	90,954	48,126	46.32%	488	59,622	48,741	81.75%	9,664
American Legion Post 333	Kasson	1,112,329	943,484	168,845	84,041	49.77%	-	81,413	26,655	32.74%	42,237
American Legion Post 452 Keewatin	Keewatin	879,083	773,557	105,526	65,929	62.48%	-	49,572	21,029	42.42%	28,443
Keewatin Firemens Relief Assoc	Keewatin	2,597,421	2,255,474	341,947	145,540	42.56%	-	196,801	47,162	23.96%	148,339
Kelllogg Firemens Relief Assoc	Kelllogg	894,780	744,169	150,611	84,262	55.95%	-	66,173	38,396	58.02%	27,777
VFW Post 3828 Kennedy	Kennedy	289,544	192,346	37,198	25,999	69.89%	-	11,361	4,300	37.85%	5,761
Kensington Volunteer Firemens Relief Assoc	Kensington	480,027	399,591	80,436	40,307	50.11%	-	38,427	28,935	75.30%	8,192
Kenyon Snowdrifters	Kenyon	248,609	198,062	50,547	25,066	49.57%	-	13,450	8,090	60.15%	5,360
VFW Post 141 Kenyon	Kenyon	158,823	125,663	32,860	15,519	47.23%	-	15,044	3,183	21.16%	4,104
Kettle River Firefighters Relief Assoc	Kettle River	402,446	341,696	60,750	21,759	35.82%	-	19,268	8,510	44.17%	10,758
American Legion Post 454 Kiester	Kiester	387,344	322,634	64,710	40,488	62.57%	100	23,608	12,495	52.93%	9,883
Kiester Firemens Relief Assoc	Kiester	244,933	204,269	40,664	19,123	47.03%	-	12,808	8,074	63.00%	4,734
Kilkenny Firemens Relief Assoc	Kilkenny	1,189,896	980,133	209,763	89,115	42.48%	-	121,566	73,494	60.46%	48,072
Kimball Firemens Relief Assoc	Kimball	419,079	341,050	78,029	29,794	38.18%	-	39,927	28,365	71.04%	8,812
Pearl Lake Recreation Club	Kimball	190,748	150,409	40,339	14,573	36.13%	-	24,166	20,000	82.76%	4,166
American Legion Post 261	Kimball	257,631	210,531	47,100	28,739	61.02%	-	16,965	5,623	33.15%	5,938
Kinney Fire Relief Assoc	Kinney	679,710	573,861	105,849	44,433	41.98%	-	62,861	46,400	73.81%	15,061
Church of Crucifixion	La Crescent	435,402	356,526	78,877	27,988	35.48%	-	52,708	41,616	78.96%	7,847
Lancer Youth Hockey Assoc	La Crescent	1,009,756	839,941	169,815	62,462	36.78%	14,500	93,792	56,484	60.22%	34,513
American Legion Post 595	La Crescent	3,479,386	2,828,552	650,834	237,002	36.42%	-	380,737	122,848	32.27%	213,313
La Salle Volunteer Firefighters Relief Assoc	La Salle	275,792	237,438	38,354	20,653	53.85%	-	19,099	14,050	73.56%	5,049
Lafayette Lions Club	Lafayette	405,338	332,647	72,691	27,833	38.29%	-	81,730	70,739	86.55%	9,243
Shaokatan Sportsmen Club	Lake Benton	907,587	703,152	204,435	115,401	56.45%	-	78,574	48,031	61.13%	28,893
American Legion Post 10	Lake Benton	300,819	227,607	73,212	37,395	51.08%	-	23,948	16,087	67.18%	6,341
American Legion Post 315 Lake Bronson	Lake Bronson	226,807	186,067	40,740	22,419	55.03%	-	28,586	14,261	49.89%	5,796
Lake City Chamber Of Commerce	Lake City	263,302	214,685	48,617	23,839	49.03%	-	27,496	22,025	80.10%	5,471
Lake City Lions Club	Lake City	323,247	276,193	47,054	20,834	44.28%	-	27,020	20,031	74.14%	5,649
American Legion Post 110	Lake City	162,142	125,965	36,177	30,647	84.72%	-	8,101	3,487	43.04%	4,614
Lake City Fire Dept Relief Association	Lake City	155,336	117,753	37,583	18,090	48.13%	-	17,045	12,400	72.75%	4,645
VFW Post 8729 Lake City	Lake City	1,324,525	1,112,574	211,951	108,892	51.38%	15,500	88,348	16,830	19.05%	61,482
American Legion Post 294	Lake Crystal	638,237	502,768	135,469	71,331	52.65%	-	68,708	27,796	40.46%	14,420

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Lake Crystal Fire Dept Relief Assoc	Lake Crystal	456,289	380,580	75,709	35,921	47.45%	-	41,203	32,000	77.66%	8,243
Lake Elmo Jaycees	Lake Elmo	1,810,741	1,526,300	284,441	98,385	34.59%	12,500	198,344	104,749	52.81%	90,170
Lake Lillian Civic & Commerce Assoc	Lake Lillian	124,348	87,989	36,359	11,542	31.74%	-	21,803	18,111	83.07%	3,692
American Legion Post 181 Lake Park	Lake Park	220,540	161,490	59,050	37,055	62.75%	-	23,315	9,366	40.17%	6,194
Lake Park Vol Fire Dept	Lake Park	635,888	533,466	102,422	50,340	49.15%	-	60,039	43,688	72.77%	14,776
American Legion Post 285	Lake Wilson	193,263	149,752	43,511	19,663	45.19%	4,500	24,562	14,729	59.99%	5,040
VFW Post 4743	Lakefield	113,313	87,931	25,382	12,686	49.98%	-	7,281	2,570	35.30%	3,298
Prairie Ecology Bus Center	Lakefield	1,515,557	1,233,523	282,035	116,641	41.36%	16,007	167,704	85,920	51.23%	79,429
Lakeville Lions Club	Lakeville	920,550	692,523	228,027	93,750	41.11%	-	119,852	90,959	75.89%	26,818
Knights of Columbus Council 8367 Lakeville	Lakeville	383,053	323,552	59,501	29,795	50.07%	-	31,649	22,577	71.34%	7,172
Lakeville Hockey Association	Lakeville	1,688,357	1,348,151	340,406	145,821	42.84%	-	220,572	132,700	60.16%	80,372
VFW Post 210 Lakeville	Lakeville	353,320	272,277	81,041	33,423	41.24%	-	33,482	6,550	19.56%	8,249
American Legion Post 41	Lamberton	107,315	86,801	20,514	9,711	47.34%	-	11,177	3,375	30.20%	2,686
Lamberton Lions Club Inc	Lamberton	204,004	165,961	38,043	17,659	46.42%	-	19,371	13,109	67.67%	4,617
American Legion Post 214 Lancaster	Lancaster	208,780	172,981	35,799	17,824	49.79%	-	12,202	2,965	24.30%	5,294
American Legion Post 40	Lanesboro	477,006	405,154	71,852	53,742	74.79%	-	22,164	11,010	49.68%	9,029
Lanesboro Fire Department	Lanesboro	701,592	577,222	124,370	48,596	39.07%	-	63,254	47,084	74.44%	16,170
Church of St. John Nepomuk Lastrup	Lastrup	498,312	418,611	79,701	31,664	39.73%	-	42,888	31,800	74.15%	9,413
VFW Post 1803 Le Center	Le Center	198,729	161,783	36,946	20,130	54.49%	9,350	8,090	3,714	45.90%	4,376
American Legion Post 108 Le Center	Le Center	252,223	194,420	57,803	26,502	45.85%	-	27,878	19,929	71.49%	6,063
Le Center Fire Mans Relief Association	Le Center	43,746	229,661	47,969	24,710	56.42%	-	18,157	11,045	60.83%	4,937
Dr. J. E. Le Clerc Council Knights of Columbus	Le Sueur	1,914,223	1,607,298	306,925	121,043	39.44%	-	180,481	78,290	43.38%	98,041
Lester Prairie Fire Dept Relief Assoc	Lester Prairie	153,285	120,048	33,237	11,660	35.08%	-	25,577	22,259	87.03%	3,318
Lewiston Volunteer Fire Co	Lewiston	518,059	417,309	100,750	60,688	60.24%	-	41,823	29,095	69.57%	10,078
American Legion Post 561	Lewisville	1,495,043	238,965	56,378	28,851	51.17%	-	17,285	6,190	35.81%	6,905
Lexington Fire Relief	Lexington	1,148,231	915,738	232,293	116,306	50.07%	-	111,884	63,850	57.07%	43,764
Lindstrom Fire Dept Relief Assoc	Lindstrom	879,164	743,986	135,178	55,274	40.89%	-	82,470	53,200	64.51%	26,745
VFW Post 6583	Lino Lakes	371,538	300,966	70,572	64,562	91.48%	-	38,736	13,306	34.35%	8,570
VFW Post 6583 Aux	Lino Lakes	294,167	237,679	56,488	41,858	74.10%	-	18,261	9,658	52.89%	6,203
Lino Lakes Lions Club	Lino Lakes	905,553	731,580	173,973	99,104	56.97%	-	72,578	41,599	57.32%	28,079
Centennial Fire Relief Assoc	Lino Lakes	1,415,300	1,179,168	236,132	124,462	52.71%	-	115,797	47,700	41.19%	61,947
Litchfield Baseball Assoc	Litchfield	273,407	220,769	52,638	27,554	52.73%	-	26,693	14,990	56.16%	7,453
American Legion Post 104	Litchfield	881,271	711,065	170,206	89,236	52.43%	-	84,071	25,770	30.65%	28,559
Church of St. Philip	Litchfield	750,715	597,222	153,493	49,359	32.16%	(251)	104,926	82,619	78.74%	19,907
VFW Post 2818	Litchfield	730,939	560,684	170,255	100,714	59.16%	(680)	68,735	28,547	41.53%	18,895
Eagles Aerie 3424	Litchfield	448,458	373,511	74,947	48,815	65.13%	10,500	28,727	16,587	57.74%	9,739
Canadian Days Little Canada	Little Canada	572,784	458,277	114,507	68,497	59.82%	-	49,641	33,379	67.24%	12,762
Millennium Charity Plus	Little Canada	2,032,471	1,612,613	419,858	287,390	68.45%	-	147,345	90,000	61.08%	46,845
Little Canada Vol Fire Department	Little Canada	1,800,827	1,423,092	377,735	182,159	48.22%	-	201,203	98,075	48.74%	99,428
American Legion Post 46	Little Falls	641,892	541,089	100,803	53,835	53.41%	-	60,161	31,327	52.07%	16,770
Minnesota Fishing Museum	Little Falls	2,942,126	2,427,402	514,724	218,216	42.39%	-	291,012	117,514	40.38%	170,448
VFW Post 1112	Little Falls	901,536	706,053	195,483	100,368	51.34%	17,880	63,070	2,875	4.56%	28,994
Little Falls Lions Club	Little Falls	790,656	645,954	144,702	73,238	50.61%	-	70,066	46,631	66.55%	20,635
Little Falls Exchange Club	Little Falls	824,867	670,606	154,261	79,810	51.74%	-	80,150	53,452	66.69%	23,598
Lindbergh Lions Club of Little Falls	Little Falls	1,581,018	1,312,748	268,270	108,661	40.50%	-	137,146	58,353	42.55%	76,043
Morrison Co Agricultural Society	Little Falls	492,538	385,548	106,990	46,241	43.22%	-	67,303	55,800	82.91%	9,703
VFW Post 9641	Littlefork	350,989	290,989	59,679	32,880	55.09%	-	24,991	10,681	42.74%	8,347
American Legion Post 12	Long Prairie	346,065	285,540	60,525	26,124	43.16%	-	41,972	21,007	50.05%	8,762
VFW Post 1140	Long Prairie	654,532	547,684	106,849	59,139	55.35%	-	35,342	16,525	46.76%	17,317
Long Prairie Lions Club	Long Prairie	413,728	323,867	89,861	43,463	48.37%	-	31,350	21,727	69.30%	8,424
Long Prairie Hockey Assoc	Long Prairie	1,503,131	1,235,052	268,079	117,937	43.99%	-	127,735	50,407	39.46%	72,450
Longville Lakes Area Chamber of Commerce	Longville	707,590	594,696	112,894	75,008	66.44%	-	37,526	14,435	38.47%	20,011
Lonsdale Lions Club	Lonsdale	84,013	63,945	20,068	10,485	52.25%	-	9,134	7,436	81.41%	1,698
Tri Lake Sportsmens Club	Lonsdale	1,201,583	959,548	242,035	113,396	46.85%	-	137,368	85,189	62.01%	48,679
Lonsdale Firemens Relief Association	Lonsdale	572,321	461,328	110,993	39,873	35.92%	-	65,896	50,283	76.31%	13,494
American Legion Post 586 Lonsdale	Lonsdale	71,009	51,024	19,985	14,162	70.86%	-	5,239	3,584	68.41%	1,655

Report by City

Organization	Report by City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees			
Loretto Lions Club	Loretto	248,819	201,699	47,120	22,029	46.75%	-	35,831	25,304	70.62%	850	2.37%	9,677	27.01%
Loretto Fire Dept Relief Assoc	Loretto	1,828,480	1,541,235	287,245	149,682	52.11%	-	132,129	38,700	29.29%	3,485	2.64%	89,944	68.07%
Lowry Fire Mens Relief Assoc	Lowry	507,389	419,620	87,769	41,541	47.33%	-	40,964	30,275	73.91%	-	0.00%	10,689	26.09%
American Legion Post 253	Lowry	328,158	267,258	60,900	34,836	57.20%	-	26,738	9,990	37.36%	8,233	30.79%	8,515	31.85%
American Legion Post 123	Luverne	58,902	44,492	14,410	7,949	55.17%	(769)	7,045	3,536	50.19%	1,633	23.18%	1,876	26.63%
Eagles Aerie 3403 Luverne	Luverne	233,903	194,101	39,802	22,841	57.39%	-	13,170	7,004	33.09%	1,223	9.29%	4,943	37.53%
Luverne Optimist Club	Luverne	1,320,937	1,098,826	222,011	100,454	45.25%	-	112,343	53,053	47.22%	3,355	2.99%	55,935	49.79%
American Legion Post 105	Lyle	493,024	420,136	72,888	37,983	52.11%	-	31,554	11,696	37.07%	9,096	28.83%	10,762	34.11%
Lyle Volunteer Firemans Relief Assoc	Lyle	479,763	400,188	79,575	38,341	48.18%	(343)	32,542	21,501	66.07%	2,300	7.07%	8,741	26.86%
American Legion Post 299	Mabel	373,808	306,660	67,148	26,067	38.82%	-	50,985	26,861	52.68%	15,613	30.62%	8,511	16.69%
Mabel Fire Dept Relief Assoc	Mabel	462,233	379,513	82,720	30,333	36.67%	-	61,966	40,000	78.16%	1,650	3.22%	9,525	18.61%
American Legion Post 19	Madelia	686,703	580,574	106,129	45,102	42.50%	9,700	53,116	19,143	36.04%	15,625	29.42%	18,348	34.54%
VFW Post 1656	Madison	92,878	79,034	13,843	14,098	101.84%	(4,093)	7,542	5,903	78.27%	-	0.00%	1,639	21.73%
American Legion Post 158 Madison	Madison	46,523	37,471	9,052	2,224	24.56%	-	5,808	2,336	40.22%	2,213	38.10%	1,259	21.67%
American Legion Post 269	Madison Lake	204,312	161,401	42,911	26,071	60.76%	-	16,343	10,425	63.79%	1,500	9.18%	4,418	27.03%
Trade Lake Camp	Mahtomedi	141,045	105,845	35,200	19,724	56.03%	(2,185)	16,148	11,399	70.59%	-	0.00%	4,749	29.41%
VFW Post 950	Mankato	457,990	345,026	112,964	88,025	77.92%	500	38,143	8,650	22.68%	15,935	41.78%	13,559	35.55%
American Legion Post 11	Mankato	327,264	254,037	73,227	41,383	56.51%	-	33,210	3,211	9.67%	20,734	62.43%	9,265	27.90%
Community Charities of Minnesota	Mankato	6,036,854	4,595,748	1,441,106	651,067	45.18%	-	816,669	396,542	48.56%	19,941	2.44%	400,186	49.00%
Eagles Aerie 269	Mankato	1,661,566	1,327,699	333,867	186,067	55.73%	9,736	135,240	20,638	15.26%	24,262	17.94%	90,340	66.80%
Lake Washington Improvement Association	Mankato	483,900	398,023	85,877	42,610	49.62%	-	42,966	30,614	71.27%	1,600	3.72%	10,742	25.01%
VFW Post 9713	Mankato	1,106,722	944,571	162,151	91,137	56.21%	-	69,792	1,482	2.12%	17,232	24.69%	51,078	73.19%
Voiture 281 40/8 Mankato	Mankato	173,987	136,445	37,542	23,623	62.92%	-	21,998	16,049	72.96%	1,462	6.65%	4,487	20.40%
Mankato Area Hockey Association	Mankato	2,277,518	1,788,115	489,404	201,817	41.24%	-	277,066	138,840	50.11%	5,990	2.16%	132,236	47.73%
Moose Lodge 1414	Mankato	355,874	266,062	89,812	47,813	53.24%	(4,676)	54,222	42,656	78.67%	2,500	4.61%	9,066	16.72%
Manorville Restoration Assoc	Manorville	1,180,750	941,367	239,384	134,203	56.06%	-	81,762	33,250	40.67%	2,800	3.43%	45,702	55.90%
Edison Booster Club	Maple Grove	779,549	612,477	167,073	62,775	37.57%	(9,939)	101,727	75,000	73.73%	500	0.49%	26,227	25.78%
Maple Grove Fire Fighters Relief Assoc	Maple Grove	2,322,493	1,964,251	358,242	156,535	43.70%	-	211,520	79,414	37.54%	6,050	2.86%	126,056	59.60%
Maple Grove Lions Club	Maple Grove	2,069,916	1,741,937	327,979	147,898	45.09%	-	229,049	113,810	49.69%	6,150	2.69%	109,089	47.63%
Maple Lake Lions Club	Maple Lake	582,195	470,450	111,745	61,194	54.76%	-	61,734	34,295	66.29%	3,000	5.80%	14,439	27.91%
VFW Post 7664	Maple Lake	622,143	483,393	138,750	70,274	50.65%	-	66,107	18,353	27.76%	32,483	49.14%	15,271	23.10%
American Legion Post 131	Maple Lake	905,227	746,059	159,168	83,003	52.15%	1,951	77,992	43,653	55.97%	4,273	5.48%	30,066	38.55%
Orono Baseball Club	Maple Plain	790,001	637,032	152,969	93,818	61.33%	24,000	38,140	12,355	32.39%	2,800	7.34%	22,985	60.26%
Heather Curling Club	Mapleton	380,701	309,876	70,825	28,756	40.60%	-	31,855	21,786	68.39%	2,200	6.91%	7,870	24.70%
Mapleton Area Chamber of Commerce	Mapleton	631,658	515,686	115,972	50,919	43.91%	-	73,370	57,133	77.87%	2,250	3.07%	13,986	19.06%
Maplewood Athletic Assoc	Maplewood	579,596	469,487	110,109	64,196	58.30%	-	45,681	26,740	58.54%	2,400	5.25%	16,541	36.21%
Church of St Jerome Maplewood	Maplewood	1,245,478	1,028,126	217,352	126,655	58.27%	-	109,966	51,334	46.68%	4,200	3.82%	54,432	49.50%
Hill Murray Father Club	Maplewood	2,082,311	1,698,902	383,409	128,556	33.53%	-	293,507	183,637	62.57%	2,079	0.71%	107,791	36.73%
Hill Murray Mothers Club	Maplewood	2,324,041	1,934,266	389,775	154,774	39.71%	-	269,788	136,552	50.61%	2,968	1.10%	130,268	48.29%
Roseville Area Youth Hockey Assoc	Maplewood	1,918,549	1,434,454	484,095	260,106	53.73%	-	196,973	123,439	62.67%	2,750	1.40%	70,784	35.94%
Marshall Amateur Hockey Assoc	Marshall	24,986	18,964	6,021	5,560	92.34%	2,944	586	-	0.00%	-	0.00%	586	100.00%
Eagles Aerie 3405	Marshall	90,106	68,230	21,876	13,457	61.52%	-	6,197	2,275	36.71%	1,880	30.34%	2,042	32.95%
Abate of Minn	Marshall	118,077	69,053	49,024	6,870	14.01%	-	26,148	17,673	67.59%	-	0.00%	8,475	32.41%
Marshall Baseball Assoc	Marshall	1,394,347	1,159,869	234,478	124,448	53.07%	-	117,020	53,700	45.89%	3,262	2.79%	60,058	51.32%
American Legion Post 113	Marshall	709,594	552,714	156,880	81,838	52.17%	-	75,082	46,859	62.41%	9,937	13.24%	18,286	24.35%
Mayer Baseball Club	Mayer	917,963	759,998	157,965	89,003	56.34%	-	64,381	32,783	50.92%	3,000	4.66%	28,598	44.42%
Maynard Lions Club	Maynard	354,825	304,175	50,650	20,498	40.47%	-	30,191	20,160	66.78%	2,580	8.55%	7,451	24.68%
Mazeppa Firefighters Relief Assoc	Mazeppa	598,022	485,812	112,210	55,271	49.26%	-	61,228	44,342	72.42%	3,900	6.37%	12,986	21.21%
American Legion Post 588 Mazeppa	Mazeppa	22,420	18,673	3,747	1,630	43.51%	908	3,092	2,602	84.14%	-	0.00%	490	15.86%
Mazeppa Jaycees	Mazeppa	366,821	302,804	64,015	26,873	41.98%	-	39,235	32,798	83.59%	-	0.00%	6,437	16.41%
Mazeppa Lions Club	Mazeppa	191,861	156,689	35,172	22,047	62.68%	-	17,973	11,084	61.67%	4,000	22.26%	2,889	16.07%
McGrath Fire Dept Relief Assoc	McGrath	1,551,211	1,283,143	268,068	124,707	46.52%	-	159,729	79,578	49.82%	2,650	1.66%	77,501	48.52%
Minnewawa Sportsmens Club	McGregor	1,311,616	1,067,762	243,853	133,939	54.93%	(1,554)	129,112	69,320	53.69%	4,878	3.78%	54,914	42.53%
McGregor Fire Department Relief Assoc	McGregor	390,446	326,223	64,223	26,948	41.96%	-	38,863	32,450	83.50%	-	0.00%	6,413	16.50%
McGregor Lions Club	McGregor	837,577	663,593	173,984	87,857	50.51%	-	93,569	65,598	70.11%	2,600	2.78%	25,371	27.11%
VFW Post 6891 McIntosh	McIntosh	355,052	294,914	60,138	28,016	46.59%	-	26,816	14,245	53.12%	4,656	17.36%	7,915	29.52%

Report by City

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McIntosh Firemen's Relief Association	McIntosh	935,334	799,186	136,148	51,186	37,60%	-	86,226	52,889	61,34%	31,687
Medford Firemens Relief Assoc	Medford	366,675	300,337	66,338	20,608	31.06%	-	44,212	36,135	81.73%	6,447
American Legion Post 101	Melrose	1,554,594	1,282,434	272,160	107,411	39.47%	-	159,007	77,179	48.54%	78,249
VFW Post 7050	Melrose	426,077	354,617	71,460	44,903	62.84%	-	39,974	22,672	56.72%	12,278
Meire Grove Athletic Club	Melrose	240,081	193,805	46,276	21,252	45.92%	12,258	17,141	10,984	64.08%	4,807
Spring Hill Recreation Club	Melrose	353,965	297,453	56,212	24,716	43.97%	-	36,402	27,497	75.54%	8,365
Melrose Lions Club	Melrose	763,198	620,712	142,486	54,510	38.26%	-	82,178	60,173	73.22%	20,255
VFW Post 6206 Menahga	Menahga	697,276	573,904	123,372	72,862	59.06%	-	46,964	10,866	23.14%	19,152
Menahga Gateway Lions Club	Menahga	1,154,727	987,075	167,652	90,315	53.87%	-	69,704	23,936	34.34%	44,018
Mendota Mdewakanton Dakota Community	Mendota	560,134	410,145	149,989	82,551	55.04%	(33,955)	52,238	35,053	67.10%	15,220
VFW Post 6690 Mendota	Mendota	1,161,416	976,770	184,646	107,093	58.00%	-	83,890	16,881	20.12%	53,068
Mentor Firefighters Relief Assoc	Mentor	1,146,293	916,410	229,883	101,551	44.18%	-	104,282	54,325	52.09%	48,157
Merrifield Lions Club	Merrifield	402,826	322,997	79,829	34,112	42.73%	-	38,459	31,850	82.82%	6,609
Mission Lakes Assoc	Merrifield	323,305	239,696	83,609	47,936	57.33%	-	24,582	15,139	61.59%	7,442
Merrifield Marathons Inc	Merrifield	440,836	354,922	85,914	50,579	58.87%	(6)	22,987	9,339	40.63%	10,047
American Legion Post 444	Middle River	697,332	572,023	125,309	56,025	44.71%	27,302	41,971	7,994	19.05%	18,260
American Legion Post 178 Milaca	Milaca	374,302	302,171	72,130	44,264	61.37%	-	32,504	4,026	12.39%	7,839
Milaca Firefighters Relief Assoc	Milaca	1,198,336	1,001,716	196,620	87,379	44.44%	-	109,271	53,083	48.58%	52,963
American Legion Post 359	Milan	114,515	91,125	23,390	18,634	79.67%	-	4,960	1,984	40.00%	2,976
Milville Legion Post 579 Millville	Milville	242,278	195,415	46,863	26,325	56.17%	-	21,457	13,467	62.76%	5,801
Millville Sportsman Club	Millville	267,975	217,023	50,952	29,375	57.65%	-	22,061	15,526	70.38%	5,555
Miliona Volunteer Firemen's Relief Assoc	Miliona	771,347	642,173	129,174	55,484	42.95%	-	70,735	49,250	69.63%	20,060
Miliona Lions Club	Miliona	495,943	428,031	67,912	37,033	54.53%	-	30,337	19,310	63.65%	9,242
Leaf Valley Game and Fish Conservation Club	Miliona	1,318,236	1,150,377	167,859	57,204	34.08%	-	91,258	30,476	33.40%	58,932
Church of Incarnation Minneapolis	Minneapolis	4,903,716	3,895,184	1,008,532	581,642	57.67%	-	407,348	99,100	24.33%	303,453
Italian American Club Foundation	Minneapolis	5,230,211	4,161,670	1,068,541	509,218	47.66%	-	580,089	231,325	39.88%	344,764
American Legion Post 99	Minneapolis	95,474	78,578	16,896	12,663	74.95%	-	6,745	-	0.00%	3,928
DAV Chapt 1	Minneapolis	882,689	731,617	151,072	66,866	44.25%	-	70,146	43,677	62.27%	25,360
American Legion Post 234	Minneapolis	388,986	326,403	62,583	26,864	42.92%	-	31,097	8,462	27.21%	13,658
Multiple Sclerosis Society Minnesota Chapter	Minneapolis	17,241,121	12,966,945	4,274,176	2,399,063	56.13%	-	1,786,743	631,347	35.34%	1,155,396
Riverview Lions Club	Minneapolis	2,566,242	1,829,675	426,567	266,429	62.46%	-	180,391	42,169	23.38%	134,372
VFW Post 246 Minneapolis	Minneapolis	1,241,723	1,025,476	216,247	127,900	59.15%	-	77,463	42,829	55.22%	74,49%
Edison Youth Hockey Assoc	Minneapolis	783,518	617,917	165,601	154,354	93.21%	-	28,413	8,751	11.30%	65,512
De La Salle High School	Minneapolis	2,259,403	1,852,855	406,548	231,748	57.00%	-	182,606	55,287	30.28%	24,763
Catholic Eldercare Community Foundation	Minneapolis	2,330,982	1,860,928	470,054	164,047	34.90%	-	368,667	230,000	62.39%	126,794
St. Paul Wrestling Club	Minneapolis	1,190,035	946,173	243,862	117,471	48.17%	-	125,954	72,680	57.70%	138,667
Chops Inc	Minneapolis	1,316,206	1,059,280	256,926	116,805	45.46%	-	156,992	92,825	59.13%	53,274
Aliveness Project Minneapolis	Minneapolis	1,057,630	836,050	221,580	113,366	51.16%	-	101,868	54,500	53.50%	59,363
Northeast Minneapolis Lions Club	Minneapolis	5,801,689	4,691,072	1,110,617	514,365	46.31%	5,000	561,374	236,931	42.21%	44,593
Minnesota Amateur Rugby Foundation	Minneapolis	849,769	647,731	202,038	114,344	56.60%	-	86,920	57,750	66.44%	316,943
Edison Community Sports Foundation	Minneapolis	1,605,083	1,270,654	334,429	192,806	57.65%	-	168,266	77,585	46.11%	29,170
Church of St. Maron	Minneapolis	1,325,236	1,119,344	205,892	127,706	62.03%	-	83,989	21,000	25.00%	33,566%
Southwest Hockey Assoc	Minneapolis	3,176,711	2,497,838	678,873	364,524	53.70%	-	313,624	117,960	37.61%	86,181
Bolder Options	Minneapolis	741,884	543,342	198,542	124,202	62.56%	-	76,674	48,500	63.25%	58,989
Minnesota USA Wrestling	Minneapolis	3,599,873	2,872,634	727,239	330,941	45.51%	-	411,530	186,331	45.28%	191,664
George Glover Neighborhood Gym	Minneapolis	241,191	192,909	48,282	33,955	70.33%	-	18,889	10,500	55.59%	28,174
East Twins Babe Ruth League Inc	Minneapolis	571,192	454,821	116,371	83,095	71.41%	-	32,863	17,550	53.40%	36,47%
Washburn Amateur Hockey Assoc	Minneapolis	2,384,023	1,886,105	497,918	287,160	57.67%	-	240,448	106,045	44.10%	6,889
Baseline Club	Minneapolis	2,210,799	1,806,638	404,161	249,481	61.73%	-	180,893	52,007	28.75%	15,313
Air Force Assoc General EW Rawlings Chapter	Minneapolis	879,129	637,074	242,055	133,861	55.30%	(11,043)	100,055	58,565	58.53%	46,60%
Minnesota Fire Dept Relief Assoc	Minneota	202,044	162,821	39,223	14,495	36.96%	-	20,539	19,000	92.51%	1,539
Minnesota Lake Firemens Relief Assoc	Minneota Lake	428,218	338,137	90,081	46,851	52.01%	(266)	43,339	34,694	80.05%	1,539
American Legion Post 59	Montevideo	1,237,379	1,024,727	212,653	94,553	44.46%	-	86,087	33,175	38.54%	48,472
Knights of Columbus Council 1551	Montevideo	222,534	190,077	32,457	20,999	64.70%	-	11,417	5,535	48.48%	3,907
Montevideo Lions Club	Montevideo	107,664	87,766	19,878	10,020	50.41%	300	4,165	1,577	37.88%	2,587
Montevideo Fire Department Relief Assoc	Montevideo	524,524	419,762	104,762	43,485	41.51%	-	61,773	53,047	85.87%	8,726

Report by City

Organization	Report by City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees
VFW Post 380 Montevideo	Montevideo	932,277	778,567	153,710	62,057	40.37%	-	86,494	24,749	28,61%	33,491
Lac Qui Parle Lake Association	Montevideo	1,434,193	1,187,136	247,007	137,207	55.55%	-	86,453	23,786	27.51%	58,833
Montgomery Lions Club	Montgomery	301,786	250,705	51,081	25,200	49.33%	-	26,375	18,530	70.26%	6,595
Montgomery Sportsman Club	Montgomery	263,914	203,721	60,193	32,344	53.73%	-	35,854	29,317	81.77%	4,687
Montgomery Area Community Club	Montgomery	156,344	128,584	27,760	13,673	49.25%	-	14,186	9,850	69.44%	3,361
Montgomery Firemens Relief Association	Montgomery	471,926	384,567	87,359	32,770	37.51%	-	52,816	41,000	77.63%	8,726
Monticello Youth Hockey Program	Monticello	1,132,768	926,278	206,490	78,516	38.02%	(966)	50,523	50,793	53.17%	42,631
American Legion Post 260	Monticello	2,052,855	1,710,751	342,104	149,512	43.70%	1,073	210,139	60,542	28.81%	109,402
VFW Post 8731	Monticello	1,418,148	1,142,199	275,949	132,349	47.96%	-	128,690	29,848	23.19%	65,726
Monticello Lions Club	Monticello	3,478,418	2,903,155	575,263	259,363	45.09%	-	314,314	106,366	33.84%	205,469
Montrose Lions Club	Montrose	651,424	525,547	125,877	76,616	60.87%	-	49,995	33,717	67.44%	13,178
VFW Post 1223 Moorhead	Moorhead	1,294,094	1,065,435	228,659	116,894	51.12%	8,741	104,315	23,511	22.54%	38,92%
Moorhead Youth Hockey Assoc	Moorhead	4,420,382	3,558,276	862,106	476,533	55.28%	-	426,565	176,000	41.26%	250,565
VFW Post 1223 Aux Moorhead	Moorhead	1,418,561	1,175,794	242,767	150,627	62.05%	-	86,960	49,486	56.91%	33,522
American Legion Post 21 Moorhead	Moorhead	2,147,186	1,740,631	406,554	179,827	44.23%	42,722	220,999	93,254	42.20%	97,316
Columbia Moorhead Club	Moorhead	284,996	219,957	65,039	32,778	50.40%	-	31,714	21,400	67.48%	5,860
Moose Lake Area Hockey Association Inc	Moose Lake	914,239	770,269	143,970	63,196	43.90%	-	84,949	58,070	68.36%	26,879
Mora Fire Department Relief Association	Mora	28,073	21,780	6,293	3,461	55.00%	-	5,215	4,000	76.71%	1,215
Mora Area Youth Recreation Assoc Inc	Mora	1,297,730	1,031,799	265,930	104,883	39.44%	-	166,489	109,385	65.70%	53,703
American Legion Post 201 Mora	Mora	454,067	362,514	91,553	46,036	50.28%	-	47,966	9,035	18.84%	10,417
Morgan Area Jaycees	Morgan	183,459	138,087	45,372	22,263	49.07%	-	19,394	14,404	74.27%	3,600
American Legion Post 29	Morris	882,381	726,396	155,985	89,857	57.61%	-	54,859	31,664	57.72%	23,195
Eagles Aerie 620	Morris	925,433	789,272	136,161	61,052	44.84%	700	72,870	34,324	47.10%	32,841
Morris Hockey Assoc	Morris	364,421	272,789	91,632	37,726	41.17%	-	41,959	30,837	73.49%	8,859
Morristown Firemens Relief Association	Morristown	840,758	681,662	159,096	71,653	45.04%	-	90,625	63,088	69.61%	27,537
American Legion Post 149	Morristown	587,764	447,351	140,414	74,992	53.41%	1,000	77,092	44,117	57.23%	14,589
Morton Firemans Relief Assoc	Morrison	205,629	165,079	40,550	15,728	38.79%	-	21,884	18,350	83.85%	3,534
Motley Fire Dept Relief Assoc	Motley	1,404,707	1,171,564	233,143	107,170	45.97%	-	130,001	65,932	50.72%	60,969
American Legion Post 124	Motley	312,154	260,349	51,805	32,798	63.31%	-	17,613	10,936	62.09%	5,174
VFW Post 5113	Mound	1,637,802	1,322,289	315,513	170,659	54.09%	6,435	140,798	18,476	13.12%	70,124
Mohawk Jaycees of Westonka	Mound	2,631,565	2,157,449	474,116	239,172	50.45%	-	233,571	81,887	35.06%	149,584
American Legion Post 398	Mound	498,550	398,291	100,259	62,947	62.78%	-	53,500	20,620	38.54%	10,914
Northwest Tonka Lions Club	Mound	1,201,307	980,925	220,382	137,646	62.46%	1,500	73,753	28,822	39.08%	42,831
Twin Cities North Chamber of Commerce	Mounds View	3,144,434	2,605,837	538,597	294,526	54.68%	-	261,009	72,100	27.62%	182,649
American Legion Post 220	Mountain Iron	93,943	77,695	16,248	10,934	67.29%	-	7,484	2,897	38.71%	3,087
Nelson Mens Club	Nelson	1,578,397	1,344,606	233,791	98,970	42.33%	-	139,430	60,052	43.07%	75,188
High Island Lake Conservation Club	New Auburn	261,935	219,161	42,774	25,305	59.16%	-	13,402	3,850	28.73%	6,131
New Auburn Fire Dept Relief Assoc	New Auburn	141,573	104,962	36,611	21,572	58.92%	-	12,724	7,974	62.67%	4,750
VFW Post 7266	New Auburn	508,835	401,881	106,954	52,453	49.04%	-	47,498	33,091	69.67%	10,944
Lake Region Hockey Association	New Brighton	5,310,000	4,427,321	882,679	300,437	34.04%	-	586,878	233,600	39.80%	348,778
621 Foundation	New Brighton	1,824,187	1,387,254	436,933	283,193	64.81%	(49,805)	157,370	99,738	63.38%	50,032
American Legion Post 513 New Brighton	New Brighton	3,428,541	2,793,159	635,382	198,953	31.31%	-	436,292	156,652	35.91%	208,519
Eagles Aerie 3718 New Brighton	New Brighton	1,182,415	999,404	183,011	106,869	58.39%	-	80,243	18,380	22.91%	43,508
Hollywood Booster Club	New Germany	670,096	531,259	138,837	84,995	61.22%	-	48,832	29,715	60.85%	14,268
New Germany Fire Dept Relief Assoc	New Germany	670,088	548,210	121,878	57,769	47.40%	-	55,003	36,320	66.03%	14,798
Armstrong Youth Hockey Assoc	New Hope	616,288	490,983	125,305	53,129	42.40%	-	41,693	21,000	50.37%	20,693
St. Therese Charitable Services	New Hope	2,335,928	1,698,275	637,653	382,470	59.98%	(40,771)	267,620	185,000	67.13%	78,020
American Legion Post 537	New London	1,710,646	1,425,966	284,680	160,576	56.41%	-	127,206	24,045	18.90%	81,504
New Market Firefighters Relief Assoc	New Market	772,124	625,304	146,820	56,997	38.82%	-	71,500	46,000	64.34%	23,300
New Munich Jaycees	New Munich	358,855	296,764	62,091	29,500	47.51%	-	27,192	17,424	64.08%	7,918
New Prague Hockey Association	New Prague	467,983	387,811	80,072	35,328	44.12%	-	48,800	35,100	71.93%	9,250
New Prague Firemens Relief Assoc	New Prague	314,998	246,627	68,271	34,520	57.97%	-	39,994	34,520	86.31%	5,474
New Prague Chamber of Commerce	New Prague	466,527	393,804	72,723	36,811	50.62%	-	41,596	29,986	72.09%	8,810
Knights of Columbus Council 2023 New Pra	New Prague	58,440	40,721	17,719	13,706	77.35%	-	2,350	758	32.26%	1,592
New Prague Community Sportsman Club	New Prague	1,007,370	829,150	178,220	80,773	45.32%	-	94,342	55,734	59.08%	35,408
Fire New Richland Mens Relief Assoc	New Richland	587,306	492,381	94,925	48,123	50.70%	(239)	49,881	35,060	70.29%	12,820

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American Legion Post 75 New Richland	New Richland	244,976	192,007	52,969	28,177	53.20%	-	24,807	5,496	22.15%	14,122	56.93%	5,189	20.92%
Seafies Baseball Assoc	New Ulm	251,635	196,893	54,742	28,877	52.75%	-	16,628	8,382	50.41%	2,200	13.23%	6,046	36.36%
New Ulm Baseball Assoc	New Ulm	1,232,459	988,996	243,463	92,259	37.89%	-	156,264	103,618	66.31%	800	0.51%	51,846	33.18%
Izaak Walton League Chapter 79	New Ulm	544,017	443,173	100,844	51,001	50.57%	-	18,718	5,957	31.83%	-	0.00%	12,761	68.17%
New Ulm Hockey Assoc	New Ulm	175,541	139,044	36,497	15,164	41.55%	-	23,520	17,629	74.95%	1,114	4.74%	4,777	20.31%
New Ulm Turnverein	New Ulm	255,834	210,857	44,977	18,045	40.12%	-	55,299	20,087	80.78%	-	0.00%	4,780	19.22%
New Ulm Legion Baseball Boosters Club	New Ulm	341,915	279,442	62,473	26,178	41.90%	-	43,248	33,620	77.74%	-	0.00%	9,628	22.26%
American Legion Post 132	New Ulm	230,533	189,717	40,816	41,232	101.02%	1,100	21,041	14,209	67.53%	2,290	10.88%	4,542	21.59%
New York Mills Lions Club	New York Mills	631,056	532,934	98,122	53,365	54.39%	-	44,943	28,087	62.49%	2,000	4.45%	14,856	33.06%
VFW Post 3289	New York Mills	905,230	744,959	160,270	97,536	60.86%	-	60,328	17,427	28.89%	20,801	34.48%	22,100	36.63%
Marshall Co. Driftskippers Snowmobile Club	Newfolden	66,733	55,346	11,387	7,471	65.61%	-	2,220	-	0.00%	-	0.00%	2,220	100.00%
Marshall Co Central Sports Booster Club Inc	Newfolden	445,372	375,528	69,844	32,079	45.93%	-	42,382	31,706	74.81%	1,800	4.25%	8,876	20.94%
St. Paul Park Newport Lions Club	Newport	1,612,986	1,230,234	382,752	172,587	45.09%	(1,188)	247,144	157,063	63.55%	7,330	2.97%	82,751	33.48%
Nicollet Conservation Club	Nicollet	344,088	281,131	62,957	36,714	58.32%	100	25,599	10,217	39.91%	6,038	23.59%	9,344	36.50%
Nicollet Lions Club	Nicollet	386,312	321,064	65,248	32,031	49.09%	1,000	48,660	38,304	78.72%	3,332	6.85%	7,024	14.43%
Nisswa Lions Club	Nisswa	799,568	640,728	158,840	83,347	52.47%	-	81,387	58,000	71.26%	1,250	1.54%	22,137	27.20%
American Legion Post 627 Nisswa	Nisswa	1,663,168	1,329,557	333,611	186,765	55.98%	(43)	145,352	33,393	22.97%	33,806	23.26%	78,153	53.77%
American Legion Post 85 North Branch	North Branch	845,169	692,413	152,757	79,462	52.02%	-	73,142	34,543	47.23%	12,878	17.61%	25,721	35.17%
North Branch Area Hockey Assoc	North Branch	693,536	551,758	141,778	67,969	47.94%	(4,834)	56,779	40,000	70.45%	-	0.00%	16,779	29.55%
Mankato Area Youth Baseball Assn	North Mankato	2,069,374	1,739,939	329,436	150,950	45.82%	-	159,940	33,387	20.87%	-	0.00%	126,553	79.13%
American Legion Post 39 North St. Paul	North St. Paul	2,707,179	2,191,730	515,469	188,233	36.52%	-	330,394	106,976	32.38%	62,410	18.89%	161,008	48.73%
White Bear Avenue Business Association	North St. Paul	1,963,179	1,614,561	348,618	180,559	51.79%	-	134,543	22,050	16.39%	2,695	2.00%	109,798	81.61%
North St. Paul Athletic Assoc	North St. Paul	1,321,787	1,109,362	212,425	135,341	63.71%	-	78,708	20,760	26.38%	5,100	6.48%	52,848	67.14%
VFW Post 1350 North St. Paul	North St. Paul	1,917,544	1,560,453	357,091	212,091	59.39%	-	161,502	31,490	19.50%	53,013	32.83%	76,999	47.68%
VFW Post 4393 Northfield	Northfield	560,260	440,483	119,777	64,995	54.26%	-	57,721	31,045	53.78%	11,799	20.44%	14,877	25.77%
Northfield Hockey Association	Northfield	201,417	166,070	35,347	21,816	61.72%	-	23,088	14,874	64.42%	-	0.00%	8,214	35.58%
Defeat of Jesse James Days Committee	Northfield	275,260	224,299	50,961	29,072	57.05%	(5,552)	21,356	11,625	54.44%	1,990	9.32%	7,741	36.25%
Eagles Aerie 2242 Northfield	Northfield	587,768	485,654	102,114	57,622	56.43%	(724)	24,337	18,655	76.65%	(6,177)	-25.38%	11,859	48.73%
Northfield Fire Relief Assoc	Northfield	288,487	242,104	46,383	31,841	68.65%	-	25,217	20,100	79.71%	-	0.00%	5,117	20.29%
American Legion Post 84 Northfield	Northfield	350,050	281,041	69,014	18,462	26.75%	-	11,650	11,650	23.30%	22,224	44.44%	16,132	32.26%
Waterford Warriors Snowmobile Club	Northfield	1,206,980	988,325	218,655	89,537	40.95%	-	129,187	69,769	54.01%	3,170	2.45%	56,247	43.54%
VFW Post 3869	Northome	1,641,112	1,378,859	262,253	126,933	48.40%	-	130,036	47,217	36.31%	1,700	1.31%	81,119	62.38%
Norwood Young America Lions Club	Norwood	346,238	277,906	68,332	39,968	58.49%	-	28,203	15,305	54.27%	6,500	23.05%	6,398	22.68%
American Legion Post 343 Norwood	Norwood Young Am	333,433	280,476	52,957	25,951	49.00%	-	30,047	18,209	60.60%	5,300	17.64%	6,538	21.76%
VFW Post 323	Oak Park Heights	1,072,255	867,789	204,466	126,388	61.81%	-	82,606	9,696	11.74%	39,652	48.00%	33,258	40.26%
Tartan Area Youth Hockey Assoc	Oakdale	5,415,275	4,480,006	935,269	333,469	35.65%	-	626,962	253,836	40.49%	3,100	0.49%	370,026	59.02%
North Tartan Area Girls Basketball Booster Club	Oakdale	1,869,158	1,508,113	361,045	204,872	56.74%	-	140,746	34,838	24.75%	-	0.00%	105,908	75.25%
Maplewood Oakdale Lions Club	Oakdale	1,149,289	941,364	207,925	75,090	36.11%	-	131,956	77,030	58.38%	2,500	1.89%	52,426	39.73%
Ogilvie Lions Club	Ogilvie	1,026,924	863,117	163,807	89,849	54.85%	(82)	57,028	18,939	33.21%	2,600	4.56%	35,489	62.23%
American Legion Post 608	Okabena	216,457	176,521	39,936	20,408	51.10%	-	15,544	6,481	41.70%	4,994	26.18%	4,994	32.13%
Olivia Ambulance Service Inc	Olivia	279,914	231,312	48,602	22,873	53.69%	-	23,696	15,000	63.30%	1,615	6.82%	7,081	29.88%
Olivia Area Chamber of Commerce	Olivia	677,036	585,321	91,715	54,343	59.25%	-	38,811	18,896	48.69%	2,525	6.51%	17,390	44.81%
Millie Laas Area Community Development Corp	Onamia	474,720	367,695	107,025	75,966	70.98%	-	56,002	45,992	82.13%	-	0.00%	10,010	17.87%
Millie Laas Raiders Wrestling Club	Onamia	42,931	34,416	8,515	4,925	57.84%	-	2,937	1,200	40.86%	-	0.00%	1,737	59.14%
Onamia Lions Club	Onamia	1,150,574	922,234	228,340	128,814	56.41%	-	127,867	65,726	51.40%	3,150	2.46%	58,991	46.13%
American Legion Post 480 Orr	Orr	36,742	26,815	9,927	1,983	19.97%	-	8,038	1,990	24.76%	3,448	42.90%	2,600	32.35%
VFW Post 3964	Ortonville	66,647	51,934	14,713	7,810	53.08%	-	8,360	2,360	28.23%	4,484	53.64%	1,516	18.14%
Moose Lodge 407	Ortonville	214,666	182,999	31,667	17,598	55.57%	(130)	17,190	11,146	64.84%	1,656	9.63%	4,388	25.52%
Osakis Economic Development Corp	Osakis	1,663,008	1,387,813	275,195	138,375	50.28%	-	135,759	54,400	40.07%	3,002	2.21%	78,357	57.72%
Lake Osakis Resort Assoc	Osakis	2,250,617	1,80,851	44,766	22,445	50.14%	-	19,620	14,150	72.12%	1,748	8.91%	3,722	18.97%
VFW Post 7902	Osakis	1,189,740	951,500	239,240	133,858	58.39%	3,780	103,488	39,677	38.34%	28,356	27.40%	35,455	34.26%
American Legion Post 331 Oslo	Oslo	149,406	125,182	24,224	13,228	54.61%	-	7,712	1,863	24.16%	1,393	18.06%	4,456	57.78%
Dayton Lions Club	Osseo	1,144,736	921,155	223,581	134,360	60.09%	-	100,395	58,345	58.12%	-	0.00%	42,050	41.88%
Osseo Firemens Relief Assoc	Osseo	1,618,473	1,317,042	301,431	144,526	47.95%	-	168,179	89,790	53.39%	2,700	1.61%	75,689	45.01%
American Legion Post 172	Osseo	3,130,090	2,629,362	500,728	184,993	36.94%	70,463	225,447	35,488	15.74%	40,781	18.09%	149,178	66.17%
Osseo Lions Club	Osseo	2,086,934	1,737,689	349,245	145,050	41.53%	-	204,280	95,064	46.54%	2,550	1.25%	106,666	52.22%

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									Charitable	Other				
Ostrander Lions		169,721	140,190	29,531	10,214	34.59%	-	4,647	15.74%	-	0.00%	4,647	100.00%	
Ottertail Lions Club		1,503,084	1,263,587	239,497	137,940	57.60%	-	100,748	42.07%	18,156	18.02%	2,000	80.592	79.999%
Ottertail Rod & Gun Club		1,109,241	954,507	154,734	90,870	58.73%	-	71,185	46.00%	33,230	46.68%	1,000	36,955	51.91%
Outing Chamber Of Commerce		940,741	736,182	204,558	95,530	46.70%	-	103,771	50.73%	72,811	70.17%	2,976	27,984	26.97%
Lions Club of Emily Outing & Fifty Lakes		307,586	242,034	65,553	33,382	50.92%	-	37,192	56.74%	27,395	73.66%	2,250	7,547	20.29%
Owatonna Wrestling Assoc		790,354	636,957	153,397	82,566	53.83%	-	67,144	43.77%	41,500	61.81%	4,400	21,244	31.64%
Eagles Aerie 1791		2,035,078	1,636,908	398,170	150,184	37.72%	108,000	132,326	33.23%	10,127	7.65%	23,503	98,696	74.59%
Owatonna Youth Hockey Assoc		886,456	727,059	159,397	59,653	37.42%	-	105,625	66.27%	73,484	69.57%	3,225	28,916	27.38%
VFW Post 3723		1,167,505	945,528	221,978	115,058	51.83%	-	127,248	57.32%	65,000	51.08%	18,904	43,343	34.06%
Knights of Columbus Council 945		1,337,504	1,103,183	234,322	121,156	51.71%	-	110,230	47.04%	49,903	45.27%	2,322	58,005	52.62%
Elks Lodge 1395		919,589	735,937	183,652	98,812	53.80%	-	62,504	34.03%	23,468	37.55%	9,128	29,907	47.85%
American Legion Post 77		2,005,663	1,654,358	351,306	184,297	52.46%	-	156,751	44.62%	32,834	20.95%	16,596	107,321	68.47%
Palisade Fire Department		796,498	664,473	132,025	72,939	55.25%	-	54,127	41.00%	30,062	55.54%	1,800	22,264	41.13%
American Legion Post 212 Park Rapids		5,200,638	4,545,837	654,800	215,650	32.93%	2,844	407,378	62.21%	46,514	11.42%	42,227	318,638	78.22%
Eagles Aerie 870 Park Rapids		3,628,914	3,196,116	432,798	173,844	40.17%	22,316	250,596	57.90%	17,689	7.06%	20,666	212,241	84.69%
Urban Lions Club		592,039	489,424	102,615	41,178	40.13%	-	60,227	58.69%	43,722	72.60%	1,435	15,070	25.02%
Parkers Prairie Sportsman Club		517,503	444,682	72,821	37,302	51.22%	-	32,863	45.13%	21,665	65.92%	-	11,198	34.08%
Parkers Prairie Hockey Assoc		986,238	804,308	181,930	112,706	61.95%	-	116,572	64.08%	79,100	67.85%	1,425	36,047	30.92%
American Legion Post 271		856,927	677,648	179,279	113,627	63.38%	-	71,608	39.94%	26,925	37.60%	22,837	21,846	30.51%
Crow River Trail Guards Inc		174,217	137,017	37,210	16,972	45.61%	(1,550)	19,688	52.91%	15,500	78.73%	-	4,188	21.27%
VFW Post 5252 Aux		143,414	114,123	29,291	23,587	80.56%	-	5,688	19.32%	2,875	50.81%	-	2,783	49.19%
VFW Post 5252		1,780,497	1,517,867	262,631	129,514	49.31%	-	137,609	52.40%	29,127	21.17%	16,032	92,450	67.18%
Pelican Rapids Firemens Relief Assoc		420,185	339,873	80,312	57,485	71.58%	-	20,108	25.04%	10,693	53.18%	1,850	7,565	37.62%
Pemberton Firefighters Relief Association		545,783	445,267	100,516	49,815	49.56%	-	40,810	40.60%	28,092	68.84%	1,850	10,868	26.63%
Pengilly Booster Club		937,619	750,970	186,650	125,900	67.45%	-	56,220	30.12%	32,500	57.81%	4,000	19,720	35.08%
Ideal Community Service Organization		328,322	259,523	68,799	39,783	57.83%	-	38,080	55.36%	27,533	72.29%	2,200	8,353	21.93%
American Legion Post 49 Pequot Lakes		773,394	630,143	143,251	93,611	65.35%	-	64,733	45.19%	36,050	55.69%	7,283	21,400	33.06%
Pelican Lakes Conservation Club		1,122,203	868,033	254,169	149,543	58.84%	-	85,068	33.47%	41,210	48.44%	2,000	41,858	49.21%
American Legion Post 49 Aux Pequot Lakes		638,680	519,946	118,734	74,070	62.38%	-	30,056	25.31%	15,175	50.49%	2,200	12,681	42.19%
Pequot Lakes Youth Hockey Assoc Inc		1,475,391	1,169,536	305,855	118,815	38.85%	-	119,089	38.94%	50,750	42.62%	2,175	18,939	55.56%
Perham Lions Club		1,265,257	1,036,814	228,443	142,510	62.38%	-	92,364	40.43%	42,745	46.28%	2,100	47,519	51.45%
Perham Athletic Assoc		344,635	289,487	55,348	36,967	66.79%	-	22,440	40.54%	13,608	60.64%	-	8,832	39.36%
American Legion Post 526		225,427	187,806	37,621	23,489	62.44%	-	16,885	44.88%	6,461	38.26%	5,069	5,355	31.72%
Eastern Morrison County 4 Wheeler Club		527,818	422,268	105,550	63,513	60.17%	-	34,096	32.30%	20,258	59.41%	1,750	12,088	35.45%
Pierz Lions Club		689,012	567,018	121,994	42,465	34.81%	-	80,992	66.39%	61,045	75.37%	1,750	18,197	22.47%
Harding Sportsman Club		336,030	270,309	65,721	29,247	44.50%	-	37,150	56.53%	29,094	78.31%	1,500	6,556	17.65%
Pierz Fire Relief Assoc		600,282	501,682	98,600	43,137	43.75%	-	58,434	59.26%	38,947	66.65%	3,675	15,812	27.06%
American Legion Post 341		162,127	134,573	27,554	19,314	70.09%	-	14,330	52.01%	8,741	61.00%	2,428	3,161	22.06%
Pillager Lions Club		297,056	240,939	56,117	27,858	49.64%	-	31,508	56.15%	22,263	70.66%	1,250	7,995	25.38%
Pine City Youth Hockey Assoc		405,868	313,927	91,941	45,156	49.11%	-	46,163	50.21%	34,438	74.60%	1,900	9,825	21.28%
Hinckley Pine City Flames Snowmobile Club		1,346,464	1,072,738	273,726	120,491	44.02%	-	160,413	58.60%	95,902	59.78%	3,000	61,511	38.35%
American Legion Post 51 Pine City		1,018,172	819,799	198,373	122,957	61.98%	-	92,234	46.50%	30,767	33.36%	27,074	34,393	37.29%
Pine City Lions		54,103	42,416	11,687	8,966	76.72%	-	15,189	129.97%	16,650	109.62%	1,700	(3,161)	-20.81%
Pokegama Lake Association		3,172,720	2,556,342	616,378	230,759	37.44%	-	393,522	63.84%	209,799	53.31%	4,808	178,915	45.47%
American Legion Post 184 Pine Island		823,488	680,898	142,590	62,125	43.57%	-	69,423	48.69%	24,523	35.32%	24,815	20,084	28.93%
Pine Island Vol. Firemen's Relief Assoc		531,105	435,116	95,989	70,260	73.20%	-	17,771	18.51%	2,900	16.32%	3,200	11,671	18.01%
American Legion Post 613 Pine River		907,981	721,286	186,695	124,570	66.72%	1,100	76,569	41.01%	30,743	40.15%	17,600	22,226	36.86%
American Legion Post 6		325,368	261,362	64,008	30,456	47.58%	-	24,010	37.51%	10,286	42.84%	6,824	6,900	28.74%
Elba Snowbirds		618,744	502,157	116,587	70,831	60.75%	-	20,985	18.00%	3,386	16.14%	1,870	15,729	74.95%
Plainview Area Development Corp		179,371	146,102	33,270	23,123	69.50%	-	33,990	102.16%	29,911	88.00%	640	3,439	10.12%
Plainview Firemens Relief Association		135,556	102,842	32,714	19,300	59.27%	-	8,945	27.34%	6,250	69.87%	-	2,695	30.13%
American Legion Post 179 Plainview		441,455	374,205	67,250	35,758	53.17%	-	24,762	36.82%	2,939	11.87%	12,300	9,523	38.46%
Plato Fire Relief Assoc		320,078	256,162	63,916	28,404	44.44%	-	28,633	44.80%	21,484	75.03%	-	7,149	24.97%
Plummer Lions Club		755,074	635,051	120,023	53,410	44.50%	-	68,182	56.81%	46,398	68.05%	1,950	19,834	29.09%
American Legion Post 623 Plummer		258,725	217,078	41,647	18,399	44.16%	-	21,041	50.52%	3,307	15.72%	11,660	6,074	28.87%
Plymouth Lions Club Inc		2,676,994	2,188,629	488,365	179,808	36.82%	-	302,368	61.91%	147,000	48.62%	2,500	152,868	50.56%

Report by City

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Minn Waterfowl Assoc Inc	Plymouth	746,740	612,881	133,859	79,939	59,72%	-	54,764	33,041	60,33%	19,623
National Ataxia Foundation	Plymouth	830,470	619,681	210,789	129,738	61.55%	-	77,639	50,579	65.15%	24,455
Porter Firemans Relief Assoc	Porter	108,383	82,305	26,078	11,939	45.78%	(601)	13,321	8,550	64.18%	4,511
Fillmore County Handicapped Services	Preston	195,457	154,656	40,801	20,687	50.70%	-	21,518	15,622	72.60%	4,571
Princeton Youth Hockey Assoc	Princeton	1,136,900	955,150	181,750	87,683	48.24%	-	102,276	57,000	55.73%	41,501
Moose Lodge 2331 Princeton	Princeton	71,102	56,561	14,541	10,143	69.75%	-	13,492	7,274	53.91%	764
Princeton Jaycees	Princeton	967,582	786,318	181,264	122,996	67.85%	-	52,087	30,528	58.61%	20,359
VFW Post 6843 Aux	Princeton	646,965	509,581	137,384	73,335	53.38%	-	63,458	42,127	66.39%	17,057
Mystic Riders Snowmobile Club	Princeton	2,251,507	1,863,860	387,647	203,021	52.37%	70,464	135,941	16,569	12.19%	116,472
American Legion Post 216 Princeton	Princeton	802,652	668,735	133,917	65,696	49.06%	-	73,568	24,099	32.76%	23,158
VFW Post 6208 Prior Lake	Prior Lake	705,228	568,163	137,065	62,664	45.72%	-	78,693	13,365	16.98%	17,922
Prior Lake Lions Club	Prior Lake	525,637	408,951	116,686	32,758	54.64%	-	48,236	32,679	67.75%	10,157
Prior Lake Optimist Club	Prior Lake	1,321,480	1,082,965	238,515	118,540	49.70%	-	117,075	59,085	50.47%	55,990
Moose Lodge 1302 Proctor	Proctor	696,874	619,292	77,582	68,288	88.02%	-	37,893	13,492	35.61%	14,393
Ramsey Lions Club	Ramsey	8,809,086	7,272,475	1,536,610	561,284	36.53%	-	956,566	349,094	36.49%	602,672
Randall Lions Club	Randall	579,685	497,307	82,378	46,280	56.18%	-	41,836	29,103	69.56%	11,133
VFW Post 9073	Randall	358,265	302,818	55,447	37,196	67.06%	-	28,296	10,986	38.82%	7,912
Randolph Fire Department Relief Assoc	Randolph	858,993	676,722	182,271	76,568	42.01%	-	80,237	41,905	52.23%	35,837
Ranier Recreation Club	Ranier	341,070	284,321	56,749	24,497	43.17%	-	38,039	26,904	70.73%	6,335
Reading Community Center	Reading	95,368	73,467	21,901	10,113	46.18%	-	11,560	9,617	83.19%	1,943
American Legion Post 22 Red Lake Falls	Red Lake Falls	216,548	175,590	40,958	30,126	73.55%	-	12,235	1,009	8.25%	5,193
Red Lake Falls Blue Line Club	Red Lake Falls	399,742	334,752	64,990	24,737	38.06%	-	42,264	30,754	72.77%	9,210
Red Wing Wildlife League	Red Wing	495,362	397,650	97,712	39,109	40.03%	-	48,914	34,629	70.80%	13,185
Elks Lodge 845 Red Wing	Red Wing	906,694	773,564	133,130	50,004	37.56%	-	68,845	32,725	47.53%	27,143
Civil Air Patrol Chapt Composite Squadron	Red Wing	2,215,057	1,852,547	362,510	179,955	49.64%	-	186,317	63,450	34.05%	120,617
Red Men Club	Red Wing	519,655	439,174	80,481	49,166	61.09%	-	33,717	14,627	43.38%	11,274
Redwood Area Hockey Assoc	Redwood Falls	494,902	405,089	89,813	29,937	33.33%	116	56,977	44,935	78.87%	12,042
VFW Post 2553	Redwood Falls	358,991	296,365	62,626	32,968	52.64%	-	27,691	16,489	59.55%	9,262
American Legion Post 38	Redwood Falls	166,055	134,447	31,607	9,110	28.82%	-	13,639	4,310	31.60%	3,812
Northland Lions Club	Remer	651,830	525,108	126,722	72,536	57.24%	-	51,683	31,491	60.93%	17,291
Remer Fire Relief Assoc	Remer	701,934	585,754	116,180	54,306	46.74%	-	55,461	35,457	63.93%	17,954
Renville Lions Club	Renville	200,220	160,597	39,623	24,473	61.76%	-	13,362	5,533	41.41%	4,802
Rice Area Sportsman Club	Rice	1,165,667	962,531	203,136	114,716	56.47%	-	116,704	67,555	57.89%	46,774
American Legion Post 473	Rice	344,021	281,469	62,552	39,872	63.74%	-	34,665	19,144	55.23%	8,092
Rice Lions Club	Rice	656,160	530,650	125,510	76,766	61.16%	-	46,409	29,631	63.85%	15,178
American Legion Post 435 Aux	Richfield	37,935	19,710	18,225	12,451	68.32%	-	3,493	1,907	54.60%	1,586
Church of Assumption Richfield	Richfield	281,551	215,091	66,460	43,085	64.83%	-	27,153	20,036	73.79%	7,117
VFW Post 5555 Richfield	Richfield	1,894,943	1,479,022	415,921	142,189	34.19%	-	245,777	75,382	30.67%	98,122
American Legion Post 435 Richfield	Richfield	2,764,338	2,229,735	534,603	249,693	46.71%	-	355,085	96,196	27.09%	161,575
Church of Ss Peter & Paul	Richmond	147,892	114,499	33,393	13,812	41.36%	-	18,888	13,740	72.74%	3,423
Richmond Firemens Relief Assoc	Richmond	355,387	291,988	63,399	36,197	57.09%	-	31,530	21,000	66.60%	7,530
Richmond Lions Club	Richmond	595,450	484,933	110,517	59,393	53.73%	-	61,786	46,445	75.17%	13,391
Richmond Big Lake Aquatic Assoc	Richmond	78,349	64,390	13,959	10,954	78.47%	-	4,045	950	23.49%	1,995
American Legion Post 251 Robbinsdale	Robbinsdale	1,470,557	1,233,783	236,774	126,714	53.52%	-	108,406	39,247	36.20%	64,947
Robbinsdale Jaycees	Robbinsdale	2,570,197	2,206,188	364,009	196,670	54.03%	-	156,840	11,898	7.59%	139,787
Rochester Minnesota Amateur Sports Commi	Rochester	50,897	40,125	10,773	6,073	56.37%	-	1,486	-	0.00%	1,486
Elks Lodge 1091 Rochester	Rochester	906,492	704,960	201,532	101,802	50.51%	9,612	79,897	23,232	29.08%	19,171
Eagles Aerie 2228 Rochester	Rochester	729,598	595,408	134,190	90,341	67.32%	-	19,739	15,728	79.68%	18,453
American Legion Post 92 Rochester	Rochester	1,618,762	1,354,950	263,812	115,203	43.67%	-	146,913	27,822	18.94%	80,339
Voiture 327 40/8 Rochester	Rochester	458,574	385,060	73,514	42,474	57.78%	-	29,036	17,540	60.41%	8,301
VFW Post 1215 Rochester	Rochester	2,151,499	1,717,637	433,862	218,330	50.32%	-	203,071	69,022	33.99%	110,798
Rochester Juvenile Hockey Assoc	Rochester	3,244,391	2,521,845	722,546	398,375	55.13%	-	334,071	139,044	41.62%	56,947
Police Benevolent Association of Rochester	Rochester	94,439	75,415	19,024	8,901	46.79%	-	3,299	900	27.28%	2,399
Olmsted County Hockey Association	Rochester	2,071,347	1,608,729	462,618	221,559	47.89%	-	195,258	75,041	38.43%	114,567
AF of L Union Rochester Club	Rochester	1,849,624	1,562,710	286,914	165,252	57.60%	-	132,595	13,400	10.11%	94,408
Lourdes Found Rochester	Rochester	2,000,019	1,333,734	666,285	399,818	60.01%	(145,400)	226,769	168,000	74.09%	53,959

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Rock Creek Lions Club	Rock Creek	1,198,017	1,022,958	175,059	69,884	39,92%	-	109,137	59,777	2,295	47,065
Rockville Lions Club	Rockville	700,299	551,653	148,645	69,872	47.01%	-	84,842	65,978	2,775	16,089
Rogers Firemans Relief Assoc	Rogers	1,684,740	1,388,505	296,235	159,266	53.76%	-	137,570	57,000	-	80,570
Rogers Lions Club	Rogers	1,056,264	876,410	179,854	90,075	50.08%	-	83,757	37,500	-	46,257
Rollingstone Fire Fighters Relief Association	Rollingstone	1,037,532	833,061	204,471	95,013	46.47%	-	101,841	60,198	3,690	37,953
Rollingstone Jaycees	Rollingstone	149,738	118,832	30,906	19,220	62.19%	-	11,362	6,850	540	3,962
Rose Creek Firemens Relief Assoc	Rose Creek	348,844	281,996	66,848	29,194	43.67%	-	37,720	31,609	-	6,111
VFW Post 8663 Roseau	Roseau	834,900	666,955	167,945	96,250	57.31%	-	77,160	41,743	11,001	24,416
Eagles Aerie 3882 Roseau	Roseau	694,828	579,504	115,024	80,931	70.36%	-	33,761	13,884	2,100	17,777
Voiture 1436 4078 Roseau Co	Roseau	640,872	542,907	97,965	50,198	51.24%	-	50,541	33,850	3,176	13,515
American Legion Post 24 Roseau	Roseau	832,467	697,391	135,076	76,658	56.75%	16,631	45,637	4,965	17,516	23,156
American Legion Post 65 Rosemount	Rosemount	1,095,564	853,474	242,190	111,836	46.18%	38,500	70,796	32,068	2,800	35,928
VFW Post 9433 Rosemount	Rosemount	700,865	562,615	138,250	59,816	43.27%	-	67,017	32,306	16,746	17,965
B-Dale Club	Roseville	223,540	161,664	61,876	27,100	43.80%	-	23,474	7,006	8,916	7,552
TSE, Inc	Roseville	1,383,551	1,124,313	259,238	141,727	54.67%	-	127,543	49,901	-	77,642
Midway Speedskating Club Inc	Roseville	2,297,821	1,721,960	575,861	315,894	54.86%	-	248,705	158,510	135	90,060
Suburban Law Enforcement Association	Roseville	572,948	456,217	116,731	40,005	34.27%	-	58,334	39,034	3,000	16,300
North Suburban Youth Foundation	Roseville	2,789,880	2,173,654	616,226	308,741	50.10%	-	304,699	159,102	3,600	141,997
American Legion Post 542 Roseville	Roseville	1,515,385	1,222,341	293,044	102,680	35.04%	-	173,185	31,223	37,212	104,750
VFW Post 7555 Roseville	Roseville	2,151,318	1,791,416	359,902	167,772	46.62%	-	203,666	20,879	44,846	137,941
Royalton Firemens Relief Assoc	Royalton	1,331,917	1,077,099	254,818	102,033	40.04%	-	156,473	96,781	2,375	57,317
American Legion Post 137	Royalton	200,990	153,401	47,589	16,052	33.73%	-	27,353	14,502	8,238	4,613
Rush City Jaycees	Rush City	732,201	617,168	115,033	59,491	51.72%	-	56,492	34,545	3,000	18,947
VFW Post 6692 Rush City	Rush City	460,939	382,051	78,888	46,914	59.47%	(4,017)	46,796	8,238	27,453	11,105
Rush City Lions Club	Rush City	178,197	141,008	37,189	15,490	41.65%	-	20,955	14,826	1,150	4,979
Rush Lake Improvement Assoc	Rush City	1,002,983	840,112	162,871	83,731	51.54%	-	109,844	67,703	2,390	39,751
Eagles Aerie 2663 Rush City	Rush City	164,826	131,996	32,831	24,765	75.43%	-	11,898	2,700	4,250	4,948
Rush City Sno Bugs	Rush City	509,149	391,725	117,424	56,575	48.18%	20,000	31,449	14,080	-	17,369
Rushford Peterson Booster Club	Rushford	671,957	522,287	149,670	47,284	31.59%	-	100,281	84,105	800	15,376
American Legion Post 94	Rushford	312,024	247,460	64,564	32,738	50.71%	2,435	36,036	14,672	14,545	6,819
American Legion Post 460	Russell	191,241	153,441	37,778	11,153	29.52%	-	25,574	19,195	1,350	5,209
Sacred Heart Fire Mens Relief Assoc	Sacred Heart	614,858	506,981	107,877	37,788	35.03%	-	80,669	66,625	1,699	12,345
Sandstone Lions Club	Sandstone	442,114	362,318	79,796	34,590	43.35%	-	46,559	36,109	2,300	8,150
Sartell Youth Hockey	Sartell	986,828	752,374	234,254	93,699	40.00%	(2)	136,803	102,573	2,300	31,929
American Legion Post 67	Sauk Centre	426,378	353,846	72,533	42,763	58.98%	816	26,589	11,435	3,019	12,135
Community Connection of Sauk Centre	Sauk Centre	1,016,125	836,767	179,358	63,110	35.19%	-	90,452	48,164	-	42,288
Sauk Centre Youth Hockey Assoc	Sauk Centre	674,366	557,042	117,323	51,786	44.14%	-	42,181	25,000	1,675	15,506
Sauk Centre Conservation Club	Sauk Centre	601,765	506,273	95,492	53,606	56.14%	-	53,561	39,841	-	13,720
Sauk Centre Fire Relief Assoc	Sauk Centre	1,030,035	863,615	166,420	71,229	42.80%	-	74,519	37,000	-	37,519
Sauk Rapids Baseball Assoc	Sauk Rapids	651,428	503,285	148,143	70,121	47.33%	-	43,075	15,000	-	28,075
Sauk Rapids Sportsman Club	Sauk Rapids	993,131	749,433	243,698	125,722	51.59%	-	100,875	62,963	2,430	35,482
VFW Post 6992 Sauk Rapids	Sauk Rapids	1,098,388	880,946	217,442	89,517	41.17%	-	137,833	74,622	23,758	39,453
American Legion Post 254 Sauk Rapids	Sauk Rapids	1,067,608	860,536	207,072	96,151	46.43%	-	103,465	37,113	26,689	39,663
St. Cloud Gymnastics Booster Club	Sauk Rapids	1,021,707	807,167	214,540	174,105	81.15%	-	36,945	-	1,575	35,370
American Legion Post 643 Savage	Savage	1,243,389	1,002,810	240,579	115,120	47.85%	-	142,548	14,560	75,904	52,084
Scandia Marine Lions Club	Scandia	99,737	74,604	25,133	12,240	48.70%	-	9,409	8,072	-	1,338
American Legion Post 456 Sebekka	Sebekka	473,421	391,032	82,389	35,652	43.27%	8,500	41,780	16,891	13,846	11,043
Shafer Firemens Vol Benefit Assoc	Shafer	869,576	736,983	132,593	65,985	49.77%	-	69,354	39,656	2,377	27,321
American Legion Post 2 Shakopee	Shakopee	482,205	378,811	103,394	58,219	56.31%	(13,495)	51,179	22,212	19,889	9,078
Shakopee Rotary Club	Shakopee	1,550,310	1,263,217	287,093	167,483	58.34%	-	114,181	34,838	4,460	74,883
Eagles Aerie 4120 Shakopee	Shakopee	357,633	285,099	72,534	33,988	46.83%	(4,000)	52,071	42,051	1,903	8,117
VFW Post 4046 Shakopee	Shakopee	3,195,640	2,672,524	523,116	281,317	53.78%	-	285,923	38,388	48,818	198,717
Shako Valley Amateur Hockey Assoc	Shakopee	420,413	338,166	82,247	46,207	56.18%	-	28,809	21,000	-	7,809
Shakopee Lions Club	Shakopee	611,651	495,260	116,391	56,147	48.24%	-	58,344	42,245	2,000	14,099
Fox Lake Conservation League Inc.	Sherburn	353,834	289,584	64,250	29,971	46.65%	500	24,853	16,569	2,106	6,178
American Business Womens Chapt Lady Slijf	Shoreview	3,516,944	2,877,271	639,672	347,127	54.27%	-	275,963	119,423	5,570	150,960

Report by City

Organization	Report by City	Gross Receipts	Prizes	Net Receipts	Allowable Expenses	Excess Exp Reimb	Capital Assets Improvements	Total Lawful Purpose	Lawful Purpose Charitable	Lawful Purpose Other	Lawful Purpose Taxes and Fees	
Lake Owasso Residence Volunteer Council	Shoreview	707,894	539,770	167,924	103,196	61,45%	-	47,015	28.00%	4,095	8.71%	15,356
American Legion Post 259 Shorewood	Shorewood	857,783	705,292	152,491	100,810	66.11%	-	46,768	30.67%	6,349	13.57%	26,210
VFW Post 6204 Silver Bay	Silver Bay	318,640	257,002	61,638	33,310	54.04%	(369)	19,176	31.11%	-	0.00%	8,567
Silver Lake Lions Club	Silver Lake	341,294	275,364	65,930	38,291	58.08%	-	29,857	45.29%	3,750	12.56%	6,657
American Legion Post 141	Silver Lake	616,148	506,124	110,024	56,118	51.00%	-	63,017	57.28%	17,763	28.19%	15,627
Silver Lake Fire Dept Relief Assoc	Silver Lake	228,617	190,163	38,454	22,000	57.21%	-	18,615	48.41%	1,800	9.67%	4,106
Slavton Volunteer Fire Dept Relief Assoc	Silver Lake	224,455	178,114	46,341	25,010	53.97%	-	9,118	19.68%	-	0.00%	5,468
Sleepy Eye Hockey Assoc	Sleepy Eye	508,565	417,286	91,279	46,245	50.66%	-	33,219	36.39%	2,800	8.43%	9,614
Sleepy Eye Arena Assoc	Sleepy Eye	608,567	497,418	111,149	37,837	34.04%	-	61,137	55.00%	1,700	2.78%	15,068
Leavenworth Baseball Assoc	Sleepy Eye	295,096	226,255	68,841	34,345	49.89%	-	29,520	42.88%	1,995	6.76%	5,541
Veterans Club Onamia	South Harbor (twp)	798,074	650,119	147,955	73,995	50.01%	-	72,894	49.27%	18,547	25.44%	24,286
South Haven Firemens Relief Assoc	South Haven	429,142	344,500	84,642	44,933	53.09%	-	28,547	33.73%	3,100	10.86%	7,893
Hnvaiski Dom Assoc	South St. Paul	641,247	495,759	145,488	116,260	79.91%	-	49,948	34.33%	3,900	7.81%	17,691
VFW Post 295 South St. Paul	South St. Paul	2,095,588	1,724,413	371,175	184,187	49.62%	-	179,695	48.41%	47,119	26.22%	110,151
South St. Paul Rod & Gun Club	South St. Paul	88,099	69,804	18,295	13,296	72.68%	-	5,937	32.45%	2,463	41.48%	2,380
South St. Paul Educational Foundation	South St. Paul	117,767	88,323	29,444	18,515	62.88%	-	5,725	19.44%	1,000	17.47%	2,225
Vietnam Veterans of America Chapter 639	South St. Paul	469,873	384,187	85,686	45,452	53.05%	3,000	36,258	42.31%	2,750	7.58%	9,187
South St. Paul Lions Club	South St. Paul	1,631,892	1,328,280	303,612	121,482	40.01%	600	179,446	59.10%	2,850	1.59%	75,648
South St. Paul Youth Hockey Assoc	South St. Paul	1,231,328	1,008,002	223,326	95,972	42.97%	-	134,793	60.36%	3,350	2.49%	46,920
Pna Zagloba Lodge 1033 South St. Paul	South St. Paul	344,631	266,913	77,718	58,440	75.19%	-	31,738	40.84%	5,550	17.49%	5,852
American Legion Post 545	Spicer	1,815,060	1,514,015	301,045	147,581	49.02%	-	138,307	45.94%	31,749	22.96%	85,405
Spring Grove Commercial Club	Spring Grove	360,834	296,605	64,229	18,577	28.92%	-	41,549	64.69%	3,680	8.86%	6,842
American Legion Post 249 Spring Grove	Spring Grove	341,386	275,958	65,428	41,950	64.12%	-	25,903	39.59%	4,384	16.92%	7,234
Fridley Lions Club	Spring Lake Park	2,149,365	1,790,535	358,830	144,164	40.18%	-	244,957	68.27%	3,600	1.47%	125,284
New Brighton Lions Club	Spring Lake Park	871,287	728,672	142,615	97,092	68.08%	-	53,454	41.87%	5,100	9.54%	25,971
Mounds View Lions Club	Spring Lake Park	866,572	708,265	158,307	113,562	71.74%	-	58,209	36.77%	7,700	13.23%	24,325
VFW Post 6587	Spring Lake Park	2,159,267	1,796,669	362,598	150,050	41.38%	-	184,769	50.96%	12,941	7.00%	91,095
Spring Lake Park Lions Club	Spring Lake Park	10,791,900	9,003,467	1,788,433	984,258	55.03%	-	863,221	48.27%	354,939	41.12%	502,282
Spring Valley Area Ambulance Assoc	Spring Valley	1,341,726	1,113,444	228,282	91,147	39.93%	-	128,351	56.22%	-	0.00%	62,099
VFW Post 4114 Spring Valley	Spring Valley	319,310	253,444	65,866	21,072	31.99%	-	21,521	32.67%	2,025	9.41%	8,871
American Legion Post 257	Springfield	365,428	297,296	68,132	40,135	58.91%	-	29,735	43.64%	219	0.74%	6,359
Moose Lodge 1114 St Charles	St. Charles	174,389	140,574	33,815	19,291	57.05%	-	18,519	54.77%	13,404	72.88%	4,285
American Legion Post 190 St Charles	St. Charles	255,149	207,148	48,001	26,250	54.69%	-	22,948	47.81%	15,692	7.08%	5,632
Whitewater Trailblazers Snowmobile Club	St. Charles	674,757	542,406	132,351	67,226	50.79%	-	54,747	41.37%	37,693	68.85%	15,224
St. Charles Firemens Relief Association	St. Charles	365,537	290,236	75,301	29,799	39.57%	5,500	47,851	63.55%	1,630	3.41%	7,871
St. Clair Fire Relief Assoc	St. Clair	1,251,823	1,022,228	229,595	119,943	52.24%	-	134,555	58.61%	2,300	1.71%	56,943
American Legion Post 475	St. Clair	196,485	161,929	34,556	26,721	77.33%	100	12,517	36.22%	1,490	11.90%	4,409
Eagles Aerie 622	St. Cloud	1,507,628	1,206,174	301,454	154,449	51.23%	2,400	162,844	54.02%	22,938	14.09%	66,832
Cura Center	St. Cloud	1,589,127	1,131,259	457,868	287,893	62.88%	-	129,989	28.39%	2,950	2.27%	(959)
St. Cloud Area Golden Gloves Boxing	St. Cloud	1,779,411	1,398,208	381,203	217,158	56.97%	-	157,751	41.38%	7,600	4.82%	85,370
United Arts of Central Minnesota	St. Cloud	1,614,055	1,127,231	486,824	290,715	59.72%	-	156,084	32.06%	2,950	1.89%	48,134
Almar Club Sports	St. Cloud	137,159	109,839	27,320	5,074	18.57%	-	20,154	73.77%	-	0.00%	3,654
St. Cloud Hospital	St. Cloud	819,416	652,474	166,942	122,155	73.17%	-	77,240	46.27%	1,550	2.01%	22,865
Central Minn Task Force For Battered Women	St. Cloud	1,666,429	1,195,814	470,615	297,525	63.22%	-	202,883	43.11%	2,950	1.45%	50,685
St. Cloud Lions Club	St. Cloud	1,701,785	1,341,949	359,836	152,461	42.37%	-	272,079	75.61%	1,550	0.57%	91,295
St. Cloud Shrine Club	St. Cloud	123,724	94,858	28,866	21,198	73.44%	-	13,542	46.91%	-	0.00%	33,356
VFW Post 4847	St. Cloud	1,268,829	1,004,752	264,077	131,316	49.73%	2,100	121,796	46.12%	34,140	28.03%	54,914
Cathedral High School	St. Cloud	1,728,701	1,246,771	481,930	293,685	60.94%	-	182,774	37.93%	2,950	1.61%	54,824
Boxers Workout Gym	St. Cloud	1,252,692	993,991	258,703	131,106	50.68%	(5,748)	121,848	47.10%	3,762	3.09%	49,586
VFW Post 428	St. Cloud	1,120,209	892,977	227,232	121,496	53.47%	-	104,562	46.02%	61,806	59.11%	30,607
Optimist Club of St. Cloud	St. Cloud	2,203,445	1,815,162	388,283	165,507	42.63%	-	225,717	58.13%	2,375	1.05%	121,216
Knights of Columbus Council 961	St. Cloud	835,109	676,366	158,743	83,052	52.32%	500	76,528	48.21%	1,995	2.61%	23,903
St. Cloud All-City High School Band	St. Cloud	404,344	326,272	78,072	29,588	37.90%	-	38,522	49.34%	2,100	5.45%	9,732
American Legion Post 621	St. Cloud	240,472	194,897	45,576	31,113	68.27%	-	10,611	23.28%	3,650	34.40%	5,903
Central Minn Sexual Assault Ctr	St. Cloud	1,848,148	1,551,425	296,722	139,406	46.98%	-	159,202	53.65%	-	0.00%	92,202
American Legion Post 76	St. Cloud	1,009,683	790,344	219,339	108,421	49.43%	1,000	134,007	61.10%	18,262	13.63%	34,814

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American Legion Post 622	St. Francis	1,740,452	1,448,479	291,973	154,610	52.95%	-	156,996	43,680	27,82%	80,751
St. Francis Lions Club	St. Francis	1,507,029	1,233,735	273,294	163,684	59.89%	-	87,296	15,870	18.18%	67,493
St. Hilaire Community Club	St. Hilaire	270,067	216,482	53,585	24,677	46.05%	-	25,934	18,209	70.21%	5,924
American Legion Post 33	St. James	469,729	353,872	115,857	47,616	41.10%	21,000	53,254	20,942	39.32%	14,780
St. James Lions Club	St. James	95,859	70,544	25,315	11,864	46.87%	-	14,136	11,561	81.79%	2,575
Eagles Aerie 3420	St. James	604,653	502,559	102,094	48,614	47.62%	(3,732)	36,069	19,689	54.59%	14,580
VFW Post 1914	St. James	406,417	323,751	82,666	46,818	56.64%	-	34,412	17,607	51.17%	9,821
American Legion Post 221	St. Joseph	236,340	192,627	43,713	28,785	65.85%	-	15,060	6,607	43.87%	7,403
St. Joseph Jaycees	St. Joseph	459,976	380,940	79,036	38,542	48.77%	-	48,093	31,292	65.07%	10,801
American Legion Post 328	St. Joseph	739,621	628,708	110,913	68,957	62.17%	-	58,298	20,671	35.46%	20,754
St. Joseph Recreational Assoc	St. Joseph	170,133	136,721	33,412	18,316	54.82%	-	25,842	18,902	73.14%	1,750
St. Joseph Lions Club	St. Joseph	357,859	294,079	63,780	36,850	57.78%	-	18,014	10,094	56.03%	5,320
St. Louis Park Hockey Boosters Assoc	St. Louis Park	3,035,392	2,554,499	480,893	183,609	38.18%	-	311,721	132,178	42.40%	175,343
VFW Post 5632	St. Louis Park	1,908,986	1,624,911	284,075	106,267	37.41%	-	131,070	20,825	15.89%	107,845
St. Martin Commercial Club	St. Martin	243,289	194,804	48,485	17,254	35.59%	-	49,135	39,449	80.29%	9,031
American Legion Post 567	St. Michael	3,464,732	2,954,249	510,483	176,863	34.65%	500	307,863	84,508	27.45%	211,288
Roosevelt Booster Club	St. Michael	2,427,480	1,971,053	456,427	285,877	62.63%	-	167,276	17,644	10.55%	145,895
Como Area Youth Hockey	St. Paul	1,431,945	1,158,431	273,513	160,217	58.58%	-	130,845	59,673	45.61%	68,355
West Side Booster Club	St. Paul	2,763,146	2,307,183	455,963	236,722	51.92%	-	225,146	53,172	23.62%	168,644
Church of St. Mary Romanian Orthodox St. Paul	St. Paul	1,823,127	1,329,437	493,690	307,113	62.21%	(4,073)	191,484	133,175	69.55%	55,309
Pioneer Booster Club	St. Paul	993,076	808,522	184,554	89,755	48.63%	-	100,739	66,603	66.11%	32,200
St. Paul Midway Lions Club Foundation Inc	St. Paul	3,827,794	3,096,657	731,137	420,349	57.49%	-	283,685	92,642	32.66%	186,543
Friends of Animal Adoptions St. Paul	St. Paul	1,710,632	1,339,828	370,804	156,796	42.29%	-	214,667	114,000	53.11%	100,667
Minn Licensed Beverage Assoc Childrens Fnd	St. Paul	3,467,541	2,732,727	734,814	428,457	58.31%	-	303,997	87,802	28.88%	213,195
Midway Training Services Inc	St. Paul	3,550,470	2,740,465	810,005	490,017	60.50%	-	323,568	181,716	56.16%	138,852
Church of St. Bernard St. Paul	St. Paul	6,086,476	5,067,802	1,018,674	479,977	47.12%	-	548,071	149,236	27.23%	388,435
Catholic Athletic Assoc.	St. Paul	1,669,985	1,364,112	305,873	156,451	51.15%	-	154,005	58,160	37.76%	92,200
Johnson Area Hockey Association	St. Paul	2,468,656	1,991,785	476,871	245,595	51.50%	-	233,558	78,233	33.50%	152,414
Czech & Slovak Sokol Minnesota	St. Paul	1,602,383	1,310,977	291,406	140,090	48.07%	-	171,386	81,809	47.73%	86,252
American Legion Post 577 St. Paul	St. Paul	538,938	435,316	103,622	55,577	53.63%	3,274	36,246	20,636	53.96%	15,311
Payne Arcade Business Assoc	St. Paul	385,874	309,623	76,251	59,843	78.48%	-	16,718	5,376	32.16%	7,842
Church of St. Mary Romanian Orthodox Aux	St. Paul	1,467,930	1,034,410	433,520	228,012	52.60%	-	128,668	81,061	63.00%	47,607
Festival and Heritage Found St. Paul	St. Paul	1,220,713	973,823	246,890	148,882	60.30%	-	95,570	46,096	48.23%	51,374
American Legion Post 474 St. Paul	St. Paul	290,127	220,233	69,894	50,667	72.49%	-	17,313	3,218	18.59%	8,636
St. Paul Fire Fighters Local 21 Benefit Assoc	St. Paul	2,260,685	1,825,763	434,922	259,639	59.70%	-	185,723	48,004	25.85%	132,989
Church of Holy Childhood St. Paul	St. Paul	1,207,089	978,954	228,135	179,530	78.69%	-	41,993	15,563	37.06%	24,680
Metropolitan Public Airport Foundation	St. Paul	535,254	410,760	124,494	61,935	49.75%	-	96,514	83,051	86.05%	10,963
St. Paul East Athletic Association	St. Paul	981,280	786,436	194,844	116,201	59.64%	-	86,962	45,757	52.62%	37,605
North Ramsey 500 Lions Club Inc	St. Paul	1,898,617	1,543,906	354,711	201,409	56.78%	-	138,444	35,896	25.93%	99,374
Prosperity Heights Booster Club	St. Paul	2,808,036	2,348,877	459,159	208,202	45.34%	-	232,210	58,988	25.40%	170,222
Highland Central Hockey Association	St. Paul	2,464,193	2,037,285	426,908	305,194	71.49%	-	139,117	30,043	21.60%	105,374
Minn Brass St. Paul	St. Paul	596,855	477,437	119,418	60,543	50.70%	(4,321)	60,670	39,912	65.78%	17,608
American Legion Post 98	St. Paul Park	2,138,844	1,836,081	302,763	124,756	41.21%	-	179,920	43,876	24.39%	118,638
Drum and Bugle Corps St. Peter Governaires	St. Peter	760,025	615,497	144,528	85,495	59.15%	-	66,818	40,900	61.21%	23,518
Church of St. Peter	St. Peter	212,662	164,807	47,855	21,327	44.57%	-	24,059	18,889	78.51%	4,380
St. Peter Red Men Club	St. Peter	1,511,512	1,242,476	269,036	147,223	54.72%	-	118,692	43,951	37.03%	71,791
American Legion Post 37	St. Peter	818,709	651,802	166,908	90,840	54.43%	-	76,328	32,607	42.72%	24,583
St. Stephen Firefighters Relief Assoc	St. Stephen	344,564	274,197	70,367	27,861	39.59%	-	37,533	28,751	76.60%	8,782
Stacy Lions Club	Stacy	662,496	530,148	132,348	60,040	45.37%	-	74,245	55,270	74.44%	15,468
Stacy Lent Fire Relief Assoc	Stacy	529,527	443,552	85,975	36,179	42.08%	-	53,675	37,241	69.38%	12,134
Staples Lions Club	Staples	824,874	693,906	130,968	58,047	44.32%	-	72,940	49,128	67.35%	22,612
VFW Post 4582	Starbuck	812,421	643,142	169,279	91,797	54.23%	-	68,385	36,135	52.84%	21,120
Starbuck Jaycees	Starbuck	690,428	582,648	107,780	81,538	75.65%	-	39,819	21,507	54.01%	15,928
Starbuck Fire Department Relief Association	Starbuck	393,857	331,791	62,066	43,512	70.11%	(4,923)	21,217	9,900	46.66%	9,567
American Legion Post 390 Stephen	Stephen	163,404	124,366	39,038	21,027	53.86%	-	19,593	6,905	35.24%	4,026
Stewart Lions Club	Stewart	1,058,253	882,393	175,860	90,627	51.53%	-	83,228	43,537	52.31%	36,198

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American Legion Post 164 Stewartville	Stewartville	1,104,893	907,815	196,878	103,340	52,49%	-	81,118	41.20%	14,002	17.26%	42,019
Stewartville Fire Relief Assoc	Stewartville	490,724	402,626	88,098	44,635	50.67%	-	39,822	45.20%	3,275	8.22%	10,387
Elks Lodge 179	Stillwater	811,198	657,669	153,529	77,614	50.55%	-	66,623	43.39%	4,397	6.60%	22,084
Knights of Columbus Council 1632 Stillwater	Stillwater	131,913	113,097	18,816	15,820	84.08%	-	10,962	58.26%	-	0.00%	2,975
American Legion Post 48	Stillwater	661,350	511,327	150,023	78,535	52.35%	-	69,692	46.45%	26,166	37.55%	15,604
Eagles Aerie 94	Stillwater	3,012,621	2,606,658	405,963	178,509	43.97%	-	255,176	62.86%	27,874	10.92%	177,117
Stockton Area P Promotional Group	Stockton	698,566	567,997	130,569	63,909	48.95%	-	86,940	66.59%	2,800	3.22%	15,855
Redrock Sportsman Club	Storden	114,819	90,844	23,975	16,488	68.69%	-	7,008	29.23%	-	0.00%	2,804
American Legion Post 391	Storden	269,311	222,207	47,104	22,531	47.83%	-	22,643	48.07%	-	0.00%	5,730
Sturgeon Lake Lions Club	Sturgeon Lake	468,361	394,910	73,451	31,713	43.18%	-	49,252	67.06%	1,200	2.44%	9,176
Swanville Community Scholarship Fund	Swanville	590,763	486,049	104,714	45,357	43.32%	-	59,442	56.77%	1,950	3.28%	13,742
Sobieski Lions Club	Swanville	662,997	554,638	108,359	50,272	46.39%	-	57,088	52.68%	2,150	3.77%	15,598
Swanville Lions Club	Swanville	601,652	481,803	119,849	51,783	43.21%	-	63,291	52.81%	1,750	2.76%	12,591
Tamarack Sno Flyers Inc	Tamarack	1,064,315	848,172	216,143	113,300	52.42%	-	117,338	54.29%	4,375	3.73%	39,583
Taylor's Falls Fire Dept Relief Assoc	Taylor's Falls	795,662	675,272	120,390	70,404	58.48%	-	45,036	37.41%	-	0.00%	26,438
Fourtown Grygla Sportsman Club	Thief River Falls	42,143	31,831	10,313	5,755	55.80%	-	4,728	45.84%	650	13.75%	1,463
Eagles Aerie 2368 Thief River Falls	Thief River Falls	837,419	672,857	164,561	89,653	54.48%	9,900	59,218	35.99%	6,428	10.85%	20,124
VFW Post 2793 Thief River Falls	Thief River Falls	1,537,316	1,277,789	259,527	136,818	52.72%	9,560	115,239	44.40%	22,863	19.84%	58,506
American Legion Post 117 Thief River Falls	Thief River Falls	860,113	708,702	151,410	84,994	56.13%	-	56,858	37.55%	22,173	39.00%	25,560
Thief River Falls Amateur Hockey Assoc	Thief River Falls	2,051,415	1,707,769	343,646	141,226	41.10%	-	192,010	55.87%	2,000	1.04%	106,614
Elks Lodge 1308 Thief River Falls	Thief River Falls	625,352	504,071	121,481	62,544	51.48%	-	54,104	44.54%	7,578	14.01%	14,954
Heritage Community Center	Thief River Falls	33,237	25,252	7,985	1,318	16.51%	-	6,282	78.67%	-	0.00%	962
Tower Firemens Relief Assoc	Tower	618,608	515,757	102,851	50,342	48.95%	-	44,978	43.73%	3,100	6.89%	16,776
American Legion Post 173	Tracy	424,828	338,838	85,990	35,303	41.05%	-	53,416	62.12%	2,927	5.48%	8,666
Eagles Aerie 3918 Tracy	Tracy	107,051	83,953	23,104	9,699	41.98%	-	12,090	52.33%	7,35	6.08%	2,760
Truman Baseball Softball Association Inc	Truman	349,521	276,540	72,981	25,868	35.45%	-	26,626	36.48%	1,250	4.69%	11,173
American Legion Post 115	Truman	40,056	32,587	7,469	8,589	115.00%	-	5,929	79.39%	-	0.00%	1,225
American Legion Post 431 Twin Valley	Twin Valley	438,493	378,003	60,490	28,809	47.63%	-	24,496	40.50%	3,427	13.99%	9,322
Twin Valley Firemens Relief Assoc.	Twin Valley	191,200	163,840	27,360	14,774	54.00%	-	12,750	46.60%	1,100	8.63%	4,450
Moose Lodge 1463 Two Harbors	Two Harbors	693,457	571,549	121,908	74,506	61.12%	4,319	40,798	33.47%	15,214	37.29%	12,964
Two Harbors Youth Hockey Association	Two Harbors	515,385	431,208	84,177	39,123	46.48%	-	55,608	66.06%	-	0.00%	10,100
American Legion Post 109 Two Harbors	Two Harbors	746,326	614,080	132,246	85,899	64.95%	-	52,531	39.72%	17,462	33.24%	21,340
VFW Post 5115 Ulen	Ulen	526,907	471,576	55,331	30,287	54.70%	1,333	28,185	50.94%	9,409	33.38%	11,456
Ulen Fire Dept Relief Assoc	Ulen	213,566	187,304	26,262	16,198	61.68%	-	9,958	37.92%	1,450	14.56%	3,508
Underwood Lions Club	Underwood	331,655	269,487	62,169	34,416	55.36%	-	29,647	47.69%	19,225	64.85%	7,322
Upsala Lions Club	Upsala	866,202	716,046	150,156	62,441	41.58%	-	77,735	51.77%	2,900	3.73%	26,438
Vadnais Heights Firefighters Relief Assoc	Vadnais Heights	2,902,584	2,416,672	485,912	210,684	43.36%	500	302,634	62.28%	5,350	1.77%	165,502
Merrick Inc	Vadnais Heights	3,924,315	3,213,811	710,504	369,071	51.95%	-	338,724	47.67%	4,700	1.39%	216,370
Vadnais Heights Lions Club	Vadnais Heights	1,872,264	1,556,173	316,091	147,942	46.80%	-	169,802	53.72%	5,526	3.25%	102,368
Miesville Lions Club	Vermillion	824,410	669,872	154,538	84,408	54.62%	100	67,743	43.84%	41,016	60.55%	24,197
Vernon Dale Lions Club	Vernon Dale	277,405	235,122	42,283	14,105	33.36%	-	23,613	55.85%	1,000	4.23%	5,580
Veseli Jaycees	Veseli	542,193	450,662	91,531	37,532	41.00%	-	53,523	58.48%	-	0.00%	11,335
Villard Fire Dept Relief Assoc	Villard	629,140	512,866	116,274	53,659	46.15%	-	61,647	53.02%	-	0.00%	13,936
American Legion Post 239 Virginia	Virginia	786,656	659,342	127,314	74,620	58.61%	-	52,523	41.25%	19,801	37.70%	24,178
Elks Lodge 1003 Virginia	Virginia	439,859	355,483	84,376	58,854	69.75%	-	38,550	45.69%	11,459	29.73%	10,358
Sexual Assault Program of North St Louis Co	Virginia	216,228	187,186	29,042	12,679	43.66%	-	24,596	84.69%	1,300	5.29%	3,796
VFW Post 4086 Wabasha	Wabasha	1,031,338	840,379	190,959	102,741	53.80%	-	83,628	43.79%	12,621	15.09%	37,153
American Legion Post 50 Wabasha	Wabasha	899,674	715,443	184,231	119,536	64.88%	-	72,512	39.36%	25,185	34.73%	29,230
Wabasha Fire Relief	Wabasha	10,651	8,116	2,535	2,731	107.74%	-	1,391	54.85%	-	0.00%	1,391
Wabasso Lions Club	Wabasso	133,747	102,832	30,915	13,330	43.12%	-	19,604	63.41%	16,469	84.01%	3,135
Lions Club of Wabasso	Wabasso	355,788	291,661	64,127	29,279	45.66%	-	42,216	65.83%	33,000	78.17%	18,529%
VFW Post 5462 Waconia	Waconia	298,859	245,064	53,795	25,129	46.71%	-	30,938	57.51%	14,997	48.47%	6,882
Waconia Fire Dept Relief Assoc	Waconia	1,160,511	977,904	182,607	80,673	44.18%	-	95,167	52.12%	4,000	4.20%	46,417
Elks Lodge 2386 Wadena	Wadena	715,925	600,248	115,677	71,609	61.90%	-	44,471	38.44%	21,391	48.10%	16,794
Wadena Lions Club	Wadena	567,138	483,180	83,958	53,785	64.06%	-	29,829	35.53%	15,973	53.55%	12,356

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VFW Post 3922 Wadena	Wadena	991,349	840,147	151,202	89,591	59,25%	-	56,340	14,348	25,47%	11,66%	35,421
Wahkon Civic Assoc	Wahkon	499,786	405,370	94,416	60,622	64,21%	1,097	29,331	16,434	56,03%	0,00%	12,897
American Legion Post 428 Aux	Waite Park	652,318	540,078	112,240	50,262	44,78%	-	51,664	26,955	52,17%	10,44%	19,314
American Legion Post 428	Waite Park	2,735,177	2,247,538	487,639	175,560	36,00%	400	311,008	101,807	32,73%	14,15%	165,203
Church Of St. Joseph	Waite Park	1,074,232	831,788	242,444	145,693	60,09%	-	97,409	53,099	54,51%	1,36%	42,985
St Cloud Noon Optimist Club Inc	Waite Park	129,084	98,136	30,948	22,034	71,20%	-	29,389	22,294	75,86%	5,44%	5,495
Moose Lodge 1400	Waite Park	464,651	378,065	86,586	54,016	62,38%	4,974	34,033	4,183	12,29%	20,911	8,939
Waldorf Firemen's Relief Assoc	Waldorf	188,779	146,807	41,972	26,253	62,55%	-	31,824	25,023	78,63%	11,07%	3,277
American Legion Post 134 Aux Walker	Walker	60,807	45,527	15,080	11,083	73,50%	-	5,615	3,657	65,13%	1,78%	1,858
Leech Lake Area Amateur Hockey Association	Walker	350,542	282,375	68,167	41,459	60,82%	-	36,138	20,960	58,00%	0,00%	15,178
American Legion Post 134 Walker	Walker	1,047,487	865,316	182,171	95,698	52,53%	-	67,632	16,533	24,45%	12,922	38,177
American Legion Post 267	Walnut Grove	42,874	33,983	8,891	5,302	59,64%	-	2,409	1,200	49,82%	0,00%	1,209
Walnut Grove Area Jaycees	Walnut Grove	83,865	65,226	18,640	11,408	61,20%	-	8,123	6,185	76,14%	0,00%	1,938
Wanamingo Firefighters Relief Assoc	Wanamingo	321,179	254,735	66,444	21,360	32,15%	-	44,960	35,500	78,96%	2,480	6,980
American Legion Post 27 Warren	Warren	1,062,537	408,376	84,161	48,566	57,71%	-	39,374	19,580	49,73%	9,008	10,786
Warren Pony Sports Booster Club	Warren	497,897	895,044	172,853	71,251	41,22%	-	99,572	60,000	60,26%	2,000	37,572
Warroad Area Community Center	Warroad	760,830	621,459	139,371	78,277	56,16%	-	42,953	18,292	42,59%	2,000	22,661
Warrior Coaches Association Inc	Warroad	236,937	199,282	37,655	19,204	51,00%	-	25,178	19,169	76,13%	1,100	4,909
American Legion Post 25 Warroad	Warroad	322,768	277,416	45,352	28,652	63,18%	-	19,180	904	4,71%	11,981	6,295
VFW Post 4930 Warroad	Warroad	344,651	286,897	57,754	30,441	52,71%	-	25,043	15,509	61,93%	1,950	7,584
American Legion Post 228 Waseca	Waseca	571,103	451,868	119,235	73,152	61,35%	(55)	48,405	15,858	32,76%	19,504	13,043
Eagles Aerie 3753 Waseca	Waseca	628,624	502,037	126,587	76,240	60,23%	-	65,176	47,362	72,67%	2,900	26,995
VFW Post 1642 Waseca	Waseca	1,867,364	1,507,254	360,111	178,763	49,64%	2,500	164,021	52,943	32,28%	22,215	88,863
Waseca Hockey Association	Waseca	1,704,217	1,393,862	310,355	145,361	46,84%	-	161,048	80,870	50,21%	5,350	74,828
Waseca Sleigh And Cutter Festival Assoc	Waseca	466,376	380,078	86,298	41,189	51,21%	-	35,596	25,931	72,85%	2,350	7,315
Upper Red Lake Area Assoc	Waskish	636,805	516,565	120,240	57,051	47,45%	-	39,319	23,975	60,97%	1,000	14,344
Waterville Lions Club	Waterville	971,650	761,275	210,375	105,919	50,35%	-	85,954	56,404	65,62%	-	29,550
VFW Post 5460	Watkins	861,409	694,582	166,827	72,201	43,28%	200	102,261	76,229	74,54%	2,977	23,055
Watkins Lions Club	Watkins	462,649	387,064	75,585	32,718	43,29%	-	31,890	21,092	66,14%	2,000	8,798
Waverly Lions Club	Waverly	397,108	331,409	65,699	49,531	75,39%	-	13,936	2,772	19,89%	2,721	8,442
Wayzata Lions Club	Wayzata	2,008,116	1,688,116	319,956	186,878	58,41%	-	135,352	27,043	19,98%	3,150	105,159
American Legion Post 118 Wayzata	Wayzata	98,270	60,398	37,871	4,546	12,00%	-	33,715	27,393	81,25%	5,000	1,322
Webster Sports & Recreation Association	Webster	60,293	42,897	17,397	8,176	47,00%	-	6,924	1,504	21,72%	1,313	4,107
Welcome Fire Department Relief Assoc	Welcome	92,923	76,832	16,091	12,665	78,71%	(656)	16,378	11,038	67,39%	2,000	3,340
American Legion Post 553	Welcome	231,724	186,710	45,014	24,062	53,46%	-	25,983	10,903	41,96%	6,109	8,971
Community Options & Resources	Welcome	74,966	57,871	17,095	5,397	31,57%	-	8,498	7,200	84,73%	-	1,298
Wells Lions Club	Wells	158,076	127,064	31,012	18,047	58,19%	-	11,839	7,416	62,64%	1,100	3,323
American Legion Post 210 Wells	Wells	367,828	301,579	66,249	40,717	61,46%	-	36,685	12,459	33,96%	12,821	34,95%
American Legion Post 552 Gilmore Stensrud	Wells	277,116	221,927	55,189	25,436	46,09%	2,418	22,896	10,223	44,65%	3,390	9,283
VFW Post 1778 Wells	Wells	232,242	179,444	52,798	31,743	60,12%	-	26,644	5,620	21,09%	16,247	4,777
West Concord Historical Society	West Concord	151,966	122,760	29,206	13,684	46,85%	-	14,894	9,000	60,43%	2,750	3,144
Tapemark Charity Pro-Am Golf Tournament	West St. Paul	3,890,951	3,106,947	784,004	478,824	61,07%	(15,981)	316,529	150,000	47,39%	2,250	164,279
West St. Paul Commercial Club	West St. Paul	2,263,046	1,828,080	434,966	256,375	58,94%	-	163,600	39,578	24,19%	-	124,022
Sibley Hockey Booster Club	West St. Paul	3,109,541	2,542,397	567,145	204,645	36,08%	-	385,558	202,015	52,40%	2,718	180,825
Mendota Heights Athletic Association	West St. Paul	2,727,343	2,258,792	468,551	231,118	49,33%	-	237,336	85,000	35,81%	-	152,336
Westbrook Fire Relief Assoc	Westbrook	232,260	188,511	43,749	29,215	66,78%	-	19,934	12,095	60,67%	3,275	4,564
Westbrook Young Mens Club	Westbrook	124,816	104,408	20,408	13,073	64,06%	(1,635)	6,915	2,309	33,88%	1,750	2,856
Wheaton Fire Dept Relief Assoc	Wheaton	272,505	224,878	47,627	21,604	45,36%	-	28,387	21,571	75,99%	1,823	4,993
American Legion Post 80 Wheaton	Wheaton	154,793	128,938	25,855	8,011	30,98%	-	17,099	12,853	75,17%	994	3,252
American Legion Post 168 White Bear Lake	White Bear Lake	2,897,265	2,482,072	415,193	211,016	50,82%	-	235,789	46,284	19,63%	5,774	183,730
Midwest Ski Otter Water Ski Club	White Bear Lake	870,199	707,111	163,088	90,230	55,33%	-	63,337	33,500	52,89%	1,650	28,187
White Bear Lake Basketball Assoc	White Bear Lake	2,145,167	1,719,703	425,464	216,461	50,88%	-	230,513	101,500	44,03%	6,000	123,013
White Bear Lake Boxing Club Inc	White Bear Lake	848,004	672,914	175,090	97,281	55,56%	-	81,890	51,000	62,28%	3,400	27,490
White Bear Lake Lions Club	White Bear Lake	2,186,627	1,750,242	436,385	221,824	50,83%	-	210,113	81,055	38,58%	3,950	125,108
White Bear Lake Area Hockey Assoc	White Bear Lake	2,498,972	2,068,231	410,741	179,322	43,66%	-	228,662	82,821	36,22%	4,750	141,091
VFW Post 1782 White Bear Lake	White Bear Lake	2,590,594	2,143,671	446,923	254,283	56,90%	10,500	199,063	29,324	14,73%	10,516	159,213

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American Legion Post 507	Willermie	836,601	666,419	170,182	93,676	55.04%	350	72,945	38,606	4,583	29,756
Williams Firemens Relief Assoc	Williams	163,308	138,773	24,535	12,134	49.46%	-	11,269	6,572	1,300	3,397
Elks Lodge 952	Willmar	257,883	218,057	39,826	10,586	26.58%	5,000	8,206	2,609	-	5,597
American Legion Post 167	Willmar	1,424,366	1,151,090	273,276	121,075	44.30%	-	172,980	73,065	39,688	60,227
VFW Post 1639	Willmar	1,214,184	1,014,783	199,401	119,536	59.95%	-	78,958	14,389	18,628	45,941
Eagles Aerie 2334	Willmar	1,138,972	924,238	214,734	113,239	52.73%	500	104,098	61,625	3,500	38,972
Willow River Commercial Club	Willow River	255,869	215,631	40,238	16,286	40.47%	-	23,000	17,701	-	5,299
Northern Pine Riders	Willow River	824,140	669,507	154,633	78,562	50.81%	12,000	46,426	18,641	1,800	25,985
American Legion Post 361 Sturgeon Lake	Willow River	451,865	380,139	71,726	37,148	51.79%	-	33,283	21,603	2,775	8,905
Wilmont Lions Club	Wilmont	170,316	135,852	34,464	15,311	44.43%	-	19,441	15,765	723	2,953
Cottonwood Co Game & Fish Protective Lea	Windom	273,649	219,864	53,785	23,671	44.01%	-	25,599	18,812	-	6,787
Windom Youth Hockey Assoc	Windom	374,057	297,224	76,833	43,689	56.86%	(4,953)	41,199	31,487	2,500	7,212
American Legion Post 200 Winger	Winger	298,137	248,798	49,339	26,152	53.00%	-	24,035	16,095	2,400	5,540
American Legion Post 82 Winnebago	Winnebago	471,039	389,197	81,842	43,341	52.96%	2,236	29,881	18,273	1,000	10,609
Elks Lodge 327 Winona	Winona	297,923	232,503	65,420	33,454	51.14%	-	27,247	7,822	12,015	7,410
VFW Post 1287 Winona	Winona	722,760	592,905	129,855	52,069	40.10%	-	56,869	22,397	11,989	22,483
Knights of Columbus Winona Club	Winona	552,902	441,571	111,331	80,511	72.32%	-	19,954	3,635	4,728	11,591
Cotter High School	Winona	2,114,213	1,703,672	410,541	168,731	41.10%	-	241,229	130,116	1,430	109,683
Goodview Activity Group	Winona	2,941,803	2,380,691	561,112	249,292	44.43%	-	313,171	143,185	-	169,986
Mississippi River Revival	Winona	196,082	153,945	42,137	24,865	59.01%	-	13,794	10,035	-	3,759
Eagles Aerie 1243 Winona	Winona	1,544,231	1,218,009	326,222	160,236	49.12%	6,522	162,631	74,346	9,763	78,522
American Legion Post 9	Winona	627,871	482,363	145,508	81,210	55.81%	-	56,921	23,512	18,526	14,884
Church of St Stanislaus Winona	Winona	231,156	163,295	67,861	16,494	24.30%	-	51,301	44,700	313	6,288
Goodview Winona Area Hockey Association	Winona	1,480,452	1,214,027	266,425	110,355	41.42%	-	160,857	95,200	-	65,657
Church of Holy Trinity	Winsted	805,378	647,679	157,699	37,890	24.03%	-	114,218	90,406	1,450	22,362
Winsted Firemen Relief Assoc	Winsted	1,042,444	869,174	173,270	78,896	45.53%	-	82,863	43,091	5,134	34,628
American Legion Post 314 Winthrop	Winthrop	642,931	506,030	137,935	73,782	53.49%	-	55,663	28,618	10,141	16,904
VFW Post 4078 Winthrop	Winthrop	157,519	122,702	34,817	18,328	52.64%	-	20,271	7,460	9,064	3,747
Ely Winton Rod and Gun Club	Winton	1,055,142	926,194	128,948	100,175	77.69%	-	65,494	10,531	10,210	44,753
Wolf Lake Lions Club	Wolf Lake	676,039	547,894	128,145	55,481	43.30%	-	49,654	30,125	2,000	17,529
Wolf Lake Wolf Pack Baseball Inc	Wolf Lake	1,405,116	1,160,995	244,121	124,766	51.11%	-	124,497	58,379	2,050	64,068
American Legion Post 556	Wood Lake	11,799	9,124	2,675	1,057	39.51%	-	1,151	-	-	1,151
Woodbury Athletic Assoc	Woodbury	2,241,489	1,814,091	427,398	222,877	52.15%	-	185,621	62,098	3,900	119,623
Hockey Woodbury Area Club	Woodbury	1,040,802	835,578	205,224	88,427	43.09%	-	109,032	68,640	2,080	38,312
American Legion Post 5	Worthington	157,764	117,676	40,088	35,437	64.42%	-	18,905	2,039	10,373	6,493
Eagles Aerie 3282	Worthington	194,916	139,091	55,825	23,968	59.79%	-	18,542	8,351	5,382	4,799
Worthington Hockey Assoc	Worthington	574,386	474,701	99,685	20,171	36.13%	12,000	24,816	18,289	1,900	4,627
Worthington Optimist Club	Worthington	78,034	64,384	13,651	44,616	44.76%	-	60,445	43,337	2,680	14,428
Elks Lodge 2287 Worthington	Worthington	82,323	67,577	14,746	7,111	52.09%	-	7,952	6,411	-	1,541
Wright Fire Department Relief Association	Wright	521,330	426,094	95,236	45,804	48.10%	-	13,611	11,500	-	2,111
Coon Lake Community & Senior Ctr	Wyoming	480,542	414,005	66,537	39,976	60.08%	(9,700)	45,428	30,100	4,200	11,128
VFW Post 1783 Young America	Young America	1,026,847	834,251	192,596	94,670	49.15%	5,015	102,623	46,197	19,718	36,708
American Legion Post 560 Zimmerman	Zimmerman	846,731	671,913	174,818	103,189	59.03%	-	88,090	64,065	2,500	21,525
Platte Lake Property Owners Assoc	Zimmerman	1,958,983	1,646,657	312,226	154,864	49.60%	-	165,161	63,934	4,700	96,527
Big Lake Sno Cruisers	Zimmerman	1,008,356	809,816	198,541	104,016	52.39%	-	99,774	62,594	-	37,180
Zimmerman Fire Department Relief Assoc	Zimmerman	1,928,875	1,602,875	325,495	159,720	49.07%	-	179,662	79,040	2,500	98,122
Elk Lake Easy Riders	Zimmerman	154,141	122,966	31,175	21,409	68.67%	(54)	4,666	944	-	3,722
Zumbro Falls Fire Dept Relief Assoc	Zumbro Falls	321,873	254,001	67,872	43,689	64.37%	-	23,941	12,209	4,736	6,996
VFW Post 1802 Wabasha County	Zumbro Falls	432,643	345,013	87,630	49,459	56.44%	9,120	33,343	2,633	21,007	9,703
VFW Post 5727 Zumbrota	Zumbrota	445,318	353,550	91,768	40,507	44.14%	-	56,750	44,500	3,900	8,350
Zumbrota Vol Fire Dept Relief Assoc	Zumbrota	\$ 1,329,509,202	\$ 1,086,871,533	\$ 242,637,507	\$ 121,055,016		\$ 2,041,613	\$ 119,764,895	\$ 53,196,097	\$ 8,711,495	\$ 57,856,894

amendment
adopted

p. 1, line 11, after ~~"Minnesota"~~ ^{"insert"} ~~to~~ ^{to meet} the physical and mental health needs of returning veterans, and

Senator Gerlach introduced-

S.F. No. 3281: Referred to the Committee on Agriculture, Veterans and Gaming.

1.1 A bill for an act
1.2 relating to the military; establishing a policy statement supportive of military
1.3 service; proposing coding for new law in Minnesota Statutes, chapter 190.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. [190.001] POLICY STATEMENT.

1.6 In recognition of the necessity of maintaining a strong military force for the
1.7 protection and survival of this state and nation and of free and democratic allied societies
1.8 throughout the world, and of the numerous and varied sacrifices required of military
1.9 personnel and their families both in peacetime and war, and of the exemplary character,
1.10 courage, leadership, and training of United States Armed Forces personnel of all
1.11 generations, it is the policy of the state of Minnesota to promulgate, implement, and
1 maintain laws, policies, rules, and procedures, insofar as is practicable and beneficial
1.13 to the people of this state and within available resources as may exist at any time, that
1.14 encourage, recognize, and reward honorable military service to this state and nation,
1.15 whether in regular active service or in the National Guard or other Reserve component
1.16 service, during both peacetime and war.

meet the physical & mental health needs of returning veterans, and

Senators Kubly, Vickerman and Senjem introduced—

S.F. No. 3437: Referred to the Committee on Agriculture, Veterans and Gaming.

1.1 A bill for an act
 1.2 relating to agriculture; providing an income tax credit for sales or rentals of
 1.3 agricultural assets to beginning farmers; providing an income tax credit for
 1.4 beginning farmer financial management programs; modifying the beginning
 1.5 farmer program administered by the Rural Finance Authority; amending
 1.6 Minnesota Statutes 2004, section 290.06, by adding subdivisions; proposing
 1.7 coding for new law in Minnesota Statutes, chapter 41B.

1.8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.9 Section 1. 41B.0391 BEGINNING FARMER PROGRAM; TAX CREDITS.

1.10 Subdivision 1. Definitions. (a) For purposes of this section, the following terms
 1.11 have the meanings given.

1.12 (b) "Agricultural assets" means agricultural land, livestock, farming or livestock
 1.13 production facilities or buildings, and machinery used for farming or livestock production
 1.14 located in Minnesota.

1.15 (c) "Farm" means any tract of land over ten acres in area used for or devoted to the
 1.16 commercial production of farm products.

1.17 (d) "Farm product" means those plants and animals useful to humans and includes,
 1.18 but is not limited to, forage and sod crops, grain and feed crops, dairy and dairy products,
 1.19 poultry and poultry products, livestock, fruits, and vegetables.

1.20 (e) "Farming or livestock production" means the active use, management, and
 1.21 operation of real and personal property for the production of a farm product.

1.22 (f) "Owner of agricultural assets" means a person who is the owner in fee of
 1.23 agricultural land or who has legal title to any other agricultural asset.

1.24 (g) "Beginning farmer or livestock producer" means a resident of Minnesota who:

2.1 (1) is seeking entry or has entered within the last two years into farming or livestock
2.2 production;

2.3 (2) intends to farm or raise crops or livestock on land located within the state borders
2.4 of Minnesota;

2.5 (3) is not related by blood or marriage to the owner of the agricultural assets
2.6 from whom the beginning farmer or livestock producer is seeking to purchase or rent
2.7 agricultural assets;

2.8 (4) is not related by blood or marriage to a partner, member, shareholder, or trustee
2.9 of the owner of agricultural assets from whom the beginning farmer or livestock producer
2.10 is seeking to purchase or rent agricultural assets; and

2.11 (5) meets the following eligibility requirements as determined by the authority:

2.12 (i) has a net worth of not more than \$200,000, including any holdings by a spouse
2.13 or dependent, based on fair market value;

2.14 (ii) provides the majority of the day-to-day physical labor and management of the
2.15 farm;

2.16 (iii) has, by the judgment of the authority, adequate farming or livestock production
2.17 experience or demonstrates knowledge in the type of farming or livestock production for
2.18 which the beginning farmers seeks assistance from the authority;

2.19 (iv) demonstrates to the authority a profit potential by submitting projected earnings
2.20 statements;

2.21 (v) asserts to the satisfaction of the authority that farming or livestock production
2.22 will be a significant source of income for the beginning farmer or livestock producer;

2.23 (vi) participates in a financial management program approved by the authority
2.24 or the commissioner of agriculture; and

2.25 (vii) has other such qualifications as specified by the authority.

2.26 (h) "Share rent agreement" means a rental agreement in which the principal
2.27 consideration given to the owner of agricultural assets is a predetermined portion of the
2.28 production of farm products produced from the rented agricultural assets and which
2.29 provides for sharing production costs or risk of loss, or both.

2.30 Subd. 2. Tax credit for owners of agricultural assets. (a) An owner of agricultural
2.31 assets may take a credit against the tax due under chapter 290 for the sale or rental of
2.32 agricultural assets to a beginning farmer or livestock producer. An owner of agricultural
2.33 assets may take a credit equal to:

2.34 (1) five percent of the sale price of the agricultural asset;

2.35 (2) ten percent of the gross rental income in each of the first, second, and third
2.36 years of a rental agreement; or

3.1 (3) 15 percent of the cash equivalent of the gross rental income in each of the first,
3.2 second, and third year of a share rent agreement.

3.4 (b) A qualifying rental agreement includes cash rent of agricultural assets or a
3.5 share rent agreement. The agricultural asset must be rented at prevailing community
3.6 rates as determined by the authority. The credit may be claimed only after approval and
3.7 certification by the authority.

3.8 (c) An owner of agricultural assets or beginning farmer or livestock producer may
3.9 terminate a rental agreement, including a share rent agreement, for reasonable cause upon
3.10 approval of the authority. If a rental agreement is terminated without the fault of the owner
3.11 of agricultural assets, the tax credits shall not be retroactively disallowed. If an agreement
3.12 is terminated with fault by the owner of agricultural assets, any prior tax credits claimed
3.13 under this subdivision by the owner of agricultural assets shall be disallowed and must
3.14 be repaid to the commissioner of revenue.

3.15 (d) The credit is limited to the liability for tax, as computed under chapter 290 for
3.16 the taxable year. If the amount of the credit determined under this section for any taxable
3.17 year exceeds this limitation, the excess is a beginning farmer incentive credit carryover
3.18 according to section 290.06, subdivision 33.

3.19 Subd. 3. Beginning farmer management tax credit. (a) A beginning farmer or
3.20 livestock producer may take a credit against the tax due under chapter 290 for participating
3.21 in a financial management program approved by the authority. The credit is equal to 100
3.22 percent of the cost of participating in the program or \$500, whichever is less. The credit
3.23 is available for up to three years while the farmer is in the program. The authority shall
3.24 maintain a list of approved financial management programs and establish a procedure for
3.25 approving equivalent programs that are not on the list.

3.26 (b) The credit is limited to the liability for tax, as computed under chapter 290 for
3.27 the taxable year. If the amount of the credit determined under this section for any taxable
3.28 year exceeds this limitation, the excess is a beginning farmer management credit carryover
3.29 according to section 290.06, subdivision 34.

3.30 Subd. 4. Authority's duties. The authority shall:

3.31 (1) approve and certify beginning farmers and livestock producers as eligible for
3.32 the program under this section;

3.33 (2) approve and certify owners of agricultural assets as eligible for the tax credit
3.34 under subdivision 2;

3.35 (3) provide necessary and reasonable assistance and support to beginning farmers
3.36 and livestock producers for qualification and participation in financial management
programs approved by the authority; and

4.1 (4) refer beginning farmers and livestock producers to agencies and organizations
4.2 that may provide additional pertinent information and assistance.

4.3 Sec. 2. Minnesota Statutes 2004, section 290.06, is amended by adding a subdivision
4.4 to read:

4.5 Subd. 33. Beginning farmer incentive credit. (a) A beginning farmer incentive
4.6 credit is allowed against the tax due under this chapter for the sale or rental of agricultural
4.7 assets to a beginning farmer or livestock producer according to section 41B.0391,
4.8 subdivision 2.

4.9 (b) The credit may be claimed only after approval and certification by the Rural
4.10 Finance Authority according to section 41B.0391.

4.11 (c) The credit is limited to the liability for tax, as computed under this chapter, for the
4.12 taxable year. If the amount of the credit determined under this subdivision for any taxable
4.13 year exceeds this limitation, the excess is a beginning farmer incentive credit carryover to
4.14 each of the 15 succeeding taxable years. The entire amount of the excess unused credit
4.15 for the taxable year is carried first to the earliest of the taxable years to which the credit
4.16 may be carried and then to each successive year to which the credit may be carried. The
4.17 amount of the unused credit which may be added under this paragraph must not exceed the
4.18 taxpayer's liability for tax less the beginning farmer incentive credit for the taxable year.

4.19 Sec. 3. Minnesota Statutes 2004, section 290.06, is amended by adding a subdivision
4.20 to read:

4.21 Subd. 34. Beginning farmer management credit. (a) A taxpayer who is a
4.22 beginning farmer or livestock producer may take a credit against the tax due under
4.23 this chapter for participation in a financial management program according to section
4.24 41B.0391, subdivision 3.

4.25 (b) The credit may be claimed only after approval and certification by the Rural
4.26 Finance Authority according to section 41B.0391.

4.27 (c) The credit is limited to the liability for tax, as computed under this chapter, for
4.28 the taxable year. If the amount of the credit determined under this subdivision for any
4.29 taxable year exceeds this limitation, the excess is a beginning farmer management credit
4.30 carryover to each of the three succeeding taxable years. The entire amount of the excess
4.31 unused credit for the taxable year is carried first to the earliest of the taxable years to
4.32 which the credit may be carried and then to each successive year to which the credit may
4.33 be carried. The amount of the unused credit which may be added under this paragraph

5.1 must not exceed the taxpayer's liability for tax less the beginning farmer management
5.2 credit for the taxable year.

5.3 **Sec. 4. EFFECTIVE DATE.**

5.4 Sections 1 to 3 are effective for taxable years beginning after December 31, 2006.