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**Annual Report** 

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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



In compliance with <u>Neb. Rev. Stat. § 9-1,101</u>, 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 FY2021-22 were \$376 million, a 6.6% increase from FY2020-21, when approximately \$353 million was wagered.

Tax receipts from all charitable gaming activities for FY2021-22 were \$7.6 million, a 6.8% increase from FY2020-21.

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## **Fiscal Year Summary**

July 1, 2021 to June 30, 2022

#### 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, 2021, through June 30, 2022, was as follows:

#### Revenue

Receipt Type	General Fund	Cash Fund	Total
Tax Revenue (TC 35-00) Fee Revenue (TC 35-01 and 35-02) <sup>1</sup>	\$4,562,310 184,070	\$ 3,050,534 61,890	\$ 7,612,844 245,960
Other Revenue (Primarily Interest)		59,006	59,006
Total Revenue	\$4,746,380	\$ 3,171,430	\$ 7,917,810

## **Budget and Expenditures - Finance**

Expenditure Type	Budgeted Amount <sup>2</sup>	Actual Expenditure <sup>3</sup>
Personal Services (Personnel) Salaries Benefits	\$ 1,117,637 449,048	\$ 814,975 <u>327,299</u>
Total Personal Services Operating Expenses Travel Expenses Capital Outlay	\$ 1,566,685 208,045 33,265 39,333	\$ 1,142,274 230,037 51,557 1,643
Total Charitable Gaming Expenses	\$ 1,847,328	\$ 1,425,511

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

<sup>&</sup>lt;sup>2</sup> Budgeted amounts for FY2021-2022.

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

## **Fiscal Year Summary**

July 1, 2021 to June 30, 2022

## **Charitable Gaming Activities**

#### Licensing

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

Licensing actions for the reporting period were as follows:

Licensing actions for the reporting period were as follows:	
License application denials resolved by failure to contest within 30 days	3 4
License revoked per Tax Commissioner's Order	0
Administrative Fines assessed	3
Temporary Pickle Card Operator licenses granted	5
Financial Compliance and Review	
Bingo, pickle card, and lottery/raffle annual reports	788
Organizations not filing timely annual reports	126
Keno (county/city lottery) annual reports	187
Field audits of bingo, pickle card, keno	24
Annual report shortages or audited losses	62
Charitable Gaming Inspections	
Cash Device inspections	2,898
Mechanical Amusement Device (MAD) inspections	1,638
Annual report reviews and filing follow-ups	1,217
Pickle card operator inspections	302
Keno compliance inspections	397
Administrative contacts and inquiries	477
Organization pickle card inspections	40
Organization bingo game inspections	18
Educational presentations to gaming licensees or potential licensees	34
Organization lottery and raffle inspections	1
Charitable Gaming Investigations	
Investigations resulting from alleged violations or complaints	250
Manufacturer, distributor, and lottery operator background investigations	0

## Wagering

## Summary of Gaming Dollars Wagered, Taxes, and Fees

## **Gaming Dollars Wagered**

	FYE 6/2022	FYE 6/2021	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno)	\$349,769,407	\$327,464,783	\$22,304,624	6.81%
Pickle Cards	11,297,825	14,643,311	(3,345,486)	(22.85%)
Bingo	4,603,009	2,632,528	1,970,481	74.85%
Lottery/Raffle	10,466,537	7,986,211	2,480,326	31.06%
Total Dollars Wagered	\$376,136,778	\$352,726,833	\$23,409,945	6.64%

#### Gaming Tax Revenue

	FYE 6/2022	FYE 6/2021	Increase/ (Decrease)	Percentage Change
County/City Lottery (Keno) <sup>1</sup>	\$6,995,389	\$6,548,615	\$446,774	6.82%
Pickle Cards <sup>2</sup>	274,641	345,615	(70,974)	(20.54%)
Bingo <sup>3</sup>	138,089	78,975	59,114	74.85%
Lottery/Raffle Lottery/Raffle	209,331	159,724	49,607	31.06%
Total Tax Revenue	\$7,617,450 <sup>4</sup>	\$7,132,929	\$484,521	6.79%

### **Gaming License Fees**

	F	YE 6/2022	FY	E 6/2021	Increase/ (Decrease)	Percentage Change
Cash Fund	\$	82,005	\$	59,843	\$ 22,162	37.03%
General Fund		186,462		88,505	97,957	110.68%
Total License Fees	\$	268,467	\$	148,348	\$120,119 <sup>5</sup>	80.97% <sup>5</sup>
Total Taxes and License Fees	\$	7,885,917	\$7	,281,277	\$604,640	8.30%

<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 FY2021-2022 reporting periods. The actual tax revenue on a cash basis for FY2021-2022 was \$7,612,844 (difference is due to a 30-day filing offset).

 $<sup>^{\</sup>rm 5}$  Increase is attributable to biennial licensing cycle.

# Wagering Gross Wagering by County Pickle Cards Lottery/Raffle Ke

County	B FYE 6/2022	ingo FYE 6/2021	Pickle FYE 6/2022	e Cards FYE 6/2021	Lotte FYE 6/2022	ry/Raffle FYE 6/2021	FYE 6/2022	(eno FYE 6/2021	To FYE 6/2022	otal FYE 6/2021
Adams	\$158,965	\$43,178	\$242,393	\$300,209	\$197,846	\$136,837	\$2,795,852	\$2,702,267	\$3,395,056	\$3,182,491
Antelope					148,785	122,952	2,153,647	1,464,444	2,302,432	1,587,396
Arthur					No Activ	ity				
Banner					No Activ	ity				
Blaine					No Activ	ity				
Boone			18,010	15,180	187,979	187,572	462,661	541,184	668,650	743,936
Box Butte	74,239	50,586	49,040	89,992	94,655	100,110	165,818	164,110	383,752	404,798
Boyd					No Activ	rity				
Brown	4,961	4,209		16,495	9,530	13,469	323,657	340,354	338,148	374,527
Buffalo	139,532	8,474	657,597	1,003,014	101,905	149,290	10,572,476	8,923,618	11,471,510	10,084,396
Burt			10,160	37,434		6,905	429,631	483,918	439,791	528,257
Butler			20,319	19,350	123,127	141,020	220,842	162,573	364,288	322,943
Cass	8,472		188,928	425,256	87,940	44,585	4,674,844	4,009,879	4,960,184	4,479,720
Cedar					364,367	407,947	47,047	92,059	411,414	500,006
Chase	0.105		000.075	007.004		20,000	245,977	241,791	245,977	261,791
Cherry	6,195		309,875	207,821	40.550	00.144	11,890	22,824	327,960	230,645
Cheyenne	15,936		200,273	163,245	43,550	39,144	773,736	974,703	1,033,495	1,177,092
Clay Colfax	10 520	888	60,364 20,487	32,155	52,500	2,700	789,611	685,702 731,847	902,475	720,557
	48,539	000		20,970	115,131	155,711	617,966		802,123	909,416 477,937
Cuming Custer		200	78,831 20,882	139,410	202,470	93,195	211,597	245,332 501,948	492,898	589,388
Dakota		200	121,252	24,270 186,893	15,000 138,594	62,970 62,145	588,696 1,326,488	1,626,031	624,578 1,586,334	1,875,069
Dawes		1,312	121,232	100,033	40,000	02,143	598,038	502,116	638,038	503,428
Dawson	11,498	1,012	18,984	9,000	40,000	26,790	1,557,779	1,574,134	1,588,261	1,609,924
Deuel	11,400		10,004	0,000		20,700	375,667	459,258	375,667	459,258
Dixon			111,173	142,972	15,000	32,300	33,416	.00,200	159,589	175,272
Dodge	17,296	19,807	476,944	562,486	139,310	107,060	8,251,749	7,287,134	8,885,299	7,976,487
Douglas	2,015,176	963,503	3,042,912	3,270,356	3,136,607	2,239,867	141,500,731	133,368,277	149,695,426	139,842,003
Dundy					No Activ	ity				
Fillmore	1,830		104,366	126,695	13,540	15,800	414,953	545,920	534,689	688,415
Franklin							36,023	84,766	36,023	84,766
Frontier			14,480	5,700					14,480	5,700
Furnas			11,168	17,955	16,870	19,502	8,535	44,786	36,573	82,243
Gage			128,527	137,941	29,375		1,962,618	1,785,088	2,120,520	1,923,029
Garden			10,935	20,999	23,300	17,700	861	1,828	35,096	40,527
Garfield			32,492	51,840	91,700	57,410			124,192	109,250
Gosper					10,190	25,310	123,368	143,157	133,558	168,467
Grant					No Activ	ity				
Greeley					40,881	17,620	1,576,692	1,284,800	1,617,573	1,302,420
Hall	361,881	148,428	755,716	929,856	287,200	316,333	7,679,024	7,427,738	9,083,821	8,822,355
Hamilton			244,094	238,015	19,945		94,480	6,547	358,519	244,562
Harlan		136					100,578	151,133	100,578	151,269
Hayes								14,313	0	14,313
Hitchcock			8,180	23,775			152,751	41,952	160,931	65,727
Holt			36,854	55,361	317,330	303,090	1,072,959	851,602	1,427,143	1,210,053
Hooker					15,000	15,000			15,000	15,000
Howard			26,429	31,997	294,125	211,975	1,666,439	1,036,528	1,986,993	1,280,500

# Wagering Gross Wagering by County (continued)

County	Bin FYE 6/2022	go FYE 6/2021	Pickle FYE 6/2022	Cards FYE 6/2021	Lotter FYE 6/2022	y/Raffle FYE 6/2021	FYE 6/2022	Keno FYE 6/2021	T FYE 6/2022	otal FYE 6/2021
Jefferson	-		\$ 48,917	\$ 130,183	\$ 15,800	<u> </u>	\$ 644,758	\$ 338,592	\$ 709,475	\$ 468,775
Johnson			,		60,000		463,968	539,626	523,968	539,626
Kearney			114,136	106,578	55,112	31,222	,	,	169,248	137,800
Keith	35,151	26,068	102,391	99,313		27,990	1,259,038	1,246,382	1,396,580	1,399,753
Keya Paha					No Activ	ity				
Kimball			6,290	5,963	43,500	44,750	396,029	365,630	445,819	416,343
Knox	3,887	647			99,901	43,730	287,572	275,003	391,360	319,380
Lancaster	984,772	958,274	1,638,428	2,649,538	985,055	582,877	61,380,484	56,399,199	64,988,739	60,589,888
Lincoln	47,637		395,546	488,730	175,408	70,182	5,901,926	5,721,266	6,520,517	6,280,178
Logan					No Activi	ity				
Loup			12,240	6,315					12,240	6,315
Madison	92,966	7,209	282,173	277,176	282,757	239,128	6,691,324	6,267,491	7,349,220	6,791,004
McPherson					No Activi	t y				
Merrick			50,714	74,547	5,370	6,220	695,728	592,954	751,812	673,721
Morrill							652,494	626,526	652,494	626,526
Nance	1,802	2,659	7,055	6,135	10,000	17,700	1,220,437	1,028,101	1,239,294	1,054,595
Nemaha			1,200	2,232			84,020	114,466	85,220	116,698
Nuckolls			6,456	5,310	56,753	51,500	540,633	566,959	603,842	623,769
Otoe			36,182	108,343	29,540		1,470,553	1,446,239	1,536,275	1,554,582
Pawnee	1,112	365	24,137	13,384			004.014	450 440	25,249	13,749
Perkins			00.010	50.050	10.000		394,911	456,416	394,911	456,416
Phelps	4.000		26,312	58,853	18,900		511,628	277,946	556,840	336,799
Pierce	4,993	102 707	24,279	26,964	761 510	E02 747	352,583	421,171	381,855	448,135
Platte	237,880	192,787	282,909	388,104	761,510	582,747	8,009,222	6,509,937	9,291,521	7,673,575
Polk Pod Willow	40 440	21 770	43,715	59,682	76 760	66 605	37,036	18,632	80,751	78,314
Red Willow Richardson	48,449	31,779	103,246 14,800	151,920 48,442	76,760 32,325	66,605 91,125	1,185,282 562,112	1,196,546 307,492	1,413,737 609,237	1,446,850 447,059
Rock		2,312	14,000	40,442	32,323	31,123	302,112	307,432	003,237	2,312
Saline	8,592	6,594	90,252	111,880	86,275	43,925	2,336,589	2,138,165	2,521,708	2,300,564
Sarpy	56,398	0,004	165,416	298,435	397,650	352,023	48,110,694	47,601,758	48,730,158	48,252,216
Saunders	7,217		234,264	243,584	113,971	74,180	1,950,161	2,037,590	2,305,613	2,355,354
Scotts Bluff	186,221	151,146	217,677	431,638	246,330	133,100	7,335,518	6,913,776	7,985,746	7,629,660
Seward	,==:	,	30,708	27,240	66,876	47,510	112,945	30,249	210,529	104,999
Sheridan			30,056	44,081	15,000	14,475	20,813	42,100	65,869	100,656
Sherman	4,550		24,303	32,234	55,000	30,000	49,044	41,737	132,897	103,971
Sioux					4,760	3,360			4,760	3,360
Stanton			5,940	11,470	10,000	10,000			15,940	21,470
Thayer					108,345	112,000	2,125	7,974	110,470	119,974
Thomas					7,780				7,780	0
Thurston					5,550	7,000			5,550	7,000
Valley	16,862	11,967	5,228	24,000	10,000		508,346	803,522	540,436	839,489
Washington			140,820	157,557	65,295	40,453	1,784,510	1,753,287	1,990,625	1,951,297
Wayne			30,541	76,530	31,933	7,500	262,336	235,566	324,810	319,596
Webster					14,963		358,547	170,360	373,510	170,360
Wheeler					125,240	102,600	181,494	107,001	306,734	209,601
York			79,829	170,308	19,126		395,450	305,462	494,405	475,770
TOTAL	\$4,603,009	\$2,632,528	\$11,297,825	\$14,643,311	\$10,466,537	\$7,986,211	\$349,769,407	\$327,430,782	\$376,136,778	\$352,690,520

## **Licensing**

## Licensee Comparison of Current Year to Prior Year

	Biennial License Fee	Number of Licenses FYE 6/2022	Number of Licenses FYE 6/2021	Net Change
Keno Counties, cities, and villages licensed to conduct keno Keno lottery operators Keno sales outlet locations (including satellite locations) <sup>1</sup> Keno lottery workers	\$ 100 \$ 500 -	180 166 779 3817	189 185 839 3283	( 9) (19) (60) 534
Pickle Card Organizations licensed to conduct Class I lottery by pickle cards Organizations licensed to conduct Class II lottery by pickle cards Pickle card operators Pickle card operator authorizations Sales agents	\$ 200 \$ 300 \$ 100 - \$ 100	123 151 376 434 190	128 158 433 490 197	( 5) ( 7) (57) (56) ( 7)
Bingo Organizations licensed to conduct Class I bingo Organizations licensed to conduct Class II bingo Gaming Managers Lessors of commercial bingo halls Commercial bingo halls	\$ 30 \$ 100 \$ 100 - \$ 200	47 8 9 3 4	47 8 11 3 4	0 0 ( 2) 0
Lottery/Raffle Organizations licensed to conduct lotteries and raffles	\$ 30	391	414	(23)
Manufacturers and Distributors  Manufacturers of bingo equipment and pickle cards Distributors of bingo equipment and pickle cards Manufacturer-distributors of keno supplies and equipment	\$3,050 \$3,050 \$1,525	4 2 6	4 2 8	0 0 ( 2)
Other Licenses and Permits  Special Event bingo permits <sup>2</sup> Pickle card dispensing devices registered <sup>3</sup> Lottery and raffle special permits <sup>4</sup> Utilization of funds members <sup>5</sup>	\$ 15 \$ 50 \$ 10 \$ 40	74 428 376 753	24 473 335 785	50 (45) 21 (32)

<sup>&</sup>lt;sup>1</sup> Number of physical sales outlet locations was 526. 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

Counties, Cities, & Villages Lottery Operators 2 Sales Outlets 3								
	FYE 6/2022	FYE 6/2021	FYE 6/2022	FYE 6/2021	FYE 6/2022 F	YE 6/2021		
ADAMS ANTELOPE BOONE BOX BUTTE	1 3 4 2	1 3 4 2	12	13	4 3 5 4	4 4 5 3		
BROWN BUFFALO BURT BUTLER	2 5 2 3	2 5 2 3	1	1	2 9 3 2	5 3 2 9 2		
CASS CEDAR CHASE CHERRY CHEYENNE	7 2 2 1 3	8 2 2 1 3	1	1 1 1	12 2 2 2	14 2 2		
CLAY COLFAX CUMING CUSTER DAKOTA	2 3 2 3 2	2 3 2 3 2			3 4 2 2 4	3 5 2 3 4 3 6		
DAWES DAWSON DEUEL DIXON DODGE	2 1 1 1 4	2 1 1 1 4			3 6 2 1 20	2 1 22		
DOUGLAS FILLMORE FRANKLIN FURNAS GAGE	6 2 1 1 5	6 4 1 2 5	18 1	19 1 1	370 2 1	381 3 1 1 7		
GARDEN GOSPER GREELEY HALL HAMILTON	1 3 2 1	1 1 4 2 1	1	1	1 2 3 10 1	3 1 3 12 1		
HARLAN HAYES HITCHCOCK HOLT	1 1 1	1 1 1 1			2	1 1		
HOWARD JEFFERSON JOHNSON KEITH KIMBALL	2 1 2 1 1	2 1 2 1 1			2 2 2 1 8 2	2 2 2 3 4 7 2		
KNOX LANCASTER LINCOLN MADISON MERRICK	3 11 3 3 1	3 11 3 3 1	29 2	31 2	4 100 11 14	4 113 13 12		
MORRILL NANCE NEMAHA NUCKOLLS	2 2 2 3	2 2 3 3			2 3 5 2 2	2 3 5 3 4		
OTOE PERKINS PHELPS PIERCE PLATTE	4 3 1 4 6	4 3 1 5 5	1 1 62	1 1 74	6 2 1 6 18	6 3 1 10 18		
POLK RED WILLOW RICHARDSON SALINE	1 1 1 3	2 1 1 2	1	1	1 4 1 5	1 5 1 4		
SARPY SAUNDERS SCOTTS BLUFF SEWARD SHERIDAN SHERMAN THAYER	6 8 6 1 1 1 2	6 9 6 1 1	25 1 7	26 1 7	37 10 15 1 1 1	39 11 19 1 1 1		
VALLEY WASHINGTON WAYNE WEBSTER WHEELER YORK	2 2 4 1 1 1 2	2 2 4 1 1 1 2	1	1	2 7 1 1 1	3 7 1 1 1		
TOTAL	180	189	166	185	<b>779</b> <sup>3</sup>	839		

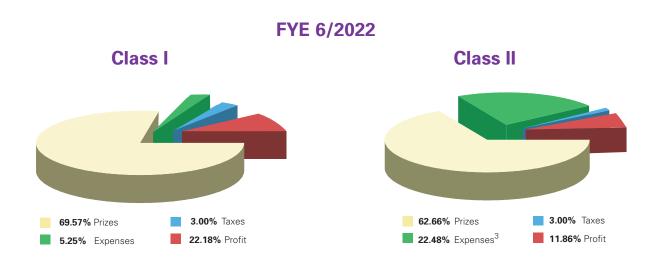
Only those counties with keno licensees in these years are listed.
 Lottery operator licenses based on principal office location.
 Number of physical sales outlet locations was 526. Some locations may hold a license for more than one lottery.

## **The Games - Bingo**

## Gross Wagered, Expenses, Taxes, and Profit

### Fiscal Years Ending June 2022 and June 2021

	FYE	FYE	FYE	FYE	
	6/2022	6/2022	6/2022	6/2021	Increase/
	Class I <sup>1</sup>	Class II <sup>2</sup>	Total	Total	(Decrease)
<b>Gross Wagered</b>	\$1,091,343	\$3,511,666	\$4,603,009	\$2,632,528	\$1,970,481
Less Expenses					
Prizes	759,221	2,200,444	2,959,665	1,808,082	\$1,151,583
Expenses	57,287	789,447	846,735	626,952	219,782
Taxes	32,740	105,350	<u>138,089</u>	78,97 <u>5</u>	59,115
Profit	\$ 242,095	\$ 416,425	\$ 658,520	\$ 118,519	\$ 540,001



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

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

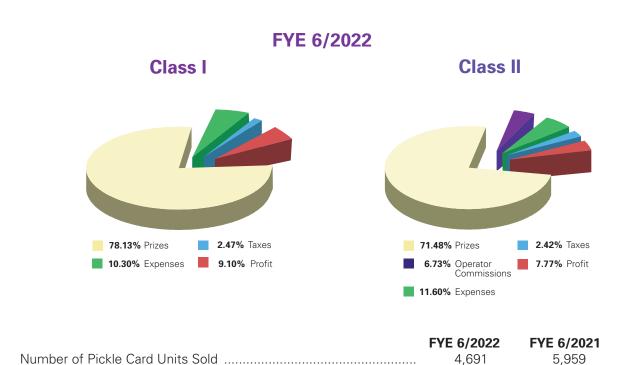
<sup>&</sup>lt;sup>3</sup> Includes both variable and fixed expenses. Class II expenses in excess of 14% are attributable to rental of bingo halls.

## **The Games - Pickle Cards**

### Gross Wagered, Expenses, Taxes, and Profit

#### Fiscal Years Ending June 2022 and June 2021

	FYE 6/2022 Class I <sup>1</sup>	FYE 6/2022 Class II <sup>2</sup>	FYE 6/2022 Total	FYE 6/2021 Total	Increase/ (Decrease)
Gross Wagered	\$ 2,440,671	\$ 8,857,154	\$11,297,825	\$14,643,311	(\$3,345,486)
Less Expenses					
Prizes	1,906,831	6,331,012	8,237,843	11,299,222	(3,061,379)
Operator Commissions <sup>3</sup>	3	596,446	596,446	876,979	(280,533)
Expenses	251,306	1,027,075	1,278,381	1,336,611	(58,230)
Taxes <sup>4</sup>	60,460	214,181	274,641	345,615	(70,974)
Profit	\$ 222,074	\$ 688,440	\$ 910,514	\$ 784,884	\$ 125,630



5,959

<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.

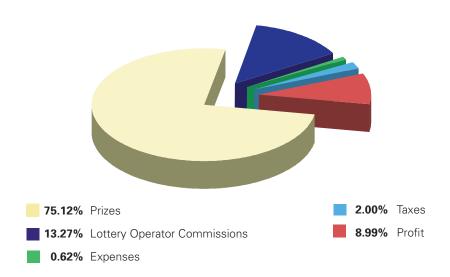
## **The Games - Keno**

## Gross Wagered, Expenses, Taxes, and Profit

## Fiscal Years Ending June 2022 and June 2021

	FYE 6/2022	FYE 6/2021	Increase/ (Decrease)
Gross Wagered	\$ 349,769,407	\$ 327,430,782	\$22,338,625
Less Expenses			
Prizes	262,738,076	247,583,745	15,154,331
Lottery Operator Commissions	46,426,915	43,269,617	3,157,298
Expenses	2,151,984	1,713,931	438,053
Taxes	6,995,389	<u>6,548,615</u>	446,774
Profit	\$ 31,457,043	\$ 28,314,874	\$ 3,142,169

#### **FYE 6/2022**



# **Gross Wagered by Licensee**Keno

County/City	FYE 6/2022	FYE 6/2021
Adams	\$ 249,227	\$ 256,362
Albion	197,953	313,775
Alliance Arlington	112,634 0 <sup>4</sup>	157,349 0 <sup>4</sup>
Ashland	806,506	804,347
Auburn	80,577	77,208
Avoca	420,150	201,190
Bancroft Bartlett	163,337	190,727
Battle Creek	181,494 139,080	107,001 153,475
Bayard	247,548	302,550
Beatrice	1,374,979	1,238,330
Beemer Bellevue	48,260 11,594,691	54,605 11,571,799
Bellwood	35,208	NL
Bennet	74,373	127,036
Bennington	02	0 <sup>2</sup>
Blair Bloomfield	1,535,596 15,168	1,609,246 17,889
Blue Hill	358,547	170,360
Blue Springs	0	93,131
Bridgeport Broken Bow	404,946 512,314	323,976 423,137
Buffalo County	412,958	225,842
Callaway	76,382	69,728
Cambridge	8,535	44,786
Cass Co. Cedar Bluffs	797,826 0 <sup>4</sup>	661,659 0 <sup>4</sup>
Cedar Creek	206,667	165,444
Cedar Rapids	84,355	115,526
Ceresco	0 <sup>1</sup>	01
Chadron Chase Co.	200,793 65,477	143,726 55,866
Cheyenne Co.	763,013	838,751
Cody	11,890	22,824
Columbus Crawford	6,986,930 397,245	5,880,832 358,390
Crete	2,143,716	2,010,926
Dawson Co.	1,557,779	1,574,134
Denton Deshler	5,119,640 2,125	3,978,918 7,974
Deuel Co.	375,667	459,258
Dodge	226,987	160,963
Doniphan	121,351	108,447
Dorchester Dwight	92,840 2,802	127,239 45,554
Eagle	02	02
Elm Creek	1.070.050	01
Ewing Exeter	1,072,959 85,314	851,602 83,020
Fairbury	644,758	338,592
Farwell	191,183	69,062
Filley Fort Calhoun	138,628 248,914	71,314 144,041
Fremont	7,787,286	6,927,262
Fullerton	355,566	472,600
Garden Co. Geneva	861 302,690	1,828 274,647
Genoa	864,871	555,501
Gering	1,763,263	1,837,998
Gibbon Giltner	583,273 94,480	482,898 6,547
Gosper Co.	123,368	143,157
Grafton	1,446	NL
Grant	0	8,011
Greeley Greenwood	69,123 218,122	34,615 157,325
Gretna	1,734,651	1,441,085
Hadar	03	03
Hall Co. Hallam	7,557,673 214,591	7,319,291 148,836
Harlan Co.	100,578	151,133
Hartington	15,601	25,867
Harvard	317,324	334,985

0	FYE	FYE
County/City	6/2022	6/2021
Hastings Hayes Center	\$ 2,795,852 0 <sup>1</sup>	\$ 2,702,267 \$14,313
Hemingford	53,184	6,761
Hickman	481,375	405,238
Holdrege	511,628	277,946
Howells	2,526	2,380
Humphrey	76,412 0 <sup>4</sup>	51,579
Inglewood Johnstown		04
Kearney	1,604 9,572,557	6,383 8,214,878
Keith Co.	1.259.038	1 2/6 382
Kennard	04	04
Kimball	396,029	365,630
Knox Co.	168,802	166,947
LaVista	16,376,801	17,026,571
Lawrence	80,909	76,697 46,418,491
Lincoln Lindsay	50,683,881 0 <sup>1</sup>	40,418,491 0 <sub>1</sub>
Lodgepole	$0^1$	$\begin{bmatrix} 0 \\ 0 \end{bmatrix}$
Long Pine	322,053	333,971
Lorton	190,045	231,000
Louisville	184,055	135,277
Loup City	49,044	41,737
Lyman Madrid	238,309	344,694
Malcolm	32,723 17,574	163,760 744
McCook	1,185,282	1,196,546
McGrew	213,005	287,731
Memphis	97,632	94,436
Milligan	25,503	188,253
Minatare	17,998	45,969
Monroe Morco Bluff	662,692 123,847	577,526 115,366
Morse Bluff Murdock	01	4,168
Neligh	308,001	220,636
Nelson	142,964	37,740
Newcastle	33,416	NL
Niobrara	103,602	90,167
Norfolk North Band	6,552,244	6,114,016
North Bend North Loup	237,476 0 <sup>1</sup>	198,909 171,107
North Platte	5,682,363	5,445,200
Oak	01	01
Oakland	39,288	43,081
Omaha	109,426,719	103,559,079
Orchard	1,097,857	715,655
Ord Osceola	508,346 13,431	632,415 18,632
Osmond	64,732	92,130
Otoe Co.	1,084,717	877,463
Oxford	01	01
Papillion	10,905,263	11,160,206
Peru	3,443	37,258
Petersburg Pierce	44,247 287,851	55,048 329,041
Plainview	405,621	261,594
Platte County	229,730	NL
Plattsmouth '	2,848,024	2,684,816
Potter	10,723	135,952
Ralston	31,613,014	29,477,974
Raymond Richland	351,068 53,458	338,841 32,535
Roca	816,431	1,348,724
Royal	133,996	5,200
Rulo	562,112	307,492
Rushville	20,813	42,100
Sargent	01	9,083
Sarpy Co.	6,382,713	5,400,752
Schuyler Scotia	615,440 645,008	696,932 283,987
Scotts Bluff Co.	4,982,780	4,393,809
Shelby	23,605	NL
Shelton	3,688	01
Silver Creek	695,728	592,954

## **Gross Wagered by Licensee**Keno (continued)

County/City	FYE 6/2022	FYE 6/2021
South Sioux City	\$ 1,326,488	\$ 1,626,031
Spalding	862,561	966,198
Sprague	175,398	269,583
Springfield	1,116,575	1,001,345
St. Edward	136,106	56,835
St. Paul Superior Surprise Sutherland Sutton	1,475,256 316,760 182,832 219,563 472,287	967,466 452,522 117,019 276,066 350,717
Syracuse	139,142	140,351
Tecumseh	463,968	539,626
Tekamah	390,343	440,837
Terrytown	120,163	3,575
Tilden	208,172	261,359
Trenton	152,751	41,952
Unadilla	56,649	197,425

County/City	FYE 6/2022	FYE 6/2021
Upland	\$ 36,023	\$ 84,766
Utica	112,945	30,249
Valley	0 <sup>2</sup>	0 <sup>2</sup>
Valparaiso	12,689	65,660
Venango	362,188	284,645
Waco	372,178	262,073
Wahoo	265,124	300,990
Waterloo	460,998	331,224
Wauneta	180,500	185,925
Waverly	3,446,153	3,362,788
Wayne	262,336	235,566
Weston	73,656	84,368
Wilber	100,033	NL
Wymore	199,784	125,951
Wynot	31,446	66,192
York	23,272	43,389
Yutan	570,707	572,423
TOTALS	\$349,769,407	\$327,430,782

City/County licensed but did not carry keno at that time.
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

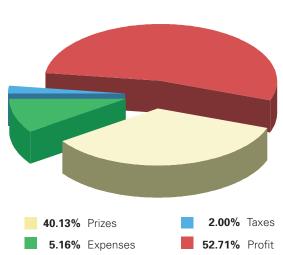
## The Games - Lottery/Raffle

Gross Wagered, Expenses, Taxes, and Profit

#### Fiscal Years Ending June 2022 and June 2021

			Increase/
	FYE 6/2022	FYE 6/2021	(Decrease)
Lottery Gross Wagered	\$ 6,503,237	\$ 4,608,747	\$1,894,490
Raffle Gross Wagered	<u>3,963,300</u>	3,377,464	<u>585,836</u>
Total Gross Wagered	\$10,466,537	\$ 7,986,211	\$2,480,326
Less Expenses			
Prizes	4,200,264	3,174,776	1,025,488
Expenses	540,146	364,326	175,820
Taxes	<u>209,331</u>	159,724	49,607
Profit	\$ 5,516,796	\$ 4,287,385	\$1,229,411





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

<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, 2021 to June 30, 2022

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	54
Cash devices	
Decals issued	3,590
Operator locations	1,343
Operator denials	16
Device denials	2
Device seizures	1