

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
FEDERAL ID #41-1434632  
MINNESOTA ID #4515956  
BLAINE, MINNESOTA**

**REGULATORY BASIS FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
YEAR ENDED MARCH 31, 2018**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors and Members  
Blaine Youth Hockey Association  
Gambling License #00776  
Blaine, Minnesota

We have audited the accompanying financial statements of the Lawful Gambling Fund of Blaine Youth Hockey Association (the Association), which comprise the statement of assets, liabilities and profit carryover - regulatory basis, as of March 31, 2018, and the related statement of revenue, expenses and changes in profit carryover - regulatory basis and statement of gaming revenue - regulatory basis for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting as described in Note 2; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lawful Gambling Fund of Blaine Youth Hockey Association as of March 31, 2018, and the results of its operations for the year then ended in accordance with the regulatory basis of accounting described in Note 2.

**Basis of Accounting**

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Restriction on Use**

This report is intended solely for the information and use of the board of directors, management, and members of Blaine Youth Hockey Association and Minnesota Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Shidell Mair & Richardson PLLP*

July 23, 2018  
St. Paul, Minnesota

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
STATEMENT OF ASSETS, LIABILITIES AND PROFIT CARRYOVER  
REGULATORY BASIS  
MARCH 31, 2018**

	<b>2018</b>
<b>ASSETS</b>	
Cash	\$ 38,382
Game banks	24,000
Deferred fund losses	5,643
Total assets	\$ 68,025
 <b>LIABILITIES AND PROFIT CARRYOVER</b>	
Profit carryover	\$ 68,025
Total liabilities and profit carryover	\$ 68,025

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
STATEMENT OF REVENUE, EXPENSES AND CHANGES IN PROFIT CARRYOVER  
REGULATORY BASIS  
FOR THE YEAR ENDED MARCH 31, 2018**

	<b>2018</b>	
	<b>AMOUNT</b>	<b>PERCENT</b>
<b>TOTAL REVENUE</b>	\$ 14,236,919	100.0 %
<b>TOTAL PRIZES</b>	(11,994,953)	(84.3)
Net Revenue	2,241,966	15.7
<b>INTEREST INCOME</b>	170	-
Gross profit	2,242,136	15.7
<b>ALLOWABLE EXPENSES</b>	(646,095)	(4.5)
<b>INCOME BEFORE LAWFUL PURPOSE EXPENDITURES</b>	1,596,041	11.2
<b>LAWFUL PURPOSE EXPENDITURES</b>		
Gambling taxes:		
Net receipts taxes	(9,108)	(0.1)
Combined receipts taxes	(727,569)	(5.1)
Monthly regulatory fees	(17,660)	(0.1)
Local taxes	(87,337)	(0.6)
Licenses	(1,050)	-
Total gambling taxes	(842,724)	(5.9)
Other lawful purpose expenditures	(6,075)	-
Contributions to general fund	(741,000)	(5.2)
Total lawful purpose expenditures	(1,589,799)	(11.1)
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	6,242	0.1 %
<b>PROFIT CARRYOVER - Beginning of year</b>	61,783	
<b>PROFIT CARRYOVER - End of year</b>	\$ 68,025	

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
STATEMENT OF GAMING REVENUE  
REGULATORY BASIS  
FOR THE YEAR ENDED MARCH 31, 2018**

	<b>2018</b>	
	<b>AMOUNT</b>	<b>PERCENT</b>
<b>PULLTAB</b>		
Pulltab revenue	\$ 13,665,347	100.0 %
Pulltab prizes	(11,531,802)	(84.4)
Net pulltab revenue	2,133,545	15.6 %
<b>PADDLEWHEEL</b>		
Paddlewheel revenue	83,550	100.0 %
Paddlewheel prizes	(55,680)	(66.6)
Net paddlewheel revenue	27,870	33.4 %
<b>BINGO</b>		
Bingo revenue	462,662	100.0 %
Bingo prizes	(395,071)	(85.4)
Net bingo revenue	67,591	14.6 %
<b>RAFFLE</b>		
Raffle revenue	6,760	100.0 %
Raffle prizes	-	-
Net raffle revenue	6,760	100.0 %
<b>TIPBOARD</b>		
Tipboard revenue	18,600	100.0 %
Tipboard prizes	(12,400)	(66.7)
Net tipboard revenue	6,200	33.3 %
Net revenue	\$ 2,241,966	

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1. NATURE OF ORGANIZATION**

Blaine Youth Hockey Association (the Association), is a 501(c)(3) not-for-profit organization whose purpose is to promote and support youth hockey programs in the Blaine area. The Association conducts lawful gambling at four sites in Minnesota to increase its program services.

The Association has a Minnesota gambling license. The forms of gambling conducted by the Association during the year ended March 31, 2018, included pulltabs, paddlewheels, tipboards, bingo, and raffles. Revenues in excess of allowable expenses generated by the Lawful Gambling Fund can only be used for lawful purposes and board approved expenditures as defined by Minnesota Statutes.

The financial statements are only for the lawful gambling fund of the Association and do not include the assets, liabilities, fund balance and the support revenue and expenses of the Association's general fund.

**NOTE 2. BASIS OF PRESENTATION**

The regulatory basis of accounting is the basis of accounting prescribed by the State of Minnesota, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The regulatory basis of accounting differs from the accrual method of accounting in that under the regulatory method, substantially all costs are expensed when paid. Also, under the regulatory method, the cost of equipment is expensed, whereas under accounting principles generally accepted in the United States of America, such expenditures are capitalized and depreciated over the asset's estimated useful life.

**NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Game Banks**

Game banks consist of imprest amounts which are used to fund open play of games.

**Prepaid Gaming Prizes**

Prepaid gaming prizes represent amounts paid for non-cash prizes that have not yet been awarded.

**Inventories**

The Association accounts for inventory using the cash basis and purchases are expensed when paid.

**Due from General Fund**

Due from general fund represents excess cash shortages required to be reimbursed by the general fund.

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**Deferred Fund Losses**

Deferred fund losses represent significant fund losses requiring Gambling Control Board approval prior to deduction.

**Income Taxes**

The Association is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, the Association is required to pay state and federal income taxes on unrelated business income. Under the regulatory method, income taxes are recognized when paid. During the year ended March 31, 2018, the Association paid no unrelated business taxes.

The Association has not been audited by the Internal Revenue Service or Minnesota Revenue, and accordingly the unrelated business income tax returns for the past three and one-half years are open for examination.

**Use of Estimates**

The preparation of financial statements in conformity with the regulatory basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Subsequent Events**

In preparing these financial statements the Association has evaluated events and transactions for potential recognition or disclosure through July 23, 2018, the date the financial statements were available to be issued.

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 4. INVENTORIES**

The Association expenses the cost of games purchased, including sales tax, on the cash basis. In addition, the Association maintains a perpetual inventory of games on hand. These games are extended at cost excluding sales tax that consists of the following at March 31, 2018.

	<u>2018</u>	
	<u>Number of Games</u>	<u>Extended Cost</u>
Pulltabs	<u>78</u>	<u>\$ 3,871</u>
Tipboards	<u>10</u>	<u>\$ 50</u>
Paddlewheels	<u>2</u>	<u>\$ 36</u>

**NOTE 5. COMMITMENTS**

The Association leases space for its lawful gambling activities. The lease agreements require 10% of gross profit with a maximum of \$1,750 per month. The lease agreements can be terminated by either party with a 30-day written notice. Total rent expense for the year ended March 31, 2018, was \$71,058.

**NOTE 6. RELATED PARTY TRANSACTIONS**

The Association's gambling fund transferred \$741,000 to the general fund during the year ended March 31, 2018.

**NOTE 7. GAMES TESTED AND RESULTS**

As part of their annual audit for the year ended March 31, 2018, the Association's independent auditors randomly selected and tested 40 pulltab games and compared the results with the Association's Schedule B2's filed with Minnesota Revenue. Games from all sites were considered in selecting games for testing, and games with unsold tickets were included in the sample. The exception of their testing, as reported to the Association, is as follows:

<u>Serial Number</u>	<u>Amount as Reported on Gambling Tax Return</u>	<u>Amount as Tested</u>
Prizes Paid		
7953182	\$ 4,186	\$ 4,178

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 7. GAMES TESTED AND RESULTS – (Continued)**

On April 2, 2018, a physical inventory of games and cash on hand was certified by two members, officers or employees of the Association, not directly involved in the Association's gambling activities who have been appointed by the Association's board. The certified inventory report included one game that was closed prior to the inventory being taken. The gambling manager has since corrected the certified inventory report and resubmitted it to Minnesota Revenue.

**INDEPENDENT AUDITOR'S REPORT  
ON SUPPLEMENTARY INFORMATION**

Board of Directors and Members  
Blaine Youth Hockey Association  
Gambling License #00776  
Blaine, Minnesota

We have audited the financial statements - regulatory basis of the Lawful Gambling Fund of Blaine Youth Hockey Association as of and for the year ended March 31, 2018, and have issued our report thereon dated July 23, 2018, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements - regulatory basis as a whole. The supplementary information on pages 11 through 13 is presented for the purpose of additional analysis and is not a required part of the financial statements - regulatory basis. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements - regulatory basis. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements - regulatory basis or to the financial statements - regulatory basis themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements - regulatory basis as a whole.

This report is intended solely for the information and use of the board of directors, management, and members of Blaine Youth Hockey Association and Minnesota Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Shidell Mair & Richardson PLLP*

July 23, 2018  
St. Paul, Minnesota

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
RECONCILIATION OF GAMES USED  
REGULATORY BASIS  
FOR THE YEAR ENDED MARCH 31, 2018**

	<b>2018</b>	
	<b>Cost</b>	<b>Number of Games</b>
<b>PULLTABS</b>		
Games played:		
Inventory - beginning of year	\$ 1,977	39
Purchases	149,763	2,995
Games available for play	151,740	3,034
Inventory - end of year	(3,871)	(78)
Total games played	\$ 147,869	2,956
Games played per above		2,956
Games reported on schedule B2's		2,956
Difference		-
 <b>TIPBOARDS</b>		
Games played:		
Inventory - beginning of year	\$ 10	2
Purchases	707	132
Games available for play	717	134
Inventory - end of year	(50)	(10)
Total games played	\$ 667	124
Games played per above		124
Games reported on schedule B2's		124
Difference		-
 <b>PADDLEWHEELS</b>		
Games played:		
Inventory - beginning of year	\$ 90	5
Purchases	1,320	68
Games available for play	1,410	73
Inventory - end of year	(36)	(2)
Total games played	\$ 1,374	71
Games played per above		71
Games reported on schedule B2's		71
Difference		-

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
ANALYSIS OF MAXIMUM ALLOWABLE EXPENSES AND STAR RATING  
REGULATORY BASIS  
FOR THE YEAR ENDED MARCH 31, 2018**

	<b>2018</b>
<b>GROSS PROFIT</b>	<b>\$ 2,242,136</b>
<b>ALLOWABLE EXPENSES</b>	
Cost of games played	154,882
Compensation and payroll tax	354,804
Advertising	15,211
Accounting and legal expense	31,497
Bank charges, office supplies and miscellaneous	13,860
Purchase/maintenance of equipment	665
Rent	71,058
Licenses, permits and local investigation fees	478
Cash (long) short	3,640
Total allowable expenses	<b>\$ 646,095</b>
<b>LAWFUL PURPOSE EXPENDITURES</b>	<b>\$ 1,589,799</b>
<b>PERCENTAGE OF LAWFUL PURPOSE EXPENDITURES TO GROSS PROFIT</b>	<b>71%</b>
<b>STAR RATING</b>	<b>5 STAR</b>

Note: The above star rating is based on the entity's fiscal year. State statute determines the star rating based on the year ended June 30. Accordingly, the reportable star rating may be different. For the rating period ended June 30, 2017, the Association's lawful purpose expenditures were 72% of gross profit, which resulted in a 5 star rating.

**LAWFUL GAMBLING FUND OF  
BLAINE YOUTH HOCKEY ASSOCIATION  
GAMBLING LICENSE #00776  
RECONCILIATION OF PROFIT CARRYOVER  
REGULATORY BASIS  
FOR THE YEAR ENDED MARCH 31, 2018**

	<b>2018</b>
<b>ADDITIONS</b>	
Cash	\$ 38,382
Game banks	24,000
Deferred charges	5,643
Total additions	68,025
<b>PROFIT CARRYOVER FROM FINANCIAL STATEMENTS</b>	68,025
<b>PROFIT CARRYOVER FROM GAMBLING CONTROL BOARD</b>	68,025
<b>VARIANCE FROM BALANCE</b>	\$ -

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REGULATORY CHECKLIST QUESTIONNAIRE**

Board of Directors and Members  
Blaine Youth Hockey Association  
Gambling License #00776  
Blaine, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements - regulatory basis of the Lawful Gambling Fund of Blaine Youth Hockey Association, which comprise the statement of assets, liabilities and profit carryover - regulatory basis as of March 31, 2018, and the related statement of revenue, expenses and changes in profit carryover - regulatory basis and statement of gaming revenue – regulatory basis for the year then ended, and the related notes to the financial statement, and have issued our report thereon dated July 23, 2018.

In connection with our audit, nothing came to our attention that caused us to believe that the Association failed to comply with the terms, covenants, provisions, or conditions of the regulatory checklist questionnaire per Minnesota Rule 8122.0550 Subp. 6B, inclusive, as included on page 15, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Association's noncompliance with the above referenced terms, covenants, provisions, or conditions of the checklist, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the board of directors, management, and members of Blaine Youth Hockey Association and Minnesota Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Shidell Mair & Richardson PLLP*

July 23, 2018  
St. Paul, Minnesota

**REGULATORY CHECKLIST QUESTIONNAIRE**  
**Minnesota Rule 8122.0550 Subp. 6B**

Name of Organization: **Blaine Youth Hockey Association**

Organization License Number: **#00776**

Date of Audit or Review: **March 31, 2018**

Instructions: Based on the information obtained during the course of the audit, respond to the following statements for the period being audited. If there was not sufficient information available during the audit to respond to a statement, circle "N/A" for that statement.

1. The organization conducted gambling only at sites for which it had obtained a premises permit or a one-day off-site permit.  Yes No N/A
2. The organization had a licensed gambling manager at all times gambling was conducted.  Yes No N/A
3. A lessor, a member of a lessor's immediate family, or an employee of a lessor was not a gambling manager of the organization.  Yes No N/A
4. The organization's gambling manager was bonded for an amount of at least \$10,000.  Yes No N/A
5. Checks for the expenditure of gross profits from gambling were signed by at least two active members of the organization who have been authorized to sign checks.  Yes No N/A
6. The organization did not pre-sign gambling account checks.  Yes No N/A
7. The organization did not use signature stamps to sign gambling account checks.  Yes No N/A
8. If the organization has terminated all gambling activity, a termination plan has been filed with the Gambling Control Board. Yes No  N/A
9. The organization has paid all rent for the lease of premises in accordance with its lease agreement(s).  Yes No N/A

## REPORT ON INTERNAL CONTROL

Board of Directors and Members  
Blaine Youth Hockey Association  
Gambling License #00776  
Blaine, Minnesota

In planning and performing our audit of the financial statements - regulatory basis of the Lawful Gambling Fund of Blaine Youth Hockey Association, as of and for the year ended March 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements - regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Association's financial statements - regulatory basis will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we considered a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Association's internal control to be significant deficiencies:

## **Oversight of the Financial Reporting Process**

The board of directors and management share the ultimate responsibility for the Association's internal control system. While it is acceptable to outsource various functions, the responsibility for internal control cannot be outsourced.

The Association engages Shidell Mair & Richardson PLLP to assist in preparing its financial statements and accompanying disclosures. However, as independent auditors, Shidell Mair & Richardson PLLP cannot be considered part of the Association's internal control system. As part of its internal control over the preparation of its financial statements, including disclosures, the Association has implemented a comprehensive review procedure to ensure that the financial statements, including disclosures, are complete and accurate. Such review procedures should be performed by an individual possessing a thorough understanding of accounting principles generally accepted in the United States of America and knowledge of the Association's activities and operations.

The Association's personnel have not monitored recent accounting developments to the extent necessary to enable them to prepare the Association's financial statements and related disclosures, to provide a high level of assurance that potential omissions or other errors that are material would be identified and corrected on a timely basis.

## **Segregation of Duties**

Segregation of duties is an internal control procedure which states that the responsibilities of authorizing transactions, recording transactions and maintaining custody of assets should be distributed to different people. In financial processes that have effective segregation of duties, the expectation is that at least one individual involved in the process will identify and/or prevent a transaction processing error, misappropriation or fraud from occurring.

The size of the Association's staff limits the extent of segregation of duties. Even though we noted no instances of a breach of internal control due to this lack of segregation of duties, the Association's management should be constantly aware of this condition. The most effective control lies with continued active involvement by the board of directors in the financial activities of the Association's lawful gambling operation.

## Compliance Issues

In performing our audit procedures on certified cash count and physical inventory, it was noted that there was one game included on the inventory report that had been previously reported as closed on the Schedule B2. The gambling manager has since resubmitted the form to Minnesota Gambling Control Board to exclude the game from their inventory on April 2, 2018. The Association's management should strengthen its procedures to ensure that the Annual Certified Physical Inventory and Cash Count by Site is completed accurately.

In performing our audit procedures on pulltab games, it was noted that 22 tickets were not properly defaced, 18 winning prize receipts did not include the time the winning ticket was redeemed, and one pulltab game had a material variance between the amount reported on the Schedule B2 and the actual amount. The Association's management should strengthen its procedures to remind sellers and game auditors of the requirements to properly complete the prize receipts and winning pulltab tickets.

This report is intended solely for the information and use of the board of directors, management, and members of Blaine Youth Hockey Association and Minnesota Revenue and is not intended to be and should not be used by anyone other than these specified parties.

*Shidell Mair & Richardson PLLP*

July 23, 2018  
St. Paul, Minnesota