



2010 *Annual Report*

Produced by the Nebraska Department of Revenue, Charitable Gaming Division

Charitable Gaming proceeds benefit people across Nebraska!



In compliance with [Neb. Rev. Stat. § 9-1,101](#), this report summarizes tax revenues received from charitable gaming activities in Nebraska, as well as the expenses incurred in the administration and enforcement of the various charitable gaming acts.

Total dollars wagered on charitable gaming activities for FY2009-10 were \$232.5 million, a 9.7% decline from FY2008-09, when \$257.5 million was wagered. Total dollars wagered on bingo, pickle cards, and county/city lottery (keno) were all less in FY2009-10, with pickle cards having the largest dollar decline from \$37.6 million to \$30.8 million. The only charitable gaming activity showing an increase was lottery/raffle, going from \$5.9 million to \$6.8 million.

Tax receipts from charitable gaming activities for FY2009-2010 were \$4.9 million, which was 9.3% less than FY2008-09, when \$5.4 million was collected. Keno accounted for 80% of the total dollars wagered on charitable gaming and 76% of the total tax receipts.

A handwritten signature in black ink, reading "Douglas A. Ewald".

Douglas A. Ewald
Tax Commissioner

A handwritten signature in black ink, reading "James M. Haynes".

James M. Haynes
Director, Lottery & Charitable
Gaming Division

This report is available at www.revenue.ne.gov/gaming.

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Year in Review

No major legislation was enacted during this reporting period, and the Charitable Gaming Division (Division) concentrated its efforts on streamlining policies and regulations to create efficiencies in its operation as well as to reduce the regulatory burdens on its licensees. Updated regulations for bingo, pickle card, and county/city lottery (keno) activities were drafted and a public hearing was held. The revised regulations became effective in November 2010. In August of 2010, the Division implemented the back-office portion of the new Charitable Gaming electronic licensing system. Additional capabilities to follow include the ability to file certain license applications and Charitable Gaming tax returns electronically.

Charitable Gaming Activities

Legal, Licensing, and Policy is responsible for implementing legislation, adopting administrative regulations, and licensing individuals, businesses, nonprofit organizations, counties, cities, and villages to conduct charitable gaming activities. The number of licenses issued by type can be found on [page 7](#) includes a comparison to the prior reporting period.

Administrative and Licensing actions for the reporting period were as follows:

- License application denials resolved by failure to contest within 30 days 57
- License application denials rescinded* 21
- Administrative orders for license application denials 17
- Temporary Sales Outlet Location licenses granted 4
- Administrative actions resolved by stipulation, suspension, and/or fine 1
- Temporary Sales Agent licenses granted 1

Financial Compliance and Review is responsible for the review of records and reports required and filed by nonprofit organizations conducting bingo, pickle card, and lottery/raffle activities, as well as counties, cities, and villages conducting keno.

Financial Compliance and Review activities for the reporting period were as follows:

- Bingo, pickle card, and lottery/raffle annual reports 849
- Organizations not filing timely annual reports 257
- County/city lottery (keno) annual reports 87
- Field audits of bingo, pickle card, and county/city lotteries (keno) 60
- Annual report shortages or audit losses 39

* License application denials were rescinded for a number of reasons. Applicants may withdraw their application or they may pay delinquent taxes in instances where the license application denial was based upon nonpayment of taxes.

Year in Review (Continued)

Charitable Gaming Inspectors are responsible for the performance of on-site inspections of charitable gaming licensees. Inspection activities for the reporting period were as follows:

Nebraska tobacco retailer inspections	2,735
Mechanical Amusement Device (MAD) inspections	1,437
Pickle card operator inspections	758
County/city lottery (keno) compliance inspections	302
Administrative contacts and inquiries	281
Organization pickle card inspections	216
Organization lottery/raffle inspections	86
Annual report reviews and filing follow-ups	79
Bingo game inspections	58
Educational presentations to gaming licensees or potential licensees regarding gaming laws	27

Charitable Gaming Investigators are responsible for general tax compliance and criminal investigations, license applicant background investigations, and other enforcement responsibilities within the Department of Revenue.

Investigative/enforcement activities for the reporting period were as follows:

Investigations resulting from alleged violations or complaints	119
Manufacturer, distributor, and lottery operator background investigations.....	9

During the FY2009-10 reporting period, 9 possible illegal gambling devices were reported in the following counties:

Buffalo	1
Dawson	4
Dixon	1
Douglas	1
Holt	2
<hr/> Total	<hr/> 9

FYE June 30, 2010

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, county/city lottery (keno), and lottery/raffle activities and a portion of the biennial license fees. The remaining 60% of the taxes and other licensing fees are credited to the General Fund. Any portion of the 40% not used by the Division for regulation and enforcement is distributed as follows:

- (1) On or before November 1 of each year, \$50,000 is transferred from the Charitable Gaming Operations Fund to the Compulsive Gamblers Assistance Fund if funds are available; and
- (2) Any monies remaining in the Charitable Gaming Operations Fund after the transfer may be transferred to the General Fund at the direction of the Legislature.

Revenue for the Charitable Gaming Operations Cash Fund and the General Fund from July 1, 2009, through June 30, 2010, was as follows:

Revenue

Receipt Type	General Fund	Cash Fund	Total
Tax Revenue	\$2,969,038	\$1,964,731	\$4,933,769
Fee Revenue ¹	199,110	129,220	328,330
Other Revenue (primarily interest)		69,300	69,300
Total Revenue	\$3,168,148	\$2,163,251	\$5,331,399

Budget and Expenditures

Expenditure Type	Budgeted Amount ²	Actual Expenditure ³
Personal Services		
Salaries	\$1,500,044	\$1,171,746
Benefits	502,523	384,265
Total Personal Services	\$2,002,567	\$1,556,011
Operating Expenses	119,464	331,950
Travel Expenses	47,817	46,060
Capital Outlay	3,885	2,978
Total Charitable Gaming Expenses	\$2,173,733	\$1,936,999
Athletic Commission Expenses Included in the Charitable Gaming Budget and Expenditures ⁴	\$ 38,905	\$ 29,000
Total Expenses from Cash Fund	\$2,212,638	\$1,965,999

¹ Actual general and cash fund fees collected.

² Budgeted amounts for FY2009-2010.

³ Actual expenses recorded on a cash basis of accounting.

⁴ Total expenses for the Athletic Commission paid from the Athletic Commission Cash Fund.

Comparison of FYE June 30, 2010 to Prior Year

Summary of Gaming Dollars Wagered, Taxes, and Fees

Gaming Dollars Wagered

	FYE 6/2009	FYE 6/2010	Increase/ Decrease	Percentage Change
Bingo	\$ 10,516,491	\$ 9,427,780	(\$ 1,088,711)	(10.35%)
Pickle Cards	37,624,821	30,752,495	(6,872,326)	(18.27)
County/City Lottery (Keno)	203,508,702	185,461,253	(18,047,449)	(8.87)
Lottery/Raffle	5,876,642	6,820,938	944,296	16.07
Total Dollars Wagered	\$257,526,656	\$232,462,466	(\$25,064,190)	(9.73%)

Gaming Tax Revenue

	FYE 6/2009	FYE 6/2010	Increase/ Decrease	Percentage Change
Bingo ¹	\$ 315,495	\$ 282,833	(\$ 32,662)	(10.35%)
Pickle Cards ²	918,364	750,661	(167,703)	(18.26)
County/City Lottery (Keno) ³	4,070,174	3,709,225	(360,949)	(8.87)
Lottery/Raffle ⁴	117,532	136,418	18,886	16.07
Total Tax Revenue	\$5,421,565	\$4,879,137⁵	(\$542,428)	(10.01%)

Gaming License Fees

	FYE 6/2009	FYE 6/2010	Increase/ Decrease	Percentage Change
Cash Fund	\$ 120,448	\$ 130,305	\$ 9,857	8.18%
General Fund	122,600	201,185	78,585	64.10
Total License Fees	\$ 243,048	\$ 331,490	\$ 88,442	36.39
Total Taxes and License Fees	\$5,664,613	\$5,210,627	(\$453,986)	(8.01%)

¹ 3% of gross receipts

² 10% of definite profit

³ 2% of gross proceeds

⁴ 2% of gross proceeds

⁵ Based upon taxes reported on tax returns filed for 2009-2010 reporting periods; actual tax revenue on a cash basis for 2009-2010 was \$4,933,769 (difference is due to a 30-day filing offset).

Comparison of FYE June 30, 2010 to Prior Year

Gross Wagering by County

COUNTY	Bingo		Pickle Cards		Lottery and Raffle		County/City Lottery (Keno)		Total	
	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010
ADAMS	\$ 467,888	\$ 436,237	\$1,265,384	\$1,037,619	\$ 159,413	\$ 256,995	\$ 4,537,357	\$ 3,348,377	\$ 6,430,042	\$ 5,079,228
ANTELOPE			16,632	9,120	97,530	94,623	187,033	206,364	301,195	310,107
ARTHUR			1,980						1,980	
BANNER					No Activity					
BLAINE					No Activity					
BOONE	13,196	11,804	230,010	201,936	94,650	94,388		299,544	337,856	607,672
BOX BUTTE	287,515	269,963	118,361	67,638	70,925	67,475	935,218	372,349	1,412,019	777,425
BOYD			13,392		5,820				19,212	
BROWN			28,802	24,099		177,100	366,778	314,389	395,580	515,588
BUFFALO	463,076	415,922	2,277,189	1,718,771	58,841	146,525	5,876,746	5,345,466	8,675,852	7,626,684
BURT			115,675	80,820	7,105	6,281			122,780	87,101
BUTLER	39,527	38,320	135,896	120,027	75,393	90,751	253,253	489,073	504,069	738,171
CASS	18,054	15,317	694,256	453,682	80,005	75,587	3,743,783	3,352,963	4,536,098	3,897,549
CEDAR	6,185	6,254	34,540	34,180	85,799	101,999	191,655	106,080	318,179	248,513
CHASE	19,699	15,079	10,319	36,353			294,734	293,747	324,752	345,179
CHERRY	6,545	6,555	201,440	199,129					207,985	205,684
CHEYENNE	40,676	28,454	208,121	140,329	15,068	16,618	818,764	844,628	1,082,629	1,030,029
CLAY			115,895	118,959	34,100	26,700	151,845	181,225	301,840	326,884
COLFAX	40,811	26,752	50,332	49,562	80,126	66,532	722,633	728,722	893,902	871,568
CUMING	11,290	8,607	354,676	229,516	50,627	53,734	55,915	168,673	472,508	460,530
CUSTER	4,278	4,544	23,269	20,160	29,700	25,000		30,674	57,247	80,378
DAKOTA	436,267	350,214	285,881	175,307	32,080	30,909	813,884	590,985	1,568,112	1,147,415
DAWES		2,820	3,974				763,378	915,158	767,352	917,978
DAWSON	78,148	89,651	171,787	173,849	5,520	5,440	668,194	981,663	923,649	1,250,603
DEUEL	8,802	3,370	4,095	11,033			402,766	312,216	415,663	326,619
DIXON			224,005	210,488		9,530			224,005	220,018
DODGE	110,426	94,809	1,828,827	1,417,762	94,890	204,265	4,588,191	3,701,836	6,622,334	5,418,672
DOUGLAS	3,294,406	3,178,179	8,183,421	6,803,780	2,183,178	2,305,231	72,587,959	66,970,188	86,248,964	79,257,378
DUNDY							7,110		7,110	
FILLMORE	25,309	22,085	151,284	136,849			337,224	322,532	513,817	481,466
FRANKLIN							132,415	39,838	132,415	39,838
FRONTIER			70,380	52,140	6,755	8,075			77,135	60,215
FURNAS	3,534	3,715	3,975		18,450	10,611	54,066	91,696	80,025	106,022
GAGE	119,048	77,993	550,062	435,948	6,840	8,970	1,432,176	1,360,346	2,108,126	1,883,257
GARDEN			10,912	11,910		1,575	158,266	49,209	169,178	62,694
GARFIELD	11,511	11,086	81,186	51,003					92,697	62,089
GOSPER			20,250	27,181			167,956	64,357	188,206	91,538
GRANT					No Activity					
GREELEY			5,949	1,988	38,680	36,996	404,245	413,913	448,874	452,897
HALL	659,407	506,516	1,762,720	1,551,494	220,974	224,111	6,544,332	5,984,275	9,187,433	8,266,396
HAMILTON			75,017	88,303	9,531	11,299			84,548	99,602
HARLAN			213,438	170,648			88,922	155,481	302,360	326,129
HAYES					No Activity					
HITCHCOCK	4,064	3,644	121,485	80,907			199,378	127,743	324,927	212,294
HOLT	15,443	13,839	297,947	223,828	16,445	44,870	78,113	62,193	407,948	344,730
HOOKER					No Activity					
HOWARD			21,217	15,325	265,020	156,540	478,938	300,694	765,175	472,559

Gross Wagering by County (Continued)

COUNTY	Bingo		Pickle Cards		Lottery and Raffle		County/City Lottery (Keno)		Total	
	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010
JEFFERSON	\$ 26,962	\$ 23,796	\$ 460,230	\$ 314,648	\$ 5,480	\$ 8,010	\$ 246,924	\$ 315,369	\$ 739,596	\$ 661,823
JOHNSON	4,551	7,139	29,217	8,730			628,080	627,080	661,848	642,949
KEARNEY			132,336	146,904					132,336	146,904
KEITH	44,699	41,717	378,567	353,384			1,058,889	1,007,452	1,482,155	1,402,553
KEYA PAHA					No Activity					
KIMBALL	15,057	13,646	71,613	60,762			783,151	549,022	869,821	623,430
KNOX	12,009	5,649	221,601	195,243	29,152	30,472	146,413	119,594	409,175	350,958
LANCASTER	1,312,898	1,282,142	5,315,088	4,441,450	538,194	740,718	32,157,836	29,941,256	39,324,016	36,405,566
LINCOLN	140,599	100,022	1,470,502	1,262,403	90,712	95,445	6,263,969	4,730,849	7,965,782	6,188,719
LOGAN			6,192	4,392					6,192	4,392
LOUP			22,230	21,248					22,230	21,248
MADISON	347,834	321,189	782,491	634,232	164,970	162,328	3,901,384	2,985,391	5,196,679	4,103,140
MCPHERSON					No Activity					
MERRICK	5,804	4,671	321,127	108,008				42,660	326,931	155,339
MORRILL			13,867		36,000	36,000	42,045	76,125	91,912	112,125
NANCE	14,163	14,377	49,380	54,645	21,100	20,100	193,352	171,403	277,995	260,525
NEMAHA	52,298	24,715	75,289	70,741			265,643	217,952	393,230	313,408
NUCKOLLS			54,647	52,947	15,000	15,000	206,375	166,038	276,022	233,985
OTOE	73,776	53,163	495,022	290,947	11,440	6,205	739,556	753,075	1,319,794	1,103,390
PAWNEE			82,391	81,753			5,556		87,947	81,753
PERKINS							276,964	246,610	276,964	246,610
PHELPS	7,102	3,946	62,563	45,956	45,870	45,740	133,496	118,140	249,031	213,782
PIERCE	9,972	8,918	298,785	167,192		4,525	620,634	529,405	929,391	710,040
PLATTE	423,203	372,584	1,303,834	1,245,984	325,890	467,380	3,288,989	3,631,614	5,341,916	5,717,562
POLK			162,150	168,059	9,300	28,900	63,199	63,978	234,649	260,937
RED WILLOW	109,683	106,049	593,018	521,092	41,225	41,781	265,261	218,115	1,009,187	887,037
RICHARDSON			64,061	20,378	52,410	44,790			116,471	65,168
ROCK	2,306	2,335	1,060	1,171					3,366	3,506
SALINE	15,491	10,149	448,239	333,658	50,085	60,547	955,758	600,702	1,469,573	1,005,056
SARPY	1,029,588	954,848	2,289,261	1,953,514	217,620	195,290	32,652,652	30,860,928	36,189,121	33,964,580
SAUNDERS	48,094	44,590	337,099	228,674	67,675	85,153	1,258,278	1,074,826	1,711,146	1,433,243
SCOTTS BLUFF	564,227	337,136	728,339	681,030	191,701	210,780	6,803,947	5,803,337	8,288,214	7,032,283
SEWARD			264,437	248,003	54,512	63,130	163,008	170,323	481,957	481,456
SHERIDAN			39,897	29,861	9,415	9,310	24,739	818	74,051	39,989
SHERMAN	12,286	7,825	86,528	59,224				3,833	98,814	70,882
SIoux					No Activity					
STANTON	20,662	17,027	103,461	83,461			32,834	2,722	156,957	103,210
THAYER	12,488		5,490			5,367	49,148	59,208	67,126	64,575
THOMAS					No Activity					
THURSTON					No Activity					
VALLEY	25,360	28,418	83,856	82,537			249,123	222,957	358,339	333,912
WASHINGTON			142,673	110,754	11,285	42,698	1,223,882	1,038,929	1,377,840	1,192,381
WAYNE			145,932	149,967	29,796	27,563			175,728	177,530
WEBSTER			72,984	36,668					72,984	36,668
WHEELER	274			990			15,279	28,163	15,553	29,153
YORK			425,383	300,242	14,345	14,976	749,111	556,782	1,188,839	872,000
TOTAL	\$10,516,491	\$9,427,780	\$37,624,821	\$30,752,495	\$5,876,642	\$6,820,938	\$203,508,702	\$185,461,253	\$257,526,656	\$232,462,466

Licensing

Licensee Comparison of FYE June 30, 2010 to Prior Year

	Biennial License Fee	Number of Licenses FYE 6/2009	Number of Licenses FYE 6/2010	Net Changes
BINGO				
Organizations Licensed to Conduct Class I Bingo	\$ 30	103	99	(4)
Organizations Licensed to Conduct Class II Bingo	\$ 100	23	23	0
Gaming Managers	\$ 100	30	31	1
Lessors of Commercial Bingo Halls	-	7	6	(1)
Commercial Bingo Halls	\$ 200	9	10	1
PICKLE CARD				
Organizations Licensed to Conduct Class I Lottery by Pickle Cards	\$ 200	176	167	(9)
Organizations Licensed to Conduct Class II Lottery by Pickle Cards	\$ 300	282	272	(10)
Pickle Card Operators	\$ 100	909	799	(110)
Pickle Card Operator Authorizations	-	1,172	1,060	(112)
Sales Agents	\$ 100	407	391	(16)
COUNTY/CITY LOTTERY (KENO)				
Counties, Cities, and Villages Licensed to Conduct Lotteries	\$ 100	159	153	(6)
County/City Lottery Operators	\$ 500	149	147	(2)
County/City Sales Outlet Locations (including Satellite Locations)	-	701	703	2
County/City Lottery Workers	-	5,366	6,405	1,039
LOTTERY AND RAFFLE				
Organizations Licensed to Conduct Lotteries and Raffles	\$ 30	340	311	(29)
MANUFACTURERS AND DISTRIBUTORS				
Manufacturers of Bingo Equipment and Pickle Cards	\$3,050	8	7	(1)
Distributors of Bingo Equipment and Pickle Cards	\$3,050	3	3	0
Manufacturer-Distributors of County/City Lottery Supplies and Equipment	\$1,525	6	8	2
OTHER LICENSES AND PERMITS				
Special Event Bingo Permits ¹	\$ 15	102	90	(12)
Pickle Card Dispensing Devices Registered ²	\$ 50	1,084	1,022	(62)
Lottery and Raffle Special Permits ³	\$ 10	260	198	(62)
Utilization of Funds Members ⁴	\$ 40	1,017	949	(68)
TOTAL		12,313	12,854	541

1 Fee per event; maximum of 2 events per calendar year not to exceed 14 days in total.

2 Fee per device; calendar year registration.

3 Fee per permit; one per 12-month period ending September 30 each year; valid for maximum of 3 consecutive calendar months for special lottery or special raffle, or both.

4 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 (Continued)

County/City Lottery (Keno) Licensees by County*

	Counties, Cities, & Villages		Lottery Operators		Sales Outlets	
	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010	FYE 6/2009	FYE 6/2010
ADAMS	1	1	1	1	1	1
ANTELOPE	2	3	2	3	2	3
ARTHUR	1	0	0	0	0	0
BOONE	0	1	1	1	1	1
BOX BUTTE	2	2	2	2	7	5
BROWN	2	2	2	2	2	2
BUFFALO	4	3	4	3	7	7
BUTLER	4	4	3	3	3	3
CASS	8	8	8	8	9	9
CEDAR	3	2	3	2	2	1
CHASE	2	2	2	2	2	2
CHEYENNE	3	3	2	2	5	5
CLAY	1	1	1	1	1	1
COLFAX	3	3	3	3	5	5
CUMING	1	2	1	2	2	3
CUSTER		1		1		1
DAKOTA	2	1	1	1	2	2
DAWES	2	2	2	2	6	6
DAWSON	1	1	1	1	4	6
DEUEL	2	2	2	2	3	2
DODGE	4	4	4	4	23	19
DOUGLAS	6	6	6	6	356	373
DUNDY	0	0	0	0	0	0
FILLMORE	2	2	2	2	2	2
FRANKLIN	2	2	2	1	2	1
FRONTIER	0	0	0	0	0	0
FURNAS	3	3	2	2	2	2
GAGE	3	4	3	4	6	6
GARDEN	1	1	1	1	3	3
GOSPER	1	1	1	1	2	1
GREELEY	2	2	2	2	2	1
HALL	2	2	2	2	8	8
HARLAN	1	1	1	1	2	1
HITCHCOCK	1	1	1	1	1	1
HOLT	2	2	2	2	3	3
HOWARD	2	2	2	2	2	2
JEFFERSON	1	1	1	1	2	3
JOHNSON	2	2	2	2	2	2
KEITH	1	1	1	1	9	8
KIMBALL	1	1	1	1	3	3
KNOX	4	3	4	3	4	3
LANCASTER	8	7	8	7	74	68
LINCOLN	5	5	5	5	12	12
MADISON	2	2	2	2	15	14
MERRICK	1	1	1	1	1	1
MORRILL	1	1	1	1	1	2
NANCE	1	2	1	2	2	2
NEMAHA	2	2	2	2	1	1
NUCKOLLS	1	1	1	1	1	1
OTOE	5	5	5	5	5	6
PAWNEE	1	0	1	0	0	0
PERKINS	2	2	2	2	4	3
PHELPS	2	2	2	2	2	1
PIERCE	3	3	3	3	3	3
PLATTE	4	3	3	3	11	11
POLK	1	1	1	1	1	1
RED WILLOW	1	1	1	1	1	1
SALINE	3	3	3	3	6	5
SARPY	6	6	6	6	36	39
SAUNDERS	6	5	4	4	2	2
SCOTTS BLUFF	6	6	6	6	14	13
SEWARD	2	1	2	1	2	1
SHERIDAN	1	1	1	0	1	0
SHERMAN	1	0	0	1	0	1
STANTON	1	0	1	0	1	0
THAYER	1	1	1	1	1	1
VALLEY	1	1	1	1	1	1
WASHINGTON	3	3	3	3	5	5
WHEELER	2	2	1	1	1	1
YORK	1	1	1	1	0	
TOTAL	159	153	149	147	701	703**

*Only those counties with county/city lottery licensees in these years are listed.

**Actual number of physical locations is 478 (some locations may have more than one license, for example, in the case of a joint lottery).

The Games

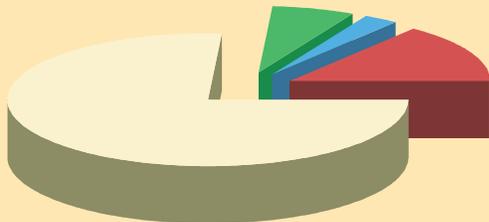
Bingo Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2010 and June 2009

	FYE 6/2010 Class I	FYE 6/2010 Class II	FYE 6/2010 Total	FYE 6/2009 Total	Decrease
Gross Wagered	\$1,920,572	\$7,507,208	\$9,427,780	\$10,516,491	(\$1,088,711)
Less Expenses:					
Prizes	1,483,265	5,228,603	6,711,868	7,265,708	(553,840)
Expenses	124,095	1,903,070	2,027,165	2,106,893	(79,728)
Taxes	57,617	225,216	282,833	315,495	(32,662)
Profit	\$ 255,595	\$ 150,319	\$ 405,914	\$ 828,395	(\$ 422,481)

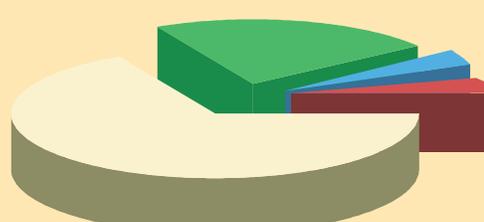
FYE 6/2010

Class I



77.23% Prizes
 6.46% Expenses
 3.0% Taxes
 13.31% Profit

Class II



69.65% Prizes
 25.35% Expenses
 3.0% Taxes
 2.0% Profit

	FYE 6/2010	FYE 6/2009
Number of Occasions Conducted	7,642	8,150
Attendance Reported	362,451	407,657
Average Player Spend Per Occasion	\$26.01	\$25.80

The Games

Pickle Card Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2010 and June 2009

	FYE 6/2010 Class I	FYE 6/2010 Class II	FYE 6/2010 Total	FYE 6/2009 Total	Decrease
Gross Wagered	\$ 7,090,464	\$ 23,662,031	\$ 30,752,495	\$ 37,624,821	(\$6,872,326)
Less Expenses:					
Prizes	5,279,507	17,968,437	23,247,944	28,441,182	(5,193,238)
Operator Commissions*		1,631,530	1,631,530	2,001,812	(370,282)
Expenses	468,725	1,279,683	1,748,408	2,068,071	(319,663)
Taxes	181,095	569,566	750,661	918,364	(167,703)
Profit	\$ 1,161,137	\$ 2,212,815	\$ 3,373,952	\$ 4,195,392	(\$ 821,440)

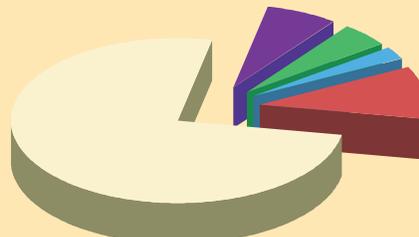
FYE 6/2010

Class I



74.46% Prizes
2.55% Taxes
6.61% Expenses
16.38% Profit

Class II



75.94% Prizes
2.41% Taxes
6.90% Operator Commissions
5.40% Expenses
9.35% Profit

Where Pickle Cards Are Sold



73.72% Operators
18.31% Clubs
7.97% Bingo

Note: The statutory pickle card tax rate is 10% of definite profit, which is approximately 2.44% of gross proceeds.
The statutory maximum allowed for a pickle card operator commission is 30% of definite profit, which is approximately 7% of gross proceeds.

	FYE 6/2010	FYE 6/2009
Number of Pickle Card Units Sold	15,078	18,346

*Applies to Class II only.

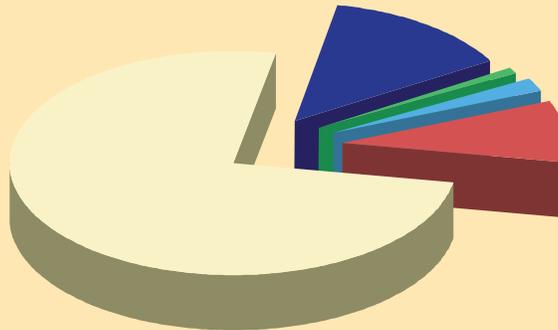
The Games

County/City Lottery (Keno) Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2010 and June 2009

	FYE 6/2010	FYE 6/2009	Decrease
Gross Wagered	\$185,461,253	\$203,508,702	(\$18,047,449)
Less Expenses:			
Prizes	140,139,373	154,066,649	(13,927,276)
Lottery Operator Commission	\$24,471,338	\$26,642,721	(2,171,383)
Other Expenses	<u>1,083,953</u>	<u>1,176,120</u>	(92,167)
Total Expenses	\$ 25,555,291	\$ 27,818,841	
Taxes	<u>3,709,225</u>	<u>4,070,174</u>	(360,949)
Profit	\$ 16,057,364	\$ 17,553,038	(\$ 1,495,674)

FYE 6/2010



- 75.56%** Prizes
- 13.19%** Lottery Operator Commission Expense
- 0.59%** Other Expenses
- 2.0%** Taxes
- 8.66%** Profit

Gross Wagered by Licensee

County/City Lottery (Keno) (Continued)

County/City	FYE 6/2009	FYE 6/2010	County/City	FYE 6/2009	FYE 6/2010
ALLIANCE	\$ 650,177	\$ 210,931	KNOX COUNTY	\$ 60,452	\$ 98,551
ARLINGTON	40,147	28,785	LAVISTA	15,699,527	16,577,838
ASHLAND	1,084,388	918,278	LINCOLN ¹	22,343,041	21,413,317
AUBURN	196,501	157,779	LINDSAY	8,801	
AVOCA	149,957	104,090	LONG PINE	292,711	269,022
BANCROFT		92,807	LORTON	45,896	48,360
BARTLETT	15,279		LOUISVILLE	161,503	95,917
BATTLE CREEK	840,822	296,616	LOUP CITY		3,833
BAYARD	42,045	76,125	LYMAN	155,329	162,397
BEATRICE	829,995	645,475	MADRID	82,074	53,564
BEEMER	55,915	75,866	MCCOOK	265,261	218,115
BELLEVUE	7,483,689	6,464,434	MCGREW	61,151	157,758
BELLWOOD	47,905	264,621	MEMPHIS	60,162	77,843
BENKELMAN	7,110		MILLIGAN	237,413	276,270
BENNINGTON	386,759	252,814	MINATARE	92,851	62,608
BERTRAND	12,165	2,593	MONROE	95,384	116,501
BIG SPRINGS	300,273	236,897	MORSE BLUFF	75,075	48,711
BLAIR	968,544	850,514	MURDOCK		76,789
BLOOMFIELD	22,021		NELIGH	86,999	84,667
BLOOMINGTON	101,614	395	NIORARA	9,689	5,690
BLUE SPRINGS	528,328	509,147	NORFOLK	3,060,562	2,688,775
BRADY	27,489	19,458	NORTH BEND	90,072	59,813
BROKEN BOW		30,674	NORTH LOUP	249,123	222,957
BRUNSWICK		27,532	NORTH PLATTE	5,979,319	4,528,920
CASS COUNTY		175,070	O'NEILL	60,322	49,284
CEDAR CREEK	279,321	168,945	OMAHA	55,891,015	50,948,846
CHADRON	303,108	218,913	ORCHARD	100,034	94,165
CHASE COUNTY	63,909	59,426	OSCEOLA	63,199	63,978
CHEYENNE COUNTY	751,321	762,845	OSMOND	66,950	55,918
CLARKSON	1,453	106	OTOE	40,155	29,722
CLATONIA		38,286	OTOE COUNTY	34,092	183,259
COLUMBUS	3,184,804	3,515,113	OXFORD	33,807	82,329
CORTLAND		106,677	PAPILLION	6,273,303	5,120,084
CRAWFORD	460,270	696,245	PERU	69,142	60,173
CRETE	668,192	386,181	PLAINVIEW	255,532	294,915
DANNEBROG	66,215	47,763	PLATTSMOUTH	2,812,416	2,388,752
DAVID CITY	160,274	135,524	PLEASANT DALE	23,986	16,374
DAWSON COUNTY	668,194	981,663	POTTER	67,443	81,783
DENTON	5,158,949	4,628,124	RALSTON	15,951,871	15,334,575
DEUEL COUNTY	102,493	75,319	RAVENNA	19,620	
DONIPHAN	647,461	391,857	RAYMOND	79,334	159,535
DORCHESTER	239,333	157,256	SARPY COUNTY	2,177,253	2,075,418
EAGLE	248,704	240,181	SCHUYLER	686,035	696,957
ELM CREEK	282,926	267,077	SCOTTS BLUFF COUNTY	4,098,376	3,432,507
ERICSON		28,163	SHELTON	187,110	201,905
FAIRBURY	246,924	315,369	SILVER CREEK		42,660
FORT CALHOUN	215,191	159,630	SOUTH SIOUX CITY	813,884	590,985
FRANKLIN	30,801	39,443	SPALDING	310,978	407,807
FREMONT	4,442,166	3,568,925	SPRAGUE	283,728	210,686
FULLERTON		19,198	SPRINGFIELD	161,099	94,107
GARDEN COUNTY	158,266	49,209	ST. EDWARD		299,544
GENEVA	99,811	46,262	ST. PAUL	412,723	252,931
GENOA	193,352	152,205	STANTON	32,834	2,722
GERING	1,709,480	1,297,671	STAPLEHURST	139,022	153,949
GOSPER COUNTY	167,956	64,357	STERLING	224,385	175,849
GRANT	194,890	193,046	STUART	17,791	12,909
GREENWOOD	91,882	103,219	SUPERIOR	206,375	166,038
GRENA	857,781	529,047	SURPRISE	45,074	88,928
HADAR	298,152	178,572	SUTHERLAND	113,193	110,726
HALL COUNTY	5,896,871	5,592,418	SYRACUSE	425,118	310,793
HALLAM	98,141	40,971	TABLE ROCK	5,556	
HARLAN COUNTY	88,922	155,481	TECUMSEH	403,695	451,231
HARTINGTON	13,088		TERRYTOWN	686,760	690,396
HARVARD	151,845	181,225	TRENTON	199,378	127,743
HASTINGS	4,537,357	3,348,377	UNADILLA	194,295	180,941
HAY SPRINGS	24,739	818	VALLEY	242,764	207,964
HEBRON	49,148	59,208	VALPARAISO	38,653	29,994
HEMINGFORD	285,041	161,418	VERDIGRE	54,251	15,353
HERSHEY	143,968	71,745	WACO	749,111	556,782
HOLBROOK	20,259	9,367	WATERLOO	115,550	225,989
HOLDREGE	121,331	115,547	WAUNETA	230,825	234,321
HOOPER	55,953	73,098	WAVERLY	4,194,643	3,488,623
HOWELLS	35,145	31,659	WILBER	48,233	57,265
JOHNSTOWN	74,067	45,367	WOLBACH	93,267	6,106
KEARNEY	5,387,090	4,876,484	WYMORE	73,853	60,761
KEITH COUNTY	1,058,889	1,007,452	WYNOT	178,567	106,080
KIMBALL	783,151	549,022	TOTALS	\$203,508,702	\$185,461,253

¹ Includes the Village of Bennet

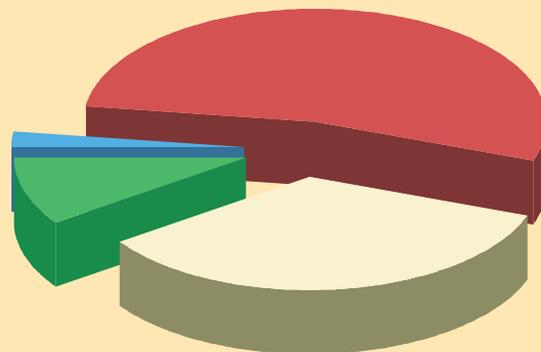
The Games

Lottery and Raffle Gross Wagered, Expenses, Taxes, and Profit

Fiscal Years Ending June 2010 and June 2009

	FYE 6/2010	FYE 6/2009	Increase/ Decrease
Lottery Gross Wagered	\$4,506,960	\$3,770,630	\$736,330
Raffle Gross Wagered	<u>2,313,978</u>	<u>2,106,012</u>	<u>207,966</u>
Total Gross Wagered	\$6,820,938	\$5,876,642	944,296
Less Expenses:			
Prizes	2,177,165	1,978,665	198,500
Expenses	549,701	631,153	(81,452)
Taxes	<u>136,418</u>	<u>117,532</u>	<u>18,886</u>
Profit	\$3,957,654	\$3,149,292	\$808,362

FYE 6/2010



31.92%	Prizes	2.0%	Taxes
8.06%	Expenses	58.02%	Profit

For further information, please contact the Nebraska Department of Revenue, Charitable Gaming Division, 1800 O Street, Suite 101, PO Box 94855, Lincoln, Nebraska 68509-4855, telephone (402) 471-5937 or toll free (877) 564-1315. Visit our website at www.revenue.ne.gov/gaming.