
NEBRASKA DEPARTMENT OF REVENUE

2000
Annual
Report

CHARITABLE



G A M I N G

CHARITABLE GAMING DIVISION ANNUAL REPORT 2000

In compliance with Chapter 9, section 9-1,101, R.S.Supp. 2000, the Department of Revenue submits herewith its charitable gaming annual report to the Governor, Legislature, Auditor of Public Accounts, and Attorney General. This report summarizes tax revenues received, expenses incurred, and other activities relating to the administration and enforcement of the Nebraska Bingo Act, the Nebraska County and City Lottery Act, the Nebraska Lottery and Raffle Act, and the Nebraska Pickle Card Lottery Act. This report covers the 1999-2000 Fiscal Year.

Mary Jane Egr
State Tax Commissioner

Jean Angell
Administrator, Charitable Gaming Division

This report is also available on the Nebraska Department of Revenue
Web site: www.nol.org/revenue

REVENUE, BUDGET, EXPENDITURES, AND DISTRIBUTIONS

Revenue

During the fiscal reporting period July 1, 1999, through June 30, 2000, the Department of Revenue's Bingo and Lottery Control Administration Program was self-supporting through 40 percent of the taxes collected from bingo, lottery by pickle card, county/city lottery, and lottery/raffle activities. In addition, the program received the \$50 licensing fee for each sales agent and pickle card operator, the \$1,525 biennial licensing fee for each manufacturer-distributor of lottery supplies and equipment, the \$50 decal fee for the registration of each pickle card dispensing device, and any \$30 penalty assessed for the failure to properly register such devices. Tax revenue and license fees designated to the cash fund totaled \$2,583,182 plus other revenue of \$82,794 for total cash fund revenue of \$2,665,976. Cash funds distributed for expenses of the Charitable Gaming Division totaled \$1,709,894 plus Charitable Gaming Cash funds in the amount of \$25,453 were distributed for expenses of the Athletic Commission. As required by law, \$250,000 was transferred to the Compulsive Gamblers Assistance Fund. The remaining \$705,992 was not budgeted and is available for transfer. For fiscal year 2000-2001, it is the intent of the Legislature to appropriate the balance of the cash fund as of June 30, 2000 to the Compulsive Gamblers Assistance Fund. The program revenue accrued to the Charitable Gaming Operations Cash Fund and to the General Fund from July 1, 1999 through June 30, 2000, was as follows:

Receipt Type	Cash Fund	General Fund	Total
Tax Revenue	\$2,365,787	\$3,571,577	\$5,937,364
Fee Revenue	217,395	225,735	443,130
Total Tax and Fee Revenue	\$2,583,182	\$3,797,312	\$6,380,494
Other Revenue	82,794	0	82,794
TOTAL REVENUE	\$2,665,976	\$3,797,312	\$6,463,288

Budget, Expenditures, and Distributions

Expenditure Type	Budgeted Amounts*	Actual Expenditures**
Personal Services	\$1,554,549	\$1,393,958
Salaries	\$1,244,212	\$1,114,752
Benefits	310,337	279,206
Operating Expenses	\$ 202,429	\$ 186,210
Travel Expenses	91,623	81,480
Capital Outlay	79,894	22,883
Total Charitable Gaming Expenses	\$1,928,495	\$1,684,531
Athletic Commission Expenses		
From Charitable Gaming Cash Fund	\$25,453***	\$25,453
Total Expenses From Cash Fund	\$1,953,948	\$1,709,984
Transferred to the Compulsive Gamblers Assistance Fund July 2000		\$250,000
Available for Transfer		705,992
Total Cash Fund		\$2,665,976

* Annual budget amounts for fiscal year 1999-2000.

** Actual expenses recorded on a cash basis of accounting.

*** Total expenses for the Athletic Commission were \$46,359. Of this total, \$20,906 was paid from the Athletic Commission Cash Fund and not from the Charitable Gaming Cash Fund.

QUARTERLY BREAKDOWN

Gross Dollars Wagered

	Third Quarter 1999	Fourth Quarter 1999	First Quarter 2000	Second Quarter 2000	Total FY 1999-2000
Bingo	\$ 5,288,110	\$ 4,580,592	\$ 4,839,990	\$ 4,256,955	\$ 18,965,647
Pickle Card	21,555,637	19,921,017	21,984,329	19,405,903	82,866,886
County/City Lottery	38,551,267	39,693,270	42,777,864	38,667,792	159,690,193
Lottery/Raffle	904,888	1,000,831	1,023,701	881,729	3,811,149
TOTALS	<u>\$66,299,902</u>	<u>\$65,195,710</u>	<u>\$70,625,884</u>	<u>\$63,212,379</u>	<u>\$265,333,875</u>

Tax Revenues

Bingo	\$ 158,643	\$ 137,417	\$ 145,200	\$ 127,709	\$ 568,969
Pickle Card	527,940	488,866	538,585	477,715	2,033,106
County/City Lottery	771,025	793,865	855,557	773,356	3,193,803
Lottery/Raffle	18,098	20,017	20,474	17,635	76,224
TOTALS	<u>\$1,475,706</u>	<u>\$1,440,165</u>	<u>\$1,559,816</u>	<u>\$1,396,415</u>	<u>\$5,872,102*</u>

License Fees

Cash Fund	\$120,005	\$79,860	\$11,690	\$ 6,000	\$217,555
General Fund	215,900	7,955	24,380	4,095	252,330
TOTALS	<u>\$335,905</u>	<u>\$87,815</u>	<u>\$36,070</u>	<u>\$10,095</u>	<u>\$469,885</u>

* Based upon tax returns filed; actual tax revenue received was \$5,937,364.

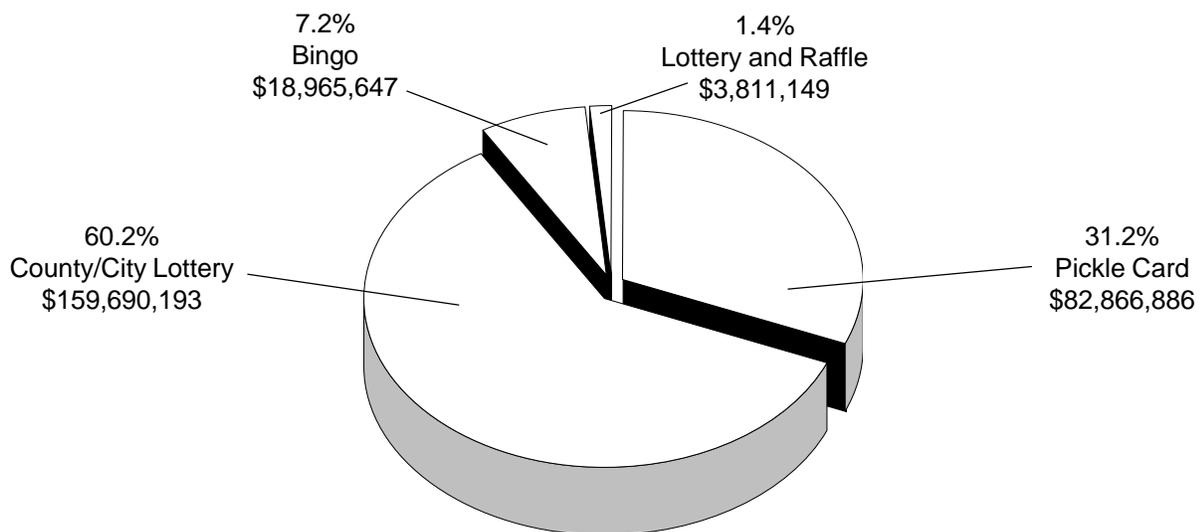
YEAR IN REVIEW

For the sixth consecutive year, the dollars wagered on combined charitable gaming activities declined. During the 1999-2000 reporting period, total charitable gaming dollars wagered (\$265,333,875) decreased 1.46 percent from the previous reporting period, and declined by 35 percent when compared to its peak year in 1994 when wagering reached \$408,222,880.

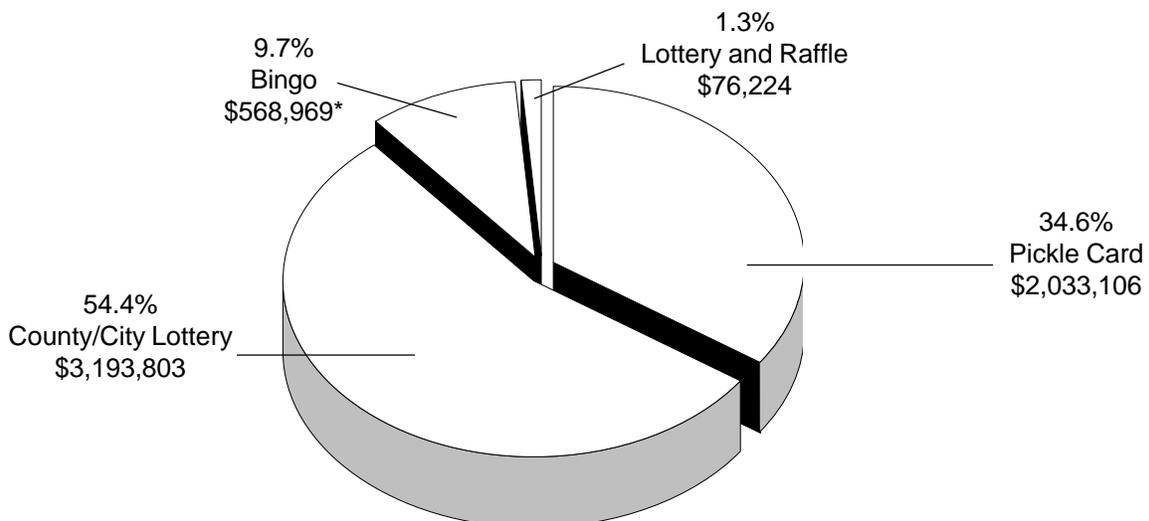
Wagering on bingo and pickle cards decreased during the reporting period while wagering on county/city lottery (keno) and lottery/raffle increased for the same period. As was the case in the previous five reporting periods, pickle card sales showed the largest decline, down 8.44 percent. Bingo continued the decrease started in 1994 with a further decrease from last year of 1.37 percent. Lottery/raffle activity is at an all time high and increased by 10.19 percent from last year. County/city lottery wagering increased for the second year in a row with an increase of 2.32 percent over last year. However, as a result of the overall decline in wagering, gaming tax revenues were also down this reporting period (1.61 percent) when compared to last year.

The availability and variety of casino gambling in Iowa and other bordering states repeats as one of the major contributing factors to the decline in Nebraska's charitable gaming wagering. Additionally, the ongoing in-state use of illegal video gaming devices continues to have a negative effect on legitimate charitable gaming operations in Nebraska.

Total Gaming Dollars Wagered – \$265,333,875



Total Gaming Tax Revenue – \$5,872,102*



* Based upon tax returns filed; actual tax revenue received was \$5,937,364.

1999-2000 LICENSEES

as of June 30, 2000

10	Manufacturers of Bingo Supplies/Equipment and Pickle Cards
4	Distributors of Bingo Supplies/Equipment and Pickle Cards
7	Manufacturer-Distributors of County/City Lottery Supplies and Equipment
204	Organizations Licensed to Conduct Bingo
172	Class I (Gross Receipts of less than \$150,000 per year)
32	Class II (Gross Receipts of \$150,000 or more per year)
132	Special Event Bingo Permits
623	Organizations Licensed to Conduct a Lottery by Pickle Cards
214	Class I (Selling only at own premises and/or bingo occasions)
409	Class II (Selling through pickle card operators, at own premises, and/or bingo occasions)
199	Organizations Licensed to Conduct Lotteries and Raffles
126	Counties, Cities or Villages Licensed to Conduct a Lottery
131	County/City Lottery Operators
457*	County/City Sales Outlet Locations
3,198**	County/City Lottery Workers
1,164	Utilization of Funds Members (Bingo, Pickle Cards, Lottery/Raffle)
45	Gaming Managers (Bingo)
10	Commercial Lessors (Bingo)
14	Commercial Bingo Halls
645	Sales Agents (Pickle Cards)
1,410	Pickle Card Operators
2,036	Pickle Card Operator Authorizations
<hr/>	
8,365	TOTAL LICENSEES

* Based on total number of licenses issued for 1999-2001 biennial licensing period.

** Based on total number of active licenses as of June 30, 2000.

LICENSED NONPROFIT ORGANIZATIONS AND COUNTY, CITY, OR VILLAGE LOTTERIES BY COUNTY

as of June 30, 2000

COUNTY	BINGO		PICKLE		Lottery/ Raffle	Co/City Lottery	COUNTY	BINGO		PICKLE		Lottery/ Raffle	Co/City Lottery
	Class I	Class II	Class I	Class II				Class I	Class II				
Adams	4	1	7	7	3	1	Jefferson	2		3	4		1
Antelope	1		1	3	3		Johnson	1		1	1		2
Arthur				1		1	Kearney				2		
Banner							Keith	2		2	46	1	1
Blaine							Keya Paha						
Boone	4		3	5	4		Kimball	1		2	1	1	1
Box Butte	4		3	2	2	2	Knox	4			2		1
Boyd				1			Lancaster	8	9	15	6	23	7
Brown	1			1	1	1	Lincoln	3		6	7	5	5
Buffalo	4	1	5	8	4	3	Logan			1			
Burt	1		2	2			Loup				1		
Butler	1		1	10	7	2	Madison	6		7	10	2	1
Cass	3		4	12	3	4	McPherson						
Cedar	2			3	2	2	Merrick	2		2	6		
Chase	4		2			1	Morrill			1		2	1
Cherry	1		1	1			Nance	1		2	3	1	1
Cheyenne	2		1	3	1	2	Nemaha	1		2	2		1
Clay			1	4	1		Nuckolls	1		3	2		2
Colfax	7		5	3	4	3	Otoe	5		2	8		4
Cuming	4		1	5	2	1	Pawnee			1	1		
Custer	1			4		1	Perkins						2
Dakota		3	3	5	1	1	Phelps	2		2	3		1
Dawes	1		1		1	2	Pierce	3		1	3		
Dawson	6		6	5		2	Platte	6		6	6	9	3
Deuel	1		1	1		1	Polk			1	2		
Dixon				1			Red Willow	5		4	1	1	
Dodge	5	1	7	15	4	3	Richardson	1		3	4	3	
Douglas	6	12	38	67	68	7	Rock	1		1			
Dundy	1						Saline	2		2	11	2	2
Fillmore	4		2	6		4	Sarpy		2	3	20	6	6
Franklin	1			1		2	Saunders	3		3	9	8	7
Frontier	1			1			Scotts Bluff	4	1	5	3	7	6
Furnas	1			3	1	3	Seward	1		1	6	2	1
Gage	5		3	5	1	2	Sheridan			1	1		1
Garden	1		1				Sherman	2		2	4	1	1
Garfield	1		1	1			Sioux						
Gosper			1			1	Stanton	1		1	1		
Grant			1				Thayer	2		2	3	1	2
Greeley	2			2	1	3	Thomas						
Hall	6	2	8	10	2	2	Thurston				1		
Hamilton	1		1	3			Valley	3		2	3	2	
Harlan	1			2		1	Washington	1		4	5		2
Hayes				1			Wayne	2		1	3	1	
Hitchcock	2		2	1		1	Webster				4		
Holt	4		2	4	2	2	Wheeler						1
Hooker							York	1		3	3	1	2
Howard	1		1	2	2		TOTAL	172	32	214	409	199	126

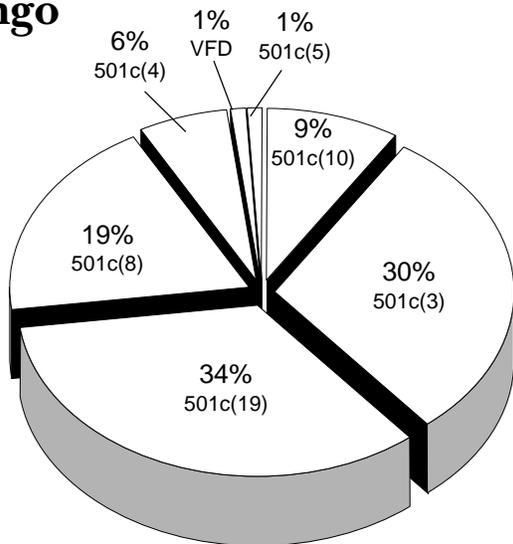
LICENSED SALES AGENTS, GAMING MANAGERS, AND PICKLE CARD OPERATORS, BY COUNTY

as of June 30, 2000

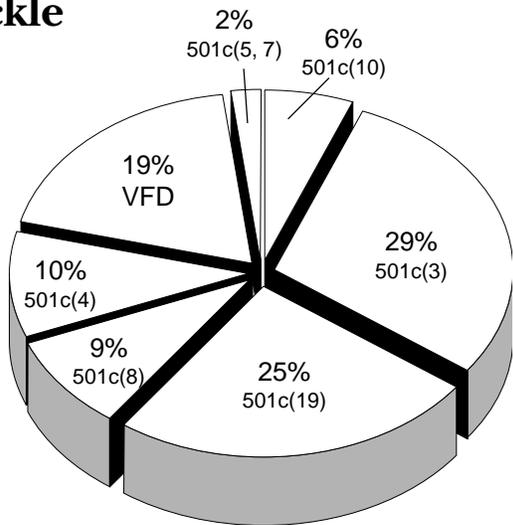
COUNTY	SALES AGENTS	GAMING MANAGERS	PICKLE CARD OPERATORS	COUNTY	SALES AGENTS	GAMING MANAGERS	PICKLE CARD OPERATORS
Adams	9	1	16	Jefferson	5		7
Antelope	4		6	Johnson	1		5
Arthur	1			Kearney	3		6
Banner				Keith	10		14
Blaine			1	Keya Paha			1
Boone	7		14	Kimball	1		2
Box Butte	2		7	Knox	4		14
Boyd	1		3	Lancaster	92	13	139
Brown	1		3	Lincoln	13		29
Buffalo	15	1	26	Logan			1
Burt	2		8	Loup	1		
Butler	10		12	Madison	14		36
Cass	17		20	McPherson			
Cedar	3		8	Merrick	7		13
Chase			3	Morrill			2
Cherry	3		12	Nance	3		9
Cheyenne	6		6	Nemaha	2		6
Clay	6		10	Nuckolls	2		3
Colfax	3		14	Otoe	14		22
Cuming	6		14	Pawnee	1		2
Custer	5		10	Perkins			3
Dakota	6	4	18	Phelps	3		6
Dawes			3	Pierce	4		13
Dawson	8		20	Platte	8		37
Deuel	2		4	Polk	2		13
Dixon	1		10	Red Willow	3		17
Dodge	45	1	59	Richardson	6		7
Douglas	115	15	325	Rock			1
Dundy			1	Saline	14		22
Fillmore	7		11	Sarpy	30	4	66
Franklin	1		2	Saunders	13		26
Frontier	2		4	Scotts Bluff	7	1	30
Furnas	4		5	Seward	7		22
Gage	9		21	Sheridan	2		3
Garden			2	Sherman	5		6
Garfield	1		4	Sioux			
Gosper			4	Stanton	1		4
Grant				Thayer	3		8
Greeley	2		5	Thomas			2
Hall	18	5	35	Thurston	1		3
Hamilton	3		8	Valley	3		7
Harlan	5		8	Washington	7		10
Hayes	1		1	Wayne	5		8
Hitchcock	1		4	Webster	4		7
Holt	5		13	Wheeler			2
Hooker			1	York	5		10
Howard	2		5	TOTAL	645	45	1,410

ORGANIZATIONS PARTICIPATING IN GAMING ACTIVITIES

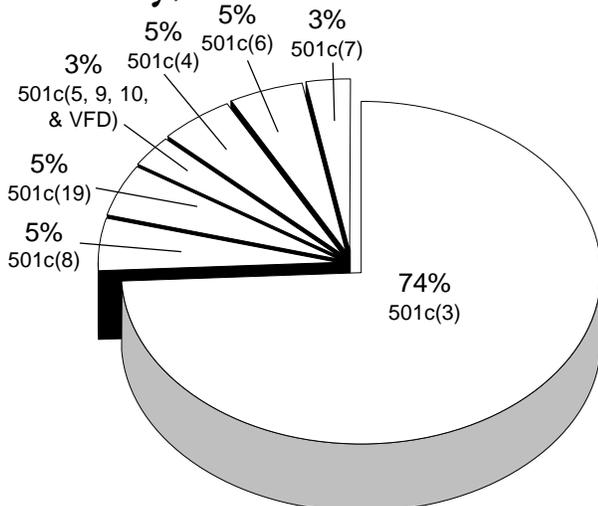
Bingo



Pickle



Lottery/Raffle



The following is a brief explanation of the Internal Revenue Code section 501(c) exemptions.

- 501(c)(3)** Corporations, funds, or foundations organized and operated exclusively for religious, charitable, scientific, or educational purposes, to foster amateur sports competition, or for the prevention of cruelty to children or animals.
- 501(c)(4)** Civic leagues or nonprofit organizations promoting social welfare or local associations of employees.
- 501(c)(5)** Labor, agricultural, or horticultural organizations.
- 501(c)(6)** Business leagues or chambers of commerce.
- 501(c)(7)** Clubs organized for pleasure or recreation.
- 501(c)(8)** Fraternal beneficiary societies, orders, or associations which provide for payment of life, sick, accident, or other benefits to the members or their dependents.
- 501(c)(10)** Domestic fraternal societies, orders, or associations which do not provide for payment of life, sick, accident, or other benefits.
- 501(c)(19)** A post or organization of past or present members of the Armed Forces of the U.S., or an auxiliary unit.

Also eligible: Volunteer Fire Departments (VFD)

Only those organizations holding an exemption under section 501(c)(3), (4), (5), (8), (10), or (19), or a volunteer fire department may apply for a license to conduct bingo or a lottery by the sale of pickle cards. Additionally, a section 501(c)(7) organization is eligible to apply for a pickle card license.

An organization holding any section 501(c) exemption or a volunteer fire department may apply for a license to conduct lotteries or raffles.

THE GAMES

Bingo

For the seventh consecutive year, wagering on bingo in Nebraska declined. Bingo gross receipts for the reporting period were \$18,965,647, bingo's lowest wagering total in 13 years. Bingo gross receipts were down 1.37 percent from the previous reporting period.

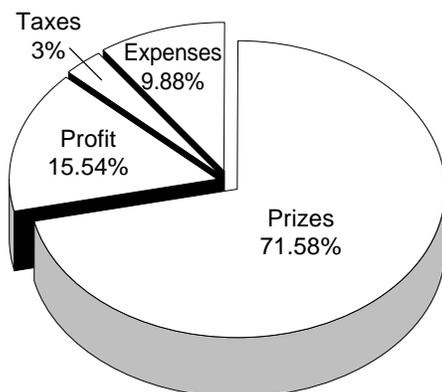
Class I bingo receipts at \$5,281,155 were down this reporting period by 3.59 percent from the previous reporting period. A similar decrease is also seen in the number of organizations holding a Class I bingo license (172 this period as compared to 182 last year). Class II bingo receipts for the reporting period totaled \$13,684,492, a decrease of 0.5 percent from the previous reporting period. This decline is also reflected in the decrease in the number of licensees (32 this period as compared to 34 last year). Although bingo suffered a 5.68 percent decrease in attendance when compared to last year, the average player spend actually increased from \$19.98 to \$20.90.

Both Class I and Class II licensees showed an increase in bingo expenses this reporting period when compared to last year. Both Class I and Class II licensees also had a decrease in prizes paid. Perhaps the most significant statistic to note in the bingo area during this reporting period is that for the second time since the Charitable Gaming Division started publishing annual reports (1990), Class II bingo actually showed a net profit (typically bingo acts as a loss leader for an organization's pickle card sales at the bingo occasion). While Class II bingo actual income increased again this year, Class I bingo showed a slight decrease in actual income this reporting period as compared to last year. However, both Class I and Class II experienced an increase in net profit percentage of bingo gross receipts. The Class I bingo profit percentage increased from 15.04 percent last year to 15.54 percent this year and Class II bingo profit percentage increased from 0.77 percent to 1.19 percent this year. The elimination of the local bingo tax in its entirety effective January 1, 1999 again contributed to the increase in net profit for both Class I and Class II licensees. A decrease in taxes paid for both Class I and Class II bingo licensees is reflected in the pie charts below. This is the first annual report without any local bingo tax on these receipts.

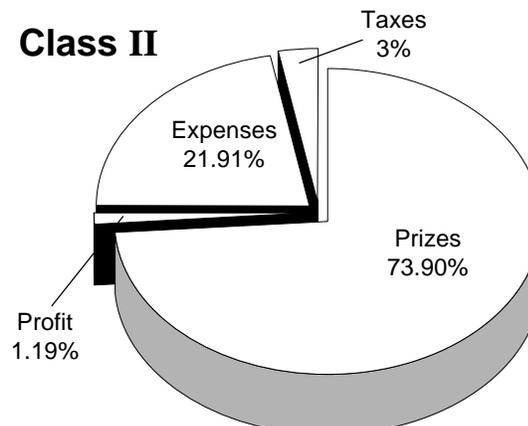
Although the figures on this page do not include attendance, wagering, prizes, or expenses for Special Event Bingo, it is noteworthy to mention its existence. Special Event Bingo is a charitable gaming option that became available in October of 1994 which allows an organization to forego the requirement of obtaining a regular bingo license if it wants to conduct bingo only once or twice a year at a special function, such as a county fair or school fun night. As organizations have become more familiar with Special Event Bingo, many have dropped their Class I bingo licenses, obtaining a Special Event Bingo permit instead. Special Event Bingo is exempt from the tax, record keeping, and reporting requirements in place for Class I and Class II bingo licensees. The number of Special Event Bingo permits issued during this reporting period, 132, was more than double the number issued last year, and continues to be a factor in the decline of the number of Class I bingo licenses issued by the Department.

	CLASS I	CLASS II	TOTAL
Bingo Gross Receipts	\$5,281,155	\$13,684,492	\$18,965,647
Prizes	3,780,072	10,112,481	13,892,553
Expenses	521,944	2,998,010	3,519,954
Taxes	158,434	410,535	568,969
Profit	\$ 820,705	\$ 163,466	\$ 984,171

Class I



Class II



Number of Occasions Conducted	12,356
Attendance Reported	907,507
Average Player Spend Per Occasion	\$20.90*

* Does not include player spend on pickle cards sold at the bingo occasions.

Pickle Cards

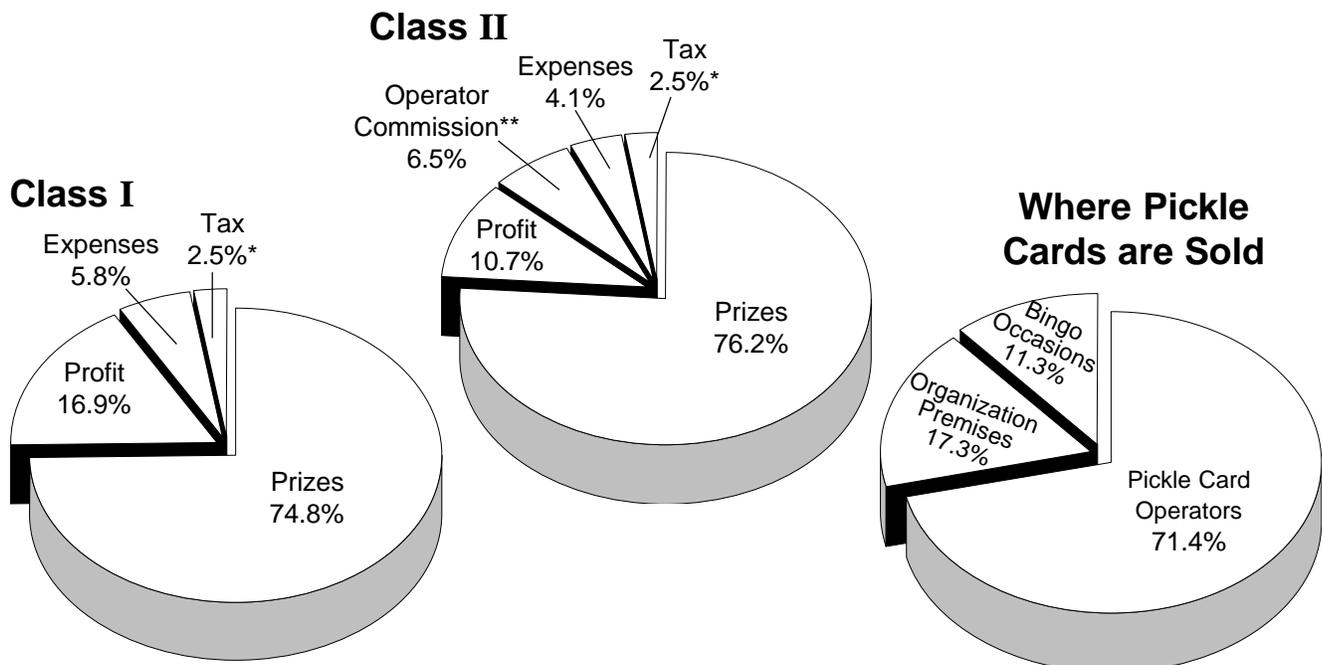
As has been the case for the past five reporting periods, total pickle card sales in Nebraska declined during this reporting period, totaling \$82,866,886. This is an 8.44 percent decrease compared to the previous reporting period, and marked the second consecutive year since 1986 that pickle card sales failed to reach \$100,000,000. Overall, pickle card sales are down 53.28 percent from their peak during the 1994 reporting period when sales hit \$177,359,919. Conjointly, the number of pickle card units sold during the reporting period also declined (down 7.5 percent) with only 39,910 units reported sold as compared to 43,157 for the previous reporting period.

Class I licensees, those selling pickle cards only at their designated premises (club facility) and bingo occasions reported a slight increase in sales of 2.88 percent, rising from \$15,555,068 last year to \$16,002,976 this year. For the same period, Class II licensees, those selling primarily through pickle card operators, had a significant decrease in sales of 10.79 percent, dropping from \$74,947,858 last year to \$66,863,910 this year. The number of organizations licensed to conduct a lottery by the sale of pickle cards also decreased again this reporting period (down from 653 to 623), with decreases in both Class I and Class II licensees.

A majority of the pickle cards sold in Nebraska continue to be through pickle card operators (see pie chart on the right below), although there was a decrease in that percentage again this reporting period (dropping from 72.8 percent to 71.4 percent). For the fifth consecutive year, the number of licensed pickle card operators continued to drop, going from 1,495 last year to 1,410 this year. The number of pickle card dispensing devices registered during the reporting period also declined from last year, dropping by 1.5 percent (1,657 devices registered this period as compared to 1,683 for the same period last year).

No significant changes were seen this reporting period as compared to last with respect to the percentage distribution of pickle card gross proceeds for both Class I and Class II licensees (see pair of pie charts on the left below).

	CLASS I	CLASS II	TOTAL
Pickle Card Gross Proceeds	\$16,002,976	\$66,863,910	\$82,866,886
Prizes	11,977,422	50,916,219	62,893,641
Operator Commissions	N/A	4,370,878	4,370,878
Expenses	927,721	2,772,089	3,699,810
Taxes	392,626	1,640,480	2,033,106
Profit	\$ 2,705,207	\$ 7,164,244	\$ 9,869,451



Pickle Card Dispensing Devices Registered 1,657
 Number of Pickle Card Units Sold 39,910

* The statutory pickle card tax rate is ten percent of definite profit, which translates to approximately 2.5 percent of gross proceeds.
 ** The statutory maximum allowed for a pickle card operator commission is 30 percent of definite profit, which translates to approximately 7 percent of gross proceeds.

Lotteries and Raffles

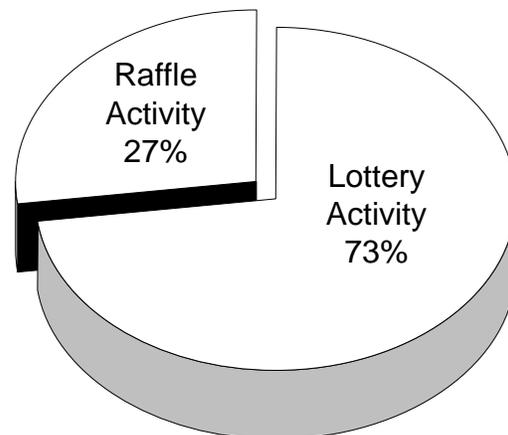
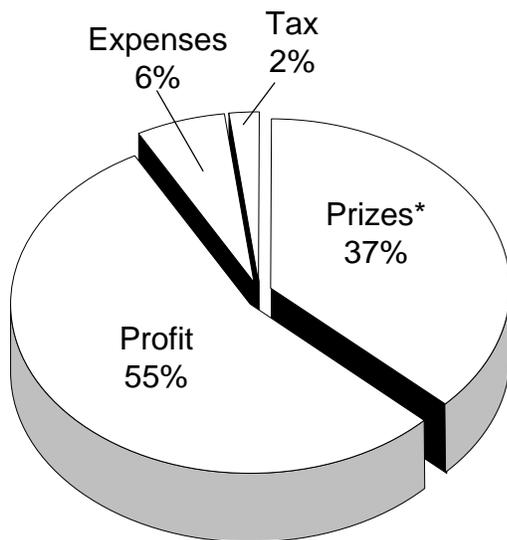
Lottery/raffle gross proceeds have reached a new peak at \$3,811,149. The lottery/raffle combined gross proceeds represent an increase of over 10 percent when compared to the same period last year. In the preceding four periods, gross proceeds had held fairly steady between the 3 and 3.5 million dollar mark. Separating the two activities, the sale of lottery tickets (primarily cash prize drawing) increased 9 percent while the sale of raffle tickets (primarily merchandise prize drawing) jumped 13.5 percent. We caution, however, that due to the relatively small volume of lottery/raffle activity in comparison to the other charitable gaming activities, one or two large lotteries or raffles per reporting period can have a significant impact on the percent of increase or decrease for this program.

The total number of lottery/raffle licensees increased by 7 percent during this reporting period (199 this period compared to 186 last year). A more in-depth analysis of lottery versus raffle activity was completed again this year by the Charitable Gaming Division, resulting in the pie chart on the right being included on this page for the second time, illustrating the percentage of dollars spent on lottery versus raffle tickets. This pie chart clearly demonstrates, at least with respect to licensed lotteries and raffles, drawings for cash or primarily cash prizes are far more prevalent than drawings for merchandise prizes.

Some shifting in the percentage distributions of the lottery/raffle gross proceeds were seen this reporting period, as illustrated in the pie chart on the left below. The prizes paid decreased slightly from 38 percent last year to 37 percent this year while the profits showed the corresponding increase from 54 percent last year to 55 percent this year. Expenses at 6 percent remained the same as reported for the previous year.

It should be noted that the figures on this page represent only lotteries with gross proceeds (ticket sales) exceeding \$1,000, and raffles with gross proceeds exceeding \$5,000. Nonprofit organizations conducting lotteries or raffles with gross proceeds equal to or below these thresholds are not required to file reports with the Department or pay any lottery/raffle tax. A significant number of lotteries and raffles conducted in Nebraska fall within the non-reportable category.

Lottery Gross Proceeds	\$2,768,510
Raffle Gross Proceeds	1,042,639
Total Gross Proceeds	\$3,811,149
Prizes	1,414,776
Expenses	240,901
Total Taxes	76,224
Profit	\$2,079,248



* Actual prizes awarded equaled 41 percent of the total gross proceeds; however, of this 41 percent, four percent of the prizes awarded were donated prizes.

County/City Lotteries

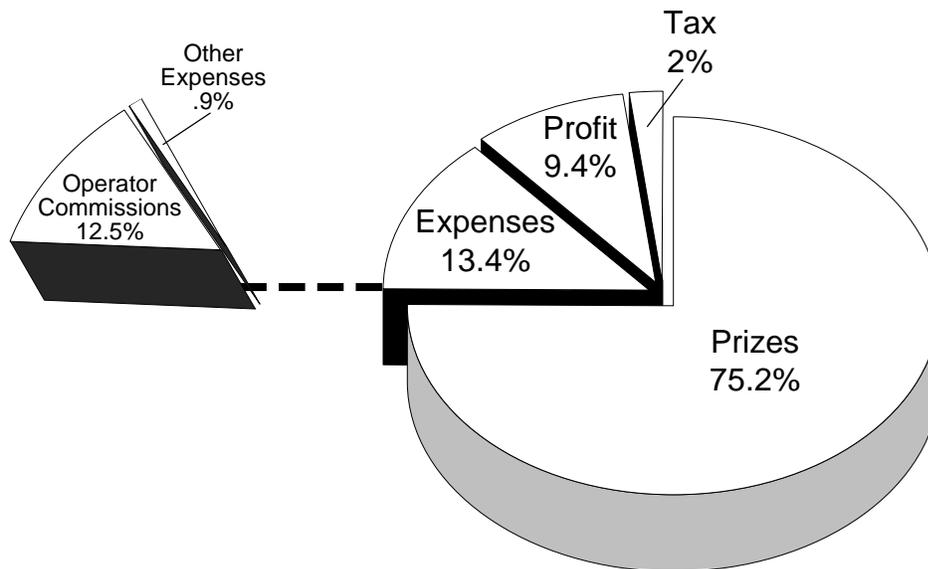
County/city lottery (keno) continued the rebound started last year showing a 2.32 percent increase over the previous reporting period. Gross wagering at \$159,690,193 represented an increase of approximately 3.6 million dollars. This increase may be due at least in part to six new communities who were licensed to start conducting county/city lottery activity during the reporting period (Fillmore County, the city of Yutan, and the villages of Cedar Creek, Elm Creek, Milligan, and Palmyra). Despite this year's repeated positive news, however, overall county/city lottery wagering is still down 23.47 percent from its peak wagering of \$208,670,897 during the 1995 reporting period.

Communities and lottery operators are continuing to evaluate the performance of their lotteries and considering enhancements which may restore some of the handle lost to other forms of gambling. Progressive jackpots, larger prizes, and other game enhancements to attract increased play are more prevalent. Some live ball draw operations are opting for the recently approved automated ball draw method of winning number selection or are using a random generator during their slower times in order to reduce labor costs. There continue to be concerns expressed about the statutory five-minute requirement between games, the prohibition against player activation of keno equipment, and the requirement for a paper ticket.

Six communities held an election on the establishment of a lottery during the reporting period as compared to three for the same period last year. Of these communities, four approved the operation of a lottery within their jurisdictions and two defeated the measure (see pages 12 & 13 of this report for election status details). The number of communities licensed to conduct a lottery decreased to 126 during the reporting period. There were 137 licensed for the same period last year although there were 14 communities that were inactive. Of the 126 communities licensed for the current period, it should be noted that 6 communities were not operating their lotteries during or at the close of this reporting period (see pages 12 & 13 for licensed but inactive lotteries).

Again there was little change seen this reporting period as compared to last with respect to the distribution of county/city lottery gross proceeds (see pie chart below). The percent of prizes paid showed a slight decrease from 76.1 percent to 75.2 percent, as did expenses decreasing from 13.6 to 13.4 percent. Concurrently, the communities saw an increase in their profits from 8.3 percent to 9.4.

County/City Lottery Gross Proceeds	\$159,690,193
Prizes	120,021,184
Lottery Operator Commissions	\$20,016,404
Other Expenses	\$ 1,456,923
Total Expenses	21,473,327
Taxes	3,193,803
Profit	\$ 15,001,879



COUNTY/CITY LOTTERY ELECTION AND LICENSING STATUS

as of June 30, 2000

Holding Election	Result of Election	License Issued	Status	Holding Election	Result of Election	License Issued	Status
Ainsworth	Defeated			Geneva	Defeated		
Albion	Defeated			Genoa	Affirmative		(b)
Alda	Affirmative		(b)	Gering	Affirmative	Yes	Active
Alliance	Affirmative	Yes	Active	Goehner	Affirmative		(b)
Anselmo	Affirmative	Yes	Inactive (c)	Gosper County	Affirmative	Yes	Active
Arlington	Defeated			Grafton	Affirmative	Yes	Active
Arthur County	Affirmative	Yes	Active	Grant	Affirmative	Yes	Active
Ashland	Affirmative	Yes	Active	Greeley	Affirmative	Yes	Active
Auburn	Affirmative	Yes	Active	Greenwood	Affirmative		(c)
Aurora	Defeated			Gretna	Affirmative	Yes	Active
Avoca	Affirmative		Inactive (c)	Gurley	Affirmative		(b)
Banner County	Affirmative		(b)	Hadar	Defeated		
Barneston	Affirmative		(c)	Haigler	Affirmative		(b)
Battle Creek	Affirmative	Yes	Active	Hall County	Affirmative	Yes	Active
Bayard	Affirmative	Yes	Active	Hardy	Affirmative	Yes	Active
Beatrice	Affirmative	Yes	Active (a)	Harlan County	Affirmative	Yes	Active
Beaver City	Affirmative		(b)	Hartington	Affirmative		Inactive (c)
Beaver Crossing	Affirmative	Yes	Active (a)	Hastings	Affirmative	Yes	Active
Bee	Affirmative		(b)	Hay Springs	Affirmative	Yes	Active
Beemer	Affirmative	Yes	Active	Hebron	Affirmative	Yes	Active
Belgrade	Affirmative	Yes	Active	Hemingford	Affirmative	Yes	Active
Bellevue	Affirmative	Yes	Active (a)	Hershey	Affirmative	Yes	Active
Belvidere	Affirmative		Inactive (a)	Hickman	Defeated		
Benedict	Affirmative	Yes	Active	Holbrook	Affirmative	Yes	Active (a)
Benkelman	Affirmative		Inactive (c)	Holdrege	Affirmative	Yes	Active
Bennington	Affirmative	Yes	Active	Hooper	Affirmative		(b)
Blair	Affirmative	Yes	Active	Howells	Affirmative	Yes	Active
Bloomfield	Affirmative	Yes	Active	Hubbell	Affirmative	Yes	Active
Bloomington	Affirmative	Yes	Active	Humboldt	Affirmative		(b)
Blue Hill	Affirmative		(c)	Humphrey	Affirmative		(b)
Blue Springs	Affirmative	Yes	Active	Imperial	Affirmative		Inactive (c)
Brady	Affirmative	Yes	Active	Indianola	Affirmative		Inactive (c)
Brewster	Affirmative		(c)	Inglewood	Affirmative	(Part of Fremont)	Active
Bridgeport	Affirmative		Inactive (c)	Kearney	Affirmative	Yes	Active
Brown County	Defeated			Keith County	Affirmative	Yes	Active
Brownville	Affirmative		Inactive (c)	Kenesaw	Defeated		
Buffalo County	Defeated			Kennard	Affirmative		(a)
Burr	Affirmative		(b)	Kimball	Affirmative	Yes	Active
Cambridge	Affirmative	Yes	Inactive (c)	Lancaster County	Affirmative	(Part of Lincoln)	Active
Cedar Creek	Affirmative	Yes	Active (a)	LaVista	Affirmative	Yes	Active (a)
Central City	Defeated			Lewellen	Affirmative		Inactive (c)
Chadron	Affirmative	Yes	Active	Lincoln	Affirmative	Yes	Active
Chappell	Affirmative		(b)	Lincoln County	Affirmative	(Part of North Platte)	Active
Chase County	Affirmative		(c)	Lindsay	Affirmative	Yes	Active (a)
Cheyenne County	Affirmative	Yes	Active	Lodgepole	Affirmative		(c)
Clarkson	Affirmative	Yes	Active	Long Pine	Affirmative	Yes	Active
Columbus	Affirmative	Yes	Active	Lorton	Affirmative	Yes	Active
Cortland	Affirmative		(b)	Louisville	Affirmative		(c)
Cozad	Defeated			Loup City	Affirmative	Yes	Active (a)
Craig	Affirmative		(b)	Lyman	Affirmative	Yes	Active
Crawford	Affirmative	Yes	Active	Madison	Defeated		
Creston	Affirmative		Inactive (a)	Madrid	Affirmative	Yes	Active
Crete	Affirmative	Yes	Active (a)	Maywood	Affirmative		Inactive (c)
Dakota City	Affirmative		Inactive (a)	McCook	Affirmative		Inactive (c)
David City	Affirmative	Yes	Active (a)	McGrew	Affirmative	Yes	Active
Dawson County	Affirmative	Yes	Active	Melbeta	Affirmative		(b)
Denton	Affirmative	Yes	Active (a)	Memphis	Affirmative	Yes	Active
Deuel County	Affirmative	Yes	Active	Merriman	Defeated		
Dodge	Affirmative		(c)	Milligan	Affirmative	Yes	Active
Dodge County	Affirmative		(b)	Minatare	Affirmative	Yes	Inactive (c)
Doniphan	Affirmative	Yes	Active	Minden	Defeated		
Douglas County	Affirmative	(Part of Omaha)	Active (a)	Monroe	Affirmative		(b)
Duncan	Affirmative	Yes	Active (a)	Morrill	Defeated		
Dwight	Affirmative	Yes	Active (a)	Morse Bluff	Affirmative	Yes	Active (a)
Eagle	Affirmative	Yes	Active	Mullen	Affirmative		(a)
Elkhorn	Affirmative	Yes	Active (a)	Nebraska City	Defeated		
Elm Creek	Affirmative	Yes	Active	Nehawka	Affirmative	Yes	Active
Elwood	Affirmative		(b)	Neligh	Affirmative		Inactive (c)
Ericson	Affirmative	Yes	Active	Norfolk	Defeated		
Exeter	Affirmative	Yes	Active	North Bend	Affirmative	Yes	Active
Fairbury	Affirmative	Yes	Active	North Platte	Affirmative	Yes	Active
Fairfield	Affirmative		Inactive (a)	Odell	Affirmative		(b)
Fairmont	Affirmative		(b)	Omaha	Affirmative	Yes	Active (a)
Falls City	Defeated			O'Neill	Affirmative	Yes	Active
Fillmore County	Affirmative	Yes	Active	Ong	Affirmative		Inactive (c)
Fort Calhoun	Affirmative	Yes	Active (a)	Ord	Defeated		
Franklin	Affirmative	Yes	Inactive (c)	Osceola	Defeated		
Fremont	Affirmative	Yes	Active	Oshkosh	Affirmative		(c)
Fullerton	Affirmative		Inactive (a)	Osmond	Defeated		
Gage County	Affirmative		(b)	Otoe	Affirmative		Inactive (c)

Holding Election	Result of Election	License Issued	Status	Holding Election	Result of Election	License Issued	Status
Overton	Affirmative	Yes	Inactive (c)	Spalding	Affirmative	Yes	Active
Oxford	Affirmative	Yes	Active (a)	Sprague	Affirmative	Yes	Active
Palisade	Affirmative	Yes	Active	Springfield	Affirmative	Yes	Active
Palmer	Defeated			Stanton	Affirmative		(b)
Palmyra	Affirmative	Yes	Active	Sterling	Affirmative	Yes	Active
Papillion	Affirmative	Yes	Active (a)	Stuart	Affirmative	Yes	Active
Pawnee City	Affirmative		Inactive (a)	Superior	Affirmative	Yes	Active
Peru	Affirmative		(b)	Sutherland	Affirmative	Yes	Active
Platte Center	Affirmative		Inactive (a)	Sutton	Defeated		
Plattsmouth	Affirmative	Yes	Active (a)	Syracuse	Affirmative	Yes	Active
Pleasant Dale	Affirmative		Inactive (c)	Talmage	Affirmative		(b)
Polk	Defeated			Tecumseh	Affirmative	Yes	Active
Potter	Affirmative	Yes	Active	Terrytown	Affirmative	Yes	Active
Prague	Affirmative	Yes	Active	Trenton	Affirmative		Inactive (c)
Ralston	Affirmative	Yes	Active (a)	Unadilla	Affirmative	Yes	Active
Randolph	Affirmative	Yes	Active	Utica	Defeated		
Ravenna	Affirmative		Inactive (a)	Valentine	Defeated		
Raymond	Affirmative	Yes	Active	Valley	Affirmative	Yes	Active
Roca	Affirmative	Yes	Active	Valley County	Affirmative		(a)
Rulo	Affirmative		Inactive (a)	Valparaiso	Affirmative	Yes	Active
Rushville	Affirmative		Inactive (a)	Verdon	Affirmative		(b)
St. Edward	Affirmative		(a)	Waco	Affirmative	Yes	Active
St. Paul	Affirmative		(c)	Wahoo	Affirmative	Yes	Active
Sargent	Affirmative		(b)	Wallace	Affirmative		(c)
Sarpy County	Affirmative	Yes	Active	Walthill	Affirmative		Inactive (a)
Schuyler	Affirmative	Yes	Active (a)	Washington County	Affirmative		(b)
Scotts Bluff County	Affirmative	Yes	Active (a)	Waterloo	Affirmative	Yes	Active
Scribner	Affirmative		Inactive (a)	Wauneta	Affirmative	Yes	Active
Seward	Defeated			Waverly	Affirmative	Yes	Active
Seward County	Defeated			Wayne	Affirmative		(a)
Shelby	Affirmative		(b)	West Point	Defeated		
Shelton	Affirmative	Yes	Inactive (c)	Wilber	Affirmative	Yes	Active
Sidney	Defeated			Wisner	Defeated		
Silver Creek	Affirmative		Inactive (a)	Wolbach	Affirmative	Yes	Active
Smithfield	Affirmative		(b)	Wymore	Defeated		
Snyder	Affirmative		(a)	Wynot	Affirmative	Yes	Active
South Bend	Affirmative		(b)	Yutan	Affirmative	Yes	Active
South Sioux City	Affirmative	Yes	Active (a)				

(a) Election valid anytime

(b) Election expired

(c) Election subject to expiration

LOTTERIES LICENSED BY COUNTY as of June 30, 2000

Adams	Dawes	Greeley	Madison	Saunders
City of Hastings	City of Chadron	Village of Greeley	City of Battle Creek	City of Ashland
Arthur	City of Crawford	Village of Spalding	Morrill	Village of Memphis
Arthur County	Dawson	Village of Wolbach	City of Bayard	Village of Morse Bluff
Box Butte	Dawson County	Hall	Nance	Village of Prague
City of Alliance	Village of Overton	Village of Doniphan	Village of Belgrade*	Village of Valparaiso
Village of Hemingford	Deuel	Hall County	Nemaha	City of Wahoo
Brown	Deuel County	Harlan	City of Auburn	City of Yutan
City of Long Pine	Dodge	Harlan County	Nuckolls	Scotts Bluff
Buffalo	City of Fremont	Hitchcock	Village of Hardy	City of Gering
Village of Elm Creek	Village of Inglewood	Village of Palisade	City of Superior	Village of Lyman
City of Kearney	City of North Bend	Holt	Otoe	Village of McGrew
Village of Shelton*	Douglas	City of O'Neill	Village of Lorton	City of Minatare*
Butler	City of Bennington	Village of Stuart	Village of Palmyra	Scotts Bluff County
City of David City	Douglas County	Jefferson	City of Syracuse	Village of Terrytown
Village of Dwight	City of Elkhorn	City of Fairbury	Village of Unadilla	Seward
Cass	City of Omaha	Johnson	Perkins	Village of Beaver
Village of Cedar Creek	City of Ralston	Village of Sterling	City of Grant	Crossing
Village of Eagle	City of Valley	City of Tecumseh	Village of Madrid	Sheridan
Village of Nehawka	Village of Waterloo	Keith	Phelps	City of Hay Springs
City of Plattsmouth	Filmore	Keith County	City of Holdrege	Sherman
Cedar	Village of Exeter	Kimball	Platte	City of Loup City
City of Randolph	Fillmore County	City of Kimball	City of Columbus	Thayer
Village of Wynot	Village of Grafton	Knox	Village of Duncan	City of Hebron
Chase	Village of Milligan	City of Bloomfield	Village of Lindsay	Village of Hubbell
Village of Wauneta	Franklin	Lancaster	Saline	Washington
Cheyenne	Village of Bloomington	Village of Denton	City of Crete	City of Blair
Cheyenne County	City of Franklin*	Lancaster County	City of Wilber	City of Fort Calhoun
Village of Potter	Furnas	City of Lincoln	Sarpy	Wheeler
Colfax	City of Cambridge*	Village of Raymond	City of Bellevue	Village of Ericson
City of Clarkson	Village of Holbrook	Village of Roca	City of Gretna	York
Village of Howells	Village of Oxford	Village of Sprague	City of LaVista	Village of Benedict
City of Schuyler	Gage	City of Waverly	City of Papillion	Village of Waco
Cuming	City of Beatrice	Lincoln	Sarpy County	
Village of Beemer	City of Blue Springs	Village of Brady	City of Springfield	
Custer	Gosper	Village of Hershey		
Village of Anselmo*	Gosper County	Lincoln County		
Dakota		City of North Platte		
City of South Sioux City		Village of Sutherland		

* Licensed but inactive

ADMINISTRATION, AUDIT, AND ENFORCEMENT

During the 1999-2000 reporting period, Charitable Gaming Division initiated and/or resolved separate administrative actions involving gaming licenses. Below is a summary of the Division's Administrative Actions:

Administrative Orders Issued:

License Denial	9
License Suspension	2
Administrative Fines *	15
Cease and Desist	1
Other	7

Administrative Actions Initiated and Pending:

License Denial	1
License Suspension	4
Administrative Fine	5
Tax Assessment	1

License Denials Initiated and Resolved without an Order:

Rescinded ^	5
Resolved by Stipulation	1
Resolved by Stipulation, Suspension &/or Fine *	2

* Total amount collected: \$59,960. Monies collected from the fines assessed are deposited by the State Treasurer into the Permanent School Fund for the support and maintenance of schools in Nebraska.

^ License denials were rescinded for a number of reasons including applicant withdrawal of the application and the payment of delinquent taxes in instances where the license denial was based on nonpayment of taxes.

Temporary licenses and authorizations were granted by the State Tax Commissioner to applicants where the Department sought to deny a license application in order to protect the rights of the parties during the pendency of any administrative or court proceedings. At the close of the annual reporting period, the following temporary licenses and authorizations had been granted:

Class II Lottery by the Sale of Pickle Cards	1
Sales Agent	3
Pickle Card Authorizations	67

The Policy/Licensing Section of the Charitable Gaming Division is responsible for the licensing of individuals, businesses, counties, cities, and villages, and nonprofit organizations which conduct charitable gaming activities in Nebraska. It is also responsible for the implementation of legislation enacted by the Nebraska Legislature relative to charitable gaming activities, identifying needed legislative changes in the charitable gaming areas which it regulates, recommending and drafting proposed legislation relative to charitable gaming, promulgating administrative regulations and revenue rulings to clarify and supplement statutory provisions, the development and publication of information guides and a biannual newsletter for gaming licensees, and for the rendering of day to day opinions and interpretations of charitable gaming laws.

During this past legislative session, the Nebraska Legislature enacted LB658, LB659, and LB1086. LB658 authorized a new type of pickle card where certain winners are determined by the drawing of bingo balls. Revenue Ruling 35-00-02 was drafted and adopted by the Department to address the marketing, sale, and conduct of a lottery by the sale of pickle cards using these types of pickle cards now referred to as bingo event tickets. Only a small number of these types of pickle cards have been submitted by manufacturers for approval. LB659 was originally introduced to legalize electronic pickle cards and electronic pickle card dispensing devices. The original legislation was deleted and replaced with language that changed the distribution of charitable gaming tax revenue. Under the provisions of the legislation, the unused portion of the charitable gaming tax revenue available to the Charitable Gaming Division for regulation and enforcement would be transferred to the Compulsive Gamblers Assistance Fund as opposed to being lapsed to the General Fund. LB1086 was the Charitable Gaming Division's technical bill. Foremost in the changes contained in LB1086 was the implementation of biennial licensing for nonprofit organizations and businesses which are licensed for bingo, lottery by pickle cards, or lottery/raffle activities. Biennial licensing will be phased in over a two-year period commencing October 1, 2001. LB560 which was introduced to eliminate certain restrictions on the conduct of keno games failed to be enacted.

In December 1999, Revenue Ruling 35-99-1 was adopted to address the minimum regulatory requirements associated with the use and operation of an automated ball draw system for the selection of winning numbers in a keno lottery. The automated ball draw system removes much of the human element involved with a ball draw

method of winning number selection. Machine-readable keno balls are read by the system and the winning numbers selected are electronically entered into the computerized keno system. The use of an automated ball draw system allows a lottery operator to reduce the number of persons required to be on duty.

In April 2000, the Policy/Licensing Section undertook a project to update its database of county/city lottery workers. Each county, city, or village conducting a lottery was provided a list of the active licensed lottery workers on file for their community and requested to update the list and file new applications for individuals who were not on the list and working at the community's lottery. As a result of this undertaking, we learned that a significant number of licensees were no longer working and could be inactivated from the database. A county/city lottery worker license does not currently have an expiration date. It is difficult to maintain an accurate database of lottery workers if the communities involved in conducting a lottery do not keep us informed of changes. We will be addressing deficiencies in the current lottery worker licensing requirements during the next legislative session.

Due to declining wagering in charitable gaming activities, there continue to be proposals made to the Policy/Licensing Section by interested parties to enhance the existing games. A number of proposals have been received and reviewed by our office relating to enhancements to the game of keno. A \$1 million jackpot was authorized for the City of Bellevue. Some other game variations which allow for bonus prize payouts were also authorized. We also reviewed an electronic pickle card validation system and concluded that the system was not authorized by the Nebraska Pickle Card Lottery Act.

Additional enhancements have been made to the Charitable Gaming Division's portion of the Department of Revenue's Web site.

The Audit Section of Charitable Gaming Division has responsibility for the enforcement and compliance review of licensed organizations conducting bingo, pickle card, lottery/raffle, and county/city lottery activity. The section is also responsible for the review of certain financial aspects of the computerized keno systems that are approved by the department for use in county/city lottery operations.

In addition to routine and requested field audits, the audit section conducted monthly reviews of the pickle card tax returns submitted by licensed distributors; monthly review of the pickle card activity of organizations with significant cash shortages; reviews of bingo paper usage reflected on quarterly reports filed by Class II bingo licensees; quarterly reviews of the tax returns submitted by organizations conducting bingo and lottery/raffle and counties, cities and villages conducting keno; annual reviews of the gaming activity reports for counties, cities, and villages conducting keno and all nonprofit organizations which were involved in charitable gaming activity. The Audit Section activity breakdown is as follows:

- 652 Pickle card annual reports reviewed
- 221 Bingo annual reports reviewed
- 218 Lottery/raffle annual reports reviewed
- 134 County/city annual reports reviewed
- 33 Annual report nonfilers identified and referred to Investigations
 - 8 Annual report shortages or audited losses identified and referred to Investigations
 - 14 Other annual report violations identified and referred to Investigations (Inspections)
 - 10 Other annual report violations identified and referred to policy and legal
 - 4 Field audits of bingo operations
 - 13 Field audits of pickle cards operations
 - 8 Field audits of keno operations (county/city lottery)
- 273 Letters written to licensees in an attempt to explain problems with the annual reports, how a nonprofit can use the annual reports to audit themselves.
- 12 Field audit visits to explain problems on the annual reports, take inventory, reconcile what the organization deposited into the pickle card account to the calculated amount of the funds generated from the sale of pickle cards. Memoranda, with audit findings and work papers, were prepared where there were violations of gaming laws and provided to the Legal and Investigation Divisions for further action.
- 19 Tracking of monthly reconciliation of pickle card funds for organizations reporting a shortage of funds.
 - 6 Organizations remitting additional tax of \$1793.45 as a result of the annual report review or bingo audit.
 - 1 Organizations placed on legal stipulation as result of audits, including one suspension.

In April 2000, the Audit Section began working with the MicroSupport Unit to create a new, improved and more extensive statistical FoxPro computer program. This personal computer-driven program was 90% complete at

the end of June 2000 and will be used for the entry of all 1999-2000 bingo, pickle card and lottery/raffle annual reports in September 2000. A pickle card presentation, including handouts and transparencies, was completed for the annual state conference held for representatives of all Veterans of Foreign Wars within Nebraska.

The Inspection Section was formed when the inspector supervisor and the seven inspectors were transferred from Investigation Division to Charitable Gaming Division. As of April 1, 2000, the inspection function for charitable gaming was shifted with this staff transfer.

The inspectors work out of the regional offices located in Scottsbluff, North Platte, Grand Island, Norfolk, and Omaha as well as the main office in Lincoln. While the inspectors continue to review the conduct of bingo and the sales of pickle cards by licensees, they will extend their review to the financial reporting and record keeping of licensed organizations and their use of charitable gaming funds for lawful purposes. Inspectors will also begin reviewing the conduct of county/city lottery (keno) activity including the sponsoring community's controls and the use of the funds designated for community betterment purposes.

During the reporting period, the staff assigned to inspections conducted the following charitable gaming activities:

- 37 Bingo Game Inspections
- 134 Organization Inspections (Pickle Card and Lottery/Raffle)
- 2,170 Pickle Card Operator Inspections
- 122 Keno Compliance Visitations
- 1 County/City Lottery (Keno) Inspection
- 7 Formal Presentations to gaming licensees or potential licensees

The Investigation Division is responsible for investigative and enforcement functions involving charitable gaming activities, as well as numerous other responsibilities within the Department. Investigation Division staff members are located at various locations throughout the State, having responsibility for general investigations and license applicant background investigations. On April 1, 2000, the inspection responsibilities were transferred to the Charitable Gaming Division, thus eliminating the regulatory functions of the Investigation Division and allowing the Investigators to focus entirely on investigative and enforcement responsibilities.

The Investigation Division continues to work closely with the Charitable Gaming Division on gaming-related matters in an effort to keep gaming activities as well enforced as possible, and yet flexible enough to accommodate the public. As has been the case the past few years, wagering on charitable gaming activities has continued to show a decline which, unlike in the past, has started to show an effect on the gaming activities of the Investigation Division, resulting in a 17% decrease in general investigations during this reporting period. It should be noted, however, that due to staffing changes within the Investigation Division, each Investigator is still assigned approximately the same amount of investigations as previously. The investigations conducted by the Division are both civil and criminal in nature and, following completion, a large number of those investigations are forwarded to local prosecuting attorneys for potential criminal prosecution. The Investigation Division continues to enjoy an excellent working relationship with various law enforcement agencies and prosecuting attorneys throughout the State.

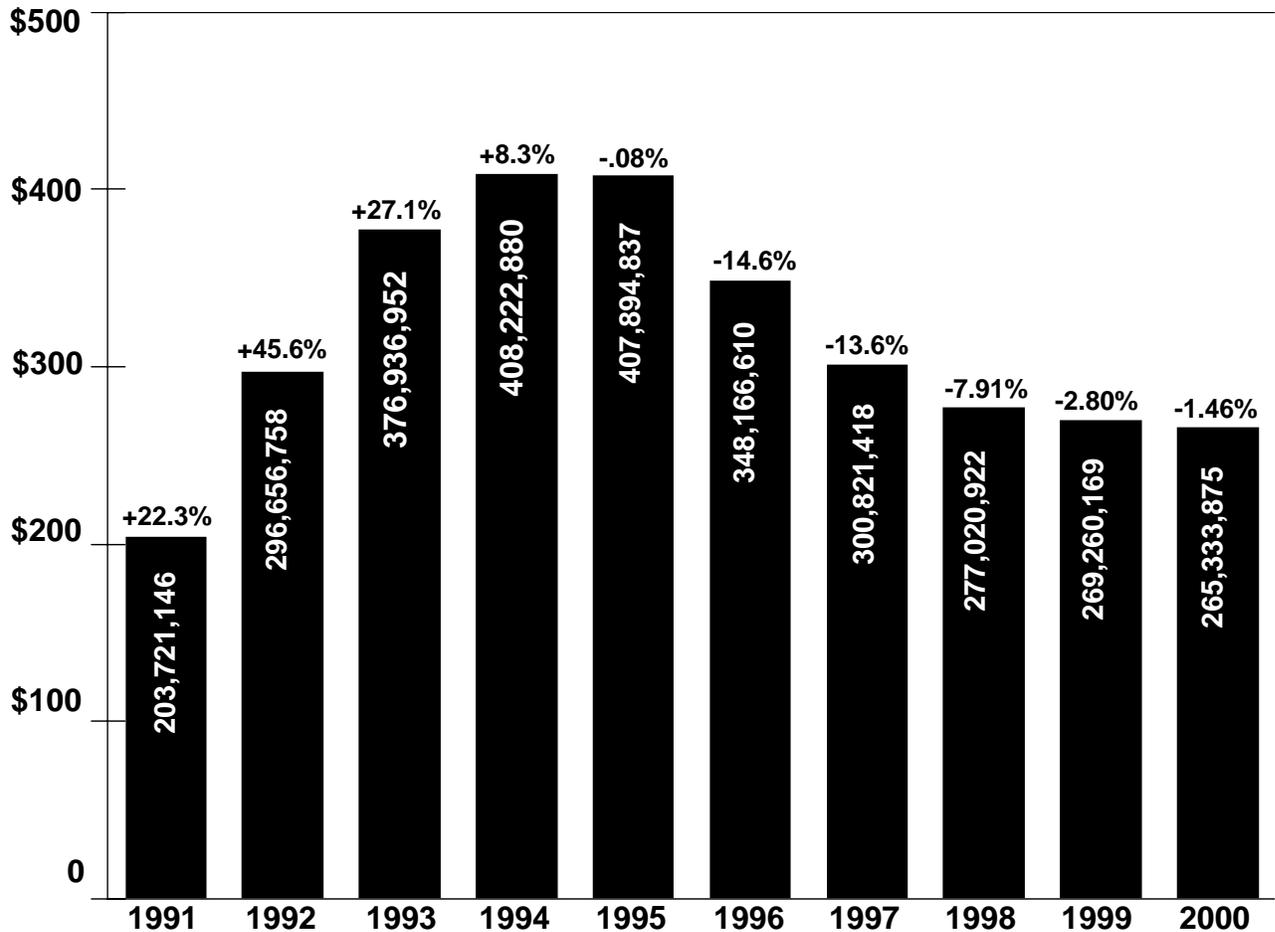
During the reporting period, the Investigation Division conducted the following charitable gaming-related investigative and enforcement-related activities:

- 12 Decal Violations on Pickle Card Dispensing Devices
- 3 Manufacturer Inspections (Bingo and Pickle Card)
- 4 County/City Lottery Background Investigations
- 255 Investigations resulting from alleged violations and/or complaints (all gaming activities combined)

APPENDIX

Ten-Year Comparison of Total Gross Dollars Wagered by Fiscal Year

Millions of Dollars



NOTE: Percentages reflect increase/decrease in gross dollars wagered compared to immediately preceding fiscal year.

Ten-Year Comparison of Gross Dollars Wagered by Activity by Fiscal Year

Bingo

2000	█	\$18,965,647
1999	█	\$19,229,963
1998	█	\$19,355,648
1997	█	\$20,166,019
1996	█	\$21,327,226
1995	█	\$23,218,067
1994	█	\$24,540,035
1993	█	\$25,803,263
1992	█	\$25,613,448
1991	█	\$24,409,113

Pickle Card

2000	████████████████████	\$82,866,886
1999	████████████████████	\$90,502,926
1998	████████████████████	\$100,289,010
1997	████████████████████	\$116,790,134
1996	████████████████████	\$144,343,073
1995	████████████████████	\$172,747,356
1994	████████████████████	\$177,359,919
1993	████████████████████	\$176,401,514
1992	████████████████████	\$155,867,845
1991	████████████████████	\$121,434,416

Lottery/Raffle*

2000		\$3,811,149
1999		\$3,458,815
1998		\$3,541,481
1997		\$3,343,691
1996		\$3,066,071
1995		\$3,258,517
1994		\$2,603,287
1993		\$2,910,865
1992		\$2,893,116
1991		\$2,165,991

County/City Lotteries

2000	████████████████████	\$159,690,193
1999	████████████████████	\$156,068,465
1998	████████████████████	\$153,834,783
1997	████████████████████	\$160,521,574
1996	████████████████████	\$179,430,240
1995	████████████████████	\$208,670,897
1994	████████████████████	\$203,719,639
1993	████████████████████	\$171,821,310
1992	████████████████████	\$112,282,349
1991	████████████████████	\$55,711,626

* Includes only lotteries exceeding \$1,000 in gross proceeds and raffles exceeding \$5,000 in gross proceeds.

Ten-Year Comparison of Licensees by Fiscal Year

Bingo

2000	204
1999	216
1998	228
1997	238
1996	255
1995	264
1994	300
1993	319
1992	324
1991	326

Pickle Card

2000	623
1999	653
1998	671
1997	691
1996	694
1995	683
1994	655
1993	627
1992	590
1991	552

Lottery/Raffle

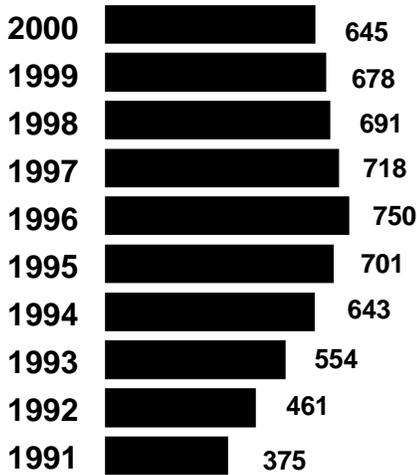
2000	199
1999	186
1998	186
1997	178
1996	177
1995	177
1994	169
1993	156
1992	156
1991	136

County/City Lottery

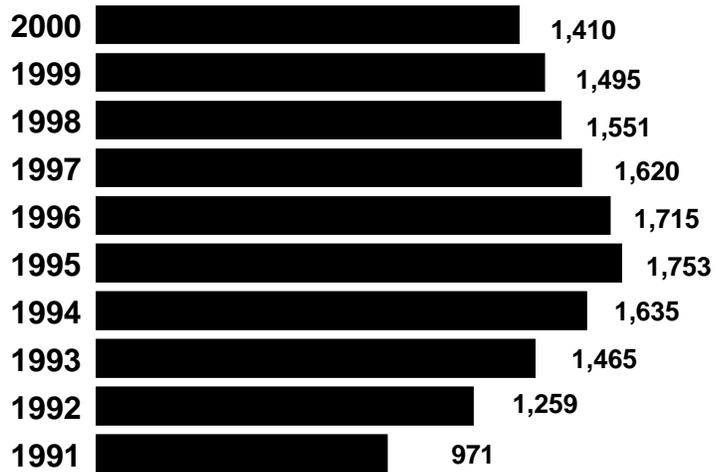
2000	126
1999	137
1998	132
1997	136
1996	131
1995	132
1994	118
1993	117
1992	75
1991	52

Ten-Year Comparison of Licensees by Fiscal Year

Pickle Card Sales Agents



Pickle Card Operators



Utilization of Funds Members

