# CHARITABLE GAMING

## Annual Report

2023



Good Life. Great Service.

**DEPARTMENT OF REVENUE** 

Produced by the Nebraska Department of Revenue, Charitable Gaming Division

# Charitable Gaming proceeds benefit nonprofit organizations

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 FY2022-23 were \$385 million, a 2.3% increase from FY2021-22, when approximately \$376 million was wagered.

Tax receipts from all charitable gaming activities for FY2022-23 were \$7.8 million, a 2.4% increase from FY2021-22.

## **Table of Contents**

Revenue, Budget, and Expenditures	
WAGERING Summary of Gaming Dollars Wagered, Taxes, and Fees Gross Wagering by County	
LICENSING Licensee Comparison of Current Year to Prior Year Keno Licensees by County	
THE GAMES  Bingo Gross Wagered, Expenses, Taxes, and Profit  Pickle Cards Gross Wagered, Expenses, Taxes, and Profit  Keno Gross Wagered, Expenses, Taxes, and Profit  Keno Gross Wagered by Licensee	9 10
Lottery/Raffle Gross Wagered, Expenses, Taxes, and Profit  Cash Devices	13

## Fiscal Year Summary

**JULY 1, 2022 TO JUNE 30, 2023** 

### **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.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2022, through June 30, 2023, was as follows:

### **REVENUE**

Receipt Type	General Fund	Cash Fund	Total
Tax Revenue (TC 35-00)	\$4,705,584	\$3,111,309	\$7,816,893
Fee Revenue (TC 35-01 and 35-02)1	68,815	34,695	103,510
Other Revenue (Primarily Interest)		119,992	119,992
Total Revenue	\$4,774,399	\$3,265,996	\$8,040,395

### **BUDGET AND EXPENDITURES—FINANCE**

Expenditure Type	Budgeted Amount <sup>2</sup>	Actual Expenditure <sup>3</sup>
Personal Services (Personnel)		
Salaries	\$1,153,094	\$ 801,574
Benefits	458,298	300,136
Total Personal Services	\$1,611,392	\$1,101,710
Operating Expenses	205,704	178,920
Travel Expenses	34,318	66,599
Capital Outlay	40,288	8,999
Total Charitable Gaming Expenses	\$1,891,702	\$1,356,228

<sup>&</sup>lt;sup>1</sup> Actual general and cash fund fees collected.

 $<sup>^{2}</sup>$  Budgeted amounts for FY2022-2023.

<sup>&</sup>lt;sup>3</sup> Actual expenses recorded on a cash basis of accounting.

## **Fiscal Year Summary**

**JULY 1, 2022 TO JUNE 30, 2023** 

### **CHARITABLE GAMING ACTIVITIES**

Licensing	
The number of licenses issued by type can be found on <u>page 6</u> and includes comparison to the prior reporting period.	а
Licensing actions for the reporting period were as follows:	
License application denials resolved by failure to contest within 30 days.	!
License revoked per Tax Commissioner's Order	(
Administrative Fines assessed	
Temporary Pickle Card Operator licenses granted	
Financial Compliance and Review	
Bingo, pickle card, and lottery/raffle annual reports	
Organizations not filing timely annual reports	
Keno (county/city lottery) annual reports	18
Field audits of bingo, pickle card, keno	10
Annual report shortages or audited losses	5!
Charitable Gaming Inspections	
Cash Device inspections	
Mechanical Amusement Device (MAD) inspections	
Annual report reviews and filing follow-ups	
Pickle card operator inspections	300
Keno compliance inspections	359
Administrative contacts and inquiries	484
Organization pickle card inspections	17
Organization bingo game inspections	12
Educational presentations to gaming licensees or potential licensees	65
Organization lottery and raffle inspections	12
Charitable Gaming Investigations Investigations resulting from alleged violations or complaints	238
Manufacturer, distributor, and lottery operator background investigations	

## Wagering

### SUMMARY OF GAMING DOLLARS WAGERED, TAXES AND FEES

### **GAMING DOLLARS WAGERED**

	FYE 6/2023	FYE 6/2022	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno)	\$357,106,237	\$349,769,407	\$7,336,830	2.10%
Pickle Cards	13,493,241	11,297,825	2,195,416	19.43%
Bingo	4,538,247	4,603,009	(64,762)	-1.41%
Lottery/Raffle	9,641,787	10,466,537	(824,750)	-7.88%
Total Dollars Wagered	\$384,779,512	\$376,136,778	\$8,642,734	2.30%

### **GAMING TAX REVENUE**

-	FYE 6/2023	FYE 6/2022	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno) <sup>1</sup>	\$7,142,125	\$6,995,389	\$146,736	2.10%
Pickle Cards <sup>2</sup>	330,215	274,641	55,574	20.24%
Bingo <sup>3</sup>	136,147	138,089	(1,942)	-1.41%
Lottery/Raffle <sup>1</sup>	192,835	209,331	(16,496)	-7.88%
Total Dollars Wagered	\$7,801,3224	\$7,617,450	\$183,872	2.41%

### **GAMING LICENSE FEES**

	FYE 6/2023	FYE 6/2022	Increase/ (Decrease)	Percentage Change
Cash Fund	\$ 35,100	\$ 82,005	(\$ 46,905)	-57.20%
General Fund	71,778	186,462	(114,684)	-61.51%
<b>Total License Fees</b>	\$ 106,878	\$ 268,467	( <b>\$161,589</b> ) <sup>5</sup>	-60.19%

Total Taxes and License Fees	\$7,908,200	\$7,885,917	\$ 22,283	0.28%
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<sup>&</sup>lt;sup>1</sup> 2% of gross proceeds

<sup>&</sup>lt;sup>2</sup> 10% of definite profit

<sup>&</sup>lt;sup>3</sup> 3% of gross receipts

<sup>&</sup>lt;sup>4</sup> Based upon taxes reported on tax returns filed for FY2022-2023 reporting periods; actual tax revenue on a cash basis for FY2022-2023 was \$7,816,893 (difference is due to a 30-day filing offset)

<sup>&</sup>lt;sup>5</sup> Decrease attributable to biennial licensing cycle

## Wagering GROSS WAGERING BY COUNTY

	Bir	ngo	Pickle	Cards	Lottery	//Raffle	Ke	no	То	tal
County	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022
Adams	\$98,433	\$158,965	\$362,391	\$242,393	\$240,924	\$197,846	\$3,387,637	\$2,795,852	\$4,089,385	\$3,395,056
Antelope					127,098	148,785	3,139,103	2,153,647	3,266,201	2,302,432
Arthur					No A	ctivity				
Banner					No A	ctivity				
Blaine					No Ad	ctivity				
Boone			11,697	18,010	194,180	187,979	441,693	462,661	647,570	668,650
Box Butte	72,497	74,239	125,971	49,040	110,450	94,655	252,718	165,818	561,636	383,752
Boyd					No A	ctivity				
Brown	5,362	4,961			10,670	9,530	389,149	323,657	405,181	338,148
Buffalo	46,003	139,532	608,664	657,597	170,400	101,905	9,354,161	10,572,476	10,179,228	11,471,510
Burt			12,215	10,160			402,905	429,631	415,120	439,791
Butler			20,792	20,319	120,164	123,127	213,603	220,842	354,559	364,288
Cass	6,322	8,472	216,411	188,928	84,590	87,940	4,268,040	4,674,844	4,575,363	4,960,184
Cedar					323,317	364,367	30,932	47,047	354,249	411,414
Chase					40,000		231,425	245,977	271,425	245,977
Cherry	6,675	6,195	253,388	309,875	10,000			11,890	270,063	327,960
Cheyenne	33,450	15,936	126,900	200,273	44,370	43,550	933,297	773,736	1,138,017	1,033,495
Clay			75,924	60,364	37,866	52,500	609,261	789,611	723,051	902,475
Colfax	44,627	48,539	17,994	20,487	88,795	115,131	666,511	617,966	817,927	802,123
Cuming			141,161	78,831	196,095	202,470	285,983	211,597	623,239	492,898
Custer			20,928	20,882	17,350	15,000	575,101	588,696	613,379	624,578
Dakota			155,091	121,252	89,408	138,594	1,644,382	1,326,488	1,888,881	1,586,334
Dawes					58,780	40,000	557,213	598,038	615,993	638,038
Dawson	14,988	11,498	31,100	18,984	69,830		1,286,391	1,557,779	1,402,309	1,588,261
Deuel							268,854	375,667	268,854	375,667
Dixon			182,104	111,173	14,880	15,000	3,027	33,416	200,011	159,589
Dodge	23,106	17,296	681,779	476,944	127,855	139,310	8,806,239	8,251,749	10,638,979	8,885,299
Douglas	2,107,310	2,015,176	4,010,609	3,042,912	2,665,522	3,136,607	149,415,485	141,500,731	158,198,926	149,695,426
Dundy		1 000	00.070	104.000		ctivity	E40 00E	414.050	007.410	F04 C00
Fillmore Franklin		1,830	69,973	104,366	15,180	13,540	542,265	414,953	627,418	534,689
Frontier			10,456	14,480			28,273	36,023	28,273 10,456	36,023
Furnas			15,437	11,168	19,280	16,870		8,535	34,717	14,480 36,573
Gage			177,189	128,527	23,100	29,375	2,422,393	1,962,618	2,622,682	2,120,520
Garden			7,980	10,935	5,000	23,300	202,641	861	215,621	35,096
Garfield			69,943	32,492	5,000	91,700	15,321	001	90,264	124,192
Gosper			03,343	32,432	16,828	10,190	135,155	123,368	151,983	133,558
Grant						ctivity	100,100	120,000	101,000	100,000
Greeley					86,480	40,881	1,573,645	1,576,692	1,660,125	1,617,573
Hall	340,116	361,881	893,681	755,716	226,443	287,200	7,839,120	7,679,024	9,299,360	9,083,821
Hamilton	010,110	001,001	169,012	244,094	220,110	19,945	72,843	94,480	241,855	358,519
Harlan				, 00 1		. 5,0 10	50,866	100,578	50,866	100,578
Hayes					No Ad	ctivity	00,000	.00,070	00,000	. 00,070
Hitchcock	1,732		17,419	8,180		•	159,360	152,751	178,511	160,931
Holt	,		40,005	36,854	189,260	317,330	914,001	1,072,959	1,143,266	1,427,143
Hooker					15,000	15,000	,	. ,	15,000	15,000
Howard			14,198	26,429	265,845	294,125	1,629,182	1,666,439	1,909,225	1,986,993

## Wagering

### **GROSS WAGERING BY COUNTY (CONTINUED)**

	Bir	ngo	Pickle	Cards	Lottery	//Raffle	Ke	no	То	tal
County	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022	FYE 6/2023	FYE 6/2022
Jefferson			\$64,206	\$48,917	\$20,210	\$15,800	\$432,101	\$644,758	\$516,517	\$709,475
Johnson					2,650	60,000	404,255	463,968	406,905	523,968
Kearney			80,204	114,136	46,160	55,112			126,364	169,248
Keith	\$32,901	\$35,151	113,389	102,391			1,772,597	1,259,038	1,918,887	1,396,580
Keya Paha					No A	ctivity				
Kimball			432	6,290	39,850	43,500	347,274	396,029	387,556	445,819
Knox	5,137	3,887			95,133	99,901	312,116	287,572	412,386	391,360
Lancaster	1,034,159	984,772	1,802,067	1,638,428	825,033	985,055	61,911,015	61,380,484	65,572,274	64,988,739
Lincoln	55,088	47,637	471,026	395,546	120,717	175,408	5,654,886	5,901,926	6,301,717	6,520,517
Logan					No A	ctivity				
Loup			8,943	12,240					8,943	12,240
Madison	83,532	92,966	267,529	282,173	347,345	282,757	5,715,840	6,691,324	6,414,246	7,349,220
McPherson					No A	ctivity				
Merrick			52,529	50,714	25,410	5,370	756,605	695,728	834,544	751,812
Morrill							543,761	652,494	543,761	652,494
Nance	922	1,802	2,995	7,055	21,420	10,000	1,215,997	1,220,437	1,241,334	1,239,294
Nemaha			4,252	1,200			62,398	84,020	66,650	85,220
Nuckolls				6,456	67,925	56,753	342,048	540,633	409,973	603,842
Otoe			35,993	36,182	50,360	29,540	1,735,709	1,470,553	1,822,062	1,536,275
Pawnee	1,459	1,112	23,820	24,137					25,279	25,249
Perkins							382,933	394,911	382,933	394,911
Phelps			37,993	26,312		18,900	313,842	511,628	351,835	556,840
Pierce	3,923	4,993	32,763	24,279	17,500		389,020	352,583	443,206	381,855
Platte	211,066	237,880	382,838	282,909	705,366	761,510	8,394,227	8,009,222	9,693,497	9,291,521
Polk			25,740	43,715	5,000			37,036	30,740	80,751
Red Willow	43,099	48,449	106,113	103,246	83,770	76,760	1,034,040	1,185,282	1,267,022	1,413,737
Richardson			11,880	14,800	73,440	32,325	577,417	562,112	662,737	609,237
Rock						ctivity				
Saline	5,464	8,592	119,578	90,252	109,390	86,275	2,324,194	2,336,589	2,558,626	2,521,708
Sarpy		56,398	225,772	165,416	468,452	397,650	47,457,826	48,110,694	48,152,050	48,730,158
Saunders	8,002	7,217	292,894	234,264	158,064	113,971	1,815,342	1,950,161	2,274,302	2,305,613
Scotts Bluff	232,706	186,221	260,042	217,677	135,470	246,330	7,211,825	7,335,518	7,840,043	7,985,746
Seward			40,750	30,708	179,663	66,876	69,911	112,945	290,324	210,529
Sheridan			13,919	30,056	53,400	15,000	20,487	20,813	87,806	65,869
Sherman	6,076	4,550	13,978	24,303	45,200	55,000	76,511	49,044	141,765	132,897
Sioux			0.100	F 040	4,000	4,760			4,000	4,760
Stanton			6,192	5,940	10,000	10,000		2 125	16,192	15,940
Thayer					83,483	108,345		2,125	83,483	110,470
Thomas Thurston					7,540	7,780 5,550			7,540	7,780 5,550
Valley	14,092	16,862	21,840	5,228	8,820	10,000	411,927	508,346	456,679	540,436
Washington	17,002	10,002	239,088	140,820	69,257	65,295	1,467,490	1,784,510	1,775,835	1,990,625
Wayne			53,291	30,541	32,583	31,933	427,845	262,336	513,719	324,810
Webster			50,201	50,0-f i	52,555	14,963	280,295	358,547	280,295	373,510
Wheeler						125,240	191,493	181,494	191,493	306,734
York			140,773	79,829	19,216	19,126	304,835	395,450	464,824	494,405
TOTAL	\$4,538,247	\$4,603,009	\$ 13,493,241	\$ 11,297,825	\$ 9,641,787	\$ 10,466,537	\$357,106,237	\$349,769,407	\$384,779,512	\$376,136,778
701712	♥ 1,000,ET1	<b>4</b> 1,000,000	\$ 10,100,241	\$ 11,E01,0E0	Q 0,0 11,101	ψ 10, 100,001	\$001,100,201	40 10/1 00/10/1	\$00 1/1 10/01E	

## Licensing

### LICENSEE COMPARISON OF CURRENT YEAR TO PRIOR YEAR

	Biennial License Fee	Number of Licenses FYE 6/2023	Number of Licenses FYE 6/2022	Net Change
KENO				
Counties, cities, and villages licensed to conduct keno	\$100	184	180	4
Keno lottery operators	\$500	171	166	5
Keno sales outlet locations (including satellite locations) <sup>1</sup>	-	788	779	10
Keno lottery workers	-	2957	3817	(860)
PICKLE CARD				
Organizations licensed to conduct Class I lottery by pickle cards	\$200	120	123	(3)
Organizations licensed to conduct Class II lottery by pickle cards	\$300	142	151	(9)
Pickle card operators	\$100	356	376	(20)
Pickle card operator authorizations	-	422	434	(12)
Sales agents	\$100	172	190	(18)
BINGO				
Organizations licensed to conduct Class I bingo	\$30	45	47	(2)
Organizations licensed to conduct Class II bingo	\$100	8	8	0
Gaming Managers	\$100	9	9	0
Lessors of commercial bingo halls	-	2	3	(1)
Commercial bingo halls	\$200	4	4	0
LOTTERY/RAFFLE				
Organizations licensed to conduct lotteries and raffles	\$30	439	391	48
MANUFACTURERS AND DISTRIBUTORS				
Manufacturers of bingo equipment and pickle cards	\$3,050	5	4	1
Distributors of bingo equipment and pickle cards	\$3,050	2	2	0
Manufacturer-distributors of keno supplies and equipment	\$1,525	5	6	(1)
OTHER LICENSES AND PERMITS				
Special Event bingo permits <sup>2</sup>	\$15	76	74	2
Pickle card dispensing devices registered <sup>3</sup>	\$50	410	428	(18)
Lottery and raffle special permits <sup>4</sup>	\$10	356	376	(20)
Utilization of funds members <sup>5</sup>	\$40	786	753	33

<sup>&</sup>lt;sup>1</sup> Number of physical sales outlet locations was 525. Some locations may hold a license for more than one lottery.

<sup>&</sup>lt;sup>2</sup> Fee per event; maximum of two events per calendar year not to exceed 14 days in total.

<sup>&</sup>lt;sup>3</sup> Fee per device; calendar year registration.

<sup>&</sup>lt;sup>4</sup> Fee per permit; one per 12-month period ending September 30 for special lottery or special raffle, or both.

<sup>&</sup>lt;sup>5</sup> 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.

## Licensing KENO LICENSES BY COUNTY

PYE 6/2023   PYE 6/2022   PYE 6/2023   PYE 6/2022   PYE 6/2023   PYE 6/2022   PYE 6/2022   PYE 6/2023   PYE 6/2022   PYE 6/2023   PYE		Counties, Cit	ies, & Villages	Lottery O	perations <sup>2</sup>	Sales (	Outlets <sup>3</sup>
ANTELOPE 3 3 3 5 5 5 5 1 1 1 9 9 9 9 9 9 9 9 9 9 9 9 9		FYE 6/2023	FYE 6/2022			FYE 6/2023	FYE 6/2022
BOONE		1		14	12	5	4
BUFFALO  BUTS  7  8 UTS  8 UTS  7  8 UTS  8		4	4			5	5
BUFFALO  BUTS  7  8 UTS  8 UTS  7  8 UTS  8		2	2			4	4
BURTER		5	5	1	1	9	9
CASS 7 7 1 1 1 12 12 12 CEDARS 2 2 2 1 2 2 2 2 1 1 2 2 2 2 1 1 1 1 1	BURT	2	2			2	3
CEDAR   2   2   2   2   2   2   2   2   2	BUILER CASS	4 7	3 7	1	1	2	2 12
CHERNY CHEYENNE    1	CEDAR	2	2	·	·	2	2
CHEYENNE 3 3 3 1 1 5 5 4 CLAY 2 2 2 3 3 3 3 CLAY 3 3 3 3 CLAY 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		2				2	2
DAWSON	CHEYENNE	3	3	1	1	5	4
DAWSON		2	2			3	3
DAWSON	CUMING	2	2				2
DAWSON		3	3			2	2
DAWSON		2	2			3	3
DIXON		1				5	6
DODGE			1				
FILLMORE  PRANKLIN  1  FURNAS  1  FURNAS  1  FURNAS  FURNA	DODGE	4	4		4.0	22	20
FRANKLIN 1 1 1 1 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6		6 2	6	18	18		
GAGE   5   5   5   1   1   6   6   6   6   6   6   6   6	FRANKLIN	1	1				
GARDEN GARFIELD GOSPER GARFIELD 1 GOSPER 1 1 1 0 GOSPER 1 1 1 0 GOSPER 1 1 1 0 GREELEY 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3				1	1	6	6
GOSPÉR GREELEY	GARDEN	1	5	'	ı	3	1
GREELEY 3 3 3 3 1 10 10 10 10 10 14AMILTON 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			1				
HAMILTON		3	3			3	3
HARLAN				1	1		
HAYES HOLT HOLT HITCHCOCK HOLT HOLT HOLT HOLT HOLT HOLT HOLT HOLT		1	1 1			1	
JOHNSON	HAYES	4	4				0
JOHNSON						2 2	2
JOHNSON	HOWARD	2	2			2	2
KEITH							
KNOX	KEITH	1	1			10	8
LANCASTER 10 11 28 29 101 100 LINCOLN 3 3 3 2 2 111 11 MADISON 3 3 3 2 2 111 11 MADISON 3 3 3 3 4 4 2 2 111 11 MADISON 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3							
OTOE         4         4         4         1         1         6         6         PERKINS         3         3         3         1	LANCASTER	10	11			101	100
OTOE         4         4         4         1         1         6         6         PERKINS         3         3         3         1		3	3	2	2		
OTOE         4         4         4         1         1         6         6         PERKINS         3         3         3         1	MERRICK	3	1			4	
OTOE         4         4         4         1         1         6         6         PERKINS         3         3         3         1		2	2			3	3
OTOE         4         4         4         1         1         6         6         PERKINS         3         3         3         1	NEMAHA	2	2			2	2
PERKINS         3         3         3         2 </td <td></td> <td></td> <td></td> <td>1</td> <td>1</td> <td>2</td> <td></td>				1	1	2	
PIERCE         4         4         4         6         6         6         7         18         18         18         18         18         18         10         10         11         11         1				'	ı		
PLATTE         6         6         6         66         62         18         18           POLK         1         <	PHELPS	1	1	1	1	1	1
POLK         1				66	62		
RICHARDSON 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	POLK	1	1			1	1
SALINE     3     3       SARPY     6     6     25     25     38     37       SAUNDERS     8     8     1     1     11     10       SCOTTS BLUFF     6     6     7     7     16     15       SEWARD     1     1     1     1     1       SHERIDAN     1     1     1     1     1     1       SHERIDAN     1     1     1     1     1     1     1     1     1     1     1     1     1				1	1		
SARPY     6     6     25     25     38     37       SAUNDERS     8     8     1     1     11     10       SCOTTS BLUFF     6     6     7     7     16     15       SEWARD     1     1     1     1     1     1       SHERIDAN     1     1     1     1     1       SHERIMAN     1     1     1     1     1       THAYER     2     2     2     2     2       VALLEY     2     2     2     2     2       WASHINGTON     4     4     1     1     5     7       WAYNE     1     1     1     1     1       WEBSTER     1     1     1     1     1       YORK     2     2     1     1     1	SALINE	3	3			5	5
SCOTTS BLUFF         6         6         7         7         16         15           SEWARD         1	SARPY	6	6				37
SEWARD         1 <td></td> <td>6</td> <td>8 6</td> <td></td> <td></td> <td></td> <td></td>		6	8 6				
SHERMAN         1         1         1         1         1         1         1         1         1         1         1         1         2         1         2         3         1         2         2         2         2 </td <td>SEWARD</td> <td>1</td> <td></td> <td></td> <td></td> <td>1</td> <td>1</td>	SEWARD	1				1	1
THAYER 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	SHERMAN	1	1 1				
WASHINGTON         4         4         1         1         5         7           WAYNE         1	THAYER	2	2				
WAYNE     1     1     1     1       WEBSTER     1     1     1     1     1       WHEELER     1     1     1     1     1       YORK     2     2     1     1     1		4	4	1	1	5	2 7
WHEELER         1         2         2         1         1         2         2         2         1 </td <td>WAYNE</td> <td>1</td> <td>1</td> <td></td> <td></td> <td>1</td> <td>1</td>	WAYNE	1	1			1	1
YORK 2 2 1 1	MHEELER						
TOTAL 184 180 171 166 788 <sup>3</sup> 779				1	1		
	TOTAL	184	180	171	166	788³	779

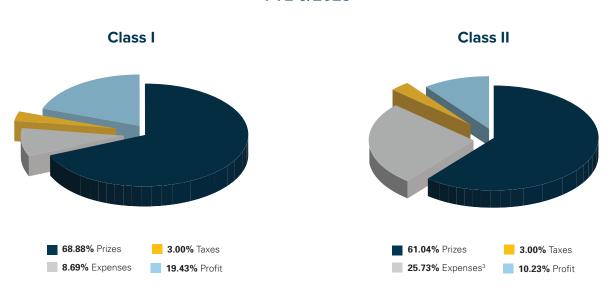
Only those counties with keno licensees in these years are listed.
 Lottery operator licenses based on principal office location.
 Number of physical sales outlet locations was 525. Some locations may hold a license for more than one lottery.

## The Games—Bingo

**GROSS WAGERED, EXPENSES, TAXES AND PROFIT** 

### FISCAL YEARS ENDING JUNE 2023 AND JUNE 2022

	FYE 6/2023 Class I <sup>1</sup>	FYE 6/2023 Class II <sup>2</sup>	FYE 6/2023 Total	FYE 6/2022 Total	Increase/ (Decrease)
Gross Wagered	\$921,753	\$3,616,494	\$4,538,247	\$4,603,009	(\$ 64,762)
Less Expenses					
Prizes	634,951	2,207,354	2,842,305	2,959,665	(117,360)
Expenses	80,062	930,572	1,010,634	846,734	163,900
Taxes	27,653	108,495	136,148	138,090	(1,942)
Profit	\$179,087	\$ 370,073	\$ 549,160	\$ 658,520	(\$109,360)



<sup>&</sup>lt;sup>1</sup> Class I Bingo - Gross receipts under \$100,000 annually.

<sup>&</sup>lt;sup>2</sup> Class II Bingo - Gross receipts of \$100,000 or more annually.

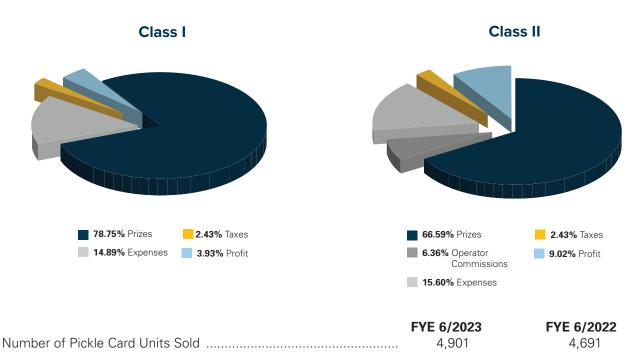
<sup>&</sup>lt;sup>3</sup> Includes both variable and fixed expenses. Class II expenses in excess of 14% are attributable to rental of bingo halls.

### The Games—Pickle Cards

**GROSS WAGERED, EXPENSES, TAXES, AND PROFIT** 

### FISCAL YEARS ENDING JUNE 2023 AND JUNE 2022

	FYE 6/2023 Class I <sup>1</sup>	FYE 6/2023 Class II²	FYE 6/2023 Total	FYE 6/2022 Total	Increase/ (Decrease)
<b>Gross Wagered</b>	\$2,904,579	\$10,588,662	\$13,493,241	\$11,297,825	\$2,195,416
Less Expenses					
Prizes	2,287,426	7,051,069	9,338,495	8,237,843	1,100,652
Operator Commissions <sup>3</sup>		673,111	673,111	596,446	76,665
Expenses	432,518	1,652,451	2,084,969	1,278,381	806,588
Taxes <sup>4</sup>	71,746	258,469	330,215	274,641	53,244
Profit	\$ 114,054	\$ 954,727	\$ 1,068,781	\$ 910,514	\$ 158,267



<sup>&</sup>lt;sup>1</sup> Class I licensees sell pickle cards at their own premises (such as a club facility) and at their bingo games (if licensed for bingo).

<sup>&</sup>lt;sup>2</sup> Class II licensees, in addition to selling at their clubs and bingo games, can also sell pickle cards through licensed pickle card operators.

<sup>&</sup>lt;sup>3</sup> Applies to Class II only. The statutory maximum allowed for a pickle card operator commission is 30% of definite profit, which is approximately 6% of gross proceeds.

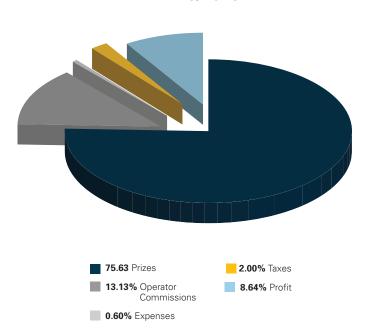
<sup>&</sup>lt;sup>4</sup> The statutory pickle card tax rate is 10% of definite profit, which is approximately 2.43% of gross proceeds.

## The Games—Keno

**GROSS WAGERED, EXPENSES, TAXES, AND PROFIT** 

### FISCAL YEARS ENDING JUNE 2023 AND JUNE 2022

	FYE 6/2023	FYE 6/2022	Increase/(Decrease)
Gross Wagered	\$357,106,237	\$349,769,407	\$7,336,830
Less Expenses			
Prizes	270,103,692	262,738,076	7,365,616
Lottery Operator Commissions	46,888,625	46,426,915	461,710
Expenses	2,137,197	2,151,984	(14,787)
Taxes	7,142,125	6,995,389	146,736
Profit	\$ 30,834,598	\$ 31,457,043	(\$ 622,445)



## **Gross Wagered by License**

KENO

County/City FYE 6/2023 FYE 6/20	022
Adams \$300,851 \$249,22	27
Albion 265,217 197,95	3
Alliance 140,088 112,63	4
Arlington 0 <sup>4</sup> 0 <sup>4</sup>	
Ashland 732,943 806,50	6
Auburn 62,398 80,577	7
Avoca 336,749 420,15	0
Bancroft 243,963 163,33	7
Bartlett 191,493 181,49	4
Battle Creek 159,491 139,08	0
Bayard 172,556 247,54	8
Beatrice 1,520,712 1,374,9	79
Beemer 42,020 48,260	)
Bellevue 10,387,159 11,594,6	91
Bellwood 5,226 35,208	3
Bennet 50,447 74,373	3
Bennington 0 <sup>2</sup> 0 <sup>2</sup>	
Blair 1,284,140 1,535,55	96
Bloomfield 43,197 15,168	3
Blue Hill 280,295 358,54	.7
Blue Springs 113,063 0	
Bridgeport 371,205 404,94	6
Broken Bow 481,861 512,31	4
Buffalo Co. 608,564 412,95	8
Callaway 93,240 76,382	2
Cambridge 0 <sup>1</sup> 8,535	
Cass Co. 817,394 797,82	6
Cedar Bluffs 0 <sup>4</sup> 0 <sup>4</sup>	
Cedar Creek 226,677 206,66	7
Cedar Rapids 17,200 84,355	5
Central City 12,175 NL	
Ceresco NL 01	
Chadron 181,512 200,79	3
Chase Co. 30,367 65,477	7
Cheyenne Co. 768,837 763,01	3
Cody NL 11,890	)
Columbus 7,076,866 6,986,9	30
Crawford 375,701 397,24	5
Crete 2,203,722 2,143,7	16
Dawson Co. 1,286,391 1,557,7	79
Denton 5,009,154 5,119,6	40
Deshler 0 <sup>1</sup> 2,125	
Deuel Co. 268,854 375,66	7
Dodge 269,408 226,98	7
Doniphan 118,283 121,35	1
Dorchester 97,320 92,840	)
Dwight 0 2,802	
Eagle 0 <sup>2</sup> 0 <sup>2</sup>	

County/City	FYE 6/2023	FYE 6/2022
Elm Creek	O <sup>1</sup>	O <sup>1</sup>
Ewing	\$914,001	\$1,072,959
Exeter	101,790	85,314
Fairbury	432,101	644,758
Farwell	298,702	191,183
Filley	204,678	138,628
Fort Calhoun	183,350	248,914
Fremont	8,340,726	7,787,286
Fullerton	349,588	355,566
Garden Co.	202,641	861
Garfield Co.	15,321	NL
Geneva	440,475	302,690
Genoa	866,409	864,871
Gering	1,770,829	1,763,263
Gibbon	560,395	583,273
Giltner	72,843	94,480
Gosper Co.	135,155	123,368
Grafton	NL	1,446
Greeley	96,676	69,123
Greenwood	142,389	218,122
Gretna	1,992,753	1,734,651
Hadar	NL	O <sub>3</sub>
Hall Co.	7,720,837	7,557,673
Hallam	283,704	214,591
Harlan Co.	50,866	100,578
Hartington	30,932	15,601
Harvard	286,778	317,324
Hastings	3,387,637	2,795,852
Hemingford	112,630	53,184
Hickman	441,007	481,375
Holdrege	313,842	511,628
Howells	2,123	2,526
Humphrey	54,938	76,412
Inglewood	04	04
Johnstown	01	1,604
Kearney	8,185,202	9,572,557
Keith Co.	1,772,597	1,259,038
Kennard	04	04
Kimball	347,274	396,029
Knox Co.	164,659	168,802
LaVista	15,821,561	16,376,801
Lawrence	42,887	80,909
Lincoln	49,872,603	50,683,881
Lindsay	0 <sup>1</sup>	O <sup>1</sup>
Lodgepole	01	01
Long Pine	389,149	322,053
Lorton	177,456	190,045
Louisville	153,737	184,055

## **Gross Wagered by License**

KENO (CONTINUED)

County/City	FYE 6/2023	FYE 6/2022
Loup City	\$76,511	\$49,044
Lyman	210,687	238,309
Madrid	17,111	32,723
Malcolm	O <sup>1</sup>	17,574
McCook	1,034,040	1,185,282
McGrew	162,087	213,005
Memphis	116,251	97,632
Milligan	0	25,503
Minatare	13,053	17,998
Monroe	875,603	662,692
Morse Bluff	124,146	123,847
Neligh	425,160	308,001
Nelson	99,128	142,964
Newcastle	3,027	33,416
Niobrara	104,260	103,602
Norfolk	5,556,349	6,552,244
North Bend	196,105	237,476
North Platte	5,312,657	5,682,363
Oak	NL	0 <sup>1</sup>
Oakland	43,249	39,288
Omaha	116,811,097	109,426,719
Orchard	1,444,461	1,097,857
Ord	411,927	508,346
Osceola	0 <sup>1</sup>	13,431
Osmond	99,334	64,732
Otoe Co.	1,424,541	1,084,717
Oxford	NL	0 <sup>1</sup>
Palmer	55,574	NL
Papillion	12,138,433	10,905,263
Peru	NL	3,443
Petersburg	28,869	44,247
Pierce	289,686	287,851
Plainview	322,929	405,621
Platte Co.	347,321	229,730
Plattsmouth	2,591,094	2,848,024
Potter	164,460	10,723
Ralston	32,220,767	31,613,014
Raymond	279,274	351,068
Richland	39,499	53,458
Rising City	132,401	NL
Roca	521,231	816,431
Royal	726,039	133,996
Rulo	577,417	562,112
Rushville	20,487	20,813
Sarpy Co.	6,465,533	6,382,713
Schuyler	664,388	615,440
Scotia	450,028	645,008
Scotts Bluff Co.	4,980,330	4,982,780

County/City	FYE 6/2023	FYE 6/2022
Shelby	NL	\$23,605
Shelton	O <sup>1</sup>	3,688
Silver Creek	\$688,856	695,728
South Sioux City	1,644,382	1,326,488
Spalding	1,026,941	862,561
Sprague	163,030	175,398
Springfield	652,387	1,116,575
St. Edward	130,407	136,106
St. Paul	1,330,480	1,475,256
Sterling	O <sup>2</sup>	$0^{2}$
Superior	200,033	316,760
Surprise	75,976	182,832
Sutherland	342,229	219,563
Sutton	322,483	472,287
Syracuse	88,206	139,142
Tecumseh	404,255	463,968
Tekamah	359,656	390,343
Terrytown	74,839	120,163
Tilden	220,514	208,172
Trenton	159,360	152,751
Unadilla	45,506	56,649
Upland	28,273	36,023
Utica	69,911	112,945
Valley	O <sup>2</sup>	$0^2$
Valparaiso	14,168	12,689
Venango	365,822	362,188
Waco	304,835	372,178
Wahoo	241,327	265,124
Waterloo	383,621	460,998
Wauneta	201,058	180,500
Waverly	5,290,565	3,446,153
Wayne	427,845	262,336
Weston	2,946	73,656
Wilber	23,152	100,033
Wymore	283,089	199,784
Wynot	O <sup>1</sup>	31,446
York	O <sup>1</sup>	23,272
Yutan	583,561	570,707
TOTALS	\$357,106,237	\$349,769,407

<sup>&</sup>lt;sup>1</sup> City/County licensed but did not carry keno at that time.

<sup>&</sup>lt;sup>2</sup> Interlocal agreement with Omaha and proceeds are reported by Omaha.

Interlocal agreement with Norfolk and proceeds are reported by Norfolk.
 Interlocal agreement with Fremont and proceeds are reported by Fremont.

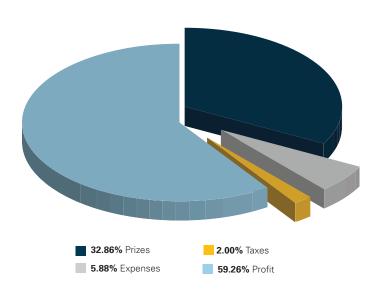
NL = not licensed

## The Games—Lottery/Raffle<sup>1</sup>

**GROSS WAGERED, EXPENSES, TAXES AND PROFIT** 

### FISCAL YEARS ENDING JUNE 2023 AND JUNE 2022

	FYE 6/2023	FYE 6/2022	Increase/(Decrease)
Lottery Gross Wagered	\$5,482,744	\$ 6,503,237	(\$1,020,493)
Raffle Gross Wagered	4,159,043	3,963,300	195,743
<b>Total Gross Proceeds</b>	\$9,641,787	\$10,466,537	(\$ 824,750)
Less Expenses			
Prizes	3,168,505	4,200,264	(1,031,759)
Expenses	566,663	540,146	26,517
Taxes	192,835	209,331	(16,496)
Profit	\$5,713,784	\$ 5,516,796	\$ 196,988



<sup>&</sup>lt;sup>1</sup> A lottery awards primarily cash prizes; a raffle must have at least 80% of its total prize value in merchandise.

### **Cash Devices**

**JULY 1, 2022 TO JUNE 30, 2023** 

The Mechanical Amusement Device Tax Act (77-3001) differentiates Cash Devices (also known as skill games) from other types of amusement device, and sets forth a licensure and regulatory framework to ensure such devices are not games of chance. The process is managed by the Charitable Gaming Division, and a summary of the program is as follows:

#### **Cash Devices**

Distributors operating	74
Cash devices	4,975
Decals issued	4,975
Operator locations	1,505
Operator denials	24
Device denials	0
Device seizures	2

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