



Nebraska County/City Lottery Annual Report

for the fiscal year or short reporting period

beginning _____, 20____ and ending _____, 20____

FORM 35K
Page 1

PLEASE DO NOT WRITE IN THIS SPACE

Name of County/City/Village (Sponsor)	Nebraska Identification Number 35—
Name of Lottery Operator	Lottery Operator's Nebraska Identification Number 35—

PART A — GROSS PROCEEDS AND DISBURSEMENTS

• Do not include disbursements for community betterment expenditures

Income:		\$	
1 Gross proceeds.....	1		
2 Prizes paid.....	2		
2a Unclaimed wins as of the reporting period ending date.....	2a	\$	
3 Net proceeds (line 1 minus line 2).....	3	\$	
Disbursements during reporting period (All disbursements must be entered on a cash basis):			
4 Lottery operator commissions.....	4	\$	
5 State taxes.....	5		
6 License fees.....	6		
7 Audit and legal fees.....	7		
8 Other expenses (attach itemized list).....	8		
9 Total expenses (total of lines 4 through 8).....	9	\$	
10 Net profit available for distribution (line 3 minus line 9).....	10	\$	

PART B — MISCELLANEOUS INFORMATION

- 1 Was a daily summary report of cash over/short maintained by each keno location? YES NO
- 2 Were the daily net proceeds from the monthly keno system transaction log summaries reconciled to actual deposits on the keno operating bank statements by the county/city/village? YES NO

Under penalties of law, I declare that as a governing official of the county/city/village of _____ I have examined this report, including accompanying statements, and to the best of my knowledge and belief, it is complete, true and accurate.

This report will be/was made available to the residents of the county/city/village of _____ on _____

Date

sign here

Signature of Preparer _____ Date _____ Daytime Telephone Number _____

Print Name of Preparer _____ Address _____ City/State _____ Zip Code _____

Signature of Governing Official _____ Title _____ Daytime Telephone Number _____

Print Name of Governing Official _____ Address _____ City/State _____ Zip Code _____

This report and statements are **due within 90 days of the end of the reporting period.**
Mail to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94855, LINCOLN, NE 68509-4855**

INSTRUCTIONS

WHO MUST FILE. Every county, city, or village licensed to conduct a county/city lottery (keno) must report annually to the Nebraska Department of Revenue a complete and accurate accounting of its gross proceeds from its lottery (keno). The annual report is to cover the fiscal year of the county, city, or village. The beginning and ending dates of the report must be entered in the space provided at the top of the form.

WHEN AND WHERE TO FILE. The annual report must be filed with the Nebraska Department of Revenue within 90 days of the end of the reporting period. If a county, city, or village cancelled or lapsed its license during the reporting period, a final report must be filed with the Department within 90 days of the cancellation date of the license.

SPECIFIC INSTRUCTIONS

LINE 1. Gross proceeds is the sum of the daily “net write or net handle” (total wagers minus voided tickets) for the reporting period. It includes the face value of free play tickets, games, or coupons used or redeemed. **Note: It is essential that the gross proceeds have been reconciled to the monthly keno system transaction logs for the entire reporting period.**

LINE 2. Prizes paid is the sum of the daily prize payments (total “paid”) for the reporting period. **Note: It is essential that the prizes have been reconciled to the monthly keno system transaction logs for the entire reporting period.**

LINE 2a. Enter the total amount of unpaid wins at the end of the reporting period which are still eligible for payment (it may be necessary to obtain this information from the lottery operator). Do not include any unpaid wins for which the time frame for payment has expired.

LINE 4. Lottery operator commission is the sum of county/city lottery operator commissions paid during the reporting period.

LINE 5. State taxes is the sum of county/city lottery (keno) taxes paid during the reporting period. Do not include any federal or local taxes.

LINE 6. License fees include all license fees paid to the Department during the reporting period by the county, city, or village related to the conduct of the county/city lottery (keno). **Do not include any federal or local fees.**

LINE 7. Audit and legal fees includes all expenses related to (a) the governmental organization of the lottery; (b) government maintenance, monitoring and examination of lottery records; and (c) enforcement, regulatory, administrative, investigative, and litigation functions incurred by the county, city, or village paid during the reporting period.

LINE 8. Other expenses includes all other expenses incurred by the county, city, or village with respect to its county/city lottery (keno) not previously identified as paid during the reporting period (**attach an itemized list of such expenses**).

AUTHORIZED SIGNATURES. The individual who prepared the annual report must sign in the space provided. The annual report must also be signed by a governing official of the county, city, or village. A governing official is the chief executive officer of the county, city, or village or any other elected or appointed official, including a governing board member, who has any decision-making responsibility regarding the conduct and operation of the county/city lottery (keno) activity.



NEBRASKA SCHEDULE I — Bank Account Information

**FORM
35K**
Page 2

• Attach this page to Form 35K (page 1)

Name of County/City/Village (Sponsor) as Shown on Form 35K

Nebraska Identification Number
35—

- Enter information from bank statement for each account maintained for revenues from county/city lottery (keno)
- Attach additional sheet(s) if necessary

	KENO OPERATIONS BANK ACCOUNTS		
Bank account number			
Name of financial institution			
Address of financial institution			
City, state, zip code of financial institution			

ACCOUNT ACTIVITY FOR THE PERIOD COVERED BY THIS REPORT

1 Balance at fiscal year or short period beginning date	1	\$	\$	\$	
2 Deposits	2				
3 Interest earned	3				
4 Subtotal (total of lines 1 through 3)	4	\$	\$	\$	
5 Disbursements (checks and withdrawals)	5				
6 Balance at fiscal year or short period ending date (line 4 minus line 5)	6	\$	\$	\$	
7 Amount of lottery (keno) cash on hand or deposits in transit as of the start of fiscal year or the short period starting	7			\$	
8 Amount of lottery (keno) cash on hand or deposits in transit as of the end of fiscal year or the short period ending	8				
9 Prizes paid by check and withdrawals for keno cash (i.e. fills) during the reporting period	9				
10 Ending balance in the prize reserve accounts as of fiscal year or the short period ending date	10				
11 Ending balance in the community betterment account as of fiscal year or short period ending date	11				
12 Deposits into the keno operations account other than daily keno receipts (i.e. transfers from prize reserve, operator, community betterment or any other accounts, etc.) Attach schedule	12			\$	

INSTRUCTIONS

Each county/city lottery (keno) operator will use a separate bank account for depositing daily keno hold, paying keno prizes, paying operator commissions, and distributing profits to the county, city, or village sponsoring the game. This bank account will be known as the “keno operations bank account” for reporting purposes and should be reported in the left column above. If the lottery operator chooses to use one or more other bank accounts to facilitate record keeping, those accounts should be reported in the columns to the right (If more than three columns are needed, attach more pages). **The sum of the three columns (or more) will be considered the total keno operations bank account.**

LINE 1. Enter the beginning balance(s) in the keno operations bank account(s) as of the starting date of the fiscal year.

LINE 2. Enter total deposits into the account(s) during the reporting period.

LINE 3. Enter any interest credited to the account(s) during the reporting period.

LINE 5. Enter total disbursements from the account(s) during the reporting period.

LINE 7. Enter the amount of keno cash on hand (e.g. cash in writer drawers, funds kept in safe as reserves, etc.) and deposits in transit (not recorded by the bank) as of the start of the fiscal year or the date keno began, if it began after the start of the fiscal year.

LINE 8. Enter the amount of keno cash on hand (e.g. cash in writer drawers, funds kept in safe as reserves, etc.) and deposits in transit (not recorded by the bank) as of the end

of the fiscal year or the date the keno game stopped, if it stopped before the end of the fiscal year.

LINE 9. Report the total prizes paid by check, and any withdrawals (check or cash) to replenish the keno cash on hand (i.e. drawer fills).

LINE 10. Report the ending balance in any separate prize reserve account(s) held in your name as of the end of the fiscal year or the short period. **Note: Do not include the ending balance of any account reported on line 6 above.**

LINE 11. Report the ending balance of your community betterment account(s) as of the end of the fiscal year or the short period. **Note: Do not include the ending balance of any account reported on line 6 above.**

LINE 12. Record all deposits made into the keno accounts that were not from daily keno wagers. These would include transfers of funds from operator, prize reserve, community betterment or any other accounts, any refunds from suppliers, etc. (Attach a schedule with the description of the transfer amounts.)

DRAFT