## CrAvitable <br> 

## Annual Report

## NEBRASKA

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 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) | $\$ 4,562,310$ | $\$ 3,050,534$ | $\$ 7,612,844$ |
| Fee Revenue (TC 35-01 and 35-02) |  |  |  |
|  | 184,070 | 61,890 | 245,960 |
| Other Revenue (Primarily Interest) |  | 59,006 | 59,006 |
| Total Revenue | $\mathbf{\$ 4 , 7 4 6 , 3 8 0}$ | $\mathbf{\$ 3 , 1 7 1 , 4 3 0}$ | $\mathbf{\$ 7 , 9 1 7 , 8 1 0}$ |

## Budget and Expenditures - Finance

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

[^0]
# 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 page 6 and includes a comparison to the prior reporting period.
Licensing actions for the reporting period were as follows:
License application denials resolved by failure to contest within 30 days4
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 <br> Summary of Gaming Dollars Wagered, Taxes, and Fees

## Gaming Dollars Wagered

|  | FYE 6/2022 | FYE 6/2021 | Increase/ <br> (Decrease) | Percentage <br> 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 | $\mathbf{\$ 3 7 6 , 1 3 6 , 7 7 8}$ | $\mathbf{\$ 3 5 2 , 7 2 6 , 8 3 3}$ | $\mathbf{\$ 2 3 , 4 0 9 , 9 4 5}$ | $6.64 \%$ |

## Gaming Tax Revenue

|  | FYE 6/2022 | FYE 6/2021 | Increase/ <br> (Decrease) | Percentage <br> Change |
| :--- | ---: | ---: | ---: | ---: |
| County/City Lottery (Keno) $^{1}$ | $\$ 6,995,389$ | $\$ 6,548,615$ | $\$ 446,774$ | $6.82 \%$ |
| Pickle Cards $^{2}$ | 274,641 | 345,615 | $(70,974)$ | $(20.54 \%)$ |
| Bingo $^{3}$ | 138,089 | 78,975 | 59,114 | $74.85 \%$ |
| Lottery/Raffle $^{1}$ | 209,331 | 159,724 | 49,607 | $31.06 \%$ |
| Total Tax Revenue | $\mathbf{\$ 7 , 6 1 7 , 4 5 0}$ |  |  |  |

Gaming License Fees


## Wagering

Gross Wagering by County

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | 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 Acti | y |  |  |  |  |
| Banner |  |  |  |  | No Acti |  |  |  |  |  |
| Blaine |  |  |  |  | No Acti |  |  |  |  |  |
| 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 Act |  |  |  |  |  |
| 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 |  |  |  |  |  | 20,000 | 245,977 | 241,791 | 245,977 | 261,791 |
| Cherry | 6,195 |  | 309,875 | 207,821 |  |  | 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 |  |  | 60,364 | 32,155 | 52,500 | 2,700 | 789,611 | 685,702 | 902,475 | 720,557 |
| Colfax | 48,539 | 888 | 20,487 | 20,970 | 115,131 | 155,711 | 617,966 | 731,847 | 802,123 | 909,416 |
| Cuming |  |  | 78,831 | 139,410 | 202,470 | 93,195 | 211,597 | 245,332 | 492,898 | 477,937 |
| Custer |  | 200 | 20,882 | 24,270 | 15,000 | 62,970 | 588,696 | 501,948 | 624,578 | 589,388 |
| Dakota |  |  | 121,252 | 186,893 | 138,594 | 62,145 | 1,326,488 | 1,626,031 | 1,586,334 | 1,875,069 |
| Dawes |  | 1,312 |  |  | 40,000 |  | 598,038 | 502,116 | 638,038 | 503,428 |
| Dawson | 11,498 |  | 18,984 | 9,000 |  | 26,790 | 1,557,779 | 1,574,134 | 1,588,261 | 1,609,924 |
| Deuel |  |  |  |  |  |  | 375,667 | 459,258 | 375,667 | 459,258 |
| Dixon |  |  | 111,173 | 142,972 | 15,000 | 32,300 | 33,416 |  | 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 Act |  |  |  |  |  |
| 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 Acti |  |  |  |  |  |
| 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 <br> Gross Wagering by County (continued)

| County | Bingo |  | Pickle Cards |  | Lottery/Raffle |  | Keno |  | Total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 | FYE 6/2022 | FYE 6/2021 |
| Jefferson |  |  | \$ 48,917 | \$ 130,183 | \$ 15,800 |  | \$ 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 |  |  |  |  |  |
| 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 | t y |  |  |  |  |
| 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 Activ |  |  |  |  |  |
| 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 |  |  |  |  | 25,249 | 13,749 |
| Perkins |  |  |  |  |  |  | 394,911 | 456,416 | 394,911 | 456,416 |
| Phelps |  |  | 26,312 | 58,853 | 18,900 |  | 511,628 | 277,946 | 556,840 | 336,799 |
| Pierce | 4,993 |  | 24,279 | 26,964 |  |  | 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 |  |  | 43,715 | 59,682 |  |  | 37,036 | 18,632 | 80,751 | 78,314 |
| Red Willow | 48,449 | 31,779 | 103,246 | 151,920 | 76,760 | 66,605 | 1,185,282 | 1,196,546 | 1,413,737 | 1,446,850 |
| Richardson |  |  | 14,800 | 48,442 | 32,325 | 91,125 | 562,112 | 307,492 | 609,237 | 447,059 |
| Rock |  | 2,312 |  |  |  |  |  |  | 0 | 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 |  | 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 <br> 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 | \$ 100 | 180 | 189 | ( 9) |
| Keno lottery operators | \$ 500 | 166 | 185 | (19) |
| Keno sales outlet locations (including satellite locations) ${ }^{1}$ |  | 779 | 839 | (60) |
| Keno lottery workers | - | 3817 | 3283 | 534 |
| Pickle Card |  |  |  |  |
| Organizations licensed to conduct Class I lottery by pickle cards | \$ 200 | 123 | 128 | ( 5) |
| Organizations licensed to conduct Class II lottery by pickle cards | \$ 300 | 151 | 158 | ( 7) |
| Pickle card operators | \$ 100 | 376 | 433 | (57) |
| Pickle card operator authorizations | - | 434 | 490 | (56) |
| Sales agents | \$ 100 | 190 | 197 | ( 7) |
| Bingo |  |  |  |  |
| Organizations licensed to conduct Class I bingo | \$ 30 | 47 | 47 | 0 |
| Organizations licensed to conduct Class II bingo | \$ 100 | 8 | 8 | 0 |
| Gaming Managers | \$ 100 | 9 | 11 | ( 2) |
| Lessors of commercial bingo halls | - | 3 | 3 | 0 |
| Commercial bingo halls | \$ 200 | 4 | 4 | 0 |
| Lottery/Raffle |  |  |  |  |
| Organizations licensed to conduct lotteries and raffles | \$ 30 | 391 | 414 | (23) |
| Manufacturers and Distributors |  |  |  |  |
| Manufacturers of bingo equipment and pickle cards | \$3,050 | 4 | 4 | 0 |
| Distributors of bingo equipment and pickle cards | \$3,050 | 2 | 2 | 0 |
| Manufacturer-distributors of keno supplies and equipment | \$1,525 | 6 | 8 | ( 2) |
| Other Licenses and Permits |  |  |  |  |
| Special Event bingo permits ${ }^{2}$ | \$ 15 | 74 | 24 | 50 |
| Pickle card dispensing devices registered ${ }^{3}$ | \$ 50 | 428 | 473 | (45) |
| Lottery and raffle special permits ${ }^{4}$ | \$ 10 | 376 | 335 | 21 |
| Utilization of funds members ${ }^{5}$ | \$ 40 | 753 | 785 | (32) |

[^1]
## Licensing <br> Keno Licenses by County

|  | Counties, Cities, \& Villages FYE 6/2022 FYE 6/2021 | Lottery Operators ${ }^{2}$ <br> FYE 6/2022 FYE 6/2021 | Sales Outlets ${ }^{3}$ <br> FYE 6/2022 FYE 6/2021 |
| :---: | :---: | :---: | :---: |
| ADAMS | $1 \quad 1$ | 1213 | 4 |
| ANTELOPE | 3 3 |  | 3 4 |
| BOONE | 44 |  | 5 5 |
| BOX BUTTE | 22 |  | 43 |
| BROWN | 22 |  | 22 |
| BUFFALO | 5 5 | 11 | $9 \quad 9$ |
| BURT | 22 |  | 3 2 |
| BUTLER | 3 3 |  | 23 |
| CASS | 78 | 11 | 1214 |
| CEDAR | 22 |  | 22 |
| CHASE | 22 |  | 22 |
| CHERRY | $1 \quad 1$ | 1 |  |
| CHEYENNE | 3 3 | 11 | 4 - 6 |
| CLAY | 22 |  | 3 3 |
| COLFAX | 3 3 |  | 45 |
| CUMING | 2 |  | 22 |
| CUSTER | 3 3 |  | 23 |
| DAKOTA | 22 |  | 4 4 |
| DAWES | 22 |  | 3 3 |
| DAWSON | $1 \quad 1$ |  | 6 6 |
| DEUEL | 11 |  | 22 |
| DIXON | $1 \quad 1$ |  | 1 1 |
| DODGE | 4 |  | 2022 |
| DOUGLAS | 6 6 | 18 19 | 370381 |
| FILLMORE | 24 | 1 | 23 |
| FRANKLIN | $1 \quad 1$ |  | $1 \quad 1$ |
| FURNAS | 12 |  | 1 |
| GAGE | 5 | 11 | $6 \quad 7$ |
| GARDEN | 1 |  | 13 |
| GOSPER | $1 \quad 1$ |  | 21 |
| GREELEY | $3 \quad 4$ |  | 3 3 |
| HALL | 22 | 11 | 1012 |
| HAMILTON | $1 \quad 1$ |  | $1 \quad 1$ |
| HARLAN | 11 |  | 11 |
| HAYES | 1 |  | 1 |
| HITCHCOCK | $1 \quad 1$ |  | 2 2 |
| HOLT | $1 \quad 1$ |  | 22 |
| HOWARD | 22 |  | 2 2 |
| JEFFERSON | $1 \quad 1$ |  | 23 |
| JOHNSON | 22 |  | 1 4 |
| KEITH | $1 \quad 1$ |  | 8 7 |
| KIMBALL | $1 \quad 1$ |  | 22 |
| KNOX | 3 3 |  | 4 4 |
| LANCASTER | $11 \quad 11$ | 2931 | 100113 |
| LINCOLN | 3 3 | 22 | $11 \quad 13$ |
| MADISON | 3 3 |  | 1412 |
| MERRICK | $1 \quad 1$ |  | 22 |
| MORRILL | 22 |  | 3 3 |
| NANCE | $2 \quad 2$ |  | 5 5 |
| NEMAHA | 23 |  | 23 |
| NUCKOLLS | 3 3 |  | 24 |
| OTOE | 4 | 11 | 6 6 |
| PERKINS | 3 3 |  | 23 |
| PHELPS | $1 \quad 1$ | 11 | $1 \quad 1$ |
| PIERCE | 45 |  | 610 |
| PLATTE | 65 | $62 \quad 74$ | 1818 |
| POLK | 12 |  | $1 \quad 1$ |
| RED WILLOW | $1 \quad 1$ | 11 | 45 |
| RICHARDSON | $1 \quad 1$ |  | $1 \quad 1$ |
| SALINE | 32 |  | $5 \quad 4$ |
| SARPY | 6 6 | 25 26 | 37 39 |
| SAUNDERS | 89 | 1 | 1011 |
| SCOTTS BLUFF | 66 | 7 7 | 1519 |
| SEWARD | $1 \quad 1$ |  | $1 \quad 1$ |
| SHERIDAN | 11 |  | 11 |
| SHERMAN | $1 \quad 1$ |  | 11 |
| THAYER | 22 |  | 1 |
| VALLEY | 22 |  | 23 |
| WASHINGTON | 4 | 11 | $7 \quad 7$ |
| WAYNE | $1 \quad 1$ |  | $1 \quad 1$ |
| WEBSTER | 11 |  | 11 |
| WHEELER | $1 \quad 1$ |  | $1 \quad 1$ |
| YORK | 2 | 1 1 | 1 |
| TOTAL | 180189 | 166185 | 77938 |

[^2]
## The Games - Bingo

## Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2022 and June 2021

|  |  | FYE <br> 6/2022 <br> Class II ${ }^{2}$ | FYE <br> 6/2022 <br> Total | FYE 6/2021 Total | Increase/ <br> (Decrease) |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Gross Wagered | \$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 | 138,089 | 78,975 | 59,115 |
| Profit | \$ 242,095 | \$ 416,425 | \$ 658,520 | \$ 118,519 | \$ 540,001 |

FYE 6/2022

## Class I



Class II


[^3]
## The Games - Pickle Cards

Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2022 and June 2021

|  | FYE 6/2022 Class I | FYE 6/2022 Class II $^{2}$ | FYE 6/2022 Total | $\begin{gathered} \text { FYE 6/2021 } \\ \text { Total } \\ \hline \end{gathered}$ | 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 ${ }^{3}$ |  | 596,446 | 596,446 | 876,979 | $(280,533)$ |
| Expenses | 251,306 | 1,027,075 | 1,278,381 | 1,336,611 | $(58,230)$ |
| Taxes ${ }^{4}$ | 60,460 | 214,181 | 274,641 | 345,615 | $(70,974)$ |
| Profit | \$ 222,074 | \$ 688,440 | \$ 910,514 | \$ 784,884 | \$ 125,630 |

FYE 6/2022

## Class I



Class II


FYE 6/2022
FYE 6/2021
Number of Pickle Card Units Sold $\qquad$ 4,691
5,959

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

Fiscal Years Ending June 2022 and June 2021

|  | FYE 6/2022 | FYE 6/2021 | Increase/ <br> (Decrease) |
| :--- | ---: | ---: | ---: |
| Gross Wagered | $\mathbf{\$ 3 4 9 , 7 6 9 , 4 0 7}$ | $\mathbf{\$ 3 2 7 , 4 3 0 , 7 8 2}$ | $\mathbf{\$ 2 2 , 3 3 8 , 6 2 5}$ |
| Less Expenses |  |  |  |
| Prizes | $262,738,076$ | $247,583,745$ | $15,154,331$ |
| $\quad$ Lottery Operator Commissions | $46,426,915$ | $43,269,617$ | $3,157,298$ |
| $\quad$ Expenses | $2,151,984$ | $1,713,931$ | 438,053 |
| Taxes | $6,995,389$ | $6,548,615$ | 446,774 |
| Profit | $\mathbf{\$ 3 1 , 4 5 7 , 0 4 3}$ | $\mathbf{\$ 2 8 , 3 1 4 , 8 7 4}$ | $\mathbf{\$ 3 , 1 4 2 , 1 6 9}$ |

FYE 6/2022


# Gross Wagered by Licensee <br> Keno 

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


| County/City | 6/2022 | 6/2021 |
| :---: | :---: | :---: |
| Hastings | \$ 2,795,852 | \$ 2,702,267 |
| Hayes Center |  | \$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 | 51,579 |
| Inglewood | $0^{4}$ | $0^{4}$ |
| Johnstown | 1,604 | 6,383 |
| Kearney | 9,572,557 | 8,214,878 |
| Keith Co. | 1,259,038 | 1,246,382 ${ }^{4}$ |
| Kennard |  | $0^{4}$ |
| Kimball | 396,029 | 365,630 |
| Knox Co. | 168,802 | 166,947 |
| LaVista | 16,376,801 | 17,026,571 |
| Lawrence | 80,909 | 76,697 |
| Lincoln | 50,683,881 | 46,418,491 |
| Lindsay | 01 | 01 |
| Lodgepole | 0 | 0 |
| Long Pine | 322,053 | 333,971 |
| Lorton | 190,045 | 231,000 |
| Louisville | 184,055 | 135,277 |
| Loup City | 49,044 | 41,737 |
| Lyman | 238,309 | 344,694 |
| Madrid | 32,723 | 163,760 |
| Malcolm | 17,574 | 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 | 662,692 | 577,526 |
| Morse Bluff | 123,847 | 115,366 |
| Murdock | $0^{1}$ | 4,168 |
| Neligh | 308,001 | 220,636 |
| Nelson | 142,964 | 37,740 |
| Newcastle | 33,416 | NL |
| Niobrara | 103,602 | 90,167 |
| Norfolk | 6,552,244 | 6,114,016 |
| North Bend | 237,476 | 198,909 |
| North Loup | $0^{1}$ | 171,107 |
| North Platte | 5,682,363 | 5,445,200 |
| Oak | $0^{1}$ | $0^{1}$ |
| Oakland | 39,288 | 43,081 |
| Omaha | 109,426,719 | 103,559,079 |
| Orchard | 1,097,857 | 715,655 |
| Ord | 508,346 | 632,415 |
| Osceola | 13,431 | 18,632 |
| Osmond | 64,732 | 92,130 |
| Otoe Co. | 1,084,717 | 877,463 |
| Oxford | $0^{1}$ | $0^{1}$ |
| Papillion | 10,905,263 | 11,160,206 |
| Peru | 3,443 | 37,258 |
| Petersburg | 44,247 | 55,048 |
| Pierce | 287,851 | 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 | 351,068 | 338,841 |
| Richland | 53,458 | 32,535 |
| Roca | 816,431 | 1,348,724 |
| Royal | 133,996 | 5,200 |
| Rulo | 562,112 | 307,492 |
| Rushville | 20,813 | 42,100 |
| Sargent | $0^{1}$ | 9,083 |
| Sarpy Co. | 6,382,713 | 5,400,752 |
| Schuyler | 615,440 | 696,932 |
| Scotia | 645,008 | 283,987 |
| Scotts Bluff Co. | 4,982,780 | 4,393,809 |
| Shelby | 23,605 |  |
| Shelton | 3,688 | $0{ }^{1}$ |
| Silver Creek | 695,728 | 592,954 |

# Gross Wagered by Licensee <br> Keno (continued) 

| County/City | $\begin{aligned} & \text { FYE } \\ & 6 / 2022 \\ & \hline \end{aligned}$ |  |  | $\begin{aligned} & \text { FYE } \\ & 6 / 2021 \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 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 |  | 1,475,256 |  | 967,466 |
| Superior |  | 316,760 |  | 452,522 |
| Surprise |  | 182,832 |  | 117,019 |
| Sutherland |  | 219,563 |  | 276,066 |
| Sutton |  | 472,287 |  | 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 |

${ }_{2}^{1}$ City/County licensed but did not carry keno at that time.
${ }_{3}^{2}$ Interlocal agreement with Omaha and proceeds are reported by Omaha.
${ }_{4}$ Interlocal agreement with Norfolk and proceeds are reported by Norfolk.
${ }^{4}$ Interlocal agreement with Fremont and proceeds are reported by Fremont.
$\mathrm{NL}=$ not licensed

| County/City | $\begin{gathered} \text { FYE } \\ \mathbf{6 / 2 0 2 2} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { FYE } \\ & \mathbf{6 / 2 0 2 1} \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: |
| Upland | 36,023 | 84,766 |
| Utica | 112,945 | 30,249 |
| Valley | $0^{2}$ | $0^{2}$ |
| 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 |

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

 <br> <br> Gross Wagered, Expenses, Taxes, and Profit}

Fiscal Years Ending June 2022 and June 2021

|  | FYE 6/2022 | FYE 6/2021 | Increase/ (Decrease) |
| :---: | :---: | :---: | :---: |
| Lottery Gross Wagered | \$ 6,503,237 | \$ 4,608,747 | \$1,894,490 |
| Raffle Gross Wagered | 3,963,300 | 3,377,464 | 585,836 |
| 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 | 209,331 | 159,724 | 49,607 |
| Profit | \$ 5,516,796 | \$ 4,287,385 | \$1,229,411 |

## FYE 6/2022


${ }^{1}$ 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

## 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 3,365
Decals issued ........................................................................................................ 3,590
Operator locations ................................................................................................. 1,343
Operator denials ....................................................................................................... 16
Device denials ............................................................................................................ 2
Device seizures ........................................................................................................... 1


[^0]:    ${ }^{1}$ Actual general and cash fund fees collected.
    ${ }^{2}$ Budgeted amounts for FY2021-2022.
    ${ }^{3}$ Actual expenses recorded on a cash basis of accounting.

[^1]:    ${ }^{1}$ Number of physical sales outlet locations was 526 . 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 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.

[^2]:    ${ }^{1}$ 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 526 . Some locations may hold a license for more than one lottery.

[^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 $6 \%$ of gross proceeds.
    ${ }^{4}$ The statutory pickle card tax rate is $10 \%$ of definite profit, which is approximately $2.43 \%$ of gross proceeds.

