# 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 FY2015-16 were $\$ 283.9$ million, a $5 \%$ increase over FY2014-15, when approximately $\$ 270.5$ million was wagered. County/city lottery (keno) wagering increased by $5.9 \%$ to $\$ 246.2$ million. Nonprofit lottery/raffle wagering also increased, up $11.5 \%$ to $\$ 8.5$ million. Pickle card wagering decreased $4.5 \%$ to $\$ 22.4$ million, and bingo wagering was down by $1 \%$ to $\$ 6.7$ million.

Tax receipts from all charitable gaming activities for FY2015-16 were $\$ 5.8$ million, a $4.7 \%$ increase over FY2014-15.

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# Fiscal Year Summary July 1, 2015 to June 30, 2016 <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, 2015, through June 30, 2016, was as follows:

## Revenue

|  | General Fund | Cash Fund | Total |
| :--- | :---: | ---: | ---: |
| Receipt Type | $\$ 3,476,401$ | $\$ 2,323,916$ | $\$ 5,800,317$ |
| Fax Revenue $^{\text {Feevenue }}{ }^{1}$ | 190,505 | 94,880 | 285,385 |
| Other Revenue (Primarily Interest) |  | 103,490 | 103,490 |
| Total Revenue | $\mathbf{\$ 3 , 6 6 6 , 9 0 6}$ | $\mathbf{\$ 2 , 5 2 2 , \mathbf { 2 8 6 }}$ | $\mathbf{\$ 6 , 1 8 9 , 1 9 2}$ |

## Budget and Expenditures

| Expenditure Type | Budgeted <br> Amount $^{2}$ | Actual <br> Expenditure $^{3}$ |
| :--- | ---: | ---: |
| Personal Services (Personnel) | $\$ 1,180,370$ |  |
| Salaries | $\underline{358,545}$ | $\$ 935,194$ |
| Benefits | $\$ 1,538,915$ | 318,318 |
| Total Personal Services | 189,915 | $\$ 1,253,512$ |
| Operating Expenses | 64,600 | 21,833 |
| Travel Expenses | 27,605 | 34,563 |
| Capital Outlay | $\mathbf{\$ 1 , 8 2 1 , 0 3 5}$ | 5,571 |
| Total Charitable Gaming Expenses |  | $\mathbf{\$ 1 , 5 1 2 , 4 7 9}$ |

[^0]
# Fiscal Year Summary July 1, 2015 to June 30, 2016 

## 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 granted8
License application denials resolved by failure to contest within 30 days ..... 1
License revoked per Tax Commissioner's Order ..... 1
License application denials rescinded* ..... 1
Financial Compliance and Review
Bingo, pickle card, and lottery/raffle annual reports ..... 799
Organizations not filing timely annual reports ..... 181
Keno annual reports ..... 82
Field audits of bingo, pickle card, keno ..... 110
Annual report shortages or audited losses ..... 23
Charitable Gaming Inspections
Mechanical Amusement Device (MAD) inspections ..... 675
Annual report reviews and filing follow-ups ..... 551
Pickle card operator inspections ..... 345
Keno compliance inspections ..... 219
Administrative contacts and inquiries ..... 160
Organization lottery/raffle inspections ..... 45
Organization pickle card inspections ..... 31
Organization bingo game inspections ..... 21
Educational presentations to gaming licensees or potential licensees ..... 4
Charitable Gaming Investigations
Investigations resulting from alleged violations or complaints ..... 67
Manufacturer, distributor, and lottery operator background investigations ..... 0

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

## Gaming Dollars Wagered

|  | FYE 6/2016 | FYE 6/2015 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno | $\$ 246,248,083$ | $\$ 232,553,815$ | $\$ 13,694,268$ | $5.89 \%$ |
| Pickle Cards | $22,430,422$ | $23,492,942$ | $(1,062,520)$ | $(4.52 \%)$ |
| Bingo | $6,729,777$ | $6,798,518$ | $(86,741)$ | $(1.01 \%)$ |
| Lottery/Raffle | $8,482,322$ | $7,608,569$ | 873,753 | $11.48 \%$ |
| Total Dollars Wagered | $\mathbf{\$ 2 8 3 , 8 9 0 , 6 0 4}$ | $\mathbf{\$ 2 7 0 , 4 5 3 , 8 4 4}$ | $\mathbf{\$ 1 3 , 4 3 6 , 7 6 0}$ | $\mathbf{4 . 9 7 \%}$ |

## Gaming Tax Revenue

|  | FYE 6/2016 | FYE 6/2015 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| Keno $^{1}$ | $\$ 4,924,962$ | $\$ 4,651,077$ | $\$ 273,885$ | $5.89 \%$ |
| Pickle Cards $^{2}$ | 540,702 | 568,505 | $(27,803)$ | $(4.89 \%)$ |
| Bingo $^{3}$ | 201,893 | 203,957 | $(2,064)$ | $(1.01 \%)$ |
| Lottery/Raffle $^{1}$ | 169,647 | 152,172 | 17,475 | $11.48 \%$ |
| Total Tax Revenue | $\mathbf{\$ 5 , 8 3 7 , 2 0 4}$ |  |  |  |

## Gaming License Fees

|  | FYE 6/2016 | FYE 6/2015 | Increase/ (Decrease) | Percentage Change |
| :---: | :---: | :---: | :---: | :---: |
| Cash Fund | \$ 95,130 | \$ 78,790 | \$ 16,340 | 20.74\% |
| General Fund | 194,610 | 96,962 | 97,648 | 100.71\% |
| Total License Fees | \$ 289,740 | \$ 175,752 | \$ 113,988 ${ }^{5}$ | 64.86\% ${ }^{5}$ |
| Total Taxes and License Fees | \$6,126,944 | \$5,751,463 | \$ 375,481 | 6.53\% |
| ${ }^{1} 2 \%$ of gross proceeds <br> ${ }^{2} 10 \%$ of definite profit <br> ${ }^{3} 3 \%$ of gross receipts <br> ${ }^{4}$ Based upon taxes reported on tax retur FY2015-2016 was $\$ 5,800,317$ (differ <br> ${ }^{5}$ Increase attributable to biennial licen | filed for FY2015is due to a $30-$ da cle. | orting periods. T set). | al tax revenue on | sh basis for |

Wagering
Gross Wagering by County

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 |
| Adams | \$ 183,009 | \$ 179,452 | \$ 584,301 | \$ 546,523 | \$ 289,626 | \$ 138,547 | \$ 3,524,122 | \$ 3,151,280 | \$ 4,581,058 | \$ 4,015,802 |
| Antelope |  |  | 17,190 | 21,186 | 189,878 | 91,222 | 383,464 | 477,675 | 590,532 | 590,083 |
| Arthur |  |  |  |  | No Activ | ty |  |  |  |  |
| Banner |  |  |  |  | No Activit |  |  |  |  |  |
| Blaine |  |  |  |  | No Activi |  |  |  |  |  |
| Boone | 8,902 | 11,425 | 104,268 | 73,406 | 174,692 | 115,091 | 323,774 | 343,314 | 611,636 | 543,236 |
| Box Butte | 101,779 | 97,893 | 53,736 | 62,174 | 133,850 | 88,550 | 400,639 | 312,707 | 690,004 | 561,324 |
| Boyd |  |  |  |  | 1,090 |  |  |  | 1,090 |  |
| Brown | 3,226 |  | 9,915 | 15,858 | 17,240 | 8,560 | 445,575 | 361,087 | 475,956 | 385,505 |
| Buffalo | 208,970 | 162,309 | 966,643 | 1,054,386 | 73,111 | 81,271 | 6,924,680 | 6,326,155 | 8,173,404 | 7,624,121 |
| Burt |  |  | 76,130 | 72,330 | 10,835 | 13,820 | 320,828 |  | 407,793 | 86,150 |
| Butler |  | 16,098 | 29,160 | 50,887 | 113,029 | 106,392 | 256,856 | 271,018 | 399,045 | 444,395 |
| Cass | 18,823 | 23,667 | 264,403 | 272,828 | 62,690 | 45,481 | 2,433,264 | 2,103,478 | 2,779,180 | 2,445,454 |
| Cedar | 1,882 | 1,332 |  |  | 273,239 | 206,057 | 17,204 | 51,203 | 292,325 | 258,592 |
| Chase |  |  | 1,995 |  |  | 13,500 | 215,014 | 195,598 | 217,009 | 209,098 |
| Cherry | 8,380 | 7,325 | 363,666 | 300,510 |  |  | 58,655 | 65,311 | 430,701 | 373,146 |
| Cheyenne | 21,014 | 18,450 | 198,646 | 121,296 | 30,101 | 27,954 | 1,008,183 | 964,409 | 1,257,944 | 1,132,109 |
| Clay |  |  | 58,064 | 61,808 | 30,000 | 25,800 | 1,661,899 | 694,372 | 1,749,963 | 781,980 |
| Colfax | 47,351 | 53,144 | 24,674 | 42,264 | 54,706 | 38,694 | 674,998 | 600,531 | 801,729 | 734,633 |
| Cuming | 3,912 | 3,647 | 174,021 | 194,635 | 182,105 | 247,960 | 206,263 | 139,148 | 566,301 | 585,390 |
| Custer | 7,871 | 7,610 | 24,299 | 29,036 | 68,245 | 14,950 | 348,531 | 307,644 | 448,946 | 359,240 |
| Dakota | 163,790 | 205,624 | 210,315 | 235,893 | 66,730 | 43,930 | 884,564 | 775,235 | 1,325,399 | 1,260,682 |
| Dawes | 1,274 | 1,881 |  |  | 30,000 | 20,000 | 259,545 | 507,453 | 290,819 | 529,334 |
| Dawson | 68,874 | 75,865 | 59,628 | 81,463 | 16,780 | 15,235 | 1,128,327 | 1,018,300 | 1,273,609 | 1,190,863 |
| Deuel |  |  |  |  |  |  | 137,625 | 164,093 | 137,625 | 164,093 |
| Dixon |  |  | 145,078 | 144,321 | 149,342 | 19,404 |  |  | 294,420 | 163,725 |
| Dodge | 74,410 | 75,644 | 1,105,164 | 1,231,056 | 169,094 | 152,058 | 4,862,455 | 4,756,164 | 6,211,123 | 6,214,922 |
| Douglas | 2,151,046 | 2,335,177 | 5,141,232 | 5,029,563 | 2,220,032 | 2,393,208 | 85,613,408 | 81,307,789 | 95,125,718 | 91,065,737 |
| Dundy |  |  |  |  | No Activ |  |  |  |  |  |
| Fillmore | 11,019 | 13,060 | 185,182 | 261,931 | 94,675 | 16,060 | 487,562 | 581,745 | 778,438 | 872,796 |
| Franklin |  |  |  |  |  |  | 56,833 | 53,623 | 56,833 | 53,623 |
| Frontier |  |  | 2,760 | 42,690 | 1,440 | 15,400 | 27,917 |  | 32,117 | 58,090 |
| Furnas |  |  | 18,467 | 14,940 | 14,179 | 22,800 | 53,795 | 65,636 | 86,441 | 103,376 |
| Gage | 30,014 | 36,371 | 264,306 | 281,405 | 15,426 | 13,770 | 1,643,214 | 1,726,303 | 1,952,960 | 2,057,849 |
| Garden |  |  |  | 6,550 | 18,290 | 10,140 | 32,562 | 27,272 | 50,852 | 43,962 |
| Garfield |  |  | 77,760 | 103,680 | 16,950 |  |  |  | 94,710 | 103,680 |
| Gosper |  |  | 19,235 | 16,620 | 4,500 | 2,000 | 17,673 | 89,356 | 41,408 | 107,976 |
| Grant |  |  |  |  | No Activit |  |  |  |  |  |
| Greeley |  |  |  |  | 25,885 | 29,185 | 621,221 | 605,235 | 647,106 | 634,420 |
| Hall | 437,293 | 417,172 | 1,470,620 | 1,596,950 | 329,433 | 262,890 | 7,267,589 | 6,645,522 | 9,504,935 | 8,922,534 |
| Hamilton |  |  | 142,001 | 176,102 | 10,049 | 8,247 | 60,921 | 53,348 | 212,971 | 237,697 |
| Harlan |  |  | 74,708 | 78,037 | 10,590 | 9,150 | 194,518 | 203,173 | 279,816 | 290,360 |
| Hayes |  |  |  |  | No Activ |  |  |  |  |  |
| Hitchcock | 3,212 | 1,019 | 25,905 | 17,865 | 10,550 | 7,100 | 61,609 | 106,637 | 101,276 | 132,621 |
| Holt | 2,965 | 3,901 | 186,594 | 221,093 | 73,580 | 75,820 | 574,598 | 554,583 | 837,737 | 855,397 |
| Hooker |  |  |  |  | No Activ |  |  |  |  |  |
| Howard |  |  | 66,821 | 79,466 | 218,030 | 209,760 | 967,371 | 851,044 | 1,252,222 | 1,140,270 |

Gross Wagering by County (continued)

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 | FYE 6/2016 | FYE 6/2015 |
| Jefferson | \$ 16,087 | \$ 18,174 | \$ 155,806 | \$ 177,677 |  |  | \$ 600,121 | \$ 365,984 | \$ 772,014 | \$ 561,835 |
| Johnson | 4,516 | 5,346 |  |  | 24,260 | 28,020 | 847,918 | 874,266 | 876,694 | 907,632 |
| Kearney |  |  | 146,928 | 179,868 | 51,640 | 23,720 |  |  | 198,568 | 203,588 |
| Keith | 37,375 | 34,729 | 241,585 | 294,570 |  |  | 1,542,194 | 1,233,761 | 1,821,154 | 1,563,060 |
| Keya Paha |  |  |  |  | No Activ |  |  |  |  |  |
| Kimball |  |  | 16,988 | 16,912 | 43,950 | 33,250 | 494,419 | 511,963 | 555,357 | 562,125 |
| Knox | 7,898 | 8,540 | 16,374 | 35,102 | 76,016 | 52,062 | 100,048 | 163,212 | 200,336 | 258,916 |
| Lancaster | 1,307,867 | 1,135,259 | 4,131,895 | 3,934,040 | 865,573 | 766,693 | 41,648,362 | 39,900,400 | 47,953,697 | 45,736,392 |
| Lincoln | 106,421 | 101,685 | 989,289 | 965,081 | 151,832 | 124,037 | 6,622,834 | 6,635,546 | 7,870,376 | 7,826,349 |
| Logan |  |  | 10,980 | 16,452 |  |  |  |  | 10,980 | 16,452 |
| Loup |  |  | 26,345 | 38,550 |  |  |  |  | 26,345 | 38,550 |
| Madison | 154,428 | 164,418 | 406,818 | 453,160 | 298,246 | 183,948 | 5,028,604 | 5,204,211 | 5,888,096 | 6,005,737 |
| McPherson |  |  |  |  | No Acti |  |  |  |  |  |
| Merrick |  |  | 111,540 | 114,594 | 10,660 |  | 300,828 | 222,209 | 423,028 | 336,803 |
| Morrill |  |  |  |  | 30,000 | 30,000 | 519,758 | 572,042 | 549,758 | 602,042 |
| Nance | 9,644 | 11,188 | 25,730 | 24,869 | 28,560 | 22,000 | 134,598 | 194,478 | 198,532 | 252,535 |
| Nemaha | 11,992 | 11,758 | 15,575 | 8,521 | 13,680 | 900 | 108,391 | 80,713 | 149,638 | 101,892 |
| Nuckolls |  |  | 16,927 | 11,010 | 29,300 | 41,000 | 308,751 | 270,659 | 354,978 | 322,669 |
| Otoe | 7,658 | 43,063 | 102,661 | 105,625 | 36,715 | 40,000 | 1,335,337 | 1,046,981 | 1,482,371 | 1,235,669 |
| Pawnee | 2,509 | 1,628 |  |  |  | 4,590 |  |  | 2,509 | 6,218 |
| Perkins |  |  |  |  |  |  | 124,596 | 98,343 | 124,596 | 98,343 |
| Phelps |  |  | 42,900 | 35,458 | 14,190 | 40,223 | 202,810 | 201,552 | 259,900 | 277,233 |
| Pierce | 6,210 | 7,965 | 61,642 | 75,129 |  |  | 1,067,654 | 1,098,556 | 1,135,506 | 1,181,650 |
| Platte | 246,925 | 245,255 | 599,486 | 676,685 | 496,224 | 544,035 | 5,425,238 | 5,075,620 | 6,767,873 | 6,541,595 |
| Polk |  |  | 156,783 | 148,731 | 12,100 | 1,615 | 134,161 | 134,662 | 303,044 | 285,008 |
| Red Willow | 81,823 | 88,503 | 287,755 | 290,224 | 48,776 | 53,401 | 1,484,952 | 1,568,154 | 1,903,306 | 2,000,282 |
| Richardson |  |  | 77,257 | 59,926 | 85,924 | 46,365 | 314,389 | 398,100 | 477,570 | 504,391 |
| Rock | 1,867 | 3,134 | 1,080 | 1,080 |  |  |  |  | 2,947 | 4,214 |
| Saline | 12,790 | 16,055 | 341,285 | 224,782 | 71,916 | 80,491 | 1,389,350 | 875,147 | 1,815,341 | 1,196,475 |
| Sarpy | 830,561 | 771,707 | 641,483 | 1,127,967 | 196,787 | 195,678 | 40,095,137 | 38,174,018 | 41,763,968 | 40,269,370 |
| Saunders | 8,824 | 8,348 | 236,904 | 219,479 | 136,555 | 132,616 | 1,344,265 | 1,204,437 | 1,726,548 | 1,564,880 |
| Scotts Bluff | 278,015 | 327,098 | 593,984 | 645,456 | 239,550 | 269,205 | 6,522,211 | 6,434,009 | 7,633,760 | 7,675,768 |
| Seward |  |  | 167,140 | 209,205 | 63,929 | 74,952 | 1,595,418 | 616,049 | 1,826,487 | 900,206 |
| Sheridan |  |  | 9,975 | 25,356 | 25,466 | 11,762 | 29,817 | 15,145 | 65,258 | 52,263 |
| Sherman | 9,293 | 8,944 | 74,374 | 61,908 |  |  | 137,910 | 132,552 | 221,577 | 203,404 |
| Sioux |  |  |  |  | No Acti |  |  |  |  |  |
| Stanton |  |  | 3,746 | 17,720 |  | 16,000 |  |  | 3,746 | 33,720 |
| Thayer |  |  |  |  | 6,142 |  |  |  | 6,142 |  |
| Thomas |  |  |  |  | No Activ |  |  |  |  |  |
| Thurston |  |  |  |  | No Activ |  |  |  |  |  |
| Valley | 28,058 | 37,655 | 26,129 | 32,647 |  |  | 591,912 | 594,392 | 646,099 | 664,694 |
| Washington |  |  | 20,390 | 35,745 | 50,342 | 102,706 | 1,349,704 | 1,613,102 | 1,420,436 | 1,751,553 |
| Wayne |  |  | 105,120 | 104,718 | 144,237 | 91,814 | 44,871 |  | 294,228 | 196,532 |
| Webster |  |  | 21,040 | 54,560 | 19,550 |  | 193,255 | 128,473 | 233,845 | 183,033 |
| Wheeler |  |  |  |  | 3,595 | 7,480 | 143,218 | 164,126 | 146,813 | 171,606 |
| York |  |  | 399,621 | 531,383 | 6,615 |  | 307,796 | 293,512 | 714,032 | 824,895 |
| TOTAL | \$6,729,777 | \$6,798,518 | \$22,430,422 | \$23,492,942 | \$8,482,322 | \$7,608,569 | \$246,248,083 | \$232,553,815 | \$283,890,604 | \$270,453,844 |

# Licensing <br> Licensee Comparison of Current Year to Prior Year 

|  | Biennial License Fee | Number of Licenses FYE 6/2016 | Number of Licenses FYE 6/2015 | Net Change |
| :---: | :---: | :---: | :---: | :---: |
| Keno |  |  |  |  |
| Counties, cities, and villages licensed to conduct keno | \$ 100 | 170 | 175 | ( 5) |
| Keno lottery operators | \$ 500 | 169 | 170 | ( 1) |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ |  | 715 | 722 | $(7)$ |
| Keno lottery workers | - | 1,365 | 1,223 | 142 |
| Pickle Card |  |  |  |  |
| Organizations licensed to conduct Class I lottery by pickle cards | \$ 200 | 146 | 147 | ( 1) |
| Organizations licensed to conduct Class II lottery by pickle cards | \$ 300 | 196 | 204 | ( 8) |
| Pickle card operators | \$ 100 | 561 | 608 | ( 47) |
| Pickle card operator authorizations | - | 689 | 750 | ( 61) |
| Sales agents | \$ 100 | 282 | 293 | ( 11) |
| Bingo |  |  |  |  |
| Organizations licensed to conduct Class I bingo | \$ 30 | 66 | 70 | ( 4) |
| Organizations licensed to conduct Class II bingo | \$ 100 | 14 | 13 | 1 |
| Gaming Managers | \$ 100 | 22 | 19 | 3 |
| 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 | 375 | 368 | 7 |
| Manufacturers and Distributors |  |  |  |  |
| Manufacturers of bingo equipment and pickle cards | \$3,050 | 5 | 6 | ( 1) |
| Distributors of bingo equipment and pickle cards | \$3,050 | 2 | 2 | 0 |
| Manufacturer-distributors of keno supplies and equipment | \$1,525 | 6 | 6 | 0 |
| Other Licenses and Permits |  |  |  |  |
| Special Event bingo permits ${ }^{2}$ | \$ 15 | 102 | 92 | 10 |
| Pickle card dispensing devices registered ${ }^{3}$ | \$ 50 | 703 | 735 | ( 32) |
| Lottery and raffle special permits ${ }^{4}$ | \$ 10 | 318 | 294 | 24 |
| Utilization of funds members ${ }^{5}$ | \$ 40 | 841 | 809 | 32 |
| TOTAL |  | 6,756 | 6715 | 41 |

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


${ }^{1}$ 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 491 . Some locations may hold a license for more than one lottery

# The Games - Bingo <br> Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2016 and June 2015

|  | FYE <br> 6/2016 <br> Class I ${ }^{1}$ | FYE <br> 6/2016 <br> Class II ${ }^{2}$ | FYE <br> 6/2016 <br> Total | FYE <br> 6/2015 <br> Total | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$1,799,596 | \$4,930,181 | \$6,729,777 | \$ 6,798,518 | ( \$68,741) |
| Less Expenses |  |  |  |  |  |
| Prizes | 1,340,800 | 3,421,243 | 4,762,043 | 4,808,383 | ( 46,340) |
| Expenses | 102,830 | 1,265,013 | 1,367,843 | 1,275,653 | 92,190 |
| Taxes | 53,988 | 147,905 | 201,893 | 203,957 | ( 2,064) |
| Profit | \$ 301,978 | \$ 96,020 | \$ 397,998 | \$ 510,525 | $(\$ 112,527)$ |

FYE 6/2016

## Class I



## Class II



FYE 6/2016
FYE 6/2015
5,560
5,779
Number of Occasions Conducted $\qquad$ 230,228
\$ 29.27
Attendance Reported ......................
Average Player Spend Per Occasion $\qquad$

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

Fiscal Years Ending June 2016 and June 2015

|  | FYE 6/2016 Class ${ }^{11}$ | FYE 6/2016 Class II ${ }^{2}$ | FYE 6/2016 Total | FYE 6/2015 Total | Increase/ <br> (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$ 4,205,385 | \$ 18,225,037 | \$ 22,430,422 | \$ 23,492,942 | (\$1,062,520) |
| Less Expenses |  |  |  |  |  |
| Prizes | 3,192,396 | 13,831,006 | 17,023,402 | 17,837,892 | ( 814,490) |
| Operator Commissions ${ }^{3}$ |  | 1,112,751 | 1,112,751 | 1,181,797 | ( 69,046) |
| Expenses | 419,790 | 1,419,042 | 1,838,832 | 1,967,970 | ( 129,138) |
| Taxes ${ }^{4}$ | 101,374 | 439,328 | 540,702 | 568,505 | ( 27,803) |
| Profit | \$ 491,825 | \$ 1,422,910 | \$ 1,914,735 | \$ 1,936,778 | ( \$22,043) |

FYE 6/2016

## Class I



Class II


Number of Pickle Card Units Sold $\qquad$

FYE 6/2016
FYE 6/2015
10,742

[^4]
# The Games - Keno Gross Wagered, Expenses, Taxes, and Profit 

Fiscal Years Ending June 2016 and June 2015

FYE 6/2016
FYE 6/2015
(Decrease)

| Gross Wagered | $\mathbf{\$ 2 4 6 , 2 4 8 , 0 8 3}$ | $\mathbf{\$ 2 3 2 , 5 5 3 , 8 1 5}$ | $\mathbf{\$ 1 3 , 6 9 4 , 2 6 8}$ |
| :--- | ---: | ---: | ---: |
| Less Expenses |  |  |  |
| Prizes | $187,861,231$ | $175,962,269$ | $11,898,962$ |
| $\quad$ Lottery Operator Commissions | $31,921,238$ | $30,551,210$ | $1,370,028$ |
| $\quad$ Expenses | $1,43,985$ | $1,440,268$ | 33,717 |
| $\quad$ Taxes | $\underline{4,924,962}$ | $\mathbf{4}, 651,077$ | $\mathbf{2 7 3 , 8 8 5}$ |
| Profit | $\mathbf{\$ 2 0 , 0 6 6 , 6 6 7}$ | $\mathbf{\$ 1 9 , 9 4 8 , 9 9 1}$ | $\mathbf{\$ 1 1 7 , 6 7 6}$ |

FYE 6/2016


| $\mathbf{7 6 . 2 9 \%}$ | Prizes |
| :---: | :--- |
| $\mathbf{1 2 . 9 6 \%}$ | Lottery Operator Commissions |
| $\mathbf{0 . 6 0 \%}$ Expenses | $\mathbf{8 . 1 5 \%}$ Profit |


| County/City | $\begin{gathered} \text { FYE } \\ 6 / 2016 \end{gathered}$ | FYE 6/2015 | County/City | FYE 6/2016 | $\begin{aligned} & \text { FYE } \\ & 6 / 2015 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Albion | \$ 243,586 | \$ 270,041 | Louisville | 115,195 | 42,356 |
| Alliance | 231,242 | 151,543 | Loup City | 137,910 | 132,552 |
| Ashland | 777,567 | 739,488 | Lyman | 77,249 | 144,714 |
| Auburn | 83,882 | 80,713 | Madrid | 93,995 | 61,263 |
| Bancroft | 124,318 | 86,628 | Marquette | 60,921 | 53,348 |
| Battle Creek | 231,328 | 240,950 | McCook | 1,484,952 | 1,568,154 |
| Bayard | 24,019 | 37,924 | McGrew | 115,609 | 171,367 |
| Beatrice | 760,036 | 635,792 | Memphis | 71,711 | 79,155 |
| Beaver Crossing | $0^{1}$ | 33,591 | Milligan | 244,975 | 188,681 |
| Beemer | 81,945 | 52,520 | Minatare | 78,620 | 101,427 |
| Bellevue | 10,187,528 | 9,168,398 | Monroe | 71,264 | 44,460 |
| Bellwood |  | 26,912 | Morse Bluff | 74,254 | 77,053 |
| Bennington | $0^{2}$ | 45,646 | Murdock | $0^{1}$ | 22,920 |
| Big Springs | 77,453 | 111,315 | Naponee | 11,731 | 7,430 |
| Blair | 1,189,729 | 1,427,667 | Neligh | 241,650 | 301,568 |
| Bloomfield | 33,820 | 52,587 | Niobrara | 825 | 2,483 |
| Blue Hill | 193,255 | 128,473 | Norfolk | 4,581,588 | 4,856,254 |
| Blue Springs | 625,357 | 637,792 | North Bend | 39,212 | 11,108 |
| Bridgeport | 495,739 | 534,118 | North Loup | 157,366 | 40,590 |
| Broken Bow | 337,764 | 298,146 | North Platte | 6,403,371 | 6,399,459 |
| Cass Co. | 319,408 | 333,458 | Oak | 52,048 | 25,843 |
| Cedar Creek | 122,538 | 136,801 | Omaha | 62,638,632 | 60,264,882 |
| Chadron | 30,615 | 77,173 | Oneill | 41,003 | NL |
| Chase Co. | 22,725 | 28,024 | Orchard | 141,814 | 176,107 |
| Cheyenne Co. | 774,025 | 746,732 | Ord | 434,546 | 553,802 |
| Cody | 58,655 | 65,311 | Osceola | 100,059 | 111,493 |
| Columbus | 5,275,865 | 4,895,380 | Osmond | 260,215 | 224,525 |
| Crawford | 228,930 | 430,280 | Otoe Co. | 614,910 | 248,895 |
| Crete | 1,095,512 | 581,536 | Oxford | 53,795 | 65,636 |
| Dannebrog | 114,732 | 221,695 | Papillion | 8,472,197 | 7,113,578 |
| David City | 111,205 | 101,102 | Peru | 24,509 | NL |
| Dawson Co. | 1,128,327 | 1,018,300 | Petersburg | 36,617 | 23,800 |
| Denton | 5,056,820 | 4,796,599 | Pierce | 299,109 | 390,862 |
| Deuel Co. | 60,172 | 52,778 | Plainview | 269,235 | 277,778 |
| Doniphan | 286,072 | 309,953 | Plattsmouth | 1,592,871 | 1,231,1471 |
| Dorchester | 158,642 | 194,827 | Potter | 234,158 | 217,677 |
| Eagle | 73,440 | 215,172 | Ralston | 22,227,636 | 20,531,682 |
| Elm Creek | 267,969 | 272,173 | Ravenna | 54,734 | 78,791 |
| Ericson | 143,218 | 164,126 | Raymond | 277,497 | 341,185 |
| Eustis | 27,917 | NL | Roca | 351,145 | 334,462 |
| Ewing | 533,595 | 554,583 | Rulo | 314,389 | 398,100 |
| Exeter | 180,302 | 323,119 | Rushville | 29,817 | 15,145 |
| Fairbury | 600,121 | 365,984 | Sargent | 10,767 | 9,498 |
| Filley | 50,239 | 240,057 | Sarpy Co. | 2,474,917 | 2,205,703 |
| Fort Calhoun | 159,975 | 185,435 | Schuyler | 670,308 | 587,050 |
| Franklin | 45,102 | 46,193 | Scotts Bluff Co. | 4,421,746 | 3,714,616 |
| Fremont | 4,823,243 | 4,745,056 | Shelby | 34,102 | 23,169 |
| Friend | 78,594 | 48,645 | Shelton | 177,457 | 186,544 |
| Fullerton | 29,131 | 40,768 | Silver Creek | 300,828 | 222,209 |
| Garden Co. | 32,562 | 27,272 | South Sioux City | 857,814 | 705,891 |
| Geneva | 62,285 | 69,945 | Spalding | 506,590 | 476,634 |
| Genoa | 105,467 | 153,710 | Sprague | 269,328 | 268,890 |
| Gering | 1,518,291 | 1,810,563 | Springfield | 443,260 | 327,132 |
| Gosper Co. | 17,673 | 89,356 | St. Edward | 43,571 | 49,473 |
| Grant | 30,601 | 37,080 | St. Paul | 852,639 | 629,349 |
| Greenwood | 209,812 | 121,624 | Sterling | 178,915 | 127,631 |
| Gretna | 1,577,511 | 2,211,221 | Superior | 256,703 | 244,816 |
| Hadar | 239,095 | 205,391 | Surprise | 145,651 | 143,004 |
| Hall Co. | 6,981,517 | 6,335,569 | Sutherland | 219,463 | 219,212 |
| Harlan Co. | 194,518 | 203,173 | Sutton | 1,482,900 | 548,101 |
| Hartington | 17,204 | 51,203 | Syracuse | 181,088 | 305,873 |
| Harvard | 178,999 | 146,271 | Tecumseh | 548,460 | 487,070 |
| Hastings | 3,524,122 | 3,151,280 | Tekamah | 320,828 | NL |
| Hemingford | 169,397 | 161,164 | Terrytown | 310,696 | 491,322 |
| Hershey | $0^{1}$ | 16,875 | Tilden | 215,688 | 107,007 |
| Hickman | 246,204 | 137,489 | Trenton | 61,609 | 106,637 |
| Holdrege | 202,810 | 201,552 | Unadilla | 444,102 | 368,179 |
| Howells | 3,292 | 11,828 | Utica | 1,595,418 | 582,458 |
| Humphrey | 52,800 | 39,798 | Valley | 324,883 | 338,588 |
| Jackson | 26,750 | 69,344 | Valparaiso | 11,735 | 35,563 |
| Johnson | 120,543 | 259,565 | Waco | 220,408 | 224,495 |
| Johnstown | 21,747 | 16,089 | Wahoo | 123,308 | 117,468 |
| Kearney | 6,424,520 | 5,788,647 | Waterloo | 422,257 | 126,991 |
| Keith Co. | 1,542,194 | 1,233,761 | Wauneta | 192,289 | 167,574 |
| Kimball | 494,419 | 511,963 | Waverly | 3,949,575 | 3,734,164 |
| Knox Co. | 65,403 | 108,142 | Wayne | 44,871 | NL |
| LaVista | 16,939,724 | 17,147,986 | Wilber | 56,602 | 50,139 |
| Leigh | 1,1,398 | 10,653 | Wolbach | 114,631 | 128,601 |
| Lincoln | 31,497,793 | 30,287,611 | Wymore | 207,582 | 212,662 |
| Lindsay | 25,309 | 95,982 | York | 87,388 | 69,017 |
| Long Pine | 423,828 | 344,998 | Yutan | 285,690 | 155,710 |
| Lorton | 95,237 | 124,034 | TOTALS | \$246,248,083 | \$232,553,815 |

[^5]NL = not licensed

## The Games - Lottery/Raffle Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2016 and June 2015

|  | FYE 6/2016 | FYE 6/2015 | Increase/ <br> (Decrease) |
| :---: | :---: | :---: | :---: |
| Lottery Gross Wagered ${ }^{1}$ | \$ 3,878,648 | \$ 3,798,577 | \$ 80,071 |
| Raffle Gross Wagered | 4,603,674 | 3,809,992 | 793,682 |
| Total Gross Wagered | \$ 8,482,322 | \$ 7,608,569 | \$ 873,753 |
| Less Expenses |  |  |  |
| Prizes | 2,813,983 | 2,451,101 | 362,882 |
| Expenses | 642,100 | 478,527 | 163,573 |
| Taxes | 169,647 | 152,172 | 17,475 |
| Profit | \$ 4,856,592 | \$ 4,526,769 | \$329,823 |

FYE 6/2016

${ }^{1}$ 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, 1800 O Street, Suite 101, 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 FY2015-2016.
    ${ }^{3}$ 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 491. 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]:    ${ }^{1}$ 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.

[^4]:    ${ }^{1}$ 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 $2.42 \%$ of gross proceeds.

[^5]:    City/County was licensed in 2016, but did not operate keno at that time.
    ${ }^{2}$ Bennington now has an interlocal agreement with Omaha and their proceeds are included in Omaha.

