# 2018 Annual Report 

## NEBR^ASK^

Good Life. Great Service.

DEPARTMENT OF REVENUE


Produced by the Nebraska Department of Revenue, Charitable Gaming Division.

# Charitable Gaming proceeds benefit nonprofit organizations across Nebraska. 



In compliance with Neb. Rev. Stat. § 9-1,101, this report summarizes tax revenues received from charitable gaming activities in Nebraska, as well as the expenses incurred in the administration and enforcement of the various charitable gaming acts.

Total dollars wagered on charitable gaming activities for FY2017-18 were $\$ 288.7$ million, a $2.9 \%$ increase from FY2016-17, when approximately $\$ 280.7$ million was wagered.

Tax receipts from all charitable gaming activities for FY2017-18 were $\$ 5.9$ million, a 2.5\% increase from FY2016-17.

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# Fiscal Year Summary July 1, 2017 to June 30, 2018 <br> <br> Revenue, Budget, and Expenditures 

 <br> <br> Revenue, Budget, and Expenditures}

The regulation and enforcement activities of the Charitable Gaming Division are self-supported by $40 \%$ of the taxes collected from bingo, pickle card, keno, and lottery/raffle activities, and a portion of the biennial license fees. On or before November 1 of each year, \$50,000 is transferred from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund if funds are available. The remaining $60 \%$ of taxes and other licensing fees are credited to the General Fund.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2017, through June 30, 2018, was as follows:

## Revenue

| Receipt Type | General Fund | Cash Fund | Total |
| :--- | :---: | ---: | ---: |
| Tax Revenue | $\$ 3,496,602$ | $\$ 2,318,149$ | $\$ 5,814,751$ |
| Fee Revenue $^{1}$ | 198,540 | 94,600 | 293,140 |
|  |  | 69,085 | 69,085 |
| Other Revenue (Primarily Interest) |  | $\mathbf{\$ 2 , 4 8 1 , 8 3 4}$ | $\mathbf{\$ 6 , 1 7 6 , 9 7 6}$ |
| Total Revenue | $\mathbf{\$ 3 , 6 9 5 , 1 4 2}$ |  |  |

## Budget and Expenditures - Finance

| Expenditure Type | Budgeted Amount ${ }^{2}$ | Actual Expenditure ${ }^{3}$ |
| :---: | :---: | :---: |
| Personal Services (Personnel) |  |  |
| Salaries | \$ 1,026,358 | \$ 888,957 |
| Benefits | 344,520 | 306,874 |
| Total Personal Services | \$ 1,370,878 | \$ 1,195,831 |
| Operating Expenses | 198,895 | 170,265 |
| Travel Expenses | 69,350 | 38,998 |
| Capital Outlay | 68,368 | 10,289 |
| Total Charitable Gaming Expenses | \$ 1,707,491 | \$ 1,415,383 |

[^0]
# Fiscal Year Summary July 1, 2017 to June 30, 2018 

## Charitable Gaming Activities

## Licensing

The number of licenses issued by type can be found on page 6 and includes a comparison to the prior reporting period.

Licensing actions for the reporting period were as follows:
Temporary pickle card operator licenses granted......................................................... 7
License application denials resolved by failure to contest within 30 days .................. 9
License revoked per Tax Commissioner's Order......................................................... 0
License application denials rescinded* ....................................................................... 3
Financial Compliance and Review
Bingo, pickle card, and lottery/raffle annual reports ............................................... 772
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Keno annual reports ................................................................................................ 172
Field audits of bingo, pickle card, keno .................................................................... 58
Annual report shortages or audited losses ............................................................... 32
Charitable Gaming Inspections
Mechanical Amusement Device (MAD) inspections ............................................... 926
Annual report reviews and filing follow-ups ............................................................ 747
Pickle card operator inspections .............................................................................. 332
Keno compliance inspections ................................................................................. 325
Administrative contacts and inquiries ...................................................................... 513
Organization lottery/raffle inspections ........................................................................... 9
Organization pickle card inspections ........................................................................ 27
Organization bingo game inspections ....................................................................... 25
Educational presentations to gaming licensees or potential licensees............................. 15
Charitable Gaming Investigations
Investigations resulting from alleged violations or complaints............................ 103
Manufacturer, distributor, and lottery operator background investigations ....................... 12

[^1]
## Wagering <br> Summary of Gaming Dollars Wagered, Taxes, and Fees

## Gaming Dollars Wagered

|  | FYE 6/2018 | FYE 6/2017 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno | $\$ 256,873,899$ | $\$ 245,649,576$ | $\$ 11,224,323$ | $4.57 \%$ |
| Pickle Cards | $17,890,610$ | $20,195,545$ | $(2,304,935)$ | $(11.41 \%)$ |
| Bingo | $5,393,144$ | $6,088,094$ | $($ | $694,950)$ |
| Lottery/Raffle | $8,591,873$ | $8,772,950$ | $(11.41 \%)$ |  |
| Total Dollars Wagered | $\mathbf{\$ 2 8 8 , 7 4 9 , 5 2 6}$ | $\mathbf{\$ 2 8 0 , 7 0 6 , 1 6 5}$ | $\mathbf{\$ 8 , 0 4 3 , 3 6 1}$ | $2.87 \%$ |

## Gaming Tax Revenue

|  | FYE 6/2018 | FYE 6/2017 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno $^{1}$ | $\$ 5,137,478$ | $\$ 4,912,992$ | $\$ 224,486$ | $4.57 \%$ |
| Pickle Cards $^{2}$ | 426,832 | 484,553 | $(57,721)$ | $(11.91 \%)$ |
| Bingo $^{3}$ | 161,795 | 182,643 | $(20,848)$ | $(11.41 \%)$ |
| Lottery/Raffle $^{1}$ | 171,838 | 175,458 | $($ | $3,620)$ |
| Total Tax Revenue | $\mathbf{\$ 5 , 8 9 7 , 9 4 3}$ | $(2.06 \%)$ |  |  |

## Gaming License Fees



Wagering

## Gross Wagering by County

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 |
| Adams | \$118,558 | \$ 169,394 | \$ 477,275 | \$ 508,311 | \$ 206,473 | \$ 122,323 | \$ 3,111,884 | \$ 3,211,271 | \$ 3,914,190 | \$ 4,011,299 |
| Antelope |  |  | 5,970 | 13,020 | 163,242 | 122,706 | 747,326 | 483,075 | 916,538 | 618,801 |
| Arthur |  |  |  |  | No Activ | ity |  |  |  |  |
| Banner |  |  |  |  | No Activ |  |  |  |  |  |
| Blaine |  |  |  |  | No Activ |  |  |  |  |  |
| Boone |  | 1,665 | 56,340 | 54,118 | 159,017 | 153,398 | 234,230 | 266,475 | 449,587 | 475,656 |
| Box Butte | 68,703 | 98,902 | 72,844 | 100,148 | 46,950 | 86,290 | 275,274 | 259,735 | 463,771 | 545,075 |
| Boyd |  |  |  |  |  | 4,490 |  |  | 0 | 4,490 |
| Brown | 4,448 | 4,806 | 11,880 | 11,916 | 12,130 | 8,342 | 377,743 | 517,613 | 406,201 | 542,677 |
| Buffalo | 137,684 | 181,516 | 687,877 | 733,623 | 127,190 | 82,575 | 6,543,555 | 6,794,792 | 7,496,306 | 7,792,506 |
| Burt |  |  | 34,930 | 66,250 | 11,850 |  | 258,278 | 220,034 | 305,058 | 286,284 |
| Butler |  |  | 29,377 | 57,095 | 132,946 | 125,591 | 217,282 | 198,203 | 379,605 | 380,889 |
| Cass | 20,561 | 26,180 | 358,297 | 282,168 | 57,664 | 47,258 | 3,132,002 | 3,492,651 | 3,568,524 | 3,848,257 |
| Cedar | 1,648 | 2,183 |  | 9,576 | 247,053 | 307,045 | 87,320 | 17,759 | 336,021 | 336,563 |
| Chase |  |  |  |  |  | 18,840 | 122,271 | 107,375 | 122,271 | 126,215 |
| Cherry | 6,545 | 7,350 | 363,510 | 293,208 |  |  | 19,555 | 52,923 | 389,610 | 353,481 |
| Cheyenne | 17,506 | 11,545 | 178,726 | 142,904 | 32,592 | 35,366 | 1,060,931 | 954,826 | 1,289,755 | 1,144,641 |
| Clay |  |  | 31,887 | 59,150 | 32,698 | 29,900 | 550,277 | 757,644 | 614,862 | 846,694 |
| Colfax | 49,548 | 52,840 | 32,971 | 20,789 | 74,941 | 78,637 | 631,256 | 615,581 | 788,716 | 767,847 |
| Cuming |  |  | 256,313 | 305,438 | 218,550 | 214,450 | 237,406 | 207,875 | 712,269 | 727,763 |
| Custer | 7,435 | 7,452 | 10,830 | 16,964 | 57,940 | 48,380 | 231,175 | 251,198 | 307,380 | 323,994 |
| Dakota |  | 182,536 | 139,770 | 142,562 | 66,409 | 51,829 | 972,304 | 759,679 | 1,178,483 | 1,136,606 |
| Dawes | 1,196 | 1,420 |  |  | 30,000 | 30,000 | 239,600 | 225,391 | 270,796 | 256,811 |
| Dawson | 36,522 | 46,764 | 32,551 | 146,737 |  | 69,060 | 1,027,812 | 1,173,966 | 1,096,885 | 1,436,527 |
| Deuel |  |  |  |  |  |  | 170,912 | 243,347 | 170,912 | 243,347 |
| Dixon |  |  | 153,057 | 167,536 | 25,790 | 50,220 |  |  | 178,847 | 217,756 |
| Dodge | 18,905 | 73,956 | 832,336 | 849,025 | 175,080 | 167,986 | 5,587,376 | 5,066,827 | 6,613,697 | 6,157,794 |
| Douglas | 1,852,785 | 2,039,732 | 4,025,707 | 4,060,495 | 2,483,428 | 2,497,983 | 97,305,143 | 89,406,026 | 105,667,063 | 98,004,236 |
| Dundy |  |  |  |  | No Activ |  |  |  |  |  |
| Fillmore | 8,743 | 9,868 | 213,305 | 224,898 | 66,010 | 60,050 | 751,297 | 442,599 | 1,039,355 | 737,415 |
| Franklin |  |  |  | 3,960 | 5,580 | 7,900 | 15,169 | 40,504 | 20,749 | 52,364 |
| Frontier |  |  | 18,120 | 11,220 |  | 12,880 | 146,037 | 186,008 | 164,157 | 209,508 |
| Furnas |  |  | 9,975 | 15,189 | 14,290 | 13,465 | 33,520 | 30,409 | 57,785 | 59,063 |
| Gage | 28,033 | 29,447 | 178,608 | 288,576 |  | 29,763 | 1,484,198 | 1,385,409 | 1,690,839 | 1,733,195 |
| Garden |  |  |  |  | 16,340 | 14,550 | 16,044 | 20,310 | 32,384 | 34,860 |
| Garfield |  |  | 34,560 | 51,840 | 34,250 | 12,760 |  |  | 68,810 | 64,600 |
| Gosper |  |  |  | 1,980 | 4,460 | 4,500 | 45,362 | 26,168 | 49,822 | 32,648 |
| Grant |  |  |  |  | No Activ |  |  |  |  |  |
| Greeley |  |  |  |  | 28,434 | 27,820 | 764,995 | 619,086 | 793,429 | 646,906 |
| Hall | 314,138 | 415,975 | 1,409,899 | 1,373,985 | 197,018 | 249,750 | 8,213,834 | 7,217,215 | 10,134,889 | 9,256,925 |
| Hamilton |  |  | 133,252 | 166,400 | 8,957 | 9,503 | 39,939 | 55,477 | 182,148 | 231,380 |
| Harlan |  |  | 73,825 | 70,548 | 9,120 | 18,730 | 214,313 | 237,536 | 297,258 | 326,814 |
| Hayes |  |  |  |  | No Activ |  |  |  |  |  |
| Hitchcock |  |  | 25,845 | 17,910 | 12,299 | 9,728 | 51,145 | 53,715 | 89,289 | 81,353 |
| Holt |  |  | 60,773 | 218,445 | 106,025 | 125,640 | 457,939 | 496,076 | 624,737 | 840,161 |
| Hooker |  |  |  |  | 15,000 |  |  |  | 15,000 |  |
| Howard |  |  | 50,703 | 37,567 | 194,750 | 199,100 | 679,668 | 864,696 | 925,121 | 1,101,363 |

# Wagering <br> Gross Wagering by County (continued) 

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 | FYE 6/2018 | FYE 6/2017 |
| Jefferson | \$ 14,555 | 17,400 | \$ 143,627 | \$ 143,004 | \$ 19,950 |  | \$ 377,915 | \$ 528,549 | \$ 556,047 | \$ 688,953 |
| Johnson | 4,693 | 4,232 |  |  | 14,100 | 21,440 | 468,873 | 656,641 | 487,666 | 682,313 |
| Kearney |  |  | 145,896 | 93,687 | 82,384 | 65,059 |  |  | 228,280 | 158,746 |
| Keith | 17,855 | 27,317 | 144,840 | 185,342 |  |  | 924,541 | 1,094,072 | 1,087,236 | 1,306,731 |
| Keya Paha |  |  |  |  | No Acti |  |  |  |  |  |
| Kimball |  |  | 6,030 | 7,950 | 49,550 | 61,800 | 421,280 | 499,686 | 476,860 | 569,436 |
| Knox | 4,309 | 7,583 |  | 7,965 | 80,747 | 72,210 | 144,981 | 97,928 | 230,037 | 185,686 |
| Lancaster | 1,226,405 | 992,113 | 3,286,045 | 4,059,276 | 1,008,381 | 917,387 | 45,122,042 | 42,624,978 | 50,642,873 | 48,593,754 |
| Lincoln | 84,403 | 103,582 | 578,393 | 784,479 | 109,380 | 131,813 | 5,649,612 | 6,041,446 | 6,421,788 | 7,061,320 |
| Logan |  |  | 2,196 | 4,392 |  |  |  |  | 2,196 | 4,392 |
| Loup |  |  | 11,633 | 25,800 |  |  |  |  | 11,633 | 25,800 |
| Madison | 114,444 | 177,673 | 368,511 | 344,114 | 308,949 | 298,590 | 5,431,371 | 4,980,627 | 6,223,275 | 5,801,004 |
| McPherson |  |  |  |  | No Acti | ity |  |  |  |  |
| Merrick |  |  | 74,147 | 110,431 | 12,870 | 12,355 | 280,632 | 374,041 | 367,649 | 496,827 |
| Morrill |  |  |  |  |  | 30,000 | 493,336 | 535,157 | 493,336 | 565,157 |
| Nance | 6,589 | 7,938 | 34,438 | 15,756 | 10,000 | 39,160 | 214,379 | 88,394 | 265,406 | 151,248 |
| Nemaha | 8,299 | 9,205 | 4,320 | 5,557 |  |  | 84,877 | 101,455 | 97,496 | 116,217 |
| Nuckolls |  |  | 25,200 | 21,233 | 21,156 | 29,900 | 529,159 | 407,743 | 575,515 | 458,876 |
| Otoe |  | 118 | 75,060 | 282,665 | 15,595 | 36,490 | 1,155,368 | 1,313,519 | 1,246,023 | 1,632,792 |
| Pawnee | 1,992 | 2,821 |  |  |  |  |  |  | 1,992 | 2,821 |
| Perkins |  |  |  |  |  |  | 220,645 | 179,921 | 220,645 | 179,921 |
| Phelps |  |  | 43,968 | 33,181 | 6,470 | 22,934 | 158,464 | 129,858 | 208,902 | 185,973 |
| Pierce | 4,844 | 5,836 | 67,478 | 52,866 | 11,075 |  | 241,755 | 663,106 | 325,152 | 721,808 |
| Platte | 232,002 | 225,122 | 495,824 | 504,608 | 674,002 | 653,813 | 5,403,189 | 5,444,030 | 6,805,017 | 6,827,573 |
| Polk |  |  | 111,876 | 117,624 |  | 25,200 | 53,472 | 93,838 | 165,348 | 236,662 |
| Red Willow | 64,010 | 70,320 | 176,750 | 214,461 | 68,248 | 46,818 | 1,178,438 | 1,401,566 | 1,487,446 | 1,733,165 |
| Richardson |  |  | 48,065 | 35,058 | 58,415 | 222,542 | 201,849 | 131,173 | 308,329 | 388,773 |
| Rock |  | 1,121 |  | 2,993 |  |  |  |  | 0 | 4,114 |
| Saline | 9,128 | 14,541 | 226,771 | 235,933 | 107,225 | 89,872 | 775,560 | 994,401 | 1,118,684 | 1,334,747 |
| Sarpy | 655,131 | 750,782 | 619,662 | 829,531 | 242,133 | 236,519 | 40,991,640 | 39,637,785 | 42,508,566 | 41,454,617 |
| Saunders | 9,867 | 10,482 | 187,355 | 286,036 | 150,054 | 147,440 | 1,420,563 | 1,439,863 | 1,767,839 | 1,883,821 |
| Scotts Bluff | 217,278 | 272,159 | 500,064 | 589,433 | 177,980 | 212,885 | 6,544,365 | 6,667,027 | 7,439,687 | 7,741,504 |
| Seward |  |  | 99,337 | 93,469 | 45,450 | 74,270 | 32,449 |  | 177,236 | 167,739 |
| Sheridan |  |  | 10,957 | 18,472 | 39,296 | 12,800 | 31,062 | 40,767 | 81,315 | 72,039 |
| Sherman | 8,515 | 10,348 | 45,959 | 82,348 |  |  | 39,299 | 80,529 | 93,773 | 173,225 |
| Sioux |  |  |  |  | No Acti |  |  |  |  |  |
| Stanton |  |  | 25,950 | 8,481 |  |  |  |  | 25,950 | 8,481 |
| Thayer |  |  |  |  | 7,226 | 6,380 | 21,159 |  | 28,385 | 6,380 |
| Thomas |  |  |  |  | No Acti | ity |  |  |  |  |
| Thurston |  |  |  |  | No Acti |  |  |  |  |  |
| Valley | 15,867 | 13,870 | 10,350 | 35,850 |  |  | 159,828 | 364,148 | 186,045 | 413,868 |
| Washington |  |  | 33,222 | 14,221 | 61,607 | 54,455 | 1,137,515 | 1,246,577 | 1,232,344 | 1,315,253 |
| Wayne |  |  | 97,468 | 89,305 | 92,430 | 81,605 | 307,897 | 267,595 | 497,795 | 438,505 |
| Webster |  |  |  | 21,600 | 13,365 | 12,605 | 126,981 | 152,525 | 140,346 | 186,730 |
| Wheeler |  |  |  |  |  | 1,825 | 104,670 | 91,522 | 104,670 | 93,347 |
| York |  |  | 187,905 | 314,873 | 29,359 | 6,575 | 370,361 | 319,635 | 587,625 | 641,083 |
| TOTAL | \$5,393,144 | \$6,088,094 | \$ 17,890,610 | \$20,195,545 | \$8,591,873 | \$8,772,950 | \$256,873,899 | \$245,649,576 | \$288,749,526 | \$280,706,165 |

## Licensing Licensee Comparison of Current Year to Prior Year

|  | Biennial License Fee | Number of Licenses FYE 6/2018 | Number of Licenses FYE 6/2017 | Net Change |
| :---: | :---: | :---: | :---: | :---: |
| Keno |  |  |  |  |
| Counties, cities, and villages licensed to conduct keno | \$ 100 | 172 | 172 | 0 |
| Keno lottery operators | \$ 500 | 164 | 167 | 3) |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ |  | 756 | 749 | 7 |
| Keno lottery workers | - | 2,976 | 2,840 | 136 |
| Pickle Card |  |  |  |  |
| Organizations licensed to conduct Class I lottery by pickle cards | \$ 200 | 140 | 144 | ( 4) |
| Organizations licensed to conduct Class II lottery by pickle cards | \$ 300 | 184 | 189 | $(5)$ |
| Pickle card operators | \$ 100 | 504 | 564 | ( 60) |
| Pickle card operator authorizations | - | 627 | 672 | ( 45) |
| Sales agents | \$ 100 | 252 | 262 | ( 10) |
| Bingo |  |  |  |  |
| Organizations licensed to conduct Class I bingo | \$ 30 | 53 | 57 | ( 4) |
| Organizations licensed to conduct Class II bingo | \$ 100 | 13 | 14 | $(1)$ |
| Gaming Managers | \$ 100 | 17 | 19 | $(2)$ |
| Lessors of commercial bingo halls | - | 4 | 4 | 0 |
| Commercial bingo halls | \$ 200 | 5 | 5 | 0 |
| Lottery/Raffle |  |  |  |  |
| Organizations licensed to conduct lotteries and raffles | \$ 30 | 382 | 409 | ( 27) |
| Manufacturers and Distributors |  |  |  |  |
| Manufacturers of bingo equipment and pickle cards | \$3,050 | 5 | 5 | 0 |
| Distributors of bingo equipment and pickle cards | \$3,050 | 3 | 2 | 1 |
| Manufacturer-distributors of keno supplies and equipment | \$1,525 | 6 | 6 | 0 |
| Other Licenses and Permits |  |  |  |  |
| Special Event bingo permits ${ }^{2}$ | \$ 15 | 101 | 102 | $(1)$ |
| Pickle card dispensing devices registered ${ }^{3}$ | \$ 50 | 586 | 651 | ( 65) |
| Lottery and raffle special permits ${ }^{4}$ | \$ 10 | 322 | 318 | 4 |
| Utilization of funds members ${ }^{5}$ | \$ 40 | 810 | 827 | 17) |

[^2]
## Licensing <br> Keno Licenses by County

|  | Counties, FYE 6/2018 | s, \& Villages FYE 6/2017 | $\begin{array}{r} \text { Lottery } \\ \text { FYE 6/2018 } \end{array}$ | perators FYE 6/2017 | $\begin{gathered} \text { Sales } \\ \text { FYE 6/2018 } \end{gathered}$ | utlets FYE 6/2017 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ADAMS |  | 1 | 10 | 9 | 2 | 2 |
| ANTELOPE BLAINE | 2 | 3 |  |  | 3 | 3 |
| BOONE | 3 | 3 |  |  | 3 | 4 |
| BOX BUTTE | 2 | 2 |  |  | 2 | 2 |
| BROWN | 2 | 2 |  |  | 2 | 2 |
| BUFFALO | 3 | 4 | 1 | 2 | 7 | 9 |
| BURT BUTLER | 1 | 1 |  |  | 2 | 2 |
| CASS | 6 | 6 | 1 |  | 11 | 13 |
| CEDAR | 2 | 1 |  |  | 2 | 1 |
| CHASE | 2 | 2 |  |  | 2 | 2 |
| CHERRY | 1 | 1 | 1 |  |  | 1 |
| CHEYENNE | 3 | 3 | 1 | 1 | 7 | 6 |
| $\begin{aligned} & \text { CLAY } \\ & \text { COLFAX } \end{aligned}$ | 2 3 | 2 3 |  |  | 3 5 | 3 |
| CUMING | 2 | 2 |  |  | 2 | 2 |
| CUSTER | 2 | 2 |  |  | 2 | 2 |
| DAKOTA | 2 | 2 |  |  | 3 3 | 3 |
| DAWSON | 1 | 1 |  |  | 7 | 8 |
| DEUEL | 2 | 2 |  |  | 2 | 3 |
| DODGE | 3 | 3 |  |  | 19 | 17 |
| DOUGLAS | 6 3 | 6 3 | 17 1 | 17 | 362 | 358 |
| FRANKLIN | 1 | 2 |  |  | 2 | 2 |
| FRONTIER | 1 | 1 |  |  | 1 | 1 |
| FURNAS | 2 | 2 |  |  |  |  |
| GAGE <br> GARDEN | 4 | 4 | 1 | 1 | 6 | 6 |
| GOSPER | 1 | 1 |  |  |  |  |
| GREELEY | 3 | 2 | 1 | 1 | 3 | 2 |
| HALL | 2 | 2 | 1 | 1 | 9 | 8 |
| HAMILTON | 1 | 1 |  |  | 1 | 1 |
| HARLAN | 1 | 1 |  |  | 2 | 2 |
| HITCHCOCK | 1 | 1 |  |  | 1 | 1 |
| HOLT | 2 | 3 |  |  | 2 | 4 |
| HOWARD | 2 | 2 |  |  | 2 | 2 |
| JEFFERSON <br> JOHNSON | 1 | 1 |  |  | 1 | 2 |
| KEITH | 1 | 1 |  |  | 7 | 9 |
| KIMBALL | 1 | 1 |  |  | 2 | 2 |
| KNOX | 3 | 3 |  |  | 5 | 4 |
| LANCASTER | 11 | 8 | 26 | 31 | 100 | 87 |
| LINCOLN | 3 | 3 | 2 | 2 | 9 | 9 |
| MADISON | 3 | 3 |  |  | 10 | 11 |
| MERRICK | 1 | 1 |  |  | 2 | 2 |
| MORRILL <br> NANCE | 2 | 2 |  |  | 3 | 3 |
| NEMAHA | 2 | 3 |  |  | 2 | 2 |
| NUCKOLLS | 2 | 2 |  |  | 3 | 3 |
| PERKINS | 4 | 4 3 | 1 | 1 | 3 | 3 |
| PHELPS | 1 | 1 | 1 | 1 | 1 | 1 |
| PIERCE | 5 | 5 |  |  | 7 | 7 |
| PLATTE | 5 | 5 | 67 | 67 | 17 | 18 |
| POLK <br> RED WILIOW | 2 | 2 | 1 | 1 | 2 3 | 2 3 |
| RICHARDSON | 1 | 1 |  |  | 1 | 1 |
| SALINE | 3 | 3 |  |  | 5 | 5 |
| SARPY | 6 | 6 | 21 | 21 | 37 | 37 |
| SAUNDERS | 7 | 6 | 2 | 2 | 8 | 8 |
| SCOTTS BLUFF | 1 | 1 | 6 | 7 | 15 | 14 |
| SHERIDAN | 1 | 1 |  |  |  | 1 |
| SHERMAN | 1 | 1 |  |  | 1 | 1 |
| THAYER | 2 | 1 |  |  | 1 |  |
| WASHINGTON | 3 | 3 | 1 | 1 | 5 | 5 |
| WAYNE | 1 | 1 |  |  | 1 | 2 |
| WEBSTER | 1 | 1 |  |  |  | 1 |
| WHEELER | 1 | 1 |  |  | 1 | 1 |
| YORK | 2 | 2 | 1 | 1 | 2 | 2 |
| TOTAL | 172 | 172 | 164 | 167 | $756{ }^{3}$ | $749^{3}$ |

[^3]
# The Games - Bingo Gross Wagered, Expenses, Taxes, and Profit 

## Fiscal Years Ending June 2018 and June 2017

|  | $\begin{gathered} \text { FYE } \\ 6 / 2018 \\ \text { Class I }^{1} \\ \hline \end{gathered}$ | $\begin{gathered} \text { FYE } \\ 6 / 2018 \\ \text { Class } 1 I^{2} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { FYE } \\ & \text { 6/2018 } \\ & \text { Total } \end{aligned}$ | $\begin{aligned} & \text { FYE } \\ & \text { 6/2017 } \\ & \text { Total } \end{aligned}$ | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$1,167,559 | \$4,225,585 | \$5,393,144 | \$ 6,088,094 | (\$694,950) |
| Less Expenses |  |  |  |  |  |
| Prizes | 895,547 | 2,835,223 | 3,730,771 | 4,005,889 | ( 275,118) |
| Expenses | 71,432 | 888,865 | 960,297 | 1,287,346 | $(327,049)$ |
| Taxes | 35,027 | 126,768 | 161,795 | 182,643 | ( 20,848) |
| Profit | \$ 165,553 | \$ 374,729 | \$ 540,281 | \$ 612,216 | (\$71,935) |

FYE 6/2018

## Class I



## Class II



| $\mathbf{6 7 . 1 0 \%}$ Prizes | $\mathbf{3 . 0 0 \%}$ Taxes |
| :--- | :--- |
| $\mathbf{2 1 . 0 4 \%}$ Expenses ${ }^{3}$ | $\square \mathbf{8 . 8 6 \%}$ Profit |

[^4]
## The Games - Pickle Cards

## Gross Wagered, Expenses, Taxes, and Profit

## Fiscal Years Ending June 2018 and June 2017

|  | FYE 6/2018 Class ${ }^{1}$ | FYE 6/2018 <br> Class II ${ }^{2}$ | FYE 6/2018 Total | FYE 6/2017 Total | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$ 3,732,049 | \$ 14,158,561 | \$ 17,890,610 | \$ 20,195,545 | (\$2,304,935) |
| Less Expenses |  |  |  |  |  |
| Prizes | 2,757,382 | 9,907,899 | 12,665,281 | 14,519,494 | ( 1,854,212) |
| Operator Commissions ${ }^{3}$ |  | 867,632 | 867,632 | 1,064,060 | ( 196,428) |
| Expenses | 326,571 | 1,103,839 | 1,430,410 | 1,873,221 | ( 442,811) |
| Taxes ${ }^{4}$ | 89,569 | 337,263 | 426,832 | 484,553 | ( 57,721) |
| Profit | \$ 558,527 | \$ 1,941,928 | \$ 2,500,455 | \$ 2,254,217 | \$ 246,238 |

FYE 6/2018

## Class I



Class II


FYE 6/2018
FYE 6/2017
8,216
9,167

[^5]
# The Games - Keno Gross Wagered, Expenses, Taxes, and Profit 

## Fiscal Years Ending June 2018 and June 2017

|  | FYE 6/2018 | FYE 6/2017 | Increase/ <br> (Decrease) |
| :--- | ---: | ---: | ---: |
| Gross Wagered | $\mathbf{\$ 2 5 6 , 8 7 3 , \mathbf { 8 9 9 }}$ | $\mathbf{\$ 2 4 5 , 6 4 9 , 5 7 6}$ | $\mathbf{\$ 1 1 , 2 2 4 , \mathbf { 3 2 3 }}$ |
| Less Expenses |  |  |  |
| $\quad$ Prizes | $198,006,163$ | $188,165,796$ | $9,840,367$ |
| $\quad$ Lottery Operator Commissions | $32,971,669$ | $31,872,660$ | $1,099,009$ |
| $\quad$ Expenses | $1,500,473$ | $1,430,914$ | 69,559 |
| Taxes | $\underline{5,137,478}$ | $\underline{4,912,992}$ | $\mathbf{2 2 4 , 4 8 6}$ |
| Profit | $\mathbf{1 9 , 2 5 8 , 1 1 6}$ | $\mathbf{\$ 1 9 , 2 6 7 , 2 1 4}$ | $\mathbf{( \$ 9 , 0 9 8 )}$ |

FYE 6/2018


Gross Wagered by Licensee


[^6]NL = not licensed

# The Games - Lottery/Raffie' <br> Gross Wagered, Expenses, Taxes, and Profit 

## Fiscal Years Ending June 2018 and June 2017

|  | FYE 6/2018 | FYE 6/2017 | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: |
| Lottery Gross Wagered | \$ 4,732,339 | \$ 3,860,098 | \$ 872,241 |
| Raffle Gross Wagered | 3,859,534 | 4,912,852 | ( 1,053,318) |
| Total Gross Wagered | \$ 8,591,873 | \$ 8,772,950 | ( 181,077) |
| Less Expenses |  |  |  |
| Prizes | 3,098,328 | 2,760,366 | 337,962 |
| Expenses | 463,695 | 505,326 | 41,631) |
| Taxes | 171,838 | 175,458 | 3,620) |
| Profit | \$ 4,858,012 | \$ 5,331,800 | (\$ 473,788) |

FYE 6/2018

${ }^{1}$ A lottery awards primarily cash prizes; a raffle must have at least $80 \%$ of its total prize value in merchandise.

For further information, please contact the Nebraska Department of Revenue, Charitable Gaming Division,
137 NW 17th Street, PO Box 94855, Lincoln, Nebraska 68509-4855,
402-471-5937 or toll free 877-564-1315
revenue.nebraska.gov/gaming


[^0]:    ${ }^{1}$ Actual general and cash fund fees collected.
    ${ }^{2}$ Budgeted amounts for FY2017-2018.
    ${ }^{3}$ Actual expenses recorded on a cash basis of accounting.

[^1]:    * License application denials are rescinded for a number of reasons. An applicant may withdraw the application or may pay delinquent taxes when the license application denial is based upon nonpayment of taxes.

[^2]:    ${ }^{1}$ Number of physical sales outlet locations was 516 . Some locations may hold a license for more than one lottery.
    ${ }^{2}$ Fee per event; maximum of two events per calendar year not to exceed 14 days in total.
    ${ }^{3}$ Fee per device; calendar year registration.
    ${ }^{4}$ Fee per permit; one per 12-month period ending September 30 each year; valid for maximum of three consecutive calendar months for special lottery or special raffle, or both.
    ${ }^{5}$ Biennial fee; licensed organizations are required to license at least one utilization of funds member who is responsible for the proper use of bingo receipts, pickle card proceeds, or lottery and raffle proceeds.

[^3]:    ${ }^{1}$ Only those counties with keno licensees in these years are listed.
    ${ }^{2}$ Lottery operator licenses based on principal office location.
    ${ }^{3}$ Number of physical sales outlet locations was 516 . Some locations may hold a license for more than one lottery

[^4]:    ${ }^{1}$ Class I Bingo - Gross receipts under \$100,000 annually.
    ${ }^{2}$ Class II Bingo - Gross receipts of $\$ 100,000$ or more annually.
    ${ }^{3}$ Includes both variable and fixed expenses. Class II expenses in excess of $14 \%$ are attributable to rental of bingo halls.

[^5]:    ${ }^{1}$ Class I licensees sell pickle cards at their own premises (such as a club facility) and at their bingo games (if licensed for bingo).
    ${ }^{2}$ Class II licensees, in addition to selling at their clubs and bingo games, can also sell pickle cards through licensed pickle card operators.
    ${ }^{3}$ Applies to Class II only. The statutory maximum allowed for a pickle card operator commission is $30 \%$ of definite profit, which is approximately $7 \%$ of gross proceeds.
    ${ }^{4}$ The statutory pickle card tax rate is $10 \%$ of definite profit, which is approximately $2.40 \%$ of gross proceeds.

[^6]:    City/County was licensed in 2017, but did not operate keno at that time
    2 Bennington now has an interlocal agreement with Omaha and their proceeds are reporting in Omaha.
    Hadar now has an interlocal agreement with Norfolk and proceeds are reported by Norfolk.

